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



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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, 19 92



Price Waterhouse



REPORT OF INDEPENDENT ACCOUNTANTS

January 22, 1993

To the Board of Directors and Shareholders of The Dayton Power
and Light Company

We have audited the balance sheets of The Dayton Power and Light Company as of December 31, 1992 and 1991 and the related statements of income, of retained earnings and of cash flows for the years then ended included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commissions Form 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Dayton Power and Light Company as of December 31, 1992 and 1991 and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles and in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Price Waterhouse



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

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

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

III. What and Where to Submit

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

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

Retain one copy of this report for your files.

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

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

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):

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

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

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

GENERAL INFORMATION (Continued)

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

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

In connection with our regular examination of the financial statement of _____ 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:

Information Management Division
Federal Energy Regulatory Commission
941 North Capitol Street, NE.
Room 3100 ED-23
Washington, DC 20426
(202) 208-2474

IV. When to Submit:

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

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for this collection of information is estimated to average 1,215 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 825 North Capitol Street NE., Washington, DC 20426 (Attention: Michael Miller, ED-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>92</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, 1993
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.		



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, 19_92
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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, 19 92
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, 19 92
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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.			

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) which holds all of the outstanding common shares of the Respondent. Refer to the DPL Inc. SEC Form 10-K for year ended December 31, 1992, 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)
DP&L Community Urban Redevelopment Corp.	Owner and lessor.	100%	
MacGregor Park, Inc.	Owner and developer of an office park.	100%	
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.

EXECUTIVE OFFICER COMPENSATION

Summary Compensation Table

Set forth below is certain information concerning the compensation of the chief executive officer and each of the other four most highly compensated executive officers of the Company for the last three fiscal years, for services rendered in all capacities to the Company and its subsidiaries, DPL Inc. and the other subsidiaries of DPL Inc.

Name and Principal Position	Year	Annual Compensation		Long-Term Compensation
		Salary (\$)	Bonus (1) (\$)	Long-Term Incentive Plan Earnouts (2) (\$)
Peter H. Forster Chairman	1992	496,000	298,000	0
	1991	468,000	281,000	266,000
	1990	395,000	237,000	266,000
Allen M. Hill President and Chief Executive Officer	1992	294,000	180,000	0
	1991	248,000	150,000	145,000
	1990	225,000	127,000	145,000
Robert E. Buerger Group Vice President	1992	181,000	81,000	0
	1991	181,000	36,000	62,000
	1990	177,000	87,000	62,000
Stephen F. Koziar, Jr. Group Vice President	1992	181,000	83,000	0
	1991	174,000	61,000	70,000
	1990	165,000	78,000	70,000
Thomas M. Jenkins Group Vice President	1992	150,000	72,000	0
	1991	140,000	53,000	70,000
	1990	117,000	66,000	70,000

(1) Amounts in this column represent cash awards made under the Company's Management Incentive Compensation Program. Awards are based on achievement of specific predetermined operating and management goals in the year indicated and paid in the year earned or in the following year. Goals are set above industry averages and, to the extent these goals are successfully achieved, officers and other management personnel selected by the Company's Board may each earn an amount ranging from 30% to 60% of their base salary depending on their position.

(2) All earnouts under the Management Stock Incentive Plan (the "Plan"), are deferred until termination of employment. Amounts in this column represent the dollar value of stock incentive units ("SIUs") earned under the Plan based on the closing price of a DPL Inc. common share on the New York Stock Exchange-Consolidated Transactions Tape on the date earned. The Plan, as part of an overall compensation program, 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 Compensation and Management Review Committee (the "Committee") may make awards under

the Plan comprised of a specified number or range of SIUs. In making awards, the Committee considers the recommendations of its independent compensation consultants as well as the individual's position and responsibilities. Awards under the Plan are earned based on the achievement of predetermined long-range objectives and financial results and are earned and vested over periods established by the Committee. The SIUs shown for 1990 and 1991 represent the annual prorata portion of SIUs earned over the eight-year period from inception of the Plan in 1984 through 1991, and are vesting in annual installments from 1991 through 1994. Generally, the individual must be employed by DPL Inc. or one of its subsidiaries on the last day of the year in which earned SIUs become vested in order to be entitled to payments in respect of such units. Earned SIUs which do not vest are forfeited. For each earned SIU which becomes vested, the individual will receive the cash equivalent of one DPL Inc. common share plus dividend equivalents.

In 1991, a new SIU plan began for the period 1992 through 1994, SIUs may be earned at the end of this three year period only to the extent that the DPL Inc. average return on equity 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. The higher the return on equity above median, the greater the possible number of SIUs earned. No SIU awards were made in 1992.

Certain Severance Pay Agreements

DPL Inc. entered into severance pay agreements with each of Messrs. Forster, Hill, Buerger, Koziar and Jenkins 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 the Company (as defined in the agreement). The agreements entered into between 1987 and 1991 require the individuals to remain with DPL Inc. or the Company throughout the period during which any change of control is pending in order to help put in place the best plan for the shareholders. 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 of control) plus the average amount awarded to the individual under the Management Incentive Compensation Program for the three preceding years; (iii) all awarded or earned but unpaid SIUs; and (iv) 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 the 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 a grantor trust (the "Master Trust").

Pension Plans

The following table sets forth the estimated total annual benefits payable under the Company retirement income plan and the supplemental executive retirement plan to executive officers at normal retirement date (age 65) based upon years of accredited service and final average annual compensation (including base and incentive compensation) for the three highest years during the last ten:

Final Average Annual Earnings	Total Annual Retirement Benefits for Years of Accredited Service		
	10 Years	20 Years	30 Years
\$150,000	\$ 24,500	\$ 49,000	\$ 73,500
350,000	58,500	117,000	175,500
550,000	92,500	185,000	277,500
750,000	126,500	253,000	379,500
950,000	160,500	321,000	481,500

The years of accredited service for the named executive officers are Mr. Forster -- 28 yrs.; Mr. Hill -- 23 yrs.; Mr. Buerger -- 24 yrs.; Mr. Koziar -- 25 yrs.; and Mr. Jenkins -- 16 yrs. The retirement and supplemental plans, taken together, can provide full benefits after 20 years of accredited service. Benefits shown above are computed on a straight-life annuity basis, are subject to deduction for Social Security benefits and may be reduced by benefits payable under retirement plans of other employers. For each year an individual retires prior to age 62, benefits under the supplemental plan are reduced by 3% or 21% for early retirement at age 55.

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 (2)	Ponte Vedra, Florida
Thomas J. Danis	Dayton, Ohio
James F. Dicke II	New Bremen, Ohio
Peter H. Forster (Chairman)	Dayton, Ohio
Ernie Green	Dayton, Ohio
Jane G. Haley	Dayton, Ohio
Allen M. Hill (President and Chief Executive Officer)	Dayton, Ohio
W August Hillenbrand (3)	Batesville, Indiana
Robert J. Kegerreis	Dayton, Ohio
Burnell R. Roberts	Dayton, Ohio
<p>(1) Respondent does not have an Executive Committee.</p> <p>(2) Retired effective April 7, 1992.</p> <p>(3) Elected to the Board of Directors April 7, 1992.</p>	

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.

<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p style="text-align: center;">Not Closed - Year Ending December 31, 1992</p>	<p>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.</p> <p>By Proxy: 41,172,173 See Note 1 on Page 107</p>	<p>3. Give the date and place of such meeting:</p> <p style="text-align: right;">April 7, 1992 Greenville, Ohio</p>
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Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES December 31, 1992			
		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 3	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 2 on Page 107	41,172,173	41,172,173		
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SECURITY HOLDERS AND VOTING POWERS (cont'd)

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
27	<p>(1) At the Annual Meeting of Shareholders held on April 7, 1992, all of the members of the Board of Directors were re-elected with the exception of Mr. Daniel C. Boone who retired. Mr. W. August Hillenbrand was elected as a Director and the Board remains at its traditional size of nine members.</p> <p>(2) 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> <p>(3) 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-D.

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 utilization of transportation options and participation in natural gas direct market during 1992 has enabled the Respondent to obtain gas from numerous direct market suppliers. During 1992, the Respondent purchased 82% of its gas from the direct market and the remaining 18% from its long-term firm purchase contracts. The Respondent purchased gas during 1992 at an average price of \$3.31 per MCF compared to \$2.70 per MCF and \$3.26 per MCF in 1991 and 1990, respectively.

6. The Respondent issued four new debt series in 1992: \$32.3 million First Mortgage Bonds, 6.40% Series A due 2027 (Pollution Control) and \$27.8 million First Mortgage Bonds, 6.40% Series B due 2027 (Pollution Control) authorized in PUCO Case No. 92-1274-EL-AIS; \$48 million First Mortgage Bonds, 6.50% Series C due 2022 (Pollution Control) authorized in PUCO Case No. 92-1792-EL-AIS; and \$225 million First Mortgage Bonds, 8.40% Series due 2022 authorized in PUCO Case No. 92-1793-EL-AIS.

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"). The Credit Agreement was renewed in 1992 through 1997. 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, 1992, DPL Inc. had \$90 million outstanding under this Credit Agreement. The Respondent also has available \$97 million in short-term lines of credit. At December 31, 1992, the Respondent had no outstanding borrowings under its lines of credit and \$62 million in commercial paper outstanding.

IMPORTANT CHANGES DURING THE YEAR (cont'd)

7. None.

8. Of the Respondent's 3,203 employees, 1,702 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 an annual lump sum payment to each employee of \$4,000 in 1992. The estimated annual cost of the lump sum payment is as follows:

December 1992 through November 1993	\$6,700,000
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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 partial offer of settlement was accepted on April 16, 1992, and an initial decision on the remaining issues was issued on November 13, 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, and rate design, cost classification and cost allocation were further consolidated into Columbia's restructuring proceeding referenced later in this section. A settlement dated November 9, 1992 was certified to FERC on December 23, 1992 regarding the remaining cost of service and throughput issues. 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. This docket was consolidated into Texas Gas' restructuring proceeding on June 26, 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, January 6, 1992, and January 8, 1992, the bankruptcy court permitted Columbia to break more than 4,100 long-term natural gas contracts with upstream suppliers. On March 18, 1992, the bankruptcy court issued an order granting approval of an agreement between the parties, of which the Company is a participant, that requires Columbia to continue performance of its firm service obligations (including storage) through the winter of 1993, with year-to-year continuation unless adequate notice is provided. 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 except for approximately \$18 million of pre-petition take-or-pay refunds. However, on July 6, 1992, the United States District Court for Delaware reversed the bankruptcy court. This issue is currently pending before the Third Circuit Court of Appeals. 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 April 8, 1992, FERC issued Order 636 which amends its regulations governing the service obligations of interstate pipelines. Some of the major changes enacted include unbundling of pipeline sales from transportation, the creation of a "no-notice" transportation service, 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. FERC established individual deadlines for each interstate pipeline by which that pipeline was required to file its final compliance proposal. Of the Company's firm service suppliers, Panhandle filed on August 24, 1992, ANR filed on October 1, 1992, Texas Gas filed on November 2, 1992, and Columbia filed on December 30, 1992. To date, the Commission has issued a final order on Panhandle's filing. The other proceedings are in various stages of negotiating the terms and conditions of the proposed services.

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 filed its 1992 forecast report and IRP on June 30, 1992. A hearing was held on February 17, 1993. The parties entered into a stipulation in settlement of all issues which continues the Company's commitment to DSM programs. The PUCO has not yet issued an order regarding this stipulation.

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 reviewed and extended 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.

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. On August 12, 1992 the Ohio Supreme Court dismissed the appeal.

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 was subsequently dismissed by the Court on April 18, 1992.

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.

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 \$58 million in 1992 and estimated to be \$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.

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. The amount recovered in rates in 1992 was \$4.6 million. This amount increases to \$7.8 million in 1993 and subsequent years. 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.

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	\$3,063,295,128	\$3,103,910,528
3	Construction Work in Progress (107)	200-201	36,286,562	42,719,884
4	TOTAL Utility Plant (Total of lines 2 and 3)		3,099,581,690	3,146,630,412
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	765,532,559	853,434,514
6	Net Utility Plant (Total of line 4 less 5)		2,334,049,131	2,293,195,898
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)		2,334,049,131	2,293,195,898
11	Utility Plant Adjustments (116)	122	-	-
12	Gas Stored Underground-Noncurrent (117)	-	-	-
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	1,641,922	1,646,208
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	2,283	210,662
16	Investments in Associated Companies (123)	-	6,265,883	3,386,903
17	Investment in Subsidiary Companies (123.1)	224-225	500	402,018
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
19	Other Investments (124)	-	530,530	530,530
20	Special Funds (125-128)	-	21,910,853	246,124
21	TOTAL Other Prop. and Invests. (Total of lines 14 thru 17,19,20)		30,347,405	6,001,121
22	CURRENT AND ACCRUED ASSETS			
23	Cash (131)	-	1,092,276	(2,300,022)
24	Special Deposits (132-134)	-	649,217	82,253
25	Working Funds (135)	-	7,596,442	5,338,421
26	Temporary Cash Investments (136)	-	3,601,249	1,285
27	Notes Receivable (141)	-	84,714	101,213
28	Customer Accounts Receivable (142)	-	86,168,606	100,173,924
29	Other Accounts Receivable (143)	-	12,484,035	5,934,964
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	11,509,693	10,460,561
31	Notes Receivable from Associated Companies (145)	-	47,024	551,948
32	Accounts Receivable from Assoc. Companies (146)	-	2,403,722	1,854,635
33	Fuel Stock (151)	227	44,218,637	45,213,746
34	Fuel Stock Expense Undistributed (152)	227	-	-
35	Residuals (Elec) and Extracted Products (Gas)	227	-	-
36	Plant Material and Operating Supplies (154)	227	34,308,203	31,274,463
37	Merchandise (155)	227	-	-
38	Other Materials and Supplies (156)	227	-	-
39	Nuclear Materials Held for Sale (157)	202-203/227	-	-
40	Stores Expenses Undistributed (163)	227	1,018,581	367,467
41	Gas Stored Underground - Current (164.1)	-	7,680,461	8,955,146
42	Liquefied Natural Gas Stored (164.2)	-	-	-
43	Liquefied Natural Gas Held for Processing (164.3)	-	-	-
44	Prepayments (165)	-	52,535,179	52,697,446
45	Advances for Gas Explor., Develop., and Prod. (166)	-	-	-
46	Other Advances for Gas (167)	-	-	-
47	Interest and Dividends Receivable (171)	-	31,993	50,340
48	Rents Receivable (172)	-	-	-
49	Accrued Utility Revenues (173)	-	35,468,896	27,787,156
50	Miscellaneous Current and Accrued Assets (174)	-	-	-
51	TOTAL Current and Accrued Assets (Total of lines 23 thru 50)		\$277,879,542	\$267,623,824

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (cont'd)

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)	-	\$8,098,257	\$9,716,381
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)	-	834,974	1,293,510
59	Temporary Facilities (185)	-	8,771	8,295
60	Miscellaneous Deferred Debits (186)	233	158,840,182	228,321,479
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)	-	15,433,469	14,551,903
64	Accumulated Deferred Income Taxes (190)	234	37,899,300	35,171,500
65	Unrecovered Purchased Gas Costs (191)	-	-	11,650,252
66	TOTAL Deferred Debits (Total of lines 53 thru 65)		221,114,953	300,713,320
67	TOTAL Assets and other Debits (Total of lines 10, 11, 12, 21, 51, and 66)		\$2,863,391,031	\$2,867,534,163

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	129,849,800	125,599,800
4	Capital Stock Subscribed (202, 205)	252	-	-
5	Stock Liability for Conversion (203, 206)	252	-	-
6	Premium on Capital Stock (207)	252	300,998,856	301,185,853
7	Other Paid-In Capital (208-211)	253	391,507,198	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	17,704,106	17,704,106
11	Retained Earnings (215, 215.1, 216)	118-119	320,749,838	350,532,402
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-	(2,425,254)
13	(Less) Reacquired Capital Stock (217)	250-251	-	-
14	TOTAL Proprietary Capital (Total of lines 2 thru 13)		1,125,813,308	1,149,107,615
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	864,135,000	1,005,609,337
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	-
20	Unamortized Premium on Long-Term Debt (225)	-	358,902	194,297
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	5,782,708	6,691,730
22	TOTAL Long-Term Debt (Total of lines 16 thru 21)		1,000,690,531	999,111,904
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases-Noncurrent (227)	-	-	-
25	Accumulated Provision for Property Insurance (228.1)	-	-	-
26	Accumulated Provision for Injuries and Damages (228.2)	-	6,867,213	7,666,697
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)		6,867,213	7,666,697
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	44,500,000	62,000,000
33	Accounts Payable (232)	-	87,421,244	90,113,515
34	Notes Payable to Associated Companies (233)	-	40,000,000	-
35	Accounts Payable to Associated Companies (234)	-	1,207,285	1,028,061
36	Customer Deposits (235)	-	5,445,875	6,073,669
37	Taxes Accrued (236)	262-263	108,215,558	104,286,359
38	Interest Accrued (237)	-	16,730,514	12,348,170
39	Dividends Declared (238)	-	-	-
40	Matured Long-Term Debt (239)	-	-	-
41	Matured Interest (240)	-	-	-
42	Tax Collections Payable (241)	-	434,160	555,901
43	Miscellaneous Current and Accrued Liabilities (242)	-	46,666,734	40,027,187
44	Obligations Under Capital Leases-Current (243)	-	-	-
45	TOTAL Current and Accrued Liabilities (Total of lines 32 thru 44)		\$350,621,370	\$316,432,862

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (cont'd)

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)	-	\$4,650,209	\$3,614,589
48	Accumulated Deferred Investment Tax Credits (255)	266-267	90,859,200	87,369,000
49	Deferred Gains from Disposition of Utility Plant (256)	-	-	-
50	Other Deferred Credits (253)	269	53,655,966	36,430,206
51	Unamortized Gain on Reacquired Debt (257)	-	-	-
52	Accumulated Deferred Income Taxes (281-283)	272-277	230,233,234	267,801,290
53	TOTAL Deferred Credits (Total of lines 47 thru 52)		379,398,609	395,215,085
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67	TOTAL Liabilities and Other Credits (Total of lines 14,22,30, 45, and 53)		\$2,863,391,031	\$2,867,534,163

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	\$1,019,771,386	\$998,120,085
3	Operating Expenses			
4	Operation Expenses (401)	320-323	483,357,749	529,437,705
5	Maintenance Expenses (402)	320-323	75,870,152	90,336,402
6	Depreciation Expense (403)	336-338	103,353,243	93,830,090
7	Amort. & Depl. of Utility Plant (404-405)	336-338	432,030	347,738
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	1,735,467	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	108,174,814	95,135,300
12	Income Taxes - Federal (409.1)	262-263	35,182,299	45,906,473
13	- Other (409.1)	262-263	175,436	120,770
14	Provision for Deferred Income Taxes (410.1)	234,272-277	53,784,341	50,611,531
15	(Less) Provision for Deferred Income Taxes - Cr.(411.1)	234,272-277	25,195,437	54,376,623
16	Investment Tax Credit Adj. - Net (411.4)	266	(3,461,200)	642,300
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)		833,408,894	852,025,207
20	Net Utility Operating Income (Total of line 2 less 19) (Carry forward to page 117, line 21)		\$186,362,492	\$146,094,878

Interdepartmental items totalling \$4,297,454 are eliminated from Total Operating Revenues (line 2) and from Total Operating Expenses (lines 4 and 19).

STATEMENT OF INCOME FOR THE YEAR (cont'd)

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)	
\$813,112,028	\$794,723,416	\$204,253,551	\$201,938,245	\$6,703,261	\$6,357,440	1 2
330,785,323	358,966,201	152,868,803	170,980,241	4,001,077	4,390,279	3
68,825,007	82,990,424	5,966,840	6,063,126	1,078,305	1,282,852	4
97,489,931	87,556,692	5,553,875	5,971,959	309,437	301,439	5
432,030	347,738	-	-	-	-	6
1,735,467	33,521	-	-	-	-	7
-	-	-	-	-	-	8
-	-	-	-	-	-	9
89,496,905	76,161,017	17,781,181	18,172,458	896,728	801,825	10
38,268,920	43,503,273	(3,221,734)	2,585,500	135,113	(182,300)	11
175,436	120,770	-	-	-	-	12
38,986,713	34,979,000	14,645,055	15,438,555	152,573	193,976	13
19,603,167	34,408,389	5,365,663	19,737,554	226,607	230,680	14
(3,374,000)	732,300	(81,400)	(84,200)	(5,800)	(5,800)	15
-	-	-	-	-	-	16
-	-	-	-	-	-	17
643,218,565	650,982,547	188,146,957	199,390,085	6,340,826	6,551,591	18
\$169,893,463	\$143,740,869	\$16,106,594	\$2,548,160	\$362,435	(\$194,151)	19 20

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STATEMENT OF INCOME FOR THE YEAR (cont'd)

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)		\$186,362,492	\$146,094,878
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		43,344	152,267
26	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)		50,907	110,215
27	Revenues From Nonutility Operations (417)		-	-
28	(Less) Expenses of Nonutility Operations (417.1)		17,301	2,659
29	Nonoperating Rental Income (418)		10,316	10,626
30	Equity in Earnings of Subsidiary Companies (418.1)	119	(1,033,229)	-
31	Interest and Dividend Income (419)		2,703,660	4,188,421
32	Allowance for Other Funds Used During Construction (419.1)		152,088	18,498,583
33	Miscellaneous Nonoperating Income (421)		60,354,186	42,946,866
34	Gain on Disposition of Property (421.1)		90,773	38,559
35	TOTAL Other Income (Total of lines 25 thru 34)		62,252,930	65,722,448
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)		-	22,112
38	Miscellaneous Amortization (425)	340	215,939	(435,332)
39	Miscellaneous Income Deductions (426.1-426.5)	340	633,010	1,530,578
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		848,949	1,117,358
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)		27,000	27,025
43	Income Taxes - Federal (409.2)	262-263	(2,947,887)	(2,176,800)
44	Income Taxes - Other (409.2)	262-263	-	-
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277	8,053,015	677,611
46	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234,272-277	1,189,063	1,146,908
47	Investment Tax Credit Adj.- Net (411.5)		(29,000)	(34,600)
48	(Less) Investment Tax Credits (420)		-	-
49	TOTAL Taxes on Other Inc. and Ded. (Total of 42 thru 48)		3,914,065	(2,653,672)
50	Net Other Income and Deductions (Total of lines 35,40,49)		57,489,916	67,258,762
51	Interest Charges			
52	Interest on Long-Term Debt (427)		87,379,680	86,565,077
53	Amortization of Debt Disc. and Expense (428)		9,965,774	771,222
54	Amortization of Loss on Reacquired Debt (428.1)		881,566	890,566
55	(Less) Amort. of Premium on Debt - Credit (429)		167,794	34,813
56	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)		-	-
57	Interest on Debt to Assoc. Companies (430)	340	135,578	568,900
58	Other Interest Expense (431)	340	3,929,785	4,319,014
59	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		185,620	7,136,698
60	Net Interest Charges (Total of lines 52 thru 59)		101,938,969	85,943,268
61	Income Before Extraordinary Items (Total of lines 21, 50 and 60)		141,913,439	127,410,372
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)		\$141,913,439	\$127,410,372

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		\$320,749,838
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)		142,946,668
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436) (Total of lines 18 thru 21)		-
23	Dividends Declared - Preferred Stock (Account 437)		
24	% Series Amount 7.70 E 1,539,923		
25	3.75 A 349,800 7.375 F 1,843,750		
26	3.75 B 260,243 8.625 H 1,596,029		
27	3.90 C 256,737 9.375 I 2,390,625		
28	7.48 D 1,122,000		
29	TOTAL Dividends Declared - Preferred Stock (Account 437) (Total of lines 24 thru 28)	238	9,359,107
30	Dividends Declared - Common Stock (Account 438)		103,618,000
31	Declared Paid Shares Amount		
32	2-8-91 3-1-91 41,172,173 25,895,000		
33	5-6-91 6-1-91 41,172,173 25,885,000		
34	8-16-91 9-1-91 41,172,173 25,929,000		
35	11-15-91 12-1-91 41,172,173 25,909,000		
36	TOTAL Dividends Declared - Common Stock (Account 438) (Total of lines 30 thru 35)	238	103,618,000
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		-
38	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		\$350,532,402

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (cont'd)

Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215)	
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	-
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)	
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.	
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	-
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)(Total of lines 45 and 46)	-
48	TOTAL Retained Earnings (Account 215, 215.1, 216)(Total of lines 38 and 47)	\$350,532,402
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
49	Balance - Beginning of Year (Debit or Credit)	0
50	Equity in Earnings for Year (Credit) (Account 418.1)	(1,033,229)
51	(Less) Dividends Received (Debit)	-
52	Other Changes (A)	(1,392,025)
53	Balance - End of year	(2,425,254)
	(A) Amount represents the balance in retained earnings of subsidiaries at the time they became subsidiaries of The Dayton Power and Light Company.	

