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Form Approved
OMB No. 1902-0021
(Expires 11/30/92)

A & A ANNUAL REPORT
REVIEW TEAM
MAY 5 1992



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PUBLIC UTILITIES COMMISSION OF OHIO

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)

THE DAYTON POWER AND LIGHT COMPANY

Year of Report

Dec. 31, 1991

**INSTRUCTIONS FOR FILING THE
FERC FORM NO. 1**

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 CFR 101), must submit this form.

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- (1) One million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered,
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

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

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

Retain one copy of this report for your files.

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

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

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

- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the chief accountant's published accounting releases), and
- (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications.)

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

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

GENERAL INFORMATION (Continued)

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

Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported

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

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

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

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

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

IV. When to Submit:

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

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for this collection of information is estimated to average 1,215 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 825 North Capitol Street NE., Washington, DC 20426 (Attention: Michael Miller, ED-23-1); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current year's amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.

GENERAL INSTRUCTIONS (Continued)

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

DEFINITIONS

- I. Commission Authorization (Comm. Auth.)—The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent—The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

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

"Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:

..(3) 'corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities' as hereinafter defined;

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

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

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

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

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

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

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

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

GENERAL PENALTIES

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

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

IDENTIFICATION

01 Exact Legal Name of Respondent The Dayton Power and Light Company		02 Year of Report Dec. 31, 19 <u>91</u>
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) P. O. Box 8825, Dayton, OH 45401		
05 Name of Contact Person Paul R. Anderson		06 Title of Contact Person Controller
07 Address of Contact Person (Street, City, State, Zip Code) P. O. Box 8825, Dayton, OH 45401		
08 Telephone of Contact Person, including Area Code (513) 259-7128	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)

ATTESTATION

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

01 Name Paul R. Anderson	03 Signature 	04 Date Signed (Mo, Da, Yr) April 30, 1992
02 Title Controller		

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.

SWORN TO AND SUBSCRIBED TO me on THIS
24th Day of APRIL, 1992
Karyn F. Poffenberger
KARYN F. POFFENBERGER, Notary Public
In and for the State of Ohio
My Commission Expires July 31, 1995

Name of Respondent The Dayton Power and Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1991
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LIST OF SCHEDULES (Electric Utility)

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

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

Name of Respondent The Dayton Power and Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1991
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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	Ed. 12-88	
Taxes Accrued, Prepaid and Charged During Year	262-263	Ed. 12-90	
Accumulated Deferred Investment Tax Credits	266-267	Ed. 12-89	
Other Deferred Credits	269	Ed. 12-88	
Accumulated Deferred Income Taxes—Accelerated Amortization Property	272-273	Ed. 12-89	
Accumulated Deferred Income Taxes—Other Property	274-275	Ed. 12-89	
Accumulated Deferred Income Taxes—Other	276-277	Ed. 12-88	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300-301	Ed. 12-90	
Sales of Electricity by Rate Schedules	304	Ed. 12-90	
Sales for Resale	310-311	Ed. 12-91	
Electric Operation and Maintenance Expenses	320-323	Ed. 12-88	
Number of Electric Department Employees	323	Ed. 12-88	
Purchased Power	326-327	Rev. 12-90	
Transmission of Electricity for Others	328-330	Rev. 12-90	
Transmission of Electricity by Others	332	Rev. 12-90	
Miscellaneous General Expenses—Electric	335	Ed. 12-87	
Depreciation and Amortization of Electric Plant	336-338	Ed. 12-88	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-87	
COMMON SECTION			
Regulatory Commission Expenses	350-351	Ed. 12-90	
Research, Development and Demonstration Activities	352-353	Ed. 12-87	
Distribution of Salaries and Wages	354-355	Ed. 12-88	
Common Utility Plant and Expenses	356	Ed. 12-87	
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401	Rev. 12-90	
Monthly Peaks and Output	401	Rev. 12-90	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	Ed. 12-89	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	Ed. 12-89	NONE
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	Ed. 12-88	NONE
Generating Plant Statistics (Small Plants)	410-411	Ed. 12-87	NONE

Name of Respondent The Dayton Power and Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1991
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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422-423	Ed. 12-87	NONE
Transmission Lines Added During Year	424-425	Ed. 12-86	
Substations	426-427	Ed. 12-86	
Electric Distribution Meters and Line Transformers	429	Ed. 12-88	
Environmental Protection Facilities	430	Ed. 12-88	
Environmental Protection Expenses	431	Ed. 12-88	
Footnote Data	450	Ed. 12-87	
Stockholders' Reports Check appropriate box:			
<input checked="" type="checkbox"/> Four copies will be submitted. Report is for DPL Inc., the holding company of the Respondent.			
<input checked="" type="checkbox"/> No annual report to stockholders is prepared.			

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Paul R. Anderson, Controller
The Dayton Power and Light Company
P. O. Box 8825
Dayton, OH 45401

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 - March 23, 1911

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

Not Applicable

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

Ohio

Electric
Gas
Steam Heating

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

(1) YES ...Enter the date when such independent accountant was initially engaged: _____

(2) X NO

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.

2. If the above required information is available from the SEC 10K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

The Respondent is a subsidiary of DPL Inc. (a holding company) who holds all of the outstanding common shares of the Respondent. Refer to the DPL Inc. SEC Form 10-K for year ended December 31, 1991, for additional information.

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
 2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.
 4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.
 2. Direct control is that which is exercised without interposition of an intermediary.
 3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
 4. Joint control is that in which neither interest can effectively

control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
YGK, Inc.	Operation of rail-barge docking facilities for the Wm. H. Zimmer Generating Station.	(1)	(1)
Miami Valley Equipment, Inc.	Inactive	100%	
(1) The Respondent and Columbus Southern Power Company each own notes which may be converted into common stock at their respective options. The Cincinnati Gas & Electric Company owns 100% of the outstanding common stock of YGK, Inc., an Ohio corporation.			

OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.

2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.

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

Name of Officer
(a)

Title
(b)

Salary for Year
(c)

EXECUTIVE COMPENSATION

Cash Compensation

Set forth below is the cash compensation paid in 1991, which compensation is comprised of salaries for (i) each of the five most highly compensated executive officers of DPL Inc. and its major subsidiary DP&L and (ii) all persons who were executive officers of DPL Inc., for services in all capacities to DPL Inc. and its subsidiaries, including DP&L.

<u>Name or Number in Group</u>	<u>Titles</u>	<u>Cash Compensation Received from DP&L</u>
Robert E. Buerger	DP&L Group Vice President	\$ 181,000
Peter H. Forster	Chairman, President and Chief Executive Officer	\$ 467,719
Allen M. Hill	DP&L President and Chief Operating Officer	\$ 248,326
Thomas M. Jenkins	Group Vice President and Treasurer	\$ 139,538
Stephen F. Koziar, Jr.	Group Vice President	\$ 174,076
Ten executive officers as a group, including the above officers		\$1,689,640

OFFICERS (CONT'D)

Cash Awards and Stock Plan

In addition to the salaries listed above, cash awards were made in 1991 under DP&L's Management Incentive Compensation Program. This program is based on meeting and exceeding certain predetermined operating goals as set forth in the program. All the goals are set above industry averages and, to the extent they are successfully achieved, officers and other management personnel selected by DP&L's Board may earn an amount up to 60% of their base salary, depending upon their position with DP&L. Since the inception of the program in 1981, DP&L's plant productivity and efficiency has been ranked at the top of its industry. Plant productivity is a measure of generating capacity availability, and plant efficiency is measured by heat rate, that is, the amount of coal required to produce a kilowatt hour of electricity. DP&L estimates that it saved \$20 million in operating expenses and it sold \$17 million of electricity to other utilities in 1990 as a result of the success in achieving the operating goals set forth in this program. The following cash awards were paid in 1991 to the officers named below and to executive officers as a group under this program for performance objectives achieved in 1990:

<u>Name or Number in Group</u>	<u>1990 Cash Awards Paid in 1991</u>
Robert E. Buerger	\$ 86,880
Peter H. Forster	\$237,000
Allen M. Hill	\$126,900
Thomas M. Jenkins	\$ 65,776
Stephen F. Koziar, Jr.	\$ 77,976
Ten executive officers as a group, including the above officers	\$745,865

In addition to the annual Management Incentive Compensation Program, the Company has a Management Stock Incentive Plan (the "Plan") tied to the long term performance of the Company. The current Plan was developed by the Compensation and Management Review Committee of the Board of Directors (the "Committee") working with management and independent compensation consultants. As a part of an overall compensation program, the Plan is designed to provide long-term incentives to selected officers and key employees and to further enhance the identity of interest of such persons with those of DPL Inc.'s shareholders.

The Committee administers the Plan and may make awards which are comprised of a specified number or range of stock incentive units (SIU's). In making awards, the Committee considers the recommendations of its consultants as well as the individual's position and responsibilities. Awards under the Plan are earned based on the achievement of predetermined long-term objectives and financial results and are earned and vested over periods established by the Committee. At any time prior to the earning or vesting of units, the Committee may accelerate the scheduled earning or vesting of previously awarded units. Potential stock incentive units have been determined for the period from 1992 through 1994 and may be earned in 1995 based upon performance over this three year period. A part or all of these SIU's will be earned only to the extent that the DPL Inc. average return on equity ("ROE") over the three year period is above the median of the results of other electric utilities as measured by a three year average return on equity. Depending on the level of performance of DPL Inc., a participant may earn from 0% at median performance to 150% at an ROE 200 basis points above median ROE of the

OFFICERS (CONT'D)

stock incentive units available to him. No units can be earned if the three year average ROE is below 10%.

The current Plan was adopted in 1984 and the aggregate number of potential SIU's that could be awarded has been described in previous proxy statements. All previously awarded stock incentive units which were earned and accrued under the Plan during the eight year period from its inception in 1984 through 1991 are vesting in four equal annual installments commencing in 1991. In 1991, the following number of stock incentive units vested for the accounts of the executive officers named in the cash compensation table and all other executive officers as a group: Mr. Buerger 1,022 units for each of the 8 years he has participated in the Plan; Mr. Forster 3,841 units for each of the 8 years he has participated in the Plan; Mr. Hill 2,085 units for each of the 8 years he has participated in the Plan; Mr. Jenkins 1,115 units for each of the 2 years he has participated in the Plan; Mr. Koziar 1,051 units for each of the 8 years he has participated in the Plan; and all other executive officers as a group 3,217 units for each of 2 years they have participated in the Plan. For example, a total of 8,177 units earned and accrued over the eight years since the inception of the Plan vested for the account of Mr. Buerger in 1991.

Generally, a participant must be employed by DPL Inc. or one of its subsidiaries on the last day of the year in which earned units become vested in order to be entitled to payments in respect of such units. Accordingly, a corresponding amount of units are vesting in each of 1992, 1993 and 1994 for each of these individuals and the group for units earned and accrued over the last 8 years, subject only to continuation of employment by DPL Inc. or one of its subsidiaries. For each stock incentive unit which becomes vested, a participant will receive the cash equivalent of one DPL Inc. common share plus dividend equivalents on earned units and on awarded units not yet earned if provided in the award. All payments of awards are deferred until termination of employment. In the event of a change in control as defined in the Plan, the Plan will be administered by trustees and all awarded units become earned and vested.

Certain Severance Pay Agreements

DPL Inc. has entered into severance pay agreements with each of Messrs. Buerger, Forster, Hill, Jenkins and Koziar providing for the payment of severance benefits in the event that the individual's employment with DPL Inc. or its subsidiaries is terminated under specified circumstances within three years after a change in control of DPL Inc. or DP&L (as defined in the agreement). The agreements require the individuals to remain employed throughout the period during which any change of control is pending. The principal severance benefits under each agreement include payment of the following: (i) the individual's full base salary and accrued benefits through the date of termination and any awards for any completed or partial period under the Management Incentive Compensation Program and the individual's award for the current period under the Management Incentive Compensation Program (or for a completed period if no award for that period has yet been determined) fixed at an amount equal to his average annual award for the preceding three years; (ii) 300% of the sum of the individual's annual base salary at the rate in effect on the date of termination (or, if higher, at the rate in effect as of the time of the change in control) plus the average amount awarded to the individual under the Management Incentive Compensation Program for the three preceding years; and (iii) continuing medical, life, and disability insurance. In the event any payments under these agreements are subject to an excise tax under the Internal Revenue Code of 1986, the payments will be adjusted so that the total payments received on an after-tax basis will equal the amount the individual would have received

without imposition of the excise tax. The severance pay agreements are effective for one year but are automatically renewed each year unless DPL Inc. or the participant notifies the other one year in advance of its or his intent not to renew. DPL Inc. has agreed to secure its obligations under the severance pay agreements by transferring required payments to the Master Trust upon a change of control.

Pension Plans

All managerial and professional employees of DP&L (including officers) participate in a non-contributory retirement plan which provides retirement income based upon years of accredited service (up to 30 years) and final average annual base compensation (excluding incentive compensation) for the three highest consecutive years during the last five. Benefits under the plan are vested after five years. The plan provides a retirement income equal to years of accredited service times the sum of (a) plus (b) where (a) is 1.25% of the Final Average Annual Base Compensation and where (b) is .45% of such Final Average Annual Base Compensation above the Average Social Security Earnings Base (\$21,192 in 1992). Aside from the integration feature of the above-described benefit formula, retirement benefits are not subject to any deduction for Social Security benefits or other offset amounts. The following table sets forth the total annual benefits payable under the plan at normal retirement date (age 65) on a straight life annuity basis:

Final Average Annual Earnings	Total Annual Retirement Benefits for Years of Accredited Service		
	10 Years	20 Years	30 Years
\$150,000	\$ 24,555	\$ 49,110	\$ 73,665
300,000	50,055	100,110	150,165
450,000	75,555	151,110	226,665
600,000	101,055	202,110	303,165

The years of accredited service for the officers listed in the table are Mr. Buerger—22 yrs.; Mr. Forster—26 yrs.; Mr. Hill—21 yrs.; Mr. Jenkins—14 yrs.; and Mr. Koziar—23 yrs. DP&L also maintains a Supplemental Executive Retirement Plan ("Supplemental Plan") to enhance the ability of DP&L to recruit executives who could not earn adequate benefits under DP&L's retirement plan because of short service potential or restrictions on qualified retirement plan payments due to limitations imposed by the Federal tax law. When considered with the retirement plan, the Supplemental Plan can provide full benefits after 20 years of service and permits DP&L to include prior employment in determining total years of service. Under the Supplemental Plan, benefits payable thereunder may be reduced by benefits payable under retirement plans of other employers and other plans of DP&L. Incentive compensation as well as base compensation is used in determining final average earnings under the Supplemental Plan. DP&L has secured its obligations under the Supplemental Plan by transferring to the Master Trust, sufficient funds to permit the trustees of the Master Trust to purchase annuities equal in value to the benefits to which a participant is entitled. At retirement, a participant under the Supplemental Plan may request the trustees to purchase such annuity, or may request a lump sum payment upon entering into a noncompetition agreement, if approved by the Committee. In the event of a change in control (as defined by the Plan), a lump sum payment will be adjusted so that the total benefits received on an after-tax basis will be equivalent to the amount an individual would have received had the participant terminated employment in the normal course of business.

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DIRECTORS

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

2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk. (1)

Name (and Title) of Director (a)	Principal Business Address (b)
Daniel C. Boone	Ponte Vedra, Florida
Thomas J. Danis	Dayton, Ohio
James F. Dicke II	New Bremen, Ohio
Charity E. Earley (3)	Dayton, Ohio
Peter H. Forster (Chairman and Chief Executive Officer)	Dayton, Ohio
Ernie Green (2)	Dayton, Ohio
Jane G. Haley	Dayton, Ohio
Allen M. Hill (President and Chief Operating Officer)	Dayton, Ohio
Robert J. Kegerreis	Dayton, Ohio
Burnell R. Roberts	Dayton, Ohio
(1) Respondent does not have an Executive Committee. (2) Elected to the Board of Directors April 2, 1991. (3) Resigned effective April 2, 1991.	

SECURITY HOLDERS AND VOTING POWERS

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

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

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

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

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

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

Not Closed - Year Ending
December 31, 1991

2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.

By Proxy: 41,172,173

3. Give the date and place of such meeting:

April 2, 1991
Wilberforce, Ohio

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date): December 31, 1991			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	41,172,173	41,172,173	See Note 2	None
5	TOTAL number of security holders	1	1	on Page 107	-
6	TOTAL votes of security holders listed below	41,172,173	41,172,173		-
7	DPL Inc. See Note 1 on Page 107	41,172,173	41,172,173		
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SECURITY HOLDERS AND VOTING POWERS (Continued)

Line No.	Name (Title) and Address of Security Holder	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
27	<p>(1) The Respondent is a subsidiary of DPL Inc. (a holding company) which holds all of the outstanding common shares of the Respondent. The preferred stock and debt of the Respondent continue to be held by nonaffiliated parties.</p>				
28					
29	<p>(2) If at any time cumulative dividends upon the outstanding Preferred Stock shall be in arrears in an aggregate amount equivalent to four full quarterly dividends or more, the holders of the outstanding Preferred Stock, voting separately regardless of class or series, shall have the right, at the next annual meeting of stockholders (or at a special meeting, if for any reason the annual meeting is not held) and at each such annual meeting thereafter to elect the largest number of directors which shall not exceed one-third of the members of the Board of Directors of the Respondent as then constituted, or if such number shall be less than two, then to elect two directors and such right shall continue until, but only until, full cumulative dividends upon all outstanding Preferred Stock to the end of the then current dividend period shall have been paid or declared and set apart for payment.</p> <p>For additional information regarding Preferred Stock voting rights, reference is made to Article Fourth of the Respondent's Amended Articles of Incorporation.</p>				
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IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of

gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. (Reserved).

12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.

See Attached Pages 109 through 109-E.

IMPORTANT CHANGES DURING THE YEAR

1. None.
2. None.
3. None.
4. None.
5. The Respondent's gas distribution system delivers natural gas in 16 counties in Ohio. The Respondent has long-term natural gas purchase agreements with Columbia Gas Transmission Corporation ("Columbia") through 2004, Texas Gas Transmission ("Texas Gas") through 1997, and Panhandle Eastern Pipe Line ("Panhandle") through 1993. The Respondent has taken extensive advantage of interruptible transportation agreements it has with these and other pipelines to receive spot gas purchased through direct market arrangements. On November 1, 1990 the Respondent began receiving firm transportation service from the ANR Pipeline Company ("ANR") via a new pipeline constructed by ANR and operated by Trunkline Gas Company ("Trunkline"), a subsidiary of the Panhandle Eastern Corporation. In addition to its firm transportation agreement on ANR, the Respondent has firm transportation agreements with Texas Gas, Columbia and Panhandle as well as interruptible transportation agreements with Columbia, Columbia Gulf, Consolidated Gas Transmission, Tenneco Gas Pipeline (Tennessee Gas Pipeline), Texas Eastern Transmission, Texas Gas, ANR, Panhandle and Trunkline. The Respondent has requested firm transportation service on Trunkline beginning April 1, 1991 to transport a portion of the Panhandle firm transportation.

The utilization of transportation options and participation in natural gas direct market during 1991 has enabled the Respondent to obtain gas from numerous direct market suppliers. During 1991, the Respondent purchased 86% of its gas from the direct market and the remaining 14% from its long-term firm purchase contracts. The Respondent purchased gas during 1991 at an average price of \$2.70 per MCF, \$.56 per MCF less than the average 1990 price and \$.50 per MCF less than the 1989 price.

On December 7, 1990, FERC approved, retroactive to November 1, 1990, a joint application filed by Columbia and Texas Gas to provide wholesale gas services to the Respondent and to permit the Respondent to purchase approximately 339 miles of Columbia pipeline facilities for \$12 million. This transaction allows the Respondent to diversify its gas supplies, and receive gas directly on a firm basis from Columbia, Texas Gas, Panhandle and ANR.

There are 13 municipal customers in the Respondent's service area which distribute electricity within their corporate limits. One municipality can generate all or a portion of its energy requirements, while another has signed a contract for the Respondent to provide 95% of its requirements. The Respondent maintains discussions with these municipalities concerning potential energy agreements.

IMPORTANT CHANGES DURING THE YEAR (CONT'D)

6. In November 1989, DPL Inc. entered into a revolving credit agreement with a consortium of banks renewable through 1996 which allows borrowings not exceeding \$200 million at any time outstanding ("the Credit Agreement"). These funds are available to both DPL Inc. and its subsidiaries including the Respondent. The Respondent has authority from the Public Utilities Commission of Ohio to issue short-term debt up to \$200 million with a maximum debt limit of \$300 million including loans from DPL Inc. under the terms of the Credit Agreement. At December 31, 1991, DPL Inc. had \$40 million outstanding under this Credit Agreement which it loaned to the Respondent. The Respondent also has available \$97 million in short-term lines of credit. At December 31, 1991, the Respondent had \$21 million outstanding under its lines of credit and \$24 million in commercial paper outstanding.
7. None.
8. Of the Respondent's 3,157 employees, 1,712 are represented by Local 175 of the Utility Workers' Union of America, AFL-CIO. A four-year agreement between the Respondent and Local 175 (negotiated in November 1989) provides for annual lump sum payments to each employee of \$3,000 in 1991 and \$4,000 in 1992. The estimated annual cost of these lump sum payments is as follows:

December 1991 through November 1992	\$5,100,000
December 1992 through November 1993	\$6,800,000

9. Regulatory Matters

Columbia and Panhandle have obtained conditional approval from FERC to recover take-or-pay and contract reformation costs from the Respondent through fixed demand surcharges pursuant to revised FERC rules. The validity of the revisions is being reviewed by the U.S. Court of Appeals for the District of Columbia Circuit. This adds greater uncertainty to the passthrough of and the ultimate burden for take-or-pay costs, the extent of which cannot be judged at this time. Pursuant to a settlement approved by the PUCO, the Respondent may recover "take-or-pay" costs from its sales and transportation customers.

On April 30, 1990, Columbia filed an application with FERC to implement a general rate increase in order to recover, among other things, costs associated with construction of certain "Global Settlement" facilities. The rates were accepted to become effective November 1, 1990. A hearing on this matter began February 11, 1992. On May 31, 1991, Columbia filed a second application with FERC to implement a general rate increase which was partially accepted effective December 1, 1991. On October 1, 1991, Columbia filed a third application to implement a general rate increase which was partially accepted to become effective April 1, 1992. The second and third applications were subsequently consolidated into one rate proceeding, with a hearing set for June 24, 1992. On April 27, 1990, Texas Gas filed an application with FERC to implement a general rate increase which was accepted to become effective November 1, 1990. A hearing on this matter is set for April 14, 1992.

IMPORTANT CHANGES DURING THE YEAR (CONT'D)

On July 31, 1991, Columbia Gas System Inc. and Columbia, one of the Company's major pipeline suppliers, filed separate Chapter 11 petitions in U.S. Bankruptcy Court. On August 22, 1991, the bankruptcy court permitted Columbia to break more than 4,000 long-term natural gas contracts with upstream suppliers. The bankruptcy court has also accepted stipulations agreed to by the parties, of which the Company is a participant, that require Columbia to continue performance of its winter storage and firm storage service obligations through April 1992. This will ensure their performance through the current winter period. On February 13, 1992, the bankruptcy court ruled on a motion by Columbia to flow through to its customers all appropriate refunds, including take-or-pay refunds which were received from its upstream suppliers and excessive rate refunds. Columbia may flow through all take-or-pay and excessive rate refunds except for approximately \$18 million of pre-petition take-or-pay refunds. This decision has been appealed. Aside from actions already taken by the bankruptcy court, the Company cannot determine the future impact, if any, the bankruptcy action will have. There have been adequate supplies of natural gas available and the Company should be able to purchase gas to fill its needs.

On July 31, 1991, FERC issued a Notice of Proposed Rulemaking which would amend its regulations governing the service obligations of interstate pipelines. Some of the major changes proposed by the rulemaking include unbundling of pipeline sales from transportation, pre-granted abandonment for all interruptible and short-term firm transportation subject to a right of first refusal, capacity brokering, rate design and transition costs. To implement the new rulemaking, FERC proposed that restructuring proceedings for each pipeline and its customers be initiated no later than 30 days after the effective date of the final rule. Such a proceeding would be required to be completed prior to a prescribed schedule for a pipeline tariff filing, which filing would be required to comply with the restructuring requirements. To date, FERC has not issued the final rule in this proceeding.

On October 31, 1989, the PUCO approved rules for the implementation of a Comprehensive Integrated Resource Planning program for all investor-owned electric utilities in Ohio. Under this program, these utilities will be required to file an Integrated Resource Plan ("IRP") as part of their long-term forecast report. The IRP will require each utility to evaluate available demand-side resource options in addition to supply-side options to determine the most cost-effective means for satisfying customer requirements. To supplement the IRP rulemaking, the PUCO initiated investigations to establish rules pertaining to demand-side management, competitive bidding programs and transmission access. The Respondent submitted comments to the PUCO on each of these investigations. On February 7, 1991, the PUCO issued a Finding and Order providing a method for the recovery of costs incurred by utilities for Demand Side Management ("DSM") programs. The Commission's ruling requires DSM program expenditures to be deferred for potential recovery in future rate cases provided that such programs prove to be cost-effective and consistent with the most recent IRP proceeding. The Respondent's first long-term forecast report to incorporate an Integrated Resource Plan was filed in April 1991.

IMPORTANT CHANGES DURING THE YEAR (CONT'D)

On October 17, 1991, the PUCO ruled that DP&L's 1991 forecast filing will be consolidated and reviewed in conjunction with its 1992 forecast and that an acid rain compliance plan is required to be filed with the 1992 forecast. DP&L requested and received an extension of the time to file its 1992 long-term forecast report, which incorporates an IRP. The filing is now scheduled to be made June 30, 1992.

DP&L has in place a percentage of income payment plan ("PIPP") for eligible low-income households as required by the PUCO. This plan prohibits disconnections for nonpayment of customer bills if eligible low-income households pay a specified percentage of their household income toward their utility bill. The PUCO has approved a surcharge by way of a temporary base rate tariff rider which allows companies to recover arrearages accumulated under PIPP. The PUCO will review the PIPP surcharge rates in 1992.

On May 24, 1990, the PUCO issued an Entry requesting all parties involved in PIPP to resolve certain issues involving the long-term administration and recovery of arrearages arising under PIPP. On June 10, 1991, the parties involved in the PIPP proceeding entered into a Stipulation and Agreement which calls for several minor revisions to the administrative aspects of the program. The Stipulation and Agreement was approved by the PUCO on September 26, 1991. On November 18, 1991, the Legal Aid Societies of Cincinnati, Cleveland and Dayton and the OCC filed a motion to explore additional issues which were not previously addressed. The motion was subsequently denied. However, the PUCO directed the parties to meet to negotiate the issues left unresolved in this case. The PUCO Staff will monitor the negotiations and provide assistance to the parties. At December 31, 1991, accounts receivable from eligible customers for electric and gas service, net of recoveries, were \$5.9 million.

The PUCO continues to support open access, nondiscriminatory transportation of natural gas by the states' local distribution companies for end-use customers. The PUCO has amended its guidelines to provide a standardized structure for end-use transportation programs which requires a tariff providing the prices, terms and conditions for such service. The Respondent has filed a transportation tariff to comply with these revised guidelines and approval is pending.

Zimmer Generating Station

The Respondent has a 28.1% undivided ownership interest in the Wm. H. Zimmer Generating Station ("Zimmer") which was converted from its original design as a nuclear generating station to a 1,300 MW base-load coal-fired generating facility. Zimmer was placed in commercial operation on March 30, 1991.

IMPORTANT CHANGES DURING THE YEAR (CONT'D)

On February 20, 1991, the City of Cincinnati filed a complaint with the Public Utilities Commission of Ohio ("PUCO") against the Zimmer owners. The complaint sought to set aside the 1985 Stipulation and Recommendation which established, based on then current rate setting procedures, a ceiling of \$3.6 billion (\$1.067 billion of which is DP&L's share) of the total investment in Zimmer Station that may be allowable in rate base for future PUCO ratemaking purposes. The PUCO ruled on June 27, 1991 against the complaint filed by the City of Cincinnati. The City appealed its complaint to the Ohio Supreme Court on August 8, 1991 where it is still pending. On February 24, 1992, DP&L filed a motion to dismiss this action as it related to DP&L since the appeal is moot because of the PUCO's January 22, 1992 electric rate order for DP&L.

On December 27, 1991, the City of Cincinnati filed a complaint in U.S. District Court in Cincinnati naming DP&L as a party to the lawsuit and sought a temporary restraining order and a stay of CG&E's rate case proceeding pending conclusion of the City of Cincinnati's appeal before the Ohio Supreme Court. The motion for a restraining order was denied and the decision was immediately appealed to the U.S. Sixth Circuit Court of Appeals where it was also denied. The underlying complaint continues to be litigated, but DP&L does not expect to be impacted by it.

On September 18, 1990, the PUCO asked for proposals from independent consultants recommending Alternative Dispute Resolution ("ADR") methods as a means to resolve issues relative to Zimmer. Proposals were received by the PUCO on October 9, 1990. On January 17, 1991, the PUCO issued an Entry in which it named Endispute, Inc. as the independent consultant that will facilitate the ADR process pertaining to the Zimmer Power Plant.

On March 1, 1991, the Respondent announced plans to file a request with the PUCO to recover the costs associated with the construction of Zimmer Station, earn a return on the Respondent's investment and recover the current costs of funding electric service for its customers.

As a result of the ADR process, on November 6, 1991, DP&L and various consumer groups filed with the PUCO an agreement which settled the issues in the electric rate case. The agreement was approved by the PUCO in January 1992, with new rates effective February 1, 1992. The agreement provides for a revenue increase to be phased in with annual increases of 6.4% effective in February 1992, January 1993 and January 1994. Amounts deferred, including carrying charges, during the phase-in period are estimated at \$49 million in 1992 and \$25 million in 1993, net of income taxes, and will be capitalized. The deferrals will be recovered over seven years commencing in 1994. The phase-in plan meets the requirements of Financial Accounting Standards Board Statement No. 92.

IMPORTANT CHANGES DURING THE YEAR (CONT'D)

In addition, DP&L agreed to undertake cost-effective Demand-Side Management ("DSM") programs with an average annual cost of \$15 million for the next four years. Of the \$15 million per year, approximately \$5 million, increasing to approximately \$8.5 million in 1993, would be reflected additionally in rates as of the effective date of rates in this rate case. The remaining expenditures will be eligible for recovery in future rates, in accordance with existing PUCO rulings. The agreement provides for a baseline return on equity of 13% (subject to upward adjustment) on DP&L until its next rate case. In the event that DP&L's return exceeds the allowed return by between one to two percent, then one half of the excess return will be used to reduce the cost of DSM programs, and any return that exceeds the allowed return by more than two percent will be entirely credited to these programs. Another provision of the agreement has the effect of reducing the amount of net utility investment includible in future rate filings by an amount which declines from approximately \$150 million in 1992 to no reduction after 1995.

10. None.

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
UTILITY PLANT				
1	Utility Plant (101-106, 114)	200-201	\$2,006,145,304	\$3,063,295,128
3	Construction Work in Progress (107)	200-201	991,568,583	36,286,562
4	TOTAL Utility Plant (Total of lines 2 and 3)		2,997,713,887	3,099,581,690
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	690,993,651	765,532,559
6	Net Utility Plant (Total of line 4 less 5)		2,306,720,236	2,334,049,131
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	-	-
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	-	-
9	Net Nuclear Fuel (Total of line 7 less 8)		-	-
10	Net Utility Plant (Total of lines 6 and 9)		2,306,720,236	2,334,049,131
11	Utility Plant Adjustments (116)	122	-	-
12	Gas Stored Underground-Noncurrent (117)	-	-	-
OTHER PROPERTY AND INVESTMENTS				
13	Nonutility Property (121)	221	1,183,340	1,641,922
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	2,283	2,283
16	Investments in Associated Companies (123)	-	6,317,633	6,265,883
17	Investment in Subsidiary Companies (123.1)	224-225	500	500
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
19	Other Investments (124)	-	529,529	530,530
20	Special Funds (125-128)	-	41,112,048	21,910,853
21	TOTAL Other Prop. and Invests. (Total of lines 14 thru 17,19,20)		49,140,767	30,347,405
CURRENT AND ACCRUED ASSETS				
22	Cash (131)	-	1,461,302	1,092,276
23	Special Deposits (132-134)	-	468,267	649,217
24	Working Funds (135)	-	5,297,254	7,596,442
25	Temporary Cash Investments (136)	-	15,414,996	3,601,249
26	Notes Receivable (141)	-	129,938	84,714
27	Customer Accounts Receivable (142)	-	94,682,198	86,168,606
28	Other Accounts Receivable (143)	-	11,694,266	12,484,035
29	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	10,267,135	11,509,693
30	Notes Receivable from Associated Companies (145)	-	42,567	47,024
31	Accounts Receivable from Assoc. Companies (146)	-	1,603,683	2,403,722
32	Fuel Stock (151)	227	45,729,638	44,218,637
33	Fuel Stock Expense Undistributed (152)	227	-	-
34	Residuals (Elec) and Extracted Products (Gas)	227	-	-
35	Plant Material and Operating Supplies (154)	227	34,297,901	34,308,203
36	Merchandise (155)	227	-	-
37	Other Materials and Supplies (156)	227	-	-
38	Nuclear Materials Held for Sale (157)	202-203/227	-	-
39	Stores Expenses Undistributed (163)	227	961,125	1,018,581
40	Gas Stored Underground - Current (164.1)	-	8,113,300	7,680,461
41	Liquefied Natural Gas Stored (164.2)	-	-	-
42	Liquefied Natural Gas Held for Processing (164.3)	-	-	-
43	Prepayments (165)	-	53,617,769	52,535,179
44	Advances for Gas Explor., Develop., and Prod. (166)	-	-	-
45	Other Advances for Gas (167)	-	-	-
46	Interest and Dividends Receivable (171)	-	(49,411)	31,993
47	Rents Receivable (172)	-	-	-
48	Accrued Utility Revenues (173)	-	31,379,553	35,468,896
49	Miscellaneous Current and Accrued Assets (174)	-	-	-
50	TOTAL Current and Accrued Assets (Total of lines 23 thru 50)		\$294,577,211	\$277,879,542

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
52	DEFERRED DEBITS			
53	Unamortized Debt Expenses (181)	-	\$8,636,813	\$8,098,257
54	Extraordinary Property Losses (182.1)	230	-	-
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230	-	-
56	Prelim. Survey and Investigation Charges (Electric) (183)	-	-	-
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	-	-
58	Clearing Accounts (184)	-	(31,333)	834,974
59	Temporary Facilities (185)	-	(6,462)	8,771
60	Miscellaneous Deferred Debits (186)	233	110,240,133	158,840,182
61	Def. Losses from Disposition of Utility Plt. (187)	-	-	-
62	Research, Devel. and Demonstration Expend. (188)	352-353	-	-
63	Unamortized Loss on Reacquired Debt (189)	-	16,315,035	15,433,469
64	Accumulated Deferred Income Taxes (190)	234	27,925,500	37,899,300
65	Unrecovered Purchased Gas Costs (191)	-	-	-
66	TOTAL Deferred Debits (Total of lines 53 thru 65)		163,079,686	221,114,953
67	TOTAL Assets and other Debits (Total of lines 10, 11, 12, 21, 51, and 66)		\$2,813,517,900	\$2,863,391,031

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	\$411,722	\$411,722
3	Preferred Stock Issued (204)	250-251	134,099,800	129,849,800
4	Capital Stock Subscribed (202, 205)	252	-	-
5	Stock Liability for Conversion (203, 206)	252	-	-
6	Premium on Capital Stock (207)	252	300,811,858	300,998,856
7	Other Paid-In Capital (208-211)	253	391,534,290	391,507,198
8	Installments Received on Capital Stock (212)	252	-	-
9	(Less) Discount on Capital Stock (213)	254	-	-
10	(Less) Capital Stock Expense (214)	254	17,731,198	17,704,106
11	Retained Earnings (215, 215.1, 216)	118-119	315,067,934	320,749,838
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-	-
13	(Less) Reacquired Capital Stock (217)	250-251	-	-
14	TOTAL Proprietary Capital (Total of lines 2 thru 13)		1,124,194,406	1,125,813,308
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	868,465,000	864,135,000
17	(Less) Reacquired Bonds (222)	256-257	-	-
18	Advances from Associated Companies (223)	256-257	-	-
19	Other Long-Term Debt (224)	256-257	141,979,337	141,979,337
20	Unamortized Premium on Long-Term Debt (225)	-	393,716	358,902
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	6,024,375	5,782,708
22	TOTAL Long-Term Debt (Total of lines 16 thru 21)		1,004,813,678	1,000,690,531
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases-Noncurrent (227)	-	195,716	-
25	Accumulated Provision for Property Insurance (228.1)	-	-	-
26	Accumulated Provision for Injuries and Damages (228.2)	-	7,239,258	6,867,213
27	Accumulated Provision for Pensions and Benefits (228.3)	-	-	-
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	-	-
29	Accumulated Provision for Rate Refunds (229)	-	-	-
30	TOTAL Other Noncurrent Liabilities (Total of lines 24 thru 29)		7,434,974	6,867,213
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	19,100,000	44,500,000
33	Accounts Payable (232)	-	108,095,435	87,421,244
34	Notes Payable to Associated Companies (233)	-	25,000,000	40,000,000
35	Accounts Payable to Associated Companies (234)	-	767,707	1,207,285
36	Customer Deposits (235)	-	4,291,632	5,445,875
37	Taxes Accrued (236)	262-263	98,388,465	108,215,558
38	Interest Accrued (237)	-	16,676,786	16,730,514
39	Dividends Declared (238)	-	-	-
40	Matured Long-Term Debt (239)	-	-	-
41	Matured Interest (240)	-	-	-
42	Tax Collections Payable (241)	-	255,517	434,160
43	Miscellaneous Current and Accrued Liabilities (242)	-	46,770,930	46,666,734
44	Obligations Under Capital Leases-Current (243)	-	217,188	-
45	TOTAL Current and Accrued Liabilities (Total of lines 32 thru 44)		\$319,563,660	\$350,621,370

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)	-	\$4,688,491	\$4,650,209
48	Accumulated Deferred Investment Tax Credits (255)	266-267	90,251,500	90,859,200
49	Deferred Gains from Disposition of Utility Plant (256)	-	-	-
50	Other Deferred Credits (253)	269	38,077,368	53,655,966
51	Unamortized Gain on Reacquired Debt (257)	-	-	-
52	Accumulated Deferred Income Taxes (281-283)	272-277	224,493,823	230,233,234
53	TOTAL Deferred Credits (Total of lines 47 thru 52)		357,511,182	379,398,609
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63				
64				
65				
66				
67	TOTAL Liabilities and Other Credits (Total of lines 14,22,30, 45, and 53)		\$2,813,517,900	\$2,863,391,031

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas Companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$998,120,085	\$947,970,118
3	Operating Expenses			
4	Operation Expenses (401)	320-323	529,437,705	489,632,254
5	Maintenance Expenses (402)	320-323	90,336,402	84,985,167
6	Depreciation Expense (403)	336-338	93,830,090	61,218,017
7	Amort. & Depl. of Utility Plant (404-405)	336-338	347,738	336,048
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	33,521	33,521
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		-	-
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes Other Than Income Taxes (408.1)	262-263	95,135,300	90,707,856
12	Income Taxes - Federal (409.1)	262-263	45,906,473	57,994,100
13	- Other (409.1)	262-263	120,770	235,056
14	Provision for Deferred Income Taxes (410.1)	234,272-277	50,611,531	69,459,499
15	(Less) Provision for Deferred Income Taxes - Cr.(411.1)	234,272-277	54,376,623	51,318,714
16	Investment Tax Credit Adj. - Net (411.4)	266	642,300	(30,700)
17	(Less) Gains from Disp. of Utility Plant (411.6)		-	-
18	Losses from Disp. of Utility Plant (411.7)		-	-
19	TOTAL Utility Operating Expenses (Total of lines 4 thru 18)		852,025,207	803,252,104
20	Net Utility Operating Income (Total of line 2 less 19) (Carry forward to page 117, line 21)		\$146,094,878	\$144,718,014

Interdepartmental items totalling \$4,899,016 are eliminated from Total Operating Revenues (line 2) and from Total Operating Expenses (lines 4 and 19).

