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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 93

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

**GENERAL INFORMATION**

**I. Purpose**

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

**II. Who Must Submit**

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

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

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

**III. What and Where to Submit**

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

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

Retain one copy of this report for your files.

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

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

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

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

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

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

## GENERAL INFORMATION (Continued)

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

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

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

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

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

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

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

### IV. When to Submit:

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

### V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for this collection of information is estimated to average 1,215 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 825 North Capitol Street NE., Washington, DC 20426 (Attention: Michael Miller, ED-12.3); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

## GENERAL INSTRUCTIONS

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

## GENERAL INSTRUCTIONS (Continued)

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

## DEFINITIONS

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

## EXCERPTS FROM THE LAW

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

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

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

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

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

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

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

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

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

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

## GENERAL PENALTIES

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

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

IDENTIFICATION		
01 Exact Legal Name of Respondent The Dayton Power and Light Company	02 Year of Report Dec. 31, 19 <u>93</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  /s/ Paul R. Anderson	04 Date Signed (Mo, Da, Yr)  April 30, 1994
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.		

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, 1993
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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)
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>			
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	Rev. 12-93	
Statement of Income for the Year.....	114-117	Rev. 12-93	116 NONE
Statement of Retained Earnings for the Year.....	118-119	Ed. 12-89	
Statement of Cash Flows.....	120-121	Rev. 12-93	
Notes to Financial Statements.....	122-123	Ed. 12-89	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>			
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. 12-88	
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	
Allowances.....	228-229	New 12-93	
Extraordinary Property Losses.....	230	Ed. 12-93	
Unrecovered Plant and Regulatory Study Costs.....	230	Ed. 12-93	
Other Regulatory Assets.....	232	New 12-93	
Miscellaneous Deferred Debits.....	233	Ed. 12-89	
Accumulated Deferred Income Taxes (Account 190).....	234	Ed. 12-88	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>			
Capital Stock.....	250-251	Ed. 12-90	
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. 12-90	

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, 1993
<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)</b>			
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. 12-93	
Other Regulatory Liabilities .....	278	New 12-93	
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Electric Operating Revenues .....	300-301	Ed. 12-90	
Sales of Electricity by Rate Schedules .....	304	Ed. 12-90	
Sales for Resale .....	310-311	Ed. 12-88	
Electric Operation and Maintenance Expenses .....	320-323	Rev. 12-93	
Number of Electric Department Employees .....	323	Ed. 12-88	
Purchased Power .....	326-327	Rev. 12-90	
Transmission of Electricity for Others .....	328-330	Rev. 12-90	
Transmission of Electricity by Others .....	332	Rev. 12-90	
Miscellaneous General Expenses—Electric .....	335	Ed. 12-87	
Depreciation and Amortization of Electric Plant .....	336-338	Ed. 12-88	None
Particulars Concerning Certain Income Deduction and Interest Charges Accounts .....	340	Ed. 12-87	
<b>COMMON SECTION</b>			
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	
<b>ELECTRIC PLANT STATISTICAL DATA</b>			
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

<b>Name of Respondent</b> The Dayton Power and Light Company	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 19 <u>93</u>
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**LIST OF SCHEDULES (Electric Utility) (Continued)**

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

GENERAL INFORMATION

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

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

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

Ohio - March 23, 1911

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

Not Applicable

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

Ohio  
-----  
Electric  
Gas  
Steam Heating

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

- (1) YES ...Enter the date when such independent accountant was initially engaged: \_\_\_\_\_
- (2) X NO

CONTROL OVER RESPONDENT

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

trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.  
2. If the above required information is available from the SEC 10K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

The Respondent is a subsidiary of DPL Inc. (a holding company) 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, 1993, 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 of an office building.	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) YGK, Inc. was liquidated by the Cincinnati Gas & Electric Company on 12/31/93. At this time, convertible notes held by the Respondent and Columbus Southern Power were settled.			

## 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 DPL Inc. and its major subsidiary DP&L for the last three fiscal years, for services rendered in all capacities to DP&L Inc. and its subsidiaries, including DP&L.

Name and Principal Position	Year	Annual Compensation		Long-Term Compensation	All Other Compensation(3) (\$)
		Salary (\$)	Bonus (1) (\$)	Restricted Stock Unit Awards(2) (\$)	
Peter H. Forster Chairman	1993	496,000	298,000	580,000 ('94-96)	1,000
	1992	496,000	298,000	436,000 ('93-95)	0
	1991	468,000	281,000	435,000 ('92-94)	0
Allen M. Hill President and Chief Executive Officer	1993	315,000	193,000	249,000 ('94-96)	1,000
	1992	294,000	180,000	183,000 ('93-95)	0
	1991	248,000	150,000	248,000 ('92-94)	0
Stephen F. Koziar, Jr. Group Vice President	1993	189,000	86,000	103,000 ('94-96)	1,000
	1992	181,000	83,000	86,000 ('93-95)	0
	1991	174,000	61,000	108,000 ('92-94)	0
Thomas M. Jenkins Group Vice President	1993	172,000	81,000	188,000 ('94-96)	1,000
	1992	150,000	72,000	150,000 ('93-95)	0
	1991	140,000	53,000	128,000 ('92-94)	0
H. Ted Santo Group Vice President	1993	151,000	73,000	192,000 ('94-96)	1,000
	1992	129,000	64,000	153,000 ('93-95)	0
	1991	117,000	48,000	105,000 ('92-94)	0

(1) Amounts in this column represent awards made under the 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.

(2) Amounts shown in this column have not been paid, but are contingent on performance and represent the dollar value of restricted stock incentive units ("SIU's") awarded to the named executive officer under Management Stock Incentive Plan ("MSIP") based on the closing price of a DPL Inc. common share on the New York Stock Exchange - Consolidated Transactions Tape on the date of award. SIU's awarded for 1992 and 1993 vest only to the extent that the DPL Inc. average return on equity (ROE) over a three-year performance period is above the RRA industry median.

Depending on the performance of DPL Inc., these SIU's vest in amounts ranging from 0% to 100% of the target award at an ROE between 0 and 100 basis points above median ROE and from 100% to 150% of target award at an ROE between 100 and 200 basis points above median ROE. No units vest if the three-year average ROE is below 10%. Amounts shown for 1992 and 1993 reflect

OFFICERS (cont'd)

target awards. Amounts shown for 1991 represent the annual pro rata portion of SIU's earned over the eight-year period from inception of the MSIP in 1984 through 1991, including the pro rata portion of supplemental SIU awards made in 1991 to the named executive officers in recognition of corporate performance over the eight-year period. For each SIU which vests, a participant receives the cash equivalent of one DPL Inc. common share plus dividend equivalents from the date of award. Prior to pay out at retirement, an individual may elect to convert a portion of vested SIU's to a cash equivalent and accrue interest thereon. As of December 31, 1993, the aggregate target number and value (based on the closing price of a DPL Inc. common share on the NYSE - Consolidated Transactions Tape on December 31, 1993) of unearned restricted SIU's contingently awarded to each named executive officer was as follows: Mr. Forster, 75,800 (\$1,563,000); Mr. Hill, 36,612 (\$755,000); Mr. Koziar, 14,911 (\$307,000); Mr. Jenkins, 25,640 (\$528,000); and Mr. Santo, 26,012 (\$536,000). These unearned restricted SIU's may vest in 1994, 1995 and 1996 at 0% to 150% of the target number depending on Company performance during the period from 1992 through 1996. All payouts of vested SIU's under the MSIP are deferred until retirement.