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			
22	TOTAL Appropriations of Retained Earnings (Account 436) (Total of lines 18 thru 21)		-
23	Dividends Declared - Preferred Stock (Account 437)		
24	% Series Amount Rate E 1,539,924		
25	3.75 A 349,804 7.375 F 1,843,754		
26	3.75 B 260,244 8.625 H 1,767,350		
27	3.90 C 256,737 9.375 I 2,601,657		
28	7.48 D 1,122,000		
29	TOTAL Dividends Declared - Preferred Stock (Account 437) (Total of lines 24 thru 28)	238	9,741,470
30	Dividends Declared - Common Stock (Account 438)		111,800,000
31	Declared Paid Shares Rate Amount		
32	2-8-91 3-1-91 41,172,173 .68 27,950,000		
33	5-6-91 6-1-91 41,172,173 .68 27,950,000		
34	8-16-91 9-1-91 41,172,173 .68 27,950,000		
35	11-15-91 12-1-91 41,172,173 .68 27,950,000		
36	TOTAL Dividends Declared - Common Stock (Account 438) (Total of lines 30 thru 35)	238	111,800,000
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	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 (cont'd)

Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215)	
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	-
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)	
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.	
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	-
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)(Total of lines 45 and 46)	-
48	TOTAL Retained Earnings (Account 215, 215.1, 216)(Total of lines 38 and 47)	\$320,749,838
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
49	Balance - Beginning of Year (Debit or Credit)	-
50	Equity in Earnings for Year (Credit) (Account 418.1)	-
51	(Less) Dividends Received (Debit)	-
52	Other Changes (Explain)	-
53	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)	\$141,913,439
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	103,818,794
5	Amortization of (Specify)	
6	Regulatory Deferrals	(58,674,313)
7		
8	Deferred Income Taxes (Net)	35,452,856
9	Investment Tax Credit Adjustment (Net)	(3,490,200)
10	Net (Increase) Decrease in Receivables	(814,323)
11	Net (Increase) Decrease in Inventory	1,415,060
12	Net Increase (Decrease) in Payables and Accrued Expenses	(9,783,029)
13	Allowance for Other Funds Used During Construction	(152,088)
14	Undistributed Earnings from Subsidiary Companies	1,033,229
15	Other	(20,822,994)
16	Deferred Gas Costs	(17,114,156)
17	Other Operating Activities	(1,799,558)
18		
19		
20		
21		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 20)	170,982,717
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(57,290,311)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	Allowance for Other Funds Used During Construction	152,088
31	Other:	
32	Other Property Activity	(4,495,445)
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(\$61,633,668)
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)	(\$61,633,668)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of :	
61	Long-Term Debt (b)	320,379,337
62	Preferred Stock	
63	Common Stock	
64	Other:	
65	Receipt of Funds on Deposit with Trustee	21,664,729
66	Net Increase in Short-Term Debt (c)	
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	342,044,066
71		
72	Payment for Retirement of:	
73	Long-term Debt (b)	(320,884,338)
74	Preferred Stock	(4,250,000)
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	(22,500,000)
79		
80	Dividends on Preferred Stock	(9,391,060)
81	Dividends on Common Stock	(103,618,000)
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(118,599,332)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57, and 83)	(9,250,283)
87		
88	Cash and Cash Equivalents at Beginning of Year	12,289,967
89		
90	Cash and Cash Equivalents at End of Year	\$3,039,684

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 and Depletion	94,211,349
5	Amortization of (Specify):	
6	Regulatory Deferrals	(42,971,325)
7		
8	Deferred Income Taxes (Net)	(4,234,389)
9	Investment Tax Credit Adjustment (Net)	607,700
10	Net (Increase) Decrease in Receivables	4,036,362
11	Net (Increase) Decrease in Inventory	1,876,081
12	Net Increase (Decrease) in Payables and Accrued Expenses	(6,990,765)
13	Allowance for Other Funds Used During Construction	(18,498,583)
14	Undistributed Earnings from Subsidiary Companies	
15	Other	181,189
16	Deferred Gas Costs	9,677,264
17	Other Operating Activities	21,053,813
18		
19		
20		
21		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 20)	186,359,068
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(120,539,710)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	Allowance for Other Funds Used During Construction	18,498,583
31	Other:	
32	Other Property Activity	(4,262,869)
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(\$106,303,996)
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)	(\$106,303,996)
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

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-I.

Cash Flow Statement Items:

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

	1992	
	Beginning Bal.	Ending Bal.
Balance Sheet (p. 110, line 23)	\$1,092,276	(\$2,300,022)
Balance Sheet (p. 110, line 25)	7,596,442	5,338,421
Balance Sheet (p. 110, line 26)	3,601,249	1,285
Cash and Cash Equivalents, (p. 121, lines 88 and 90)	\$12,289,967	\$3,039,684

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

	1992	1991
Cash paid during the year for:		
Interest (net of amount capitalized)	\$95,744,046	\$84,037,231
Income taxes	\$44,985,952	\$45,349,623

NOTES TO FINANCIAL STATEMENTS (cont'd)

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. Average rates for 1991 and 1990 were 10.3% and 10.8%, 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 1992 and 1991 and 3.2% for 1990.

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.

Provisions for deferred income taxes associated with property and plant reflect consumption of part of the value of the plant and equipment to which they relate. Consequently, the related accumulated deferred income taxes are similar to the accumulated provision for depreciation and are deducted as a valuation reserve from plant investment in determining the rate base for ratemaking purposes.

The Financial Accounting Standards Board ("FASB") has issued statement No. 109, "Accounting for Income Taxes", which requires the adoption of the liability method of accounting for income taxes in 1993. The implementation of this accounting change, which does not affect cash flow, will not have a material impact on net income. Assets and liabilities will both increase by approximately \$400 million.

Statement of Cash Flows

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

Fair Value of Financial Instruments

The reported value of short-term financial instruments on the balance sheet is equivalent to fair value. The preferred stock and long-term debt fair values are disclosed in Notes 8 and 9, respectively.

Reclassifications

Reclassifications have been made in certain prior years' amounts to conform to the current reporting presentation.

NOTES TO FINANCIAL STATEMENTS (cont'd)

2. Rate Matters

A. Electric

Pursuant to a Public Utilities Commission of Ohio ("PUCO")-approved settlement agreement among the Company and various consumer groups, an electric rate increase is being phased in with annual increases of 6.4% effective in February 1992, January 1993 and January 1994. The agreement establishes a baseline return on equity of 13% (subject to upward adjustment) until the next rate case. Deferrals (including carrying charges) during the phase-in period of \$58 million in 1992 and approximately \$28 million in 1993 will be capitalized and recovered over seven years commencing in 1994. The phase-in plan meets the requirements of FASB Statement No. 92.

This settlement also included an agreement by the Company to undertake cost-effective Demand-Side Management ("DSM") programs with an average annual cost of \$15.0 million for four years commencing in 1992. The amount recovered in rates was \$4.6 million in 1992. This amount increases to \$7.8 million in 1993 and subsequent years. The difference between expenditures and amounts recovered through rates is deferred and is eligible for future recovery in accordance with existing PUCO rulings.

The Company also deferred interest charges, net of income tax, on its investment in the Wm. H. Zimmer Generating Station ("Zimmer") from the March 30, 1991, commercial in-service date through January 31, 1992, pursuant to PUCO approval. Amounts deferred will be amortized over the life of the plant.

Regulatory deferrals on the balance sheet were:

	At December 31	
	1992	1991
	--millions--	
Phase-in	\$ 57.7	\$ -
DSM	2.2	-
Deferred Interest-Zimmer, net	43.9	43.0
Total	\$103.8	\$43.0

B. Natural Gas and Steam

Pursuant to other PUCO-approved settlement agreements, a 6.2% (\$13.7 million) natural gas revenue increase took effect on March 1, 1992, and a \$1.4 million steam revenue increase took effect on February 1, 1992.

3. Commonly Owned Facilities

	DP&L Share		DP&L Investment
	Ownership (%)	Production Capacity (MW)	Plant in Service (\$ in millions)
Production Units:			
Beckjord Unit 6.....	50.0	210	50
Conesville Unit 4.....	16.5	129	29
East Bend Station.....	31.0	186	146
Killen Station.....	67.0	402	405
Miami Fort Units 7 & 8.....	36.0	360	110
Stuart Station.....	35.0	820	222
Zimmer Generating Station.....	28.1	365	983
Transmission (at varying percentages).....			66

NOTES TO FINANCIAL STATEMENTS (cont'd)

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, 1992, the Company had \$9 million of commonly owned facilities under construction. The Company's share of expenses is included in the Statement of Income for the Year.

4. Notes Payable and Compensating Balances

The Company's parent ("DPL Inc.") has a revolving credit agreement, renewable through 1997, which allows total borrowings by DPL Inc. and its subsidiaries of \$200 million. This agreement with a consortium of banks is renewable through 1997. Commitment fees are approximately \$325,000 per year, depending upon the aggregate unused balance of the loan. At year-end, DPL Inc. had \$90.0 million outstanding at a weighted average interest rate of 4.13%. In January 1993, DPL Inc. issued \$90.0 million of 7.83% Notes due 2007 to repay these borrowings.

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 no borrowings outstanding from these lines of credit and \$62.0 million in commercial paper outstanding at a weighted average interest rate of 3.55%.

5. Income Taxes

\$ in millions	For the years ended December 31,		
	1992	1991	1990
Computation of Tax Expense			
Statutory income tax rate.....	34%	34%	34%
Federal income tax (statutory rate applied to pretax income before preferred dividends and tax expenses included in regulatory deferrals).....	\$70.6	\$64.5	\$76.9
Increases (decreases) in tax from -			
Allowance for funds used during construction which does not constitute taxable income.....	-	(8.5)	(32.3)
Regulatory deferrals.....	(12.4)	-	-
Book over tax depreciation not previously deferred.....	9.3	8.3	23.2
Investment tax credit amortized.....	(3.0)	(3.3)	(2.7)
Other, net.....	1.2	1.4	(1.0)
Total Tax Expense.....	\$65.7	\$62.4	\$64.1
Effective Income Tax Rate.....	32%	33%	28%
Components of Tax Expense			
Taxes currently payable.....	\$32.4	\$43.9	\$47.6
Deferred taxes--			
Regulatory deferrals.....	9.2	22.2	-
Liberalized depreciation and amortization.....	18.6	13.2	27.8
Unbilled revenue.....	-	(0.1)	(4.5)
Property taxes.....	(5.9)	(4.9)	(4.7)
Fuel and gas costs.....	10.5	(7.9)	3.0
Other.....	4.4	(2.4)	(5.5)
Deferred investment tax credit, net.....	(3.5)	(1.6)	0.4
Total Tax Expense.....	\$65.7	\$62.4	\$64.1
Classification of Tax Expense			
Income Taxes.....	\$64.3	\$40.2	\$64.1
Regulatory deferrals.....	1.4	22.2	-
Total Tax Expense.....	\$65.7	\$62.4	\$64.1

NOTES TO FINANCIAL STATEMENTS (cont'd)

6. Pensions and Postretirement Benefits

A. 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 6.00% and 6.75% were used in 1992 and 1991, respectively, in developing the amounts in the following tables. Actual returns on plan assets for 1992 and 1991, respectively, were 8.8% and 13.1%. 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):

\$ in millions	1992	1991	1990
Service cost - benefits earned during the year.....	\$ 4.3	\$ 3.5	\$ 3.6
Interest cost on projected benefit obligations.....	12.5	11.8	11.4
Amortization of transition amount.....	(4.2)	(4.2)	(4.2)
Amortization of prior service cost.....	1.2	1.2	1.2
Amortization of net loss.....	.4	0.1	0.2
Expected return on plan assets of 7.5% for 1992 and 1991 and 8% for 1990.....	(15.2)	(14.1)	(14.4)
Net pension cost for the year.....	\$ (1.0)	\$ (1.7)	\$ (2.2)

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

\$ in millions	1992	1991
Plan assets at fair value invested in guaranteed investment contracts, fixed income investments and equities (including \$21.6 million of DPL Inc. common stock in 1992).....	\$236.3	\$223.9
Less - Actuarial present value of projected benefit obligation.....	210.5	186.8
Plan assets in excess of projected benefit obligation.....	\$ 25.8	\$ 37.1
Vested benefit obligation.....	\$166.2	\$153.3
Accumulated benefit obligation (exclusive of projected salary increases).....	\$187.1	\$171.0

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

\$ in millions	1992	1991
Plan assets in excess of projected benefit obligation.....	\$ 25.8	\$ 37.1
Transitional adjustments not reflected on the Consolidated Balance Sheet		
Unamortized transition amount arising from change in accounting principle..	(32.1)	(36.3)
Prior service cost from plan amendments.....	12.0	13.2
Changes in plan assumptions and actuarial gains and losses.....	23.5	10.7
Net pension assets, December 31.....	\$ 29.2	\$ 24.7

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, 1992, \$32.8 million of the total \$79.9 million liability had been accrued. Health and life insurance benefits expensed were (in millions) \$9.5 in 1992, \$9.5 in 1991 and \$10.1 in 1990. The Company will adopt FASB Statement No. 106, "Employers'

NOTES TO FINANCIAL STATEMENTS (cont'd)

Accounting for Postretirement Benefits Other than Pensions", in 1993. The implementation of this statement will not impact annual expense levels or create deferrals since the current accrual approximates the FASB Statement No. 106 amount.

7. Common Shareholder's Equity

\$ in millions	Common Stock (a)		Other Paid-in Capital (premium, net of expense	Earnings Reinvested in the Business	Total
	Outstanding Shares	Amount			
1990: Beginning Balance	41,172,173	\$288.2	\$386.7	\$245.5	\$920.4
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	\$999.0
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
1992: Net Income.....				141.9	141.9
Common stock dividends.....				(103.6)	(103.6)
Preferred stock dividends....				(9.4)	(9.4)
Other.....			0.2	(1.5)	(1.3)
Ending balance.....	41,172,173	\$ 0.4	\$675.0	\$348.1	\$1,023.5

(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. In 1992, DPL Inc. established an Employee Stock Ownership Plan ("ESOP") to provide benefits for eligible employees of the Company.

NOTES TO FINANCIAL STATEMENTS (cont'd)

8. Preferred Stock

DP&L: \$25 par value, 4,000,000 shares authorized, no shares outstanding; and \$100 par value, 4,000,000 shares authorized, 1,255,998 shares outstanding.

Series/ Rate	Current Redemption Price	Current Shares Outstanding	Without Mandatory Redemption Provisions		With Mandatory Redemption Provisions	
			At December 31, 1992	At December 31, 1991 (millions)	At December 31, 1992	At December 31, 1991 (millions)
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 (a)	160,000 (b)			\$16.0	\$18.0
I 9-3/8%	\$104.00	225,000 (b)			22.5	24.8
Total.....			\$82.9	\$82.9	\$38.5 (c)	\$42.8 (c)

(a) Prior to April 1, 1993 and \$101.00 thereafter.

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

(c) Series H and I preferred stock of \$42.8 million (including current portion) have a fair value of \$44.1 million, based upon quoted market prices.

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 fund requirements and redemptions of outstanding shares were 42,500 shares in 1992, 1991 and 1990.

NOTES TO FINANCIAL STATEMENTS (cont'd)

9. Long-term Debt

\$ in millions	At December 31,	
	1992	1991
First mortgage bonds maturing:		
1993		
1997	4.45%.....	\$ 50.0
1998	5-5/8%.....	40.0
1999 - 2007	7.22% and 7.28% (a).....	31.7
2012 - 2022	8.51% and 8.79% (a).....	210.0
Pollution control series maturing through 2027 - 7.97% and 9.85% (a).....	8.67% and 8.93% (a).....	450.0
		219.1
		950.8
Unamortized debt discount and premium (net).....	(6.5)	859.8
		944.3
Guarantee of pollution control obligations-		854.4
7-1/2% and 7-3/4% Series A due 1999 through 2009.....	-	35.3
10-1/2% Series due 2000.....	-	6.7
Debentures-		
8-3/4% Series due 1996.....	-	100.0
Total (b).....	\$ 944.3	\$ 996.4

(a) Weighted average interest rates for 1992 and 1991, respectively.

(b) The long-term debt of \$1,006.8 million (including current portion) has a fair value of \$1,066.2 million, based upon quoted market prices of Company debt or debt with similar characteristics.

The amounts of maturities and mandatory redemptions for First Mortgage Bonds and pollution control obligations are (in millions) \$54.7 in 1993, \$4.7 in 1994, 1995 and 1996, and \$44.7 in 1997. The mortgage also provides for annual payments to a maintenance and replacement ("M&R") 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. The M&R fund will no longer be applicable upon the retirement of the 4.45% Series due 1993. Substantially all property and plant of the Company is subject to the mortgage lien securing First Mortgage Bonds.

To reduce the cost of long-term debt, the Company issued new First Mortgage Bonds during 1992 as follows:

Series	Principal Amount (\$ in millions)
8.4% Series due 2022	225.0
Pollution control series	
6.5% Series due 2022	35.3
6.4% Series due 2027	60.1

Proceeds of these financings were used to call several series of bonds and debentures amounting to \$313.6 million at an average rate of 9.31%. In January 1993, the Company issued \$226 million of First Mortgage Bonds, 8.15% Series due 2026 to redeem, in February 1993, three additional series of First Mortgage Bonds due from 1993-2016 totalling \$220 million. There are no sinking fund provisions associated with any of these new debt issues.

NOTES TO FINANCIAL STATEMENTS (cont'd)

10. Financial Information by Business Segments

\$ in millions		1992	1991	1990
For the years ended December 31,				
Electric:	Income before income taxes.....\$	224.3	193.5	213.2
	Depreciation and amortization.....\$	97.9	87.9	56
	Construction additions.....\$	46.6	103.4	224.5
	Assets at December 31.....\$	2,240.4	2,255.6	2,140.4
Gas:	Income before income taxes.....\$	22.1	0.7	8.1
	Depreciation and amortization.....\$	5.6	6.0	5.3
	Construction additions.....\$	11.0	12.4	22.3
	Assets at December 31.....\$	200.8	203.0	178.5
Other:	Income (loss) before income taxes (a).....\$	(40.1)	(26.6)	4.9
	Depreciation and amortization.....\$	0.3	0.3	0.3
	Construction additions.....\$	0.1	0.5	0.5
	Assets at December 31 (b).....\$	113.9	112.2	210.0
Total:	Income before income taxes.....\$	206.3	167.6	226.2
	Depreciation and amortization.....\$	103.8	94.2	61.6
	Construction additions.....\$	57.7	116.3	247.3
	Assets at December 31.....\$	2,555.1	2,570.8	2,528.9

(a) Includes AFC, regulatory deferrals and interest expense.

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

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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)	\$3,082,470,715	\$2,844,680,430
4	Property Under Capital Leases	0	0
5	Plant Purchased or Sold	0	0
6	Completed Construction not Classified	18,438,747	18,438,747
7	Experimental Plant Unclassified	0	0
8	TOTAL (Total of lines 3 thru 7)	3,100,909,462	2,863,119,177
9	Leased to Others	0	0
10	Held for Future Use	2,031,928	2,031,928
11	Construction Work in Progress	42,719,884	33,506,200
12	Acquisition Adjustments	969,138	684,667
13	TOTAL Utility Plant (Total of lines 8 thru 12)	3,146,630,412	2,899,341,972
14	Accum. Prov. for Depr., Amort., & Depl.	853,434,514	754,273,900
15	Net Utility Plant (Total of line 13 less 14)	2,293,195,898	2,145,068,072
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	853,181,149	754,020,535
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)	853,181,149	754,020,535
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	253,365	253,365
29	Amortization	0	0
30	TOTAL Held for Future Use (Total of lines 28 and 29)	253,365	253,365
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)	\$853,434,514	\$754,273,900

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION (cont'd)

Gas (d)	Other (Steam) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
\$223,563,939	\$14,226,346				1
0	0				2
0	0				3
0	0				4
0	0				5
0	0				6
0	0				7
223,563,939	14,226,346	\$0	\$0	\$0	8
0	0				9
0	0				10
8,954,017	259,667				11
284,471	0				12
232,802,427	14,486,013	0	0	0	13
90,632,400	8,528,214				14
142,170,027	5,957,799	0	0	0	15
					16
90,632,400	8,528,214				17
0	0				18
0	0				19
0	0				20
0	0				21
90,632,400	8,528,214	0	0	0	22
0	0				23
0	0				24
0	0	0	0	0	25
0	0				26
0	0				27
0	0				28
0	0				29
0	0	0	0	0	30
0	0				31
0	0				32
\$90,632,400	\$8,528,214	\$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	11,234,998	129,672
9	(311) Structures and Improvements	378,205,571	3,034,816
10	(312) Boiler Plant Equipment	1,044,884,044	13,373,793
11	(313) Engines and Engine-Driven Generators	-	-
12	(314) Turbogenerator Units	323,316,791	6,400,778
13	(315) Accessory Electric Equipment	205,832,611	(365,519)
14	(316) Misc. Power Plant Equipment	32,314,487	174,989
15	TOTAL Steam Production Plant (Total of lines 8 thru 14)	1,995,788,502	22,748,529
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	1,934,304	10,232
37	(343) Prime Movers	-	
38	(344) Generators	15,536,125	
39	(345) Accessory Electric Equipment	970,936	

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

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

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			(301)	2
			(302)	3
			(303)	4
\$0	\$0	\$0	\$0	5
				6
2,400			11,362,270	(310) 8
173,415		(4,578)	381,062,394	(311) 9
4,012,063		(99,709)	1,054,146,065	(312) 10
-		-	-	(313) 11
1,886,015		64,251	327,895,805	(314) 12
366,778		35,459	205,135,773	(315) 13
23,433		52,063	32,518,106	(316) 14
6,464,104	0	47,486	2,012,120,413	15
				16
			(320)	17
			(321)	18
			(322)	19
			(323)	20
			(324)	21
			(325)	22
0	0	0	0	23
				24
			(330)	25
			(331)	26
			(332)	27
			(333)	28
			(334)	29
			(335)	30
			(336)	31
0	0	0	0	32
				33
			353,174	(340) 34
			4,104,584	(341) 35
			1,944,536	(342) 36
			-	(343) 37
			15,536,125	(344) 38
			970,936	(345) 39

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

Line No.	Account (a)	Balance at 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)	22,927,791	10,232
42	TOTAL Prod. Plant (Total of lines 15, 23, 32, and 41)	2,018,716,293	22,758,761
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	24,522,021	1,419
45	(352) Structures and Improvements	5,394,015	42,570
46	(353) Station Equipment	96,369,468	422,113
47	(354) Towers and Fixtures	28,959,862	(661,567)
48	(355) Poles and Fixtures	30,921,534	1,841,508
49	(356) Overhead Conductors and Devices	46,083,098	(51,960)
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)	233,494,897	1,594,083
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	10,169,679	488,156
56	(361) Structures and Improvements	6,452,726	(247,574)
57	(362) Station Equipment	68,530,217	1,077,947
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	84,532,254	4,605,103
60	(365) Overhead Conductors and Devices	49,851,956	1,415,260
61	(366) Underground Conduit	4,393,477	232,202
62	(367) Underground Conductors and Devices	57,164,367	3,531,681
63	(368) Line Transformers	116,047,570	2,868,683
64	(369) Services	47,737,845	3,580,609
65	(370) Meters	27,656,530	650,418
66	(371) Installations on Customer Premises	8,463,518	571,459
67	(372) Leased Property on Customer Premises	63,597	-
68	(373) Street Lighting and Signal Systems	-	-
69	TOTAL Distribution Plant (Total of lines 55 thru 68)	481,063,736	18,773,944
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	6,393,669	
72	(390) Structures and Improvements	53,027,184	(143,768)
73	(391) Office Furniture and Equipment	14,305,175	200,091
74	(392) Transportation Equipment	5,245,905	772,297
75	(393) Stores Equipment	633,418	262,154
76	(394) Tools, Shop and Garage Equipment	2,504,849	88,634
77	(395) Laboratory Equipment	1,162,913	2,065
78	(396) Power Operated Equipment	2,063,121	(79,565)
79	(397) Communication Equipment	9,869,841	47,672
80	(398) Miscellaneous Equipment	1,262,326	38,491
81	SUBTOTAL (Total of lines 71 thru 80)	96,468,401	1,188,071
82	(399) Other Tangible Property	0	0
83	TOTAL General Plant (Total of lines 81 and 82)	96,468,401	1,188,071
84	TOTAL (Accounts 101 and 106)	2,829,743,327	44,314,859
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	\$2,829,743,327	\$44,314,859