STATEMENT OF INCOME FOR THE YEAR (Continued)

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

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of

allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		STEAM HEATING UTILITY		
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
\$794,723,416	\$739,776,394	\$201,938,245	\$206,093,946	\$6,357,440	\$6,791,054	1
						2
358,966,201	319,209,760	170,980,241	170,368,810	4,390,279	4,744,960	3
82,990,424	78,906,004	6,063,126	4,948,526	1,282,852	1,130,637	4
87,556,692	55,648,169	5,971,959	5,277,929	301,439	291,919	5
347,738	336,048	-	-	-	-	6
33,521	33,521	-	-	-	-	7
-	-	-	-	-	-	8
-	-	-	-	-	-	9
76,161,017	72,467,134	18,172,458	17,429,525	801,825	811,197	10
43,503,273	56,407,800	2,585,500	1,614,300	(182,300)	(28,000)	11
120,770	235,056	-	-	-	-	12
34,979,000	52,666,324	15,438,555	16,623,557	193,976	169,618	13
34,408,389	34,665,026	19,737,554	16,398,760	230,680	254,928	14
732,300	59,700	(84,200)	(84,600)	(5,800)	(5,800)	15
-	-	-	-	-	-	16
-	-	-	-	-	-	17
650,982,547	601,304,490	199,390,085	199,779,287	6,551,591	6,859,603	18
						19
\$143,740,869	\$138,471,904	\$2,548,160	\$6,314,659	(\$194,151)	(\$68,549)	20

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STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
21	Net Utility Operating Income (Carried forward from page 114)		\$146,094,878	\$144,718,014
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		152,267	38,399
26	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)		110,215	37,748
27	Revenues From Nonutility Operations (417)		-	-
28	(Less) Expenses of Nonutility Operations (417.1)		2,659	-
29	Nonoperating Rental Income (418)		10,626	7,134
30	Equity in Earnings of Subsidiary Companies (418.1)	119	-	-
31	Interest and Dividend Income (419)		4,188,421	6,103,657
32	Allowance for Other Funds Used During Construction (419.1)		18,498,583	70,505,687
33	Miscellaneous Nonoperating Income (421)		42,946,866	(24,062)
34	Gain on Disposition of Property (421.1)		38,559	36,424
35	TOTAL Other Income (Total of lines 25 thru 34)		65,722,448	76,629,491
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)		22,112	-
38	Miscellaneous Amortization (425)	340	(435,332)	1,740,484
39	Miscellaneous Income Deductions (426.1-426.5)	340	1,530,578	3,616,782
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		1,117,358	5,357,266
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	262-263	27,025	26,619
43	Income Taxes - Federal (409.2)	262-263	(2,176,800)	(10,637,000)
44	Income Taxes - Other (409.2)	262-263	-	-
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277	677,611	189,322
46	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234,272-277	1,146,908	1,777,406
47	Investment Tax Credit Adj.- Net (411.5)		(34,600)	(34,800)
48	(Less) Investment Tax Credits (420)		-	-
49	TOTAL Taxes on Other Inc. and Ded. (Total of 42 thru 48)		(2,653,672)	(12,233,265)
50	Net Other Income and Deductions (Total of lines 35,40,49)		67,258,762	83,505,490
51	Interest Charges			
52	Interest on Long-Term Debt (427)		86,565,077	87,077,549
53	Amortization of Debt Disc. and Expense (428)		771,222	773,914
54	Amortization of Loss on Reacquired Debt (428.1)		890,566	881,566
55	(Less) Amort. of Premium on Debt - Credit (429)		34,813	34,813
56	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)		-	-
57	Interest on Debt to Assoc. Companies (430)	340	568,900	33,229
58	Other Interest Expense (431)	340	4,319,014	2,058,034
59	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		7,136,698	24,658,532
60	Net Interest Charges (Total of lines 52 thru 59)		85,943,268	66,130,947
61	Income Before Extraordinary Items (Total of lines 21, 50 and 60)		127,410,372	162,092,557
62	Extraordinary Items			
63	Extraordinary Income (434)		-	-
64	(Less) Extraordinary Deductions (435)		-	-
65	Net Extraordinary Items (Total of line 63 less line 64)		-	-
66	Income Taxes - Federal and Other (409.3)	262-263	-	-
67	Extraordinary Items After Taxes (Total of line 65 less line 66)		-	-
68	Net Income (Total of lines 61 and 67)		\$127,410,372	\$162,092,557

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 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 for 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 for Account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance - Beginning of Year		\$315,067,934
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 4 thru 8)		-
10	Debit: Adjustment to Earnings Reinvested In The Business	207	186,998
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14)		186,998
16	Balance Transferred from Income (Account 433 less Account 418.1)		127,410,372
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21	TOTAL Appropriations of Retained Earnings (Account 436) (Total of lines 18 thru 21)		-
22	Dividends Declared - Preferred Stock (Account 437)		
23	% Series Amount Rate E 1,539,924		
24	3.75 A 349,804 7.375 F 1,843,754		
25	3.75 B 260,244 8.625 H 1,767,350		
26	3.90 C 256,737 9.375 I 2,601,657		
27	7.48 D 1,122,000		
28	TOTAL Dividends Declared - Preferred Stock (Account 437) (Total of lines 24 thru 28)	238	9,741,470
29	Dividends Declared - Common Stock (Account 438)		
30	Declared Paid Shares Rate Amount		
31	2-8-91 3-1-91 41,172,173 .68 27,950,000		
32	5-6-91 6-1-91 41,172,173 .68 27,950,000		
33	8-16-91 9-1-91 41,172,173 .68 27,950,000		
34	11-15-91 12-1-91 41,172,173 .68 27,950,000		
35	TOTAL Dividends Declared - Common Stock (Account 438) (Total of lines 30 thru 35)	238	111,800,000
36	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
37	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 35, 36 and 37)		\$320,749,838

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215)	
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
38		
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43		
44	TOTAL Appropriated Retained Earnings (Account 215)	-
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)	
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.	
45	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	-
46	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)(Total of lines 45 and 46)	-
47	TOTAL Retained Earnings (Account 215, 215.1, 216)(Total of lines 38 and 47)	\$320,749,838
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
48	Balance - Beginning of Year (Debit or Credit)	-
49	Equity in Earnings for Year (Credit) (Account 418.1)	-
50	(Less) Dividends Received (Debit)	-
51	Other Changes (Explain)	-
52	Balance - End of year	-

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 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 for each reservation or appropriation of retained earnings.
4. List 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 for Account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance - Beginning of Year		\$245,568,356
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 4 thru 8)		-
10	Debit: Adjustment to Earnings Reinvested In The Business	207	186,997
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14)		186,997
16	Balance Transferred from Income (Account 433 less Account 418.1)		162,092,557
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21	TOTAL Appropriations of Retained Earnings (Account 436) (Total of lines 18 thru 21)		-
22	Dividends Declared - Preferred Stock (Account 437)		
23	% Series Amount Rate E 1,539,924		
24	3.75 A 349,804 7.375 F 1,843,754		
25	3.75 B 260,244 8.625 H 1,940,850		
26	3.90 C 256,737 9.375 I 2,812,669		
27	7.48 D 1,122,000		
28	TOTAL Dividends Declared - Preferred Stock (Account 437) (Total of lines 24 thru 28)	238	10,125,982
29	Dividends Declared - Common Stock (Account 438)		82,280,000
30	Declared Paid Shares Rate Amount		
31	2-9-90 3-1-90 41,172,173 .29 11,580,000		
32	5-18-90 6-1-90 41,172,173 .57 23,500,000		
33	8-20-90 9-1-90 41,172,173 .57 23,600,000		
34	11-20-90 12-1-90 41,172,173 .57 23,600,000		
35	TOTAL Dividends Declared - Common Stock (Account 438) (Total of lines 30 thru 35)	238	82,280,000
36	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
37	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 35, 36 and 37)		\$315,067,934

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215)	
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
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41		
42		
43		
44	TOTAL Appropriated Retained Earnings (Account 215)	-
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)	
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.	
45	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	-
46	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)(Total of lines 45 and 46)	-
47	TOTAL Retained Earnings (Account 215, 215.1, 216)(Total of lines 38 and 47)	\$315,067,934
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
48	Balance - Beginning of Year (Debit or Credit)	-
49	Equity in Earnings for Year (Credit) (Account 418.1)	-
50	(Less) Dividends Received (Debit)	-
51	Other Changes (Explain)	-
52	Balance - End of year	-

STATEMENT OF CASH FLOWS

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

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

3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION	Amounts
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 68(c) on page 117)	\$127,410,372
3	Noncash Charges (Credits) to Income:	
4	Depreciation, Amortization and Other	94,211,349
5		
6		
7		
8	Deferred Income Taxes (Net)	(4,234,389)
9	Investment Tax Credit Adjustment (Net)	607,700
10	Net (Increase) Decrease in Receivables	8,125,755
11	Net (Increase) Decrease in Inventory	1,876,081
12	Net Increase (Decrease) in Payables and Accrued Expenses	(20,234,613)
13	(Less) Allowance for Other Funds Used During Construction	18,498,583
14	(Less) Undistributed Earnings from Subsidiary Companies	
15	Other Operating Activities	16,790,945
16	Accrued Unbilled Revenue	(4,089,343)
17	Other Current Assets	
	Accrued Taxes	9,827,093
18	Deferred Interest - Zimmer Station (net)	(42,971,325)
19	Other Current Liabilities	5,093,414
20	Other:	
21		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 20)	173,914,456
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(112,357,967)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	18,498,583
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(\$93,859,384)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

STATEMENT OF CASH FLOWS

4. Investing Activities

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.

Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:

- (a) Net proceeds or payments.
 (b) Bonds, debentures and other long term debt.
 (c) Include commercial paper.
 (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

Line No.	Description	Amounts
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net Increase (Decrease) in Payables and Accrued Expenses	
52	Other:	
53		
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(\$93,859,384)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of :	
61	Long-Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other:	
65		
66	Net Increase in Short-Term Debt (c)	40,400,000
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	40,400,000
71		
72	Payment for Retirement of:	
73	Long-term Debt (b)	(4,547,187)
74	Preferred Stock	(4,250,000)
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	(9,741,470)
81	Dividends on Common Stock	(111,800,000)
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(89,938,657)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57, and 83)	(9,883,585)
87		
88	Cash and Cash Equivalents at Beginning of Year	22,173,552
89		
90	Cash and Cash Equivalents at End of Year	\$12,289,967

STATEMENT OF CASH FLOWS

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

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

3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and Losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION	Amounts
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 68(c) on page 117)	\$162,092,557
3	Noncash Charges (Credits) to Income:	
4	Depreciation, Amortization and Other	61,587,587
5		
6		
7		
8	Deferred Income Taxes (Net)	16,552,701
9	Investment Tax Credit Adjustment (Net)	(65,500)
10	Net (Increase) Decrease in Receivables	22,910,600
11	Net (Increase) Decrease in Inventory	(22,407,717)
12	Net Increase (Decrease) in Payables and Accrued Expenses	(2,323,638)
13	(Less) Allowance for Other Funds Used During Construction	70,505,687
14	(Less) Undistributed Earnings from Subsidiary Companies	
15	Other Operating Activities	(12,991,336)
16	Accrued Unbilled Revenue	8,975,814
17	Other Current Assets	(4,196,724)
18	Accrued Taxes	11,986,389
19	Other Current Liabilities	(7,289,564)
20	Other:	
21		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 20)	164,325,482
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(216,418,945)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	70,505,687
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(\$145,913,258)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

STATEMENT OF CASH FLOWS

4. Investing Activities

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.

Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:

- (a) Net proceeds or payments.
 (b) Bonds, debentures and other long term debt.
 (c) Include commercial paper.
 (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

Line No.	Description	Amounts
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net Increase (Decrease) in Payables and Accrued Expenses	
52	Other:	
53		
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(\$145,913,258)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of :	
61	Long-Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other:	
65		
66	Net Increase in Short-Term Debt (c)	44,100,000
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	44,100,000
71		
72	Payment for Retirement of:	
73	Long-term Debt (b)	(4,441,908)
74	Preferred Stock	(4,250,000)
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	(10,125,982)
81	Dividends on Common Stock	(82,280,000)
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(56,997,890)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57, and 83)	(38,585,666)
87		
88	Cash and Cash Equivalents at Beginning of Year	60,759,218
89		
90	Cash and Cash Equivalents at End of Year	\$22,173,552

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, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform Systems of Accounts.

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

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

See Attached Pages 123 through 123-1.

Cash Flow Statement Items:

A. Cash Flow Statement Reconciliation (Instruction 1, p. 120):

	1991	
	Beginning Bal.	Ending Bal.
Balance Sheet (p. 110, line 23)	\$1,461,302	\$1,092,276
Balance Sheet (p. 110, line 25)	5,297,254	7,596,442
Balance Sheet (p. 110, line 26)	15,414,996	3,601,249
Cash and Cash Equivalents, (p. 121, lines 88 and 90)	\$22,173,552	\$12,289,967

B. Interest and Income Taxes Paid (Instruction 3, p.120):

	1991	1990
Cash paid during the year for:		
Interest (net of amount capitalized)	\$41,965,767	\$62,660,273
Income taxes	\$45,349,673	\$40,066,630

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

Revenues and Fuel

Revenues include amounts receivable from customers through fuel and gas recovery clauses, which are adjusted periodically for changes in such costs. Related costs that are recoverable or refundable in future periods are deferred along with the related income tax effects. Also included in revenues are amounts receivable from customers through a surcharge for recovery of arrearages from certain eligible low-income households.

Allowance for Funds Used During Construction ("AFC")

AFC represents the cost of capital funds (equity and debt) used to finance construction projects. This cost is included in construction work in progress along with other construction costs. AFC was capitalized on the Zimmer project through the March 30, 1991 commercial in-service date. The average AFC rates used by the Company in 1991, 1990 and 1989 were 10.3%, 10.8% and 10.5% respectively, net of income taxes. These rates are compounded semi-annually.

Property and Plant, Maintenance and Depreciation

Property and plant is shown at its original cost. When a unit of property is retired, the original cost of that property plus the cost of removal less any salvage value is charged to accumulated depreciation. Maintenance costs and replacements of minor items of property are charged to expense.

Depreciation expense is calculated using the straight-line method, which depreciates the cost of property over its estimated useful life, at annual rates which approximate 3.4% for 1991 and 3.2% for 1990 and 1989.

NOTES TO FINANCIAL STATEMENTS (CONT'D)

Income Taxes

Deferred income taxes are provided for transactions which affect book net income and taxable income in different accounting periods except where regulatory policy restricts the deferral method. Investment tax credit, which reduces taxes currently payable, is deferred and amortized over the lives of the related property.

The Financial Accounting Standards Board ("FASB") has issued a Statement prescribing changes in the accounting for income taxes beginning in 1993. Although adopting these changes may result in a significant increase in assets and liabilities, the Company does not expect a material effect on earnings.

Statement of Cash Flows

The temporary cash investments presented on this Statement consist of liquid investments with a maturity of three months or less.

2. Rate Matters**A. Electric**

In April 1991, the Company filed an electric rate increase request with the PUCO, to recover the costs associated with the construction of the Wm. H. Zimmer Generating Station, earn a return on the Company's investment and recover the current costs of providing electric service to its customers. The Company has a 28.1% undivided ownership interest in Zimmer, which was placed in commercial operation on March 30, 1991. The electric rate increase request, the first since 1982, was approximately 25% on a one-time basis. In November 1991, the Company and various consumer groups filed with the PUCO an agreement which settled the issues in the case. The agreement was approved by the PUCO

NOTES TO FINANCIAL STATEMENTS (CONT'D)

in January 1992, with new rates effective February 1, 1992. The agreement provides for a revenue increase of approximately 19% (\$129 million) to be phased in with annual increases of 6.4% effective in February 1992, January 1993 and January 1994. Amounts deferred, including carrying charges, during the phase-in period will be capitalized. The deferrals will be recovered over seven years commencing in 1994. The phase-in plan meets the requirements of FASB Statement No. 92. The agreement established a baseline return on equity of 13% (subject to upward adjustment) until the next rate case. In addition, the Company agreed to undertake cost-effective demand-side management programs with an average annual cost of \$15 million for the next four years. Of the \$15 million per year, approximately \$5 million, increasing to approximately \$8.5 million in 1993, would be reflected additionally in rates as of the effective date of rates in this rate case. The remaining expenditures will be eligible for recovery in future rates in accordance with existing PUCO rulings.

In March 1991, the PUCO granted the Company the authority to defer interest charges, net of income tax, on the Zimmer investment from the commercial in-service date through January 31, 1992. The Company had also requested authorization to defer other Zimmer operating costs and depreciation which were incurred from the in-service date until new electric rates took effect. This request was denied.

B. Natural Gas and Steam

In April 1991, the Company also filed requests to increase natural gas prices by 8% and steam prices by 20%. In January 1992, the Company, the Ohio Office of Consumer Counsel and the PUCO Staff filed with the PUCO an agreement which settled the issues in the natural gas case. The agreement provides for a revenue increase of 6.2% (\$13.7 million) effective March 1, 1992 with a baseline return on equity of 13% (subject to upward adjustment) on the Company until its next rate case. PUCO approval was granted in February 1992.

The Company also reached agreement with the PUCO Staff in the steam case for \$1.4 million, the full amount requested, effective February 1, 1992. The agreement was approved by the PUCO in January 1992.

3. Notes Payable and Compensating Balances

DPL Inc. and its subsidiaries have \$200 million available through a revolving credit agreement. This agreement with a consortium of banks is renewable through 1996. Commitment fees are approximately \$300,000 per year, depending upon the aggregate unused balance of the loan.

NOTES TO FINANCIAL STATEMENTS (CONT'D)

At December 31, 1991, DPL Inc. had \$40.0 million outstanding under this credit agreement (which was loaned to the Company) at a weighted average interest rate of 5.50%.

The Company also has \$97.1 million available in short-term informal lines of credit. To support these lines of credit, the Company is required to maintain average daily compensating balances of approximately \$700,000 and also pay \$189,000 per year in fee compensation.

At year-end, the Company had \$21.0 million outstanding from these lines of credit at a weighted average interest rate of 5.21% and \$23.5 million in commercial paper outstanding at a weighted average interest rate of 5.29%.

4. Clean Air Act Amendments

Changing environmental regulations continue to increase the cost of providing service in the utility industry. The Clean Air Act Amendments of 1990 (the "Act") limit sulfur dioxide and nitrogen oxide emissions nationwide. The Act will restrict emissions in two phases with Phase I compliance completed by 1995 and Phase II completed by 2000. Final regulations are expected to be issued by the Environmental Protection Agency ("EPA") in 1992.

The Company's preliminary compliance plan is expected to be filed with the PUCO with the 1992 Integrated Resource Plan. The Company anticipates meeting the requirements of Phase I by using lower sulfur coal at certain electric generating facilities.

In addition, compliance with the stricter emission limits of Phase II will require further switching to lower sulfur coal at additional generating units. Later in Phase II, the installation of pollution control equipment may be undertaken if economical and necessary due to increased energy usage. Preliminary cost estimates to comply with the Act are approximately \$15 million in capital expenditures over the next five years for the required pollution control equipment. The Company does not anticipate that the incremental costs of switching to lower sulfur coal during Phase I will significantly impact electric energy prices. Final costs to comply with the Act are dependent on final EPA rules and the completion of a compliance plan for commonly-owned generating facilities, to be developed in conjunction with CG&E and CSP, and cannot be estimated at this time. However, the cost of compliance with the Act is not expected to alter the Company's competitive position in the region. The Company anticipates that costs to comply with the Act will be eligible for recovery in future fuel hearings and other regulatory proceedings.

NOTES TO FINANCIAL STATEMENTS (CONT'D)

5. Income Taxes	For the Years Ended December 31,		
	1991	1990	1989
\$ in millions			
Computation of Tax Expense			
Statutory income tax rate.....	34%	34%	34%
Federal income tax (statutory rates applied to pre-tax income before preferred dividends and tax expense included in			
Deferred interest - Zimmer Station, net).....	\$64.5	\$76.9	\$69.7
Increases (decreases) in tax from--			
Allowance for funds used during construction which does not constitute taxable income	(8.5)	(32.3)	(26.4)
Book over tax depreciation not previously deferred.....	8.3	23.2	22.2
Investment tax credit amortized.....	(3.3)	(2.7)	(2.7)
Other, net.....	<u>1.4</u>	<u>(1.0)</u>	<u>(2.0)</u>
Total Tax Expense.....	<u>\$62.4</u>	<u>\$64.1</u>	<u>\$60.8</u>
Effective Income Tax Rate.....	33%	28%	30%
Components of Tax Expense			
Taxes currently payable.....	\$43.9	\$47.6	\$33.8
Deferred taxes--			
Deferred interest - Zimmer Station.....	22.2	-	-
Liberalized depreciation and amortization	13.2	27.8	27.4
Unbilled revenue.....	(0.1)	(4.5)	(4.5)
Property taxes.....	(4.9)	(4.7)	1.6
Fuel and gas costs.....	(7.9)	3.0	2.5
Other	(2.4)	(5.5)	(3.5)
Deferred investment tax credit, net.....	<u>(1.6)</u>	<u>0.4</u>	<u>3.5</u>
Total Tax Expense.....	<u>\$62.4</u>	<u>\$64.1</u>	<u>\$60.8</u>
Classification of Tax Expense			
Income taxes.....	\$40.2	\$64.1	\$60.8
Deferred interest - Zimmer Station.....	<u>22.2</u>	-	-
Total Tax Expense.....	<u>\$62.4</u>	<u>\$64.1</u>	<u>\$60.8</u>

NOTES TO FINANCIAL STATEMENTS (CONT'D)

6. Pensions and Postretirement BenefitsA. Pensions

Substantially all Company employees participate in pension plans paid for by the Company. Employee benefits are based on their years of service, age at retirement and, for salaried employees, their compensation. The plans are funded in amounts actuarially determined to provide for these benefits. Interest rates of 6.75% and 7.5% were used for 1991 and 1990, respectively, in developing the amounts in the following tables. Actual returns on plan assets for 1991 and 1990, respectively, were 13.1% and 6.8%. Increases in compensation levels approximating 5% were used for all years. The following table presents the components of pension cost (portions of which were capitalized):

<u>\$ in millions</u>	<u>1991</u>	<u>1990</u>	<u>1989</u>
Service cost-benefits earned during the year	\$ 3.5	\$ 3.6	\$ 3.0
Interest cost on projected benefit obligations	11.8	11.4	10.7
Amortization of transition amount	(4.2)	(4.2)	(4.1)
Amortization of prior service cost	1.2	1.2	0.8
Amortization of net (gain) or loss	0.1	0.2	-
Expected return on plan assets at 7.5% for 1991, 8% for 1990, and 7% for 1989	(14.1)	(14.4)	(12.1)
Net pension cost for the year	\$ (1.7)	\$ (2.2)	\$ (1.7)
	*****	*****	*****

The following table sets forth the plans' funded status at December 31:

<u>\$ in millions</u>	<u>1991</u>	<u>1990</u>
Plan assets at fair value invested in guaranteed investment contracts, equities and fixed income investments	\$223.9	\$206.2
Less -		
Actuarial present value of projected benefit obligation	186.8	162.0
Plan assets in excess of projected benefit obligation	\$ 37.1	\$ 44.2
	*****	*****
Vested benefit obligation	\$153.3	\$132.2
Accumulated benefit obligation (exclusive of projected salary increases) . .	\$171.0	\$147.9

The following table shows the amounts recorded on the Balance Sheet at December 31:

<u>\$ in millions</u>	<u>1991</u>	<u>1990</u>
Plan assets in excess of projected benefit obligation	\$ 37.1	\$ 44.2
Transitional adjustments not reflected on Balance Sheet:		
Unamortized transition amount arising from change in accounting principle	(36.3)	(40.5)
Prior service cost from plan amendments	13.2	14.3
Changes in plan assumptions and actuarial gains and losses	10.7	4.3
Net pension assets, December 31	\$ 24.7	\$22.3
	*****	*****

B. Postretirement Benefits

Qualified employees who retired prior to 1987 and their dependents are eligible for health care and life insurance benefits. The Company is accruing this unfunded actuarially calculated liability over the average remaining life of the participants. At December 31, 1991, \$26.5 million of the total \$56 million liability had been accrued. Health and life insurance benefits expensed were (in millions) \$9.5 in 1991, \$10.1 in 1990, and \$8.8 in 1989.

The Company is required to implement FASB Statement No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions," no later than 1993 and may do so through a cumulative adjustment or ratably over future periods. The implementation of this standard is not expected to have a significant impact on annual expense levels.

NOTES TO FINANCIAL STATEMENTS (CONT'D)

7. Common Shareholder's Equity

\$ in millions	Common Stock (a)		Other Paid-in Capital (premium, net of expense)	Earnings Reinvested in the Business	Total
	Shares	Amount			
1989: Beginning balance	41,172,173	\$288.2	\$282.8	\$205.4	\$776.4
Net income				144.2	144.2
Common stock dividends				(93.5)	(93.5)
Preferred stock dividends				(10.5)	(10.5)
Capital contribution			103.7		103.7
Other			0.2	(0.1)	0.1
Ending balance	41,172,173	\$288.2	\$386.7	\$245.5	\$920.4
1990: Net income				162.1	162.1
Common stock dividends				(82.3)	(82.3)
Preferred stock dividends				(10.1)	(10.1)
Reduction in par value		(287.8)	287.8		
Other			0.1	(0.2)	(0.1)
Ending balance	41,172,173	\$ 0.4	\$674.6	\$315.0	\$990.0
1991: Net income				127.4	127.4
Common stock dividends				(111.8)	(111.8)
Preferred stock dividends				(9.7)	(9.7)
Other			0.2	(0.2)	-
Ending balance	41,172,173	\$ 0.4	\$674.8	\$320.7	\$995.9

(a) 50,000,000 shares authorized.

The preferred stock shareholders of the Company approved a proposal to reduce the par value of common stock at a Special Meeting in April 1990. The proposal changed the par value from \$7.00 to \$.01 per share and authorized the transfer of all amounts over the new par value from the Company's Stated Capital account to Other Paid-in Capital.

NOTES TO FINANCIAL STATEMENTS (CONT'D)

B. Preferred Stock

\$25 par value, 4,000,000 shares authorized, no shares outstanding; and \$100 par value, 4,000,000 shares authorized, 1,298,498 shares outstanding.

Series/ Rate	Current Redemption Price	Current Shares Outstanding	Without Mandatory Redemption Provisions		With Mandatory Redemption Provisions (a)		
			(millions)		(millions)		
			At December 31,		At December 31,		
			1991	1990	1991	1990	
A	3.75%	\$102.50	93,280	\$ 9.3	\$9.3		
B	3.75%	\$103.00	69,398	7.0	7.0		
C	3.90%	\$101.00	65,830	6.6	6.6		
D	7.48%	\$103.23	150,000	15.0	15.0		
E	7.70%	\$101.00	199,990	20.0	20.0		
F	7.375%	\$101.00	250,000	25.0	25.0		
H	8-5/8%	\$104.00	180,000 (a)			\$18.0	\$20.0
I	9-3/8%	\$104.00	247,500 (a)			24.8	27.0
Total				\$82.9	\$82.9	\$42.8	\$47.0

(a) Exclusive of sinking fund payment due within one year.

The shares without mandatory redemption provisions may be redeemed at the option of the Company at the per share prices indicated, plus accrued dividends.

The shares with mandatory redemption provisions are redeemable pursuant to mandatory sinking fund requirements, but may also be redeemed at the option of the Company at the per share prices indicated, plus accrued dividends. The annual sinking fund requirements for Series H and I are 5% of the original amount of each issue. Over the next five years, mandatory redemptions are \$4.3 million (42,500 shares) per year. Shares redeemed or purchased to meet sinking fund requirements may not be reissued.

Sinking funds requirements and redemptions of outstanding shares were 42,500 shares in 1991, 1990 and 1989.

NOTES TO FINANCIAL STATEMENTS (CONT'D)

9. Long-term Debt

\$ in millions	At December 31,	
	1991	1990
First mortgage bonds maturing:		
1993	4.45%	\$ 50.0 \$ 50.0
1997	5-5/8%	40.0 40.0
1998	7.28% (a)	33.0 34.4
1999 - 2007	8.79% (a)	334.2 337.1
2009 - 2016	8.93% (a)	225.0 225.0
Pollution control series maturing through 2015--9.85% (a)		<u>177.6</u> <u>177.6</u>
		859.8 864.1
Unamortized debt discount and premium (net)		<u>(5.4)</u> <u>(5.6)</u>
		854.4 858.5
Guarantee of pollution control obligations--		
7-1/2% and 7-3/4% Series A due 1999 through 2009		35.3 35.3
10-1/2% Series due 2000		6.7 6.7
Debentures--		
8-3/4% Series due 1996		<u>100.0</u> <u>100.0</u>
Total		996.4 1,000.5
Current portion of long-term debt		<u>4.3</u> <u>4.3</u>
Total Long-term Debt		<u>\$1,000.7</u> <u>\$1,004.8</u>

(a) Weighted average interest rate.

The amounts of maturities and mandatory redemptions for first mortgage bonds, pollution control obligations and debentures are (in millions) \$4.3 in 1992, \$54.7 in 1993, \$4.7 in 1994, \$5.5 in 1995 and \$105.5 in 1996. The mortgage also provides for annual payments to a maintenance and replacement fund and an improvement and sinking fund. These funds may be satisfied by (a) cash, (b) delivery of bonds issued under the mortgage or (c) pledging the cost of unfunded property additions. Substantially all property and plant of the Company is subject to the mortgage lien securing first mortgage bonds.

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NOTES TO FINANCIAL STATEMENTS (CONT'D)

10. Financial Information by Business Segments

<u>\$ in millions</u>		<u>For the years ended December 31,</u>		
		<u>1991</u>	<u>1990</u>	<u>1989</u>
Electric:	Income before income taxes	\$ 193.5	213.2	193.7
	Depreciation and amortization	\$ 87.9	56.0	54.2
	Construction additions	\$ 103.4	224.5	254.6
	Assets at December 31	\$ 2,255.6	2,140.4	1,994.2
Gas:	Income before income taxes	\$ 0.7	8.1	17.6
	Depreciation and amortization	\$ 6.0	5.3	4.9
	Construction additions	\$ 12.4	22.3	9.7
	Assets at December 31	\$ 203.0	178.5	170.5
Other:	Income (loss) before income taxes (a)	\$ (26.6)	4.9	(6.3)
	Depreciation and amortization	\$ 0.3	0.3	0.3
	Construction additions	\$ 0.5	0.5	0.3
	Assets at December 31 (b)	\$ 112.2	210.0	258.0
Total:	Income before income taxes	\$ 167.6	226.2	205.0
	Depreciation and amortization	\$ 94.2	61.6	59.4
	Construction additions	\$ 116.3	247.3	264.6
	Assets at December 31	\$ 2,570.8	2,528.9	2,422.7

(a) Includes AFC, interest charged to operations, deferred interest and preferred dividend requirements of The Dayton Power and Light Company.

(b) Includes primarily cash, temporary cash investments, accounts receivable and certain deferred items.

11. Commonly-Owned Facilities

	<u>DP&L Share</u>		<u>DP&L Investment</u>
	<u>Ownership</u>	<u>Production</u>	<u>Plant in</u>
	<u>(%)</u>	<u>Capacity</u>	<u>Service</u>
		<u>(MW)</u>	<u>(\$ in millions)</u>
<u>Production Units:</u>			
Beckjord Unit 6	50	210	49
Conesville Unit 4	16.5	129	28
East Bend Station	31	186	145
Killen Station	67	402	408
Miami Fort Units 7 & 8	36	360	109
Stuart Station	35	820	217
Zimmer Generating Station	28.1	365	980
Transmission (at varying percentages)			67

The Company owns certain electric generating and transmission facilities as tenants in common with other Ohio utilities. Each utility is obligated to pay its ownership share of construction and operation costs of each facility. As of December 31, 1991, the Company had \$5 million of commonly-owned facilities under construction. The Company's share of expenses is included in the Statement of Results of Operations.

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)	\$3,027,694,403	\$2,799,801,413
4	Property Under Capital Leases	21,367	21,367
5	Plant Purchased or Sold	0	0
6	Completed Construction not Classified	32,451,806	29,920,547
7	Experimental Plant Unclassified	0	0
8	TOTAL (Total of lines 3 thru 7)	3,060,167,576	2,829,743,327
9	Leased to Others	0	0
10	Held for Future Use	1,942,476	1,942,476
11	Construction Work in Progress	36,286,562	30,225,603
12	Acquisition Adjustments	1,185,076	880,286
13	TOTAL Utility Plant (Total of lines 8 thru 12)	3,099,581,690	2,862,791,692
14	Accum. Prov. for Depr., Amort., & Depl.	765,532,559	671,131,057
15	Net Utility Plant (Total of line 13 less 14)	2,334,049,131	2,191,660,635
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	765,301,966	670,900,464
19	Amort. and Depl. of Producing Nat. Gas Land and Land Rights	0	0
20	Amort. of Underground Storage Land and Land Rights	0	0
21	Amort. of Other Utility Plant	0	0
22	TOTAL in Service (Total of lines 18 thru 21)	765,301,966	670,900,464
23	Leased to Others		
24	Depreciation	0	0
25	Amortization and Depletion	0	0
26	TOTAL Leased to Others (Total of lines 24 and 25)	0	0
27	Held for Future Use		
28	Depreciation	230,593	230,593
29	Amortization	0	0
30	TOTAL Held for Future Use (Total of lines 28 and 29)	230,593	230,593
31	Abandonment of Leases (Natural Gas)	0	0
32	Amort. of Plant Acquisition Adjustment	0	0
33	TOTAL Accumulated Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32)	\$765,532,559	\$671,131,057

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

Gas (d)	Other (Steam) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
\$214,199,839	\$13,693,151				1
0	0				2
0	0				3
2,142,122	389,137				4
0	0				5
					6
					7
216,341,961	14,082,288	\$0	\$0	\$0	8
0	0				9
0	0				10
5,821,435	239,524				11
304,790	0				12
222,468,186	14,321,812	0	0	0	13
86,112,663	8,288,839				14
136,355,523	6,032,973	0	0	0	15
					16
86,112,663	8,288,839				17
0	0				18
0	0				19
0	0				20
86,112,663	8,288,839	0	0	0	21
					22
0	0				23
0	0				24
0	0	0	0	0	25
					26
0	0				27
0	0				28
0	0	0	0	0	29
					30
0	0				31
0	0				32
\$86,112,663	\$8,288,839	\$0	\$0	\$0	33

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 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. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account 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.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Total of lines 2, 3, and 4)	\$0	\$0
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	4,401,273	6,759,306
9	(311) Structures and Improvements	159,053,443	219,569,413
10	(312) Boiler Plant Equipment	567,739,856	481,567,683
11	(313) Engines and Engine-Driven Generators	-	-
12	(314) Turbogenerator Units	183,462,143	141,588,939
13	(315) Accessory Electric Equipment	76,074,430	129,929,595
14	(316) Misc. Power Plant Equipment	11,444,687	20,902,324
15	TOTAL Steam Production Plant (Total of lines 8 thru 14)	1,002,175,832	1,000,317,260
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbogenerator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Total of lines 17 thru 22)	0	0
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Total of lines 25 thru 31)	0	0
33	D. Other Production Plant		
34	(340) Land and Land Rights	353,174	
35	(341) Structures and Improvements	4,104,584	
36	(342) Fuel Holders, Products and Accessories	742,210	1,192,094
37	(343) Prime Movers	-	
38	(344) Generators	15,499,228	36,897
39	(345) Accessory Electric Equipment	970,936	

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

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement

showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				(301) 1
				(302) 2
				(303) 3
				4
\$0	\$0	\$0	\$0	5
				6
		74,419	11,234,998	(310) 7
419,755		2,470	378,205,571	(311) 8
4,436,452		12,957	1,044,884,044	(312) 9
		-	-	(313) 10
1,726,953		(7,338)	323,316,791	(314) 11
171,414			205,832,611	(315) 12
24,435		(8,089)	32,314,487	(316) 13
6,779,009	0	74,419	1,995,788,502	14
				15
				(320) 16
				(321) 17
				(322) 18
				(323) 19
				(324) 20
				(325) 21
0	0	0	0	22
				23
				(330) 24
				(331) 25
				(332) 26
				(333) 27
				(334) 28
				(335) 29
				(336) 30
0	0	0	0	31
				32
				33
			353,174	(340) 34
			4,104,584	(341) 35
			1,934,304	(342) 36
			-	(343) 37
			15,536,125	(344) 38
			970,936	(345) 39

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

Line No.	Account (a)	Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	\$28,668	
41	TOTAL Other Prod. Plant (Total of lines 34 thru 40)	21,698,800	1,228,991
42	TOTAL Prod. Plant (Total of lines 15, 23, 32, and 41)	1,023,874,632	1,001,546,251
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	24,493,030	90,393
45	(352) Structures and Improvements	4,845,891	553,100
46	(353) Station Equipment	88,942,258	7,568,026
47	(354) Towers and Fixtures	28,966,594	(6,732)
48	(355) Poles and Fixtures	26,830,016	4,162,474
49	(356) Overhead Conductors and Devices	46,043,806	52,417
50	(357) Underground Conduit	434,290	-
51	(358) Underground Conductors and Devices	801,170	-
52	(359) Roads and Trails	9,439	-
53	TOTAL Transmission Plant (Total of lines 44 thru 52)	221,366,494	12,419,678
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	9,599,911	601,038
56	(361) Structures and Improvements	6,276,707	381,166
57	(362) Station Equipment	67,074,341	1,469,315
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	69,767,681	16,162,480
60	(365) Overhead Conductors and Devices	45,329,491	3,581,134
61	(366) Underground Conduit	4,307,904	86,049
62	(367) Underground Conductors and Devices	53,650,512	3,623,255
63	(368) Line Transformers	111,500,993	5,317,905
64	(369) Services	45,815,260	1,948,893
65	(370) Meters	26,791,032	1,194,798
66	(371) Installations on Customer Premises	8,281,243	232,703
67	(372) Leased Property on Customer Premises	56,866	-
68	(373) Street Lighting and Signal Systems	-	-
69	TOTAL Distribution Plant (Total of lines 55 thru 68)	448,451,941	34,598,736
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	4,939,390	1,437,992
72	(390) Structures and Improvements	48,702,402	4,801,390
73	(391) Office Furniture and Equipment	12,921,541	1,772,337
74	(392) Transportation Equipment	5,472,657	610,596
75	(393) Stores Equipment	468,556	186,138
76	(394) Tools, Shop and Garage Equipment	2,375,387	230,223
77	(395) Laboratory Equipment	1,213,087	4,618
78	(396) Power Operated Equipment	2,133,568	149,353
79	(397) Communication Equipment	9,412,308	732,411
80	(398) Miscellaneous Equipment	1,170,226	114,496
81	SUBTOTAL (Total of lines 71 thru 80)	88,809,122	10,039,554
82	(399) Other Tangible Property	0	0
83	TOTAL General Plant (Total of lines 81 and 82)	88,809,122	10,039,554
84	TOTAL (Accounts 101 and 106)	1,782,502,189	1,058,604,219
85	(102) Electric Plant Purchased (See Instr. 8)		
86	(Less) (102) Electric Plant Sold (See Instr. 8)		
87	(103) Experimental Plant Unclassified		
88	TOTAL Electric Plant in Service	\$1,782,502,189	\$1,058,604,219