- (3) Amounts in this column represent employer matching contributions on behalf of each named executive under the DP&L Employee Savings Plan made to the DPL Inc. Employee Stock Ownership Plan.

Certain Severance Pay Agreements

DPL Inc. entered into severance pay agreements with each of Messrs. Forster, Hill, Koziar, Jenkins and Santo providing for the payment of severance benefits in the event that the individual's employment with DPL Inc. or its subsidiaries is terminated under specified circumstances within three years after a change in control of DPL Inc. or DP&L (as defined in the agreement). The agreements 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 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	30 Years
\$200,000	\$ 53,000	\$106,000
400,000	110,000	220,000
600,000	167,000	334,000
800,000	224,000	448,000
1,000,000	281,000	562,000

The years of accredited service for the named executive officers are Mr. Forster -- 29 yrs.; Mr. Hill -- 24 yrs.; Mr. Koziar -- 24 yrs.; Mr. Jenkins -- 16 yrs; and Mr. Santo -- 18 yrs. Years of service under the retirement income plan are capped at 30 years, however, 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)
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	Batesville, Indiana
Robert J. Kegerreis	Dayton, Ohio
Burnell R. Roberts	Dayton, Ohio

(1) Respondent does not have an Executive Committee.

SECURITY HOLDERS AND VOTING POWERS

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

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

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

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

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

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

Not Closed - Year Ending  
December 31, 1993

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

By Proxy: 41,172,173  
See Note 1 on Page 107

3. Give the date and place of such meeting:

April 20, 1993  
Washington Court House, Ohio

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES December 31, 1993			
		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	(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.				
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31	(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.				
32					
33	(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.				
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48	For additional information regarding Preferred Stock voting rights, reference is made to				
49	Article Fourth of the Respondent's Amended Articles of Incorporation.				
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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-B.

## IMPORTANT CHANGES DURING THE YEAR

1. None.
2. None.
3. None.
4. None

5. The Respondant's gas distribution system delivers natural gas in 16 counties in Ohio. During 1993 the Company implemented the requirements of FERC Order No. 636 with all of its natural gas interstate pipeline suppliers. As a result of FERC's mandate that pipelines no longer bundle the product of natural gas with pipeline transportation into one package, the Company purchased the majority of its natural gas in 1993 under direct market purchases. Additionally, the implementation of Order No. 636 required the Company to purchase certain volumes of natural gas from interstate pipelines to fill storage. For these reasons 1993 was a transitional year. The Company will be making all of its natural gas purchases in the future directly from the market.

The Company has long term firm pipeline transportation agreements with Columbia Gas Transmission Corporation ("Columbia"), Columbia Gulf Transmission Corporation, ANR Gas Pipeline Company, Texas Gas Transmission Corporation and Panhandle Eastern Pipe Line Company. Along with the firm transportation services the Company has approximately 16 billion cubic feet of storage service with the various pipelines.

Coordinated with the pipeline service agreements, the Company has 14 firm natural gas supply agreements with various natural gas producers. The Company purchased approximately 90% of its 1993 supply under these producer agreements and the remaining supplies on the spot/short term market. The Company purchased natural gas during 1993 at an average price of \$3.65 per MCF, compared to \$3.31 per MCF and \$2.70 per MCF in 1992 and 1991, respectively. Through the operation of natural gas cost adjustment clause applicable to gas sales, increases and decreases in natural gas costs are reflected in customer rates on a timely basis.

The Company is interconnected with CNG Transmission Corporation and Texas Eastern Transmission Corporation. Several interconnections with various interstate pipelines provide the Company the opportunity to purchase competitively-priced natural gas supplies and to be very pro-active in releasing under utilized capacity.

6. The Respondent issued two new debt series in 1993: \$226 million First Mortgage Bonds, 8.15% Series due 2026 authorized in PUCO Case No. 92-2284-EL-AIS and \$220 million First Mortgage Bonds, 7.875% Series due 2024 authorized in PUCO Case No. 93-167-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 1993 through 1998. These funds are available to both DPL Inc. and its subsidiaries including the Respondent. The Respondent has authority from the PUCO 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, 1993, DPL Inc. had no outstanding borrowing under this Credit Agreement. The Respondent also has available \$97 million in short-term lines of credit. At December 31, 1993, the Respondent had \$10 million outstanding under its lines of credit and \$15 million in commercial paper outstanding.

7. None.

## IMPORTANT CHANGES DURING THE YEAR (cont'd)

8. The Respondent and Local 175 of the Utility Workers' Union of America agreed to a new six-year contract effective November 1, 1993, which is estimated to increase union employees' wage and benefits costs by about 3% annually during the six-year term.

9. Regulatory Matters

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 to become 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 allocations were further consolidated into Columbia's restructuring proceeding referenced in following paragraphs. A settlement dated November 9, 1992, regarding the remaining cost of service and throughput issues was approved by FERC April 2, 1993.

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 the Texas Gas restructuring proceeding which was made effective November 1, 1993. On May 1, 1992, Panhandle filed an application with FERC to implement a general rate increase which rates were accepted effective November 1, 1992. A hearing on this matter is set for May 17, 1994. On April 29, 1993 Texas Gas filed a second application with FERC to implement a rate increase which was accepted effective November 1, 1993. A hearing on this matter is set for June 28, 1994. On November 1, 1993, ANR filed an application with FERC to implement a rate increase which was accepted effective May 2, 1994. Through the operation of a natural gas cost adjustment clause applicable to gas sales, increases and decreases in the Company's natural gas costs are reflected in customer rates on a timely basis.

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. The bankruptcy court permitted Columbia to break approximately 4,500 long term natural gas contracts with upstream suppliers on August 22, 1991, January 6, 1992 and January 8, 1992. The bankruptcy court issued an order on March 18, 1992, granting approval of an agreement between the customers and Columbia which assures the continuation of all firm service agreements (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. On July 8, 1993, the Third Circuit Court of Appeals reversed the District Court for Delaware and reinstated the U.S. Bankruptcy Court's ruling that Columbia may flow through to its customers all past petition take-or-pay refunds which were received from its upstream suppliers. The U.S. Supreme Court denied an appeal on February 18, 1994 of the Third Circuit Court of Appeals' decision. The Company expects full recovery of all take-or-pay refunds received by Columbia post petition. The parties to the bankruptcy are currently evaluating Columbia's proposed plan of reorganization. Based upon a July 1993 FERC order disallowing the recovery of natural gas producer contracts rejected in the bankruptcy case, the Company does not expect the bankruptcy proceedings to have a material adverse effect on its earnings or competitive position.