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
			\$28,668	(346) 40
0	0	0	22,938,023	41
6,464,104	0	47,486	2,035,058,436	42
1,036			24,522,404	(350) 43
28,605			5,407,980	(352) 44
95,664		(10,378)	96,685,539	(353) 45
5,833			28,292,462	(354) 46
247,424		(87,560)	32,428,058	(355) 47
151,124			45,880,014	(356) 48
-			434,290	(357) 49
-			801,170	(358) 50
-			9,439	(359) 51
529,686	0	(97,938)	234,461,356	52
-			10,657,835	(360) 53
3,979			6,201,173	(361) 54
1,096,402			68,511,762	(362) 55
-			-	(363) 56
725,840		97,124	88,508,641	(364) 57
178,638		384	51,088,962	(365) 58
-			4,625,679	(366) 59
209,462		(45,826)	60,440,760	(367) 60
951,328			117,964,925	(368) 61
25,372		46,257	51,339,339	(369) 62
657,163		-	27,649,785	(370) 63
71,986		-	8,962,991	(371) 64
-		-	63,597	(372) 65
-		-	-	(373) 66
3,920,170	0	97,939	496,015,449	67
7,943		(131,859)	6,253,867	(389) 68
28,943		127,574	52,982,047	(390) 69
40,066		(358)	14,464,842	(391) 70
491,725		(125,355)	5,401,122	(392) 71
5,408		128,930	1,019,094	(393) 72
16,804		94,438	2,671,117	(394) 73
-		-	1,164,978	(395) 74
24,908		(159,146)	1,799,502	(396) 75
1,428		610,465	10,526,550	(397) 76
-		-	1,300,817	(398) 77
617,225	0	544,689	97,583,936	78
0	0	0	0	(399) 79
617,225	0	544,689	97,583,936	80
11,531,185	0	592,176	2,863,119,177	81
				(102) 82
				(103) 83
\$11,531,185	\$0	\$592,176	\$2,863,119,177	84

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

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

ACCOUNT	BEGINNING BALANCE	ADDITIONS	TRANSFERS	ENDING BALANCE
310	\$81,313	(70,082)	-	\$11,231
311	459,296	(208,272)	-	251,024
312	8,038,107	1,130,093	-	9,168,200
314	2,726,000	1,962,559	-	4,688,559
315	86,115	(47,751)	-	38,364
316	32,787	112,665	-	145,452
350	4,336	(4,233)	-	103
352	536	(536)	-	0
353	208,740	84,792	(10,378)	283,154
354	881,268	(881,268)	-	0
355	4,352,490	(4,127,540)	(87,560)	137,390
356	914,043	(909,315)	-	4,728
360	195,000	(195,000)	-	0
361	1,301,000	(311,000)	-	990,000
362	1,779,133	(1,602,528)	-	176,605
364	2,452,944	(2,200,196)	97,938	350,686
365	2,444,157	(2,122,997)	-	321,160
367	1,013,511	(267,485)	-	746,026
368	892,297	(632,038)	-	260,259
369	145,517	(127,000)	-	18,517
370	197,396	(197,396)	-	0
371	-	-	-	-
389	-	-	-	-
390	404,596	(404,596)	-	0
391	464,283	(302,733)	-	161,550
394	584,052	(45,013)	-	539,039
397	261,630	(114,930)	-	146,700
TOTAL	\$29,920,547	(\$11,481,800)	\$0	\$18,438,747

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	\$241,045
5				
6				
7	Parcels of Land in Boone County, Kentucky	1982		588,046
8				
9				
10				
11				
12				
13				
14	Miscellaneous Parcels of Land	VARIOUS	VARIOUS	436,242
15				
16				
17	SUB-TOTAL			\$1,265,333
18				
19				
20	OTHER PROPERTY:			
21				
22				
23	Killen Spare Parts	1986	VARIOUS	666,534
24				
25				
26	Miscellaneous Equipment	VARIOUS	VARIOUS	100,061
27				
28				
29	SUB-TOTAL			\$766,595
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			\$2,031,928

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	Beckjord - Miscellaneous (1)	\$353,058
3	Conesville - Miscellaneous (1)	245,296
4	East Bend - Miscellaneous (1)	228,325
5	J.M. Stuart Station (1)	
6	Plant Siding-Units 1,2,3,& 4	116,473
7	Ash Storage	314,082
8	Retaining Rings	125,258
9	New Ignitor Rings	166,483
10	Nozzle Box Modifications-Unit 1	139,684
11	Condenser Tubes-Unit 1	551,624
12	HP Heaters-Unit 2	337,794
13	Waterwall Panels-Unit 1	302,508
14	Condenser Tubes-Unit 3	150,625
15	HP/IP Diaphragms	884,179
16	SSH Outlet Header-Unit 2	136,709
17	Air Heater Baskets-UNIT 4	232,133
18	BFPT Overhaul 3B-Unit 3	106,784
19	Killen Station - Miscellaneous (1)	100,435
20	Miami Fort Station - Units #7 & #8 (1)	
21	Ash Disposal	626,312
22	Lawrenceburg Landfill	998,562
23	W.H. Zimmer Station - Unit #1 (1)	
24	Landfill	308,602
25	Ceramic Elbows	161,327
26	Miscellaneous Other Commonly Owned (1)	1,993,062
27	PRODUCTION - WHOLLY OWNED FACILITIES	
28	O.H. Hutchings Station	
29	65MW Combustion Turbine #1	549,290
30	Bus Tie Breaker	134,285
31	Waterwalls	718,881
32	Feedwater Heaters 5 & 6	149,804
33	Superheaters Units 5 & 6	274,245
34	Turbines Units 5 & 6	3,317,847
35	Controls Upgrade Units 5 & 6	678,199
36	ID Fan Motors Units 5 & 6	534,489
37	Skincasing Units 5 & 6	1,174,386
38	Miscellaneous	497,063
39	TRANSMISSION - COMMONLY OWNED FACILITIES	
40	Miscellaneous (1)	127,086
41	SUB-TOTAL	\$16,734,890

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)
41	SUB-TOTAL	\$16,734,890
42	TRANSMISSION - WHOLLY OWNED FACILITIES	
43	WCH - Clarksburg	\$703,244
44	Rockford - Circuit 3338	347,935
45	Urbana - Tangy - Blue Jacket	471,400
46	Reliability Programs - Transmission Portion	732,626
47	Miscellaneous	515,607
48	DISTRIBUTION	
49	Salem Sub & Kingscreek Sub	235,844
50	Indian Lake Sub	334,976
51	Sycamore Trail Center	126,303
52	Dayton - Main St.	133,414
53	Research Park - 12kV to Fairfield	506,115
54	Research Park - 12kV to Terra Estates	372,050
55	Miami AM-1202 to QA-1205	195,450
56	Jackson Center Upgrade	168,773
57	US Rt 33 and St Rt 540 Interchange	144,054
58	Fairfield Road Widening	134,272
59	Reliability Programs - Distribution Portion	358,547
60	Transformers - Catastrophic Failure	412,768
61	Miscellaneous	8,372,104
62		
63	GENERAL	
64	Miscellaneous	2,877,780
65	UNALLOCATED CONSTRUCTION OVERHEADS	(616,634)
66	RESEARCH, DEVELOPMENT AND DEMONSTRATION	
67	Killen Station - Trimex R & D Project	244,682
68	TOTAL	\$33,506,200

(1) Respondent's portion of undivided ownership in generating and transmission facilities with The Cincinnati Gas & Electric Company and/or Columbus Southern Power Company.

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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	\$325,485
2		
3	Payroll Overheads	4,481,492
4		
5	Supervisory Costs & Engineering Costs	1,026,398
6		
7	Administrative and General Expenses	1,914,833
8		
9		
10		
11		
12		
13		
14		
15		
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45		
46	TOTAL	\$7,748,208

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. In 1982, FERC approved a request which 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):

NOTE: THE RESPONDENT DETERMINES THE AFUDC RATE ON A MONTHLY BASIS.

Line No.	Title (a)	Amount (000) (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S		
(2)	Short-Term Interest			s
(3)	Long-Term Debt	D		d
(4)	Preferred Stock	P		p
(5)	Common Equity	C		c
(6)	Total Capitalization			
(7)	Average Construction Work in Progress Balance	W		

2. Gross Rate for Borrowed Funds

$$\frac{S}{W} + \frac{D}{D+P+C} (1 - \frac{S}{W})$$

3. Rate for Other Funds

$$\frac{S}{W} [1 - \frac{P}{D+P+C} + \frac{C}{D+P+C}]$$

4. Weighted Average Rate Actually Used for the Year:

- a. Rate for Borrowed Funds -
- b. Rate for Other Funds -

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (cont'd)

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 (cont'd)

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	(\$671,131,058)	(\$670,900,465)	(\$230,593)	\$0
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	(96,729,600)	(96,729,600)	0	
4	(413) Exp. of Elec. Plt. Leas. to Others	0	0	0	
5	Transportation Expenses-Clearing	(137,040)	(137,040)	0	
6	Other Clearing Accounts	(54,016)	(54,016)	0	
7	Other Accounts (Specify):				
8	(421) Depreciation of Spare Parts	(22,772)	0	(22,772)	
9	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	(96,943,428)	(96,920,656)	(22,772)	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	11,523,241	11,523,241	0	
12	Cost of Removal	6,436,319	6,436,319	0	
13	Salvage (Credit)	(742,756)	(742,756)	0	
14	TOTAL Net Chrgs. for Plant Ret. (Total of lines 11 thru 13)	17,216,804	17,216,804	0	0
15	Other Debit or Credit Items (Describe): (1)	(3,001,712)	(3,001,712)	0	
16	Transfers and Reclassifications	(414,506)	(414,506)	0	
17	Balance End of Year (Total of lines 1, 9, 14, 15, and 16)	(\$754,273,900)	(\$754,020,535)	(\$253,365)	\$0

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

18	Steam Production	(\$494,122,977)	(\$493,869,612)	(\$253,365)	\$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	(16,317,519)	(16,317,519)	0	
23	Transmission	(81,451,266)	(81,451,266)	0	
24	Distribution	(137,042,021)	(137,042,021)	0	
25	General	(25,340,117)	(25,340,117)	0	
26	TOTAL (Total of lines 18 thru 25)	(\$754,273,900)	(\$754,020,535)	(\$253,365)	\$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	145,045	4,286	149,331
10	(transferred to Account 121 in 1991)			
11				
12				
13				
14				
15	Land and buildings located in Wilmington, Ohio	298,284	0	298,284
16	(transferred to Account 121 in 1991)			
17				
18				
19				
20				
21				
22				
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41				
42				
43				
44	Minor Items Previously Devoted to Public Service	244,292	0	244,292
45	Minor Items-Other Nonutility Property			
46	TOTAL	\$1,641,922	\$4,286	\$1,646,208

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	DP&L Community Urban Redevelopment Corporation	1/1/92	-	
3				
4	Common Stock			\$0
5	Equity in Undistributed Earnings			0
6	Promissory Note			0
7				
8	Total DP&L Community Urban Redevelopment Corporation			0
9				
10				
11				
12				
13	MacGregor Park, Inc.	1/1/92	-	
14				
15	Common Stock			0
16	Equity in Undistributed Earnings			0
17				
18	Total MacGregor Park, Inc.			0
19				
20				
21				
22				
23	Miami Valley Equipment, Inc. (1)	5/2/86	-	
24				
25	Common Stock			500
26				
27	Total Miami Valley Equipment, Inc.			500
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	TOTAL Cost of Account 123.1: \$ 402,018		TOTAL	\$500
	(1) Company is inactive.			

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (cont'd)

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

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

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

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

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

Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	
				1
				2
				3
		\$500	-	4
(\$806,032)	-	(3,109,873)	-	5
	\$294,441	2,825,772	-	6
				7
(806,032)	294,441	(283,601)	\$0	8
				9
				10
				11
				12
				13
		151,953	-	14
(227,197)	-	533,166	-	15
				16
(227,197)	0	685,119	0	17
				18
				19
				20
				21
				22
				23
		500	-	24
				25
0	0	500	0	26
				27
				28
				29
				30
				31
				32
				33
				34
				35
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				41
				42
(\$1,033,229)	\$294,441	\$402,018	\$0	

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)	\$44,218,637	\$45,213,746	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)	7,093,582	5,885,156	All
6	Assigned to - Operations and Maintenance	-	-	-
7	Production Plant (Estimated)	22,417,073	22,060,060	Elec
8	Transmission Plant (Estimated)	324,168	77,775	Elec
9	Distribution Plant (Estimated)	2,077,073	1,240,442	Elec
10	Assigned to - Other	2,396,307	2,011,030	All
11	TOTAL Account 154 (Total of lines 5 thru 10)	34,308,203	31,274,463	
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)	1,018,581	367,467	All
16				
17				
18				
19				
20	TOTAL Materials and Supplies (per Balance Sheet)	\$79,545,421	\$76,855,676	

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						
2	Property Taxes	\$52,478,000	\$57,637,221	408.1	\$54,458,221	\$55,657,000
3	Public Utility Excise Tax	14,762,951	44,945,563	408.1	44,726,655	14,981,859
4	Miamisburg Acquisition Adjustment (1)	385,979	-	406	33,521	352,458
5	Carrying Charges (AFUDC) Post in					
6	Service Date for Killen Station	18,206,305	236,114	403	996,444	17,445,975
7	Deferred Compensation Insurance Value	3,383,547	270,000	242	-	3,653,547
8	Gas Delivered - Not Invoiced	3,863,377	1,777,758	804	3,863,377	1,777,758
9	Percentage of Income Payment Plan	(4,000,458)	7,416,160	904	10,582,340	(7,166,638)
10	Freight Killen/Stuart	679,608	138,122	151	191,180	626,550
11	Master Trust Assets	21,819,853	7,864,256	419.3	1,003,541	28,680,568
12	Deferred Interest - Zimmer (2)	42,971,325	4,794,735	957	3,824,933	43,941,127
13	Demand Side Management	-	6,837,713	421/908	4,671,874	2,165,839
14	Coal at Stuart Station	-	3,478,992	151	1,560,529	1,918,463
15	Electric Rate Phase-In Deferral (4)	-	57,736,584	-	-	57,736,584
16	Electric Weatherization (3)	-	88,600	908	27,072	61,528
17	Gas Weatherization (3)	-	273,892	908	76,106	197,786
18	Coal Sampling Fees	-	596,535	151	534,302	62,233
19	Other	1,065,483	1,154,311	Var.	1,984,138	235,656
20						
21						
22						
23						
24						
25						
26						
27						
28	(1) Balance to be amortized over the remaining tax life of acquired facilities as approved by FERC on 12/19/68.					
29						
30						
31	(2) Amortized over the average service life of Zimmer Station.					
32						
33	(3) Amortized over 3 year period.					
34						
35	(4) See Rate Matters, page 123-A note #2.					
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress	1,901,917	XXXXXXXXXXXXXXXX	XXXXXXXXXX.XXXXX	XXXXXXXXXXXXXXXX	4,977,692
48	Deferred Regulatory Comm. Expenses (3)	1,322,295	131,295	928	438,096	1,015,494
49	TOTAL	\$158,840,182	XXXXXXXXXXXXXXXX	XXXXXXXXXX.XXXXX	XXXXXXXXXXXXXXXX	\$228,321,479

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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	\$6,317,500	\$4,514,300
3	State Public Utility Excise Tax - Wholesale	144,600	131,800
4	FERC Full Normalization	296,500	315,700
5	Capitalized Interest Income	12,782,300	12,456,600
6	Vacation Accrual	1,390,100	1,490,400
7	Post Retirement Benefits	7,134,200	8,925,700
8	Bad Debt Expense	389,200	0
9	Book Capitalization of Construction Period Net Earnings	451,100	355,000
10	Union Disability	0	229,200
11	Other	8,500	8,700
12	TOTAL Electric (Lines 2 thru 11)	28,914,000	28,427,400
13	Gas		
14	Deferred Gas Costs	6,796,500	3,856,200
15	Vacation Accrual	373,800	401,400
16	Post Retirement Benefits	1,598,100	2,022,800
17	Union Disability	0	54,300
18	TOTAL Gas (Lines 14 thru 17)	8,768,400	6,334,700
19	Other (Specify) Steam Heating and Non-Utility	216,900	409,400
20	TOTAL (Account 190)(Lines 12, 18 & 19)	\$37,899,300	\$35,171,500
	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 fil-

ing, 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	Preferred Stock			
5	Issued			
6	3.75% SERIES A Cumulative		\$100.00	\$102.50
7	3.75% SERIES B Cumulative		\$100.00	\$103.00
8	3.90% SERIES C Cumulative		\$100.00	\$101.00
9	7.48% SERIES D Cumulative*		\$100.00	\$103.23
10	7.70% SERIES E Cumulative*		\$100.00	\$101.00
11	7.375% SERIES F Cumulative*		\$100.00	\$101.00
12	8.625% SERIES H Cumulative		\$100.00	\$104.00
13	9.375% SERIES I Cumulative		\$100.00	\$104.00
14	Total Preferred Stock	4,000,000	\$100.00	
15				
16				
17	Unissued Preferred Stock	4,000,000	\$25.00	
	* New York Stock Exchange			

CAPITAL STOCK (Accounts 201 and 204) (Cont'd)

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				Line No.
Shares (e)	Amount (f)	As Reacquired Stock (Account 217) Shares (g)	Cost (h)	In Sinking and Other Funds Shares (i)	Amount (j)	
41,172,173	\$411,722	None	None	None	None	1
						2
						3
						4
93,280	\$9,328,000	None	None	None	None	5
69,398	6,939,800	None	None	None	None	6
65,830	6,583,000	None	None	None	None	7
150,000	15,000,000	None	None	None	None	8
199,990	19,999,000	None	None	None	None	9
250,000	25,000,000	None	None	None	None	10
180,000	18,000,000	None	None	None	None	11
247,500	24,750,000	None	None	None	None	12
						13
1,255,998	\$125,599,800					14
						15
						16
						17

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	-	(591,737)
8	Unamortized premium on redemption of Series J Preferred Stock	-	(2,267,078)
9	Sub-total		301,185,853
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
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32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46	TOTAL		\$301,185,853

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		
2	Accounts 208	\$-
3		
4		
5	Account 209 - Reduction in Par Value of Capital Stock	
6		
7		
8	Balance at Beginning of Year	287,793,489
9		
10	New Activity	-
11		
12	Balance at End of Year	287,793,489
13		
14		
15	Account 210 - Gain on Resale or Cancellation of Reacquired Capital Stock	
16		
17	Balance at Beginning of Year	56,773
18		
19	New Activity	-
20		
21	Balance at End of Year	56,773
22		
23		
24	Account 211 - Miscellaneous Paid-In Capital	
25		
26	Balance at Beginning of Year	103,656,936
27		
28	New Activity	-
29		
30	Balance at End of Year	103,656,936
31		
32		
33		
34		
35		
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.
 2. If any change occurred during the year in the balance with 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.

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.
 2. If any change occurred during the year in the balance with 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.

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	123,887
7	Series I	176,436
8	Expenses to increase shares authorized	11,598
9	Sub-total	998,813
10		
11		
12		
13		
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 (7)	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 (7)	50,000,000	344,118
21	10.70% due 2005 (7)	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			
34			
35			
36	Sub Total	\$549,200,000	\$4,574,670

See Page 257-B for Notes.

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

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	8,030,000	748,444	10
1968	1998	06/15/68	06/15/98	25,000,000	1,687,500	11
1969	1999	10/01/69	10/01/99	0	2,475,000	12
						13
1979	1999	08/01/79	08/01/99	18,000,000	2,203,750	14
1970	2000	06/01/70	06/01/00	0	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	0	4,702,349	20
1975	2005	08/01/75	08/01/05	0	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
						34
						35
				\$350,230,000	\$37,189,718	36

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)
37	First Mortgage Bonds, Series: (cont'd)	\$549,200,000	\$4,574,670
38	11-1/2% due 2012 (7)	32,300,000	1,135,489
39	11-1/2% due 2012 (7)	21,100,000	741,352
40	9-1/2% due 2015 (3)	110,000,000	2,945,788
41	9% due 2016	100,000,000	1,175,158
42			2,000,000 D
43	8-7/8% due 2016	125,000,000	1,300,357
44			4,687,500 D
45	6.5% - C due 2022 [92-1792-EL-AIS, Nov.12,1992] (4)	35,279,337	1,010,000
46	8.4% due 2022 [92-1793-EL-AIS, Nov.12,1992]	225,000,000	2,187,000
47	6.4% - A due 2027 [92-1274-EL-AIS, Aug.13,1992] (5)	32,300,000	629,640
48	6.4% - B due 2027 [92-1274-EL-AIS, Aug.13,1992] (6)	27,800,000	536,360
49			
50	Account 221 Total	1,257,979,337	22,923,314
51	Account 222 - Reacquired Bonds	-	-
52	Account 223 - Advances From Associated Companies	-	-
53	Account 224 - Other Long-Term Debt		
54	Pollution Control Obligation, 7-1/2% (7)	7,300,000	97,151
55	Pollution Control Obligation, 7-3/4% (7)	40,700,000	541,782
56	Pollution Control Obligation, 10-1/2% (7)	6,700,000	178,280
57	Debentures 8-3/4% Series 1986 Due 1996 (7)	100,000,000	953,613
58	Account 224 Total	154,700,000	1,770,826
59			
60			
61			
62			
63			
64			
65			
66	TOTAL	\$1,412,679,337	\$24,694,140

See Page 257-B for Notes.

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

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)			
				\$350,230,000	\$37,189,718	37
1982	2012	11/01/82	11/01/12	0	3,095,417	38
1982	2012	11/01/82	11/01/12	0	2,022,083	39
1985	2015	12/01/85	12/01/15	110,000,000	10,450,000	40
1986	2016	04/01/86	04/01/16	100,000,000	9,000,000	41
						42
1986	2016	12/01/86	12/01/16	125,000,000	11,093,750	43
						44
1992	2022	12/01/92	12/01/22	35,279,337	191,061	45
1992	2022	12/01/92	12/01/22	225,000,000	1,358,000	46
1992	2027	09/01/92	09/01/27	32,300,000	516,800	47
1992	2027	09/01/92	09/01/27	27,800,000	444,800	48
						49
				1,005,609,337	75,361,629	50
-	-	-	-	-	-	51
-	-	-	-	-	-	52
						53
1979	1999	10/01/79	10/01/99	0	412,371	54
1979	2009	10/01/79	10/01/09	0	2,299,280	55
1980	2000	05/01/80	05/01/00	0	586,250	56
1986	1996	08/01/86	08/01/96	0	8,720,150	57
						58
				0	12,018,051	59
						60
						61
						62
						63
						64
						65
				\$1,005,609,337	\$87,379,680	66

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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 \$110,000,000 principal amount of State of Ohio 9-1/2% Ohio Air Quality Development Authority Pollution Control Revenue Bonds, 1985 Series.
- (4) Issued as security for \$48,000,000 principal amount of County of Boone, Kentucky 6.50% Collateralized Pollution Control Revenue Refunding Bonds, 1992 Series A.
- (5) Issued as security for \$32,300,000 principal amount of State of Ohio 6.40% Collateralized Water Development Revenue Refunding Bonds, 1992 Series A.
- (6) Issued as security for \$27,800,000 principal amount of State of Ohio 6.40% Collateralized Air Quality Revenue Refunding Bonds, 1992 Series B.
- (7) Issues were redeemed during 1992. The unamortized debt expenses, discounts, premiums and redemption costs were charged to expense.

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)	\$141,913,439
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Interest Income Capitalized	\$296,900
6	Property Taxes	17,492,700
7	Contributions in Aid of Construction	855,100
8	Deductions Recorded on Books Not Deducted for Return	18,644,700
9	Federal Income Tax Expense	64,194,268
10	Amortization of Bond Redemption Expenses	881,600
11	Employee/Retirement Benefits	5,628,100
12	Compensation Accrual	3,879,500
13	Accrued Claims Expense	1,670,800
14	Rate Case Expense	306,800
15	Equity Earnings - Subsidiaries	1,003,200
16	Income Recorded on Books Not Included in Return	77,564,268
17	Allowance for Funds Used During Construction	337,700
18	Deferred Interest - Zimmer Station	969,800
19	Regulatory Deferrals	59,405,900
20	Deductions on Return Not Charged Against Book Income	60,713,400
21	Bad Debts Expense	476,300
22	Purchased Gas and Fuel Expense	30,875,700
23	Excess of Tax Depreciation and Amortization	
24	over Book Depreciation and Amortization	24,999,100
25	Cost of Removal Incurred	3,182,500
26	State Excise Taxes	256,500
27	Net Miscellaneous Items	434,200
		60,224,300
28	Federal Tax Net Income	\$117,184,707
29	Show Computation of Tax:	
30	Ordinary Income of \$117,184,707 at 34%	\$39,842,800
31	Adjustment Due to Rounding to \$100	0
32	Adjusted Gross Federal Income Tax	39,842,800
33	Less: ITC Utilization Net of ITC Recapture	0
34	Plus: Adjustments to Prior Year Accruals(Net)	(7,608,388)
35	TOTAL Federal Income Tax Payable (1)	\$32,234,412

(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.:

- Miami Valley Development Company
- Miami Valley Leasing, Inc.
- Miami Valley Lighting, Inc.
- Miami Valley Resources, Inc.