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.
			\$28,668	(346) 40
0	0	0	22,927,791	41
6,779,009	0	74,419	2,018,716,293	42
-		(61,402)	24,522,021	(350) 43
391		(4,585)	5,394,015	(352) 44
127,704		(13,112)	96,369,468	(353) 45
-			28,959,862	(354) 46
70,956			30,921,534	(355) 47
21,944		8,819	46,083,098	(356) 48
-			434,290	(357) 49
-			801,170	(358) 50
-			9,439	(359) 51
220,995	0	(70,280)	233,494,897	52
-		(31,270)	10,169,679	(360) 53
8,463		(196,684)	6,452,726	(361) 54
17,732		4,293	68,530,217	(362) 55
-		-	-	(363) 56
303,947		(1,093,960)	84,532,254	(364) 57
153,842		1,095,173	49,851,956	(365) 58
476		-	4,393,477	(366) 59
108,187		(1,213)	57,164,367	(367) 60
764,597		(6,731)	116,047,570	(368) 61
26,308		-	47,737,845	(369) 62
329,300		-	27,656,530	(370) 63
50,428		-	8,463,518	(371) 64
-		6,731	63,597	(372) 65
-		-	-	(373) 66
1,763,280	0	(223,661)	481,063,736	67
-		16,287	6,393,669	(389) 70
222,942		(253,666)	53,027,184	(390) 71
388,703		-	14,305,175	(391) 72
837,348		-	5,245,905	(392) 73
21,276		-	633,418	(393) 74
100,761		-	2,504,849	(394) 75
54,792		-	1,162,913	(395) 76
220,703		903	2,063,121	(396) 77
243,753		(31,125)	9,869,841	(397) 78
22,396		-	1,262,326	(398) 79
2,112,674	0	(267,601)	96,468,401	80
0	0	0	0	(399) 81
2,112,674	0	(267,601)	96,468,401	82
10,875,958	0	(487,123)	2,829,743,327	83
				(102) 84
				(103) 85
\$10,875,958	\$0	(\$487,123)	\$2,829,743,327	86
				87
				88

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

COMPLETED CONSTRUCTION NOT CLASSIFIED, ACCOUNT 106, ACTIVITY IS AS FOLLOWS:

ACCOUNT	BEGINNING BALANCE	ADDITIONS	TRANSFERS	ENDING BALANCE
310	\$0	\$81,313	-	\$81,313
311	77,635	381,661	-	459,296
312	3,526,992	4,511,115	-	8,038,107
314	102,930	2,623,070	-	2,726,000
315	197,014	(110,899)	-	86,115
316	291,798	(259,011)	-	32,787
350	180,658	(176,322)	-	4,336
352	386	150	-	536
353	2,301,175	(2,092,435)	-	208,740
354	888,000	(6,732)	-	881,268
355	2,109,396	2,243,094	-	4,352,490
356	2,370,284	(1,456,241)	-	914,043
360	485,554	(290,554)	-	195,000
361	1,504,500	(203,500)	-	1,301,000
362	5,340,515	(3,561,382)	-	1,779,133
364	2,002,832	1,544,072	(1,093,960)	2,452,944
365	1,498,711	(148,514)	1,093,960	2,444,157
367	2,508,398	(1,494,887)	-	1,013,511
368	3,070,170	(2,177,873)	-	892,297
369	326,526	(181,009)	-	145,517
370	146,277	51,119	-	197,396
371	35,527	(35,527)	-	-
389	718,135	(718,135)	-	-
390	1,969,004	(1,564,408)	-	404,596
391	79,034	385,249	-	464,283
394	393,961	190,091	-	584,052
397	153,052	139,703	(31,125)	261,630
TOTAL	\$32,278,464	(\$2,326,792)	(\$31,125)	\$29,920,547

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 LAND RIGHTS:			
2				
3	Rights-of-way for Future Transmission Lines			
4	Miscellaneous	(A) VARIOUS	VARIOUS	\$241,315
5				
6	Parcels of Land in Boone County, Kentucky	1982	-	588,046
7				
8				
9				
10				
11				
12				
13	Miscellaneous Parcels of Land	VARIOUS	VARIOUS	346,790
14				
15				
16				
17	SUB-TOTAL			1,176,151
18				
19				
20	OTHER PROPERTY:			
21				
22	Killen Spare Parts	1986	VARIOUS	666,534
23				
24				
25	Miscellaneous Equipment	VARIOUS	VARIOUS	99,791
26				
27				
28				
29	SUB-TOTAL			766,325
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	(A) Amounts were recorded in Account 101 on Respondent's books prior to 1970.			
43				
44				
45				
46				
47	TOTAL			\$1,942,476

CONSTRUCTION WORK IN PROGRESS-ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).
 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)
1	PRODUCTION - COMMONLY OWNED FACILITIES	
2	Conesville Station - Unit #4 (1)	
3	Flyash Facility	\$974,392
4	Integrated Unit Controls	333,186
5	J.M. Stuart Station (1)	
6	Ash Storage	107,204
7	Grounds Maintenance Building	125,118
8	Condenser Butt Valves	117,939
9	HP/IP Turbine Overhaul Unit 1	960,884
10	Nozzle Box Modification Unit 1	139,684
11	Tube Panel Unit 1	(136,480)
12	BFPT Overhaul 1B Unit #1	155,191
13	Killen Station (1)	
14	Smokeless Lighters - Ignition System	137,343
15	Miami Fort Station - Units #7 & #8 (1)	
16	Ash Disposal Property	550,386
17	W.H. Zimmer Station - Unit #1 (1,2)	269,232
18	Other Miscellaneous (1)	1,707,473
19	PRODUCTION - WHOLLY OWNED FACILITIES	
20		
21	O.H. Hutchings Station	
22	65MW Combustion Turbine #1	177,410
23	Bus Tie Breaker	134,285
24	Waterwalls	794,225
25	Retube Condensers	426,506
26	Superheaters Units 5 & 6	947,706
27	Turbines Units 5 & 6	5,292,023
28	Controls Upgrade Units 5 & 6	2,363,914
29	ID Fan Motors Units 5 & 6	534,396
30	Skincasing Units 5 & 6	1,296,602
31	Other Miscellaneous	415,917
32	TRANSMISSION - COMMONLY OWNED FACILITIES	
33	Miscellaneous (1)	324,173
34	TRANSMISSION - WHOLLY OWNED FACILITIES	
35	Honda - East Liberty Sub	(285,244)
36	Urbana-Tangy-Blue Jacket	170,462
37	Reliability Programs - Transmission Portion	661,091
38	Miscellaneous	162,364
39	DISTRIBUTION	
40	Miamisburg - Distribution Projects	537,870
41	Reliability Programs - Distribution Portion	636,223
42	Troy Pike Widening	247,612
43	Fairborn - Underbuild GD1205	331,023
44	North Dayton - Network Spare Transformers	125,741
45	Research Park - 12KV to Terra Estates	310,746
46	Distribution Capacitors	518,995
47	Spare Parts/Catastrophic Failure	200,704
48	SUB-TOTAL	\$21,766,296

CONSTRUCTION WORK IN PROGRESS-ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).
 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)
1	SUB-TOTAL	\$21,766,296
2	DISTRIBUTION (cont'd)	
3	Other Miscellaneous	7,707,294
4	GENERAL	
5	Renovate Tait Equipment Building	327,552
6	Other Miscellaneous	2,132,217
7	UNALLOCATED CONSTRUCTION OVERHEADS	(1,952,438)
8	RESEARCH, DEVELOPMENT AND DEMONSTRATION	
9	Killen Station - Trimex R & D Project	244,682
10	(1) Respondent's portion of undivided ownership in generating and transmission facilities with The Cincinnati Gas & Electric Company and/or Columbus Southern Power Company.	
11		
12		
13		
14	(2) See Note 2 on Page 123.	
15	TOTAL	\$30,225,603

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CONSTRUCTION OVERHEADS-ELECTRIC

1. List in column (a) the kinds of overheads according to titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.
2. On page 218 furnish information concerning construction overheads.
3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.
4. Enter on this page engineering, supervision, administration, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Allowance for Funds Used During Construction	\$25,633,682
2		
3	Payroll Overheads	3,404,490
4		
5	Supervisory Costs & Engineering Costs	2,236,327
6		
7	Administrative and General Expenses	2,283,559
8		
9		
10		
11		
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46	TOTAL	\$33,558,058

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.

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

Allowance for funds used during construction (AFC) is applied to construction projects requiring 30 or more days to complete and with cost in excess of \$5,000. AFC is normally calculated on a current basis and is recorded monthly. The computation consists of applying the effective semi-annually compounded rate discounted to a monthly rate to the allowance base which is comprised of the previous month's balance less exemptions plus one-half of current month expenditures less exemptions. Exemptions include contract payments withheld, unvouchered accounts payable, property purchased from other utilities, structures purchased and property and plant items purchased for stock including meters, transformers, etc. Construction work in progress, to the extent allowed to be included in the rate base by the Public Utilities Commission of Ohio, is also excluded for the AFC base. AFC application begins at the start of construction and terminates on the day the project becomes ready for service. The rates were 11.4% before tax or 9.9% net of income tax (monthly average) for 1991. In 1982, FERC approved a request which now permits the determination of the maximum AFC rate monthly using all components of permanent capital and their respective cost rates at levels which exist as of the end of the previous month.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

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

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

Line No.	Title (a)	Amount (000) (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S 36,087		
(2)	Short-Term Interest			s 6.41
(3)	Long-Term Debt	D 1,003,022	46.87%	d 8.76
(4)	Preferred Stock	P 131,621	6.15%	p 7.49
(5)	Common Equity	C 1,005,252	46.98%	c 16.46
(6)	Total Capitalization	2,139,895	100.00%	
(7)	Average Construction Work in Progress Balance	W 243,104		

2. Gross Rate for Borrowed Funds

$$\frac{S}{W} + d \left(\frac{D}{D+P+C} \right) (1 - \frac{S}{W}) = 4.447 \text{ After tax: } 2.935$$

3. Rate for Other Funds

$$\frac{S}{W} [p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right)] = 6.977$$

4. Weighted Average Rate Actually Used for the Year:

- a. Rate for Borrowed Funds - 4.447 After tax: 2.935
- b. Rate for Other Funds - 6.977

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (Continued)

Nonproductive Labor Costs (1)

Nonproductive labor costs reflect "lost time with pay activities", such as vacations, holidays, inclement weather, illness, etc., and include benefits applicable to nonproductive labor. The portion of total nonproductive labor cost applicable to construction is determined by relating direct construction labor costs to total labor costs (charged to construction and expense) for those areas of the Respondent whose labor is directly chargeable to construction.

Payroll Taxes (1)

Payroll taxes are costs incurred by the Respondent for taxes which directly relate to payroll, e.g., Federal Unemployment Insurance, Federal Insurance Contributions, etc. The portion of Payroll Taxes applicable to construction is determined by relating direct construction labor costs to total labor costs (charged to construction and expense).

Pensions (1)

Pension costs reflect the Respondent's annual pension expense as well as related actuary fees. The portion of Pension Costs applicable to construction is determined by relating direct construction labor costs to total labor costs (charged to construction and expense).

Group Insurance (1)

Group insurance costs, representing the Respondent's portion of group health and life benefits, Survivor Income Plan, and long-term disability payments. The portion of Group Insurance costs applicable to construction is determined by relating direct construction labor costs to total labor costs (charged to construction and expense).

Other Benefits (1)

Other benefits reflect the Respondent's costs relating to activities for the benefit of employees, which have not been specifically identified. The portion of Other Benefits costs applicable to construction is determined by relating direct construction labor costs to total labor costs (charged to construction and expense).

See Page 218-B for Note.

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (Continued)

Injuries and Damages (1)

Injuries and damages costs incorporated into this overhead include costs associated with injuries to employees. The portion of Employees' Injuries costs applicable to construction is determined by relating direct construction labor costs to total labor costs (charged to construction and expense).

Supervisory and Engineering Costs

Indirect supervisory and engineering costs reflect work performed by the Respondent's personnel whose activities are not readily assignable to specific functional duties. The portion of these costs applicable to construction is determined on the basis of construction expenditures to total expenditures and include benefits applicable to supervisory and engineering labor. Such amount is then related to total construction input (excluding administrative and general expenses, allowance for funds used during construction and certain charges to construction projects involving total estimated project costs of \$250,000 or more in connection with generating facilities and associated substations). The resultant percentage is applied to certain direct and indirect cost input of individual construction work orders. Where supervisory and engineering costs are assignable to specific activities, these costs are charged directly.

Administrative and General Expenses

This overhead cost reflects administrative and general functions performed by the Respondent's personnel whose activities are not directly assignable to construction but, in part, are related to construction. Administrative and general costs are analyzed, and the amount applicable to construction is determined on the basis of the relationship of the activities to construction work. Such amount is then related to total construction input (excluding administrative and general expenses, allowance for funds used during construction, engineering and supervisory services performed by others, and certain charges to construction projects involving total estimated project costs of \$250,000 or more). The resultant percentage is applied to certain direct and indirect cost input of individual construction work orders.

- (1) Note: Allocated monthly to individual work orders on the basis of the Respondent's current month payroll charged directly to such work orders. Such allocations are determined from estimates of overhead costs applicable to construction and estimates of the Respondent's payroll chargeable to construction. Separate accounts are used to reflect monthly input and clearances and to provide for interim month-end balances.

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	(\$602,025,580)	(\$601,819,049)	(\$206,531)	\$0
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	(86,666,183)	(86,666,183)	0	
4	(413) Exp. of Elec. Plt. Leas. to Others	0	0	0	
5	Transportation Expenses-Clearing	(420,565)	(420,565)	0	
6	Other Clearing Accounts	(63,911)	(63,911)	0	
7	Other Accounts (Specify):				
8	(421) Depreciation of Spare Parts	(24,062)	0	(24,062)	
9	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	(87,174,721)	(87,150,659)	(24,062)	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	10,673,321	10,673,321	0	
12	Cost of Removal	6,172,057	6,172,057	0	
13	Salvage (Credit)	103,263	103,263	0	
14	TOTAL Net Chrgs. for Plant Ret. (Total of lines 11 thru 13)	16,948,641	16,948,641	0	0
15	Other Debit or Credit Items (Describe) (1)	1,098,415	1,098,415	0	
16	Transfers and Reclassifications	22,188	22,188	0	
17	Balance End of Year (Total of lines 1, 9, 14, 15, and 16)	(\$671,131,057)	(\$670,900,464)	(\$230,593)	\$0

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

18	Steam Production	(\$429,606,384)	(\$429,375,791)	(\$230,593)	\$0
19	Nuclear Production	0	0	0	
20	Hydraulic Production - Conventional	0	0	0	
21	Hydraulic Production - Pumped Storage	0	0	0	
22	Other Production	(15,694,347)	(15,694,347)	0	
23	Transmission	(76,190,524)	(76,190,524)	0	
24	Distribution	(127,656,794)	(127,656,794)	0	
25	General	(21,983,008)	(21,983,008)	0	
26	TOTAL (Total of lines 18 thru 25)	(\$671,131,057)	(\$670,900,464)	(\$230,593)	\$0

(1) Net change in retirement work in progress.

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NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service (line 44), or (2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers (c)	Balance at End of Year (d)
1				
2				
3	Land and buildings located in Adams County, Ohio	\$954,301	\$0	\$954,301
4	(transferred to Account 121 in 1986)			
5				
6				
7				
8				
9	Land and buildings located in Greenville, Ohio	0	145,045	145,045
10	(transferred to Account 121 in 1991)			
11				
12				
13				
14				
15	Land and buildings located in Wilmington, Ohio	0	298,284	298,284
16	(transferred to Account 121 in 1991)			
17				
18				
19				
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43				
44	Minor Items Previously Devoted to Public Service	229,039	15,253	244,292
45	Minor Items-Other Nonutility Property			
46	TOTAL	\$1,183,340	\$458,582	\$1,641,922

INVESTMENT 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. Subtotal by company and give a total in columns (e), (f), (g) and (h).

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

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

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1				
2	Miami Valley Equipment, Inc. (1)			
3	-----			
4	Common Stock	5-2-86	-	\$500
5				
6				
7	Total Miami Valley Equipment, Inc.			500
8				
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42	TOTAL Cost of Account 123.1: \$ 500		TOTAL	\$500
	(1) Company is inactive.			

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 different from cost) and the selling price thereof, not including interest adjustment includable 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)	
				1
				2
				3
		\$500		4
				5
		500		6
				7
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\$0	\$0	\$500	\$0	42

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 year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expense, clearing accounts, plant, etc.) affected - debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	\$45,729,638	\$44,218,637	Elec & Stm Htg
2	Fuel Stock Expenses Undistributed (Account 152)	-	-	-
3	Residuals and Extracted Products (Account 153)	-	-	-
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	8,235,844	7,093,582	All
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	20,730,672	22,417,073	Elec
8	Transmission Plant (Estimated)	153,622	324,168	Elec
9	Distribution Plant (Estimated)	2,278,726	2,077,073	Elec
10	Assigned to - Other	2,899,037	2,396,307	All
11	TOTAL Account 154 (Total of lines 5 thru 10)	34,297,901	34,308,203	
12	Merchandise (Account 155)	-	-	-
13	Other Materials and Supplies (Account 156)	-	-	-
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)	-	-	-
15	Stores Expense Undistributed (Account 163)	961,125	1,018,581	All
16				
17				
18				
19				
20	TOTAL Materials and Supplies (per Balance Sheet)	\$80,988,664	\$79,545,421	

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
 2. For any deferred debit being amortized, show period of amortization in column (a).
 3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Acct. Charged (d)	Amount (e)	
1	Property Taxes	\$43,050,000	\$52,952,341	408.1	\$43,524,341	\$52,478,000
2	Public Utility Excise Tax	14,378,699	44,288,851	408.1	43,904,599	14,762,951
3	Miamisburg Acquisition Adjustment (1)	419,501	-	406	33,522	385,979
4	Carrying Charges (AFUDC) Post in					
6	Service Date for Killen Station	19,596,019	2,684	403	1,392,398	18,206,305
7	Deferred Compensation Insurance Value	3,126,752	256,795	242	-	3,383,547
8	Gas Delivered - Not Invoiced	7,200,427	3,863,377	804	7,200,427	3,863,377
9	Percentage of Income Payment Plan	1,256,059	2,528,098	904	7,784,615	(4,000,458)
10	Deferred Electric Fuel	4,905,144	3,426,894	501	8,043,562	288,476
11	Freight Killen/Stuart	141,549	1,372,082	151	834,023	679,608
12	Deferred Compensation Master Trust	13,967,418	8,333,222	419.3	480,787	21,819,853
13	Deferred Interest - Zimmer	-	42,971,325	-	-	42,971,325
14	Other	746,419	38,359,635	Var.	38,329,047	777,007
15						
16						
23						
24						
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31						
32	(1) Balance to be amortized over the remaining tax life of acquired facilities as approved by FERC on 12/19/68.					
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46						
47	Misc. Work in Progress	1,452,146	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	1,901,917
48	Deferred Regulatory Comm. Expenses	-	1,322,295	928	-	1,322,295
49	TOTAL	\$110,240,133	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	\$158,840,182

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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.
3. If more space is needed, use separate pages as required.
4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts under other.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Deferred Electric Fuel Costs	\$2,097,900	\$6,317,500
3	State Public Utility Excise Tax - Wholesale	124,900	144,600
4	FERC Full Normalization	245,600	296,500
5	Capitalized Interest Income	12,745,100	12,782,300
6	Vacation Accrual	1,348,100	1,390,100
7	Post Retirement Benefits	5,434,900	7,134,200
8	Bad Debt Expense	0	389,200
9	Book Capitalization of Construction Period Net Earnings	0	451,100
10	Other	6,700	8,500
11	TOTAL Electric (Lines 2 thru 10)	22,003,200	28,914,000
12	Gas		
13	Deferred Gas Costs	4,187,000	6,796,500
14	Vacation Accrual	363,800	373,800
15	Post Retirement Benefits	1,195,200	1,598,100
16	Other	-	-
17	TOTAL Gas (Lines 13 thru 16)	5,746,000	8,768,400
18	Other (Specify) Steam Heating and Non-Utility	176,300	216,900
19	TOTAL (Account 190)(Lines 11, 17 & 18)	\$27,925,500	\$37,899,300
NOTES			

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 no. of shares authorized by the articles of incorp. as amended to end of year.
 3. Give particulars (details) concerning shares of any class and

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Common Stock *	50,000,000	\$.01	
2				
3				
4				
5	Preferred Stock			
6	-----			
7	Issued			
8	3.75% SERIES A Cumulative		\$100.00	\$102.50
9	3.75% SERIES B Cumulative		\$100.00	\$103.00
10	3.90% SERIES C Cumulative		\$100.00	\$101.00
11	7.48% SERIES D Cumulative*		\$100.00	\$103.23
12	7.70% SERIES E Cumulative*		\$100.00	\$101.00
13	7.375% SERIES F Cumulative*		\$100.00	\$101.00
14	8.625% SERIES H Cumulative		\$100.00	\$104.00
15	9.375% SERIES I Cumulative		\$100.00	\$104.00
16	-----			
17	Total Preferred Stock	4,000,000	\$100.00	
18	-----			
19				
20				
21	-----			
22	Unissued Preferred Stock	4,000,000	\$25.00	
23	-----			
24				
25				
26	* New York Stock Exchange			
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CAPITAL STOCK (Accounts 201 and 204) (Continued)

series of stock authorized to be issued by a regulatory commission which have not yet been issued.
 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
 5. State in a footnote if any capital stock which

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

Outstanding Per Balance Sheet		Held by Respondent As Reacquired Stock (Account 217) In Sinking and Other Funds				Line No.
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
41,172,173	\$411,722	None	None	None	None	1
						2
						3
						4
						5
						6
						7
93,280	\$9,328,000	None	None	None	None	8
69,398	6,939,800	None	None	None	None	9
65,830	6,583,000	None	None	None	None	10
150,000	15,000,000	None	None	None	None	11
199,990	19,999,000	None	None	None	None	12
250,000	25,000,000	None	None	None	None	13
200,000	20,000,000	None	None	None	None	14
270,000	27,000,000	None	None	None	None	15
1,298,498	\$129,849,800					16
						17
						18
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**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(Accounts 202 and 205, 203 and 206,207, 212)**

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions

- under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion at the end of the year.
4. For Premium on Account 207, Capital Stock, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line no.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	Accounts 202, 203, 205, 206, and 212		\$-
2			
3	Account 207 - Premium on Capital Stock		
4			
5	Common Stock	41,172,173	303,990,668
6	Preferred Stock - Series D	150,000	54,000
7	Unamortized premium on redemption of Series G Preferred Stock	-	(693,185)
8	Unamortized premium on redemption of Series J Preferred Stock	-	(2,352,627)
9			
10	Sub-total		300,998,856
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
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24			
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35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46	TOTAL		\$300,998,856

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 account entries effecting such change.

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

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

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

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

Line No.	Item (a)	Amount (b)
1		
9	Accounts 208	\$-
10		
11	Account 209 - Reduction in Par Value of Capital Stock	
12		
13	Balance at Beginning of Year	287,793,489
14	No Activity	-
15		
16	Balance at End of Year	287,793,489
17		
18		
19	Account 210 - Gain on Resale or Cancellation of Reacquired Capital Stock	
20		
21	Balance at Beginning of Year	83,865
22		
23	Net Loss on Redemption of Series H Preferred Stock	(12,389)
24	Net Loss on Redemption of Series I Preferred Stock	(14,703)
25		
26	Balance at End of Year	56,773
27		
28		
29	Account 211 - Miscellaneous Paid-In Capital	
30		
31	Balance at Beginning of Year	103,656,936
32		
33	No Activity	-
34		
35	Balance at End of Year	103,656,936
36		
37		
38		
39		
40		
	TOTAL	\$391,507,198

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DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.
2. If any change occurred during the year in the balance with

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	Total	

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.
2. If any change occurred during the year in the balance with

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock - \$.01 Par Value	\$16,705,293
2		
3	Preferred Stock - \$100 Par Value and \$25 Par Value	
4	Series E	320,922
5	Series F	365,970
6	Series H (1)	123,887
7	Series I (1)	176,436
8	Expenses to increase shares authorized	11,598
9		
10	Sub-total	998,813
11		
12		
13	(1) During 1991, expenses of \$12,389, associated with Series H, and \$14,703 associated with Series I were charged off to account 210. Expenses were related to shares redeemed pursuant to mandatory sinking fund requirements.	
14		
15		
16		
17		
18		
19		
20		
21		
22	Total	\$17,704,106

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

1. Report by balance sheet the account 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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense Premium or Discount (c)
1	Account 221 - Bonds		
2	First Mortgage Bonds, Series:		
3			
4			
5			
6	4.45% due 1993 (1)	\$50,000,000	\$249,349
7	5-5/8% due 1997 (1)	40,000,000	469,584
8			(144,400)P
9			
10	8.95% due 1998	20,000,000	170,658
11	6-3/4% due 1998 (1)	25,000,000	266,482
12	8-1/4% due 1999 (1)	30,000,000	372,747
13			
14	10-1/4% due 1999	45,000,000	307,668
15	9-1/2% due 2000 (1)	35,000,000	416,889
16			(525,000)P
17	8-1/8% due 2001	45,000,000	456,447
18			112,500 D
19	8% due 2003	40,000,000	410,769
20	9-1/2% due 2003	50,000,000	344,118
21	10.70% due 2005	45,000,000	74,676
22	8-3/4% due 2006	50,000,000	488,790
23			(375,000)P
24	6.35% due 2007 (2)	14,200,000	314,982
25	8-1/2% due 2007	60,000,000	713,411
26			450,000 D
27			
28			
29			
30			
31			
32			
33	Sub Total	\$549,200,000	\$4,574,670

See Page 257-B for Notes.

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

Uniform System of Accounts.

- 10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
- 11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.
- 12. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
- 13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote

- including name of pledgee and purpose of the pledge.
- 14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
- 15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
- 16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
						3
						4
						5
1963	1993	06/01/63	06/01/93	\$50,000,000	\$2,225,000	6
1967	1997	05/01/67	05/01/97	40,000,000	2,250,000	7
						8
						9
1978	1998	04/01/78	04/01/98	9,360,000	867,479	10
1968	1998	06/15/68	06/15/98	25,000,000	1,687,500	11
1969	1999	10/01/69	10/01/99	30,000,000	2,475,000	12
						13
1979	1999	08/01/79	08/01/99	24,000,000	2,639,375	14
1970	2000	06/01/70	06/01/00	35,000,000	3,325,000	15
						16
1971	2001	08/01/71	08/01/01	45,000,000	3,656,250	17
						18
1973	2003	11/01/73	11/01/03	40,000,000	3,200,000	19
1978	2003	12/01/78	12/01/03	50,000,000	4,750,000	20
1975	2005	08/01/75	08/01/05	3,175,000	339,725	21
1976	2006	11/15/76	11/15/06	50,000,000	4,375,000	22
						23
1977	2007	04/15/77	04/15/07	14,200,000	901,700	24
1977	2007	10/15/77	10/15/07	60,000,000	5,100,000	25
						26
						27
						28
						29
						30
						31
						32
						33
				\$475,735,000	\$37,792,029	

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

1. Report by balance sheet the account 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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense Premium or Discount (c)
1	First Mortgage Bonds, Series: (Cont.)	\$549,200,000	\$4,574,670
2	11-1/2% due 2012 (3)	32,300,000	1,135,489
3	11-1/2% due 2012 (4)	21,100,000	741,352
4	9-1/2% due 2015 (5)	110,000,000	2,945,788
5	9% due 2016	100,000,000	1,175,158
6			2,000,000 D
7	8-7/8% due 2016	125,000,000	1,300,357
8			4,687,500 D
9			
10	Account 221 Total	937,600,000	18,560,314
11			
12	Account 222 - Reacquired Bonds	-	-
13			
14	Account 223 - Advances From Associated Companies	-	-
15	Account 224 - Other Long-Term Debt		
16	Pollution Control Obligation, 7-1/2%	7,300,000	97,151
17	Pollution Control Obligation, 7-3/4%	40,700,000	541,782
18	Pollution Control Obligation, 10-1/2%	6,700,000	178,280
19	Debentures 8-3/4% Series 1986 Due 1996	100,000,000	953,613
20	Account 224 Total	154,700,000	1,770,826
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL (6)	\$1,092,300,000	\$20,331,140

See Page 257-B for Notes.

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

Uniform System of Accounts.

- 10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
- 11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.
- 12. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
- 13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote

- including name of pledgee and purpose of the pledge.
- 14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
- 15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
- 16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
				\$475,735,000	\$37,792,029	1
1982	2012	11/01/82	11/01/12	32,300,000	3,714,500	2
1982	2012	11/01/82	11/01/12	21,100,000	2,426,500	3
1985	2015	12/01/85	12/01/15	110,000,000	10,450,000	4
1986	2016	04/01/86	04/01/16	100,000,000	9,000,000	5
						6
1986	2016	12/01/86	12/01/16	125,000,000	11,032,118	7
						8
				864,135,000	74,415,147	9
						10
						11
						12
						13
						14
						15
1979	1999	10/01/79	10/01/99	5,365,399	402,406	16
1979	2009	10/01/79	10/01/09	29,913,938	2,318,330	17
1980	2000	05/01/80	05/01/00	6,700,000	703,500	18
1986	1996	08/01/86	08/01/96	100,000,000	8,725,694	19
				141,979,337	12,149,930	20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
				\$1,006,114,337	\$86,565,077	32
						33

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FOOTNOTE DATA

- (1) These First Mortgage Bonds have a portion of their total expenses amortized over a shorter period than that shown.
- (2) Issued as security for \$14,200,000 principal amount of State of Ohio 6.35% Collateralized Pollution Control Revenue Bonds, 1977 Series A.
- (3) Issued as security for \$32,300,000 principal amount of State of Ohio 11-1/2% Collateralized Water Development Revenue Bonds, 1982 Series.
- (4) Issued as security for \$21,100,000 principal amount of State of Ohio 11-1/2% Collateralized Air Quality Revenue Bonds, 1982 Series.
- (5) Issued as security for \$110,000,000 principal amount of State of Ohio 9-1/2% Ohio Air Quality Development Authority Pollution Control Revenue Bonds, 1985 Series.
- (6) Total Interest Expense of \$86,565,077 excludes \$568,900 Interest Expense associated with DPL Inc.

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 the basis of allocation, assignment, or sharing of the consolidated tax among group members. See Page 261-A.

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	\$127,410,372
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Interest Income Capitalized	\$1,627,400
6	Unbilled Revenue	274,300
7	Property Taxes	14,424,700
8	Contributions in Aid of Construction	2,457,300
9	Net Earnings During Construction	1,352,400
10	Deductions Recorded on Books Not Deducted for Return	20,136,100
11	Federal Income Tax Expense	40,102,284
12	Bad Debt Expense	7,501,400
13	Amortization of Bond Redemption Expenses	881,600
14	Employee/Retirement Benefits	5,209,500
15	Purchased Gas and Fuel Expense	23,345,200
16	Compensation Accrual	3,394,600
17	Income Recorded on Books Not Included in Return	
18	Allowance for Funds Used During Construction	25,635,300
19	Deferred Interest - Zimmer Station	42,971,300
20	Deductions on Return Not Charged Against Book Income	68,606,600
21	Excess of Tax Depreciation and Amortization	
22	over Book Depreciation and Amortization	9,691,200
23	Cost of Removal Incurred	7,917,300
24	Accrued Claims Expense	476,800
25	Interest Expense	4,811,900
26	Rate Case Expense	1,322,300
27	State Excise Taxes	326,300
28	Net Miscellaneous Items	350,500
29		24,896,300
30	Federal Tax Net Income	\$134,478,156
31		
32	Show Computation of Tax:	
33	Ordinary Income of \$134,478,156 at 34%	\$45,722,573
34	Adjustment Due to Rounding to \$100	27
35	Adjusted Gross Federal Income Tax	45,722,600
36	Less: ITC Utilization Net of ITC Recapture	1,756,885
37	Plus: Adjustments to Prior Year Accruals(Net)	(236,042)
38		
39	TOTAL Federal Income Tax Payable (1)	\$43,729,673
40		
	(1) See Page 263-A for Distribution.	

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

STATEMENT REGARDING CONSOLIDATED GROUP

Assignment of Tax to Consolidated Group Members:

The Respondent is a wholly owned subsidiary of DPL Inc., and is included in the consolidated Federal Income Tax Return of DPL Inc. Taxes are allocated to members on the basis of separate returns.

Members of the Consolidated Group:

Common Parent Corporation: DPL Inc.

Subsidiary Corporations of DPL Inc.:

- DP&L Community Urban Redevelopment Corporation
- Miami Valley Development Company
- Miami Valley Leasing, Inc.
- Miami Valley Lighting, Inc.
- Miami Valley Resources, Inc.
- MacGregor Park, Inc.
- Miami Valley Insurance Company
- Miami Valley CTC, Inc.
- The Dayton Power and Light Company

Subsidiary Corporations of the Respondent: Miami Valley Equipment, Inc.

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts. (Note 1 pg. 262-B)

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.

BALANCE AT BEGINNING OF YEAR

Line No.	Kind of Tax (a)	Taxes Accrued (b)	Prepaid Taxes (c)	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
1	LOCAL - OHIO					
2	-----					
3	PROP - REGULAR 1986	-	-	(\$596,472)	(\$596,472)	
4	1988	-	-	(42,864)	(42,864)	
5	1989	\$39,516,485	-	(346,566)	39,169,919	
6	1990	42,736,000	-	447,000	(106)	
7	1991	-	-	52,116,000	-	
8						
9	PROP - CONSERVANCY 1990	19,643	-	(64)	19,579	
10	1991	-	-	19,579	-	
11						
12	STEAM HTG FRANCHISE					
13	1990	69,770	-	(2,007)	67,763	
14	1991	-	-	64,450	-	
15						
16						
17	LOCAL - KENTUCKY					
18	-----					
19	PROPERTY 1989	130,567	-	21,144	151,711	
20	1990	131,000	-	15,338	144,773	
21	1991	-	-	146,000	-	
22						
23						
24	STATE - OHIO					
25	-----					
26	PUBLIC UTILITY EXCISE					
27	1990	-	-	-	-	
28	1991	-	\$14,601,960	44,874,146	30,272,186	
29	1992	-	-	-	14,958,049	
30						
31	MTCE OF PUCO 1991	-	-	1,176,877	1,176,877	
32						
33						
34	MTCE OF CONSUMER'S					
35	COUNSEL 1991	-	-	281,382	281,382	
36						
37						
38	HIGHWAY USE 1991	-	-	2,246	2,246	
39						
40						
41						
42						
43	Sub Total	\$82,603,465	\$14,601,960	\$98,176,189	\$85,605,043	\$0

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
 8. Enter accounts to which taxes charged were distributed in

columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Dept. only. Group the amounts charged to 408.1, 409.1, 408.2 and 409.2 under other accounts in column (i). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.
 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax. (Note 2 pg. 262-B)

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)					Line No.
(Taxes Accrued Account 236) (g)	Prepaid Taxes (incl. in Acct. 165) (h)	Electric (Account 408.1, 409.1) (i)	Extrao. Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)		
\$0	-	(\$596,472)			-	1	
0	-	(42,864)			-	2	
0	-	(310,843)			(\$35,723)(A)	3	
43,183,106	-	36,353,000			(35,906,000)(A)	4	
52,116,000	-	-			52,116,000 (A)	5	
0	-	(64)			-	6	
19,579	-	14,313			5,266 (E)	7	
0	-	-			-	8	
64,450	-	-			(2,007)(E)	9	
					64,450 (E)	10	
						11	
						12	
0	-	21,144			-	13	
1,565	-	140,935			(125,597)(A)	14	
146,000	-	-			146,000 (A)	15	
						16	
						17	
						18	
0	-	10,734,447			(10,734,447)(A)	19	
0	-	22,895,339			21,978,807 (A)	20	
0	\$14,958,049	425,087			(425,087)(A)	21	
0	-	892,426			284,451 (E)	22	
						23	
						24	
						25	
0	-	213,372			68,010 (E)	26	
						27	
0	-	2,246			-	28	
						29	
						30	
						31	
						32	
						33	
						34	
						35	
						36	
						37	
						38	
						39	
						40	
						41	
\$95,530,700	\$14,958,049	\$70,742,066	\$0	\$0	\$27,434,123	42	
						43	

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts. (Note 1 pg. 262-B)

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.