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	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	\$3,103,910,528	\$3,180,193,468
3	Construction Work in Progress (107)	200-201	42,719,884	35,824,685
4	<b>TOTAL Utility Plant (Total of lines 2 and 3)</b>		<b>3,146,630,412</b>	<b>3,216,018,153</b>
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	853,434,514	945,822,012
6	<b>Net Utility Plant (Total of line 4 less 5)</b>		<b>2,293,195,898</b>	<b>2,270,196,141</b>
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	<b>Net Nuclear Fuel (Total of line 7 less 8)</b>		<b>-</b>	<b>-</b>
10	<b>Net Utility Plant (Total of lines 6 and 9)</b>		<b>2,293,195,898</b>	<b>2,270,196,141</b>
11	Utility Plant Adjustments (116)	122	-	-
12	Gas Stored Underground-Noncurrent (117)	-	-	-
13	<b>OTHER PROPERTY AND INVESTMENTS</b>			
14	Nonutility Property (121)	221	1,646,208	6,221,596
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	210,662	73,072
16	Investments in Associated Companies (123)	-	3,386,903	3,058,903
17	Investment in Subsidiary Companies (123.1)	224-225	402,018	(1,341,699)
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	-	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
19	Noncurrent Portion of Allowances	228-228	-	-
20	Other Investments (124)	-	530,530	507,903
21	Special Funds (125-128)	-	246,124	246,124
22	<b>TOTAL Other Prop. and Invests. (Total of lines 14 thru 17,19-21)</b>		<b>6,001,121</b>	<b>8,619,755</b>
23	<b>CURRENT AND ACCRUED ASSETS</b>			
24	Cash (131)	-	(2,300,022)	(4,402,724)
25	Special Deposits (132-134)	-	82,253	527,417
26	Working Funds (135)	-	5,338,421	3,252,530
27	Temporary Cash Investments (136)	-	1,285	6,501,317
28	Notes Receivable (141)	-	101,213	83,142
29	Customer Accounts Receivable (142)	-	100,173,924	103,426,308
30	Other Accounts Receivable (143)	-	5,934,964	2,897,236
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	10,460,561	9,121,652
32	Notes Receivable from Associated Companies (145)	-	551,948	1,377,388
33	Accounts Receivable from Assoc. Companies (146)	-	1,854,635	2,552,053
34	Fuel Stock (151)	227	45,213,746	39,322,401
35	Fuel Stock Expense Undistributed (152)	227	-	-
36	Residuals (Elec) and Extracted Products (Gas)	227	-	-
37	Plant Material and Operating Supplies (154)	227	31,274,463	31,825,391
38	Merchandise (155)	227	-	-
39	Other Materials and Supplies (156)	227	-	-
40	Nuclear Materials Held for Sale (157)	202-203/227	-	-
41	Allowances (158.1 and 158.2)	228-228	-	-
42	(Less) Noncurrent Portion of Allowances	-	-	-
43	Stores Expenses Undistributed (163)	227	367,467	388,097
44	Gas Stored Underground - Current (164.1)	-	8,955,146	13,819,765
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-	-	-
46	Prepayments (165)	-	52,697,446	60,677,554
47	Advances for Gas (166-167)	-	-	-
48	Interest and Dividends Receivable (171)	-	50,340	22,133
49	Rents Receivable (172)	-	-	-
50	Accrued Utility Revenues (173)	-	27,787,156	29,971,638
51	Miscellaneous Current and Accrued Assets (174)	-	-	-
52	<b>TOTAL Current and Accrued Assets (Total of lines 24 thru 51)</b>		<b>\$267,623,824</b>	<b>\$283,119,994</b>

## IMPORTANT CHANGES DURING THE YEAR (cont'd)

In April 1992 FERC issued Order No. 636 which amended its regulations governing the service obligations of interstate pipelines. Some of the major changes enacted included 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. All interstate pipeline filings were made effective by November 1, 1993.

In response to Order 636, the PUCO has initiated roundtable discussions with natural gas utilities and other interested parties to discuss the impact of the Order and the state regulation of natural gas utilities. The PUCO has issued interim guidelines allowing utilities to file revised natural gas transportation tariffs to comply with Order 636, and is continuing to examine the impact via ongoing roundtable discussions that run concurrently with the interstate pipelines' restructuring proceedings. The interim guidelines also require each natural gas utility to file plans for peak day operations. The Company's operations comply with all interim guidelines. The Company has filed a settlement agreement which provides for full recovery of all Order 636 transition costs. The PUCO has not yet approved this settlement.

In 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 reports. 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. In 1991, the PUCO issued a Finding and Order providing a method for the recovery for 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.

DP&L's 1991 forecast filing was consolidated with its 1992 along with an acid rain compliance plan. The parties entered into a stipulation in settlement of all issues which continues the Company's commitment to DSM programs. The PUCO adopted the stipulation on May 6, 1993.

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.

In 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. In 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. The Legal Aid Societies of Cincinnati, Cleveland and Dayton and the Office of Consumer's Counsel filed a motion to explore additional issues which were previously addressed. The motion was subsequently denied. However, the PUCO directed parties to meet to negotiate the issues left unresolved in this case. Their discussions resulted in a "Stipulation and Agreement" approved by the Commission in an order dated December 3, 1993. It provides new and expanded PIPP Programs, greater rate and collection flexibility, and imposes a four year moratorium on future program changes.

10. None.

## 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)
	DEFERRED DEBITS			
53	Unamortized Debt Expenses (181)	-	\$9,716,381	\$10,553,028
54	Extraordinary Property Losses (182.1)	230	-	-
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230	-	-
56	Other Regulatory Assets (182.3)	232	-	526,411,153
57	Prelim. Survey and Investigation Charges (Electric) (183)	-	-	-
58	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	-	-
59	Clearing Accounts (184)	-	1,293,510	1,580,566
60	Temporary Facilities (185)	-	8,295	9,047
61	Miscellaneous Deferred Debits (186)	233	228,321,479	131,840,237
62	Def. Losses from Disposition of Utility Plt. (187)	-	-	-
63	Research, Devel. and Demonstration Expend. (188)	352-353	-	-
64	Unamortized Loss on Reacquired Debt (189)	-	14,551,903	13,670,337
65	Accumulated Deferred Income Taxes (190)	234	35,171,500	103,897,556
66	Unrecovered Purchased Gas Costs (191)	-	11,650,252	23,052,017
67				
	TOTAL Deferred Debits (Total of lines 54 thru 67)		300,713,320	811,013,941
68				
69	TOTAL Assets and other Debits (Total of lines 10, 11, 12, 22, 52, and 68)		\$2,867,534,163	\$3,372,949,831

## 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	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)			
3	Preferred Stock Issued (204)	250-251	\$411,722	\$411,722
4	Capital Stock Subscribed (202, 205)	250-251	125,599,800	117,099,800
5	Stock Liability for Conversion (203, 206)	252	-	-
6	Premium on Capital Stock (207)	252	-	-
7	Other Paid-In Capital (208-211)	252	301,185,853	301,372,851
8	Installments Received on Capital Stock (212)	253	391,507,198	391,425,923
9	(Less) Discount on Capital Stock (213)	252	-	-
10	(Less) Capital Stock Expense (214)	254	-	-
11	Retained Earnings (215, 215.1, 216)	254	17,704,106	17,622,831
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	350,532,402	379,174,538
13	(Less) Reacquired Capital Stock (217)	118-119 250-251	(2,425,254)	(4,111,582)
14	<b>TOTAL Proprietary Capital (Total of lines 2 thru 13)</b>		<b>1,149,107,615</b>	<b>1,167,750,421</b>
15	<b>LONG-TERM DEBT</b>			
16	Bonds (221)			
17	(Less) Reacquired Bonds (222)	256-257	1,005,609,337	1,012,549,337
18	Advances from Associated Companies (223)	256-257	-	-
19	Other Long-Term Debt (224)	256-257	-	-
20	Unamortized Premium on Long-Term Debt (225)	256-257	-	-
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	194,297	16,045
22	<b>TOTAL Long-Term Debt (Total of lines 16 thru 21)</b>		<b>6,691,730</b>	<b>2,568,010</b>
23	<b>OTHER NONCURRENT LIABILITIES</b>			
24	Obligations Under Capital Leases-Noncurrent (227)	-	-	-
25	Accumulated Provision for Property Insurance (228.1)	-	-	-
26	Accumulated Provision for Injuries and Damages (228.2)	-	-	-
27	Accumulated Provision for Pensions and Benefits (228.3)	-	7,666,697	9,538,104
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	-	-
29	Accumulated Provision for Rate Refunds (229)	-	-	-
30	<b>TOTAL Other Noncurrent Liabilities (Total of lines 24 thru 29)</b>		<b>7,666,697</b>	<b>9,538,104</b>
31	<b>CURRENT AND ACCRUED LIABILITIES</b>			
32	Notes Payable (231)	-	62,000,000	25,000,000
33	Accounts Payable (232)	-	90,113,515	109,596,152
34	Notes Payable to Associated Companies (233)	-	-	-
35	Accounts Payable to Associated Companies (234)	-	-	-
36	Customer Deposits (235)	-	1,028,061	4,612,128
37	Taxes Accrued (236)	-	6,073,669	6,737,135
38	Interest Accrued (237)	262-263	104,286,359	113,539,389
39	Dividends Declared (238)	-	12,348,170	21,088,553
40	Matured Long-Term Debt (239)	-	-	-
41	Matured Interest (240)	-	-	-
42	Tax Collections Payable (241)	-	-	-
43	Miscellaneous Current and Accrued Liabilities (242)	-	555,901	294,583
44	Obligations Under Capital Leases-Current (243)	-	40,027,187	45,757,102
45	<b>TOTAL Current and Accrued Liabilities (Total of lines 32 thru 44)</b>		<b>\$316,432,862</b>	<b>\$326,625,042</b>