- Miami Valley Insurance Company
- Miami Valley CTC, Inc.
- The Dayton Power and Light Company

Subsidiary Corporations of the Respondent:

- Miami Valley Equipment, Inc.
- MacGregor Park, Inc.
- DP&L Community Urban Redevelopment Corporation

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	PROP - REGULAR 1990	\$43,183,106	-	(\$25,090)	\$43,158,016	
3	1991	52,116,000	-	1,721,000	-	
4	1992	-	-	55,279,000	-	
5						
6	PROP - CONSERVANCY 1991	19,579	-	-	23,822	
7	1992	-	-	19,584	-	
8						
9	STEAM HTG FRANCHISE					
10	1991	64,450	-	-	63,428	
11	1992	-	-	78,000	-	
12						
13						
14	LOCAL - KENTUCKY					
15	PROPERTY 1990	1,565	-	785	2,237	
16	1991	146,000	-	6,794	137,871	
17	1992	-	-	153,000	-	
18						
19						
20	STATE - OHIO					
21	PUBLIC UTILITY EXCISE					
22	1991	-	-	-	-	
23	1992	-	\$14,958,049	45,599,015	30,640,966	
24	1993	-	-	-	15,199,672	
25						
26	MTCE OF PUCO 1992	-	-	1,146,645	1,146,645	
27						
28						
29	MTCE OF CONSUMER'S COUNSEL 1992	-	-	283,714	283,714	
30						
31						
32						
33	HIGHWAY USE 1992	-	-	3,282	3,282	
34						
35						
36						
37						
38						
39						
40						
41	Sub Total	\$95,530,700	\$14,958,049	\$104,265,729	\$90,659,653	\$0

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (cont'd)

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
(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)	No.	
-	-	(\$25,090)	-	-	-	1	
53,837,000	-	46,397,000	-	-	(\$44,676,000) (A)	2	
55,279,000	-	-	-	-	\$55,279,000 (A)	3	
(4,243)	-	-	-	-	-	4	
19,584	-	14,304	-	-	5,280 (E)	5	
1,022	-	-	-	-	-	6	
78,000	-	-	-	-	78,000 (E)	7	
-	-	-	-	-	-	8	
113	-	785	-	-	-	9	
14,923	-	147,235	-	-	(140,441) (A)	10	
153,000	-	-	-	-	153,000 (A)	11	
-	-	-	-	-	-	12	
-	-	11,400,837	-	-	(11,400,837) (A)	13	
-	-	24,223,309	-	-	21,375,706 (A)	14	
-	\$15,199,672	387,471	-	-	(387,471) (A)	15	
-	-	888,764	-	-	257,881 (E)	16	
-	-	-	-	-	-	17	
-	-	219,907	-	-	63,807 (E)	18	
-	-	-	-	-	-	19	
-	-	3,282	-	-	-	20	
-	-	-	-	-	-	21	
-	-	-	-	-	-	22	
-	-	-	-	-	-	23	
-	-	-	-	-	-	24	
-	-	-	-	-	-	25	
-	-	-	-	-	-	26	
-	-	-	-	-	-	27	
-	-	-	-	-	-	28	
-	-	-	-	-	-	29	
-	-	-	-	-	-	30	
-	-	-	-	-	-	31	
-	-	-	-	-	-	32	
-	-	-	-	-	-	33	
-	-	-	-	-	-	34	
-	-	-	-	-	-	35	
-	-	-	-	-	-	36	
-	-	-	-	-	-	37	
-	-	-	-	-	-	38	
-	-	-	-	-	-	39	
-	-	-	-	-	-	40	
\$109,378,399	\$15,199,672	\$83,657,804	\$0	\$0	\$20,607,925	41	

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (cont'd)

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. 262-8)
 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)
42	SUBTOTAL	-	-	\$104,265,729	\$90,659,653	\$0
43	UNEMPLOY INS 1991	10,547	-	(576)	9,971	-
44	1992	-	-	239,579	229,199	-
45	SALES/USE 1988	44,442	-	-	43,338	-
46	1991	421,732	-	2,136	423,868	-
47	1992	-	-	810,465	712,621	-
48						
49						
50	STATE - KENTUCKY					
51	PROPERTY 1991	176,000	-	9,007	185,007	-
52	1992	-	-	185,000	-	-
53						
54						
55	INCOME	27,770	-	175,436	203,206	-
56						
57	STATE - WEST VIRGINIA					
58	PROPERTY 1989	21,894	-	-	21,894	-
59	1990	19,000	-	(1,138)	8,931	-
60	1991	40,000	-	(6,390)	-	-
61	1992	-	-	40,000	-	-
62						
63	FEDERAL					
64	UNEMPLOY INS 1991	9,241	-	(18)	9,223	-
65	1992	-	-	179,183	170,951	-
66						
67						
68	INS CONTRIB 1991	39	-	-	39	-
69	1992	-	-	7,558,284	7,558,284	-
70						
71	HEAVY VEHICLE USE 1992	-	-	6,986	6,986	-
72						
73	ENVIRON. SUPERFUND 1990	(45,395)	-	45,395	-	-
74	1991	45,395	-	(45,395)	-	-
75	1992	-	-	215,989	215,989	-
76						
77	INCOME	11,914,193	-	32,234,412	44,782,746	(4,843,000)
78						
79						
80						
81						
82						
83						
84						
85						
86	TOTAL	\$12,684,858	\$0	\$145,914,084	\$145,241,906	(\$4,843,000)

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (cont'd)

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-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)		
\$109,378,399	\$15,199,672	\$83,657,804	\$0	\$0	\$20,607,925	42	
-	-	(576)	-	-	-	43	
10,380	-	159,596	-	-	79,983 (A)	44	
1,104	-	-	-	-	-	45	
97,844	-	-	-	-	2,136 (B)	46	
-	-	-	-	-	810,465 (B)	47	
-	-	-	-	-	-	48	
185,000	-	181,044	-	-	(172,037) (A)	49	
-	-	-	-	-	185,000 (A)	50	
-	-	175,436	-	-	-	51	
-	-	-	-	-	-	52	
8,931	-	-	-	-	-	53	
33,610	-	-	-	-	(1,138) (E)	54	
40,000	-	-	-	-	(6,390) (E)	55	
-	-	-	-	-	40,000 (A)	56	
-	-	-	-	-	-	57	
8,232	-	(18)	-	-	-	58	
-	-	109,862	-	-	69,321 (A)	59	
-	-	-	-	-	-	60	
-	-	5,176,628	-	-	2,381,656 (A)	61	
-	-	6,986	-	-	-	62	
-	-	45,395	-	-	-	63	
-	-	(45,395)	-	-	-	64	
-	-	205,579	-	-	10,410 (E)	65	
(5,477,141)	-	38,268,920	-	-	(6,034,508) (D)	66	
-	-	-	-	-	-	67	
-	-	-	-	-	-	68	
-	-	-	-	-	-	69	
-	-	-	-	-	-	70	
-	-	-	-	-	-	71	
-	-	-	-	-	-	72	
-	-	-	-	-	-	73	
-	-	-	-	-	-	74	
-	-	-	-	-	-	75	
-	-	-	-	-	-	76	
-	-	-	-	-	-	77	
-	-	-	-	-	-	78	
-	-	-	-	-	-	79	
-	-	-	-	-	-	80	
-	-	-	-	-	-	81	
-	-	-	-	-	-	82	
-	-	-	-	-	-	83	
-	-	-	-	-	-	84	
-	-	-	-	-	-	85	
\$104,286,359	\$15,199,672	\$127,941,261	\$0	\$0	\$17,972,823	86	

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TAXES ACCRUED, PREPAID AND CHARGED DURING THE YEAR (cont'd)

FOOTNOTE DATA

(1)	Taxes included with costs charged to other accounts: (a)	
	Ohio Vehicle License (Act.)	208,984

	Total	\$208,984

NOTE (a) Motor vehicle fuel taxes charged to other accounts are not known.

(2) Apportionment to Utility Departments and Other Accounts:

<u>Kind of Tax</u>	<u>Apportionment Basis</u>
<u>Local - Ohio</u>	
Property - Regular	Property Values
Property - Conservancy	Property Values After Common Plant Allocation
<u>State - Ohio</u>	
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
<u>Federal</u>	
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 the correction of previously booked property related timing differences.

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and trans- actions 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%	\$1,131,000			411.4	\$52,600	
4	7%						
5	6.5%, 8%, 8.25% & 10%	84,923,700	411.4	(\$514,600)	411.4	2,806,800	\$0
6							
7							
8	TOTAL	86,054,700		(514,600)		2,859,400	0
9	Other List separately and show 3%, 4%, 7%, 10% and TOTAL						
10							
11							
12	Gas Utility						
13	3%						
14	4%	10,600			411.4	300	
15	7%						
16	6.5%, 8%, 8.25% & 10%	3,839,300	411.4	0	411.4	81,100	
17							
18	TOTAL	3,849,900		0		81,400	0
19	Steam Heating Utility						
20	3%						
21	4%	800					
22	7%						
23	6.5%, 8%, 8.25% & 10%	207,200	411.4	0	411.4	5,800	
24	TOTAL	208,000		0		5,800	0
25	Non Utility						
26	3%	13,000			411.5	500	
27	4%						
28	7%						
29	6.5%, 8%, 8.25% & 10%	733,600	411.5	0	411.5	28,500	0
30	TOTAL	746,600		0		29,000	0
31							
32	TOTAL ACCOUNT	\$90,859,200		(\$514,600)		\$2,975,600	\$0

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (cont'd)

Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
\$0			1
1,078,400			2
0			3
81,602,300			4
82,680,700	39 Years		5
10,300			6
3,758,200			7
3,768,500	57 Years		8
800			9
201,400			10
202,200	45 Years		11
12,500			12
705,100			13
717,600	40 Years		14
\$87,369,000			15
			16
			17
			18
			19
			20
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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	\$23,337,940	926	\$7,561,946	\$12,730,103	\$28,506,097
2	Deferred Electric Fuel Costs	13,471,570	501	14,571,324	11,780,094	10,680,340
3	Deferred Purchased Gas Costs	2,203,860	804/191	4,179,821	1,894,195	(81,766)
4	Reclass Unrecovered Gas Cost	13,618,035	805	27,639,809	10,525,653	(3,496,121)
5	Miscellaneous	1,024,561	Var.	803,826,125	803,623,220	821,656
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
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33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	\$53,655,966		\$857,779,025	\$840,553,265	\$36,430,206

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	\$1,938,000		\$132,000
5	Other			
6				
7				
8	TOTAL Electric (lines 3-7)	1,938,000	\$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	1,073,300		
17	TOTAL (Account 281)(lines 8, 15, 16)	\$3,011,300	\$0	\$132,000
18	Classification of TOTAL			
19	Federal Income Tax	\$3,011,300		\$132,000
20	State Income Tax			
21	Local Income Tax			

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

- 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
						1,806,000	2
						0	3
							4
							5
							6
							7
\$0	\$0		\$0		\$0	1,806,000	8
							9
							10
							11
							12
							13
							14
0	0		0		0	0	15
	73,700					999,600	16
\$0	\$73,700		\$0		\$0	\$2,805,600	17
	\$73,700					\$2,805,600	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	\$190,765,630	\$19,624,613	\$2,132,267
3	Gas	10,731,526	1,953,655	798,963
4	Other (Define) Steam Heating	513,761	43,573	45,807
5	TOTAL (Lines 2 thru 4)	202,010,917	21,621,841	2,977,037
6	Other (Specify) Non-Utility	(3,304,183)		
7				
8				
9	TOTAL Account 282 (Lines 6 thru 8)	\$198,706,734	\$21,621,841	\$2,977,037
10	Classification of TOTAL			
11	Federal Income Tax	\$198,694,234	\$21,619,041	\$2,977,037
12	State Income Tax	12,500	2,800	
13	Local Income Tax			

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282) (cont'd)

- 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)		
				282-73	2,637,000 A	\$210,894,976	1
				282-72	4,371,000 A	16,257,218	2
				282-75	573,000 A	1,084,527	3
							4
\$0	\$0		\$0		\$7,581,000	228,236,721	5
929,808	843,963	282-70	2,738,000 A			(5,956,338)	6
							7
							8
\$929,808	\$843,963		\$2,738,000		\$7,581,000	\$222,280,383	9
							10
\$929,808	\$843,963		\$2,738,000		\$7,581,000	\$222,265,083	11
						15,300	12
							13

A - Reflects adjustment of understated deferred tax balances.

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	\$8,328,800	\$2,987,900	\$996,000
4	State Public Utility Excise Tax	3,855,000	\$12,237,400	\$12,013,500
5	Reacquisition Cost of Bonds	3,184,000	\$0	\$532,000
6	Pension Expense	5,683,400	\$256,400	\$788,200
7	Bad Debt Expense	0	\$508,700	\$410,200
8	Regulatory Deferral	0	\$578,400	\$0
9	Capitalized Software	0	\$22,100	\$210,200
10	Rate Case Expense	388,000	\$23,300	\$125,700
11	Other	69,500	\$0	\$1,800
12	TOTAL Electric (Total Lines 2-11)	21,508,700	16,614,200	15,077,600
13	Gas			
14	Property Taxes	1,341,900	237,300	79,100
15	State Public Utility Excise Tax	1,129,400	2,940,900	3,089,900
16	Reacquisition Cost of Bonds	282,800	0	36,800
17	Pension Expense	1,350,100	60,800	193,800
18	Bad Debt Expense	271,600	350,000	159,300
19	Purchased Gas Expense	0	5,754,200	0
20	Capitalized Software	0	11,000	104,300
21	Other	95,700	20,600	20,600
22	TOTAL Gas (Total Lines 15-23)	4,471,500	9,374,800	3,683,800
23	Other (Specify)			
24	Steam Heating Utility & Non-Utility	2,535,000	109,000	132,700
25	TOTAL Account 283 (Total lines 12, 22 and 24)	\$28,515,200	\$26,098,000	\$18,894,100
27	Classification of TOTAL			
28	Federal Income Tax	\$28,515,200	\$26,098,000	\$18,894,100
29	State Income Tax			
30	Local Income Tax			

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283) (cont'd)

- 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)		
						\$10,320,700	1
						4,078,900	2
						2,652,000	3
						5,151,600	4
						98,500	5
						578,400	6
						(188,100)	7
						285,600	8
						67,700	9
							10
							11
\$0	\$0		\$0		\$0	23,045,300	12
						1,500,100	13
						980,400	14
						246,000	15
						1,217,100	16
						462,300	17
						5,754,200	18
						(93,300)	19
						95,700	20
0	0		0		0	10,162,500	21
							22
7,123,207	127,000				0	9,507,507	23
							24
\$7,123,207	\$127,000		\$0		\$0	\$42,715,307	25
							26
\$7,123,207	\$127,000		\$0		\$0	\$42,715,307	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	\$326,547,254	\$332,114,212
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	180,890,153	178,883,459
5	Large (or Industrial)	189,720,479	186,837,244
6	(444) Public Street and Highway Lighting	3,771,976	3,699,000
7	(445) Other Sales to Public Authorities	63,573,319	64,180,966
8	(446) Sales to Railroads and Railways	249,803	255,081
9	(448) Interdepartmental Sales	185,843	211,907
10	TOTAL Sales to Ultimate Consumers	764,938,827 *	766,181,869
11	(447) Sales for Resale	35,173,865	15,435,791
12	TOTAL Sales of Electricity	800,112,692	781,617,660
13	(Less) (449.1) Provision for Rate Refunds	-	-
14	TOTAL Revenues Net of Provision for Refunds	800,112,692	781,617,660
15	Other Operating Revenues		
16	(450) Forfeited Discounts	2,892,370	2,692,926
17	(451) Miscellaneous Service Revenues	361,689	333,976
18	(453) Sales of Water and Water Power	-	-
19	(454) Rent from Electric Property	855,525	930,969
20	(455) Interdepartmental Rents	3,627,159	3,772,621
21	(456) Other Electric Revenues	5,262,593	5,375,264
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	12,999,336	13,105,756
27	TOTAL Electric Operating Revenues	\$813,112,028	\$794,723,416

ELECTRIC OPERATING REVENUES (Account 400) (cont'd)

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		
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	Line No.
4,259,572	4,571,014	411,254	407,670	1
2,896,081	2,944,536	39,401	38,867	2
3,938,346	3,948,501	2,417	2,431	3
73,632	70,605	1,425	1,406	4
1,234,213	1,286,378	3,674	3,605	5
3,552	3,181	1	1	6
3,126	3,453	16	16	7
12,408,522 **	12,827,668	458,188	453,996	8
1,648,818	490,750	16	14	9
14,057,340	13,318,418	458,204	454,010	10
				11
14,057,340	13,318,418	458,204	454,010	12
				13
				14

* Includes (\$8,916,376) unbilled revenues.

** Includes (135,699) 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	PUCO-#16 Residence	2,569,979	\$211,717,191	315,589	8,143	8.238
3	-#17 Optional					
4	Residential Heating	1,752,177	118,720,466	95,655	18,318	6.776
5	-#19 General Service					
6	Secondary	405	33,325	10	40,500	8.228
7	-#25 Private Outdoor					
8	Lighting Service	17,270	1,642,457	N/A	-	9.510
9	Total Residential Sales	4,339,831	332,113,439	411,254	10,553	7.653
10	Unbilled	(80,259)	(5,566,185)			
		4,259,572	326,547,254			
11						
12	442 Commercial and Industrial					
13	Sales-Commercial Sales					
14	PUCO-#16 Residence	47,610	3,288,388	1,686	28,238	6.907
15	-#19 General Service					
16	Secondary	2,303,838	152,419,179	37,496	61,442	6.616
17	-#20 General Service					
18	Primary	368,902	17,315,963	62	5,950,032	4.694
19	-#22 General Service					
20	Transmission	9,844	457,934	1	9,844,000	4.652
21	-#25 Private Outdoor					
22	Lighting Service	13,085	1,299,039	N/A	-	9.928
23	-#26 Direct Current	16	12,060	22	727	75.375
24	-#27 School	4,955	362,038	27	183,519	7.307
25	-#28 Lighting Facility	0	0	0	-	-
26	-#33 General Service Customers	192,513	8,494,818	106	1,816,160	4.413
27	-Special Contracts	1,518	69,606	1	1,518,000	4.585
28	Total Commercial Sales	2,942,281	183,719,025	39,401	74,675	6.244
29	Unbilled	(46,200)	(2,828,872)			
34		2,896,081	\$180,890,153			
35						
36						
39	Total Billed					
40	Total Unbilled Rev.					
41	TOTAL See Page 304-B					

SALES OF ELECTRICITY BY RATE SCHEDULES (cont'd)

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)
42	442 Commercial and Industrial					
43	Sales-Cont.-Industrial Sales					
44	PUCO-#19 General Service					
45	Secondary	783,242	\$47,721,255	2,196	356,668	6.093
46	-#20 General Service					
47	Primary	1,475,371	68,507,056	145	10,174,972	4.643
48	-#21 General Service					
49	Primary Substation	627,271	26,939,657	7	89,610,143	4.295
50	-#22 General Service					
51	Transmission	124,335	5,307,658	3	41,445,000	4.269
52	-#25 Private Outdoor					
53	Lighting Service	2,185	211,394	N/A	-	9.675
54	-#26 Direct Current	1	628	1	1,000	62.800
55	-#33 General Serv. Customers	805,811	35,633,090	64	12,590,797	4.422
56	-Special Contracts	108,320	4,878,844	1	108,320,000	4.504
57	Total Industrial Sales	3,926,536	189,199,582	2,417	1,624,549	4.818
58	Unbilled	11,810	520,897			
59		3,938,346	189,720,479			
60						
61	Total Commercial and					
62	Industrial Sales	6,834,427	370,610,632	41,818	163,433	5.423
63						
64	444 Public Street and Highway					
65	Lighting					
66	PUCO-#19 General Service					
67	Secondary	15,952	1,160,938	1,332	11,976	7.278
68	-#25 Private Outdoor					
69	Lighting Service	837	76,312	N/A	-	9.117
70	-#38 Bradford Street					
71	Lighting	86	3,822	1	86,000	4.444
72	-Special Contract	56,757	2,530,904	92	616,924	4.459
73	Total Public Street and					
74	Highway Lighting	73,632	3,771,976	1,425	51,672	5.123
75	Unbilled	0	0			
76		73,632	\$3,771,976			
77	Total Billed					
78	Total Unbilled Rev.					
79	TOTAL See Page 304-B					

SALES OF ELECTRICITY BY RATE SCHEDULES (cont'd)

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)
80	445 Other Sales to Public					
81	Authorities					
82	PUCO-#16 Residence	298	\$22,261	23	12,957	7.470
83	-#17 Optional Residential Heating	209	13,427	8	26,125	6.424
84	-#19 General Service Secondary	407,664	25,007,721	3,363	121,220	6.134
85	-#20 General Service Primary	274,492	12,627,354	42	6,535,524	4.600
86	-#22 General Service Transmission Rate	454,208	18,430,171	2	227,104,000	4.058
87	-#25 Private Outdoor Lighting Service	1,519	148,081	N/A	-	9.749
88	-#27 School	116,065	8,324,017	233	498,133	7.172
89	-#28 Lighting Facility	0	0	0	-	-
90	-#33 General Serv. Customers	758	38,969	3	252,667	5.141
91	Total Other Sales to Public					
92	Authorities	1,255,213	64,612,001	3,674	341,648	5.147
93	Unbilled	(21,000)	(1,038,682)			
100		1,234,213	63,573,319			
101						
102	446 Sales To Railroads and					
103	Railways					
104	PUCO-#20 General Service Primary	3,602	253,337	1	3,602,000	7.033
105	Unbilled	(50)	(3,534)			
106		3,552	249,803			
107	Total Billed and Unbilled	12,405,396	764,752,984	458,172	27,076	6.165
108						
109	448 Interdepartmental Sales	3,126	185,843	16	195,375	5.945
110						
111						
112						
113						
114	Total Billed	12,544,221	773,855,203			
115	Total Unbilled Rev.	(135,699)	(8,916,376)			
116	TOTAL Sales to Ultimate Consumers	12,408,522	\$764,938,827	458,188	27,082	6.165

Notes:
N/A - Not Available

SALES OF ELECTRICITY BY RATE SCHEDULES (cont'd)

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	36,194,520
-#17 Optional Residential Heating	24,941,560
-#19 General Service Secondary	5,572
-#25 Private Outdoor Lighting Service	255,923
Total Residential Sales	61,397,575
442 Commercial and Industrial	
Sales-Commercial Sales	
PUCO-#16 Residence	673,656
-#19 General Service Secondary	32,379,566
-#20 General Service Primary	5,204,196
-#22 General Service Transmission	144,290
-#25 Private Outdoor Lighting Service	192,677
-#26 Direct Current	222
-#27 School	70,051
-#28 Lighting Facility	-
-#33 General Service Customers	2,694,539
-Special Contracts	21,484
Total Commercial Sales	41,380,681
442 Commercial and Industrial	
Sales-Cont.-Industrial Sales	
PUCO-#19 General Service Secondary	10,985,682
-#20 General Service Primary	20,843,967
-#21 General Service Primary Substation	9,087,509
-#22 General Service Transmission	1,732,032
-#25 Private Outdoor Lighting Service	43,248
-#26 Direct Current	19
-#33 General Service Customers	11,087,201
-Special Contracts	1,531,848
Total Industrial Sales	55,311,506
Total Commercial and Industrial Sales	96,692,187
444 Public Street and Highway Lighting	
PUCO-#19 General Service Secondary	257,958
-#25 Private Outdoor Lighting Service	11,797
-#38 Bradford Street Lighting	981
-Special Contracts	299,944
Total Public Street and Highway Lighting	570,680

SALES OF ELECTRICITY BY RATE SCHEDULES (cont'd)

Rate Schedule -----	Amount (\$) -----
445 Other Sales to Public Authorities -----	
PUCO-#16 Residence	4,163
-#17 Option Residential Heating	2,953
-#19 General Service Secondary	5,684,325
-#20 General Service Primary	3,841,941
-#22 General Service Transmission Rate	6,223,455
-#25 Private Outdoor Lighting Service	22,118
-#27 School	1,636,723
-#28 Lighting Facility	0
-#33 General Service Customers	10,677
Total Other Sales to Public Authorities	17,426,355
446 Sales to Railroads and Railways -----	
PUCO-#20 General Service Primary	56,762
447 Sales For Resale (A) -----	
-Interchange Agreement	15,436,373
-Municipal Wholesale	2,713,074
Total Sales for Resale	18,149,447
448 Interdepartmental Sales -----	
Total Fuel Adjustment Revenue	44,233
	194,337,239 =====

(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 NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	Arcanum	RQ	10 (9)	1	1	0
2	Eldorado	RQ	13 (9)	0	0	0
3	Jackson Center	RQ	5 (9)	1	1	0
4	Lakeview	RQ	9 (9)	0	0	0
5	Mendon	RQ	11 (9)	0	0	0
6	Minster	RQ	4 (9)	2	2	1
7	New Bremen	RQ	8 (9)	2	2	1
8	Tipp City	RQ	7 (9)	3	3	2
9	Versailles	RQ	3 (9)	2	2	1
10	Waynesfield	RQ	12 (9)	0	0	0
11	Yellow Springs	RQ	6 (9)	2	1	1
12	Subtotal - RQ					
13	-----					
14	Celina	LF (1)	2 (9)	25	25	24
15	City of Piqua, Ohio	OS (2)	34	N/A	N/A	N/A
16	Ohio Edison	OS (3)	40	N/A	N/A	N/A
17	AMP Ohio	OS (5)	39	53	53	52
18	Cincinnati Gas & Electric	OS (6)	38	N/A	N/A	N/A
19	Ohio Power Company	OS (7)	31	N/A	N/A	N/A
20	Ohio Valley Electric Corp	OS (8)	28	N/A	N/A	N/A
21	Subtotal - Non-RQ					
22	Total					

See Page 311-A for Notes.