BALANCE AT BEGINNING OF YEAR

Line No.	Kind of Tax (a)	Taxes Accrued (b)	Prepaid Taxes (c)	Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)
44	SUBTOTAL	\$82,603,465	\$14,601,960	\$98,176,189	\$85,605,043	\$0
45						
46	UNEMPLOY INS 1990	7,899	-	48	7,947	-
47	1991	-	-	194,833	184,286	-
48						
49	SALES/USE 1988	44,442	-	-	-	-
50	1990	225,154	-	1,188	226,342	-
51	1991	-	-	1,279,373	857,641	-
52						
53	STATE - KENTUCKY					
54						
55	PROPERTY 1990	183,000	-	(6,997)	176,003	-
56	1991	-	-	176,000	-	-
57						
58						
59	INCOME	21,000	-	120,770	114,000	-
60						
61	STATE - WEST VIRGINIA					
62						
63	PROPERTY 1989	-	-	43,789	21,895	-
64	1990	-	-	19,000	-	-
65	1991	-	-	40,000	-	-
66						
67	FEDERAL					
68						
69	UNEMPLOY INS 1990	6,382	-	268	6,650	-
70	199091	-	-	178,218	168,977	-
71						
72						
73	INS CONTRIB 1990	(27)	-	27	-	-
74	1991	-	-	6,053,130	6,053,091	-
75						
76	HIGHWAY USE 1991	-	-	8,972	8,972	-
77						
78	ENVIRON. SUPERFUND 1990	-	-	(45,395)	-	-
79	1991	-	-	180,000	134,605	-
80						
81	INCOME	15,297,150	-	43,729,673	45,235,623	(1,877,007)
82						
83						
84						
85						
86						
87						
88	TOTAL	\$98,388,465	\$14,601,960	\$150,149,086	\$138,801,075	(\$1,877,007)

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
 8. Enter accounts to which taxes charged were distributed in

columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Dept. only. Group the amounts charged to 408.1, 409.1, 408.2 and 409.2 under other accounts in column (l). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.
 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax. (Note 2 pg. 262-8)

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)					Line No.
(Taxes Accrued Account 236) (g)	Prepaid Taxes (incl. in Acct. 165) (h)	Electric (Account 408.1, 409.1) (i)	Extrao. Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)		
\$95,530,700	\$14,958,049	\$70,742,066	\$0	\$0	\$27,434,123	44	
0	-	48	-	-	-	45	
10,547	-	121,665	-	-	73,168 (A)	46	
44,442	-	-	-	-	-	47	
0	-	-	-	-	1,188 (B)	48	
421,732	-	-	-	-	1,279,373 (B)	49	
0	-	-	-	-	-	50	
176,000	-	8,205	-	-	(15,202) (A)	51	
27,770	-	163,900	-	-	12,100 (A)	52	
21,894	-	-	-	-	-	53	
19,000	-	-	-	-	-	54	
40,000	-	-	-	-	43,789 (E)	55	
0	-	-	-	-	19,000 (E)	56	
9,241	-	268	-	-	40,000 (E)	57	
0	-	115,641	-	-	-	58	
39	-	27	-	-	-	59	
0	-	4,864,410	-	-	62,577 (A)	60	
0	-	8,972	-	-	-	61	
(45,395)	-	(42,985)	-	-	1,188,720 (A)	62	
45,395	-	178,800	-	-	-	63	
11,914,193	-	43,503,273	-	-	(2,410) (E)	64	
					1,200 (E)	65	
					226,400 (D)	66	
					(A) ACCOUNTS 107, 143, 163, 184, 186, 242, 408.1 AND 408.2	67	
					(B) ACCOUNTS 107, 146, 163, 184, 186, 262, 401, 402 AND 426	68	
					(C) ACCOUNTS 154 AND 184	69	
					(D) ACCOUNTS 409.1 AND 409.2	70	
					(E) ACCOUNTS 408.1 AND 409.1	71	
\$108,215,558	\$14,958,049	\$119,785,060	\$0	\$0	\$30,364,026	72	
						73	
						74	
						75	
						76	
						77	
						78	
						79	
						80	
						81	
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						83	
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						85	
						86	
						87	
						88	

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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (CONT'D)

(1)	Taxes included with costs charged to other accounts:	
	Ohio Gasoline Tax (Net) (Est.)	\$127,806
	Ohio Vehicle License (Act.)	209,743
	Federal Gasoline Tax (Net) (Est.)	112,225

	Total	\$449,774
		=====

(2) Apportionment to Utility Departments and Other Accounts:

<u>Kind of Tax</u>	<u>Apportionment Basis</u>
Local - Ohio	

Property - Regular	Property Values
Property - Conservancy	Property Values After Common Plant Allocation
State - Ohio	

Public Utility Excise	Annual Taxable Utility Revenue
Maintenance of PUCO	Annual Gross Utility Revenue
Maintenance of Consumers' Counsel	Annual Gross Utility Revenue
Highway Use	Use of Equipment
Unemployment Insurance	Annual Payroll
Federal	

Unemployment Insurance	Annual Payroll
Insurance Contribution	Annual Payroll
Highway Use	Use of Equipment
Environmental Superfund	Estimated Alternative Taxable Income for Year
Income	Estimated Taxable Income for Year

(3) The Federal Income Tax Adjustment represents a reduction in tax accounts receivable.

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%						
3	4%	\$1,190,900			411.4	\$59,900	
4	7%						
5	6.5%, 8%, 8.25% & 10%	84,131,500	411.4	\$3,891,400	411.4	3,099,200	\$0
6							
7							
8	TOTAL	85,322,400		3,891,400		3,159,100	0
9	Other List separately						
10	and show 3%, 4%, 7%,						
11	10% and TOTAL						
12							
13	Gas Utility						
14	3%						
15	4%	10,700			411.4	100	
16	7%						
17	6.5%, 8%, 8.25% & 10%	3,923,400	411.4	0	411.4	84,100	
18							
19	TOTAL	3,934,100		0		84,200	0
20							
21	Steam Heating Utility						
22	3%						
23	4%	800					
24	7%						
25	6.5%, 8%, 8.25% & 10%	213,000	411.4	0	411.4	5,800	
26							
27	TOTAL	213,800		0		5,800	0
28							
29	Non Utility						
30	3%						
31	4%	13,600			411.5	600	
32	7%						
33	6.5%, 8%, 8.25% & 10%	767,600	411.5	0	411.5	34,000	0
34							
35	TOTAL	781,200		0		34,600	0
36							
37							
38							
39	TOTAL ACCOUNT	\$90,251,500		\$3,891,400		\$3,283,700	\$0
40							
41							
42							
43							
44							
45							
46							
47							
48							

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

Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
			1
\$0			2
1,131,000			3
0			4
84,923,700			5
			6
			7
86,054,700	31 Years		8
			9
			10
			11
			12
			13
10,600			14
3,839,300			15
			16
			17
3,849,900	55 Years		18
			19
			20
			21
			22
			23
800			24
207,200			25
			26
208,000	45 Years		27
			28
			29
			30
13,000			31
733,600			32
			33
			34
746,600	34 Years		35
			36
			37
			38
\$90,859,200			39
			40
			41
			42
			43
			44
			45
			46
			47
			48

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OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Retirees Health & Life Def. Cr	\$18,824,377	926	\$5,114,112	\$9,627,675	\$23,337,940
2	Deferred Electric Fuel Costs	7,319,014	501	7,843,642	13,996,198	13,471,570
3	Deferred Purchased Gas Costs	7,565,304	804/191	18,798,043	13,436,599	2,203,860
4	Reclass Uncovered Gas Cost	3,940,771	805	29,195,999	38,873,263	13,618,035
5	Miscellaneous	427,902	Var.	755,961,237	756,557,896	1,024,561
6						
7						
8						
9						
10						
11						
12						
13						
14						
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34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	\$38,077,368		\$816,913,033	\$832,491,631	\$53,655,966

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

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	\$2,070,000		\$132,000
5	Other			
6				
7				
8	TOTAL Electric (lines 3-7)	2,070,000	\$0	132,000
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (lines 10-14)	0	0	0
16	Other (Specify) Non-Utility	1,147,000		
17	TOTAL (Account 281)(lines 8, 15, 16)	\$3,217,000	\$0	\$132,000
18	Classification of TOTAL			
19	Federal Income Tax	\$3,217,000		\$132,000
20	State Income Tax			
21	Local Income Tax			

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

- 2. For Other (Specify), include deferrals relating to other income and deductions.
- 3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
						\$0	1
						1,938,000	2
						0	3
							4
							5
							6
							7
\$0	\$0		\$0		\$0	1,938,000	8
							9
							10
							11
							12
							13
							14
0	0		0		0	0	15
	73,700					1,073,300	16
\$0	\$73,700		\$0		\$0	\$3,011,300	17
	\$73,700					\$3,011,300	18
							19
							20
							21

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.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	\$183,062,819	\$15,552,100	\$7,849,289
3	Gas	10,388,125	1,294,755	951,354
4	Other (Define) Steam Heating	530,465	31,376	48,080
5	TOTAL (Lines 2 thru 4)	193,981,409	16,878,231	8,848,723
6	Other (Specify) Non-Utility	(2,878,686)		
7				
8				
9	TOTAL Account 282 (Lines 5 thru 8)	\$191,102,723	\$16,878,231	\$8,848,723
10	Classification of TOTAL			
11	Federal Income Tax	\$191,090,923	\$16,877,531	\$8,848,723
12	State Income Tax	11,800	700	
13	Local Income Tax			

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

- 2. For Other (Specify), include deferrals relating to other income and deductions.
- 3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
						\$190,765,630	1
						10,731,526	2
						513,761	3
							4
\$0	\$0		\$0		\$0	202,010,917	5
575,711	1,001,208					(3,304,183)	6
							7
							8
\$575,711	\$1,001,208		\$0		\$0	\$198,706,734	9
\$575,711	\$1,001,208		\$0		\$0	\$198,694,234	10
						12,500	11
							12
							13

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Property Taxes	\$7,637,900	\$4,855,400	\$4,164,500
4	State Public Utility Excise Tax	3,649,700	11,565,300	11,360,000
5	Reacquisition Cost of Bonds	3,449,900	0	265,900
6	Pension Expense	5,228,200	455,200	0
7	Bad Debt Expense	1,519,000	1,223,600	2,742,600
8	Unbilled Revenue	135,300	0	67,600
9	Rate Case Expense	0	388,000	0
10	Other	(21,900)	0	(23,700)
11				
12	TOTAL Electric (Total Lines 2-11)	21,598,100	18,487,500	18,576,900
13				
14	Gas			
15	Property Taxes	1,239,600	773,200	670,900
16	State Public Utility Excise Tax	1,200,800	3,388,100	3,459,500
17	Reacquisition Cost of Bonds	300,400	0	17,600
18	Pension Expense	1,242,200	107,900	0
19	Bad Debt Expense	916,000	466,100	1,110,500
20	Purchased Gas Expense	1,108,300	0	1,108,300
21	Unbilled Revenue	84,200	0	42,100
22	Rate Case Expense	0	53,600	0
23				
24	TOTAL Gas (Total Lines 15-23)	6,091,500	4,788,900	6,408,900
25	Other (Specify)			
	Steam Heating Utility & Non-Utility	2,484,500	162,600	142,000
26	TOTAL Account 283 (Total lines 12, 24 and 25)	\$30,174,100	\$23,439,000	\$25,127,800
27	Classification of TOTAL			
28	Federal Income Tax	\$30,174,100	\$23,439,000	\$25,127,800
29	State Income Tax			
30	Local Income Tax			

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

- 3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items under Other.
- 4. Use separate pages as required.

ADJUSTMENTS

CHANGES DURING THE YEAR		Debits		Credits		Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
						\$8,328,800	1
						3,855,000	2
						3,184,000	3
						5,683,400	4
						0	5
						67,700	6
						388,000	7
						1,800	8
							9
							10
\$0	\$0		\$0		\$0	21,508,700	11
							12
						1,341,900	13
						1,129,400	14
						282,800	15
						1,350,100	16
						271,600	17
						0	18
						42,100	19
						53,600	20
0	0		0		0	4,471,500	21
							22
101,900	72,000				0	2,535,000	23
							24
\$101,900	\$72,000		\$0		\$0	\$28,515,200	25
							26
\$101,900	\$72,000		\$0		\$0	\$28,515,200	27
							28
							29
							30

ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
 2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be

counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
 3. If increases or decreases from previous year (columns (c), (e), and (g)) are not derived from previously reported figures, explain any inconsistencies in a footnote.

OPERATING REVENUES

Line No.	Title of Account (a)	Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	\$332,114,212	\$299,668,426
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	178,883,459	166,642,101
5	Large (or Industrial)	186,837,244	181,283,976
6	(444) Public Street and Highway Lighting	3,699,000	3,442,827
7	(445) Other Sales to Public Authorities	64,180,966	59,516,492
8	(446) Sales to Railroads and Railways	255,081	355,722
9	(448) Interdepartmental Sales	211,907	252,157
10	TOTAL Sales to Ultimate Consumers	766,181,869 *	711,161,701
11	(447) Sales for Resale	15,435,791	16,604,088
12	TOTAL Sales of Electricity	781,617,660	727,765,789
13	(Less) (449.1) Provision for Rate Refunds	-	-
14	TOTAL Revenues Net of Provision for Refunds	781,617,660	727,765,789
15	Other Operating Revenues		
16	(450) Forfeited Discounts	2,692,926	2,330,670
17	(451) Miscellaneous Service Revenues	333,976	356,229
18	(453) Sales of Water and Water Power	-	-
19	(454) Rent from Electric Property	930,969	1,000,304
20	(455) Interdepartmental Rents	3,772,621	3,244,651
21	(456) Other Electric Revenues	5,375,264	5,078,751
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	13,105,756	12,010,605
27	TOTAL Electric Operating Revenues	\$794,723,416	\$739,776,394

ELECTRIC OPERATING REVENUES (Account 400) (Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote).

5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such sales in a footnote. (1)

MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
4,571,014	4,124,506	407,670	404,908	1
2,944,536	2,737,715	38,867	38,423	2
3,948,501	3,958,030	2,431	2,435	3
70,605	69,730	1,406	1,398	4
1,286,378	1,214,422	3,605	3,509	5
3,181	4,281	1	1	6
3,453	4,083	16	14	7
12,827,668 **	12,112,767	453,996	450,688	8
490,750	519,430	14	13	9
13,318,418	12,632,197	454,010	450,701	10
				11
13,318,418	12,632,197	454,010	450,701	12
				13
				14

* Includes \$5,819,798 unbilled revenues.

** Includes 93,599 MWH relating to unbilled revenues.

(1) See PUCO Rate Schedule #25 and Special Contracts on Page 304 through 304-D for details concerning unmetered sales.

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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customers, average KWH per customer, and average revenue per KWH, excluding data for Sale for Resale which is reported on pages 310-311.
 2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
 3. Where the same customers are served under more than one

rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
 4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
 5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto. See Page 304-C and 304-D.
 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 (cents) per KWH Sold (f)
1	440 Residential Sales					
2						
3	PUCO-#16 Residence	2,747,311	\$213,027,985	313,173	8,773	7.754
4	-#17 Optional Residential Heating	1,761,778	114,442,865	94,487	18,646	6.496
5	-#19 General Service Secondary	402	31,401	10	40,200	7.811
6	-#25 Private Outdoor Lighting Service	17,144	1,538,520	N/A	-	8.974
7						
8						
9						
10						
11	Total Residential Sales	4,526,635	329,040,771	407,670	11,104	7.269
12	Unbilled	44,379	3,073,441			
13						
14		4,571,014	332,114,212			
15	442 Commercial and Industrial					
16						
17	Sales-Commercial Sales					
18						
19	PUCO-#16 Residence	48,199	3,083,488	1,669	28,879	6.397
20	-#19 General Service Secondary	2,247,595	144,434,297	36,642	61,339	6.426
21	-#20 General Service Primary	288,496	13,287,092	56	5,151,714	4.606
22	-#22 General Service Transmission	14,301	587,849	1	14,301,000	4.111
23	-#25 Private Outdoor Lighting Service	12,893	1,206,540	N/A	-	9.358
24	-#26 Direct Current	19	10,561	23	826	55.584
25	-#27 School	5,103	355,759	27	189,000	6.972
26	-#28 Lighting Facility	0	0	0	-	-
27	-#33 General Service Customers	303,188	14,413,505	448	676,759	4.754
28	-Special Contracts	1,041	52,119	1	1,041,000	5.007
29						
30						
31						
32	Total Commercial Sales	2,920,835	177,431,210	38,867	75,149	6.075
33	Unbilled	23,701	1,452,249			
34						
35		2,944,536	\$178,883,459			
36						
37						
38						
39	Total Billed					
40	Total Unbilled Rev.					
41						
42	TOTAL See Page 304-B					

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 Sale for Resale which is reported on pages 310-311.
 2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
 3. Where the same customers are served under more than one

rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
 4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
 5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto. See Pages 304-C and 304-D.
 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 (cents) per KWH Sold (f)
1	442 Commercial and Industrial					
2	-----					
3	Sales-Cont.-Industrial Sales					
4	-----					
5	PUCO-#19 General Service					
6	Secondary	625,825	\$38,221,451	2,088	299,725	6.107
7	-#20 General Service					
8	Primary	770,716	37,062,310	116	6,644,103	4.809
9	-#21 General Service					
10	Primary Substation	170,901	8,115,264	3	56,967,000	4.749
11	-#22 General Service					
12	Transmission	101,935	4,886,270	3	33,978,333	4.794
13	-#25 Private Outdoor					
14	Lighting Service	2,204	200,509	N/A	-	9.098
15	-#26 Direct Current	2	553	1	2,000	27.650
16	-#33 General Serv. Customers	2,210,432	95,026,986	219	10,093,297	4.299
17	-Special Contracts	50,951	2,546,858	1	50,951,000	4.999
18	-----					
19	Total Industrial Sales	3,932,966	186,060,201	2,431	1,617,839	4.731
20	Unbilled	15,535	777,043			
21	-----					
22		3,948,501	186,837,244			
23	-----					
24	Total Commercial and					
25	Industrial Sales	6,893,037	365,720,703	41,298	166,910	5.306
26	-----					
27	444 Public Street and Highway					
28	Lighting					
29	-----					
30	PUCO-#19 General Service					
31	Secondary	14,301	1,027,793	1,317	10,859	7.187
32	-#25 Private Outdoor					
33	Lighting Service	842	71,950	N/A	-	8.545
34	-Special Contract	55,462	2,599,257	89	623,169	4.687
35	Total Public Street and					
36	Highway Lighting	70,605	3,699,000	1,406	50,217	5.239
37	Unbilled	0	0			
38	-----					
39		70,605	\$3,699,000			
40	-----					
41	Total Billed					
42	Total Unbilled Rev.					
43	-----					
44	TOTAL See Page 304-B					

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 Sale for Resale which is reported on pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one

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

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

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto. See Pages 304-C and 304-D.

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 (cents) per KWH Sold (f)
1	445 Other Sales to Public					
2	-----					
3	Authorities					
4	-----					
5	PUCO-#16 Residence	235	\$16,778	20	11,750	7.140
6	-#17 Optional Residential Heating	186	10,923	5	37,200	5.873
7	-#19 General Service Secondary	410,177	24,356,813	3,293	124,560	5.938
8	-#20 General Service Primary	212,749	9,392,998	35	6,078,543	4.415
9	-#22 General Service Transmission Rate	29,374	1,066,864	1	29,374,000	3.632
10	-#25 Private Outdoor Lighting Service	1,453	134,828	N/A	-	9.279
11	-#27 School	118,969	8,151,293	236	504,106	6.852
12	-#28 Lighting Facility	1	112	0	-	11.200
13	-#33 General Serv. Customers	503,274	20,533,727	15	33,551,600	4.080
14	Total Other Sales to Public	-----	-----	-----	-----	-----
15	Authorities	1,276,418	63,664,336	3,605	354,069	4.988
16	Unbilled	9,960	516,630			
17	-----	-----	-----			
18		1,286,378	64,180,966			
19	-----					
20	446 Sales To Railroads and					
21	-----					
22	Railways					
23	-----					
24	PUCO-#20 General Service Primary	3,157	254,646	1	3,157,000	8.066
25	Unbilled	24	435			
26	-----	-----	-----			
27		3,181	255,081			
28	-----	-----	-----			
29	Total Billed and Unbilled	12,824,215	765,969,962	453,980	28,248	5.973
30	-----					
31	448 Interdepartmental Sales	3,453	211,907	16	215,813	6.137
32	-----					
33	-----					
34	-----					
35	Total Billed	12,734,069	760,362,071			
36	Total Unbilled Rev.	93,599	5,819,798			
37	-----	-----	-----			
38	TOTAL Sales to Ultimate Consumers	12,827,668	\$766,181,869	453,996	28,255	5.973
39	Notes:					
40	N/A - Not Available					
41	-----					

SALES OF ELECTRICITY BY RATE SCHEDULES

The following rate schedules have fuel adjustment clauses to provide for the recovery of allowable fuel costs in revenue:

Rate Schedule	Amount (\$)
440 Residential Sales	
PUCO-#16 Residence	43,981,429
-#17 Optional Residential Heating	28,153,150
-#19 General Service Secondary	6,386
-#25 Private Outdoor Lighting Service	288,109
Total Residential Sales	72,429,074
442 Commercial and Industrial	
Sales-Commercial Sales	
PUCO-#16 Residence	771,486
-#19 General Service Secondary	35,959,354
-#20 General Service Primary	4,625,457
-#22 General Service Transmission	231,435
-#25 Private Outdoor Lighting Service	216,994
-#26 Direct Current	297
-#27 School	81,621
-#28 Lighting Facility	-
-#33 General Service Customers	4,838,429
-Special Contracts	18,553
Total Commercial Sales	46,743,626
442 Commercial and Industrial	
Sales-Cont.-Industrial Sales	
PUCO-#19 General Service Secondary	9,988,086
-#20 General Service Primary	12,360,250
-#21 General Service Primary Substation	2,832,910
-#22 General Service Transmission	1,610,080
-#25 Private Outdoor Lighting Service	36,870
-#26 Direct Current	25
-#33 General Service Customers	35,308,012
-Special Contracts	921,966
Total Industrial Sales	63,058,199
Total Commercial and Industrial Sales	109,801,825
444 Public Street and Highway Lighting	
PUCO-#19 General Service Secondary	232,221
-#25 Private Outdoor Lighting Service	13,482
Total Public Street and Highway Lighting	245,703

SALES OF ELECTRICITY BY RATE SCHEDULES

Rate Schedule	Amount (\$)
<u>445 Other Sales to Public Authorities</u>	
PUCO-#16 Residence	3,770
-#17 Option Residential Heating	2,973
-#19 General Service Secondary	6,538,634
-#20 General Service Primary	3,338,892
-#22 General Service Transmission Rate	416,512
-#25 Private Outdoor Lighting Service	23,273
-#27 School	1,903,696
-#28 Lighting Facility	12
-#33 General Service Customers	7,773,844
Total Other Sales to Public Authorities	<u>20,001,606</u>
<u>446 Sales to Railroads and Railways</u>	
PUCO-#20 General Service Primary	<u>50,502</u>
<u>447 Sales For Resale (A)</u>	
-Interchange Agreement	3,144,542
-Municipal Wholesale	3,632,259
Total Sales for Resale	<u>6,776,801</u>
<u>448 Interdepartmental Sales</u>	
Total Fuel Adjustment Revenue	<u>55,181</u>
	<u>209,360,692</u>

(A) See Pages 310 and 311 for details by rate schedules.

SALES FOR RESALE (Account 447)

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

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

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

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended

to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCF Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	Arcanum	RQ	(8)	1	1	1
2	Eldorado	RQ	(8)	0	0	0
3	Jackson Center	RQ	(8)	1	1	0
4	Lakeview	RQ	(8)	0	0	0
5	Mendon	RQ	(8)	0	0	0
6	Minster	RQ	(8)	3	3	2
7	New Bremen	RQ	(8)	2	2	2
8	Tipp City	RQ	(8)	5	4	4
9	Versailles	RQ	(8)	2	1	1
10	Waynesfield	RQ	(8)	0	0	0
11	Yellow Springs	RQ	(8)	2	2	2
12	-----					
13	Subtotal - RQ					
14	-----					
15	Celina	LF (1)	(8)	26	26	25
17	City of Piqua, Ohio	OS (2)	34	N/A	N/A	N/A
18	Ohio Edison	OS (3)	40	N/A	N/A	N/A
19	AMP Ohio	OS (4)	39	49	49	47
20	Cincinnati Gas & Electric	OS (5)	38	N/A	N/A	N/A
21	Ohio Power Company	OS (6)	31	N/A	N/A	N/A
22	Ohio Valley Electric Corp	OS (7)	28	N/A	N/A	N/A
23	-----					
24	Subtotal - Non-RQ					
25	-----					
26	Total					
27	=====					
28						
29						
30						
31						
32						
33						
34						
35						
36						
37	-----					

See Page 311-A for Notes.

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

REVENUE

Megawatthours Sold (g)	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	Line No.
4,417	\$148,122	\$114,035	(\$12,682) (9)	\$249,475	1
891	33,989	23,011	(365) (9)	56,635	2
2,196	44,533	56,704	(4,760) (9)	96,477	3
2,246	65,953	57,984	(5,451) (9)	118,486	4
1,103	59,791	28,481	(210) (9)	88,062	5
15,396	217,535	397,521	(70,547) (9)	544,509	6
9,010	205,502	232,650	(34,461) (9)	403,691	7
23,804	446,630	614,630	(103,553) (9)	957,707	8
6,505	123,886	167,947	(23,514) (9)	268,319	9
707	23,523	18,267	554 (9)	42,344	10
8,695	273,815	224,498	(31,162) (9)	467,151	11
74,970	1,643,279	1,935,728	(286,151)	3,292,856	12
148,372	2,671,548	3,830,971	(781,520) (9)	5,720,999	15
489	-	18,029	899 (2)	18,928	16
-10,132	113,775	223,584	-	337,359	17
244,108	1,146,663	4,619,958	-	5,766,629	18
5,851	13,000	114,669	-	127,669	20
5,635	17,888	133,257	-	151,145	21
1,193	-	20,214	-	20,214	22
415,780	3,962,874	8,960,682	(780,621)	12,142,935	23
490,750	\$5,606,153	\$10,896,410	(\$1,066,772)	\$15,435,791	24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
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					36
					37

See Page 311-A for Notes.

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SALES FOR RESALE (Account 447) (Continued)

-NOTES-

(1) Celina

Initial agreement expires December 31, 1997.

(2) City of Piqua, Ohio

Explanation	MWH	DOLLARS
Economy	489	18,029
Ohio Gross Receipts Tax	-	899
	489	18,928

(3) Ohio Edison Company

Explanation	MWH	DOLLARS
Short-Term	7,219	268,513
Non-Displacement	2,463	61,092
Economy	450	7,754
	10,132	337,359

(4) AMP Ohio

Represents short-term capacity and energy.

(5) Cincinnati Gas & Electric Company

Explanation	MWH	DOLLARS
Non-Displacement	4,798	91,762
Short-Term	1,053	35,907
	5,851	127,669

(6) Ohio Power Company

Explanation	MWH	DOLLARS
Non-Displacement	2,451	66,611
Economy	2,425	45,281
Short-Term	759	39,253
	5,635	151,145

(7) Ohio Valley Electric Corporation

Represents supplemental energy.

(8) FERC Electric Tariff

(9) Includes fuel, tax adjustments, refunds where applicable, and voltage discounts where applicable.

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	(1) POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	\$4,217,414	\$3,459,401
5	(501) Fuel	229,442,935	206,798,092
6	(502) Steam Expenses	8,689,462	5,002,390
7	(503) Steam from Other Sources	0	0
8	(Less) (504) Steam Transferred-Cr.	0	0
9	(505) Electric Expenses	1,831,084	1,870,745
10	(506) Miscellaneous Steam Power Expenses	8,024,032	6,311,912
11	(507) Rents	312,370	311,990
12	TOTAL Operation	252,517,297	223,754,530
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	2,535,769	2,248,855
15	(511) Maintenance of Structures	2,854,130	2,427,526
16	(512) Maintenance of Boiler Plant	23,934,587	23,601,529
17	(513) Maintenance of Electric Plant	7,411,709	6,490,638
18	(514) Maintenance of Miscellaneous Steam Plant	1,240,289	1,022,500
19	TOTAL Maintenance	37,976,484	35,791,048
20	TOTAL Power Production Expenses-Steam Plant	290,493,781	259,545,578
21	B. Nuclear Power Generation		
22	Operation		
23	(517) Operation Supervision and Engineering		
24	(518) Fuel		
25	(519) Coolants and Water		
26	(520) Steam Expenses		
27	(521) Steam from Other Sources		
28	(Less) (522) Steam Transferred-Cr.		
29	(523) Electric Expenses		
30	(524) Miscellaneous Nuclear Power Expenses		
31	(525) Rents		
32	TOTAL Operation	0	0
33	Maintenance		
34	(528) Maintenance Supervision and Engineering		
35	(529) Maintenance of Structures		
36	(530) Maintenance of Reactor Plant Equipment		
37	(531) Maintenance of Electric Plant		
38	(532) Maintenance of Miscellaneous Nuclear Plant		
39	TOTAL Maintenance	0	0
40	TOTAL Power Production Expenses-Nuclear Power	0	0
41	C. Hydraulic Power Generation		
42	Operation		
43	(535) Operation Supervision and Engineering		
44	(536) Water for Power		
45	(537) Hydraulic Expenses		
46	(538) Electric Expenses		
47	(539) Miscellaneous Hydraulic Power Generation Expenses		
48	(540) Rents		
49	TOTAL Operation	\$0	\$0

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
50	C. Hydraulic Power Generation (Continued)		
51	Maintenance		
52	(541) Maintenance Supervision and Engineering		
53	(542) Maintenance of Structures		
54	(543) Maintenance of Reservoirs, Dams, and Waterways		
55	(544) Maintenance of Electric Plant		
56	(545) Maintenance of Miscellaneous Hydraulic Plant		
57	TOTAL Maintenance	\$0	\$0
58	TOTAL Power Production Expenses-Hydraulic Power	0	0
59	D. Other Power Generation		
60	Operation		
61	(546) Operation Supervision and Engineering	0	0
62	(547) Fuel	461,607	258,225
63	(548) Generation Expenses	28,884	25,277
64	(549) Miscellaneous Other Power Generation Expenses	11,028	10,032
65	(550) Rents	0	0
66	TOTAL Operation	501,519	293,534
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	0	0
69	(552) Maintenance of Structures	8,432	3,677
70	(553) Maintenance of Generating and Electric Plant	1,045,200	420,715
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	0	0
72	TOTAL Maintenance	1,053,632	424,392
73	TOTAL Power Production Expenses-Other Power	1,555,151	717,926
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	11,924,290	14,229,517
76	(556) System Control and Load Dispatching	550,120	572,248
77	(557) Other Expenses	6,679,350	726,664
78	TOTAL Other Power Supply Expenses	19,153,760	15,528,429
79	TOTAL Power Production Expenses	311,202,692	275,791,933
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	1,009,717	966,207
83	(561) Load Dispatching	651,477	772,879
84	(562) Station Expenses	261,280	283,673
85	(563) Overhead Line Expenses	187,452	145,328
86	(564) Underground Line Expenses	0	0
87	(565) Transmission of Electricity by Others	(1,265,934)	0
88	(566) Miscellaneous Transmission Expenses	22,154	16,885
89	(567) Rents	76,903	82,257
90	TOTAL Operation	943,049	2,267,229
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	140,107	16,054
93	(569) Maintenance of Structures	54,310	207
94	(570) Maintenance of Station Equipment	936,750	858,521
95	(571) Maintenance of Overhead Lines	4,577,303	2,992,221
96	(572) Maintenance of Underground Lines	0	0
97	(573) Maintenance of Miscellaneous Transmission Plant	0	0
98	TOTAL Maintenance	5,708,470	3,867,003
99	TOTAL Transmission Expenses	6,651,519	6,134,232
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	\$1,467,526	\$1,463,732

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	-Amount for Previous Year (c)
103	3. DISTRIBUTION EXPENSES (Continued)		
104	(581) Load Dispatching	\$0	\$0
105	(582) Station Expenses	1,377,800	1,297,027
106	(583) Overhead Line Expenses	586,074	684,057
107	(584) Underground Line Expenses	427,075	346,972
108	(585) Street Lighting and Signal System Expenses	4,534	(4,632)
109	(586) Meter Expenses	1,940,550	1,703,982
110	(587) Customer Installations Expenses	1,769,189	1,613,560
111	(588) Miscellaneous Distribution Expenses	3,431,071	1,595,614
112	(589) Rents	19,582	36,496
113	TOTAL Operation	11,023,401	8,736,808
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	2,676,502	4,814,715
116	(591) Maintenance of Structures	781,100	1,741,931
117	(592) Maintenance of Station Equipment	1,813,850	1,705,206
118	(593) Maintenance of Overhead Lines	28,130,693	26,480,798
119	(594) Maintenance of Underground Lines	1,683,615	1,396,533
120	(595) Maintenance of Line Transformers	736,963	1,310,931
121	(596) Maintenance of Street Lighting and Signal Systems	40,871	(40,871)
122	(597) Maintenance of Meters	150,216	117,424
123	(598) Maintenance of Miscellaneous Distribution Plant	87,642	51,047
124	TOTAL Maintenance	36,101,452	37,577,714
125	TOTAL Distribution Expenses	47,124,853	46,314,522
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	0	0
129	(902) Meter Reading Expenses	2,840,318	2,443,544
130	(903) Customer Records and Collection Expenses	11,241,854	8,342,980
131	(904) Uncollectible Accounts	9,211,367	10,426,483
132	(905) Miscellaneous Customer Accounts Expenses	0	61,769
133	TOTAL Customer Accounts Expenses	23,293,539	21,274,776
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision	0	0
137	(908) Customer Assistance Expenses	6,133,423	5,177,870
138	(909) Informational and Instructional Expenses	366,852	701,672
139	(910) Miscellaneous Customer Service and Informational Expenses	0	0
140	TOTAL Cust. Service and Informational Expenses	6,500,275	5,879,542
141	6. SALES EXPENSES		
142	Operation		
143	(911) Supervision		
144	(912) Demonstrating and Selling Expenses		
145	(913) Advertising Expenses		
146	(916) Miscellaneous Sales Expenses		
147	TOTAL Sales Expenses	0	0
148	7. ADMINISTRATIVE AND GENERAL EXPENSES		
149	Operation		
150	(920) Administrative and General Salaries	9,089,885	8,259,865
151	(921) Office Supplies and Expenses	9,720,792	7,556,962
152	(Less) (922) Administrative expenses Transferred-Credit	\$1,482,235	\$1,818,144

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
153	7. ADMINISTRATIVE AND GENERAL EXPENSES		
154	(923) Outside Services Employed	\$6,650,720	\$7,382,550
155	(924) Property Insurance	2,814,006	3,030,729
156	(925) Injuries and Damages	4,508,787	4,707,699
157	(926) Employee Pensions and Benefits	11,224,829	10,233,628
158	(927) Franchise Requirements	145	144
159	(928) Regulatory Commission Expenses	103,131	85,546
160	(Less) (929) Duplicate Charges-Cr.	1,470,718	1,388,444
161	(930.1) General Advertising Expenses	541,949	456,693
162	(930.2) Miscellaneous General Expenses	2,648,606	2,345,189
163	(931) Rents	683,463	622,495
164	TOTAL Operation	45,033,360	41,474,912
165	Maintenance		
166	(932) Maintenance of General Plant	2,150,387	1,245,847
167	TOTAL Administrative and General Expenses	47,183,747	42,720,759
168	TOTAL Electric Operation and Maintenance Expenses	\$441,956,625	\$398,115,764

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

- 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.
- If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
- The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1	Payroll Period Ended (Date)	12-31-91
2	Total Regular Full-Time Employees	2,122
3	Total Part-Time and Temporary Employees	383
4	Total Employees	2,505

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.

2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.

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

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

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

RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	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	Cincinnati Gas & Electric Company	OS (1)	38	N/A	N/A	N/A
2	Ohio Edison Company	OS (2)	40	N/A	N/A	N/A
3	Ohio Power Company	OS (3)	31	175	175	75
4	Ohio Power Company	OS (4)	31	N/A	N/A	N/A
5	Ohio Valley Electric Corporation	OS (5)	28	N/A	N/A	N/A
6	Ohio Valley Electric Corporation	AD (6)	28	N/A	N/A	N/A
7	Montgomery County Sanitation Dept.	OS (7)	-	N/A	N/A	N/A
8	Cincinnati Gas & Electric Company	EX	38	N/A	N/A	N/A
9	Ohio Edison Company	EX	40	N/A	N/A	N/A
10	Ohio Power Company	EX	31	N/A	N/A	N/A
11	Inadvertant Energy Betw. Interconnect. Systems	-	-	N/A	N/A	N/A
12						
13						
14						
15						
16						
17						
18						
19						
20	Total					
21						
22						
23						
24						
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26						
27						
28						
29						
30						
31						
32						
33						

PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.
AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for 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 provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in columns (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

POWER EXCHANGES			COST/SETTLEMENT OF POWER				Line No.
Megawatthours Purchased (g)	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$)(j)	Energy Charges (\$)(k)	Other Charges (\$)(l)	Total (j + k + l) or Settlement (\$)(m)	
336,571	-	-	\$1,366,663	\$6,348,780	-	\$7,715,443	1
10,338	-	-	-	170,423	-	170,423	2
5,295	-	-	1,200,000	100,322	-	1,300,322	3
9,398	-	-	56,000	327,608	-	383,608	4
80,571	-	-	(36)	989,171	(10,107) (5)	979,028	5
-	-	-	-	-	56,257 (6)	56,257	6
27,283	-	-	-	1,323,226	-	1,323,226	7
-	813	650	-	-	4,075 (8)	4,075	8
-	28,316	28,772	-	-	(11,400) (8)	(11,400)	9
-	189	-	-	-	3,308 (8)	3,308	10
(32)	-	-	-	-	-	-	11
							12
							13
							14
							15
							16
							17
							18
							19
469,424	29,318	29,422	\$2,622,627	\$9,259,530	\$42,133	\$11,924,290	20
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

-NOTES-

(1) Cincinnati Gas & Electric Company

Explanation	MWH	DOLLARS
Short-Term	270,016	6,463,743
Non-Displacement	66,555	1,251,700
	<u>336,571</u>	<u>7,715,443</u>

(2) Ohio Edison Company

Explanation	MWH	DOLLARS
Economy	7,322	109,384
Non-Displacement	3,016	61,039
	<u>10,338</u>	<u>170,423</u>

(3) Ohio Power Company

Represents limited-term capacity and energy.

(4) Ohio Power Company

Explanation	MWH	DOLLARS
Non-Displacement	7,345	202,144
Emergency	1,115	111,500
Economy	825	12,000
Short-Term	113	57,964
	<u>9,398</u>	<u>383,608</u>

(5) Ohio Valley Electric Corporation

Explanation	MWH	DOLLARS
Surplus :		
Demand	-	(36)
Energy	80,571	989,171
Investment Tax Credit	-	(10,107)
	<u>80,571</u>	<u>979,028</u>

(6) Ohio Valley Electric Corporation

Represents prior year surplus adjustment of \$58,302 demand and \$(2,045) energy.

(7) Montgomery County Sanitation Department

Represents cogeneration energy.

(8) Cincinnati Gas & Electric Company, Ohio Edison Company and Ohio Power Company.

Represents exchange settlement dollars.

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

1. Report all transmission of electricity, i.e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in columns (a), (b), and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment to service is less than one year.

Line No.	Payment By (Company or Public Authority) (Footnote Affiliations) (a)	Energy Received From (Company or Public Authority) (Footnote Affiliations) (b)	Energy Delivered To (Company or Public Authority) (Footnote Affiliations) (c)	Statistical Classification (d)
1	Various Municipals (1)	Buckeye Power, Inc.	Various Municipals (1)	LF
2	Various Municipals (2)	Buckeye Power, Inc.	Various Municipals (2)	LF
3	Various Municipals (3)	Ohio Power Company	Various Municipals (3)	LF
4	Various Municipals (4)	Ohio Edison Company	Various Municipals (4)	LF
5	Various Municipals (5)	Cincinnati Gas and Electric Co.	Various Municipals (5)	LF
6	City of Piqua	Cincinnati Gas and Electric Co.	City of Piqua	OS (6)
7	City of Piqua	Ohio Edison Company	City of Piqua	OS (6)
8	Ohio Edison Company	Cincinnati Gas and Electric Co.	Ohio Edison Company	OS (6)
9	AMP Ohio	Cincinnati Gas and Electric Co.	AMP Ohio	OS (6)
10	Ohio Edison Company	Cincinnati Gas and Electric Co.	Ohio Edison Company	OS (7)
11	Cincinnati Gas and Electric Co.	Ohio Edison Company	Cincinnati Gas and Electric Co.	OS (7)
12	Ohio Power Company	Cincinnati Gas and Electric Co.	Ohio Power Company	OS (7)
13	City of Piqua	Ohio Edison Company	City of Piqua	LF
14				
15				
16				
17	Totals			

See Pages 330-A through 330-C for Notes.