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)	-	\$3,614,589	\$4,693,770
48	Accumulated Deferred Investment Tax Credits (255)	266-267	87,369,000	84,857,500
49	Deferred Gains from Disposition of Utility Plant (256)	-	-	-
50	Other Deferred Credits (253)	269	36,430,206	47,286,255
51	Other Regulatory Liabilities (254)	278	-	69,879,044
52	Unamortized Gain on Reacquired Debt (257)	-	-	-
53	Accumulated Deferred Income Taxes (281-283)	272-277	267,801,290	652,322,323
54	TOTAL Deferred Credits (Total of lines 47 thru 53)		395,215,085	859,038,892
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Total of lines 14,22,30, 45, and 54)		\$2,867,534,163	\$3,372,949,831

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 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas Companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received 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)			
3	Operating Expenses	300-301	\$1,153,694,327	\$1,019,771,386
4	Operation Expenses (401)			
5	Maintenance Expenses (402)	320-323	539,192,397	483,357,749
6	Depreciation Expense (403)	320-323	88,558,631	75,870,152
7	Amort. & Depl. of Utility Plant (404-405)	336-338	105,459,931	103,353,243
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	213,161	432,030
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)	336-338	34,507	1,735,467
10	Amort. of Conversion Expenses (407)		-	-
11	Regulatory Debits (407.3)		-	-
12	(Less) Regulatory Credits (407.4)		5,529,223	-
13	Taxes Other Than Income Taxes (408.1)		-	-
14	Income Taxes - Federal (409.1)	262-263	111,624,620	108,174,814
15	- Other (409.1)	262-263	60,161,131	35,182,299
16	Provision for Deferred Income Taxes (410.1)	262-263	176,852	175,436
17	(Less) Provision for Deferred Income Taxes - Cr.(411.1)	234,272-277	52,160,155	53,784,341
18	Investment Tax Credit Adj. - Net (411.4)	234,272-277	30,977,623	25,195,437
19	(Less) Gains from Disp. of Utility Plant (411.6)	266	(2,482,000)	(3,461,200)
20	Losses from Disp. of Utility Plant (411.7)		-	-
21	(Less) Gains from Disposition of Allowances (411.8)		-	-
22	Losses from Disposition of Allowances (411.9)		-	-
23	TOTAL Utility Operating Expenses (Total of lines 4 thru 18)		929,650,985	833,408,894
24	Net Utility Operating Income (Total of line 2 less 19) (Carry forward to page 117, line 21)		\$224,043,342	\$186,362,492

Interdepartmental items are eliminated from Total Operating Revenues (line 2) and from Total Operating Expenses (lines 4 and 23).

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 preceeding 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 23, 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)	
\$905,192,793	\$813,112,028	\$246,731,679	\$204,253,551	\$7,309,058	\$6,703,261	1
						2
345,286,476	330,785,323	195,439,064	152,868,803	4,006,060	4,001,077	3
81,079,639	68,825,007	6,448,338	5,966,840	1,030,654	1,078,305	4
99,397,324	97,489,931	5,747,908	5,553,875	314,699	309,437	5
213,161	432,030	-	-	-	-	6
34,507	1,735,467	-	-	-	-	7
-	-	-	-	-	-	8
-	-	-	-	-	-	9
5,529,223	-	-	-	-	-	10
-	-	-	-	-	-	11
91,502,645	89,496,905	19,213,683	17,781,181	908,292	896,728	12
61,398,598	38,268,920	(1,556,288)	(3,221,734)	318,821	135,113	13
176,852	175,436	-	-	-	-	14
39,099,712	38,986,713	12,878,108	14,645,055	182,335	152,573	15
23,938,642	19,603,167	6,807,652	5,365,663	231,329	226,607	16
(2,394,300)	(3,374,000)	(81,500)	(81,400)	(6,200)	(5,800)	17
-	-	-	-	-	-	18
-	-	-	-	-	-	19
-	-	-	-	-	-	20
-	-	-	-	-	-	21
-	-	-	-	-	-	22
697,385,195	643,218,565	231,281,661	188,146,957	6,523,332	6,340,826	23
\$207,807,598	\$169,893,463	\$15,450,018	\$16,106,594	\$785,726	\$362,435	24

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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)
25	Net Utility Operating Income (Carried forward from page 114)		\$224,043,342	\$186,362,492
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		513,835	43,344
30	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)		530,009	50,907
31	Revenues From Nonutility Operations (417)		-	-
32	(Less) Expenses of Nonutility Operations (417.1)		11,772	17,301
33	Nonoperating Rental Income (418)		(89,771)	10,316
34	Equity in Earnings of Subsidiary Companies (418.1)	119	(1,686,328)	(1,033,229)
35	Interest and Dividend Income (419)		10,782,738	2,703,660
36	Allowance for Other Funds Used During Construction (419.1)		245,326	152,088
37	Miscellaneous Nonoperating Income (421)		28,582,196	60,354,186
38	Gain on Disposition of Property (421.1)		121,060	90,773
39	TOTAL Other Income (Total of lines 25 thru 34)		37,927,275	62,252,930
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		4,174	-
42	Miscellaneous Amortization (425)	340	215,938	215,939
43	Miscellaneous Income Deductions (426.1-426.5)	340	2,133,566	633,010
44	TOTAL Other Income Deductions (Total of lines 37 thru 39)		2,353,678	848,949
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	29,000	27,000
47	Income Taxes - Federal (409.2)	262-263	(5,547,102)	(2,947,887)
48	Income Taxes - Other (409.2)	262-263	-	-
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277	4,892,346	8,053,015
50	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234,272-277	2,050,914	1,189,063
51	Investment Tax Credit Adj.- Net (411.5)		(29,500)	(29,000)
52	(Less) Investment Tax Credits (420)		-	-
53	TOTAL Taxes on Other Inc. and Ded. (Total of 42 thru 48)		(2,706,170)	3,914,065
54	Net Other Income and Deductions (Total of lines 35,40,49)		38,279,767	57,489,916
55	Interest Charges			
56	Interest on Long-Term Debt (427)		84,500,659	87,379,680
57	Amortization of Debt Disc. and Expense (428)		23,381,526	9,965,774
58	Amortization of Loss on Recquired Debt (428.1)		881,566	881,566
59	(Less) Amort. of Premium on Debt - Credit (429)		6,897	167,794
60	(Less) Amortization of Gain on Recquired Debt - Credit (429.1)		-	-
61	Interest on Debt to Assoc. Companies (430)	340	10,224,605	3,929,785
62	Other Interest Expense (431)	340	292,750	185,620
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		-	-
64	Net Interest Charges (Total of lines 52 thru 59)		118,688,709	101,938,969
65	Income Before Extraordinary Items (Total of lines 21, 50 and 60)		143,634,400	141,913,439
66	Extraordinary Items			
67	Extraordinary Income (434)		11,316	-
68	(Less) Extraordinary Deductions (435)		-	-
69	Net Extraordinary Items (Total of line 63 less line 64)		-	-
70	Income Taxes - Federal and Other (409.3)	262-263	-	-
71	Extraordinary Items After Taxes (Total of line 65 less line 66)		-	-
72	Net Income (Total of lines 61 and 67)		\$143,645,716	\$141,913,439