SALES FOR RESALE (Account 447) (cont'd)

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 subtotalled based on the RQ/Non-RQ grouping (see instruction 4), and then totalled on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on page 401, line 23. The "Subtotal-Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on page 401, line 24.

10. Footnote entries as required and provide 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.
1,917	\$107,110	\$49,507	(\$2,543) (10)	\$154,074	1
567	26,270	14,631	342 (10)	41,243	2
887	34,523	22,902	2,669 (10)	60,094	3
756	45,919	19,525	1,326 (10)	66,770	4
818	48,993	21,116	(286) (10)	69,823	5
6,733	142,091	173,838	(28,230) (10)	287,699	6
8,674	111,980	223,960	(47,963) (10)	287,977	7
7,266	246,408	187,606	(22,525) (10)	411,489	8
5,258	232,815	135,756	(115,753) (10)	252,818	9
622	33,708	16,056	(13,082) (10)	36,682	10
4,279	209,927	110,498	(12,025) (10)	308,400	11
37,777	1,239,744	975,395	(238,070)	1,977,069	12
145,622	2,771,972	3,759,985	(972,241) (10)	5,559,716	13
14,430	56,378	236,344	14,598 (2)	307,320	14
1,033,172	3,919,680	14,064,496	(52,410) (4)	17,931,766	15
394,797	1,821,927	7,158,380	-	8,980,307	16
13,166	-	238,621	-	238,621	17
3,909	-	87,411	-	87,411	18
5,945	-	91,655	-	91,655	19
1,611,041	8,569,957	25,636,892	(1,010,053)	33,196,796	20
1,648,818	\$9,809,701	\$26,612,287	(\$1,248,123)	\$35,173,865	21
					22

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SALES FOR RESALE (Account 447) (cont'd)

-NOTES-

(1) Celina

Initial agreement expires December 31, 1997.

(2) City of Piqua, Ohio

Explanation	MWH	DOLLARS
Short-Term Economy	14,254	285,370
	176	7,352
Ohio Gross Receipts Tax	-	14,598
	-----	-----
	14,430	307,320

(3) Ohio Edison Company

Explanation	MWH	DOLLARS
Short-Term	1,018,194	17,621,449
Non-Displacement	11,165	234,878
Economy	3,813	75,439
	-----	-----
	1,033,172	17,931,766

(4) Represents a prior year demand adjustment.

(5) AMP Ohio

Represents short-term capacity and energy.

(6) Cincinnati Gas & Electric Company

Represents non-displacement energy.

(7) Ohio Power Company

Explanation	MWH	DOLLARS
Non-Displacement	3,320	76,160
Economy	589	11,251
	-----	-----
	3,909	87,411

(8) Ohio Valley Electric Corporation

Represents supplemental energy.

(9) Service agreement number applying to FERC Electric Tariff Original Volume No. 2.

(10) 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	\$4,406,692	\$4,217,414
5	(501) Fuel	196,286,769	229,442,935
6	(502) Steam Expenses	9,993,711	8,689,462
7	(503) Steam from Other Sources	0	0
8	(Less) (504) Steam Transferred-Cr.	0	0
9	(505) Electric Expenses	1,986,632	1,831,084
10	(506) Miscellaneous Steam Power Expenses	6,405,314	8,024,032
11	(507) Rents	304,675	312,370
12	TOTAL Operation	219,383,793	252,517,297
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	2,612,939	2,535,769
15	(511) Maintenance of Structures	2,555,860	2,854,130
16	(512) Maintenance of Boiler Plant	25,893,824	23,934,587
17	(513) Maintenance of Electric Plant	10,599,890	7,411,709
18	(514) Maintenance of Miscellaneous Steam Plant	1,138,909	1,240,289
19	TOTAL Maintenance	42,801,422	37,976,484
20	TOTAL Power Production Expenses-Steam Plant	262,185,215	290,493,781
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 (cont'd)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
50	C. Hydraulic Power Generation (cont'd)		
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	224,194	461,607
63	(548) Generation Expenses	54,098	28,884
64	(549) Miscellaneous Other Power Generation Expenses	506	11,028
65	(550) Rents	0	0
66	TOTAL Operation	278,798	501,519
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	0	0
69	(552) Maintenance of Structures	6,922	8,432
70	(553) Maintenance of Generating and Electric Plant	947,895	1,045,200
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	0	0
72	TOTAL Maintenance	954,817	1,053,632
73	TOTAL Power Production Expenses-Other Power	1,233,615	1,555,151
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	27,081,140	11,924,290
76	(556) System Control and Load Dispatching	644,184	550,120
77	(557) Other Expenses	777,487	6,679,350
78	TOTAL Other Power Supply Expenses	28,502,811	19,153,760
79	TOTAL Power Production Expenses	291,921,641	311,202,692
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	725,675	1,009,717
83	(561) Load Dispatching	357,242	651,477
84	(562) Station Expenses	300,242	261,280
85	(563) Overhead Line Expenses	210,970	187,452
86	(564) Underground Line Expenses	0	0
87	(565) Transmission of Electricity by Others	0	(1,265,934)
88	(566) Miscellaneous Transmission Expenses	15,196	22,154
89	(567) Rents	70,739	76,903
90	TOTAL Operation	1,680,064	943,049
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	143,678	140,107
93	(569) Maintenance of Structures	3	54,310
94	(570) Maintenance of Station Equipment	651,798	936,750
95	(571) Maintenance of Overhead Lines	1,607,830	4,577,303
96	(572) Maintenance of Underground Lines	0	0
97	(573) Maintenance of Miscellaneous Transmission Plant	0	0
98	TOTAL Maintenance	2,403,309	5,708,470
99	TOTAL Transmission Expenses	4,083,373	6,651,519
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	\$1,676,683	\$1,467,526

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
103	3. DISTRIBUTION EXPENSES (cont'd)		
104	(581) Load Dispatching	\$0	\$0
105	(582) Station Expenses	1,572,028	1,377,800
106	(583) Overhead Line Expenses	533,534	586,074
107	(584) Underground Line Expenses	577,735	427,075
108	(585) Street Lighting and Signal System Expenses	0	4,534
109	(586) Meter Expenses	1,798,895	1,940,550
110	(587) Customer Installations Expenses	1,835,104	1,769,189
111	(588) Miscellaneous Distribution Expenses	3,137,397	3,431,071
112	(589) Rents	42,930	19,582
113	TOTAL Operation	11,174,306	11,023,401
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	2,471,925	2,676,502
116	(591) Maintenance of Structures	17,154	781,100
117	(592) Maintenance of Station Equipment	1,303,121	1,813,850
118	(593) Maintenance of Overhead Lines	13,810,516	28,130,693
119	(594) Maintenance of Underground Lines	2,183,983	1,683,615
120	(595) Maintenance of Line Transformers	633,298	736,963
121	(596) Maintenance of Street Lighting and Signal Systems	2,194	40,871
122	(597) Maintenance of Meters	166,704	150,216
123	(598) Maintenance of Miscellaneous Distribution Plant	145,689	87,642
124	TOTAL Maintenance	20,734,584	36,101,452
125	TOTAL Distribution Expenses	31,908,890	47,124,853
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	0	0
129	(902) Meter Reading Expenses	3,220,100	2,840,318
130	(903) Customer Records and Collection Expenses	10,516,569	11,241,854
131	(904) Uncollectible Accounts	6,702,854	9,211,367
132	(905) Miscellaneous Customer Accounts Expenses	0	0
133	TOTAL Customer Accounts Expenses	20,439,523	23,293,539
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision	0	0
137	(908) Customer Assistance Expenses	6,965,632	6,133,423
138	(909) Informational and Instructional Expenses	132,638	366,852
139	(910) Miscellaneous Customer Service and Informational Expenses	0	0
140	TOTAL Cust. Service and Informational Expenses	7,098,270	6,500,275
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	10,222,206	9,089,885
151	(921) Office Supplies and Expenses	7,524,184	9,720,792
152	(Less) (922) Administrative expenses Transferred-Credit	\$1,572,088	\$1,482,235

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)

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	\$3,596,791	\$6,650,720
155	(924) Property Insurance	2,530,721	2,814,006
156	(925) Injuries and Damages	5,075,712	4,508,787
157	(926) Employee Pensions and Benefits	12,346,821	11,224,829
158	(927) Franchise Requirements	25	145
159	(928) Regulatory Commission Expenses	441,255	103,131
160	(Less) (929) Duplicate Charges-Cr.	1,442,877	1,470,718
161	(930.1) General Advertising Expenses	133,507	541,949
162	(930.2) Miscellaneous General Expenses	2,605,552	2,648,606
163	(931) Rents	765,949	683,463
164	TOTAL Operation	42,227,758	45,033,360
165	Maintenance		
166	(932) Maintenance of General Plant	1,930,875	2,150,387
167	TOTAL Administrative and General Expenses	44,158,633	47,183,747
168	TOTAL Electric Operation and Maintenance Expenses	\$399,610,330	\$441,956,625

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1	Payroll Period Ended (Date)	12-31-92
2	Total Regular Full-Time Employees	2,143
3	Total Part-Time and Temporary Employees	398
4	Total Employees	2,541

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	N/A	N/A	N/A
4	Ohio Valley Electric Corporation	OS (4)	28	N/A	N/A	N/A
5	Ohio Valley Electric Corporation	AD (5)	28	N/A	N/A	N/A
6	Montgomery County Sanitation Dept.	OS (6)	-	N/A	N/A	N/A
7	Cincinnati Gas & Electric Company	EX	38	N/A	N/A	N/A
8	Ohio Edison Company	EX	40	N/A	N/A	N/A
9	Ohio Power Company	EX	31	N/A	N/A	N/A
10	Inadvertant Energy Betw.					
11	Interconnect. Systems	-	-	N/A	N/A	N/A
12						
13						
14						
15						
16						
17						
18						
19	Total					

PURCHASED POWER (Account 555) (cont'd)
(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				Total (j + k + l) or Settlement (\$) (m)	Line No.
Megawatthours Purchased (g)	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)			
1,368,920	-	-	\$4,455,858	\$19,326,420	-	\$23,782,278	1	
16,372	-	-	-	233,279	-	233,279	2	
5,120	-	-	-	141,038	-	141,038	3	
90,298	-	-	(108)	1,022,889	(10,831) (4)	1,011,950	4	
-	-	-	-	-	17,187 (5)	17,187	5	
33,749	-	-	-	1,636,680	-	1,636,680	6	
-	1,405	1,439	-	-	(850) (7)	(850)	7	
-	9,609	7,348	-	-	56,525 (7)	56,525	8	
-	11,603	-	-	-	203,053 (7)	203,053	9	
90	-	-	-	-	-	-	10	
-	-	-	-	-	-	-	11	
-	-	-	-	-	-	-	12	
-	-	-	-	-	-	-	13	
-	-	-	-	-	-	-	14	
-	-	-	-	-	-	-	15	
-	-	-	-	-	-	-	16	
-	-	-	-	-	-	-	17	
-	-	-	-	-	-	-	18	
1,514,549	22,617	8,787	\$4,455,750	\$22,360,306	\$265,084	\$27,081,140	19	

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PURCHASED POWER (Account 555) (cont'd)
(Including power exchanges)

-NOTES-

(1) Cincinnati Gas & Electric Company		
Explanation	MWH	DOLLARS
Short-Term	1,265,832	21,984,456
Non-Displacement	103,088	1,797,822
	-----	-----
	1,368,920	23,782,278
(2) Ohio Edison Company		
Explanation	MWH	DOLLARS
Economy	4,140	52,811
Non-Displacement	12,232	180,468
	-----	-----
	16,372	233,279
(3) Ohio Power Company		
Represents non-displacement energy		
(4) Ohio Valley Electric Corporation		
Explanation	MWH	DOLLARS
Surplus :		
Demand	-	(108)
Energy	90,298	1,022,889
Investment Tax Credit	-	(10,831)
	-----	-----
	90,298	1,011,950
(5) Ohio Valley Electric Corporation		
Represents prior year surplus adjustment of \$7,713 demand and \$9,474 energy.		
(6) Montgomery County Sanitation Department		
Represents cogeneration energy.		
(7) 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	Various Municipals (6)	Dayton Power and Light Company	Various Municipals (6)	LF
7	City of Piqua	Ohio Edison Company	City of Piqua	LF
8	City of Piqua	Cincinnati Gas and Electric Co.	City of Piqua	OS (7)
9	City of Piqua	Cincinnati Gas and Electric Co.	City of Piqua	AD
10				
11				
12				
13				
14				
15				
16	Totals			

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

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (cont'd)
 (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)	982,886	982,886	1
FPC #33	Various intercon. pts. with Buckeye	(2)	(8)	20,541	20,541	2
FERC Vol. 2	Various intercon. pts. with Ohio Pw	(3)	(8)	24,899	24,899	3
FERC Vol. 2	Various intercon. pts. with Ohio Ed	(4)	(8)	22,931	22,931	4
FERC Vol. 2	Various intercon. pts. with CG&E	(5)	(8)	*	*	5
FERC Vol. 2	Various intercon. pts. with DP&L	(6)		**	**	6
#34 Sched. B	Various intercon. pts. with Ohio Ed	69.0Kv tie ln. with Piqua	2	15,624	15,624	7
#34 Sched. B	Various intercon. pts. with CG&E	69.0Kv tie ln. with Piqua	N/A	121,006	121,006	8
#34 Sched. B	Various intercon. pts. with CG&E	69.0Kv tie ln. with Piqua	N/A	-	-	9
						10
						11
						12
						13
						14
						15
				1,187,887	1,187,887	16

* Represents 258,170 MWH included in CG&E Purchases on page 327 and AMP Ohio Non-Requirement Sales on page 311.

** Represents 20,328 MWH included in AMP Ohio Non-Requirement Sales on page 311 and in Steam Generation on page 401.

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

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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (cont'd)
 (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.
\$1,694,863	-	-	\$1,694,863	1
50,611	-	-	50,611	2
82,195	-	-	82,195	3
77,451	-	-	77,451	4
1,134,955	-	-	1,134,955	5
79,996	-	-	79,996	6
39,600	15,624	2,754 (9)	57,978	7
300,992	121,006	164,022 (9)	586,020	8
-	-	(8) (10)	(8)	9
				10
				11
				12
				13
				14
				15
\$3,460,663	\$136,630	\$166,768	\$3,764,061	16

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

TRANSMISSION OF ELECTRICITY FOR OTHERS (Accounts 456) (cont'd)
 (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. McCartyville, 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	941
2. Jackson Center, Shelby Co., OH	12.5KV	1,030
3. Lakeview, Logan Co., OH	4.2KV	874
4. Minster, Auglaize Co., OH	69.0KV	4,615
5. New Bremen, Auglaize Co., OH	69.0KV	3,447
6. Tipp City, Miami Co., OH	69.0KV	5,154
7. Versailles, Darke Co., OH	69.0KV	1,810
8. Yellow Springs, Greene Co., OH	12.5KV	2,670

		20,541

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

- NOTES -

(3) Ohio Power Company

TERMINATION POINT	VOLTAGE	MWH RECEIVED/DELIVERED
1. Mendon, Mercer Co., OH	12.5KV	1,544
2. New Bremen, Auglaize Co., OH	69.0KV	11,984
3. Waynesfield, Auglaize Co., OH	4.2KV	1,138
4. Arcanum, Darke Co., OH	12.5KV	899
5. Eldorado, Preble Co., OH	12.5KV	192
6. Jackson Center, Shelby Co., OH	12.5KV	695
7. Minster, Auglaize Co., OH	69.0KV	2,295
8. Tipp City, Miami Co., OH	69.0KV	3,712
9. Versailles, Darke Co., OH	69.0KV	1,488
10. Yellow Springs, Greene Co., OH	12.5KV	952

		24,899

(4) Ohio Edison Company

TERMINATION POINT	VOLTAGE	MWH RECEIVED/DELIVERED
1. Arcanum, Darke Co., OH	12.5KV	1,552
2. Celina, Mercer Co., OH	69.0KV	8,125
3. Eldorado, Preble Co., OH	12.5KV	352
4. Jackson Center, Shelby Co., OH	12.5KV	718
5. Lakeview, Logan Co., OH	4.2KV	1,215
6. Mendon, Mercer Co., OH	12.5KV	428
7. Minster, Auglaize Co., OH	69.0KV	1,322
8. New Bremen, Auglaize Co., OH	69.0KV	1,445
9. Tipp City, Miami Co., OH	69.0KV	2,905
10. Versailles, Darke Co., OH	69.0KV	1,789
11. Waynesfield, Auglaize Co., OH	4.2KV	634
12. Yellow Springs, Greene Co., OH	12.5KV	2,446

		22,931

(5) The Cincinnati Gas and Electric Company

TERMINATION POINT	VOLTAGE	MWH RECEIVED/DELIVERED
1. Arcanum, Darke Co., OH	12.5KV	14,868
2. Eldorado, Preble Co., OH	12.5KV	2,402
3. Jackson Center, Shelby Co., OH	12.5KV	13,185
4. Lakeview, Logan Co., OH	4.2KV	7,482
5. Mendon, Mercer Co., OH	12.5KV	2,310
6. Minster, Auglaize Co., OH	69.0KV	55,193
7. New Bremen, Auglaize Co., OH	69.0KV	29,136
8. Tipp City, Miami Co., OH	69.0KV	70,902
9. Versailles, Darke Co., OH	69.0KV	30,574
10. Waynesfield, Auglaize Co., OH	4.2KV	3,149
11. Yellow Springs, Greene Co., OH	12.5KV	28,969

		258,170

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

- NOTES -

(6) The Dayton Power and Light Company

TERMINATION POINT	VOLTAGE	MWH RECEIVED/DELIVERED
1. Arcanum, Darke Co., OH	12.5KV	2,095
2. Eldorado, Preble Co., OH	12.5KV	149
3. Jackson Center, Shelby Co., OH	12.5KV	917
4. Lakeview, Logan Co., OH	4.2KV	384
5. Mendon, Mercer Co., OH	12.5KV	149
6. Minster, Auglaize Co., OH	69.0KV	4,003
7. New Bremen, Auglaize Co., OH	69.0KV	1,488
8. Tipp City, Miami Co., OH	69.0KV	6,432
9. Versailles, Darke Co., OH	69.0KV	1,836
10. Waynesfield, Auglaize Co., OH	4.2KV	149
11. Yellow Springs, Greene Co., OH	12.5KV	2,726

		20,328

(7) City of Piqua

Represents short-term capacity and 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.

(10) City of Piqua

Represents a prior period adjustment for 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	None						
2							
3							
4							
5							
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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)	\$450,908
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	1,736,722
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)	375,759
8	Miscellaneous Expenses	42,163
9		
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14		
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46	TOTAL	\$2,605,552

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	72,716,885	0	432,030	73,148,915
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	623,172	0	0	623,172
7	Transmission Plant	5,848,396	0	0	5,848,396
8	Distribution Plant	15,185,611	0	0	15,185,611
9	General Plant	3,115,867	0	0	3,115,867
10	Common Plant-Electric	0	0	0	0
11	TOTAL	\$97,489,931	\$0	\$432,030	\$97,921,961

B. Basis for Amortization Charges

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

Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Wholly Owned Steam Plant:						
13	Hutchings Steam Plant						
14	311	19,537	42.4	(11)	2.62	-	N/A
15	312	37,262	33.7	(11)	3.30	-	N/A
16	314	25,831	30.0	(11)	3.70	-	N/A
17	315	4,135	45.4	(11)	2.44	-	N/A
18	316	993	31.6	(11)	3.51	-	N/A
19	Subtotal	87,758					
20	Commonly Owned Steam Plant:						
21	Stuart Steam Plant (1)						
22	311	28,388	35.6	(10)	3.09	-	N/A
23	312	134,413	31.4	(10)	3.50	-	N/A
24	314	41,494	30.8	(10)	3.58	-	N/A
25	315	9,286	40.5	(10)	2.72	-	N/A
26	316	2,966	30.0	(10)	3.66	-	N/A
27							
28	Killen Steam Plant (2)						
29	311	77,353	38.7	(3)	2.66	-	N/A
30	311.9 (4)	5,100	38.7	(3)	2.66	-	N/A
31	312	206,641	34.5	(3)	2.99	-	N/A
32	312.9 (4)	14,711	37.5	(3)	2.75	-	N/A
33	314	50,482	35.5	(3)	2.90	-	N/A
34	314.9 (4)	2,777	36.3	(3)	2.83	-	N/A
35	315	40,301	38.7	(3)	2.66	-	N/A
36	315.9 (4)	2,124	38.6	(3)	2.67	-	N/A
37	316	4,623	33.4	(3)	3.08	-	N/A
38	316.9 (4)	192	34.0	(3)	3.03	-	N/A
39							
40	Miami Fort Steam Plant (2)						
41	311	13,658	38.4	(9)	2.83	-	N/A
42	312	62,138	33.5	(9)	3.26	-	N/A
43	314	25,530	33.3	(9)	3.27	-	N/A
44	315	7,235	38.4	(9)	2.83	-	N/A
45	316	776	36.0	(9)	3.03	-	N/A
46							
47	East Bend Steam Plant (2)						
48	311	15,477	37.7	(3)	2.73	-	N/A
49	312	90,191	27.7	(3)	3.72	-	N/A
50	314	25,026	32.1	(3)	3.21	-	N/A
51	315	11,487	28.2	(3)	3.66	-	N/A
52	316	1,920	33.9	(3)	3.04	-	N/A
53							
54	Beckjord Steam Plant (1)						
55	311	4,655	40.6	(12)	2.76	-	N/A
56	312	32,657	29.1	(12)	3.85	-	N/A
57	314	8,405	29.6	(12)	3.79	-	N/A
58	315	2,981	32.2	(12)	3.48	-	N/A
59	316	274	31.1	(12)	3.61	-	N/A
60							
61	Conesville Steam Plant (2)						
62	311	1,606	38.3	(12)	2.92	-	N/A
63	312	15,862	32.1	(12)	3.49	-	N/A
64	314	9,570	28.4	(12)	3.94	-	N/A
65	315	1,505	36.1	(12)	3.10	-	N/A
66	316	169	36.6	(12)	3.06	-	N/A

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (cont'd)
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)
67	Zimmer Steam Plant (2)						
68	311	217,662	24.6	(1)	4.11	-	N/A
69	312	467,542	24.6	(1)	4.07	-	N/A
70	314	138,639	25.2	(1)	4.01	-	N/A
71	315	129,203	24.7	(1)	4.09	-	N/A
72	316	20,775	24.6	(1)	4.11	-	N/A
73							
74	Unit Trains (1)						
75	312	1,420	24.1	10	3.74	-	N/A
76	Subtotal	1,927,214					
77	Total	2,014,972					
78							
79	Wholly Owned Other Production Plant:						
80	Red Lion Fuel Oil Storage						
81	341	3,300	30.1	0	3.32	-	N/A
82	345	215	30.3	0	3.30	-	N/A
83							
84	Tait Diesel Plant						
85	342	124	37.0	0	2.70	-	N/A
86	344	833	42.2	0	2.37	-	N/A
87	345	101	27.2	0	3.68	-	N/A
88							
89	Monument, Sidney Diesel, Hutchings and Yankee Street Gas Turbine Plants						
90	341	804	35.2	0	2.84	-	N/A
91	342	1,816	39.6	0	2.53	-	N/A
92	344	14,703	39.7	0	2.52	-	N/A
93	345	655	40.9	0	2.44	-	N/A
94	346	29	34.2	0	2.92	-	N/A
95	Total	22,580					
96							
97	Wholly Owned Transmission Plant:						
98	352	4,804	46.9	(10)	2.34	R3	N/A
99	353	70,006	44.1	(5)	2.38	R2	N/A
100	353.6 (3)	7,640	11.2	0	8.93	R3	N/A
101	354	11,392	48.4	(15)	2.38	R4	N/A
102	355	29,109	43.3	(20)	2.77	R2.5	N/A
103	356	29,009	45.6	(3)	2.26	R2.5	N/A
104	357	434	57.7	0	1.73	R4	N/A
105	358	801	44.5	10	2.03	R4	N/A
106	359	9	80.0	0	1.25	SQ	N/A
107	Subtotal	153,204					

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (cont'd)