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

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote. AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule or Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megawatthours Received (i)	Megawatthours Delivered (j)	
FPC #33	Various intercon. pts. with Buckeye	(1)	(8)	971,512	971,512	1
FPC #33	Various intercon. pts. with Buckeye	(2)	(8)	20,290	20,290	2
FERC Vol. 2	Various intercon. pts. with Ohio Pw	(3)	(8)	13,593	13,593	3
FERC Vol. 2	Various intercon. pts. with Ohio Ed	(4)	(8)	22,577	22,577	4
FERC Vol. 2	Various intercon. pts. with CG&E	(5) *	(8)	244,108	244,108	5
#34 Sched. B	Various intercon. pts. with CG&E	69.0Kv tie ln. with Piqua	N/A	116,901	116,901	6
#34 Sched. E	Various intercon. pts. with Ohio Ed	69.0Kv tie ln. with Piqua	2	1,352	1,352	7
#40 Sched. B	Various intercon. pts. with CG&E	Var. pts. with Ohio Ed.	N/A	198,310	198,310	8
FPC #39	Various intercon. pts. with CG&E	Var. pts. with AMP OH	N/A	5,686	5,686	9
#40 Sched. E	Various intercon. pts. with CG&E	Var. pts. with Ohio Ed.	N/A	28,432	28,432	10
#38 Sched. B	Various intercon. pts. with Ohio Ed	Var. pts. with CG&E	N/A	4,872	4,872	11
#31 Sched. E	Various intercon. pts. with CG&E	Var. pts. with Ohio Pw.	N/A	225	225	12
#34 Sched. B	Various intercon. pts. with Ohio Ed	69.0Kv tie ln. with Piqua	2	16,518	16,518	13
				-----	-----	14
				1,644,376	1,644,376	15
						16
						17

* MWH Included in AMP Ohio Non-Requirement Sales on Page 311, line 19, and in Non-Requirement Sales on Page 401, line 24.

See Pages 330-A through 330-C for Notes.

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

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

If no monetary settlement was made, enter zero ("0") in column (n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in columns (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k + l + m) (n)	Line No.
\$1,718,858	-	-	\$1,718,858	1
38,090	-	-	38,090	2
59,470	-	-	59,470	3
80,517	-	-	80,517	4
1,153,939	-	-	1,153,939	5
277,376	116,901	152,686 (9)	546,963	6
2,816	1,352	208 (9)	4,376	7
433,488	198,310	-	631,798	8
26,752	5,686	-	32,438	9
-	73,048	-	73,048	10
-	8,388	-	8,388	11
-	675	-	675	12
39,600	16,518	2,799 (9)	58,917	13
-	-	-	-	14
-	-	-	-	15
-----	-----	-----	-----	16
\$3,830,906	\$420,878	\$155,693	\$4,407,477	17

See Pages 330-A through 330-C for Notes.

TRANSMISSION OF ELECTRICITY FOR OTHERS (Accounts 456) (Continued)
(including transactions referred to as "wheeling")

- NOTES -

(1) Buckeye Power, Inc.

TERMINATION POINT	VOLTAGE	TERMINATION POINT	VOLTAGE
1. Rossburg, Darke Co., OH.	12.5kv	31. Marysville, Union Co., OH	12.5Kv
2. Baker, Darke Co., OH	12.5Kv	32. New Dover, Union Co., OH	12.5Kv
3. Castine, Darke Co., OH	12.5Kv	33. New California, Union Co., OH	12.5Kv
4. Monroe, Preble Co., OH	12.5Kv	34. East Liberty, Union Co., OH	69.0Kv
5. Huntsville, Logan Co., OH	12.5Kv	35. Givens, Champaign Co., OH	138.0Kv
6. Lewiston, Logan Co., OH	12.5Kv	36. Village of Huntsville, Logan Co., OH	12.5Kv
7. Horton, Logan Co., OH	12.5Kv	37. Rose Hill, Darke Co., OH	69.0Kv
8. West Liberty, Logan Co., OH	12.5Kv	38. Macedon, Mercer Co., OH	69.0Kv
9. East Liberty, Logan Co., OH	12.5Kv	39. West Mingo, Champaign Co., OH	69.0Kv
10. Coldwater, Mercer Co., OH	12.5Kv	40. Anna, Shelby Co., OH	69.0Kv
11. St. Henry, Mercer Co., OH	12.5Kv	41. Concord, Miami Co., OH	12.5Kv
12. Rockford, Mercer Co., OH	12.5Kv	42. Route 66, Shelby Co., OH	69.0Kv
13. Sharpsburg, Mercer Co., OH	12.5Kv	43. Monroe, Miami Co., OH	12.5Kv
14. Chickasaw, Mercer Co., OH	12.5Kv	44. NW Urbana, Champaign Co., OH	69.0Kv
15. Botkins, Shelby Co., OH	12.5Kv	45. Watkins, Union Co., OH	12.5Kv
16. Newport, Shelby Co., OH	12.5Kv	46. Lytle Road, Miami Co., OH	12.5Kv
17. Hardin, Shelby Co., OH	12.5Kv	47. West Sonora, Darke Co., OH	12.5Kv
18. McCartysville, Shelby Co., OH	12.5Kv	48. Landmark, Shelby Co., OH	12.5Kv
19. Ludlow, Champaign Co., OH	12.5Kv	49. Celina, Mercer Co., OH	69.0Kv
20. E. Sidney, Shelby Co., OH	138.0Kv	50. Minster, Auglaize Co., OH	69.0Kv
21. Mechanicsburg, Champaign Co., OH	12.5Kv	51. Jackson Center, Shelby Co., OH	12.5Kv
22. SW Troy, Miami Co., OH	12.5Kv	52. Tipp City, Miami Co., OH	69.0Kv
23. Lower Miami, Miami Co., OH	12.5Kv	53. Yellow Springs, Greene Co., OH	12.5Kv
24. Honda Plant, Union Co., OH	69.0Kv	54. Lakeview, Logan Co., OH	4.2Kv
25. Versailles, Darke Co., OH	69.0Kv	55. North Bloomfield, Logan Co., OH	12.5Kv
26. N. Lippincott, Champaign Co., OH	12.5Kv	56. KTH, Champaign Co., OH	69.0Kv
27. Noble, Auglaize Co., OH	69.0Kv	57. Honda, Shelby Co., OH	69.0Kv
28. Halterman, Miami Co., OH	138.0Kv	58. Honda, Shelby Co., OH	138.0Kv
29. E. Casstown, Miami Co., OH	69.0Kv	59. Arcanum, Darke Co., OH	12.5Kv
30. Broadway, Ohio Co., OH	12.5Kv		

(2) Buckeye Power, Inc.

TERMINATION POINT	VOLTAGE	MWH RECEIVED/DELIVERED
1. Arcanum, Darke Co., OH	12.5KV	1,030
2. Jackson Center, Shelby Co., OH	12.5KV	1,499
3. Lakeview, Logan Co., OH	4.2KV	548
4. Minster, Auglaize Co., OH	69.0KV	5,261
5. New Bremen, Auglaize Co., OH	69.0KV	1,444
6. Tipp City, Miami Co., OH	69.0KV	6,207
7. Versailles, Darke Co., OH	69.0KV	1,842
8. Yellow Springs, Greene Co., OH	12.5KV	2,459

		20,290

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

- NOTES -

(3) Ohio Power Company

TERMINATION POINT	VOLTAGE	MWH RECEIVED/DELIVERED
1. Mendon, Mercer Co., OH	12.5KV	1,358
2. New Bremen, Auglaize Co., OH	69.0KV	11,368
3. Waynesfield, Auglaize Co., OH	4.2KV	867

		13,593

(4) Ohio Edison Company

TERMINATION POINT	VOLTAGE	MWH RECEIVED/DELIVERED
1. Arcanum, Darke Co., OH	12.5KV	1,528
2. Celina, Mercer Co., OH	69.0KV	8,000
3. Eldorado, Preble Co., OH	12.5KV	346
4. Jackson Center, Shelby Co., OH	12.5KV	707
5. Lakeview, Logan Co., OH	4.2KV	1,197
6. Mendon, Mercer Co., OH	12.5KV	421
7. Minster, Auglaize Co., OH	69.0KV	1,302
8. New Bremen, Auglaize Co., OH	69.0KV	1,422
9. Tipp City, Miami Co., OH	69.0KV	2,860
10. Versailles, Darke Co., OH	69.0KV	1,761
11. Waynesfield, Auglaize Co., OH	4.2KV	625
12. Yellow Springs, Greene Co., OH	12.5KV	2,408

		22,577

(5) The Cincinnati Gas and Electric Company

TERMINATION POINT	VOLTAGE	MWH RECEIVED/DELIVERED
1. Arcanum, Darke Co., OH	12.5KV	15,263
2. Eldorado, Preble Co., OH	12.5KV	2,361
3. Jackson Center, Shelby Co., OH	12.5KV	13,041
4. Lakeview, Logan Co., OH	4.2KV	6,995
5. Mendon, Mercer Co., OH	12.5KV	2,401
6. Minster, Auglaize Co., OH	69.0KV	50,157
7. New Bremen, Auglaize Co., OH	69.0KV	31,741
8. Tipp City, Miami Co., OH	69.0KV	58,859
9. Versailles, Darke Co., OH	69.0KV	31,896
10. Waynesfield, Auglaize Co., OH	4.2KV	3,405
11. Yellow Springs, Greene Co., OH	12.5KV	27,989

		244,108

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

- NOTES -

- (6) AMP Ohio, Ohio Edison Co. and City of Piqua
Represents short-term capacity and energy.
- (7) Cincinnati Gas & Electric Co., Ohio Edison Company and Ohio Power Company
Represents non-displacement energy.
- (8) Short-term purchase delivered under firm transmission contract. Demand charges are on a monthly basis.
- (9) City of Piqua
Represents Ohio Gross Receipts Tax.

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

1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.
3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler".
4. Report in columns (b) and (c) the total megawatt-hours received and delivered by the provider of the transmission service.
5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatthours Received (b)	Megawatthours Delivered (c)	Demand Charges (\$)(d)	Energy Charges (\$)(e)	Other Charges (\$)(f)	Total Cost of Transmission (\$)(g)
1	Received Power from Wheeler:						
2							
3	Cincinnati Gas & Electric	675		-	\$17,906	-	\$17,906
4	Ohio Edison	1,376		-	38,794	-	38,794
5							
6	Subtotal - Received	2,051		-	56,700	-	56,700
7							
8	Delivered Power to Wheeler:						
9							
10	Cincinnati Gas & Electric		1,200	(\$51,600)	(24,161)	-	(75,761)
11	Ohio Edison		54,484	(214,950)	(1,031,923)	-	(1,246,873)
12							
13	Subtotal - Received		55,684	(266,550)	(1,056,084)	-	(1,322,634)
14							
15	Total	2,051	55,684	(\$266,550)	(\$999,384)	-	(\$1,265,934)
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Electric)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues (includes corporate membership dues)	\$418,093
2	Nuclear Power Research Expenses	-
3	Other Experimental and General Research Expenses	-
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	1,842,785
5	Other Expenses (List items of \$5000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)	
6		
7	Directors' Fees (electric portion only)	341,932
8	Miscellaneous Expenses	45,796
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46	TOTAL	\$2,648,606

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)
(Except amortization of acquisition adjustments)

1. Report in Section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).
2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.
3. Report all available information called for in section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional

classifications and showing a composite total. Indicate at the bottom of section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.
If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant	\$0	\$0	\$0	\$0
2	Steam Production Plant	65,357,646	0	145,101	65,502,747
3	Nuclear Production Plant	0	0	0	0
4	Hydraulic Production Plant-Conventional	0	0	0	0
5	Hydraulic Production Plant-Pumped Storage	0	0	0	0
6	Other Production Plant	858,163	0	0	858,163
7	Transmission Plant	5,522,587	0	0	5,522,587
8	Distribution Plant	13,033,420	0	0	13,033,420
9	General Plant	2,784,876	202,637	0	2,987,513
10	Common Plant-Electric	0	0	0	0
11	TOTAL	\$87,556,692	\$202,637	\$145,101	\$87,904,430

B. Basis for Amortization Charges

The rates used to compute amortization charges for electric plant (Account 404) are based upon the various useful lives of the equipment being amortized giving consideration to the estimated salvage values for each item of equipment. No changes have been made in the basis or rates used from the preceding report year.

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)	Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Wholly Owned Steam Plant:						
13	-----						
14	Hutchings Steam Plant						
15	-----						
16	311	19,488	39.9	(5)	2.63	-	N/A
17	312	37,057	38.3	(10)	2.87	-	N/A
18	314	25,730	38.6	(4)	2.69	-	N/A
19	315	3,785	43.4	(2)	2.35	-	N/A
20	316	962	27.5	3	3.53	-	N/A
21	-----						
22	Subtotal	87,022					
23	-----						
24	Commonly Owned Steam Plant:						
25	-----						
26	Stuart Steam Plant (1)						
27	-----						
28	311	27,994	32.8	(4)	3.17	-	N/A
29	312	128,747	27.8	(5)	3.78	-	N/A
30	314	39,917	31.3	(3)	3.29	-	N/A
31	315	9,249	28.6	(2)	3.57	-	N/A
32	316	2,901	32.9	3	2.95	-	N/A
33	-----						
34	Killen Steam Plant (2)						
35	-----						
36	311	82,478	34.4	(5)	3.05	-	N/A
37	312	221,388	28.8	(4)	3.61	-	N/A
38	314	53,080	30.6	(4)	3.40	-	N/A
39	315	42,408	34.7	(3)	2.97	-	N/A
40	316	4,716	32.6	4	2.94	-	N/A
41	-----						
42	Miami Fort Steam Plant (2)						
43	-----						
44	311	13,459	34.7	(4)	3.00	-	N/A
45	312	61,313	28.8	(4)	3.61	-	N/A
46	314	25,569	31.1	(3)	3.31	-	N/A
47	315	7,328	34.9	(2)	2.92	-	N/A
48	316	777	32.8	3	2.96	-	N/A
49	-----						
50	East Bend Steam Plant (2)						
51	-----						
52	311	15,430	34.4	(4)	3.02	-	N/A
53	312	89,369	25.8	(4)	4.03	-	N/A
54	314	24,961	30.6	(3)	3.37	-	N/A
55	315	11,451	34.7	(2)	2.94	-	N/A
56	316	1,818	32.6	3	2.98	-	N/A
57	-----						
58	Beckjord Steam Plant (1)						
59	-----						
60	311	4,655	34.2	(4)	3.04	-	N/A
61	312	31,952	26.1	(4)	3.98	-	N/A
62	314	8,245	30.2	(3)	3.41	-	N/A
63	315	2,981	29.3	(2)	3.48	-	N/A
64	316	329	33.7	3	2.88	-	N/A
65	-----						
66	Conesville Steam Plant (2)						
67	-----						
68	311	1,570	31.9	(4)	3.26	-	N/A
69	312	15,678	32.7	(4)	3.18	-	N/A
70	314	9,473	32.4	(3)	3.17	-	N/A
71	315	1,347	33.4	(2)	3.05	-	N/A
72	316	169	28.9	3	3.36	-	N/A
73	-----						
74	-----						
75	-----						
76	-----						
77	-----						

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)
C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
78	Zimmer Steam Plant (2)						
79							
80	311	217,486	24.6	(1)	4.11	-	N/A
81	312	466,737	24.6	(1)	4.07	-	N/A
82	314	138,509	25.2	(1)	4.01	-	N/A
83	315	129,098	24.7	(1)	4.09	-	N/A
84	316	20,726	24.6	(1)	4.11	-	N/A
85							
86	Unit Trains (1)						
87							
88	312	1,420	20	10	4.50	-	N/A
89							
90	Subtotal	1,914,728					
91							
92	Total	2,001,750					
93							
94							
95	Wholly Owned Other Production Plant:						
96							
97	Red Lion Fuel Oil Storage						
98							
99	341	3,300	26	0	3.85	-	N/A
100	345	215	26	0	3.85	-	N/A
101							
102	Tait Diesel Plant						
103							
104	342	124	39	0	2.56	SQ	N/A
105	344	815	39	0	2.56	SQ	N/A
106	345	101	39	0	2.56	SQ	N/A
107							
108	Monument, Sidney Diesel, Hutchings and Yankee Street Gas Turbine Plants						
109							
110	341	804	25	0	4.00	SQ	N/A
111	342	1,215	25	0	4.00	SQ	N/A
112	344	14,703	25	0	4.00	SQ	N/A
113	345	655	25	0	4.00	SQ	N/A
114	346	29	25	0	4.00	SQ	N/A
115							
116	Total	21,961					
117							
118							
119	Wholly Owned Transmission Plant:						
120							
121	352	5,777	50	(10)	2.20	R3	N/A
122	353	68,712	48	(3)	2.15	R3	N/A
123	353.6 (3)	7,640	11	0	9.09	-	N/A
124	354	11,734	45	(10)	2.44	R3	N/A
125	355	26,311	45	(15)	2.56	R3	N/A
126	356	29,089	45	(3)	2.29	R3	N/A
127	357	434	60	0	1.67	R3	N/A
128	358	801	45	10	2.00	R4	N/A
129	359	9	90	0	1.11	R3	N/A
130							
131	Subtotal	150,507					
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
145	Commonly Owned Transmission Plant:						
146							
147	352 (1)	336	34.7	(6)	3.05	-	N/A
148	(2)	298	38	(6)	2.79	-	N/A
149	353 (1)	15,406	36.7	7	2.53	-	N/A
150	(2)	3,894	37.3	7	2.49	-	N/A
151	354 (1)	14,274	35.2	(3)	2.93	-	N/A
152	(2)	3,222	33	(3)	3.12	-	N/A
153	355 (1)	2,666	35.9	(8)	3.01	-	N/A
154	356 (1)	12,130	35.3	(3)	2.92	-	N/A
155	(2)	4,962	33	(3)	3.12	-	N/A
156	Subtotal	57,188					
158	Total	207,695					
160	Wholly Owned Distribution Plant:						
161							
162							
163							
164	361	6,702	50	(10)	2.20	R2	N/A
165	362	67,025	50	(2)	2.04	R2	N/A
166	362.6 (3)	1,047	11	0	9.09	-	N/A
167	364	77,717	40	(27)	3.18	R1.5	N/A
168	365	47,116	40	(8)	2.70	R1.5	N/A
169	366	4,351	58	(5)	1.81	R4	N/A
170	367	55,407	42	0	2.38	L1	N/A
171	368	113,774	40	(10)	2.75	S1	N/A
172	369.1 (3)	17,425	33	(15)	3.48	R3	N/A
173	369.2 (3)	29,351	35	(20)	3.43	R2	N/A
174	370	27,224	32	(15)	3.60	S1	N/A
175	371.1 (3)	7,977	17	(19)	7.00	R1	N/A
176	371.2 (3)	395	50	(5)	2.10	R5	N/A
177	372	60	40	0	2.50	R1	N/A
178							
179	Total	455,571					
180	Wholly Owned General Plant:						
181							
182							
183							
184	390	52,582	45	0	2.22	R2	N/A
185	390.6 (3)	50	11	0	9.09	-	N/A
186	391	10,537	25	5	3.80	LO	N/A
187	391.6 (3)	1,692	3	0	33.33	-	N/A
188	393	415	36	0	2.78	S3	N/A
189	394	2,562	35	3	2.77	R2	N/A
190	395	1,188	40	2	2.45	L1	N/A
191	397	7,136	27	(2)	3.78	R2	N/A
192	397.6 (3)	861	11	0	9.09	-	N/A
193	398	1,161	28	5	3.39	L1	N/A
194	398.6 (3)	55	11	0	9.09	-	N/A
195							
196	Subtotal	78,239					
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)
 C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Avg. Service Estimated Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
212	Commonly Owned General Plant:						
213	-----						
214	Stuart Station (1)						
215	-----						
216	391	578	22	7	4.23	-	N/A
217	397	295	16.7	2	5.88	-	N/A
218	-----						
219	Killen Station (2)						
220	-----						
221	391	533	24.2	7	3.84	-	N/A
222	397	1,050	16.7	2	5.88	-	N/A
223	-----						
224	Miami Fort Station (2)						
225	-----						
226	391	57	24.2	7	3.84	-	N/A
227	393	56	36.1	2	2.71	-	N/A
228	-----						
229	East Bend Station (2)						
230	-----						
231	391	299	24.2	7	3.84	-	N/A
232	393	79	32.7	2	3.00	-	N/A
233	-----						
234	Zimmer Station (1)						
235	-----						
236	391	136	13.2	5	7.20	R2	N/A
237	392	198			8.83		N/A
238	396	144			5.98		N/A
239	397	371	17.7	0	5.65	S1	N/A
240	-----						
241	Subtotal	3,796					
242	-----						
243	Total	82,035					
244	-----						
245	Grand Total						
246		2,769,012					
247	-----						
248	-----						
249	-----						
250	-----						
251	-----						
252	-----						
253	-----						
254	-----						
255	-----						
256	-----						
257	-----						
258	-----						
259	-----						
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265	-----						
266	-----						
267	-----						
268	-----						
269	-----						
270	-----						
271	-----						
272	-----						
273	-----						
274	-----						
275	-----						
276	-----						
277	-----						
278	-----						

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

Depreciation is computed on the average of beginning and year-end depreciable base (except major projects installed or retired in the current year which are computed on their depreciable base over the fractional portion of their in-service time during the year) at individual rates (adjusted for salvage) by primary plant accounts.

- (1) Facilities owned in common with The Cincinnati Gas & Electric Company (CG&E) and Columbus Southern Power Company (CSP).
- (2) Facilities owned in common with CG&E.
- (3) Sub-account numbers shown on pages 338 and 338-A represent the following Utility Plant accounts:

Account No. -----	Account Description -----
353.6	Station Equipment - Energy Dispatch System
362.6	Station Equipment - Energy Dispatch System
369.1	Services, Overhead
369.2	Services, Underground
371.1	Installations on Customers' Premises - Private Outdoor Lighting Service
371.2	Installations on Customers' Premises - Other
390.6	Structures & Improvements - Energy Dispatch System
391.6	Computer Equipment
397.6	Communication Equipment - Energy Dispatch System
398.6	Miscellaneous Equipment - Energy Dispatch System

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

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

a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total 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 less than 5% of each account

total for the year (or \$1000, 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)	Amounts (b)
1	Miscellaneous Amortization (Account 425)	
2	Adjustment for difference between the original cost of municipal electric facilities	
3	acquired from the City of Troy, Ohio and cost to the Respondent.	
4	(Note 1); (Credit Account 114)	\$195,619
5		
6		
7		
8		
9		
10	Adjustment for difference between the original cost of gas facilities acquired from	
11	various predecessor companies and cost to Respondent.	
12	(Note 2); (Credit Account 114)	20,320
13	(Note 3); (Debit Account 114)	(651,271)
14		
15	Total Account 425	(\$435,332)
16		
17		
18	Miscellaneous Income Deductions (Accounts 426.1-426.5) See Page 340-A.	\$1,530,578
19		
20	Interest on Debt to Associated Companies (Account 430)	\$568,900
21		
22	Other Interest Expense (Account 431)	
23	Deferred compensation plans at various rates	1,800,244
24	Gas supplier refunds at 10%	275,631
25	Customer deposits at 5%	249,982
26	General equipment leases at varying rates	(118,058)
28	Customer budget billing program at 8%	153,680
29	Other interest at various rates	16,144
30	Other Interest - Commercial Paper	1,310,088
31	Employees' savings for purchase of common stock at 5%	11,462
	Notes	611,274
32	Additional Federal and Other Taxes	8,567
33		
34		
35		
36	Total Account 431	\$4,319,014
37		
38		
39		
40		

See Page 340-B for Notes.

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

ITEM	Amount
Miscellaneous Income Deductions:	
Donations (Account 426.1):	
Dayton Art Institute	\$2,300
Fairborn Chamber of Commerce	1,000
Boy Scouts of America - Fairborn	1,000
YMCA - Fairborn	1,000
Committee For Economic Development	8,500
Montgomery County Solid Waste	5,000
State of Ohio Operations Improvement Task Force	20,000
sub-total	38,800
Donations less than 5% of account total: Civic, Cultural and Health	18,414
Total Account 426.1	57,214
Penalties - State of Ohio (Account 426.3) - Refund of Zimmer penalty	5,336
Expenditures for Certain Civic, Political, and Related Activities (Account 426.4)	
EEI and AGA Dues Lobbying	20,968
Attendance at hearings of the Ohio General Assembly with respect to legislation affecting the Respondent and evaluation of the economic and operational impact of such	26,794
Administrative costs - Political Action Committe	349
Total Account 426.4	48,111
Other Deductions (Account 426.5)	
Line of Credit Fee and Bank Fees	979,079
Obsolete Material	424,639
Miscellaneous	16,199
Total Account 426.5	1,419,917
Total Accounts 426.1 - 426.5	\$1,530,578

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

FOOTNOTE DATA

- (1) The Troy Municipal Electric Plant was acquired on December 30, 1969 from the City of Troy. Respondent's method for amortizing these acquisition adjustments conforms with provisions of FPC Order No. 477, issued March 12, 1973, in Rulemaking Docket R-449 which allows for the disposition of acquisition adjustments over the remaining life of the acquired property.
- (2) Gas utility original cost adjustment related to surviving property at December 31, 1975 acquired from various predecessor companies. The adjustment was made pursuant to Section 4909.04 of the Ohio Revised Code effective September 1, 1976 which allows for the disposition of acquisition adjustments over the remaining estimated life of the acquired property.
- (3) Correction of 1990 gas utility original cost adjustment related to the purchase of the Columbia Gas pipeline.

REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

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

Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1	Public Utilities Commission of Ohio,				
2	Case Number 91-414-EL-AIR.				
3	Application for \$186.8 million, 24.83%				
4	three year phased in electric rate increase				
5	to recover cost of constructing William H.				
6	Zimmer station and increased operating				
7	costs.	-	\$1,141,247	\$1,141,247	-
8					
9					
10					
11	Public Utilities Commission of Ohio,				
12	Case Number 91-415-GA-AIR.				
13	Application for \$18.713 million, 8.47%				
14	gas rate increase to recover increased				
15	operating costs.	-	157,452	157,452	-
16					
17					
18					
19	Public Utilities Commission of Ohio,				
20	Case Number 91-416-HT-AIR.				
21	Application for \$1.404 million, 20.81%				
22	steam rate increase to recover increased				
23	operating costs.	-	23,596	23,596	-
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL		\$1,322,295	\$1,322,295	-

REGULATORY COMMISSION EXPENSES (Continued)

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

4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 233 for Account 186.

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

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

EXPENSES INCURRED DURING YEAR

CHARGED CURRENTLY TO Department (f)	Account No. (g)	Amount (h)	Deferred to Account 186 (i)	AMORTIZED DURING YEAR Contra Account (j)	Amount (k)	Deferred in Account 186 End of Year (l)	Line No.
-	-	-	\$1,141,247	-	-	\$1,141,247	1
-	-	-	157,452	-	-	157,452	2
-	-	-	23,596	-	-	23,596	3
-	-	-	\$1,322,295	-	-	\$1,322,295	4
-	-	-		-	-		5
-	-	-		-	-		6
-	-	-		-	-		7
-	-	-		-	-		8
-	-	-		-	-		9
-	-	-		-	-		10
-	-	-		-	-		11
-	-	-		-	-		12
-	-	-		-	-		13
-	-	-		-	-		14
-	-	-		-	-		15
-	-	-		-	-		16
-	-	-		-	-		17
-	-	-		-	-		18
-	-	-		-	-		19
-	-	-		-	-		20
-	-	-		-	-		21
-	-	-		-	-		22
-	-	-		-	-		23
-	-	-		-	-		24
-	-	-		-	-		25
-	-	-		-	-		26
-	-	-		-	-		27
-	-	-		-	-		28
-	-	-		-	-		29
-	-	-		-	-		30
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-	-	-		-	-		35
-	-	-		-	-		36
-	-	-		-	-		37
-	-	-		-	-		38
-	-	-		-	-		39
-	-	-		-	-		40
-	-	-		-	-		41
-	-	-		-	-		42
-	-	-		-	-		43
-	-	-		-	-		44
-	-	-		-	-		45
-	-	-	\$1,322,295	-	-	\$1,322,295	46

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 on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)

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

A. Electric R, D & D Performed Internally

(1) Generation

a. Hydroelectric

- i. Recreation, fish, and wildlife
- ii. Other hydroelectric

- b. Fossil-fuel steam
- c. Internal combustion or gas turbine
- d. Nuclear
- e. Unconventional generation
- f. Siting and heat rejection
- (2) System Planning, Engineering and Operation
- (3) Transmission
 - a. Overhead
 - b. Underground
- (4) Distribution
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of \$5,000.)

(7) Total Cost Incurred

B. Electric R, D & D Performed Externally

- (1) Research Support to the Electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	A. ELECTRIC RD&D PERFORMED INTERNALLY	
2	1. Generation	
3	b. Fossil Fuel-Steam	
4		Advanced Wet Flue Gas Desulfurization Process (a)
5		Clay-based Sorbent Injection Technology for Removing SO2 and NOX (a)
6		Feedwater Heater Leak Monitor (a)
7		Boiler Tube Repair Method (a)
8		Ash for Highway Construction (a)
9		Miscellaneous under \$5,000 - 11 items (a)
10		
11	2. System Planning, Engineering and Operation	
12		Miscellaneous under \$5,000 - 1 item (a)
13		
14	4. Distribution	
15		Load Research & Time Of Use Project
16		Lighting Protection
17	5. Environment	
18		Miscellaneous under \$5,000 - 9 items (a)
19	6. Other	
20		Miscellaneous under \$5,000 - 1 item (a)
21	7.Total Electric RD&D Performed Internally	
22		
23	B. ELECTRIC RD&D PERFORMED EXTERNALLY	
24		
25	1. Edison Power Research Inst.	
26		Miscellaneous under \$5,000 - 1 item (a)
27	4. Support to Others	
28		Low Nox Cell Burner-Babcock & Wilcox (a)
29		Low Nox Cell Burner-Babcock & Wilcox (a)
30		Lighting Pole Testing Program-Bowser Morner Laboratory
31		Fluid Energy Mills-Tennessee Tech University
32		Biological Study - W.C. Beckjord - 1991 - TMC (a)
33		Pipe Orbital Welder-Integrated Motion System,Inc. (a)
34		Biological Study - W.C. Beckjord - 1990 - Env. Sci. Eng. (a)
35		Boiler Deslagging by Laser-Encor-America (a)
36		Biological Study - W.C. Beckjord - 1991 - Env. Sci. Eng. (a)
37		Living Lakes Project-Lake & Stream Lining (a)
38		Biological Study - W.C. Beckjord - 1990 - TMC (a)
39		Miscellaneous under \$5,000 - 3 items (a)
40	5. Total Electric RD&D performed Externally	
41		
42	Grand Total Electric RD&D	
43		
44		
45	(a) Respondent's share of work is being performed in conjunction with The Cincinnati Gas & Electric Company and the Columbus Southern Power Company.	
46		

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 ex-

penses 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)		
\$31,235		506	\$31,235		1
17,512		506	17,512		2
15,466		506	15,466		3
2,604		506	2,604		4
2,063		506	2,063		5
1,122		506	1,122		6
					7
13		506	13		8
					9
538,652		908	538,652		10
62,441		593	62,441		11
					12
2,080		506	2,080		13
					14
52		506	52		15
					16
673,240			673,240		17
					18
	\$76	506	\$76		19
	194,290	186	194,290		20
	145,101	952	145,101		21
	17,526	593	17,526		22
	7,000	506	7,000		23
	4,820	506	4,820		24
	3,809	506	3,809		25
	3,658	506	3,658		26
	3,412	506	3,412		27
	3,385	506	3,385		28
	2,479	506	2,479		29
	1,237	506	1,237		30
	356	506	356		31
					32
	387,149		387,149		33
					34
\$673,240	\$387,149		\$1,060,389		35
					36
					37
					38
					39
					40
					41
					42
					43
					44
					45
					46

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	for Clearing Accounts (c) (1)	Total (d)
1	Electric			
2	Operation			
3	Production	\$14,706,098		
4	Transmission	1,329,334		
5	Distribution	6,649,110		
6	Customer Accounts	7,630,614		
7	Customer Service and Informational	1,978,873		
8	Sales	-		
9	Administrative and General	9,237,131		
10	TOTAL Operation (Total of lines 3 thru 9)	41,531,160		
11	Maintenance			
12	Production	10,650,494		
13	Transmission	870,729		
14	Distribution	9,616,464		
15	Administrative and General	681,634		
16	TOTAL Maintenance (Total of lines 12 thru 15)	21,819,321		
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)	25,356,592		
19	Transmission (Total of lines 4 and 13)	2,200,063		
20	Distribution (Total of lines 5 and 14)	16,265,574		
21	Customer Accounts (Transcribe from line 6)	7,630,614		
22	Customer Service and Information (Transcribe from line 7)	1,978,873		
23	Sales (Transcribe from line 8)	-		
24	Administrative and General (Total of lines 9 and 15)	9,918,765		
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	63,350,481	\$0	\$63,350,481
26	Gas			
27	Operation			
28	Production - Manufactured Gas	27,074		
29	Production - Natural Gas (Including Expl. and Dev.)	-		
30	Other Gas Supply	-		
31	Storage, LNG Terminaling and Processing	-		
32	Transmission	-		
33	Distribution	5,166,350		
34	Customer Accounts	4,593,532		
35	Customer Service and Informational	1,062,332		
36	Sales	-		
37	Administrative and General	2,722,630		
38	TOTAL Operation (Total of lines 28 thru 37)	13,571,918		
39	Maintenance			
40	Production - Manufactured Gas	30,534		
41	Production - Natural Gas	-		
42	Other Gas Supply	-		
43	Storage, LNG Terminaling and Processing	-		
44	Transmission	-		
45	Distribution	2,570,629		
46	Administrative and General	83,159		
47	TOTAL Maintenance (Total of lines 40 thru 46)	\$2,684,322		

See Page 355 for Note.

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	for Clearing Accounts (c) (1)	Total (d)
Gas (Continued)				
48	Total Operation and Maintenance			
49	Production - Manufactured Gas (Total of lines 28 and 40)	\$57,608		
50	Production - Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)	-		
51	Other Gas Supply (Total of lines 30 and 42)	-		
52	Storage, LNG, Terminaling and Processing (Total of lines 31 and 43)	-		
53	Transmission (Total of lines 32 and 44)	-		
54	Distribution (Total of lines 33 and 45)	7,736,979		
55	Customer Accounts (Transcribe from line 34)	4,593,532		
56	Customer Service and Informational (Transcribe from line 35)	1,062,332		
57	Sales (Transcribe from line 36)	-		
58	Administrative and General (Total of lines 37 and 46)	2,805,789		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	16,256,240	\$0	\$16,256,240
Other Utility Departments				
60	Operation and Maintenance - Steam Heating	1,670,963		1,670,963
62	TOTAL All Utility Dept. (Total of lines 25,59, and 61)	81,277,684	0	81,277,684
Utility Plant				
63	Construction (By Utility Departments)			
64	Electric Plant	10,107,131		10,107,131
65	Gas Plant	1,619,708		1,619,708
66	Other - Steam Heating	69,150		69,150
67				
68	TOTAL Construction (Total of lines 65 thru 67)	11,795,989	0	11,795,989
69	Plant Removal (By Utility Department)			
70	Electric Plant	268,600		268,600
71	Gas Plant	45,568		45,568
72	Other - Steam Heating	935		935
73	TOTAL Plant Removal (Total of lines 70 thru 72)	315,103	0	315,103
74	Other Accounts (Specify):			
75	Accounts Receivable - DP&L Inc.	276,696		276,696
76	Stores Expenses	1,925,369		1,925,369
77	Transportation Expense	933,891		933,891
78	Other Accounts Receivable	104,544		104,544
79	Miscellaneous Deferred Debits	1,790,763		1,790,763
80	Accounts Payable (labor only)	(14,123,103)		(14,123,103)
81	Commonly Owned Projects - DP&L Payroll	16,747,250		16,747,250
82	Accounts Payable -DP&L Inc.	(256,703)		(256,703)
83	Other	20,194		20,194
84	(1) Payroll initially charged to clearing accounts is reflected			
85	in direct payroll through computerized payroll allocation			
86	procedures.			
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	7,418,901	0	7,418,901
96	TOTAL SALARIES AND WAGES	\$100,807,677	\$0	\$100,807,677

COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

-
1. Common property is included in subdivisions of the appropriate electric plant accounts. An annual study is prepared to determine the gas and steam heating utilities' usage of the property, based primarily on square foot occupancy of their departments for structures, land, etc. and on other appropriate bases for commonly used equipment.

The rental charge (revenues recorded in Account 455) to the gas and steam heating utility departments includes depreciation, property taxes, return and related Federal income taxes based on the allocable common property.

2. Not applicable. See Item 1 above.
3. Operation and maintenance expenses are allocated to utility departments on bases consistent with those outlined in Item 1 above.
4. Not applicable. The above procedure was initiated in 1970 as the result of recommendations made August 7, 1970 by the FERC audit staff at the close of its compliance audit of the Respondent.

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Megawatthours (b)	Line No.	Item (a)	Megawatthours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (including Interdepartmental Sales)	12,827,668
3	Steam	13,952,435	23	Requirements Sales For Resale (See instruction 4, page 311.)	74,970
4	Nuclear	-	24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	415,780
5	Hydro-Conventional	-	25	Energy Furnished Without Charge	105
6	Hydro-Pumped Storage	-	26	Energy Used by the Company (Electric Department Only, Excluding Station Use)	17,462
7	Other - Diesel & Gas Turbine	6,443	27	TOTAL Energy Losses	1,038,580
8	Less Energy for Pumping	-	28	TOTAL (Enter Total of lines 22 through 27) (MUST EQUAL LINE 20)	14,374,565
9	Net Generation (Enter Total of lines 3 through 8)	13,958,878			
10	Purchases	469,424			
11	Power Exchanges:				
12	Received	29,318			
13	Delivered	(29,422)			
14	Net Exchanges (Line 12 minus line 13)	(104)			
15	Transmission For Other (Wheeling)				
16	Received	1,400,268			
17	Delivered	1,400,268			
18	Net Transmission for Other (Line 16 minus line 17)	0			
19	Transmission By Others Losses	(53,633)			
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	14,374,565			

MONTHLY PEAKS AND OUTPUT

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

Name of System: Total

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales For Resale & Associated Losses (c)	Megawatts (See Instruction 4) (d)	MONTHLY PEAK	
					Day of Month (e)	Hour (f)
29	January	1,312,929	35,108	2323	1-25	7-8AM
30	February	1,136,206	32,666	2232	2-15	10-11AM
31	March	1,153,400	32,273	2096	3-13	10-11AM
32	April	1,036,978	25,871	1857	4-11	8-9AM
33	May	1,185,875	20,079	2514	5-30	4-5PM
34	June	1,269,612	36,437	2482	6-20	4-5PM
35	July	1,354,302	41,050	2730	7-22	4-5PM
36	August	1,275,573	40,453	2530	8-29	2-3PM
37	September	1,147,413	38,798	2575	9-16	4-5PM
38	October	1,104,548	38,158	1871	10-21	9-10AM
39	November	1,163,636	36,130	2174	11-26	7-8AM
40	December	1,234,093	38,757	2378	12-4	4-5PM
41	TOTAL	14,374,565	415,780			

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

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

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

Line No.	Item (a)	Plant Name (a)			Plant Name (b)		
		Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)						
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)						
3	Year Originally Constructed						
4	Year Last Unit was Installed						
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)						
6	Net Peak Demand on Plant-MW (60 minutes)						
7	Plant Hours Connected to Load						
8	Net Continuous Plant Capability (Megawatts)						
9	When Not Limited by Condenser Water						
10	When Limited by Condenser Water						
11	Average Number of Employees						
12	Net Generation, Exclusive of Plant Use - KWh						
13	Cost of Plant:						
14	Land and Land Rights						
15	Structures and Improvements						
16	Equipment Costs						
17	Total Cost			\$0			\$0
18	Cost per KW of Installed Capacity (Line 5)			\$0.00			\$0.00
19	Production Expenses:						
20	Operation Supervision and Engineering						
21	Fuel						
22	Coolants and Water (Nuclear Plants Only)						
23	Steam Expenses						
24	Steam From Other Sources						
25	Steam Transferred (Cr.)						
26	Electric Expenses						
27	Misc. Steam (or Nuclear) Power Expenses						
28	Rents						
29	Maintenance Supervision and Engineering						
30	Maintenance of Structures						
31	Maintenance of Boiler (or Reactor) Plant						
32	Maintenance of Electric Plant						
33	Maint. of Misc. Steam (or Nuclear) Plant						
34	Total Production Expenses			\$0			\$0
35	Expenses per Net KWh			0.00			0.00
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)						
37	Unit: (Coal-tons of 2,000 lb.)(Oil-barrels of 42 gals.)(Gas-Mcf)(Nuclear-indicate)						
38	Quantity (Units) of Fuel Burned						
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, gal. of oil, or Mcf of gas)						
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year						
41	Average Cost of Fuel per Unit Burned						
42	Avg. Cost of Fuel Burned per Million Btu						
43	Avg. Cost of Fuel Burned per KWh Net Gen.						
44	Average Btu per KWh Net Generation						

See Pages 402-A through 402-D for detailed information.