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		
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		\$350,532,402
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 4 thru 8)		0
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)		145,332,046
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		
25	3.75 A 349,800 7.70 E 1,539,923		
26	3.75 B 260,243 7.375 F 1,843,750		
27	3.90 C 256,737 8.625 H 1,293,750		
28	7.48 D 1,122,000 9.375 I 2,041,709		
29	TOTAL Dividends Declared - Preferred Stock (Account 437) (Total of lines 24 thru 28)	238	8,707,912
30	Dividends Declared - Common Stock (Account 438)		
31	Declared Paid Shares Amount		
32	2-2-93 3-1-93 41,172,173 26,870,000		107,795,000
33	4-20-93 6-1-93 41,172,173 26,925,000		
34	6-29-93 9-1-93 41,172,173 27,000,000		
35	9-28-93 12-1-93 41,172,173 27,000,000		
36	TOTAL Dividends Declared - Common Stock (Account 438) (Total of lines 30 thru 35)	238	107,795,000
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)		\$379,174,538

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

Line No.	Item (a)	Amount (b)
	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>	
	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	<b>TOTAL Appropriated Retained Earnings (Account 215)</b>	-
	<b>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</b>	
	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	<b>TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)</b>	-
47	<b>TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)(Total of lines 45 and 46)</b>	-
48	<b>TOTAL Retained Earnings (Account 215, 215.1, 216)(Total of lines 38 and 47)</b>	\$379,174,538
	<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</b>	
49	Balance - Beginning of Year (Debit or Credit)	(2,425,254)
50	Equity in Earnings for Year (Credit) (Account 418.1)	(1,686,328)
51	(Less) Dividends Received (Debit)	-
52	Other Changes	-
53	Balance - End of year	(4,111,582)

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		
2	Changes (Identify by prescribed retained earnings accounts)		\$320,749,838
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		
25	3.75 A 349,800 7.70 E 1,539,923		
26	3.75 B 260,243 7.375 F 1,843,750		
27	3.90 C 256,737 8.625 H 1,596,029		
28	7.48 D 1,122,000 9.375 I 2,390,625		
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)		
31	Declared Paid Shares Amount		
32	2-4-92 3-1-92 41,172,173 25,895,000		103,618,000
33	4-7-92 6-1-92 41,172,173 25,885,000		
34	6-30-92 9-1-92 41,172,173 25,929,000		
35	9-29-92 12-1-92 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)
	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>	
	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)	-
	<b>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</b>	
	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
	<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</b>	
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 CASH FLOWS

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

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

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

Line No.	DESCRIPTION	Amounts
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 72(c) on page 117)	\$143,645,716
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	105,459,931
5	Amortization of Other Electric Property	213,161
6	Amortization of Acquisition Adjustment	34,507
7	Regulatory Deferrals	(23,071,169)
8	Deferred Income Taxes (Net)	293,156,509
9	Investment Tax Credit Adjustment (Net)	(2,511,500)
10	Net (Increase) Decrease in Receivables	(5,214,626)
11	Net (Increase) Decrease in Inventory	455,169
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	42,014,636
14	Net (Increase) Decrease in Other Regulatory Assets	(526,411,153)
15	Net Increase (Decrease) in Other Regulatory Liabilities	69,879,044
16	(Less) Allowable for Other Funds Used During Construction	(245,326)
17	(Less) Undistributed Earnings from Subsidiary Companies	1,686,328
18	Other (primarily reclassified to regulatory assets)	146,493,680
19		
20		
21		
22		
23	Net Cash Provided by (Used in) Operating Activities) (Total of lines 2 thru 21)	245,584,907
24		
25	Cash Flows from Investment Activities:	
26	Construction and Acquisition of Plant (including land):	
27	Gross Additions to Utility Plant (less nuclear fuel)	(84,213,906)
28	Gross Additions to Nuclear Fuel	
29	Gross Additions to Common Utility Plant	
30	(Less) Allowance for Other Funds Used During Construction	245,326
31	Other	
32	Other Property Activity	(4,178,070)
33		
34	Cash Outflows for Plant (Total of lines 27 thru 33)	(88,146,650)
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 (continued)

## 4. Investing Activities

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

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

## 5. Codes used:

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

6. Enter on page 122 clarifications and explanations.

Line No.	Description	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	
52	Allowances Held for Speculation	
53	Net Increase (Decrease) in Payables and Accrued Expenses	
54	Other	
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(88,146,650)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	446,000,000
62	Preferred Stock	
63	Common Stock	
64	Other:	
65		
66	Net Increase in Short-Term Debt (c)	
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	446,000,000
71		
72	Payments for Retirement of:	
73	Long-Term Debt (b)	(439,060,000)
74	Preferred Stock	(8,500,000)
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	(37,000,000)
79		
80	Dividends on Preferred Stock	(8,771,818)
81	Dividends on Common Stock	(107,795,000)
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(155,126,818)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 23, 57 and 83)	2,311,439
87		
88	Cash and Cash Equivalents at Beginning of Year	3,039,684
89		
90	Cash and Cash Equivalents at End of Year	5,351,123

## 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)	
3	Noncash Charges (Credits) to Income:	\$141,913,439
4	Depreciation and Depletion	
5	Amortization of (Specify)	103,818,794
6	Regulatory Deferrals	
7		(58,674,313)
8	Deferred Income Taxes (Net)	
9	Investment Tax Credit Adjustment (Net)	35,452,856
10	Net (Increase) Decrease in Receivables	(3,490,200)
11	Net (Increase) Decrease in Inventory	(814,323)
12	Net Increase (Decrease) in Payables and Accrued Expenses	1,415,060
13	Allowance for Other Funds Used During Construction	(9,783,029)
14	Undistributed Earnings from Subsidiary Companies	(152,088)
15	Other	1,033,229
16	Deferred Gas Costs	(20,822,994)
17	Other Operating Activities	(17,114,156)
18		(1,799,558)
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)	
27	Gross Additions to Nuclear Fuel	(57,290,311)
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	Allowance for Other Funds Used During Construction	
31	Other:	152,088
32	Other Property Activity	
33		(4,495,445)
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

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):

	1993	
	Beginning Bal.	Ending Bal.
Balance Sheet (p. 110, line 24)	(\$2,300,022)	(\$4,402,724)
Balance Sheet (p. 110, line 26)	5,338,421	3,252,530
Balance Sheet (p. 110, line 27)	1,285	6,501,317
Cash and Cash Equivalents, (p. 121, lines 88 and 90)	\$3,039,684	\$5,351,123

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

	1993	1992
Cash paid during the year for:		
Interest (net of amount capitalized)	\$85,619,456	\$95,744,046
Income taxes	\$47,637,892	\$44,985,952

## NOTES TO FINANCIAL STATEMENTS (cont'd)

**1. Summary of Significant Accounting Policies****Revenues and Fuel**

Revenues include amounts charged to 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 charged to 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. Essentially all AFC ceased upon completion of the William H. Zimmer Generating Station ("Zimmer") in March 1991. The average rate for 1991 was 10.3%, compounded semi-annually, net of income taxes.