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)
108	Commonly Owned Transmission Plant:						
109	352 (1)	358	38.4	0	2.60	R4	N/A
110	(2)	298	38.2	0	2.62	R4	N/A
111	353 (1)	15,524	33.7	0	2.96	R2	N/A
112	(2)	3,895	32.3	0	3.10	R2	N/A
113	354 (1)	14,274	39.2	(20)	3.06	R5	N/A
114	(2)	3,222	39.2	(20)	3.06	R5	N/A
115	355 (1)	2,666	39.2	(20)	3.06	R5	N/A
116	356 (1)	12,130	39.2	0	2.55	R5	N/A
117	(2)	4,962	39.2	0	2.55	R5	N/A
118	Subtotal	57,329					
119	Total	210,533					
120	Wholly Owned Distribution Plant:						
122	361	6,327	44.4	(10)	2.48	R3	N/A
123	362	67,498	46.8	(5)	2.25	R2	N/A
124	362.6 (3)	1,047	11.2	0	8.93	R3	N/A
125	364	86,515	34.8	(40)	4.02	R1	N/A
126	365	50,470	39.4	(15)	2.92	R1	N/A
127	366	4,510	53.8	(5)	1.95	R3	N/A
128	367	58,803	32.4	(15)	3.55	S0	N/A
129	368	117,006	39.9	0	2.51	S1	N/A
130	369.1 (3)	18,041	33.6	(50)	4.47	R3	N/A
131	369.2 (3)	31,498	30.6	(25)	4.09	R2	N/A
132	370	27,653	30.7	0	3.26	S1	N/A
133	371.1 (3)	8,318	20.8	(20)	5.77	R0.5	N/A
134	371.2 (3)	395	49.1	0	2.04	R5	N/A
135	372	64	40.0	0	2.50	SQ	N/A
136	Total	478,145					
137	Wholly Owned General Plant:						
139	390	52,955	34.5	0	2.90	R2.5	N/A
140	390.6 (3)	50	11.6	0	8.62	R3	N/A
141	391	11,106	17.9	5	5.31	S0	N/A
142	391.6 (3)	1,698	8.4	0	11.90	R3	N/A
143	393	556	26.4	0	3.79	L2	N/A
144	394	1,148	27.2	5	3.50	L2	N/A
145	394.2 (3)	1,440	26.9	5	3.53	S2	N/A
146	395	1,164	27.0	0	3.70	L0	N/A
147	397	7,297	21.8	(2)	4.68	L1.5	N/A
148	397.6 (3)	861	11.5	0	8.70	R3	N/A
149	398	37	25.4	5	3.74	L0	N/A
150	398.2 (3)	1,189	19.2	5	4.95	L0	N/A
151	398.6 (3)	55	11.2	0	8.93	R3	N/A
152	Subtotal	79,556					

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (cont'd)
 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)	Depr. Rate(s) Applied (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
153	Commonly Owned General Plant:						
154	Stuart Station (1)						
155	391	515	13.2	5	7.20	R2	N/A
156	397	296	17.7	0	5.65	S1	N/A
157	Killen Station (2)						
158	391	558	21.3	5	4.46	R2	N/A
160	391.9 (4)	16	22.2	5	4.28	R2	N/A
161	397	993	16.1	0	6.21	S1	N/A
162	397.9 (4)	58	16.3	0	6.13	S1	N/A
163	Miami Fort Station (2)						
164	391	57	21.7	5	4.38	R2	N/A
166	393	191	35.2	0	2.84	R4	N/A
167	East Bend Station (2)						
168	391	320	22.4	5	4.24	R4	N/A
169	393	79	35.0	0	2.86	R4	N/A
171	397	52	16.1	0	6.21	S1	N/A
172	Zimmer Station (1)						
173	391	137	13.2	5	7.20	R2	N/A
174	392	122	N/A	N/A	8.70	-	N/A
175	396	136	N/A	N/A	5.68	-	N/A
176	397	371	17.7	0	5.65	S1	N/A
177	Subtotal 3,901						
178	Total 83,457						
179	Grand Total 2,809,687						
180							
181							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (cont'd)

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
394.2	Tools, Shop & Garage Equipment - Common Utility
397.6	Communication Equipment - Energy Dispatch System
398.2	Miscellaneous Equipment - Common Utility
398.6	Miscellaneous Equipment - Energy Dispatch System

- (4) Killen Station Post-in-Service AFUDC.

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		
14	Total Account 425	\$215,939
15		
16	Miscellaneous Income Deductions (Accounts 426.1-426.5)) See Page 340-A.	\$633,010
17	Interest on Debt to Associated Companies (Account 430)	\$135,578
18	Other Interest Expense (Account 431)	
19	Deferred compensation plans at various rates	2,000,091
20	Gas supplier refunds at 10%	104,920
21	Customer deposits at 5%	212,919
22	General equipment leases at varying rates	14,831
23	Customer budget billing program at 8%	256,430
24	Other interest at various rates	60,526
25	Other Interest - Commercial Paper	777,772
26	Employees' savings for purchase of common stock at 5%	12,872
27	Notes	438,034
28	Additional Federal and Other Taxes	51,390
29		
30		
31		
32	Total Account 431	\$3,929,785

See Page 340-B for Notes.

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS (cont'd)

Line No.	ITEM	Amount
33	Miscellaneous Income Deductions:	
34		
35		
36	Donations (Account 426.1):	
37		
38	Columbus Children's Hospital	\$10,000
39	Citizens for Dayton's Future	10,000
40	Ohioans for Responsible Citizenship (Issue 5)	15,000
41		
42		
43		
44		
45		
46		
47		
48	sub-total	35,000
49	Donations less than 5% of account total:	
50	Civic, Cultural and Health	37,947
51	Total Account 426.1	72,947
52		
53	Penalties - State of Ohio (Account 426.3)	-
54		
55		
56		
57	Expenditures for Certain Civic, Political, and Related Activities	
58	(Account 426.4)	
59		
60	EEl Dues Lobbying	2,611
61	Attendance at hearings of the Ohio General Assembly with respect to	
62	legislation affecting the Respondent and evaluation of the	
63	economic and operational impact of such	80,757
64	Administrative costs - Political Action Committee	2,700
65		
66		
67		
68		
69	Total Account 426.4	86,068
70		
71	Other Deductions (Account 426.5)	
72		
73	Line of Credit Fee and Bank Fees	437,061
74	Miscellaneous	36,934
75		
76	Total Account 426.5	473,995
77		
78		
79		
80		
81	Total Accounts 426.1 - 426.5	\$633,010

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS (cont'd)

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.

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					
2	Public Utilities Commission of Ohio,				
3	Case Number 91-414-EL-AIR.	-	\$68,487	\$68,487	\$1,141,247
4					
5					
6					
7					
8	Public Utilities Commission of Ohio,				
9	Case Number 91-415-GA-AIR.	-	60,574	60,574	157,452
10					
11					
12					
13					
14	Public Utilities Commission of Ohio,				
15	Case Number 91-416-HT-AIR.	-	2,234	2,234	23,596
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					
45	TOTAL		\$131,295	\$131,295	\$1,322,295

REGULATORY COMMISSION EXPENSES (cont'd)

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.
-	-	-	\$68,487	928	\$369,640	\$840,094	1
-	-	-	60,574	928	60,563	157,463	2
-	-	-	2,234	928	7,893	17,937	3
-	-	-	\$131,295	-	\$438,096	\$1,015,494	4
-	-	-					5
-	-	-					6
-	-	-					7
-	-	-					8
-	-	-					9
-	-	-					10
-	-	-					11
-	-	-					12
-	-	-					13
-	-	-					14
-	-	-					15
-	-	-					16
-	-	-					17
-	-	-					18
-	-	-					19
-	-	-					20
-	-	-					21
-	-	-					22
-	-	-					23
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-	-	-					25
-	-	-					26
-	-	-					27
-	-	-					28
-	-	-					29
-	-	-					30
-	-	-					31
-	-	-					32
-	-	-					33
-	-	-					34
-	-	-					35
-	-	-					36
-	-	-					37
-	-	-					38
-	-	-					39
-	-	-					40
-	-	-					41
-	-	-					42
-	-	-					43
-	-	-					44
-	-	-	\$131,295	-	\$438,096	\$1,015,494	45

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	Protective Coatings for Power Plant Boiler Tubing (a)
4		Ash for Highway Construction (a)
5		EPRI Fossil Plant Cycle Chemistry Improvement Program (a)
6		Miscellaneous under \$5,000 - 5 items (a)
7	2. System Planning, Engineering and Operation	
8		Capacitor Control
9		
10	4. Distribution	
11		DSTAR - Underground Distribution
12		Lightning Protection for B/L Fuses
13		Miscellaneous under \$5,000 - 1 item (a)
14		Miscellaneous under \$5,000 - 1 item (a)
15	5. Environment	
16		Miscellaneous under \$5,000 - 6 items (a)
17	6. Other	
18		Miscellaneous under \$5,000 - 1 item (a)
19		
20	7.Total Electric RD&D Performed Internally	
21	B. ELECTRIC RD&D PERFORMED EXTERNALLY	
22		
23	1. Edison Power Research Inst.	
24		Miscellaneous under \$5,000 - 1 item (a)
25	4. Support to Others	
26		Low Nox Cell Burner-Babcock & Wilcox (a)
27		Demand Side Management - Focus Groups
28		Demand Side Management - Load Research
29		Demand Side Management - Screening Projects
30		Aquatic Biological Research on Ohio River-Zimmer & Beckjord-1992-TMC (a)
31		Early Warning Monitoring of Zebra Mussel Veligers (a)
32		Electro Magnetic Fields - Cromwell and Moring
33		High Performance Wet Scrubber Testing - Miami Fort Unit 7 (a)
34		Aquatic Bio. Field Study on Ohio River-Beckjord-1991-Env. Sci. Eng. (a)
35		Aquatic Biological Research on Ohio River-Zimmer & Beckjord-1991-TMC (a)
36		Larval Fish Analysis on Ohio River-Beckjord-1992-Env. Sci. Eng. (a)
37	5. Total Electric RD&D performed Externally	
38	Grand Total Electric RD&D	
(a) Respondent's share of work is being performed in conjunction with The Cincinnati Gas & Electric Company and the Columbus Southern Power Company.		

RESEARCH, DEVELOPMENT AND DEMONSTRATION ACTIVITIES (cont'd)

- (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)		
\$10,500		506	\$10,500		1
2,812		506	2,812		2
2,738		506	2,738		3
1,469		506	1,469		4
26,000		593	26,000		5
34,876		593	34,876		6
25,335		593	25,335		7
317		561	317		8
17		506	17		9
1,816		506	1,816		10
7		506	7		11
105,887			105,887		12
	\$26	506	\$26		13
	299,126	952	299,126		14
	35,531	908	35,531		15
	20,873	908	20,873		16
	5,275	908	5,275		17
	3,574	506	3,574		18
	3,375	506	3,375		19
	2,500	593	2,500		20
	2,427	506	2,427		21
	1,724	506	1,724		22
	1,083	506	1,083		23
	1,007	506	1,007		24
	376,521		376,521		25
\$105,887	\$376,521		\$482,408		26

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	\$15,254,473		
4	Transmission	1,103,182		
5	Distribution	6,668,077		
6	Customer Accounts	9,626,933		
7	Customer Service and Informational	1,898,288		
8	Sales	-		
9	Administrative and General	10,453,952		
10	TOTAL Operation (Total of lines 3 thru 9)	45,004,905		
11	Maintenance			
12	Production	10,546,867		
13	Transmission	653,418		
14	Distribution	9,436,878		
15	Administrative and General	744,542		
16	TOTAL Maintenance (Total of lines 12 thru 15)	21,381,705		
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)	25,801,340		
19	Transmission (Total of lines 4 and 13)	1,756,599		
20	Distribution (Total of lines 5 and 14)	16,104,955		
21	Customer Accounts (Transcribe from line 6)	9,626,933		
22	Customer Service and Information (Transcribe from line 7)	1,898,288		
23	Sales (Transcribe from line 8)	-		
24	Administrative and General (Total of lines 9 and 15)	11,198,495		
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	66,386,610	\$0	\$66,386,610
26	Gas			
27	Operation			
28	Production - Manufactured Gas	50,637		
29	Production - Natural Gas (Including Expl. and Dev.)	-		
30	Other Gas Supply	-		
31	Storage, LNG Terminaling and Processing	-		
32	Transmission	-		
33	Distribution	4,729,320		
34	Customer Accounts	4,864,984		
35	Customer Service and Informational	1,060,354		
36	Sales	-		
37	Administrative and General	3,031,630		
38	TOTAL Operation (Total of lines 28 thru 37)	13,736,925		
39	Maintenance			
40	Production - Manufactured Gas	110,986		
41	Production - Natural Gas	-		
42	Other Gas Supply	-		
43	Storage, LNG Terminaling and Processing	-		
44	Transmission	-		
45	Distribution	2,562,127		
46	Administrative and General	78,390		
47	TOTAL Maintenance (Total of lines 40 thru 46)	\$2,751,503		

See Page 355 for Note.

DISTRIBUTION OF SALARIES AND WAGES (cont'd)

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)	\$161,622		
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, Terminating and Processing (Total of lines 31 and 43)	-		
53	Transmission (Total of lines 32 and 44)	-		
54	Distribution (Total of lines 33 and 45)	7,291,448		
55	Customer Accounts (Transcribe from line 34)	4,864,984		
56	Customer Service and Informational (Transcribe from line 35)	1,060,354		
57	Sales (Transcribe from line 36)	-		
58	Administrative and General (Total of lines 37 and 46)	3,110,020		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	16,488,428	\$0	\$16,488,428
	Other Utility Departments			
60	Operation and Maintenance - Steam Heating	1,680,737		1,680,737
62	TOTAL All Utility Dept. (Total of lines 25,59, and 61)	84,555,775	0	84,555,775
	Utility Plant			
63	Construction (By Utility Departments)			
64	Electric Plant	7,756,352		7,756,352
65	Gas Plant	2,178,495		2,178,495
66	Other - Steam Heating	81,687		81,687
67				
68	TOTAL Construction (Total of lines 65 thru 67)	10,016,534	0	10,016,534
	Plant Removal (By Utility Department)			
69	Plant Removal (By Utility Department)			
70	Electric Plant	343,821		343,821
71	Gas Plant	33,089		33,089
72	Other - Steam Heating	1,189		1,189
73	TOTAL Plant Removal (Total of lines 70 thru 72)	378,099	0	378,099
74	Other Accounts (Specify):			
75	Accounts Receivable - DPL Inc.	269,133		269,133
76	Stores Expenses	2,215,602		2,215,602
77	Transportation Expense	880,477		880,477
78	Miscellaneous Deferred Debits	2,655,866		2,655,866
79	Accounts Payable (labor only)	(13,004,516)		(13,004,516)
80	Commonly Owned Projects (DP&L payroll)	16,549,444		16,549,444
81	Accounts Payable -DPL Inc.	(249,464)		(249,464)
82	Other	12,573		12,573
83				
84				
85				
86	(1) Payroll initially charged to clearing accounts is reflected			
87	in direct payroll through computerized payroll allocation			
88	procedures.			
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	9,329,115	0	9,329,115
96	TOTAL SALARIES AND WAGES	\$104,279,523	\$0	\$104,279,523

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)	12,408,522
3	Steam	13,638,575	23	Requirements Sales For Resale (See instruction 4, page 311.)	37,777
4	Nuclear	-	24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	1,611,041
5	Hydro-Conventional	-	25	Energy Furnished Without Charge	0
6	Hydro-Pumped Storage	-	26	Energy Used by the Company (Electric Department Only, Excluding Station Use)	16,618
7	Other - Diesel & Gas Turbine	3,414			
8	Less Energy for Pumping		27	TOTAL Energy Losses	1,096,410
9	Net Generation (Enter Total of lines 3 through 8)	13,641,989	28	TOTAL (Enter Total of lines 22 through 27) (MUST EQUAL LINE 20)	15,170,368
10	Purchases	1,514,549			
11	Power Exchanges:				
12	Received	22,617			
13	Delivered	8,787			
14	Net Exchanges (Line 12 minus line 13)	13,830			
15	Transmission For Other (Wheeling)				
16	Received	1,187,887			
17	Delivered	1,187,887			
18	Net Transmission for Other (Line 16 minus line 17)	0			
19	Transmission By Others Losses	-			
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	15,170,368			

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-Requirement Sales (c)	MONTHLY PEAK		
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
29	January	1,327,026	64,135	2,471	1-16	9-10 AM
30	February	1,170,561	48,066	2,152	2-12	7-8 AM
31	March	1,205,749	50,629	1,964	3-11	8-9 AM
32	April	1,400,346	362,346	2,103	4-02	10-11 AM
33	May	1,173,970	142,392	1,935	5-21	2-3 PM
34	June	1,202,315	130,401	2,358	6-17	4-5 PM
35	July	1,336,769	116,259	2,556	7-13	4-5 PM
36	August	1,291,810	138,586	2,559	8-10	2-3 PM
37	September	1,203,495	141,199	2,159	9-09	4-5 PM
38	October	1,188,654	121,506	1,972	10-20	10-11 AM
39	November	1,248,693	128,031	2,096	11-30	6-7 PM
40	December	1,420,980	167,491	2,190	12-08	6-7 PM
41	TOTAL	15,170,368	1,611,041			

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			Plant Name		
		(a)			(b)		
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)	Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl
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)

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
See Pages 403-A through 403-C for detailed information.																		2
See Pages 403-A through 403-C for detailed information.																		3
See Pages 403-A through 403-C for detailed information.																		4
See Pages 403-A through 403-C for detailed information.																		5
See Pages 403-A through 403-C for detailed information.																		6
See Pages 403-A through 403-C for detailed information.																		7
See Pages 403-A through 403-C for detailed information.																		8
See Pages 403-A through 403-C for detailed information.																		9
See Pages 403-A through 403-C for detailed information.																		10
See Pages 403-A through 403-C for detailed information.																		11
See Pages 403-A through 403-C for detailed information.																		12
See Pages 403-A through 403-C for detailed information.																		13
See Pages 403-A through 403-C for detailed information.																		14
See Pages 403-A through 403-C for detailed information.																		15
See Pages 403-A through 403-C for detailed information.																		16
See Pages 403-A through 403-C for detailed information.																		17
See Pages 403-A through 403-C for detailed information.																		18
See Pages 403-A through 403-C for detailed information.																		19
See Pages 403-A through 403-C for detailed information.																		20
See Pages 403-A through 403-C for detailed information.																		21
See Pages 403-A through 403-C for detailed information.																		22
See Pages 403-A through 403-C for detailed information.																		23
See Pages 403-A through 403-C for detailed information.																		24
See Pages 403-A through 403-C for detailed information.																		25
See Pages 403-A through 403-C for detailed information.																		26
See Pages 403-A through 403-C for detailed information.																		27
See Pages 403-A through 403-C for detailed information.																		28
See Pages 403-A through 403-C for detailed information.																		29
See Pages 403-A through 403-C for detailed information.																		30
See Pages 403-A through 403-C for detailed information.																		31
See Pages 403-A through 403-C for detailed information.																		32
See Pages 403-A through 403-C for detailed information.																		33
See Pages 403-A through 403-C for detailed information.																		34
See Pages 403-A through 403-C for detailed information.																		35
See Pages 403-A through 403-C for detailed information.																		36
See Pages 403-A through 403-C for detailed information.																		37
See Pages 403-A through 403-C for detailed information.																		38
See Pages 403-A through 403-C for detailed information.																		39
See Pages 403-A through 403-C for detailed information.																		40
See Pages 403-A through 403-C for detailed information.																		41
See Pages 403-A through 403-C for detailed information.																		42
See Pages 403-A through 403-C for detailed information.																		43
See Pages 403-A through 403-C for detailed information.																		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	14	19
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	111,000	182,000
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	1,136,881
17	Total Cost	\$1,057,977	\$1,149,560
18	Cost per KW of Installed Capacity (Line 5)	\$96.18	\$82.11
19	Production Expenses:	XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
20	Operation Supervision and Engineering	\$ -	\$ -
21	Fuel	5,949	8,988
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	21,191	14,889
33	Maint. of Misc. Steam (or Nuclear) Plant	-	-
34	Total Production Expenses	\$27,140	\$23,877
35	Expenses per Net KWh (in cents)	24.45	13.12
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 204	Barrels 331
38	Quantity (Units) of Fuel Burned	137,849	137,849
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas)		
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$ 0	\$ 26.43
41	Average Cost of Fuel per Unit Burned	\$ 29.16	\$ 27.16
42	Avg. Cost of Fuel Burned per Million Btu	\$ 5.049	\$ 4.6873
43	Avg. Cost of Fuel Burned per KWh Net Gen. (in cents)	5.359	4.939
44	Average Btu per KWh Net Generation	10,614	10,536

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
298		26		12		6
1,556		17		22		7
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		8
371		32		12		9
365		26		12		10
111		Incl. in Hutchings		Incl. in Hutchings		11
		Steam		Steam		
105,264,000		273,000		203,000		12
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		13
\$208,006		\$ 0		\$ 0		14
19,538,236		183,913		12,430		15
77,062,820		3,139,605		1,157,705		16
\$96,809,062		\$3,323,518		\$1,170,135		17
\$233.84		\$100.71		\$83.58		18
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		19
\$604,195		\$ -		\$ -		20
2,277,861		40,120		11,199		21
1,200,428		-		-		22
-		-		-		23
-		-		-		24
387,901		16,887		-		25
1,302,484		-		-		26
2,633		-		-		27
77,689		-		-		28
236,296		-		-		29
3,063,981		-		-		30
5,651,651		34,895		18,425		31
33,757		-		-		32
\$14,838,876		\$91,902		\$29,624		34
14.10		33.66		14.59		35
Coal	Gas	Oil	Gas	Oil		36
Tons	MCF	Barrels	MCF	Barrels		37
53,279	83,082	631	2,740	337		38
12,346	1,020	138,959	1,020	137,849		39
\$33.52	\$3.85	\$ -	\$6.63	\$ 37.11		40
\$36.75	\$3.85	\$34.78	\$6.63	\$ 29.71		41
\$ 1.4882	\$3.7761	\$ 5.9598	\$6.5028	\$ 5.1311		42
2.164		14.696		5.517		43
13,303		23,726		10,752		44

GENERATING PLANT STATISTICS (cont'd)

Line No.	Item (a)	Plant Name: J. M. Stuart (Note 2)			
		(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)	2,441		854	
6	Net Peak Demand on Plant-MW (60 minutes)	2,351		823	
7	Plant Hours Connected to Load	8,784		8,784	
8	Net Continuous Plant Capability (Megawatts)	XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX	
9	When Not Limited by Condenser Water	2,340		820	
10	When Limited by Condenser Water	2,340		820	
11	Average Number of Employees	547		547	
12	Net Generation, Exclusive of Plant Use-KWh	14,546,192,000		5,182,419,000	
13	Cost of Plant:	XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX	
14	Land and Land Rights			\$545,648	
15	Structures and Improvements			28,385,734	
16	Equipment Costs			191,954,486	
17	Total Cost			\$220,885,868	
18	Cost per KW of Installed Capacity (Line 5)			\$258.65	
19	Production Expenses:	XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX	
20	Operation Supervision and Engineering			\$578,314	
21	Fuel			76,136,896	
22	Coolants and Water (Nuclear Plants Only)			-	
23	Steam Expenses			1,113,615	
24	Steam From Other Sources			-	
25	Steam Transferred (Cr.)			-	
26	Electric Expenses			551,795	
27	Misc. Steam (or Nuclear) Power Expenses			1,466,175	
28	Rents			287,233	
29	Maintenance Supervision and Engineering			747,224	
30	Maintenance of Structures			739,251	
31	Maintenance of Boiler (or Reactor) Plant			8,102,562	
32	Maintenance of Electric Plant			2,424,856	
33	Maint. of Misc. Steam (or Nuclear) Plant			25,170	
34	Total Production Expenses			\$92,173,091	
35	Expenses per Net KWh (in cents)			1.78	
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Coal	Oil
37	Unit: (Coal-tons of 2,000 lb.)(Oil-barrels of 42 gals.)(Gas-mcf)(nuclear-Indicate)	Tons	Barrels	Tons	Barrels
38	Quantity (Units) of Fuel Burned	6,047,708	17,187	2,149,191	6,040
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas)	11,326	137,397	11,326	137,392
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$34.25	\$26.09	\$34.26	\$26.09
41	Average Cost of Fuel per Unit Burned	\$35.34	\$26.33	\$35.35	\$26.33
42	Avg. Cost of Fuel Burned per Million Btu	\$ 1.5601	\$ 4.5636	\$ 1.5606	\$ 4.5627
43	Avg. Cost of Fuel Burned per KWh Net Gen. (in cents)	1.472		1.469	
44	Average Btu per KWh Net Generation	9,425		9,401	

See Page 402-D for Notes.