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 26 "Electric Expenses", and Maintenance Account Nos. 553 and 554 on line 32 "Maintenance of Electric Plant". Indicate plants designed for peak load service. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-

turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name (d)			Plant Name (e)			Plant Name (f)			Plant Name (g)			Plant Name (h)			Plant Name (i)			Line No.
See Pages 403-A through 403-C for detailed information.																		1
																		2
																		3
																		4
																		5
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																		10
																		11
																		12
																		13
																		14
																		15
																		16
																		17
			\$0			\$0			\$0			\$0			\$0			18
			\$0.00			\$0.00			\$0.00			\$0.00			\$0.00			19
																		20
																		21
																		22
																		23
																		24
																		25
																		26
																		27
																		28
																		29
																		30
																		31
																		32
																		33
			\$0			\$0			\$0			\$0			\$0			34
			0.00			0.00			0.00			0.00			0.00			35
Coal	Gas	Oil	Coal	Gas	Oil	Coal	Gas	Oil	Coal	Gas	Oil	Coal	Gas	Oil	Coal	Gas	Oil	36
Tons	MCF	Bbl	Tons	MCF	Bbl	Tons	MCF	Bbl	Tons	MCF	Bbl	Tons	MCF	Bbl	Tons	MCF	Bbl	37
																		38
																		39
																		40
																		41
																		42
																		43
																		44

GENERATING PLANT STATISTICS

Line No.	Item (a)	Plant Name F. M. Tait (b)	Plant Name Sidney (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Internal Combustion (Note 1)	Internal Combustion (Note 1)
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Conventional	Conventional
3	Year Originally Constructed	1967	1968
4	Year Last Unit was Installed	1967	1968
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	11	14
6	Net Peak Demand on Plant-MW (60 minutes)	10	13
7	Plant Hours Connected to Load	60	68
8	Net Continuous Plant Capability (Megawatts)	XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
9	When Not Limited by Condenser Water	10	12
10	When Limited by Condenser Water	10	12
11	Average Number of Employees	Incl. in Hutchings Steam	Incl. in Hutchings Steam
12	Net Generation, Exclusive of Plant Use-KWh	506,000	669,000
13	Cost of Plant:	XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
14	Land and Land Rights	\$ 0	\$ 0
15	Structures and Improvements	0	12,679
16	Equipment Costs	1,057,977	1,136,098
17	Total Cost	\$1,057,977	\$1,148,777
18	Cost per KW of Installed Capacity (Line 5)	\$96.18	\$82.06
19	Production Expenses:	XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
20	Operation Supervision and Engineering	\$ -	\$ -
21	Fuel	26,980	32,312
22	Coolants and Water (Nuclear Plants Only)	-	-
23	Steam Expenses	-	-
24	Steam From Other Sources	-	-
25	Steam Transferred (Cr.)	-	-
26	Electric Expenses	60	-
27	Misc. Steam (or Nuclear) Power Expenses	-	-
28	Rents	-	-
29	Maintenance Supervision and Engineering	-	-
30	Maintenance of Structures	-	-
31	Maintenance of Boiler (or Reactor) Plant	-	-
32	Maintenance of Electric Plant	16,102	26,452
33	Maint. of Misc. Steam (or Nuclear) Plant	-	-
34	Total Production Expenses	\$45,142	\$58,764
35	Expenses per Net KWh (in cents)	8.92	8.78
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Oil	Oil
37	Unit: (Coal-tons of 2,000 lb.)(Oil-barrels of 42 gals.) (Gas-mcf) (nuclear-Indicate)	Barrels	Barrels
38	Quantity (Units) of Fuel Burned	910	1,147
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas)	138,557	138,565
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$ 26.02	\$ 27.48
41	Average Cost of Fuel per Unit Burned	\$ 29.65	\$ 28.17
42	Avg. Cost of Fuel Burned per Million Btu	\$ 5.0924	\$ 4.8414
43	Avg. Cost of Fuel Burned per KWh Net Gen. (in cents)	5.332	48.300
44	Average Btu per KWh Net Generation	10,471	9,976

See Page 402-D for Notes.

GENERATING PLANT STATISTICS

Plant Name O. H. Hutchings (d)	Plant Name O. H. Hutchings (e)	Plant Name Monument (f)	Line No.
Steam	Gas Turbine (Note 1)	Internal Combustion (Note 1)	1
Semi-Outdoor	Conventional	Conventional	2
1948	1968	1968	3
1953	1968	1968	4
414	33	14	5
372	30	13	6
2,882	18	63	7
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	8
371	32	12	9
365	26	12	10
125	Incl. in Hutchings	Incl. in Hutchings	11
	Steam	Steam	
299,462,000	182,000	656,000	12
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	13
\$208,006	\$ 0	\$ 0	14
19,536,442	183,913	12,430	15
68,016,546	3,137,785	1,156,756	16
\$87,760,994	\$3,321,698	\$1,169,186	17
\$211.98	\$100.66	\$83.51	18
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	19
\$596,361	\$ -	\$ -	20
6,301,192	42,927	31,732	21
-	-	-	22
1,118,657	-	-	23
-	-	-	24
414,509	3,011	-	25
1,648,198	-	-	26
4,544	-	-	27
125,226	-	-	28
221,724	-	-	29
1,565,408	-	-	30
440,779	8,370	39,508	31
94,662	-	-	32
\$12,531,260	\$54,308	\$71,240	33
4.18	29.84	10.86	34
			35
Coal	Gas	Oil	36
Tons	MCF	Barrels	37
139,531	167,790	431	38
		5,080	39
12,021	1,020	138,583	40
		1,020	
\$36.36	\$3.69	\$35.79	\$5.50
\$40.72	\$3.69	\$34.79	\$5.50
\$ 1.6937	\$3.6190	\$ 5.9840	\$5.3911
2.104		23.586	
11,774		42,240	

GENERATING PLANT STATISTICS

		Plant Name: J. M. Stuart (Note 2)			
Line No.	Item (a)	(b)		(c)	
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Unit Total Steam		Respondent's Share Steam	
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Semi-Outdoor		Semi-Outdoor	
3	Year Originally Constructed	1970		1970	
4	Year Last Unit was Installed	1974		1974	
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)				
6	Net Peak Demand on Plant-MW (60 minutes)	2,441		854	
7	Plant Hours Connected to Load	2,346		825	
8	Net Continuous Plant Capability (Megawatts)	8,760		8,760	
9	When Not Limited by Condenser Water	2,340		820	
10	When Limited by Condenser Water	2,340		820	
11	Average Number of Employees	558		558	
12	Net Generation, Exclusive of Plant Use-KWh	14,382,255,000		5,202,324,000	
13	Cost of Plant:	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
14	Land and Land Rights			\$545,305	
15	Structures and Improvements			28,389,947	
16	Equipment Costs			187,067,456	
17	Total Cost			\$216,002,708	
18	Cost per KW of Installed Capacity (Line 5)			\$252.93	
19	Production Expenses:	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
20	Operation Supervision and Engineering			\$508,952	
21	Fuel			83,723,368	
22	Coolants and Water (Nuclear Plants Only)			-	
23	Steam Expenses			1,180,023	
24	Steam From Other Sources			-	
25	Steam Transferred (Cr.)			-	
26	Electric Expenses			482,403	
27	Misc. Steam (or Nuclear) Power Expenses			1,729,167	
28	Rents			287,158	
29	Maintenance Supervision and Engineering			649,157	
30	Maintenance of Structures			880,417	
31	Maintenance of Boiler (or Reactor) Plant			9,337,985	
32	Maintenance of Electric Plant			3,717,299	
33	Maint. of Misc. Steam (or Nuclear) Plant			118,014	
34	Total Production Expenses			\$102,613,943	
35	Expenses per Net KWh (in cents)			1.97	
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Coal	Oil
37	Unit: (Coal-tons of 2,000 lb.)(Oil-barrels of 42 gals.) (Gas-mcf) (nuclear-Indicate)	Tons	Barrels	Tons	Barrels
38	Quantity (Units) of Fuel Burned	6,199,751	15,494	2,229,885	5,472
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas)	11,231	137,568	11,231	137,576
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$36.32	\$27.59	\$36.32	\$27.59
41	Average Cost of Fuel per Unit Burned	\$37.47	\$28.84	\$37.48	\$28.83
42	Avg. Cost of Fuel Burned per Million Btu	\$ 1.6682	\$ 4.9908	\$ 1.6684	\$ 4.9896
43	Avg. Cost of Fuel Burned per KWh Net Gen. (in cents)	1.618		1.609	
44	Average Btu per KWh Net Generation	9,689		9,634	

See Page 402-D for Notes.

GENERATING PLANT STATISTICS

Line No.	Item (a)	Plant Name W. C. Beckjord #6 (b) (Note 4)		Plant Name Conesville #4 (c) (Note 6)	
		Respondent's Share Steam		Respondent's Share Steam	
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Conventional		Conventional	
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	1969		1973	
3	Year Originally Constructed	1969		1973	
4	Year Last Unit was Installed	230		139	
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	216		130	
6	Net Peak Demand on Plant-MW (60 minutes)	7,478		6,657	
7	Plant Hours Connected to Load	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
8	Net Continuous Plant Capability (Megawatts)	210		129	
9	When Not Limited by Condenser Water	207		129	
10	When Limited by Condenser Water	-		-	
11	Average Number of Employees - Net Reported	1,158,482,000		469,546,000	
12	Net Generation, Exclusive of Plant Use-KWh	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
13	Cost of Plant:	-		-	
14	Land and Land Rights	\$697,332		\$11,437	
15	Structures and Improvements	4,813,728		1,602,546	
16	Equipment Costs	43,921,880		26,745,362	
17	Total Cost	\$49,432,940		\$28,359,345	
18	Cost per KW of Installed Capacity (Line 5)	\$214.93		\$204.02	
19	Production Expenses:	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
20	Operation Supervision and Engineering	\$550,648		\$255,985	
21	Fuel	18,359,110		9,172,209	
22	Coolants and Water (Nuclear Plants Only)	-		-	
23	Steam Expenses	320,866		109,427	
24	Steam From Other Sources	-		-	
25	Steam Transferred (Cr.)	-		-	
26	Electric Expenses	184,928		65,905	
27	Misc. Steam (or Nuclear) Power Expenses	445,467		126,175	
28	Rents	(Note 5)		(Note 7)	
29	Maintenance Supervision and Engineering	247,387		216,395	
30	Maintenance of Structures	204,198		53,298	
31	Maintenance of Boiler (or Reactor) Plant	2,428,346		1,052,802	
32	Maintenance of Electric Plant	929,161		152,619	
33	Maint. of Misc. Steam (or Nuclear) Plant	70,915		33,929	
34	Total Production Expenses	\$23,741,026		\$11,238,744	
35	Expenses per Net KWh (in cents)	2.05		2.39	
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Coal	Oil
37	Unit: (Coal-tons of 2,000 lb.)(Oil-barrels of 42 gals.)(Gas-mcf) (nuclear-Indicate)	Tons	Barrels	Tons	Barrels
38	Quantity (Units) of Fuel Burned	487,667	2,953	196,538	1,318
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas)	11,804	136,830	12,147	140,511
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$37.23	\$26.47	\$45.90	\$30.36
41	Average Cost of Fuel per Unit Burned	\$37.48	\$28.18	\$46.45	\$32.28
42	Avg. Cost of Fuel Burned per Million Btu	\$ 1.5875	\$ 4.9026	\$ 1.9121	\$ 5.4709
43	Avg. Cost of Fuel Burned per KWh Net Gen. (in cents)	1.585		1.953	
44	Average Btu per KWh Net Generation	9,952		10,185	

See Page 402-D for Notes.

GENERATING PLANT STATISTICS

Plant Name	East Bend (Note 8)		Miami Fort #7 & #8 (Note 9)		W. H. Zimmer (Note 11)		Line No.
	(d)		(e)		(f)		
	Respondent's Share Steam		Respondent's Share Steam		Respondent's Share Steam		1
	Conventional		Conventional		Conventional		2
	1981		1975		1991		3
	1981		1978		1991		4
	207		401		401		5
	195		359		375		6
	8,361		8,751		6,113		7
	XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		8
	186		360		365		9
	186		360		365		10
	-		-		-		11
	841,215,000		2,044,360,000		2,538,557,000		12
	XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		13
	\$1,173,576		\$146,565		\$6,660,547		14
	15,456,592		13,558,175		217,486,403		15
	128,074,362		95,517,097		755,116,812		16
	\$144,704,530		\$109,221,837		\$979,263,762		17
	\$699.06		\$272.37		\$2,442.05		18
	XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		19
	\$538,723		\$735,631		\$459,834		20
	14,477,577		33,089,607		23,115,029		21
	1,011,088		395,393		4,023,690		22
	-		-		-		23
	-		-		-		24
	111,694		241,457		153,452		25
	580,059		861,522		1,175,232		26
	298,024		(Note 10)		(Note 11)		27
	272,422		373,983		195,088		28
	2,411,173		399,318		236,382		29
	327,871		2,609,382		1,653,024		30
	256,710		1,009,832		152,264		31
	-		242,529		246,059		32
	\$20,285,341		\$39,958,654		\$31,410,054		33
	2.41		1.95		1.24		34
	Coal Oil		Coal Oil		Coal Oil		35
	Tons	Barrels	Tons	Barrels	Tons	Barrels	36
	378,022	3,437	850,934	5,892	846,872	15,784	37
	11,743	136,544	11,993	135,871	11,966	136,082	38
	\$37.94	\$28.88	\$38.35	\$25.14	\$26.40	\$26.11	39
	\$38.02	\$30.71	\$38.68	\$29.63	\$26.77	\$28.06	40
	\$ 1.6188	\$ 5.3542	\$ 1.6127	\$ 5.1915	\$ 1.1187	\$ 4.9100	41
	1.721		1.619		1.068		42
	10,577		10,000		9,473		43
							44

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GENERATING PLANT STATISTICS

FOOTNOTE DATA

- (1) This plant is designed for peak load service.
- (2) The Stuart units are owned by The Cincinnati Gas & Electric Company (CG&E), Columbus Southern Power Company (CSP) and the Respondent with undivided interests of 39%, 26% and 35% respectively. Fuel expenses in connection with production of energy except amounts allocated to start-up and no-load costs are shared on an energy usage basis, while all other operating expenses are shared on an ownership basis.
- (3) The Killen unit is owned by CG&E and the Respondent with undivided interests of 33% and 67% respectively. Fuel expenses in connection with the production of energy except amounts allocated to start-up and no-load costs are shared on an energy usage basis, while all other operating expenses are shared on an ownership basis.
- (4) The Beckjord unit is owned by CG&E, CSP and the Respondent with undivided interests of 37.5%, 12.5% and 50.0% respectively. Fuel expenses in connection with production of energy except amounts allocated to start-up and no-load costs are shared on an energy usage basis, while all other expenses are shared on an ownership basis.
- (5) Rents in connection with facilities common to Unit #6 and units wholly owned by CG&E have been included in Account 557.
- (6) The Conesville unit is owned by CG&E, CSP and the Respondent with undivided interests of 40.0%, 43.5% and 16.5% respectively. Fuel expenses in connection with the production of energy except amounts allocated to start-up and no-load costs are shared on an energy usage basis, while all other operating expenses are shared on an ownership basis.
- (7) Rents in connection with facilities common to Unit #4 and units wholly owned by CSP have been included in Account 557.
- (8) The East Bend unit is owned by CG&E and the Respondent with undivided interests of 69% and 31% respectively. Fuel expenses in connection with production of energy except amounts allocated to start-up and no-load costs are shared on an energy usage basis; lime costs associated with the use of the scrubber are shared on an energy usage basis, while all other operating expenses are shared on an ownership basis.
- (9) The Miami Fort units are owned by CG&E and the Respondent with undivided interests of 64% and 36% respectively. Fuel expenses in connection with production of energy except amounts allocated to start-up and no-load costs are shared on an energy usage basis, while all other operating expenses are shared on an ownership basis.
- (10) Rents in connection with facilities common to Unit #7, Unit #8 and units wholly owned by CG&E have been included in Account 557.
- (11) The Zimmer unit is owned by CG&E, CSP and the Respondent with undivided interests of 46.5%, 25.4% and 28.1% respectively. Fuel expenses in connection with production of energy except amounts allocated to start-up and no-load costs are shared on energy usage; line costs associated with the use of the scrubber are shared on energy usage, while all other operating expenses are shared on an ownership basis.

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 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 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		Type of Supporting Structure (e)	LENGTH		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1								
2								
3								
4								
5	See Pages 422-A through 422-H for detailed information.							
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36	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 (i)	COST OF LINE			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)	
See Pages 423-A through 423-G for detailed information.								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
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								31
								32
								33
								34
								35
								36

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE		Type of Supporting Structure (e)	LENGTH		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
(Notes)								
1	COMMONLY OWNED 345KV FACILITIES							
2	-----							
3	Beckjord Station	Pierce Sub.	A	345	345	Steel Tower	0.32	1
4	Pierce Sub.	Foster Sub.	A	345	345	Steel Tower	23.95	2
5	Greene Sub.	Sugarcreek Sub.	A	345	345	Steel Tower	7.91	1
6			A	345	345	Steel Pole	0.39	1
7	Sub-Total						8.30	
8	-----							
9	Greene Sub.	Beatty Sub.	A	345	345	Steel Tower	44.74	1
10			A	345	345	Wood H-Frame	0.62	1
11			A	345	345	Steel Tower	3.64	1
12	Sub-Total						49.00	
13	-----							
14	Marquis Sub.	Bixby Sub.	A	345	345	Steel Tower	45.86	1
15			B	345	345	Steel Tower	17.30	1
16			B	345	345	Steel Tower		8.52
17	Sub-Total						63.16	8.52
18	-----							
19	Stuart Sub.	Clinton Sub.	A	345	345	Steel Tower	0.06	2
20			A	345	345	Steel Tower	53.92	1
21	Clinton Sub.	Greene Sub.	A	345	345	Steel Tower	22.38	1
22			A	345	345	Wood H-Frame	0.58	1
23			A	345	345	Steel Tower	2.18	1
24			A	345	345	Steel Tower	1.16	2
25			A	345	345	Steel Tower	0.10	1
26	Sub-Total						80.38	
27	-----							
28	Stuart Sub.	Killen Tie West	A	345	345	Steel Tower	13.13	1
29	Killen Tie East	Marquis Sub.	A	345	345	Steel Tower	3.90	1
30			A	345	345	Steel Tower	28.11	1
31	Sub-Total						32.01	
32	-----							
33	Stuart Sub.	Foster Sub.	A	345	345	Steel Tower	0.59	1
34			A	345	345	Steel Tower	55.18	1
35			A	345	345	Steel Tower		3.20
36	Sub-Total						55.77	3.20
37	-----							
38	Sugarcreek Sub.	Foster Sub.	A	345	345	Steel Tower	24.12	1
39			A	345	345	Steel Tower	3.21	2
40	Sub-Total						27.33	
41	-----							
42	Beatty Sub.	Bixby Sub.	B	345	345	Steel Tower	4.69	1
43			B	345	345	Steel Tower	8.52	2
44	Sub-Total						13.21	
45	-----							
46	Bixby Sub.	Kirk Sub.	B	345	345	Steel Tower	14.87	2
47			B	345	345	Wood H-Frame	4.18	1
48	Kirk Sub.	Corridor Sub.	B	345	345	Wood H-Frame	18.38	1
49	Sub-Total						37.43	
50	-----							

See Page 422-H for Notes.

TRANSMISSION LINE STATISTICS (Continued)

Size of Conductor and Material (i)	COST OF LINE			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)	
(MCM)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	
1414 ACSR	14,534	49,231	63,765	-	37,648	147	37,795	1
2-1024.5 ACAR	341,950	829,457	1,171,407	-	-	-	-	2
2-1024.5 ACAR								3
2-1024.5 ACAR								4
2-1024.5 ACAR	59,455	214,837	274,292	-	(4,194)	49	(4,145)	5
2-1024.5 ACAR								6
2-1024.5 ACAR								7
2-1024.5 ACAR								8
2-1024.5 ACAR	407,287	1,301,707	1,708,994	15,988	3,175	-	19,163	9
2-1024.5 ACAR								10
2-983.1 ACAR								11
2-954 ACSR								12
2-954 ACSR								13
2-954 ACSR	437,658	1,892,302	2,329,960	65,739	24,396	-	90,135	14
2-1024.5 ACAR								15
2-1024.5 ACAR								16
2-1024.5 ACAR								17
2-1024.5 ACAR								18
2-1024.5 ACAR								19
2-1024.5 ACAR	469,103	2,321,261	2,790,364	9	40,083	98	40,190	20
2-1024.5 ACAR								21
2-983.1 ACAR								22
2-983.1 ACAR								23
2-983.1 ACAR	110,254	1,559,205	1,669,459	40,565	25,369	-	65,934	24
2-1024 ACAR								25
2-1024 ACAR								26
2-1024 ACAR								27
2-1024 ACAR	380,540	1,583,690	1,964,230	127,254	78	-	127,332	28
2-1024 ACAR								29
2-1024.5 ACAR								30
2-1024.5 ACAR								31
2-1024.5 ACAR	296,132	778,104	1,074,236	-	30,093	-	30,093	32
2-954 ACSR								33
2-954 ACSR								34
2-954 ACSR	238,833	628,223	867,056	10,685	1,006	-	11,691	35
2-954 ACSR								36
2-954 ACSR								37
2-954 ACSR								38
2-954 ACSR	579,234	1,083,898	1,663,132	18,282	4,251	-	22,533	39
2-954 ACSR								40
2-954 ACSR								41
2-954 ACSR								42
2-954 ACSR								43
2-954 ACSR								44
2-954 ACSR								45
2-954 ACSR								46
2-954 ACSR								47
2-954 ACSR								48
2-954 ACSR								49
2-954 ACSR								50
2-954 ACSR								51
2-954 ACSR								52
2-954 ACSR								53
2-954 ACSR								54
2-954 ACSR								55
2-954 ACSR								56
2-954 ACSR								57
2-954 ACSR								58
2-954 ACSR								59
2-954 ACSR								60
2-954 ACSR								61
2-954 ACSR								62

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE		Type of Supporting Structure (e)	LENGTH		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)		
1	(Notes)								
2	COMMONLY OWNED 345KV FACILITIES (Continued)								
3	Stuart Sub.	Zimmer Sta.	A	345	345	Steel Tower	35.13	1	
4			E	345	345	Steel Tower	0.78	2	
5									
6		Sub-Total					35.91		
7	-----								
8	Zimmer Sta.	Foster Jct.	E	345	345	Steel Tower		0.28	
9			E	345	345	Steel Tower		0.23	
10			E	345	345	Steel Tower		0.80	
11			A	345	345	Steel Tower	9.52	1	
12			E	345	345	Steel Tower		23.38	
13	Foster Jct.	Port Union Sub.	E	345	345	Steel Tower	11.70	2	
14									
15		Sub-Total					21.22	24.69	
16	-----								
17	Zimmer Sta.	Silver Grove Sub.	E	345	345	Steel Tower	13.55	1	
18			E	345	345	Steel Tower	2.01	2	
19									
20	Silver Grove Sub.	Red Bank Sub.	E	345	345	Steel Tower		2.01	
21			E	345	345	Steel Tower	17.01	2	
22									
23		Sub-Total					32.57	2.01	
24	-----								
25	Red Bank Sub.	Terminal Sub.	E	345	345	Steel Tower	6.65	2	
26									
27	Stuart Sub.	Beatty Sub.	B	345	345	Steel Tower		0.06	
28			B	345	345	Steel Tower	74.94	1	
29			A	345	345	Steel Tower	15.20	1	
30			A	345	345	Steel Tower		3.54	
31			A	345	345	Steel Tower	0.16	1	
32									
33		Sub-Total					90.30	3.60	
34	-----								
35	Bixby Sub.	Conesville Sub.	B	345	345	Steel Tower		14.87	
36			B	345	345	Wood H-Frame	50.86	1	
37									
38		Sub-Total					50.86	14.87	
39	-----								
40	Conesville Sta.	Hyatt Sub.	C	345	345	Steel Tower	56.98	1	
41			D	345	345	Steel Tower	9.09	2	
42			D	345	345	Steel Pole	1.78	2	
43			D	345	345	Wood H-Frame	0.48	2	
44									
45		Sub-Total					68.33		
46	-----								
47	Seven Mile Tie	Miami Fort Sta.	I	345	345	Steel Tower		33.25	
48			I	345	345	Steel Tower	1.37	1	
49	Miami Fort Sta.	Todhunter Sub.	I	345	345	Steel Tower	33.25	2	
50			I	345	345	Steel Tower	9.57	1	
51									
52		Sub-Total					44.19	33.25	
53	-----								
54	TOTAL COMMONLY OWNED 345KV FACILITIES							754.02 (F)	90.14 (F)
55	RESPONDENT'S EQUIVALENT SHARE							252.25 (F)	34.75 (F)
56									
57									
58									
59									
60									
61									
62									

See Page 422-H for Notes.

TRANSMISSION LINE STATISTICS (Continued)

Size of Conductor and Material (i)	COST OF LINE			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)	
(MCM)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	
2-954 ACSR								1
2-954 ACSR								2
								3
								4
								5
	295,895	1,428,615	1,724,510	127,198	6,585	-	133,783	6
								7
2-954 ACSR								8
2-954 ACSR								9
2-954 ACSR								10
2-954 ACSR								11
2-1024.5 ACAR								12
2-954 ACSR								13
	483,244	1,785,609	2,268,853	94,980	2,298	-	97,278	14
								15
								16
2-1113 ACSR								17
2-1113 ACSR								18
								19
								20
2-1113 ACSR								21
2-954 ACSR								22
								23
								24
	538,220	7,984,887	8,523,107	56,239	7,106	3,356	66,701	25
								26
								27
2-954 ACSR								28
2-954 ACSR								29
2-954 ACSR								30
2-983.1 ACSR								31
2-983.1 ACSR								32
2-983.1 ACSR								33
	786,473	2,543,847	3,330,320	70,632	11,274	49	81,955	34
								35
								36
2-954 ACSR								37
2-954 ACSR								38
								39
	360,628	1,452,726	1,813,354	7,732	25,279	-	33,011	40
								41
								42
2-954 ACSR								43
2-954 ACSR								44
2-954 ACSR								45
2-954 ACSR								46
	448,369	1,632,614	2,080,983	801	3,260	-	4,061	47
								48
								49
2-954 ACSR								50
2-954 ACSR								51
2-954 ACSR								52
2-954 ACSR								53
	2,422,346	8,183,307	10,605,653	196,466	4,740	44,207	245,413	54
								55
								56
								57
								58
	8,670,155	37,253,520	45,923,675	832,570	222,447	47,906	1,102,923	59
								60
								61
								62

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE		Type of Supporting Structure (e)	LENGTH		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)		
1	WHOLLY OWNED 345KV FACILITIES								
2	-----								
3	Greene Sub.	Sugarcreek Sub.	345	345	Steel Tower	2.81		2	
4			345	345	Steel Pole	0.36		2	
5									
6		Sub-Total				3.17			
7	-----								
8	Sugarcreek Sub.	Foster Sub.	345	345	Steel Tower		2.81	-	
9			345	345	Steel Pole		0.36	-	
10									
11		Sub-Total					3.17		
12	-----								
13	Greene Sub.	Bath Sub.	345	345	Steel Tower	4.58		1	
14			345	345	Steel Pole	0.07		1	
15	Bath Sub.	Miami Sub.	345	345	Steel Pole	0.06		1	
16			345	345	Steel Tower	20.71		2	
17									
18		Sub-Total				25.42			
19	-----								
20	Miami Sub.	Shelby Sub.	345	345	Steel Tower	7.74		1	
21			345	345	Steel Tower	17.54		1	
22									
23	Shelby Sub.	Dinsmore Inter-Conn Pt. w/Dhio Power Co.	345	345	Steel Tower	9.25		1	
24									
25		Sub-Total				34.53			
26	-----								
27	Miami Sub.	West Milton Sub.	345	345	Steel Pole	0.44		1	
28			345	345	Steel Pole	8.40		2	
29									
30		Sub-Total				8.84			
31	-----								
32	West Milton Sub.	Seven Mile Tie	345	345	Steel Pole	9.81		1	
33			345	345	Steel Pole	1.71		1	
34			345	345	Steel Pole	4.13		1	
35			345	345	Steel Pole	21.70		1	
36			345	345	Steel Pole	0.12		1	
37									
38		Sub-Total				37.47			
39	-----								
40	Killen Sub.	Stuart Tie West	345	345	Steel Tower	3.52		1	
41			345	345	Steel Pole	2.01		1	
42			Dead	345	Steel Tower	2.06		1	
43									
44		Sub-Total				7.59			
45	-----								
46									
47									
48									
49									
50									
51	Killen Sub.	Marquis Tie East	345	345	Steel Tower	6.04		1	
52			345	345	Steel H-Frame	0.42		1	
53									
54		Sub-Total				6.46			
55	-----								
56	TOTAL WHOLLY OWNED 345KV FACILITIES						123.48	3.17	
57									
58									
59									
60									
61	TOTAL 345KV						375.73	37.92	
62									

TRANSMISSION LINE STATISTICS (Continued)

Size of Conductor and Material (i)	COST OF LINE			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)		
(MCM)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)		
2-1024.5 ACAR								1	
2-1024.5 ACAR								2	
								3	
								4	
		568,167	568,167	-	-	-	-	5	
								6	
2-1024.5 ACAR								7	
2-1024.5 ACAR								8	
								9	
		128,444	128,444	-	-	-	-	10	
								11	
2-1024.5 ACAR								12	
2-1024.5 ACAR								13	
2-1024.5 ACAR								14	
2-1024.5 ACAR								15	
	996,644	2,555,134	3,551,778	-	7,921	140	8,061	16	
								17	
2-1024.5 ACAR								18	
2-1024.5 ACAR								19	
								20	
								21	
								22	
2-1024.5 ACAR								23	
								24	
								25	
	812,634	2,515,284	3,327,918	-	28,104	-	28,104	26	
								27	
2-1024.5 ACAR								28	
2-1024.5 ACAR								29	
								30	
								31	
								32	
2-1024.5 ACAR								33	
2-1024.5 ACAR								34	
2-1024.5 ACAR								35	
2-1024.5 ACAR								36	
2-1024.5 ACAR								37	
2-1024.5 ACAR								38	
	2,641,057	9,923,489	12,564,546	-	-	210	210	39	
								40	
2-954 ACSR								41	
2-954 ACSR								42	
2-983.1 ACSR								43	
	138,549	2,809,328	2,947,877	-	-	-	-	44	
								45	
								46	
								47	
	Cost of dead section included with costs for Stuart Sub. to Killen Tie West and Killen Tie East to Marquis Sub.								48
								49	
2-954 ACSR								50	
2-954 ACSR								51	
	237,000	2,430,345	2,667,345	-	51	-	51	52	
								53	
	4,825,884	20,930,191	25,756,075	-	36,076	350	36,426	54	
								55	
								56	
								57	
								58	
								59	
	13,496,039	58,183,711	71,679,750	832,570	258,523	48,256	1,139,349	60	
								61	
								62	

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE		Type of Supporting Structure (e)	LENGTH		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	WHOLLY OWNED 138KV FACILITIES							
2	-----							
3	Hutchings Sub.	Monroe	138	138	Wood H-Frame	2.02		1
4			138	138	Wood Pole	1.24		1
5			138	138	Steel Tower	11.39		2
6								
7		Sub-Total				14.65		
8	-----							
9	Hutchings Sub.	Union Village	138	138	Wood Pole	0.04		1
10			138	138	Steel Tower	0.14		1
11			138	138	Steel Tower		0.17	-
12			138	138	Steel Tower		11.39	-
13			138	345	Steel Tower	0.21		1
14			138	345	Steel Tower	4.03		1
15								
16		Sub-Total				4.42	11.56	
17	-----							
18	Hutchings Sub.	Sugarcreek Sub.	138	138	Wood H-Frame	10.32		1
19			138	138	Wood Pole	0.13		1
20			138	138	Steel Tower	0.17		2
21			138	138	Steel Tower	0.90		1
22			138	138	Underground	0.39		1
23								
24		Sub-Total				11.91		
25	-----							
26	Miami Sub.	West Milton Sub.	138	345	Steel Pole	0.18		1
27			138	345	Steel Pole		8.40	-
28			138	345	Steel Pole	0.21		1
29								
30		Sub-Total				0.39	8.40	
31	-----							
32	Hutchings Sub.	Crown Sub.	138	138	Wood Pole	10.30		1
33			138	138	Wood Pole	1.02		2
34			138	138	Wood H-Frame	1.14		3
35			138	138	Steel Tower	0.28		2
36			138	138	Steel Tower	0.08		1
37								
38		Sub-Total				12.82		
39	-----							
40	Trebein Sub.	Bath Sub.	138	138	Steel Tower		0.18	-
41			138	138	Wood Pole	0.31		1
42			138	138	Steel Tower	4.07		2
43								
44		Sub-Total				4.38	0.18	
45	-----							
46	Bath Sub.	New Urbana Sub.	138	138	Steel Tower	4.36		2
47			138	138	Wood H-Frame	20.69		1
48			138	138	Wood Pole	0.23		1
49								
50		Sub-Total				25.28		
51	-----							
52	New Urbana Sub.	Darby Sub.	138	138	Wood Pole	0.04		1
53			138	138	Wood H-Frame	30.68		1
54			138	138	Steel Tower		0.51	-
55								
56		Sub-Total				30.72	0.51	
57	-----							
58	Darby Sub.	Delaware Sub.	138	138	Wood H-Frame	14.13		1
59								
60								
61								
62								

TRANSMISSION LINE STATISTICS (Continued)

Size of Conductor and Material (i)	COST OF LINE			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)	
(MCM)	\$	\$	\$	\$	\$	\$	\$	
795 ACSR								1
795 ACSR								2
795 ACSR								3
								4
								5
	352,375	691,151	1,043,526	-	5,407	28	5,435	6
								7
								8
795 ACSR								9
795 ACSR								10
795 ACSR								11
795 ACSR								12
795 ACSR								13
2-795 ACSR	87,719	486,826	574,545	-	724	-	724	14
								15
								16
								17
636 ACSR								18
795 AL								19
636 ACSR								20
636 ACSR								21
1250 CU	89,430	426,228	515,658	2,449	14,652	444	17,545	22
								23
								24
								25
1351.5 AL								26
2-1024.5 ACAR								27
2-1024.5 ACAR	-	391,485	391,485	-	32,025	-	32,025	28
								29
								30
								31
636 ACSR								32
636 ACSR								33
636 ACSR								34
636 ACSR								35
636 ACSR								36
	-	362,396	362,396	-	513,034	-	513,034	37
								38
								39
477 ACSR								40
477 ACSR								41
477 ACSR								42
								43
								44
								45
477 ACSR								46
477 ACSR								47
477 ACSR								48
	-	884,641	884,641	-	1,099	-	1,099	49
								50
								51
477 ACSR								52
795 ACSR								53
795 ACSR	240,901	654,241	895,142	-	280	665	945	54
								55
								56
636 ACSR	322,028	251,732	573,760	-	1,183	21	1,204	57
								58
								59
								60
								61
								62

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE		Type of Supporting Structure (e)	LENGTH		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	WHOLLY OWNED 138KV FACILITIES (Continued)							
2	-----							
3	Greene Sub.	Trebein Sub.	138	138	Wood H-Frame	0.21		1
4			138	138	Steel Tower	0.94		2
5			138	138	Steel Tower	0.29		2
6			138	138	Steel Tower	0.08		1
7						-----		
8		Sub-Total				1.52		
9	-----							
10	Greene Sub.	Airway Sub.	138	138	Steel Tower	7.11		1
11	-----							
12	Greene Sub.	Monument Sub.	138	138	Wood Pole	0.12		1
13			138	138	Wood Pole	1.93		1
14			138	138	Steel Tower	0.07		1
15			138	138	Steel Tower	7.72		2
16			138	138	Steel Tower	0.07		1
17			138	138	Steel Pole	0.41		1
18						-----		
19		Sub-Total				10.32		
20	-----							
21	Monument Sub.	Wyandot Sub.	138	138	Underground	1.19		-
22			138	138	Underground	1.25		-
23						-----		
24		Sub-Total				2.44		
25	-----							
26	Monument Sub.	Webster Sub.	138	138	Wood Pole	0.96		1
27			138	138	Steel Pole	1.22		1
28						-----		
29		Sub-Total				2.18		
30	-----							
31	Needmore Sub.	Northridge Sub.	138	138	Wood Pole	0.61		1
32			138	138	Steel Tower	1.62		2
33			138	138	Wood Pole	0.03		1
34			138	138	Steel Tower	0.01		1
35						-----		
36		Sub-Total				2.27		
37	-----							
38	Northridge Sub.	Miami Sub.	138	138	Wood H-Frame	2.77		1
39			138	138	Wood Pole	0.52		1
40			138	138	Steel Tower	4.84		2
41			138	138	Steel Tower	1.40		2
42			138	138	Steel Tower	0.04		1
43						-----		
44		Sub-Total				9.57		
45	-----							
46	Sugarcreek Sub.	Bellbrook Sub.	138	138	Wood Pole	0.10		1
47			138	138	Wood H-Frame	2.66		1
48			138	138	Wood Pole	0.01		1
49	Bellbrook Sub.	Greene Sub.	138	138	Wood H-Frame	6.94		1
50						-----		
51		Sub-Total				9.71		
52	-----							
53	Sugarcreek Sub.	Centerville Sub.	138	138	Wood Pole	3.89		1
54			138	138	Wood Pole	1.30		2
55			138	138	Wood Pole	1.07		1
56			138	138	Wood Pole	0.05		2
57						-----		
58		Sub-Total				6.31		
59	-----							
60	Centerville Sub.	Hempstead Sub.	138	138	Wood Pole	0.30		1
61			138	138	Wood Pole	3.00		1
62						-----		
63		Sub-Total				3.30		

TRANSMISSION LINE STATISTICS (Continued)