**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 an annual rate which approximates 3.4% for 1993 and 1992 and 1991.

**Income Taxes**

In 1993, the Company implemented Financial Accounting Standards Board ("FASB") Statement No. 109, "Accounting for Income Taxes." The new statement requires a change from the deferral method to the liability method for income tax accounting. Under the liability method, deferred taxes are provided for all differences between the financial statement basis and the tax basis of assets and liabilities using the enacted tax rate. Additional deferred income taxes and offsetting regulatory assets or liabilities are recorded to recognize that the income taxes will be recoverable/refundable through future revenues. (See Note 3)

**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 and other investments on the balance sheet approximates fair value. The long-term debt and preferred stock fair values are disclosed in Notes 5 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

Pursuant to a PUCO-approved settlement agreement among the Company and various consumer groups, an electric rate increase was phased in with annual increases of 6.4% effective February 1992, January 1993 and January 1994. Deferrals (including carrying charges) during the phase-in period of \$28.1 million in 1993 and \$57.7 million in 1992 were capitalized and will be recovered over seven years commencing in 1994. The phase-in plan meets the requirements of FASB Statement No. 92.

This settlement included an agreement by the Company to undertake cost-effective Demand-Side Management ("DSM") programs with an average annual cost of \$15 million for four years commencing in 1992. The amount recovered in rates was \$4.6 million in 1992. This amount increased 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 agreement established a baseline return on equity of 13% (subject to upward adjustment). In the event that the 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.

The Company also deferred interest charges, net of income taxes, on its investment in Zimmer from the March 30, 1991, commercial in-service date through January 31, 1992, pursuant to PUCO approval. Deferred interest charges on the investment in Zimmer have been adjusted to a before tax basis in 1993 as a result of FASB Statement No. 109. Amounts deferred are being amortized over the life of Zimmer.

## NOTES TO FINANCIAL STATEMENTS (cont'd)

## 3. Income Taxes

Adopting FASB Statement No. 109 resulted in an increase in deferred interest-Zimmer (see Note 2) of \$22.6 million and the recognition of income taxes recoverable through future revenues of \$259.6 million. Offsetting these assets is an additional \$282.5 million of deferred tax liabilities.

\$ in millions	For the years ended December 31,		
	1993	1992	1991
<b>COMPUTATION OF TAX EXPENSE</b>			
Statutory income tax rate.....	35%	34%	34%
Federal income tax (statutory rate applied to pretax income before preferred dividends and tax expenses included in regulatory deferrals).....	\$77.0	\$70.6	\$64.5
Increases (decreases) in tax from -			
Regulatory deferrals.....	(6.1)	(12.4)	-
Depreciation.....	10.2	9.3	(0.2)
Investment tax credit amortized.....	(3.0)	(3.0)	(3.3)
Other, net.....	(1.8)	1.2	1.4
<b>Total Tax Expense.....</b>	<b>\$76.3</b>	<b>\$65.7</b>	<b>\$62.4</b>
<b>Effective Income Tax Rate.....</b>	<b>35%</b>	<b>32%</b>	<b>33%</b>
<b>COMPONENTS OF TAX EXPENSE</b>			
Taxes currently payable.....	\$54.8	\$32.4	\$43.9
Deferred taxes--			
Regulatory deferrals.....	8.1	9.2	22.2
Liberalized depreciation and amortization.....	17.6	18.6	13.2
Property taxes.....	(6.1)	(5.9)	(4.9)
Fuel and gas costs.....	5.8	10.5	(7.9)
Other.....	(1.4)	4.4	(2.5)
Deferred investment tax credit, net.....	(2.5)	(3.5)	(1.6)
<b>Total Tax Expense.....</b>	<b>\$76.3</b>	<b>\$65.7</b>	<b>\$62.4</b>
<b>CLASSIFICATION OF TAX EXPENSE</b>			
Income Taxes.....	\$76.3	\$64.3	\$40.2
Regulatory deferrals.....	-	1.4	22.2
<b>Total Tax Expense.....</b>	<b>\$76.3</b>	<b>\$65.7</b>	<b>\$62.4</b>
<b>COMPONENTS OF DEFERRED TAX ASSETS AND LIABILITIES AT DECEMBER 31, 1993</b>			
Depreciation/property basis.....	\$(428.6)		
Regulatory deferrals.....	(57.4)		
Income taxes recoverable.....	(93.8)		
Investment tax credit.....	29.7		
Other.....	15.1		
<b>Net non-current liability.....</b>	<b>\$(535.0)</b>		
<b>Net current liability.....</b>	<b>\$ (13.4)</b>		

NOTES TO FINANCIAL STATEMENTS (cont'd)

4. 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.

An interest rate of 6.0% was used in 1993 and 1992 in developing the amounts in the following tables. Actual returns on plan assets for 1993 and 1992, respectively, were 6.2% and 8.8%. Increases in compensation levels approximating 5% were used for all years.

The following table presents the components of pension cost (portions of which were capitalized):

\$ in millions	1993	1992	1991
Service cost - benefits earned.....	\$ 5.4	\$ 4.3	\$ 3.5
Interest cost.....	12.0	12.5	11.8
Expected return on plan assets of 7.5% for each year.....	(16.9)	(15.2)	(14.1)
Amortization amount, net.....	(2.0)	(2.6)	(2.9)
Net pension cost.....	\$ (1.5)	\$ (1.0)	\$ (1.7)

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

\$ in millions	1993	1992
Plan assets at fair value (a).....	\$255.0	\$236.3
Less - Actuarial present value of projected benefit obligation.....	230.6	210.5
Plan assets in excess of projected benefit obligation.....	\$ 24.4	\$ 25.8
Vested benefit obligation.....	\$183.9	\$166.2
Accumulated benefit obligation without projected salary increases.....	\$207.4	\$187.1

(a) Invested in guaranteed investment contracts, fixed income investment and equities including \$22.5 million and \$21.6 million of DPL Inc. common stock in 1993 and 1992, respectively.

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

\$ in millions	1993	1992
Plan assets in excess of projected benefit obligation.....	\$ 24.4	\$ 25.8
Transitional adjustments not reflected on the Consolidated Balance Sheet		
Unamortized transition amount arising from change in accounting principle..	(28.0)	(32.1)
Prior service cost from plan amendments.....	22.9	12.0
Changes in plan assumptions and actuarial gains and losses.....	25.1	23.5
Net pension assets.....	\$ 44.4	\$ 29.2

NOTES TO FINANCIAL STATEMENTS (cont'd)

B. POSTRETIREMENT BENEFITS

In 1993, the Company adopted FASB Statement No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions." Previously, the Company had used an accrual method to recognize these costs which approximated FASB Statement No. 106 amounts. Implementation did not create regulatory deferrals or have a material impact on expense.

Qualified employees who retired prior to 1987 and their dependents are eligible for health care and life insurance benefits. The unamortized transition obligation associated with these benefits is being amortized over the approximate average remaining life expectancy of the retired employees. Active employees are eligible for life insurance benefits, and this unamortized transition obligation is being amortized over the average remaining service period.