GENERATING PLANT STATISTICS (cont'd)

Plant Name (d)		Killen (Note 3) (e)		Plant Name Yankee Street (f)		Line No.
Unit Total Steam		Respondent's Share Steam		Gas Turbine (Note 1)		1
Conventional		Conventional		Conventional		2
1982		1982		1969		3
1982		1982		1969		4
666		447		126		5
638		428		120		6
3,636		3,636		115		7
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		8
600		402		144		9
600		402		123		10
135		135		Incl. in Hutchings Steam		11
1,775,982,000		1,152,843,000		2,645,000		12
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		13
		\$1,832,677		\$61,072		14
		77,344,891		595,267		15
		299,337,589		11,773,132		16
		\$378,515,157		\$12,429,471		17
		\$846.79		\$98.65		18
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		19
		\$556,642		\$ -		20
		19,433,328		157,938		21
		-		-		22
		683,259		-		23
		-		-		24
		170,951		37,488		25
		1,224,176		-		26
		14,809		-		27
		440,418		-		28
		331,128		6,922		29
		2,655,650		-		30
		1,890,528		858,495		31
		158,635		-		32
		\$27,559,524		\$1,060,843		33
		2.39		40.11		34
						35
Coal	Oil	Coal	Oil	Oil	Gas	36
Tons	Barrels	Tons	Barrels	Barrels	MCF	37
754,111	58,733	492,371	38,019	1,724	33,780	38
11,992	138,898	11,994	138,885	138,614	1,020	39
\$35.43	\$24.79	\$35.40	\$24.79	\$26.54	\$ 3.15	40
\$37.53	\$25.05	\$37.52	\$25.04	\$29.93	\$ 3.15	41
\$ 1.5647	\$ 4.3264	\$ 1.5640	\$ 4.3292	\$ 5.1420	\$ 3.0861	42
1.677		1.686		5.971		43
10,377		10,438		16,821		44

GENERATING PLANT STATISTICS (cont'd)

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)				
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Conventional		Conventional	
3	Year Originally Constructed	1969		1973	
4	Year Last Unit was Installed	1969		1973	
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	230		139	
6	Net Peak Demand on Plant-MW (60 minutes)	214		130	
7	Plant Hours Connected to Load	7,272		8,080	
8	Net Continuous Plant Capability (Megawatts)	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
9	When Not Limited by Condenser Water	210		129	
10	When Limited by Condenser Water	207		129	
11	Average Number of Employees - Net Reported	-		-	
12	Net Generation, Exclusive of Plant Use-KWh	971,352,000		576,494,000	
13	Cost of Plant:	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
14	Land and Land Rights	\$697,332		\$12,346	
15	Structures and Improvements	4,495,634		1,608,351	
16	Equipment Costs	44,769,036		27,039,381	
17	Total Cost	\$49,962,002		\$28,660,078	
18	Cost per KW of Installed Capacity (Line 5)	\$217.23		\$206.19	
19	Production Expenses:	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
20	Operation Supervision and Engineering	\$421,021		\$267,914	
21	Fuel	15,644,642		11,087,380	
22	Coolants and Water (Nuclear Plants Only)	-		-	
23	Steam Expenses	316,584		134,363	
24	Steam From Other Sources	-		-	
25	Steam Transferred (Cr.)	-		-	
26	Electric Expenses	190,099		87,837	
27	Misc. Steam (or Nuclear) Power Expenses	431,521		111,067	
28	Rents	(Note 5)		(Note 7)	
29	Maintenance Supervision and Engineering	186,920		174,172	
30	Maintenance of Structures	186,500		51,367	
31	Maintenance of Boiler (or Reactor) Plant	3,279,928		586,454	
32	Maintenance of Electric Plant	(234,424)		168,357	
33	Maint. of Misc. Steam (or Nuclear) Plant	72,757		31,103	
34	Total Production Expenses	\$20,495,548		\$12,700,014	
35	Expenses per Net KWh (in cents)	2.11		2.20	
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	406,217	2,994	239,156	953
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas)	11,811	137,504	12,207	140,500
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$37.38	\$25.22	\$44.93	\$25.71
41	Average Cost of Fuel per Unit Burned	\$38.32	\$26.83	\$46.25	\$28.54
42	Avg. Cost of Fuel Burned per Million Btu	\$ 1.6220	\$ 4.6459	\$ 1.8942	\$ 4.8385
43	Avg. Cost of Fuel Burned per KWh Net Gen. (in cents)	1.611		1.923	
44	Average Btu per KWh Net Generation	9,897		10,138	

See Page 402-D for Notes.

GENERATING PLANT STATISTICS (cont'd)

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
							5
	207		401		401		6
	196		361		371		7
	7,989		8,780		8,353		8
XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		9
	186		360		365		10
	186		360		365		11
	-		-		-		12
783,408,000			1,858,419,000		3,008,376,000		13
XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		14
\$1,171,176			\$146,565		\$6,748,520		15
15,498,140			13,757,271		220,434,137		16
129,174,696			95,793,788		754,563,952		17
							18
\$145,844,012			\$109,697,624		\$981,746,609		19
							20
\$704.56			\$273.56		\$2,448.25		21
XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		22
\$575,806			\$707,177		\$695,623		23
13,850,157			31,621,980		31,538,163		24
							25
774,020			408,964		5,362,478		26
							27
							28
102,538			256,653		239,087		29
446,874			747,954		675,063		30
			(Note 10)				31
332,513			321,603		332,400		32
226,852			389,271		395,195		33
2,743,785			2,797,991		2,663,473		34
13,159			420,049		265,714		35
234,057			213,806		369,624		36
							37
\$19,299,761			\$37,885,448		\$42,536,820		38
							39
2.46			2.04		1.41		40
							41
							42
Coal	Oil		Coal	Oil	Coal	Oil	43
Tons	Barrels		Tons	Barrels	Tons	Barrels	44
355,982	3,828		772,282	5,599	1,172,087	9,590	
11,760	137,894		12,135	132,741	12,087	136,516	
\$38.34	\$25.12		\$40.06	\$25.30	\$26.12	\$26.88	
\$38.63	\$26.18		\$40.76	\$26.30	\$26.68	\$27.54	
\$ 1.6423	\$ 4.5204		\$ 1.6792	\$ 4.7179	\$ 1.1037	\$ 4.8026	
1.768			1.702		1.048		
10,715			10,103		9,437		

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GENERATING PLANT STATISTICS (cont'd)

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; lime 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								
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							

See Pages 422-A through 422-H for detailed information.

TRANSMISSION LINE STATISTICS

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
								29
								30
								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)									
COMMONLY OWNED 345KV FACILITIES									
1									
2									
3	Beckjord Station	Pierce Sub.	A	345	345	Steel Tower	0.32	1	
4	-----								
5	Pierce Sub.	Foster Sub.	A	345	345	Steel Tower	23.95	2	
6	-----								
7	Greene Sub.	Sugarcreek Sub.	A	345	345	Steel Tower	7.91	1	
8			A	345	345	Steel Pole	0.39	1	
9	-----								
10	Sub-Total						8.30		
11	-----								
12	Greene Sub.	Beatty Sub.	A	345	345	Steel Tower	44.74	1	
13			A	345	345	Wood H-Frame	0.62	1	
14			A	345	345	Steel Tower	3.64	1	
15	-----								
16	Sub-Total						49.00		
17	-----								
18	Marquis Sub.	Bixby Sub.	A	345	345	Steel Tower	45.86	1	
19			B	345	345	Steel Tower	17.30	1	
20			B	345	345	Steel Tower		8.52	
21	-----								
22	Sub-Total						63.16	8.52	
23	-----								
24	Stuart Sub.	Clinton Sub.	A	345	345	Steel Tower	0.06	2	
25			A	345	345	Steel Tower	53.92	1	
26	Clinton Sub.	Greene Sub.	A	345	345	Steel Tower	22.38	1	
27			A	345	345	Wood H-Frame	0.58	1	
28			A	345	345	Steel Tower	2.18	1	
29			A	345	345	Steel Tower	1.16	2	
30			A	345	345	Steel Tower	0.10	1	
31	-----								
32	Sub-Total						80.38		
33	-----								
34	Stuart Sub.	Killen Tie West	A	345	345	Steel Tower	13.13	1	
35	-----								
36	Killen Tie East	Marquis Sub.	A	345	345	Steel Tower	3.90	1	
37			A	345	345	Steel Tower	28.11	1	
38	-----								
39	Sub-Total						32.01		
40	-----								
41	Stuart Sub.	Foster Sub.	A	345	345	Steel Tower	0.59	1	
42			A	345	345	Steel Tower	55.18	1	
43			A	345	345	Steel Tower		3.20	
44	-----								
45	Sub-Total						55.77	3.20	
46	-----								
47	Sugarcreek Sub.	Foster Sub.	A	345	345	Steel Tower	24.12	1	
48			A	345	345	Steel Tower	3.21	2	
49	-----								
50	Sub-Total						27.33		
51	-----								
52	Beatty Sub.	Bixby Sub.	B	345	345	Steel Tower	4.69	1	
53			B	345	345	Steel Tower	8.52	2	
54	-----								
55	Sub-Total						13.21		
56	-----								
57	Bixby Sub.	Kirk Sub.	B	345	345	Steel Tower	14.87	2	
58			B	345	345	Wood H-Frame	4.18	1	
59	Kirk Sub.	Corridor Sub.	B	345	345	Wood H-Frame	18.38	1	
60	-----								
61	Sub-Total						37.43		
62	-----								

See Page 422-H for Notes.

TRANSMISSION LINE STATISTICS

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	11,592	268	-	11,860	1
2-1024.5 ACAR	341,950	829,457	1,171,407	-	-	-	-	2
2-1024.5 ACAR								3
2-1024.5 ACAR								4
	59,455	214,837	274,292	-	24,575	54	24,629	5
2-1024.5 ACAR								6
2-1024.5 ACAR								7
2-1024.5 ACAR								8
	407,287	1,301,707	1,708,994	5,369	2,189	-	7,558	9
2-983.1 ACAR								10
2-954 ACSR								11
2-954 ACSR								12
	437,658	1,892,302	2,329,960	26,589	13,552	-	40,141	13
2-1024.5 ACAR								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
	469,103	2,321,261	2,790,364	1,699	42,904	108	44,711	20
2-983.1 ACAR								21
2-983.1 ACAR								22
2-983.1 ACAR								23
	110,254	1,559,205	1,669,459	13,689	9,232	-	22,921	24
2-1024 ACAR								25
2-1024 ACAR								26
2-1024 ACAR								27
	380,540	1,583,690	1,964,230	41,685	473	-	42,158	28
2-1024.5 ACAR								29
2-1024.5 ACAR								30
	296,132	778,104	1,074,236	-	31,884	-	31,884	31
2-954 ACSR								32
2-954 ACSR								33
	238,833	628,223	867,056	8,661	254	-	8,915	34
2-954 ACSR								35
2-954 ACSR								36
2-954 ACSR								37
	579,488	1,083,898	1,663,386	115	22,552	-	22,667	38

TRANSMISSION LINE STATISTICS (cont'd)

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)									
COMMONLY OWNED 345KV FACILITIES (cont'd)									
1									
2									
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									
55									
56									
57									
58	TOTAL COMMONLY OWNED 345KV FACILITIES							754.02 (F)	90.14 (F)
59	RESPONDENT'S EQUIVALENT SHARE							252.25 (F)	34.75 (F)
60									
61									
62									

See Page 422-H for Notes.

TRANSMISSION LINE STATISTICS (cont'd)

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	41,757	2,233	-	43,990	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
								14
	483,244	1,785,609	2,268,853	33,137	513	-	33,650	15
								16
2-1113 ACSR								17
2-1113 ACSR								18
								19
								20
								21
2-1113 ACSR								22
2-954 ACSR								23
								24
	538,220	7,984,887	8,523,107	51,825	9,573	2,169	63,567	25
								26
2-954 ACSR								27
								28
2-954 ACSR								29
2-954 ACSR								30
2-983.1 ACSR								31
2-983.1 ACSR								32
2-983.1 ACSR								33
								34
	786,473	2,543,847	3,330,320	103,136	27,850	-	130,986	35
								36
2-954 ACSR								37
2-954 ACSR								38
								39
	360,943	1,452,295	1,813,238	42,476	36,044	-	78,520	40
								41
2-954 ACSR								42
2-954 ACSR								43
2-954 ACSR								44
2-954 ACSR								45
								46
	448,108	1,632,615	2,080,723	787	1,045	-	1,832	47
								48
2-954 ACSR								49
2-954 ACSR								50
2-954 ACSR								51
2-954 ACSR								52
								53
	2,422,346	8,183,307	10,605,653	85,769	49,396	38,672	173,837	54
								55
								56
								57
								58
								59
	8,670,463	37,253,090	45,923,553	468,286	274,537	41,003	783,826	60
								61
								62

TRANSMISSION LINE STATISTICS (cont'd)

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							
24		Pt. w/Ohio Power							
25		Co.	345	345	Steel Tower	9.25		1	
26									
27		Sub-Total				34.53			
28	-----								
29	Miami Sub.	West Milton Sub.	345	345	Steel Pole	0.44		1	
30			345	345	Steel Pole	8.40		2	
31									
32		Sub-Total				8.84			
33	-----								
34	West Milton Sub.	Seven Mile Tie	345	345	Steel Pole	9.81		1	
35			345	345	Steel Pole	1.71		1	
36			345	345	Steel Pole	4.13		1	
37			345	345	Steel Pole	21.70		1	
38			345	345	Steel Pole	0.12		1	
39									
40		Sub-Total				37.47			
41	-----								
42	Killen Sub.	Stuart Tie West	345	345	Steel Tower	3.52		1	
43			345	345	Steel Pole	2.01		1	
44			Dead	345	Steel Tower	2.06		1	
45									
46		Sub-Total				7.59			
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	TOTAL 345KV						375.73	37.92	
59									
60									
61									
62									

TRANSMISSION LINE STATISTICS (cont'd)

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
	-	568,167	568,167	-	-	-	-	3
								4
								5
								6
2-1024.5 ACAR								7
2-1024.5 ACAR								8
	-	128,444	128,444	-	-	-	-	9
								10
								11
								12
2-1024.5 ACAR								13
2-1024.5 ACAR								14
2-1024.5 ACAR								15
2-1024.5 ACAR								16
	996,644	2,555,134	3,551,778	-	9,070	300	9,370	17
								18
2-1024.5 ACAR								19
2-1024.5 ACAR								20
								21
								22
								23
2-1024.5 ACAR								24
	812,634	2,658,090	3,470,724	-	2,095	769	2,864	25
								26
								27
								28
2-1024.5 ACAR								29
2-1024.5 ACAR								30
								31
								32
								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
	2,641,058	9,923,490	12,564,548	-	8,572	231	8,803	39
								40
2-954 ACSR								41
2-954 ACSR								42
2-983.1 ACSR								43
	138,549	2,809,328	2,947,877	-	100	-	100	44
								45
								46
								47
								48
								49
								50
2-954 ACSR								51
2-954 ACSR								52
	237,000	2,430,345	2,667,345	-	-	-	-	53
								54
								55
	4,825,885	21,072,998	25,898,883	-	19,837	1,300	21,137	56
								57
								58
								59
	13,496,348	58,326,088	71,822,436	468,286	294,374	42,303	804,963	60
								61
								62

TRANSMISSION LINE STATISTICS (cont'd)

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		Sub-Total				14.65		
7	-----							
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		Sub-Total				4.42	11.56	
16	-----							
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		Sub-Total				11.91		
24	-----							
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		Sub-Total				0.39	8.40	
30	-----							
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		Sub-Total				12.82		
38	-----							
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		Sub-Total				4.38	0.18	
44	-----							
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		Sub-Total				25.28		
50	-----							
51	New Urbana Sub.	Darby Sub.	138	138	Wood Pole	0.04		1
52			138	138	Wood H-Frame	30.68		1
53			138	138	Steel Tower		0.51	-
54		Sub-Total				30.72	0.51	
55	-----							
57	Darby Sub.	Delaware Sub.	138	138	Wood H-Frame	14.13		1
58	-----							

TRANSMISSION LINE STATISTICS (cont'd)

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
								6
	352,375	691,151	1,043,526	-	707	31	738	7
795 ACSR								8
795 ACSR								9
795 ACSR								10
795 ACSR								11
795 ACSR								12
795 ACSR								13
2-795 ACSR								14
	87,719	486,826	574,545	-	-	-	-	15
636 ACSR								16
795 AL								17
636 ACSR								18
636 ACSR								19
1250 CU								20
	89,430	432,572	522,002	-	25,892	334	26,226	21
1351.5 AL								22
2-1024.5 ACAR								23
2-1024.5 ACAR								24
	-	391,485	391,485	-	340	-	340	25
636 ACSR								26
636 ACSR								27
636 ACSR								28
636 ACSR								29
636 ACSR								30
	-	691,099	691,099	-	8,439	-	8,439	31
477 ACSR								32
477 ACSR								33
477 ACSR								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46
								47
								48
								49
								50
								51
								52
								53
								54
								55
	240,901	654,241	895,142	-	12,866	730	13,596	56
636 ACSR	322,028	279,398	601,426	10,519	36,028	23	46,570	57
								58
								59
								60
								61
								62

TRANSMISSION LINE STATISTICS (cont'd)

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 (cont'd)							
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	5.34		1
50			138	138	Wood Pole	0.84		1
51			138	138	Wood Pole	1.39		2
52						-----		
53		Sub-Total				10.34		
54	-----							
55	Sugarcreek Sub.	Centerville Sub.	138	138	Wood Pole	3.89		1
56			138	138	Wood Pole	1.30		2
57			138	138	Wood Pole	1.07		1
58			138	138	Wood Pole	0.05		2
59						-----		
60		Sub-Total				6.31		
61	-----							
62	Centerville Sub.	Hempstead Sub.	138	138	Wood Pole	0.30		1
63			138	138	Wood Pole	3.00		1
64						-----		
65		Sub-Total				3.30		

TRANSMISSION LINE STATISTICS (cont'd)

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	-	1,602	-	1,602	5
636 ACSR	-	413,727	413,727	-	9,504	-	9,504	6
1351.5 ACSR								7
1351.5 AL								8
1351.5 ACSR								9
1351.5 ACSR								10
1351.5 AL								11
1351 AL	83,529	858,097	941,626	-	4,251	1,453	5,704	12
1250 CU								13
1250 CU	-	488,273	488,273	-	-	999	999	14
1351.5 AL								15
1351.5 AL	6,971	271,871	278,842	-	-	-	-	16
636 ACSR								17
636 ACSR								18
470 ACSR								19
636 ACSR	-	133,068	133,068	-	900	-	900	20
636 ACSR								21
636 ACSR								22
636 ACSR								23
1351.5 ACSR								24
1351.5 ACSR								25
1351.5 ACSR								26
1351.5 ACSR								27
1351.5 ACSR								28
795 AL								29
636 ACSR								30
636 ACSR								31
636 ACSR								32
636 ACSR								33
636 ACSR								34
636 ACSR								35
636 ACSR								36
636 ACSR								37
636 ACSR								38
636 ACSR								39
1351.5 ACSR								40
1351.5 ACSR								41
1351.5 ACSR								42
1351.5 ACSR								43
1351.5 ACSR								44
1351.5 ACSR								45
1351.5 ACSR								46
1351.5 ACSR								47
1351.5 ACSR								48
1351.5 ACSR								49
1351.5 ACSR								50
1351.5 ACSR								51
1351.5 ACSR								52
1351.5 ACSR								53
1351.5 ACSR								54
1351.5 ACSR								55
1351.5 ACSR								56
1351.5 ACSR								57
1351.5 ACSR								58
1351.5 ACSR								59
1351.5 ACSR								60
1351.5 ACSR								61
1351.5 ACSR								62
1351.5 ACSR								63
1351.5 ACSR								64
1351.5 ACSR								65

TRANSMISSION LINE STATISTICS (cont'd)

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 (cont'd)							
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 (cont'd)

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
	71,441	1,190,743	1,262,184	-	6,006	-	6,006	9
636 ACSR								10
636 ACSR								11
636 ACSR								12
477 ACSR								13
	-	186,142	186,142	-	4,177	-	4,177	14
477 ACSR								15
477 ACSR								16
477 ACSR								17
795 ACSR								18
	257,706	1,400,390	1,658,096	-	-	231	231	19
795 ACSR								20
795 ACSR								21
	78,824	516,367	595,191	-	25,724	438	26,162	22
795 ACSR								23
795 ACSR								24
	782,220	2,083,756	2,865,976	-	-	1,307	1,307	25
795 ACSR								26
477 ACSR								27
4/0 ACSR								28
477 ACSR								29
477 ACSR								30
1351.5 AL								31
	-	602,748	602,748	-	26,083	-	26,083	32
2-1024.5 ACAR								33
1351.5 ACSR								34
1351.5 ACSR								35
	-	2,032,249	2,032,249	-	-	-	-	36
1351.5 ACSR								37
1351.5 ACSR								38
2-300 CU								39
795 ACSR								40
	-	-	-	-	10,969	-	10,969	41

TRANSMISSION LINE STATISTICS (cont'd)

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 (cont'd)							
2	-----							
3	Greene Sub.	Knollwood Sub.	138	138	Wood Pole	0.22		1
4			138	138	Steel Tower		3.40	-
5						----		
6		Sub-Total				0.22	3.40	
7	-----							
8	Monument Sub.	Webster Sub.	138	138	Steel Tower		1.54	-
9			138	138	Steel Tower	2.25		1
10						----		
11		Sub-Total				2.25	1.54	
12	-----							
13		TOTAL 138KV				284.23	56.62	
14	-----							
15	-----							
16	-----							
17	-----							
18	-----							
19	WHOLLY OWNED 69KV FACILITIES							
20	-----							
21	69KV Lines	H	Dead	138	Wood Pole	0.13		
22			69	69	Wood Pole	675.54	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	3.95	
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		
33						----		
34	TOTAL WHOLLY OWNED 69KV					854.77	66.36	
35	-----							
36	-----							
37	-----							
38	-----							
39	WHOLLY OWNED 34.5KV FACILITIES							
40	-----							
41	34.5KV Lines		34.5	138	Wood Pole	0.83		
42			34.5	34.5	Wood Pole	68.73	1.13	
43			34.5	69	Wood Pole	8.03	0.32	
44			34.5	69	Steel Tower		0.05	
45			34.5	69	Wood H-Frame		1.14	
46		H	34.5	138	Steel Tower		1.28	
47						----		
48	TOTAL 34.5 KV					77.59	3.92	
49	-----							
50	-----							
51	-----							
52	TOTAL WHOLLY OWNED 69KV & 34.5KV					932.36	70.28	
53	-----							
54	-----							
55	-----							
56	-----							
57	Respondent's Portion of Expense for "Additional Facilities Provided" through Ohio Valley Electric Corp.							
58	-----							
59					TOTAL	1,592.32	164.82	
60						----	----	
61						----	----	
62	-----							

See Page 422-H for Notes.

TRANSMISSION LINE STATISTICS (cont'd)

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	-	487,527	487,527	-	-	-	-	1
1351.5 ACSR	-	487,527	487,527	-	-	-	-	2
795 ACSR	-	495,014	495,014	-	29,766	-	29,766	3
2-300CU	-	495,014	495,014	-	29,766	-	29,766	4
	2,474,054	17,659,769	20,133,823	10,519	228,189	5,953	244,661	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
				219,035	1,368,439	21,369	1,608,843	33
				219,035	1,368,439	21,369	1,608,843	34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46
								47
					(183,027)	1,115	(181,912)	48
					(183,027)	1,115	(181,912)	49
								50
	7,781,371	31,859,578	39,640,949	219,035	1,185,412	22,484	1,426,931	51
	7,781,371	31,859,578	39,640,949	219,035	1,185,412	22,484	1,426,931	52
								53
								54
								55
								56
						23,870	23,870	57
						23,870	23,870	58
								59
	23,751,773	107,845,435	131,597,208	697,840	1,707,975	94,610	2,500,425	60
	23,751,773	107,845,435	131,597,208	697,840	1,707,975	94,610	2,500,425	61
								62

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TRANSMISSION LINE STATISTICS (cont'd)

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)	Type (d)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)			Average Number per Miles (e)	Present (f)	Ultimate (g)	
1	Sugar creek (Circuit 13821)	Greene	0.84	Wood Pole	20.00	1	1	
2			1.39	Wood Pole	21.00	2	2	
3			(1.60)	Wood H Frame	7.00	1	1	
4								
5		Net Increase	0.63					
6	-----							
7	Yankee (Circuit 6610)	Trebein	1.39	Wood Pole	21.00	2	2	
8			(1.11)	Wood Pole	18.00	1	1	
9								
10								
11								
12								
13								
14								
15		Net Increase	0.28					
16	-----							
17	Coldwater (Circuit 3338)	Rockford	(23.62)		Circuit Removed	from	System	
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44	TOTAL		(22.71)					

TRANSMISSION LINES ADDED DURING YEAR

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				Total (o)	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)			
636	36x1 ACSR	6 FT. DELTA	138	\$0	\$0	\$0	\$0	1	
636	36x1 ACSR	8 FT. VERT.	138	\$0	\$0	\$0	\$0	2	
636	26x7 ACSR	15 FT. HORIZ	138	\$0	\$0	\$0	\$0	3	
				Note (1)	Note (1)	Note (1)	Note (1)	4	
								5	
								6	
636	36x1 ACSR	8 FT. VERT.	69	\$0	\$0	\$0	\$0	7	
636	36x1 ACSR	7 FT DELTA	69	\$0	\$0	\$0	\$0	8	
								9	
								10	
								11	
								12	
								13	
				Note (1)	Note (1)	Note (1)	Note (1)	14	
								15	
								16	
			33	N/A	N/A	N/A	N/A	17	
								18	
								19	
								20	
								21	
								22	
								23	
				Note (2)	Note (2)	Note (2)	Note (2)	24	
								25	
								26	
								27	
								28	
								29	
								30	
								31	
								32	
								33	
								34	
								35	
								36	
								37	
								38	
								39	
								40	
								41	
								42	
								43	
								44	
				\$0	\$0	\$0	\$0		

(1) The cost of relocating these lines was reimbursed.