Size of Conductor and Material (i)	COST OF LINE			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)	
(MCM)	\$	\$	\$	\$	\$	\$	\$	
1351.5 AL								1
636 ACSR								2
1351.5 ACSR								3
1351.5 AL								4
	20,532	166,782	187,314	-	-	-	-	5
636 ACSR	-	413,727	413,727	-	1,887	-	1,887	6
1351.5 ACSR								7
1351.5 AL								8
1351.5 ACSR								9
1351.5 AL								10
1351.5 ACSR								11
1351.5 AL								12
1351.5 ACSR								13
1351.5 AL								14
1351.5 ACSR								15
1351.5 AL								16
1351 AL								17
	83,529	858,097	941,626	-	33,542	986	34,528	18
1250 CU								19
1250 CU								20
	-	488,275	488,275	-	-	350	350	21
1351.5 AL								22
1351.5 AL								23
	6,971	271,870	278,841	-	-	-	-	24
636 ACSR								25
636 ACSR								26
470 ACSR								27
636 ACSR								28
	-	133,068	133,068	-	845	-	845	29
636 ACSR								30
636 ACSR								31
636 ACSR								32
1351.5 ACSR								33
1351.5 ACSR								34
	-	593,851	593,851	-	18,119	350	18,469	35
795 AL								36
636 ACSR								37
636 ACSR								38
636 ACSR								39
636 ACSR								40
	80,378	379,701	460,079	-	8,798	-	8,798	41
1351.5 AL								42
1351.5 AL								43
636 ACSR								44
636 ACSR								45
	-	496,687	496,687	10,820	435	-	11,255	46
1351.5 AL								47
636 ACSR								48
	-	107,088	107,088	-	1,003	-	1,003	49

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE		Type of Supporting Structure (e)	LENGTH		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	WHOLLY OWNED 138KV FACILITIES (Continued)							
2	-----							
3	Miami Sub.	Sidney Sub.	138	138	Wood Pole	0.87		1
4			138	138	Wood H-Frame	21.96		1
5			138	138	Wood H-Frame	1.77		2
6			138	138	Wood Pole	0.21		1
7			138	138	Wood Pole	3.70		1
8			138	138	Steel Tower	2.32		2
9			138	138	Steel Tower	0.06		1
10			138	138	Steel Tower		1.40	-
11						-----	-----	
12		Sub-Total				30.89	1.40	
13	-----							
14	Webster Sub.	Needmore Sub.	138	138	Wood Pole	0.19		1
15			138	138	Steel Tower	1.34		2
16			138	138	Steel Tower	0.05		1
17			138	138	Wood Pole	0.01		1
18						-----		
19		Sub-Total				1.59		
20	-----							
21	Sidney Sub.	Shelby Sub.	138	138	Wood Pole	0.08		1
22			138	138	Steel Tower		2.32	-
23			138	138	Wood H-Frame	4.68		1
24			138	138	Wood Pole	2.17		2
25						-----	-----	
26		Sub-Total				6.93	2.32	
27	-----							
28	Shelby Sub.	Amsterdam Sub.	138	138	Wood Pole	24.47		1
29			138	138	Wood Pole	0.98		2
30						-----		
31		Sub-Total				25.45		
32	-----							
33	West Milton Sub.	Greenville Sub.	138	138	Steel Pole	11.45		1
34			138	138	Wood Pole	9.18		1
35						-----		
36		Sub-Total				20.63		
37	-----							
38	Shelby Sub.	Quincy Sub.	138	138	Wood Pole		2.18	-
39			138	138	Wood H-Frame	5.96		1
40			138	138	Wood Pole	0.01		1
41			138	138	Wood Pole	1.38		1
42	Quincy Sub.	Logan Sub.	138	138	Wood Pole	10.13		1
43			138	138	Wood Pole	0.02		1
44						-----	-----	
45		Sub-Total				17.50	2.18	
46	-----							
47	Bath Sub.	Miami Sub.	138	345	Steel Tower		20.60	-
48			138	138	Wood Pole	0.27		1
49			138	345	Steel Pole	0.05		1
50						-----	-----	
51		Sub-Total				0.32	20.60	
52	-----							
53	Knollwood Sub.	Overlook Sub.	138	138	Steel Tower		4.53	-
54	Overlook Sub.	Monument Sub.	138	138	Wood Pole	1.27		1
55			138	138	Steel Tower	1.58		1
56			138	138	Steel Tower	1.54		2
57						-----	-----	
58		Sub-Total				4.39	4.53	
59	-----							
60								
61								
62								

TRANSMISSION LINE STATISTICS (Continued)

Size of Conductor and Material (i)	COST OF LINE			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)	
(MCM)	\$	\$	\$	\$	\$	\$	\$	
477 ACSR								1
636 ACSR								2
636 ACSR								3
636 ACSR								4
795 ACSR								5
636 ACSR								6
1351.5 ACSR								7
1351.5 ACSR								8
								9
								10
	71,441	1,163,559	1,235,000	-	5,275	-	5,275	11
								12
636 ACSR								13
636 ACSR								14
636 ACSR								15
477 ACSR								16
								17
	-	174,449	174,449	-	449	-	449	18
								19
								20
477 ACSR								21
477 ACSR								22
477 ACSR								23
795 ACSR								24
								25
	257,706	1,400,390	1,658,096	-	4,762	210	4,972	26
								27
795 ACSR								28
795 ACSR								29
								30
	78,824	516,367	595,191	-	47,393	189	47,582	31
								32
795 ACSR								33
795 ACSR								34
								35
	782,220	2,083,756	2,865,976	-	3,866	1,189	5,055	36
								37
795 ACSR								38
477 ACSR								39
477 ACSR								40
477 ACSR								41
477 ACSR								42
1351.5 AL								43
								44
	-	557,630	557,630	-	6,049	140	6,189	45
								46
2-1024.5 ACAR								47
1351.5 ACSR								48
1351.5 ACSR								49
								50
	-	2,032,249	2,032,249	-	12,756	-	12,756	51
								52
1351.5 ACSR								53
1351.5 ACSR								54
2-300 CU								55
795 ACSR								56
								57
	-	-	-	-	1,712	-	1,712	58
								59
								60
								61
								62

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE		Type of Supporting Structure (e)	LENGTH		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	WHOLLY OWNED 138KV FACILITIES (Continued)							
3	Greene Sub.	Knollwood Sub.	138	138	Wood Pole	0.22		1
4			138	138	Steel Tower		3.40	-
6	Sub-Total					0.22	3.40	
8	Monument Sub.	Webster Sub.	138	138	Steel Tower		1.54	-
9			138	138	Steel Tower	2.25		1
11	Sub-Total					2.25	1.54	
14	TOTAL 138KV					283.60	56.62	
19	WHOLLY OWNED 69KV FACILITIES							
21	69KV Lines		H	Dead	138	Wood Pole	0.13	
22				69	69	Wood Pole	676.65	1.45
23				69	69	Wood H-Frame	0.22	1.14
24				69	69	Steel Pole	3.79	
25				69	69	Steel Tower	50.72	26.31
26				69	138	Steel Pole	0.12	
27				69	69	Underground	0.88	
28				69	138	Wood Pole	103.80	2.56
29				69	138	Wood H-Frame	8.78	1.77
30				69	138	Steel Tower	8.55	30.58
31				69	345	Steel Tower		1.16
32			H	Dead	69	Wood Pole	2.24	
34	TOTAL WHOLLY OWNED 69KV					855.88	64.97	
39	WHOLLY OWNED 34.5KV FACILITIES							
41	34.5KV Lines			34.5	138	Wood Pole	0.83	
42				34.5	34.5	Wood Pole	91.63	1.13
43				34.5	69	Wood Pole	8.67	0.32
44				34.5	69	Steel Tower		0.05
45				34.5	69	Wood H-Frame		1.14
46			H	Dead	34.5	Wood Pole	18.14	0.19
47				34.5	138	Steel Tower		1.28
49	TOTAL 34.5 KV					119.27	4.11	
53	TOTAL WHOLLY OWNED 69KV & 34.5KV					975.15	69.08	
57	Respondent's Portion of Expense for "Additional Facilities Provided" through Ohio Valley Electric Corp.							
60					TOTAL	1,634.48	163.62	

See Page 422-H for Notes.

TRANSMISSION LINE STATISTICS (Continued)

Size of Conductor and Material (i)	COST OF LINE			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)	
1351.5 ACSR								1
1351.5 ACSR								2
		487,527	487,527	-	-	-	-	3
								4
								5
								6
								7
795 ACSR								8
2-300CU								9
		495,014	495,014	-	-	-	-	10
								11
								12
	2,474,054	16,968,787	19,442,841	13,269	715,295	4,572	733,136	13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
				92,547	3,747,227	23,202	3,862,976	34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46
								47
								48
					7,097	875	7,972	49
								50
								51
	7,781,298	32,056,895	39,838,193	92,547	3,754,324	24,077	3,870,948	52
								53
								54
								55
								56
						23,872	23,872	57
								58
	23,751,391	107,209,393	130,960,784	938,386	4,728,142	100,777	5,767,305	59
								60
								61
								62

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FOOTNOTE DATA

- (A) These 345 KV transmission lines are owned by The Cincinnati Gas & Electric Company (CG&E), Columbus Southern Power Company (CSP) and Respondent as tenants in common with undivided interests of 30%, 35% and 35%, respectively.
- (B) These 345 KV transmission lines are owned by CG&E, CSP and Respondent as tenants in common with undivided interests of 33-1/3%, 33-1/3% and 33-1/3%, respectively.
- (C) This 345 KV transmission line is owned by CG&E, CSP and Respondent as tenants in common with undivided interests of 16.86%, 66.28% and 16.86%, respectively.
- (D) These 345 KV transmission lines are owned by CG&E, CSP and Respondent as tenants in common with undivided interests of 8.43%, 83.14% and 8.43%, respectively.
- (E) These 345 KV transmission lines are owned by CG&E, CSP and Respondent as tenants in common with undivided interests of 28%, 36% and 36%, respectively.
- (F) Whereas mileage shown for each line represents data applicable to the entire facility owned by the three companies, Respondent's undivided interests in total of such facilities are shown, for statistical purposes only, on the line entitled "Respondent's Equivalent Share."
- (G) For commonly owned facilities, the costs and expenses shown for each line and in total represent Respondent's allocated share of total applicable costs and expenses.
- (H) These items include lines in process of conversion to another voltage class and lines under study as to possible reclassification to other accounts.
- (I) These 345 KV transmission lines are owned by CG&E and Respondent as tenants in common with undivided interests of 55% and 45%, respectively.

TRANSMISSION LINES ADDED DURING YEAR

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

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

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1 2 3 4	Circuit 34591	West Milton Sub	0.15	Steel Pole	5.00	1	1
5 6 7 8 9 10 11 12 13 14 15 16	Circuit 6626	Piqua Sub #3	0.53	Wood Pole	18.00	2	1
17 18 19 20 21 22 23 24 25 26			0.06	Wood Pole	18.00	1	1
27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44			0.59				
	Circuit 6694	Piqua Sub #3	0.53	Wood Pole	18.00	2	2
			0.07	Wood Pole	18.00	1	1
			0.60				
	TOTAL		1.34				

TRANSMISSION LINES ADDED DURING YEAR (Continued)

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

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

CONDUCTORS				LINE COST				Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)	Voltage KV (Operating) (k)	Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Total (o)	
2-1024.5	30/7 ACAR	22.5' Vertical	345	\$0	\$38,930	\$24,314	\$63,244	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44
477	18 x 1 (ACSR)	8' Vertical	69					
477	18 x 1 (ACSR)	10' Vertical	69	\$0	\$0	\$0	\$0	
477	18 x 1 (ACSR)	8' Vertical	69					
477	18 x 1	10' Vertical	69	\$0	\$0	\$0	\$0	
				\$0	\$38,930	\$24,314	\$63,244	

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
 2. Substations which serve only one industrial or street railway customer should not be listed below.
 3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional char-

acter, 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).
 5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (1) (a)	Character of Substation (b)	VOLTAGE (In KV) (11)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	COMMONLY OWNED SUBSTATIONS:				
2	Beatty-Grove City (2,3)	T-Unattended	345	-	
3	Beckjord-New Richmond (2)	T-Attended	22.8	345	
4	Bixby-Groveport (3)	T-Unattended	345	-	
5	Conesville-Conesville (3)	T-Attended	24.5	345	
6	Corridor-Franklin Co. (3)	T-Unattended	345	-	
7	Don Marquis-Pike Co. (2)	T-Unattended	345	-	
8	Foster-Warren Co. (2)	T-Unattended	345	-	
9	Greene-Greene Co. (2)	T-Supv. Control	345	-	
10	Miami Fort-North Bend (5)	T-Attended	20.9	345	
11	Pierce-Clermont Co. (2)	T-Attended	345	-	
12	Port Union-Butler Co. (9)	T-Attended	345	-	
13	Stuart-Adams Co. (6)	T-Supv. Control	345	138	13.8
14	(6)	T-Monitor	22.8	345	
15	(7)	T-Attended	22.8	345	
16	(8)	T-Monitor	22.8	345	
17	(5)	T-Supv. Control	138	69	
18	(12)	T-Supv. Control	345	-	
19	Terminal-Cincinnati (9)	T-Attended	345	-	
20	Todhunter-Butler Co. (13)	T-Supv. Control	345	-	
21	Zimmer-Clermont Co. (10)	T-Attended	24	345	
22					
23	TOTAL COMMONLY OWNED SUBSTATIONS				
24	RESPONDENT'S EQUIVALENT SHARE				
25					
26	Wholly Owned Substations:				
27	Airway-E. of Dayton	T&D-Supv. Control	138	69	
28		T&D-Supv. Control	69	12.5	
29	Amsterdam-S. of New	T&D-Supv. Control	138	69	
30	Bremen	T&D-Supv. Control	69	12.5	
31	Bath-Beavercreek Twp.,				
32	Greene Co.	T-Supv. Control	345	138	
33	Bellbrook-South St.,				
34	Bellbrook	D-Monitor	138	12.5	
35	Bellefontaine-Detroit	T&D-Supv. Control	69	4.16	
36		T&D-Supv. Control	69	12.5	
37	Benner-Benner Rd.,				
38	Miamisburg	T&D-Monitor	69	12.5	
39	Blue Jacket-Lake Twp.				
40	Logan Co.	T&D-Supv. Control	69	12.5	

See Page 426-G for Notes.

SUBSTATIONS (Continued)

iliary 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 equip-

ment 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)	Number of Transformers in Service	Number of Spare Transformers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity	
(f)	(g)	(h)	(i)	(j)	(k)	
-	-	-				1
(4) 504	1	-				2
910	1	-				3
-	-	-				4
-	-	-				5
-	-	-				6
-	-	-				7
-	-	-				8
1,142	2	-				9
-	-	-				10
250	1	-				11
1,920	3	-				12
900	-	1				13
640	1	-				14
100	1	-				15
-	-	-				16
-	-	-				17
-	-	-				18
2,055	2	-				19
-	-	-				20
8,421	12	1				21
2,926						22
-	-	-				23
200	1	-				24
60	2	-				25
150	1	-				26
10	1	-				27
450	1	-				28
30	1	-				29
19	2	-				30
11	1	-				31
52	2	-				32
20	5	-				33
						34
						35
						36
						37
						38
						39
						40

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
 2. Substations which serve only one industrial or street railway customer should not be listed below.
 3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional char-

acter, 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).
 5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (1) (a)	Character of Substation (b)	VOLTAGE (In Mva) (11)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WHOLLY OWNED SUBSTATIONS (CONT.):				
2	Botkins-1 mi. E. of				
3	Botkins	T&D-Monitor	69	12.5	
4	Brookville-N.E. of				
5	Brookville	T&D-Monitor	69	12.5	
6	Carrollton-W.				
7	Carrollton	T&D-Supv. Control	69	12.5	
8	Cedarville-Murdock				
9	Road, Cedarville	D-Monitor	69	12.5	
10	Celina-Celina	T-Unattended	69		
11	Centerville-				
12	Centerville	T&D-Monitor	138	12.5	
13	Cisco-N. of Sidney	D-Monitor	69	12.5	
14	Clinton-S. of				
15	Wilmington	T-Supv. Control	345	69	
16	Coldwater-S.W. of	T-Supv. Control	69	34.5	
17	Coldwater	D-Supv. Control	69	12.5	
18	Columbus St.				
19	Wilmington	D-Monitor	69	12.5	
20					
21	Covington-Covington	D-Supv. Control	69	12.5	
22		D-Supv. Control	69	34.5	
23	Crown-Hoover Ave.,	T-Supv. Control	138	69	
24	Dayton	T-Supv. Control	69	34.5	
25	Darby-U.S. 33,	T-Supv. Control	138	69	
26	Marysville	D-Supv. Control	69	12.5	
27		D-Supv. Control	138	12.5	
28	Dayton Mall-Miami Twp.,				
29	Montgomery County	T&D-Monitor	69	12.5	
30	Delco-Kettering,				
31	Kettering	T&D-Supv. Control	69	12.5	
32					
33					
34	Dixie-Dorothy Lane				
35	Kettering	D-Monitor	69	12.5	
36	Eaker-Eaker St., Dayton	D-Supv. Control	69	12.5	
37	Englewood-Taywood Rd.,				
38	Englewood	T&D-Monitor	69	12.5	
39	Fairborn-Fairborn	T&D-Supv. Control	69	12.5	
40					

See Page 426-G for Notes.

SUBSTATIONS (Continued)

iliary 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 equip-

ment 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)	Number of Transformers in Service	Number of Spare Transformers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity	
(f)	(g)	(h)	(i)	(j)	(k)	
11	4	-				1
33	2	-				2
90	3	-				3
11	1	-				4
-	-	-				5
60	2	-				6
22	1	-				7
188	1	-				8
7	2	-				9
45	2	-				10
30	1	-				11
19	2	-				12
-	-	-	1			13
150	1	-				14
20	2	-				15
110	2	-				16
9	1	-				17
11	1	-				18
90	3	-				19
60	7	-				20
		-				21
		-				22
30	1	-				23
100	2	-				24
60	2	-				25
60	2	-				26
		-				27
		-				28
		-				29
		-				30
		-				31
		-				32
		-				33
		-				34
		-				35
		-				36
		-				37
		-				38
		-				39
		-				40

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
 2. Substations which serve only one industrial or street railway customer should not be listed below.
 3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional char-

acter, 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).
 5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (1) (a)	Character of Substation (b)	VOLTAGE (in MVA) (11)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WHOLLY OWNED SUBSTATIONS (CONT.):				
2	Fort Recovery-Minster				
3	Road, Fort Recovery	D-Monitor	69	12.5	
4					
5	Garage Road-Eaton	T&D-Monitor	69	12.5	
6	Germantown-Germantown	D-Monitor	69	12.5	
7	Gettysburg-Gettysburg				
8	Pittsburg Road, S. of				
9	Gettysburg	D-Monitor	69	12.5	
10	Glady Run-Lower				
11	Bellbrook Rd., S.W.				
12	of Xenia	T&D-Monitor	69	12.5	
13	Greene-Dayton-Xenia	T-Supv. Control	345	138	
14	Rd., Greene Co.	T-Supv. Control	345	138	
15	Greenfield-Greenfield	T&D-Supv. Control	69	12.5	
16	Greenville-Greenville	T&D-Supv. Control	69	12.5	
17		T&D-Supv. Control	138	69	
18	Hempstead-Kettering	T&D-Supv. Control	138	69	
19		T&D-Supv. Control	69	12.5	
20	Honda East Liberty	T-Supv. Control	69		
21	Hoover-Hoover Ave.,				
22	Dayton	D-Supv. Control	69	12.5	
23	Huber Heights-Bellefontaine				
24	Rd., N.E. of Dayton	T&D-Monitor	69	12.5	
25					
26					
27	O. H. Hutchings-U.S.	T-Attended	12.5	69	
28	Rt. 25 S. of				
29	Miamisburg	T-Attended	138	69	
30		T-Attended	138	69	
31	Indian Lake-1 mi. S.	T&D-Monitor	69	34.5	
32	of Lakeview	T&D-Monitor	69	12.5	
33		T&D-Monitor	34.5	12.5	
34					
35	Jackson Center-Jackson				
36	Twp., Shelby Co.	D-Monitor	69	12.5	
37	Jamestown-Jamestown	D-Monitor	69	12.5	
38	Jeffersonville-Jeffersonville	D-Monitor	69	12.5	
39	Kettering-Dorothy				
40	Lane, Kettering	T&D-Supv. Control	69	12.5	
41	Killen-Adams Co.	T-Attended	23.4	345	

See Page 426-G for Notes.

SUBSTATIONS (Continued)

iliary 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 equip-

ment 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 account affected in respondent's books of accounts. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
14	2	-				1
60	2	-				2
21	2	-				3
						4
						5
						6
						7
						8
13	2	-				9
						10
22	1	-				11
896	2	-				12
-	-	-	1			13
20	6	-				14
68	3	-				15
150	1	-				16
200	1	-				17
90	3	-				18
-	-	-				19
						20
87	9	-				21
						22
60	2	-				23
						24
						25
490	13	-				26
						27
200	1	-				28
-	-	-	1			29
10	1	-				30
11	1	-				31
6	3	-				32
						33
						34
11	1	-				35
14	2	-				36
16	4	-				37
						38
90	3	-				39
675	1	-				40
						41

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
 2. Substations which serve only one industrial or street railway customer should not be listed below.
 3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional char-

acter, 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).
 5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (1) (a)	Character of Substation (b)	VOLTAGE (In MVa) (11)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WHOLLY OWNED SUBSTATIONS (CONT.):				
2	Kings Creek-County Rd.				
3	126-B, N. of Urbana	T&D-Monitor	69	12.5	
4	Knollwood-Beavercreek	T&D-Supv. Control	138	12.5	
5	Kuther Road	D-Monitor	69	12.5	
6	Lakeview-Lakeview	D-Unattended	34.5	4.16	
7	Lewisburg	D-Monitor	69	12.5	
8	Liberty-Perry Twp.,				
9	Logan Co.	D-Monitor	69	12.5	
10	Logan-N.W. of West	T&D-Supv. Control	69	12.5	
11	Liberty	T&D-Supv. Control	138	69	
12	Manning-Miamisburg	T&D-Supv. Control	69	12.5	
13	Martinsville-				
14	Martinsville	D-Monitor	69	12.5	
15	Marysville-SE of				
16	Marysville	T&D-Monitor	69	12.5	
17	McCartyville-				
18	McCartyville	D-Monitor	69	12.5	
19	Miami-Tipp City,	T-Supv. Control	34.5	139	
20	Miami Co.	T-Supv. Control	138	69	
21	Minster-Minster	T-Unattended	69	-	
22					
23	Monument-Dayton	T&D-Supv. Control	138	12.5	
24		D-Supv. Control	4.16	12.5	
25					
26	Moraine-Dryden Rd.,				
27	Moraine	T-Supv. Control	69	-	
28	Needmore-Webster St.,				
29	Dayton	T&D-Monitor	138	12.5	
30	New Carlisle-New Carlisle	D-Monitor	69	12.5	
31	New Lebanon-New Lebanon	D-Monitor	69	12.5	
32		D-Monitor	34.5	12.5	
33	Normandy-Spring Valley	D-Supv. Control	138	12.5	
34	Road at Normandy Lane	D-Supv. Control	69	12.5	
35	Northridge-Dayton	D-Monitor	138	12.5	
36	Overlook-Smithville	T&D-Supv. Control	138	12.5	
37	Road, Dayton	T&D-Supv. Control	69	12.5	
38		T&D-Supv. Control	138	69	
39		D-Supv. Control	12.5	4.16	
40	Peters Rd.-Peters	T&D-Monitor	69	12.5	
41	Road, Troy	T&D-Monitor	69	4.16	
42	Phoneton - Shroyer Rd - Huber Hts	D-Monitor	69	12.5	
43	Piqua Sub 3 - Piqua	T-Supv. Control	69	-	
44					
45	Quincy-W. of Quincy	D-Monitor	138	12.5	

See Page 426-G for Notes.

SUBSTATIONS (Continued)

iliary 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 equip-

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
						1
						2
23	2	-				3
60	2	-				4
30	1	-				5
2	3	-				6
13	3	-				7
						8
13	2	-				9
16	4	-				10
150	1	-				11
42	4	-				12
						13
13	2	-				14
						15
60	2	-				16
						17
13	2	-				18
450	1	-				19
150	1	-				20
-	-	-				21
						22
101	3	-				23
18	1	-				24
						25
-	-	-				26
						27
						28
75	2	-				29
22	1	-				30
13	3	-				31
6	3	-				32
30	1	-				33
30	1	-				34
60	2	-				35
45	1	-				36
67	6	-				37
200	1	-				38
6	2	-				39
60	2	-				40
11	2	-				41
30	1	-				42
-	-	-				43
						44
13	1	-				45

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.
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 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).
 5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (1) (a)	Character of Substation (b)	VOLTAGE (In MVA) (11)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WHOLLY OWNED SUBSTATIONS (CONT.):				
2	Robinson, S.E. of				
3	Washington C.H.	D-Monitor	69	12.5	
4	Rockford (New)-W. of				
5	Rockford	T&D-Monitor	69	12.5	
6		T&D-Monitor	34.5	12.5	
7	Sabina-Sabina	T&D-Monitor	69	12.5	
8	St. Marys-St. Marys				
9	Twp., Auglaize Co.	T-Supv. Control	69	-	
10	Salem-Salem Ave.,				
11	Dayton	T&D-Monitor	69	12.5	
12	Shelby-NE of Sidney	T-Supv. Control	345	138	
13	Shiloh-Elderberry Ave.,				
14	Dayton	T&D-Supv. Control	69	12.5	
15	Sidney-Campbell Rd.,				
16	Sidney	T&D-Supv. Control	138	69	
17		T&D-Attended	69	12.5	
18		D-Supv. Control	4.16	12.5	
19		T&D-Supv. Control	69	12.5	
20	South Charleston				
21	South Charleston	D-Monitor	69	12.5	
22	Southwestern-Fairborn	T&D-Supv. Control	69	12.5	
23	Springcreek Springcreek-NE of				
24	Piqua	D-Monitor	138	12.5	
25	Staunton-Miami Co.	T&D-Supv. Control	138	69	
26		T&D-Supv. Control	69	12.5	
27	Stillwater-Dayton	D-Monitor	69	12.5	
28		D-Monitor	12.5	4.16	
29	Sugarcreek- S. of				
30	Bellbrook	T-Supv. Control	345	138	
31	F. M. Tait-Dayton	T&D-Supv. Control	69	12.5	
32		D-Supv. Control	4.16	12.5	
33		T&D-Supv. Control	69	12.5	
34	Tipp City-Tipp City	D-Monitor	69	12.5	
35	Treaty	D-Monitor	69	12.5	
36	Trebein-Trebein	T-Supv. Control	138	69	
37		D-Supv. Control	69	12.5	
38	Troy-Troy	D-Monitor	69	12.5	
39	Urbana (New)-W. of	T-Supv. Control	138	69	
40	Urbana	T-Supv. Control	69	34.5	
41		D-Supv. Control	69	12.5	
42		T-Supv. Control	69	34.5	
43					
44					

See Page 426-G for Notes.

SUBSTATIONS (Continued)

iliary 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 equip-

ment 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 account affected in respondent's books of accounts. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
22	1	-				1
11	1	-				2
3	3	-				3
14	2	-				4
-	-	-				5
-	-	-				6
52	2	-				7
448	1	-				8
60	2	-				9
150	1	-				10
60	3	-				11
18	1	-				12
-	-	-				13
22	1	-				14
22	1	-				15
11	1	-				16
112	1	-				17
11	1	-				18
60	2	-				19
2	1	-				20
448	1	-				21
130	6	-				22
12	1	-				23
-	-	-				24
11	1	-				25
30	1	-				26
200	1	-				27
40	2	-				28
45	2	-				29
150	1	-				30
10	1	-				31
25	2	-				32
-	-	-				33
-	-	-				34
-	-	-				35
-	-	-				36
-	-	-				37
-	-	-				38
-	-	-				39
-	-	-				40
-	-	-				41
-	-	-				42
-	-	-				43
-	-	-				44

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
 2. Substations which serve only one industrial or street railway customer should not be listed below.
 3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional char-

acter, 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).
 5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (1) (a)	Character of Substation (b)	VOLTAGE (In Mva) (11)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WHOLLY OWNED SUBSTATIONS (CONT.):				
2	Vandalia-Engle Rd.,	T&D-Supv. Control	69	34.5	
3	Vandalia	T&D-Supv. Control	69	12.5	
4	Washington-Wash. C.H.	T&D-Supv. Control	69	12.5	
5	Waynesville-Waynesville				
6	Bellbrook Rd.,				
7	Waynesville	T&D-Monitor	69	12.5	
8	Webster-Dayton	T&D-Supv. Control	69	12.5	
9		T-Supv. Control	138	69	
10		T&D-Supv. Control	69	7.2	
11	West Manchester-West	T-Supv. Control	69	34.5	
12	Manchester	T&D-Supv. Control	69	12.5	
13	West Milton-S.W. of	T-Supv. Control	345	138	
14	West Milton	T-Supv. Control	138	69	
15		T&D-Supv. Control	69	12.5	
16	Wilmington-Wilmington	T&D-Supv. Control	69	12.5	
17	Wyandot-Wyandot Street,				
18	Dayton	D-Supv. Control	138	12.5	
19					
20	Xenia-Xenia	T&D-Monitor	69	12.5	
21	Yankee-S.W. of				
22	Centerville	T-Supv. Control	12.5	69	
23	Yellow Springs-Miami				
24	Twp., Greene Co.	D-Monitor	69	12.5	
25	27 subs-less				
26	than 10,000 kva (11)	T&D-Unattended	138	2.4	
27					
28					
29					
30					
31	TOTAL WHOLLY OWNED SUBSTATIONS				
32					
33	TOTAL WHOLLY OWNED AND RESPONDENT'S SHARE OF				
34	COMMONLY OWNED SUBSTATIONS				
35					
36					
37					
38					
39					
40					

See Page 426-G for Notes.

SUBSTATIONS (Continued)

iliary 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 equip-

ment 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 account affected in respondent's books of accounts. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT				Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)		
-	-	1				1	
67	3	-				2	
40	2	-				3	
						4	
						5	
14	2	-				6	
115	9	-				7	
150	1	-				8	
-	-	1				9	
10	1	-				10	
14	2	-				11	
450	1	-				12	
200	1	-				13	
40	2	-				14	
40	2	-				15	
						16	
112	2	-				17	
						18	
21	2	-				19	
						20	
159	2	-				21	
						22	
20	2	-				23	
						24	
133	51	-				25	
						26	
						27	
						28	
						29	
11,028	320	8				30	
						31	
13,954						32	
						33	
						34	
						35	
						36	
						37	
						38	
						39	
						40	

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
 2. Substations which serve only one industrial or street railway customer should not be listed below.
 3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional char-

acter, 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).
 5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (1) (a)	Character of Substation (b)	VOLTAGE (In MVA) (11)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Summary of Commonly Owned Substations by				
2	Function:				
3	Attended-T				
4	Supervisory Control-T				
5	Monitor-T				
6					
7	Total				
8					
9					
10	Respondent's Equivalent Share of Commonly				
11	Owned Substations				
12					
13					
14	Summary of Wholly Owned Substations by				
15	Function:				
16					
17	Attended				
18					
19	Unattended				
20					
21	Supervisory Control-T&D				
22	Supervisory Control-T				
23	Supervisory Control-D				
24					
25	Monitor-T&D				
26	Monitor-T				
27	Monitor-D				
28					
29					
30					
31					
32					
33	Total of Wholly Owned Substations				
34					
35					
36					
37					
38					
39					
40					

See Page 426-G for Notes.

SUBSTATIONS (Continued)

iliary 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 equip-

ment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing of expenses or other accounting between the parties, and state amounts and account affected in respondent's books of accounts. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
						1
5,511						2
350						3
2,560						4
						5
						6
8,421						7
						8
						9
						10
2,926						11
						12
						13
						14
						15
1,425						16
135						17
2,780						18
4,646						19
562						20
						21
832						22
0						23
648						24
						25
						26
						27
						28
						29
						30
						31
11,028						32
						33
						34
						35
						36
						37
						38
						39
						40

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FOOTNOTE DATA

- (1) Located in Ohio.
- (2) Certain equipment at this substation is owned by The Cincinnati Gas and Electric Company (CG&E), Columbus Southern Power Company (CSP) and the Respondent with undivided ownership of 30%, 35% and 35% respectively. Expenses are shared on the basis of percent of ownership. The co-owners are not associated companies.
- (3) Certain equipment at this substation is owned by CG&E, CSP and the Respondent with undivided ownership of 33-1/3%, 33-1/3% and 33-1/3% respectively. Expenses are shared on the basis of percent of ownership.
- (4) Maximum rating at 65 degrees Celsius. The maximum rating at 55 degrees Celsius is 450,000 KVA.
- (5) Certain equipment at this substation is owned by CG&E and the Respondent with undivided ownership of 50% and 50% respectively. Expenses are shared on the basis of percent of ownership.
- (6) This station is owned by CG&E, CSP and the Respondent with undivided ownership of 30%, 35% and 35% respectively. Expenses are shared on the basis of percent of ownership.
- (7) Certain equipment at this substation is owned by CG&E, CSP and the Respondent with undivided ownership of 40.3%, 29.0% and 30.7% respectively. Expenses are shared on the basis of percent of ownership.
- (8) This station is owned by CG&E, CSP and the Respondent with undivided ownership of 33-1/3%, 33-1/3% and 33-1/3% respectively. Expenses are shared on the basis of percent of ownership.
- (9) Certain equipment at this substation is owned by CG&E, CSP and the Respondent with undivided ownership of 28%, 36% and 36% respectively. Expenses are shared on the basis of percent of ownership.
- (10) This station is owned by CG&E, CSP and the Respondent with undivided ownership of 28%, 36% and 36% respectively. Expenses are shared on the basis of percent of ownership.
- (11) Voltages shown reflect the highest and lowest voltages in the substations groups and not necessarily within an individual substation.
- (12) Certain equipment at this substation is owned by CG&E, CSP and the Respondent with undivided ownership of 38.5%, 20.2% and 41.3% respectively. Expenses are shared on the basis of percent of ownership.
- (13) Certain equipment at this substation is owned by CG&E and the Respondent with undivided ownership of 55% and 45% respectively. Expenses are shared on the basis of percent of ownership.

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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
 2. Include watt-hour demand distribution meters, but not external demand meters.
 3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item (a)	Number of Watt-Hour Meters (b)	Line Transformers	
			Number (c)	Total Capacity (In MVA) (d)
1	Number at Beginning of year	489,788	132,511	6,197
2	Additions During Year			
3	Purchases	5,633	5,333	279
4	Associated with Utility Plant Acquired	0	0	0
5	TOTAL Additions (Total of lines 3 and 4)	5,633	5,333	279
6	Reductions During Year			
7	Retirements	6,896	222	4
8	Associated with Utility Plant Sold	0	0	0
9	TOTAL Reductions (Total of lines 7 and 8)	6,896	222	4
10	Number at End of Year (Lines 1 + 5 - 9)	488,525	137,622	6,472
11	In Stock	26,715	13,507	791
12	Locked Meters on Customers' Premises	9,187	Not Applicable	Not Applicable
13	Inactive Transformers on System	Not Applicable	0	0
14	In Customers' Use	452,536	124,115	5,681
15	In Company's Use	87	Not Available	Not Available
16	TOTAL End of Year (Total of lines 11 to 15- This line should equal line 10)	488,525	137,622	6,472

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, provide 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. 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 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) (1)	Actual Cost (f) (1)
		Additions (b) (1)	Retirements (c) (1)	Adjustments (d) (1)		
1	Air Pollution Control Facilities	\$148,331,579	\$145,676	-	\$266,476,476	\$266,476,476
2	Water Pollution Control Facilities	19,571,033	279,829	-	71,509,974	71,509,974
3	Solid Waste Disposal Costs	12,335,376	1,189,899	-	59,146,541	59,146,541
4	Noise Abatement Equipment	-	-	-	901,577	900,844
5	Esthetic Costs	-	-	-	9,461,781	950,639
6	Additional Plant Capacity (2)	27,871,226	-	-	43,474,835	-
7	Miscellaneous (Identify significant)	-	-	-	412,302	409,035
8	TOTAL (Total of lines 1 thru 7)	\$208,109,214	\$1,615,404	\$0	\$451,383,486	\$399,393,509
9	Construction Work in Progress	-	-	-	\$2,032,283	\$2,032,283

See Page 431 for Notes.

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 related 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 Expense (a)	Amount (b) (3)	Actual Expenses (c) (3)
1	Depreciation	\$11,393,121	\$9,957,427
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	4,926,459	4,799,276
3	Fuel Related Costs		
4	Operation of Facilities	2,439,986	542,530
5	Fly Ash and Sulfur Sludge Removal	8,116,465	7,713,836
6	Difference in Cost of Environmentally Clean Fuels	5,219,688	3,650,565
7	Replacement Power Costs	5,465,437	-
8	Taxes and Fees	614,000	-
9	Administrative and General	1,508,905	564,893
10	Other (Identify significant)	-	-
11	TOTAL	\$39,684,061	\$27,228,527
	(1) Includes Respondent's portion of undivided ownership in facilities with The Cincinnati Gas & Electric Company and, on certain projects, with Columbus Southern Power Co.		
	(2) The power requirements of environmental protection facilities, as well as the draw on the system pressure for certain of these facilities, was measured or calculated. These requirements were compared to total plant capacity and the percent relationship was applied to the corresponding plant cost to determine the cost of the additional plant capacity.		
	(3) Includes Respondent's share of expenses incurred for facilities owned as tenants in common with The Cincinnati Gas & Electric Company and, on certain projects, with Columbus Southern Power Company, where such information was provided for facilities operated by the respective companies.		