The following table sets forth the accumulated postretirement benefit amounts at December 31:

\$ in millions	1993
<hr style="border-top: 1px dashed black;"/>	
Accumulated postretirement benefit obligation	\$63.1
- retirees and dependents.....	1.2
- active employees.....	64.3
<b>Total</b>	<b>27.7</b>
Unamortized transition obligation.....	\$36.6
Accrued postretirement benefit liability.....	=====

The following table presents the components of postretirement benefit costs:

\$ in millions	1993
<hr style="border-top: 1px dashed black;"/>	
Interest cost.....	\$ 3.7
Amortization of transition obligation.....	3.0
<b>Total</b>	<b>6.7</b>
	=====

The assumed health care cost trend rate used in measuring the unfunded accumulated postretirement benefit obligation is 15% for 1993 and decreases to 8% by 2004. A one percentage point increase in each future year's assumed health care trend rate would increase net periodic postretirement benefit cost by \$0.4 million annually and would increase the accumulated postretirement benefit obligation by \$6.4 million. The weighted average discount rate used in determining the accumulated postretirement benefit obligation was 6.0%.

NOTES TO FINANCIAL STATEMENTS (cont'd)

5. Long-term Debt

\$ in millions	At December 31,	
	1993	1992
First mortgage bonds maturing:		
1997		
1998	5-5/8%.....	\$ 40.0
1999 - 2003	7.06% and 7.22% (a).....	29.0
2022 - 2026	8.41% and 8.51% (a).....	49.0
Pollution control series maturing through 2027 - 7.97%.....	8.14% and 8.67% (a).....	671.0
		218.8
		219.1
Unamortized debt discount and premium (net).....	1,007.8	950.8
	(2.5)	(6.5)
Total .....	\$1,005.3	\$ 944.3
Fair value (including current portion)-based upon quoted market price or debt with similar characteristics.....	\$1,090.9	\$1,066.2

(a) Weighted average interest rates for 1993 and 1992, respectively.

The amounts of maturities and mandatory redemptions for first mortgage bonds are (in millions) \$4.7 in 1994, 1995 and 1996, \$44.8 in 1997 and \$25.4 in 1998. Substantially all property and plant of the Company is subject to the mortgage lien securing first mortgage bonds.

New debt was issued during 1993 as follows:

Issuances	Principal Amount (\$ in millions)
First Mortgage Bonds:	
8.15% Series due 2026	\$226.0
7-7/8% Series due 2024	220.0
Total	\$446.0

Proceeds of these financings were used to call several series of bonds and to repay short-term debt. There are no sinking fund provisions associated with any of these new debt issues.

6. Notes Payable and Compensating Balances

DPL Inc., the Company's parent company, has \$200 million available through a revolving credit agreement. This agreement with a consortium of banks is renewable through 1998. Commitment fees are approximately \$340,000 per year, depending upon the aggregate unused balance of the loan. At December 31, 1993, DPL Inc. had no outstanding borrowings under this credit agreement.

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 \$10 million outstanding from these lines of credit at a weighted average interest rate of 3.68% and \$15 million in commercial paper outstanding at a weighted average interest rate of 3.34%.

## NOTES TO FINANCIAL STATEMENTS (cont'd)

## 7. Commonly Owned Facilities

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, 1993, the Company had \$12.3 million of commonly owned facilities under construction. The Company's share of expenses is included in the Consolidated Statement of Results of Operations.

The following table represents the Company's share of the commonly owned facilities:

	Ownership		Investment
	Percent of Total	Production Capacity	Plant in Service
	(%)	(MW)	(\$ in millions)
Production Units:			
Beckjord Unit 6.....	50.0	210	50
Conesville Unit 4.....	16.5	129	29
East Bend Station.....	31.0	186	147
Killen Station.....	67.0	402	405
Miami Fort Units 7 & 8.....	36.0	360	112
Stuart Station.....	35.0	820	226
Zimmer Station.....	28.1	365	985
Transmission (at varying percentages).....			66

## 8. 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			
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
1993: Net Income.....				143.6	143.6
Common stock dividends.....				(107.7)	(107.7)
Preferred stock dividends.....				(8.7)	(8.7)
Other.....			0.2	(0.2)	-
Ending balance.....	41,172,173	\$ 0.4	\$675.2	\$375.1	\$1,050.7

(a) 50,000,000 shares authorized

## NOTES TO FINANCIAL STATEMENTS (cont'd)

## 9. Preferred Stock

\$25 par value, 4,000,000 shares authorized, no shares outstanding; and \$100 par value, 4,000,000 shares authorized, 1,170,998 shares outstanding.

Series/ Rate	Current Redemption Price	Current Shares Outstanding	Without Mandatory Redemption Provisions		With Mandatory Redemption Provisions (a)	
			At December 31, 1993	At December 31, 1992	At December 31, 1993	At December 31, 1992
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	160,000			\$12.0	\$16.0
I 9-3/8%	\$104.00	225,000			18.0	22.5
Total.....			\$82.9	\$82.9	\$30.0	\$38.5
Fair value (including current portion)- based upon quoted market prices....					\$34.6	\$44.1

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

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

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

Sinking fund requirements and redemptions of outstanding shares were 85,000 shares in 1993, and 42,500 in 1992 and 1991.

## NOTES TO FINANCIAL STATEMENTS (cont'd)

## 10. Financial Information by Business Segments

\$ in millions	For the years ended December 31,		
	1993	1992	1991
Operating profit before tax	282.2	224.3	193.5
Electric.....\$	19.9	22.1	0.7
Gas.....	3.7	2.1	(1.1)
Other.....			
Total operating profit before tax.....	305.8	248.5	193.1
Other income, net (a).....	10.3	50.8	67.6
Interest expense.....	96.2	93.0	93.1
Income before income taxes.....\$	219.9	206.3	167.6
Depreciation and amortization	102.4	97.9	87.9
Electric.....\$	5.7	5.6	6.0
Gas.....	0.3	0.3	0.3
Other.....			
Total depreciation and amortization.....\$	108.4	103.8	94.2
Construction additions	66.3	46.6	103.4
Electric.....\$	11.9	11.0	12.4
Gas.....	0.3	0.1	0.5
Other.....			
Total construction additions.....\$	78.5	57.7	116.3
Assets	2,825.5	2,522.8	2,521.1
Electric.....\$	236.0	219.5	217.6
Gas.....	140.8	112.3	111.4
Other (b).....			
Total assets at year end.....\$	3,202.3	2,854.6	2,850.1

- (a) Includes AFC, regulatory deferrals and bond redemption costs.  
 (b) Includes primarily cash, temporary cash investments, and certain deferred items.

## 11. Extraordinary Income

This amount reflects the income statement effects of adopting Financial Accounting Standards No. 109, Accounting for Income Taxes, and was generated by temporary differences related to property excluded from rate base by the Company's State regulator, the Public Utilities Commission of Ohio. Authority to record this amount has been requested from the Federal Energy Regulatory Commission.