(2) Original cost is not available. Physical removal of the facilities was not completed on the date of this report.

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		T-Monitor	22.8	345	
15		T-Attended	22.8	345	
16		T-Monitor	22.8	345	
17		T-Supv. Control	138	69	
18		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

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
-	-	-				3
910	1	-				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
-	-	-				19
-	-	-				20
1,955	2	-				21
-	-	-				22
8,321	12	1				23
2,890						24
-	-	-				25
200	1	-				26
60	2	-				27
150	1	-				28
10	1	-				29
-	-	-				30
450	1	-				31
-	-	-				32
30	1	-				33
19	2	-				34
11	1	-				35
-	-	-				36
52	2	-				37
-	-	-				38
20	5	-				39
-	-	-				40

SUBSTATIONS (cont'd)

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'd):				
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				
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					
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 (cont'd)

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
						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

SUBSTATIONS (cont'd)

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'd):				
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-Supv. Control	69	34.5	
32	of Lakeview	T&D-Supv. Control	69	12.5	
33		T&D-Supv. Control	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 (cont'd)

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)	
						1
						2
14	2	-				3
						4
60	2	-				5
21	2	-				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
-	-	-	2			29
						30
10	1	-				31
20	1	-				32
6	3	-				33
						34
						35
21	2	-				36
14	2	-				37
16	4	-				38
						39
90	3	-				40
675	1	-				41

SUBSTATIONS (cont'd)

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'd):				
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	345	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 (cont'd)

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) (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
31	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 (cont'd)

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 (a)	Character of Substation (b)	VOLTAGE (In MVa) (11)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WHOLLY OWNED SUBSTATIONS (cont'd):				
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	69	34.5	
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	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 (cont'd)

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)	
						1
						2
22	1	-				3
						4
11	1	-				5
10	1	-				6
14	2	-				7
						8
-	-	-				9
						10
60	2	-				11
448	1	-				12
						13
60	2	-				14
						15
150	1	-				16
60	3	-				17
18	1	-				18
-	-		1			19
						20
22	1	-				21
22	1	-				22
						23
11	1	-				24
112	1	-				25
11	1	-				26
60	2	-				27
2	1	-				28
						29
448	1	-				30
130	6	-				31
12	1	-				32
-	-		1			33
						34
11	1	-				35
30	1	-				36
200	1	-				37
40	2	-				38
45	2	-				39
150	1	-				40
10	1	-				41
25	2	-				42
-	-		1			43
						44

SUBSTATIONS (cont'd)

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'd):				
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 (cont'd)

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)	
-	-	-				1
67	3	-				2
40	2	-				3
						4
						5
						6
14	2	-				7
115	9	-				8
150	1	-				9
-	-	-				10
10	1	-				11
14	2	-				12
450	1	-				13
200	1	-				14
40	2	-				15
40	2	-				16
						17
112	2	-				18
						19
21	2	-				20
						21
159	2	-				22
						23
20	2	-				24
						25
131	48	-				26
						27
						28
						29
						30
11,061	314	8				31
						32
13,951						33
						34
						34
						35
						36
						37
						38
						39
						40

SUBSTATIONS (cont'd)

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 (cont'd)

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)	
						1
						2
5,411						3
350						4
2,560						5
-----						6
8,321						7
-----						8
						9
						10
2,890						11
-----						12
						13
						14
1,427						15
131						16
2,816						17
4,639						18
562						19
828						20
0						21
658						22
-----						23
11,061						24
-----						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

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SUBSTATIONS (cont'd)

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	488,525	137,622	6,472
2	Additions During Year			
3	Purchases	13,007	2,091	132
4	Associated with Utility Plant Acquired	0	0	0
5	TOTAL Additions (Total of lines 3 and 4)	13,007	2,091	132
6	Reductions During Year			
7	Retirements	22,768	2,882	161
8	Associated with Utility Plant Sold	0	0	0
9	TOTAL Reductions (Total of lines 7 and 8)	22,768	2,882	161
10	Number at End of Year (Lines 1 + 5 - 9)	478,764	136,831	6,443
11	In Stock	14,106	11,724	675
12	Locked Meters on Customers' Premises	4,522	Not Applicable	Not Applicable
13	Inactive Transformers on System	Not Applicable	0	0
14	In Customers' Use	460,045	125,107	5,768
15	In Company's Use	91	Not Available	Not Available
16	TOTAL End of Year (Total of lines 11 to 15- This line should equal line 10)	478,764	136,831	6,443

ENVIRONMENTAL PROTECTION FACILITIES

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

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

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

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

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. 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	\$780,043	\$1,628,814	-	\$265,656,678	\$265,656,678
2	Water Pollution Control Facilities	462,075	1,295,841	-	71,077,334	71,077,334
3	Solid Waste Disposal Costs	8,511,249	141,028	-	67,516,762	67,516,762
4	Noise Abatement Equipment	-	-	-	901,577	900,844
5	Esthetic Costs	-	-	-	9,461,781	-
6	Additional Plant Capacity (2)	-	-	10,389	43,485,224	-
7	Miscellaneous (Identify significant)	-	-	-	412,302	409,035
8	TOTAL (Total of lines 1 thru 7)	\$9,753,367	\$3,065,683	\$10,389	\$458,511,658	\$405,560,653
9	Construction Work in Progress	-	-	-	\$2,583,958	\$2,583,958

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 relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.
7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expense (a)	Amount (b) (3)	Actual Expenses (c) (3)
1	Depreciation	\$16,239,097	\$14,488,107
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	4,367,214	4,251,310
3	Fuel Related Costs		
4	Operation of Facilities	1,896,586	0
5	Fly Ash and Sulfur Sludge Removal	8,569,598	8,221,430
6	Difference in Cost of Environmentally Clean Fuels	9,055,091	4,718,501
7	Replacement Power Costs	5,238,047	0
8	Taxes and Fees	704,000	0
9	Administrative and General	1,625,134	1,360,660
10	Other (Identify significant)	0	0
11	TOTAL	\$47,694,767	\$33,040,008
	(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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THE PUBLIC UTILITIES COMMISSION
OF OHIO
SUPPLEMENT

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)
	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	61,624			475,076
311.1	Equipment	2,431,925				2,431,925
	Total 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	61,624			5,120,414
	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	2,672,823	180,821	-	-	2,853,644
375	Structures and Improvements	393,361	168,129	-	-	561,490
376	Mains	130,716,280	2,832,485	324,563	-	133,224,202
377	Compressor Station Equipment	6,628,858	646,943	204,374	-	7,071,427
378	Meas. and Reg. Sta. Equip.-General	55,059	13,141	-	-	68,200
379	Meas. and Reg. Sta. Equip.-City Gate	50,459,810	3,034,150	207,247	-	53,286,713
380	Services	13,346,585	694,887	176,579	-	13,864,893
381	Meters	2,477,758	142,095	346	-	2,619,507
382	Meter Installations	2,583,733	357,555	3,477	-	2,937,841
383	House Regulators	761,502	2,582	-	-	764,084
384	House Reg. Installations	51,024	-	-	-	51,024
385	Industrial Meas. and Reg. Sta. Equip.	-	-	-	-	-
386	Other Prop. on Customers' Premises	-	-	-	-	-
387	Other Equip.	-	-	-	-	-
	Total Distribution Plant	210,146,823	8,072,788	916,586	0	217,303,025
	General Plant					
389	Land and Land Rights	-	-	-	-	-
390	Structures and Improvements	-	-	-	-	-
391	Office Furniture and Equipment	-	-	-	-	-
392	Transportation Equipment	-	-	-	-	-
393	Stores Equipment	-	907	-	2,976	1,133,792
394	Tools, Shop and Garage Equipment	1,129,909	-	-	-	6,708
395	Laboratory Equipment	6,439	269	-	-	-
396	Power Operated Equipment	-	-	-	-	-
397	Communication Equipment	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-
399	Other Tangible Property	-	-	-	-	-
	Total General Plant	1,136,348	1,176	-	2,976	1,140,500
	Total Utility Plant in Service	216,341,961	8,135,588	916,586	2,976	223,563,939

* 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)
	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)		(118,833)	-	-
	Products Extraction Plant					
	Structures and Improvements					
341	Extraction and Refining Equipment					
342	Pipe Lines					
343	Extracted Products Storage Equipment					
344	Compressor Equipment					
345	Gas Meas. & Reg. Equipment					
346	Other Equipment					
347						
	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	-	-	-	(4,639,453)	
	Products Extraction Plant					
	Structures and Improvements					
341	Extraction and Refining Equipment					
342	Pipe Lines					
343	Extracted Products Storage Equipment					
344	Compressor Equipment					
345	Gas Meas. & Reg. Equipment					
346	Other Equipment					
347						
	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						
Structures and Improvements						
351 Wells						
352 Storage Leaseholds and Rights						
352.1 Reservoirs						
352.2 Non-Recoverable Natural Gas						
352.3 Lines						
353 Compressor Station Equipment						
354 Measuring and Reg. Equipment						
355 Purification Equipment						
356 Other Equipment						
357						
Total Underground Storage Plant	-		-	-	-	
Other Storage Plant						
Structures and Improvements						
361 Gas Holders						
362 Purification Equipment*						
363 Liquefaction Equipment*						
363.1 Vaporizing Equipment*						
363.2 Compressor Equipment						
363.3 Meas. and Reg. Equipment*						
363.4 Other Equipment						
363.5						
Total Other Storage Plant	-		-	-	-	
Base Load Liquefied Natural Gas Terminating and Processing Plant						
Structures and Improvements*						
364.2 LNG Processing Terminal Equipment*						
364.3 LNG Transportation Equipment*						
364.4						

* 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				
	Structures and Improvements				
361	Gas Holders				
362	Purification Equipment*				
363	Liquefaction Equipment*				
363.1	Vaporizing Equipment*				
363.2	Compressor Equipment				
363.3	Meas. and Reg. Equipment*				
363.4	Other Equipment				
363.5					
	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 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)	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	(81,618,231)		(5,379,939)	916,584	169,709
	General Plant					
	Structures and Improvements					
390	Office Furniture and Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Property					
399						
	Total General Plant	26,188		(55,103)	-	-
	Total Gas Plant	(86,112,663)		(5,553,875)	916,584	169,709
	Plant Held for Future Use					
	Gas Plant Lsd. to Others					
	Total Accum. Provision	(86,112,663)		(5,553,875)	916,584	169,709

* 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)		
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	(7,060)	(45,094)	-	(85,964,031)	
	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	-	-	-	(28,915)	
	Total Gas Plant	(7,060)	(45,094)	-	(90,632,399)	
	Plant Held for Future Use	-	-	-	-	
	Gas Plant Lsd. to Others	-	-	-	-	
	Total Accum. Provision	(7,060)	(45,094)	-	(90,632,399)	

* Major Only
+ Non Major Only

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SCHEDULE: 24

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		27,723,007		127,531,603
481	Commercial & Industrial Sales				
	Small (or Comm.)		8,642,328		36,147,681
	Large (or Indus.)		4,914,088		18,633,391
482	Other Sales to Public Authorities		3,401,686		12,516,585
484	Interdepartmental Sales		126,335		471,424
	Total Sales to Ultimate Consumers		44,807,444		195,300,684
483	Sales for Resale		-		-
	Total Nat. Gas Service Revenues		44,807,444		195,300,684
	Revenues from Manufactured Gas		-		-
	Total Gas Service Revenues		44,807,444		195,300,684
	Other Operating Revenues				
485	Intracompany Transfers		-		1,312,713
487	Forfeited Discounts		-		66,573
488	Miscellaneous Service Revenues		-		5,698,516
489	Revenue from Trans. of Gas of Others		-		-
490	Sales of Prod. Extracted from Nat. Gas		-		-
491	Rev. from Nat. Gas Processed by Others		-		-
492	Incidental Gasoline and Oil Sales		-		-
493	Rent from Gas Property		-		-
494	Interdepartmental Rents		-		-
495	Other Gas Revenues		-		1,875,065
	Total Other Operating Revenues		-		8,952,867
	Total Gas Operating Revenues		44,807,444		204,253,551
496	Provision for Rate Refunds	()	()	()	()
	Total Gas Operating Rev. Net of Prov. for Ref.		44,807,444		204,253,551

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.		21,170
	Total Supervision and Engineering		21,170
	Production Labor & Expenses		
712	Other Power Expenses		20,473
717	Liquefied Petroleum Gas Expenses		78,768
	Total Production Labor & Expenses		99,241
	Gas Fuels		
723	Fuel for Liquefied Petroleum Gas Process		38,188
	Total Gas Fuels		38,188
	Gas Raw Materials		
728	Liquefied Petroleum Gas		254,976
735	Miscellaneous Production Expenses		70,554
736	Rents		8,467
	Total Gas Raw Materials		333,997
	Total Operation		492,596
	Maintenance		
740	Maintenance Supv. & Eng.		37,300
741	Maintenance of Structures and Improvements		13,035
742	Maintenance of Production Equipment		165,327
	Total Maintenance		215,662
	Total Manufactured Gas Production Expenses		708,258

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		146,429,491
804.1	Liquefied Nat. Gas Purchases		-
805	Other Gas Purchases		(28,792,954)
805.1	Purchased Gas Cost Adjust.		-
805.2	Incremental Gas Cost Adjust.		-
	Total Purchased Gas		117,636,537
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.		117,636,537
	Total Production Exp.		118,344,795
	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.		1,076,186
871	Dist. Load Dispatch.		319,298
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.		2,422,633
875	Meas. & Reg. Sta. Exp. - General		994,492
876	Meas. & Reg. Sta. Exp. - Industrial		-
877	Meas. & Reg. Sta. Exp. - City Gas Check Sta.		-
878	Meter & House Reg. Exp.		778,750
879	Customer Install. Exp.		1,636,193
880	Other Exp.		1,030,904
881	Rents		1,532,193
	Total Operation		9,790,649
	Maintenance		
885	Maint. Supv. & Eng.		548,198
886	Maint. of Structures & Improve.		41,990
887	Maint. of Mains		3,235,843
888	Maint. of Compress. Sta. Equip.		-
889	Maint. of Meas. & Reg. Sta. Equip. - Gen.		944,685
890	Maint. of Meas. & Reg. Sta. Equip. - Indus.		-
891	Maint. of Meas. & Reg. Sta. Equip. - City Gate Check Station		-
892	Maint. of Services		482,042
893	Maint. of Meters & House Reg.		140,563
894	Maint. of Other Equip.		120,388
	Total Maintenance		5,513,709
	Total Distribution Exp.		15,304,358
	Customer Accounts Exp.		
	Operation		
901	Supervision		-
902	Meter Reading Exp.		1,610,189
903	Customer Records & Collection Exp.		5,605,607
904	Uncollectible Accts.		2,368,642
905	Misc. Customer Accounts Exp.		-
	Total Customer Accounts Exp.		9,584,438
	Customer Service & Inform. Exp.		
	Operation		
907	Supervision		-
908	Customer Assist. Exp.		1,977,739
909	Information & Instructional Exp.		81,669
910	Misc. Cust. Serv. & Info. Exp.		-
	Total Customer Service & Information Exp.		2,059,408

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		5,240,374
921	Office Supplies & Other Exp.		-
922	Admin. Exp. Trans. - Cr.		(114,856)
923	Outside Services Employed		572,216
924	Property Insurance		86,120
925	Injuries and Damages		1,818,707
926	Employee Pensions & Benefits		3,370,498
927	Franchise Requirements		2,690
928	Reg. Comm. Exp.		60,563
929	Duplicate Charges - Cr.		(132,413)
930.1	General Advertising Exp.		(7)
930.2	Misc. General Exp.		354,645
931	Rents		2,046,638
932	Maint. of Gen. Plant		237,469
	Total Admin. & General Exp.		13,542,644
	Total Operating Expenses		158,835,643

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 X (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, 1992.			
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.	6,474,295	7.1898	46,548,931
Panhandle Eastern Pipeline Co.	111,464	4.6215	515,130
Texas Gas Transmission	384,548	19.1040	7,346,398
Other (Spot Market)	38,714,895	2.4396	94,450,326
Total	45,685,202	3.2584	148,860,785
11. Number of cubic feet produced during year:			
a. Ohio	7,283 (1)		
b. Entire Company	7,283 (1)		
(1) Liquid propane gas production in MCF			
12. Total Number of customers as of close of business in December:			
a. Ohio	284,102		
b. Entire Company	284,102		
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	502				
Full-time Employees	N/A	N/A	2701				
TOTAL ALL EMPLOYEES	N/A	N/A	3203				
				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	260,471
Commercial	20,589
Industrial	1,577
Transportation	145
Public Authorities	1,311
Interdepartmental	9
Ultimate Consumers	284,102
Sales for Resale	-
Special Contract	-
Miscellaneous	-
Other:	-
TOTAL	284,102

N/A - Not Available

SCHEDULE: 8

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	2,088,666	-	-	-	2,088,666
312	Boiler Plant Equipment	6,969,099	137,442	12,270	-	7,094,271
316	Miscellaneous Equipment	122,193	-	-	11,029	133,222
	Distribution					
375	Structures and Improvements	7,741	-	-	-	7,741
376	Mains	3,911,501	(11,484)	40,750	-	3,859,267
380	Services	531,313	73,584	9,207	-	595,690
381	Meters	104,081	-	4,286	-	99,795
	General					
394	Tools, Shop and Garage Equipment	53,025	-	-	-	53,025
395	Laboratory Equipment	16,435	-	-	-	16,435
	TOTAL UTILITY PLANT IN SERVICE	14,082,288	199,542	66,513	11,029	14,226,346

* 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.)			4,328,770	
462	Large (or Indus.)			1,503,564	
463	Other Sales to Public Authorities			847,095	
	Interdepartmental Sales				
	Total Sales to Ultimate Consumers			6,679,429	
	Sales for Resale				
	TOTAL STEAM SERVICE REVENUES			6,679,429	
	OTHER OPERATING REVENUES				
	Intracompany Transfers				
	Forfeited Discounts			10,189	
467	Miscellaneous Service Revenues			615	
470					
455	Interdepartmental Rents			13,028	
	TOTAL OTHER OPERATING REVENUES			23,832	
	TOTAL STEAM OPERATING REVENUES			6,703,261	

STEAM HEATING OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
PRODUCTION EXPENSES			
Operation			
500	Oper. Supv. & Eng.		121,924
501	Fuel		2,114,928
502	Steam Expenses		606,951
506	Other/Miscellaneous		304,030
Total Operation			3,147,833
Maintenance			
510	Maint. Supv. & Eng.		157,340
511	Maint. of Structures & Improve.		22,752
512	Maint. of Boiler Plant		551,106
Total Maintenance			731,198
Total Production Expenses			3,879,031
DISTRIBUTION EXPENSES			
Operation			
870	Oper. Supv. & Eng.		26,062
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.		16,221
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.		9,410
880	Other Exp.		116,211
881	Rents		46,710
	Total Operation (870-881)		214,614
	Maintenance		
885	Maint. Supv. & Eng.		31,662
886	Maint. of Structures & Improve.		-
887	Maint. of Mains		294,207
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		10,348
893	Maint. of Meters & House Reg.		3,855
894	Maint. of Other Equip.		-
	Total Maintenance (885-894)		340,072
	Total Distribution Exp. (870-894)		554,686
	CUSTOMER ACCOUNTS EXP.		
901	Supervision		-
902	Meter Reading Exp.		7,202
903	Customer Records & Collection Exp.		3,437
904	Uncollectible Accts.		-
905	Misc. Customer Accounts Exp.		-
	Total Customer Accounts Exp. (901-905)		10,639
	CUSTOMER SERVICE & INFORM. EXP.		
907	Supervision		-
908	Customer Assist. Exp.		17,067
909	Information & Instructional Exp.		60
910	Misc. Cust. Serv. & Info. Exp.		-
	Total Customer Service & Information Exp. (907-910)		17,127

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		167,589
921	Office Supplies & Other Exp.		-
922	Admin. Exp. Trans. - Cr.		(7,198)
923	Outside Services Employed		17,418
924	Property Insurance		17,973
925	Injuries and Damages		27,112
926	Employee Pensions & Benefits		331,009
927	Franchise Requirements		-
928	Reg. Comm. Exp.		7,893
929	Duplicate Charges - Cr.		(17,352)
930.1	General Advertising Exp.		661
930.2	Misc. General Exp.		11,478
931	Rents		54,281
935	Maint. of Gen. Plant		7,035
	Total Admin. & General Exp. (920-935)		617,899
	Total Operating Expenses		5,079,382

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	6,882,615	240,640	134,761	184,840	7,073,176
February	7,073,176	429,626	34,370	277,455	7,259,717
March	7,259,717	(519,121)	126,100	(354,247)	7,220,943
April	7,220,943	53,680	88,430	91,994	7,271,059
May	7,271,059	(131,365)	92,043	(29,224)	7,260,961
June	7,260,961	(128,011)	115,820	(33,654)	7,282,424
July	7,282,424	(153,769)	133,224	15,203	7,246,676
August	7,246,676	(245,408)	141,287	34,045	7,108,510
September	7,108,510	(344,968)	161,525	(11,663)	6,936,730
October	6,936,730	(389,626)	137,570	(80,611)	6,765,285
November	6,765,285	(311,403)	181,953	(88,707)	6,724,542
December	6,724,542	(1,763)	136,802	23,995	6,835,586
Total	6,882,615	(1,501,488)	1,483,885	29,426	6,835,586

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)	Forgiveness Program (E)	Ending Bal. PIP Greater Than 12 Months Old (F)=(B+C-D+E)
January	(2,170,324)	184,840	491,886	-	(2,477,370)
February	(2,477,370)	277,455	486,958	-	(2,686,873)
March	(2,686,873)	(354,247)	458,799	260,578	(3,239,341)
April	(3,239,341)	91,994	463,211	229,937	(3,380,621)
May	(3,380,621)	(29,224)	407,235	368,025	(3,449,055)
June	(3,449,055)	(33,654)	439,400	338,484	(3,583,625)
July	(3,583,625)	15,203	468,309	347,132	(3,689,599)
August	(3,689,599)	34,045	481,374	329,032	(3,807,896)
September	(3,807,896)	(11,663)	453,994	355,836	(3,917,717)
October	(3,917,717)	(80,611)	415,875	410,338	(4,003,865)
November	(4,003,865)	(88,707)	452,233	367,182	(4,177,623)
December	(4,177,623)	23,995	477,008	397,575	(4,233,061)
Total	(2,170,324)	29,426	5,496,282	3,404,119	(4,233,061)

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

GAS

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	3,033,882	314,497	52,240	170,230	3,230,389
February	3,230,389	289,158	19,778	250,889	3,288,436
March	3,288,436	(553,132)	54,591	(307,456)	3,097,351
April	3,097,351	(34,916)	60,429	47,459	3,075,405
May	3,075,405	(252,992)	41,059	(11)	2,863,483
June	2,863,483	(353,351)	50,781	(105,368)	2,666,281
July	2,666,281	(395,291)	55,443	(143,347)	2,469,780
August	2,469,780	(319,292)	57,981	(146,355)	2,354,824
September	2,354,824	(290,004)	69,237	(108,445)	2,242,502
October	2,242,502	(150,207)	80,694	(119,480)	2,292,469
November	2,292,469	80,977	76,766	(42,224)	2,492,436
December	2,492,436	396,377	50,478	80,271	2,859,020
Total	3,033,882	(1,268,176)	669,477	(423,837)	2,859,020

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

GAS

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)	Forgiveness Program (E)	Ending Bal. PIP Greater Than 12 Months Old (F)=(B+C-D+E)
January	(1,830,134)	170,230	302,754	-	(1,962,658)
February	(1,962,658)	250,889	309,123	-	(2,020,892)
March	(2,020,892)	(307,456)	239,747	155,426	(2,412,669)
April	(2,412,669)	47,459	222,985	140,135	(2,448,060)
May	(2,448,060)	(11)	104,636	198,564	(2,354,143)
June	(2,354,143)	(105,368)	67,427	182,943	(2,343,995)
July	(2,343,995)	(143,347)	50,983	131,925	(2,406,400)
August	(2,406,400)	(146,355)	48,649	105,012	(2,496,392)
September	(2,496,392)	(108,445)	46,938	78,337	(2,573,438)
October	(2,573,438)	(119,480)	86,909	84,157	(2,695,670)
November	(2,695,670)	(42,224)	166,082	64,829	(2,839,147)
December	(2,839,147)	80,271	253,882	79,182	(2,933,576)
Total	(1,830,134)	(423,837)	1,900,115	1,220,510	(2,933,576)

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