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ELECTRIC

ACCOUNT 142.XX - PIP CUSTOMER ACCOUNTS RECEIVABLE

Month (A)	Beginning Bal. PIP Less Than 12 Months Old (B)	Transfers From A/C 142 (C)	Transfers From A/C 144 (D)	Transfers To A/C 186 (E)	Ending Bal. PIP Less Than 12 Months Old (F)=(B+C+D-E)
January	6,212,867	275,013	106,143	214,916	6,379,107
February	6,379,107	266,106	107,763	271,140	6,481,836
March	6,481,836	218,579	59,034	172,817	6,586,632
April	6,586,632	229,932	74,351	176,223	6,714,692
May	6,714,692	154,028	38,381	182,326	6,724,775
June	6,724,775	106,087	61,782	96,649	6,795,995
July	6,795,995	42,931	106,153	63,193	6,881,886
August	6,881,886	(73,771)	111,552	82,452	6,837,215
September	6,837,215	(64,774)	61,392	61,384	6,772,449
October	6,772,449	(166,673)	123,016	86,703	6,642,089
November	6,642,089	20,030	65,053	34,513	6,692,659
December	6,692,659	109,429	159,552	79,025	6,882,615
Total	6,212,867	1,116,917	1,074,172	1,521,341	6,882,615

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

ELECTRIC

ACCOUNT 186.XX - PIP CUSTOMER DEFERRED ACCOUNTS RECEIVABLE				
Month (A)	Beginning Balance PIP Greater Than 12 Months Old (B)	Transfers From A/C 142.XX (C)	Recoveries Through Tariff Rider (D)	Ending Bal. PIP Greater Than 12 Months Old (E)=(B+C-D)
January	1,888,665	214,916	491,061	1,612,520
February	1,612,520	271,140	477,892	1,405,768
March	1,405,768	172,817	450,495	1,128,090
April	1,128,090	176,223	429,748	874,565
May	874,565	182,326	411,859	645,032
June	645,032	96,649	486,527	255,154
July	255,154	63,193	519,302	(200,955)
August	(200,955)	82,452	484,192	(602,695)
September	(602,695)	61,384	489,726	(1,031,037)
October	(1,031,037)	86,703	426,668	(1,371,002)
November	(1,371,002)	34,513	442,830	(1,779,319)
December	(1,779,319)	79,025	470,030	(2,170,324)
Total	1,888,665	1,521,341	5,580,330	(2,170,324)

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

THE PUBLIC UTILITIES COMMISSION
OF OHIO
SUPPLEMENT

GAS UTILITY PLANT IN SERVICE - ACCOUNT 101 AND ACCOUNT 106						
Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)	
Intangible Plant						
301 Organization						
302 Franchise and Consents						
303 Miscellaneous Intangible Plant						
Total Intangible Plant	-	-	-	-	-	
Production Plant						
Natural Gas Production and Gathering Plant						
325.1 Producing Lands						
325.2 Producing Leaseholds						
325.3 Gas Rights						
325.4 Rights-of-Way						
325.5 Other Land and Land Rights						
326 Gas Well Structures						
327 Field Compressor Station Structures						
328 Field Meas. & Reg. Sta. Structures						
329 Other Structures						
330 Producing Gas Wells-Well Construction						
331 Producing Gas Wells-Well Equipment						
332 Field Lines						
333 Field Compressor Station Equipment						
334 Field Meas. & Reg. Sta. Equipment						
335 Drilling and Cleaning Equipment						
336 Purification Equipment						
337 Other Equipment						
338 Unsuccessful Exploration & Devel. Costs						
Total Production and Gathering Plant	-	-	-	-	-	
Products Extraction Plant						
340 Land and Land Rights						
341 Structures and Improvements						

* Major Only

SCHEDULE: 8

GAS UTILITY PLANT IN SERVICE - ACCOUNT 101 AND ACCOUNT 106					
Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)
342 Extraction and Refining Equipment					
343 Pipe Lines					
344 Extracted Products Storage Equipment					
345 Compressor Equipment					
346 Gas Meas. & Reg. Equipment					
Total Products Extraction Plant	-	-	-	-	-
Total Nat. Gas Production Plant	-	-	-	-	-
Mfd. Gas Prod. Plt.-Submit Suppl. State					
Total Production Plant	-	-	-	-	-
Nat. Gas Stor. & Proc. Plant Under. Stor. Plnt					
350.1 Land					
350.2 Rights-of-Way					
351 Structures and Improvements					
352 Wells					
352.1 Storage Leaseholds and Rights					
352.2 Reservoirs					
352.3 Non-recoverable Natural Gas					
353 Lines					
354 Compressor Station Equipment					
355 Measuring and Reg. Equipment					
356 Purification Equipment					
357 Other Equipment					
Total Underground Storage Plant	-	-	-	-	-
Other Storage Plant					
360 Land and Land Rights					
361 Structures and Improvements					
362 Gas Holders					
363 Purification Equipment*					
363.1 Liquefaction Equipment*					

* Major Only

SCHEDULE: 8

GAS UTILITY PLANT IN SERVICE - ACCOUNT 101 AND ACCOUNT 106						
	Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)
363.2	Vaporizing Equipment*					
363.3	Compressor Equipment*					
363.4	Meas. and Reg. Equipment*					
363.5	Other Equipment					
	Total Other Storage Plant	-	-	-	-	-
	Liquefied Petroleum Gas					
	Production Plant					
304.1	Land	46,246	-	-	-	46,246
305.1	Structures and Improvements	413,452	-	-	-	413,452
311.1	Equipment	2,431,925	-	-	-	2,431,925
	Storage Plant					
304.2	Land	10,237	-	-	-	10,237
304.3	Rights-of-Way	161,019	-	-	-	161,019
305.2	Structures and Improvements	885,224	-	-	-	885,224
311.2,	3 Lines and Equipment	1,110,687	-	-	-	1,110,687
	Total Liquefied Petroleum Gas Production Plant	5,058,790	-	-	-	5,058,790 ✓
	Transmission Plant					
365.1	Land and Land Rights					
365.2	Rights-of-Way					
366	Structures and Improvements					
367	Mains					
368	Compressor Station Equipment					
369	Measuring and Reg. Sta. Equipment					
370	Communication Equipment					
371	Other Equipment					
	Total Transmission Plant	-	-	-	-	-

* Major Only

SCHEDULE: 8

GAS UTILITY PLANT IN SERVICE - ACCOUNT 101 AND ACCOUNT 106					
Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)
Distribution Plant					
374 Land and Land Rights	2,585,841	86,500	-	482	2,672,823
375 Structures and Improvements	365,942	23,676	-	3,743	393,361
376 Mains	125,668,401	5,242,874	188,249	(6,746)	130,716,280
377 Compressor Station Equipment	-	-	-	-	-
378 Meas. and Reg. Sta. Equip.-General	6,028,029	1,126,927	38,153	(487,945)	6,628,858
379 Meas. and Reg. Sta. Equip.-City Gate	55,059	-	-	-	55,059
380 Services	47,783,707	2,761,457	114,778	29,424	50,459,810
381 Meters	12,937,052	370,046	145,166	184,653	13,346,585
382 Meter Installations	2,058,607	112,958	1,321	307,514	2,477,758
383 House Regulators	2,363,036	222,070	1,343	-	2,583,763
384 House Reg. Installations	761,502	-	-	-	761,502
385 Industrial Meas. and Reg. Sta. Equip.	51,024	-	-	-	51,024
386 Other Prop. on Customers' Premises	-	-	-	-	-
387 Other Equip.	-	-	-	-	-
Total Distribution Plant	200,658,200	9,946,508	489,010	31,125	210,146,823
General Plant					
389 Land and Land Rights	-	-	-	-	-
390 Structures and Improvements	-	-	-	-	-
391 Office Furniture and Equipment	-	-	-	-	-
392 Transportation Equipment	-	-	-	-	-
393 Stores Equipment	-	-	-	-	-
394 Tools, Shop and Garage Equipment	1,064,579	65,330	-	-	1,129,909
395 Laboratory Equipment	6,439	-	-	-	6,439
396 Power Operated Equipment	903	-	-	(903)	-
397 Communication Equipment	-	-	-	-	-
398 Miscellaneous Equipment	-	-	-	-	-
399 Other Tangible Property	-	-	-	-	-
Total General Plant	1,071,921	65,330	-	(903)	1,136,348
Total Utility Plant in Service	206,788,911	10,011,838	489,010	30,222	216,341,961

* Major Only

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)						
Account (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)=(b)+(c)	Book Cost of Plant Retired (e)	Cost of Removal (f)	
Production Plant						
L.P. Gas Production and Storage Plant						
304.3 Storage Plant Land Rights						
305.1 Production Plant Struct. & Improv.						
305.2 Storage Plant Struct. & Improv.						
311.1 Production Plant Equipment						
311.2 Storage Plant Equipment						
311.3 Storage Plant Lines						
Total L.P. Gas Production and Storage Plant	(4,401,992)		(118,628)	-	-	
Products Extraction Plant						
341 Structures and Improvements						
342 Extraction and Refining Equipment						
343 Pipe Lines						
344 Extracted Products Storage Equipment						
345 Compressor Equipment						
346 Gas Meas. & Reg. Equipment						
347 Other Equipment						
Total Products Extraction Plant	-		-	-	-	
Total Nat. Gas Production Plant	-		-	-	-	
Mfd. Gas Prod. Plt.-Submit Suppl. State.						
Total Production Plant	-		-	-	-	

* Major Only
+ Non Major Only

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)				
Account (a)	Salvage (g)	Other Additions or Deductions		Balance End of Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
		Credit (h)	Debit (i)	
Production Plant				
L.P. Gas Production and Storage Plant				
304.3 Storage Plant Land Rights				
305.1 Production Plant Struct. & Improv.				
305.2 Storage Plant Struct. & Improv.				
311.1 Production Plant Equipment				
311.2 Storage Plant Equipment				
311.3 Storage Plant Lines				
Total L.P. Gas Production and Storage Plant	-	-	-	(4,520,620)
Products Extraction Plant				
341 Structures and Improvements				
342 Extraction and Refining Equipment				
343 Pipe Lines				
344 Extracted Products Storage Equipment				
345 Compressor Equipment				
346 Gas Meas. & Reg. Equipment				
347 Other Equipment				
Total Products Extraction Plant	-	-	-	-
Total Nat. Gas Production Plant	-	-	-	-
Mfd. Gas Prod. Plt.-Submit Suppl. State.				
Total Production Plant	-	-	-	-

* Major Only
+ Non Major Only

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)					
Account (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)=(b)+(c)	Book Cost of Plant Retired (e)	Cost of Removal (f)
Nat. Gas Stor. & Proc. Plnt Under. Stor. Plnt					
351 Structures and Improvements					
352 Wells					
352.1 Storage Leaseholds and Rights					
352.2 Reservoirs					
352.3 Non-Recoverable Natural Gas					
353 Lines					
354 Compressor Station Equipment					
355 Measuring and Reg. Equipment					
356 Purification Equipment					
357 Other Equipment					
Total Underground Storage Plant	-		-	-	-
Other Storage Plant					
361 Structures and Improvements					
362 Gas Holders					
363 Purification Equipment*					
363.1 Liquefaction Equipment*					
363.2 Vaporizing Equipment*					
363.3 Compressor Equipment					
363.4 Meas. and Reg. Equipment*					
363.5 Other Equipment					
Total Other Storage Plant	-		-	-	-
Base Load Liquefied Natural Gas Terminating and Processing Plant					
364.2 Structures and Improvements*					
364.3 LNG Processing Terminal Equipment*					
364.4 LNG Transportation Equipment*					

* Major Only
+ Non Major Only

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)					
	Account (a)	Salvage (g)	Other Additions or Deductions		Balance End of Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
			Credit (h)	Debit (i)	
	Nat. Gas Stor. & Proc. Plnt Under. Stor. Plnt				
351	Structures and Improvements				
352	Wells				
352.1	Storage Leaseholds and Rights				
352.2	Reservoirs				
352.3	Non-Recoverable Natural Gas				
353	Lines				
354	Compressor Station Equipment				
355	Measuring and Reg. Equipment				
356	Purification Equipment				
357	Other Equipment				
	Total Underground Storage Plant	-	-	-	-
	Other Storage Plant				
361	Structures and Improvements				
362	Gas Holders				
363	Purification Equipment*				
363.1	Liquefaction Equipment*				
363.2	Vaporizing Equipment*				
363.3	Compressor Equipment				
363.4	Meas. and Reg. Equipment*				
363.5	Other Equipment				
	Total Other Storage Plant	-	-	-	-
	Base Load Liquefied Natural Gas Terminating and Processing Plant				
364.2	Structures and Improvements*				
364.3	LNG Processing Terminal Equipment*				
364.4	LNG Transportation Equipment*				

* Major Only
+ Non Major Only

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)					
Account (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)=(b)+(c)	Book Cost of Plant Retired (e)	Cost of Removal (f)
364.5 Measuring and Regulating Equipment*					
364.6 Compressor Station Equipment*					
364.7 Communications Equipment*					
364.8 Other Equipment*					
Total Base Load Liquefied Natural Gas, Term. and Processing Plant	-		-	-	-
Total Nat. Gas Storage and Proc. Plant	-		-	-	-
Transmission Plant					
365.1 Land and Land Rights					
365.2 Rights-of-Way					
366 Structures and Improvements					
367 Mains					
368 Compressor Station Equipment					
369 Measuring and Reg. Sta. Equipment					
370 Communication Equipment					
371 Other Equipment					
Total Transmission Plant	-		-	-	-
Distribution Plant					
374 Land and Land Rights					
375 Structures and Improvements					
376 Mains					
377 Compressor Station Equipment					
378 Meas. and Reg. Sta. Equip.-General					
379 Meas. and Reg. Sta. Equip.-City Gate					
380 Services					
381 Meters					

* Major Only
+ Non Major Only

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)					
	Account (a)	Salvage (g)	Other Additions or Deductions		Balance End of Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
			Credit (h)	Debit (i)	
364.5	Measuring and Regulating Equipment*				
364.6	Compressor Station Equipment*				
364.7	Communications Equipment*				
364.8	Other Equipment*				
	Total Base Load Liquefied Natural Gas, Term. and Processing Plant	-	-	-	-
	Total Wat. Gas Storage and Proc. Plant	-	-	-	-
	Transmission Plant				
365.1	Land and Land Rights				
365.2	Rights-of-Way				
366	Structures and Improvements				
367	Mains				
368	Compressor Station Equipment				
369	Measuring and Reg. Sta. Equipment				
370	Communication Equipment				
371	Other Equipment				
	Total Transmission Plant	-	-	-	-
	Distribution Plant				
374	Land and Land Rights				
375	Structures and Improvements				
376	Mains				
377	Compressor Station Equipment				
378	Meas. and Reg. Sta. Equip.-General				
379	Meas. and Reg. Sta. Equip.-City Gate				
380	Services				
381	Meters				

* Major Only
+ Non Major Only

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)					
Account (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)=(b)+(c)	Book Cost of Plant Retired (e)	Cost of Removal (f)
382 Meter Installations					
383 House Regulators					
384 House Reg. Installations					
385 Industrial Meas. and Reg. Sta. Equipment					
386 Other Prop. on Customers' Premises					
387 Other Equipment					
Total Distribution Plant	(76,518,135)		(5,809,119)	489,010	59,433
General Plant					
390 Structures and Improvements					
391 Office Furniture and Equipment					
392 Transportation Equipment					
393 Stores Equipment					
394 Tools, Shop and Garage Equipment					
395 Laboratory Equipment					
396 Power Operated Equipment					
397 Communication Equipment					
398 Miscellaneous Equipment					
399 Other Tangible Property					
Total General Plant	70,400		(44,212)	-	-
Total Gas Plant	(80,849,727)		(5,971,959)	489,010	59,433
Plant Held for Future Use	-		-	-	-
Gas Plant Lsd. to Others	-		-	-	-
Total Accum. Provision	(80,849,727)		(5,971,959)	489,010	59,433

* Major Only

+ Non Major Only

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)				
Account (a)	Salvage (g)	Other Additions or Deductions		Balance End of Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
		Credit (h)	Debit (i)	
382 Meter Installations				
383 House Regulators				
384 House Reg. Installations				
385 Industrial Meas. and Reg. Sta. Equipment				
386 Other Prop. on Customers' Premises				
387 Other Equipment				
Total Distribution Plant	(4,791)	165,371	-	(81,618,231)
General Plant				
390 Structures and Improvements				
391 Office Furniture and Equipment				
392 Transportation Equipment				
393 Stores Equipment				
394 Tools, Shop and Garage Equipment				
395 Laboratory Equipment				
396 Power Operated Equipment				
397 Communication Equipment				
398 Miscellaneous Equipment				
399 Other Tangible Property				
Total General Plant	-	-	-	26,188
Total Gas Plant	(4,791)	165,371	-	(86,112,663)
Plant Held for Future Use	-	-	-	-
Gas Plant Lsd. to Others	-	-	-	-
Total Accum. Provision	(4,791)	165,371	-	(86,112,663)

* Major Only
+ Non Major Only

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GAS OPERATING REVENUES					
Account No.	Account Title	Cubic Feet Sold Ohio	Thousand Cubic Feet Oh & Entire Sys.	Revenues Ohio	Revenues Oh & Entire Sys.
	Gas Service Revenues				
480	Residential Sales		26,594,287		124,949,737
481	Commercial & Industrial Sales				
	Small (or Comm.)		8,367,662		34,942,249
	Large (or Indus.)		6,014,479		22,151,734
482	Other Sales to Public Authorities		3,187,026		11,961,055
484	Interdepartmental Sales		243,674		899,883
	Total Sales to Ultimate Consumers		44,407,128		194,904,658
483	Sales for Resale		-		-
	Total Nat. Gas Service Revenues		44,407,128		194,904,658
	Revenues from Manufactured Gas		-		-
	Total Gas Service Revenues		44,407,128		194,904,658
	Other Operating Revenues				
485	Intracompany Transfers		-		-
487	Forfeited Discounts		-		1,196,602
488	Miscellaneous Service Revenues		-		49,179
489	Revenue from Trans. of Gas of Others		-		5,450,256
490	Sales of Prod. Extracted from Nat. Gas		-		-
491	Rev. from Mat. Gas Processed by Others		-		-
492	Incidental Gasoline and Oil Sales		-		-
493	Rent from Gas Property		-		-
494	Interdepartmental Rents		-		-
495	Other Gas Revenues		-		337,550
	Total Other Operating Revenues		-		7,033,587
	Total Gas Operating Revenues		44,407,128		201,938,245
496	Provision for Rate Refunds	()	(-)	()	(-)
	Total Gas Operating Rev. Net of Prov. for Ref.		44,407,128		201,938,245

SCHEDULE: 25 MAJOR (Page 1 of 8)

GAS OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
	Natural Gas Production		
	Manufactured Gas Production		
	Operation		
710	Operation Supv. & Eng.		9,479
	Total Supervision and Engineering		9,479
	Production Labor & Expenses		
712	Other Power Expenses		20,878
717	Liquefied Petroleum Gas Expenses		31,351
	Total Production Labor & Expenses		52,229
	Gas Fuels		
723	Fuel for Liquefied Petroleum Gas Process		38,731
	Total Gas Fuels		38,731
	Gas Raw Materials		
728	Liquefied Petroleum Gas		33,092
735	Miscellaneous Production Expenses		30,224
736	Rents		9,769
	Total Gas Raw Materials		73,085
	Total Operation		173,524
	Maintenance		
740	Maintenance Supv. & Eng.		11,823
741	Maintenance of Structures and Improvements		49,387
742	Maintenance of Production Equipment		35,842
	Total Maintenance		97,052
	Total Manufactured Gas Production Expenses		270,576

SCHEDULE: 25 MAJOR (Page 2 of 8)

GAS OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
	Production Expenses		
	Manufactured Gas Production		
	Manufactured Gas Prod. (Submit Suppl. State.)		
	Natural Gas Production		
	Natural Gas Production and Gathering		
	Operation		
750	Operation Supv. & Eng.		-
751	Production Maps and Records		-
752	Gas Wells Exp.		-
753	Field Lines Exp.		-
754	Field Compress. Sta. Exp.		-
755	Field Compress. Sta. Fuel & Pwr.		-
756	Field Meas. & Reg. Sta. Exp.		-
757	Purification Exp.		-
758	Gas Well Royalties		-
759	Other Expenses		-
760	Rents		-
	Total Operation		-
	Maintenance		
761	Maint. Supv. & Eng.		-
762	Maint. of Struct. & Improve.		-
763	Maint. of Prod. Gas Wells		-
764	Maint. of Field Lines		-
765	Maint. of Field Compress. Sta. Equip.		-
766	Maint. of Field Meas. & Reg. Sta. Equip.		-
767	Maint. of Purification Equip.		-
768	Maint. of Drilling & Cleaning Equip.		-
769	Maint. of Other Equip.		-
	Total Maintenance		-
	Total Natural Gas Production and Gathering		-
	Products Extraction		
	Operation		
770	Oper. Supv. & Eng.		-
771	Oper. Labor		-
772	Gas Shrinkage		-
773	Fuel		-
774	Power		-
775	Materials		-
776	Oper. Supplies & Exp.		-
777	Gas Process. by Others		-
778	Royalties on Products Extracted		-
779	Marketing Exp.		-

SCHEDULE: 25 MAJOR (Page 3 of 8)

GAS OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
780	Products Purchased for Resale		-
781	Variation in Products Inventory		-
782	Extracted Prod. Used by the Utility-Cr.		-
783	Rents		-
	Total Operation		-
	Maintenance		
784	Maint. Supv. & Eng.		-
785	Maint. of Structures & Improvements		-
786	Maint. of Extraction & Refining Equip.		-
787	Maint. of Pipe Lines		-
788	Maint. of Extracted Products Storage Equip.		-
789	Maint. of Compress. Equip.		-
790	Maint. of Gas Meas. & Reg. Equip.		-
791	Maint. of Other Equip.		-
	Total Maintenance		-
	Total Products Extraction		-
	Exploration and Development		
	Operation		
795	Delay Rents		-
796	Nonprod. Well Drilling		-
797	Abandoned Leases		-
798	Other Exploration		-
	Total Exploration and Development		-
	Other Gas Supply Expenses		
	Operation		
800	Nat. Gas Well Head Purchases		-
800.1	Nat. Gas Well Head Purchases, Intracompany Trans.		-
801	Nat. Gas Field Line Purchases		-
802	Nat. Gas Gasoline Plant Outlet Purchases		-
803	Nat. Gas Transmission Line Purchases		-
804	Nat. Gas City Gate Purchases		122,628,089
804.1	Liquefied Nat. Gas Purchases		-
805	Other Gas Purchases		8,414,642
805.1	Purchased Gas Cost Adjust.		-
805.2	Incremental Gas Cost Adjust.		-
	Total Purchased Gas		131,042,731
806	Exchange Gas		-
807.1	Well Exp.-Purchased Gas		-
807.2	Oper. of Purchased Gas Meas. Sta.		-
807.3	Maint. of Purchased Gas Meas. Sta.		-
807.4	Purchased Gas Calculations Exp.		-

SCHEDULE: 25 MAJOR (Page 4 of 8)

GAS OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
807.5	Other Purchased Gas Exp.		-
	Total Purchased Gas Expenses		-
808.1	Gas Withdrawn from Storage-Debit		-
808.2	Gas Delivered to Storage-Cr.		-
809.1	Withdrawals of Liqu. Nat. Gas for Process.-Debit		-
809.2	Deliveries of Nat. Gas for Process.-Cr.		-
	Gas Used in Utility Operations-Cr.		-
810	Gas Used for Compress. Sta. Fuel-Cr.		-
811	Gas Used for Prod. Extract.-Cr.		-
812	Gas Used for Other Utility Oper.-Cr.		-
812.1	Gas Used in Util. Oper.-Cr.		-
813	Other Gas Supply Expenses		-
	Total Other Gas Supply Exp.		131,042,731
	Total Production Exp.		131,313,307
	Nat. Gas Storage, Terminating and Processing Exp.		
	Underground Storage Exp.		
	Operation		
814	Oper. Supv. & Eng.		-
815	Maps and Records		-
816	Wells Exp.		-
817	Lines Exp.		-
818	Compress. Sta. Exp.		-
819	Compress. Sta. Fuel & Power		-
820	Meas. & Reg. Sta. Exp.		-
821	Purification Exp.		-
822	Exploration and Develop.		-
823	Gas Losses		-
824	Other Exp.		-
825	Storage Well Royalties		-
826	Rents		-
	Total Operation		-
	Maintenance		
830	Maint. Supv. & Eng.		-
831	Maint. of Structures & Improve.		-
832	Maint. of Reservoirs & Wells		-
833	Maint. of Lines		-
834	Maint. of Compress. Sta. Equip.		-
835	Maint. of Meas. & Reg. Sta. Equip.		-
836	Maint. of Purification Equip.		-
837	Maint. of Other Equip.		-
839	Maint. of Local Stor. Plant		-

SCHEDULE: 25 MAJOR (Page 5 of 8)

GAS OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
	Total Maintenance		-
	Total Underground Storage Exp.		-
	Other Storage Expenses		
	Operation		
840	Oper. Supv. & Eng.		-
841	Oper. Labor & Exp.		-
842	Rents		-
842.1	Fuel		-
842.2	Power		-
842.3	Gas Losses		-
	Total Operation		-
	Maintenance		
843.1	Maint. Supv. & Eng.		-
843.2	Maint. of Structures & Improve.		-
843.3	Maint. of Gas Holders		-
843.4	Maint. of Purification Equip.		-
843.5	Maint. of Liquefaction Equip.		-
843.6	Maint. of Vaporizing Equip.		-
843.7	Maint. of Compress. Equip.		-
843.8	Maint. of Meas. & Reg. Equip.		-
843.9	Maint. of Other Equip.		-
	Total Maintenance		-
	Total Other Storage Exp.		-
	Liquefied Nat. Gas Terminaling & Process. Exp.		
	Operation		
844.1	Oper. Supv. & Eng.		-
844.2	LNG Process. Terminal Labor & Exp.		-
844.3	Liquefaction Process. Labor & Exp.		-
844.4	Liquefaction Trans. Labor & Exp.		-
844.5	Meas. & Reg. Labor & Exp.		-
844.6	Compress. Sta. Labor & Exp.		-
844.7	Communication System Exp.		-
844.8	System Control & Load Dispatch.		-
845.1	Fuel		-
845.2	Power		-
845.3	Rents		-
845.5	Wharfage Receipts - Cr.		-
845.6	Process. Liquefied or Vapor. Gas by Others		-
846.1	Gas Losses		-
846.2	Other exp.		-
	Total Operation		-

SCHEDULE: 25 MAJOR (Page 6 of 8)

GAS OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
	Maintenance		
847.1	Maint. Supv. & Eng.		-
847.2	Maint. of Structures & Improve.		-
847.3	Maint. of LNG Process. Terminal Equip.		-
847.4	Maint. of LNG Trans. Equip.		-
847.5	Maint. of Meas. & Reg. Equip.		-
847.6	Maint. of Compress. Sta. Equip.		-
847.7	Maint. of Communication Equip.		-
847.8	Maint. of Other Equip.		-
	Total Maintenance		-
	Total Liquefied Nat. Gas and Proc. Exp.		-
	Total Nat. Gas Storage		-
	Transmission Expenses		
	Operation		
850	Oper. Supv. & Eng.		-
851	System Control & Load Dispatch.		-
852	Comm. System Exp.		-
853	Compress. Sta. Labor & Exp.		-
854	Gas for Compress. Sta. Fuel		-
855	Other Fuel & Power for Compress. Sta.		-
856	Mains Exp.		-
857	Meas. & Reg. Sta. Exp.		-
858	Trans. & Compress. of Gas by Others		-
859	Other Exp.		-
860	Rents		-
	Total Operation		-
	Maintenance		
861	Maint. Supv. & Eng.		-
862	Maint. of Structures & Improve.		-
863	Maint. of Mains		-
864	Maint. of Compressor Sta. Equip.		-
865	Maint. of Meas. & Reg. Sta. Equip.		-
866	Maint. of Comm. Equip.		-
867	Maint. of Other Equip.		-
	Total Maintenance		-
	Total Transmission Expenses		-
	Distribution Expenses		
	Operation		
870	Oper. Supv. & Eng.		1,390,716
871	Dist. Load Dispatch.		210,967
872	Compress. Sta. Labor & Exp.		-

SCHEDULE: 25 MAJOR (Page 7 of 8)

GAS OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
873	Compress. Sta. Fuel & Power		-
874	Mains & Services Exp.		2,274,040
875	Meas. & Reg. Sta. Exp. - General		996,791
876	Meas. & Reg. Sta. Exp. - Industrial		-
877	Meas. & Reg. Sta. Exp. - City Gas Check Sta.		-
878	Meter & House Reg. Exp.		776,000
879	Customer Install. Exp.		1,819,505
880	Other Exp.		1,684,336
881	Rents		1,873,816
	Total Operation		11,026,171
	Maintenance		
885	Maint. Supv. & Eng.		501,711
886	Maint. of Structures & Improve.		62,477
887	Maint. of Mains		3,530,799
888	Maint. of Compress. Sta. Equip.		-
889	Maint. of Meas. & Reg. Sta. Equip. - Gen.		950,500
890	Maint. of Meas. & Reg. Sta. Equip. - Indus.		-
891	Maint. of Meas. & Reg. Sta. Equip. - City Gate Check Station		-
892	Maint. of Services		417,197
893	Maint. of Meters & House Reg.		98,377
894	Maint. of Other Equip.		94,529
	Total Maintenance		5,655,590
	Total Distribution Exp.		16,681,761
	Customer Accounts Exp.		
	Operation		
901	Supervision		-
902	Meter Reading Exp.		1,688,750
903	Customer Records & Collection Exp.		6,819,933
904	Uncollectible Accts.		3,266,078
905	Misc. Customer Accounts Exp.		-
	Total Customer Accounts Exp.		11,774,761
	Customer Service & Inform. Exp.		
	Operation		
907	Supervision		-
908	Customer Assist. Exp.		3,173,463
909	Information & Instructional Exp.		226,462
910	Misc. Cust. Serv. & Info. Exp.		-
	Total Customer Service & Information Exp.		3,399,925

SCHEDULE: 25 MAJOR (Page 8 of 8)

GAS OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
	Sales Expenses		
	Operation		
911	Supervision		-
912	Demonstrating & Selling Exp.		-
913	Advertising Exp.		-
916	Misc. Sales Exp.		-
	Total Sales Expenses		-
	Administrative and General Expenses		
920	Admin. & Gen. Salaries		5,582,002
921	Office Supplies & Other Exp.		-
922	Admin. Exp. Trans. - Cr.		(135,295)
923	Outside Services Employed		553,098
924	Property Insurance		99,406
925	Injuries and Damages		2,232,438
926	Employee Pensions & Benefits		3,091,916
927	Franchise Requirements		9,815
928	Reg. Comm. Exp.		-
929	Duplicate Charges - Cr.		(176,817)
930.1	General Advertising Exp.		49,291
930.2	Misc. General Exp.		409,592
931	Rents		1,847,682
932	Maint. of Gen. Plant		310,485
	Total Admin. & General Exp.		13,873,613
	Total Operating Expenses		177,043,367

SCHEDULE: 26

GENERAL INFORMATION - NATURAL GAS				
1. Does the respondent use any process for mixing, reforming or stabilizing the heat content of natural gas?				
Yes _____ No <u>X</u> (1)				
2. Give location and capacity of mixing, reforming or stabilizing plants.				
3. Give a brief description of the process or processes used.				
4. Volume of gas mixed, reformed or stabilized by separate plants.				
	Plant	Plant	Plant	Plant
Natural Gas Input (M.C.F.)				
Highest Avg. B.T.U. of Input				
Natural Gas				
Lowest Avg. B.T.U. of Input				
Natural Gas				
Mixing or Stabilizing Gas Input (M.C.F.)				
Highest Avg. B.T.U. of Mixing or Stabilizing Gas				
Lowest Avg. B.T.U. of Mixing or Stabilizing Gas				
Highest Avg. B.T.U. of Mixed or Stabilized Gas				
Lowest Avg. B.T.U. of Mixed or Stabilized Gas				
Annual Output of Mixed or Stabilized Gas (M.C.F.)				

(1) Included as part of the Company's gas production plant are four liquefied petroleum gas plants having a combined nameplate rating of 80,000 MCF per day.

SCHEDULE: 30

GENERAL INFORMATION - NATURAL GAS	
5. Producing Gas Lands and Leaseholds	
None	
a. Number of acres at beginning of year.	
b. Leases taken (acres).	
c. Leases abandoned (acres).	
d. Acres purchased.	
e. Acres sold.	
f. Acres transferred from non-producing.	
g. Number of acres at end of year.	
h. Number of wells drilled during year:	
Producing	
Non-Productive	
i. Number of wells drilled deeper during year.	
j. Number of wells purchased during year.	
k. Number of wells abandoned during year.	
l. Number of wells sold during year.	
=====	
6. Non-Producing Gas Lands and Leaseholds	
None	
a. Number of acres at beginning of year.	
b. Number of acres acquired during year.	
c. Number of acres abandoned during year.	
d. Number of acres transferred to producing during year.	
e. Number of acres at close of year.	
f. Number of wells drilled during year:	
Producing	
Non-Productive	

SCHEDULE: 31

GENERAL INFORMATION - NATURAL GAS			
7. Number of gas wells owned:			
a. Ohio	None		
b. Entire Company	None		
8. Number of gas wells leased and names of lessors.			
None			
9. Number of acres under lease in Ohio as of December 31, 1991.			
None			
10. If gas is purchased from other companies during year, state: (attach rider if necessary)			
Name of Company	MCF Number Cubic Feet	Average Price Per MCF	Amount Paid
Columbia Gas Transmission Co.	6,332,743	6.6150	41,891,016
Panhandle Eastern Pipeline Co.	119,090	3.2518	387,259
Texas Gas Transmission	198,102	38.6679	7,660,186
Other (Spot Market)	39,407,537	1.9131	75,391,008
Total	46,057,472	2.7212	125,329,469
11. Number of cubic feet produced during year:			
a. Ohio	10,923 (1)		
b. Entire Company	10,923 (1)		
(1) Liquid propane gas production in MCF			
12. Total Number of customers as of close of business in December:			
a. Ohio	281,472		
b. Entire Company	281,472		
13. If gas is sold to other gas utility companies during year, state: (attach rider if necessary)			
Name of Company	Number Cubic Feet	Price Per M.	Amount Paid
None			

SCHEDULE: 32

GENERAL INFORMATION - NATURAL GAS				
14. Number of cubic feet gas brought into Ohio.				
None				
15. Number of cubic feet gas sold outside of Ohio.				
None				
16. Number of gallons of gasoline produced during year.				
None				
17. Number of new wells drilled during year:				
		Productive	Non-Productive	Total
a. Ohio	None			
b. Entire Company	None			

SCHEDULE: 33

EMPLOYEE COMPENSATION							
	Number of Employees as of December 31			Total Compensation for Year Ending December 31	Distribution of Wages		
	Male	Female	Total		Operation & Maintenance Accounts	Construction	Other (Specify) Cost of Removal
Telephone	N/A	N/A	N/A				
Part-time Employees	N/A	N/A	482				
Full-time Employees	N/A	N/A	2675				
TOTAL ALL EMPLOYEES	N/A	N/A	3157				
				See FERC Pages 354 and 355			

SCHEDULE: 34

AFUDC RATE USED DURING YEAR & CALCULATION OF RATE	
AFUDC Rate(s) used during year.	
Calculation of AFUDC rate(s) used:	
	See FERC Page 218

SCHEDULE: 35

NUMBER OF CUSTOMERS	
Type of Customers	Number of Customers
Residential	258,092
Commercial	20,347
Industrial	1,661
Transportation	74
Public Authorities	1,290
Interdepartmental	8
Ultimate Consumers	281,472
Sales for Resale	-
Special Contract	-
Miscellaneous	-
Other:	-
TOTAL	281,472

N/A - Not Available

STEAM HEATING UTILITY PLANT IN SERVICE - ACCOUNT 101 AND ACCOUNT 106						
	Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)
	Production					
310	Land	278,234	-	-	-	278,234
311	Structures and Improvements	2,087,629	6,637	5,600	-	2,088,666
312	Boiler Plant Equipment	6,768,783	214,782	14,466	-	6,969,099
316	Miscellaneous Equipment	122,193	-	-	-	122,193
	Distribution					
375	Structures and Improvements	4,150	3,591	-	-	7,741
376	Mains	3,596,777	410,266	95,542	-	3,911,501
380	Services	477,727	67,324	13,738	-	531,313
381	Meters	104,081	-	-	-	104,081
	General					
394	Tools, Shop and Garage Equipment	53,025	-	-	-	53,025
395	Laboratory Equipment	16,435	-	-	-	16,435
	TOTAL UTILITY PLANT IN SERVICE	13,509,034	702,600	129,346	-	14,082,288

* Major Only

SCHEDULE: 24

STEAM HEATING OPERATING REVENUES					
Account No.	Account Title	Cubic Feet Sold Ohio	Cubic Feet Entire System	Ohio and Entire System	Revenues Entire System
	SERVICE REVENUES				
	Residential Sales			-	
	Commercial & Industrial Sales				
461	Small (or Comm.)			3,933,692	
462	Large (or Indus.)			1,612,541	
463	Other Sales to Public Authorities			781,955	
	Interdepartmental Sales			-	
	Total Sales to Ultimate Consumers			6,328,188	
	Sales for Resale			-	
	TOTAL STEAM SERVICE REVENUES			6,328,188	
	OTHER OPERATING REVENUES				
	Intracompany Transfers			-	
467	Forfeited Discounts			14,460	
470	Miscellaneous Service Revenues			188	
455	Interdepartmental Rents			14,604	
	TOTAL OTHER OPERATING REVENUES			29,252	
	TOTAL STEAM OPERATING REVENUES			6,357,440	

STEAM HEATING OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
PRODUCTION EXPENSES			
Operation			
500	Oper. Supv. & Eng.		203,369
501	Fuel		2,466,616
502	Steam Expenses		637,117
506	Other/Miscellaneous		302,336
Total Operation			3,609,438
Maintenance			
510	Maint. Supv. & Eng.		201,070
511	Maint. of Structures & Improve.		27,563
512	Maint. of Boiler Plant		633,292
Total Maintenance			861,925
Total Production Expenses			4,471,363
DISTRIBUTION EXPENSES			
Operation			
870	Oper. Supv. & Eng.		30,171
871	Dist. Load Dispatch.		-
872	Compress. Sta. Labor and Exp.		-

STEAM HEATING OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
873	Compress. Sta. Fuel & Power		-
874	Mains & Services Exp.		39,080
875	Meas. & Reg. Sta. Exp. - General		-
876	Meas. & Reg. Sta. Exp. - Industrial		-
877	Meas. & Reg. Sta. Exp. - City Gas Check Sta.		-
878	Meter and House Reg. Exp.		-
879	Customer Install. Exp.		10,236
880	Other Exp.		108,026
881	Rents		49,558
	Total Operation (870-881)		237,071
	Maintenance		
885	Maint. Supv. & Eng.		48,482
886	Maint. of Structures & Improve.		8,233
887	Maint. of Mains		355,837
888	Maint. of Compress. Sta. Equip.		-
889	Maint. of Meas. & Reg. Sta. Equip.- Gen.		-
890	Maint. of Meas. & Reg. Sta. Equip.- Indus.		-
891	Maint. of Meas. & Reg. Sta. Equip.- City Gate Check Station		-
892	Maint. of Services		1,016
893	Maint. of Meters & House Reg.		165
894	Maint. of Other Equip.		-
	Total Maintenance (885-894)		413,733
	Total Distribution Exp. (870-894)		650,804
	CUSTOMER ACCOUNTS EXP.		
901	Supervision		-
902	Meter Reading Exp.		7,366
903	Customer Records & Collection Exp.		6,081
904	Uncollectible Accts.		-
905	Misc. Customer Accounts Exp.		-
	Total Customer Accounts Exp. (901-905)		13,447
	CUSTOMER SERVICE & INFORM. EXP.		
907	Supervision		-
908	Customer Assist. Exp.		1,273
909	Information & Instructional Exp.		237
910	Misc. Cust. Serv. & Info. Exp.		-
	Total Customer Service & Information Exp. (907-910)		1,510

STEAM HEATING OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
SALES EXPENSES			
911	Supervision		-
912	Demonstrating and Selling Exp.		-
913	Advertising Exp.		-
916	Misc. Sales Exp.		-
	Total Sales Expenses (911-916)		-
ADMINISTRATIVE AND GENERAL EXPENSES			
920	Admin. & Gen. Salaries		175,507
921	Office Supplies & Other Exp.		-
922	Admin. Exp. Trans. - Cr.		(6,659)
923	Outside Services Employed		28,167
924	Property Insurance		21,698
925	Injuries and Damages		(35,608)
926	Employee Pensions & Benefits		303,193
927	Franchise Requirements		-
928	Reg. Comm. Exp.		-
929	Duplicate Charges - Cr.		(18,835)
930.1	General Advertising Exp.		2,426
930.2	Misc. General Exp.		10,348
931	Rents		48,575
935	Maint. of Gen. Plant		7,195
	Total Admin. & General Exp. (920-935)		536,007
	Total Operating Expenses		5,673,131