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)		
4	Property Under Capital Leases	\$3,139,660,479	\$2,888,405,248
5	Plant Purchased or Sold	0	0
6	Completed Construction not Classified	0	0
7	Experimental Plant Unclassified	37,747,862	34,373,487
		0	0
8	TOTAL (Total of lines 3 thru 7)	3,177,408,341	2,922,778,735
9	Leased to Others		
10	Held for Future Use	0	0
11	Construction Work in Progress	2,031,928	2,031,928
12	Acquisition Adjustments	35,824,685	31,272,572
		753,199	489,048
13	TOTAL Utility Plant (Total of lines 8 thru 12)	3,216,018,153	2,956,572,283
14	Accum. Prov. for Depr., Amort., & Depl.	945,822,012	841,605,448
15	Net Utility Plant (Total of line 13 less 14)	2,270,196,141	2,114,966,835
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation		
19	Amort. and Depl. of Producing Nat. Gas Land and Land Rights	945,546,261	841,329,697
20	Amort. of Underground Storage Land and Land Rights	0	0
21	Amort. of Other Utility Plant	0	0
		0	0
22	TOTAL in Service (Total of lines 18 thru 21)	945,546,261	841,329,697
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion	0	0
		0	0
26	TOTAL Leased to Others (Total of lines 24 and 25)	0	0
27	Held for Future Use		
28	Depreciation		
29	Amortization	275,751	275,751
		0	0
30	TOTAL Held for Future Use (Total of lines 28 and 29)	275,751	275,751
31	Abandonment of Leases (Natural Gas)		
32	Amort. of Plant Acquisition Adjustment	0	0
		0	0
33	TOTAL Accumulated Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32)	\$945,822,012	\$841,605,448

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.
\$236,571,366	\$14,683,865				1
0	0				2
0	0				3
3,290,375	84,000				4
0	0				5
239,861,741	14,767,865	\$0	\$0	\$0	6
0	0				7
0	0				8
4,383,246	168,867				9
264,151	0				10
244,509,138	14,936,732	0	0	0	11
95,448,650	8,767,914				12
149,060,488	6,168,818	0	0	0	13
					14
					15
					16
95,448,650	8,767,914				17
0	0				18
0	0				19
0	0				20
95,448,650	8,767,914	0	0	0	21
					22
0	0				23
0	0				24
0	0	0	0	0	25
					26
0	0				27
0	0				28
0	0	0	0	0	29
					30
0	0				31
0	0				32
\$95,448,650	\$8,767,914	\$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		
9	(311) Structures and Improvements	11,362,270	648,380
10	(312) Boiler Plant Equipment	381,062,394	1,346,726
11	(313) Engines and Engine-Driven Generators	1,054,146,065	10,382,616
12	(314) Turbogenerator Units	-	-
13	(315) Accessory Electric Equipment	327,895,805	6,368,635
14	(316) Misc. Power Plant Equipment	205,135,773	598,675
		32,518,106	517,802
15	TOTAL Steam Production Plant (Total of lines 8 thru 14)	2,012,120,413	19,862,834
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		
35	(341) Structures and Improvements	353,174	
36	(342) Fuel Holders, Products and Accessories	4,104,584	
37	(343) Prime Movers	1,944,536	
38	(344) Generators	-	(150,000)
39	(345) Accessory Electric Equipment	15,536,125	
		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
			12,010,650	7
137,179		229,713	382,501,654	8
1,434,135		(26,704)	1,063,067,842	9
-		-	-	10
2,498,505		16,756	331,782,691	11
323,993		9,948	205,420,403	12
45,975			32,989,933	13
4,439,787	0	229,713	2,027,773,173	14
				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	34
			4,104,584	35
			1,794,536	36
			-	37
			15,536,125	38
			970,936	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	\$0
41	TOTAL Other Prod. Plant (Total of lines 34 thru 40)	22,938,023	(150,000)
42	TOTAL Prod. Plant (Total of lines 15, 23, 32, and 41)	2,035,058,436	19,712,834
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	24,522,404	389,935
45	(352) Structures and Improvements	5,407,980	2,061,379
46	(353) Station Equipment	96,685,539	5,132,473
47	(354) Towers and Fixtures	28,292,462	
48	(355) Poles and Fixtures	32,428,058	2,971,086
49	(356) Overhead Conductors and Devices	45,880,014	2,575,469
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)	234,461,356	13,130,342
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	10,657,835	1,001,769
56	(361) Structures and Improvements	6,201,173	87,666
57	(362) Station Equipment	68,511,762	5,944,408
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	88,508,641	5,165,671
60	(365) Overhead Conductors and Devices	51,088,962	2,319,184
61	(366) Underground Conduit	4,625,679	102,797
62	(367) Underground Conductors and Devices	60,440,760	4,989,064
63	(368) Line Transformers	117,964,925	6,656,945
64	(369) Services	51,339,339	3,215,372
65	(370) Meters	27,649,785	1,172,611
66	(371) Installations on Customer Premises	8,962,991	721,589
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)	496,015,449	31,377,076
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	6,253,867	3,899
72	(390) Structures and Improvements	52,982,047	556,585
73	(391) Office Furniture and Equipment	14,464,842	1,965,007
74	(392) Transportation Equipment	5,401,122	804,645
75	(393) Stores Equipment	1,019,094	2,564
76	(394) Tools, Shop and Garage Equipment	2,671,117	954,613
77	(395) Laboratory Equipment	1,164,978	30,215
78	(396) Power Operated Equipment	1,799,502	889
79	(397) Communication Equipment	10,526,550	401,346
80	(398) Miscellaneous Equipment	1,300,817	19,750
81	SUBTOTAL (Total of lines 71 thru 80)	97,583,936	4,739,513
82	(399) Other Tangible Property	0	0
83	TOTAL General Plant (Total of lines 81 and 82)	97,583,936	4,739,513
84	TOTAL (Accounts 101 and 106)	2,863,119,177	68,959,765
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	\$2,863,119,177	\$68,959,765

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.
\$0	\$0	\$0	\$28,668	(346) 40
0	0	0	22,788,023	41
4,439,787	0	229,713	2,050,561,196	42
7,934			24,904,405	(350) 43
1,051			7,468,308	(352) 44
161,078		3,920	101,660,854	(353) 45
144			28,292,318	(354) 46
55,366			35,343,778	(355) 47
157,890		(25,853)	48,271,740	(356) 48
-			434,290	(357) 49
-			801,170	(358) 50
-			9,439	(359) 51
383,463	0	(21,933)	247,186,302	52
-			11,659,604	(360) 53
5,507			6,283,332	(361) 54
302,588		17,832	74,171,414	(362) 55
-			-	(363) 56
335,100			93,339,212	(364) 57
201,659		4,100	53,210,587	(365) 58
5,835			4,722,641	(366) 59
236,949			65,192,875	(367) 60
2,057,799			122,564,071	(368) 61
38,388			54,516,323	(369) 62
639,576			28,182,820	(370) 63
67,340			9,617,240	(371) 64
-			63,597	(372) 65
-			-	(373) 66
3,890,741	0	21,932	523,523,716	67
4,589		(30,862)	6,222,315	(389) 70
444,866		410,420	53,504,186	(390) 71
165,303		(275,089)	15,989,457	(391) 72
15,769			6,189,998	(392) 73
		(242,031)	779,627	(393) 74
		(3,341)	3,622,389	(394) 75
		1,948	1,197,141	(395) 76
49,787		3,341	1,800,391	(396) 77
			10,881,450	(397) 78
			1,320,567	(398) 79
680,314	0	(135,614)	101,507,521	80
0	0	0	0	(399) 81
680,314	0	(135,614)	101,507,521	82
9,394,305	0	94,098	2,922,778,735	83
				(102) 84
				(103) 85
\$9,394,305	\$0	\$94,098	\$2,922,778,735	86
				87
				88

## 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	\$11,231	\$455,698	-	\$466,929
311	251,024	67,233	-	318,257
312	9,168,200	(3,311,072)	-	5,857,128
314	4,688,559	(4,215,852)	-	472,707
315	38,364	(36,238)	-	2,126
316	145,452	(51,747)	-	93,705
350	103	367,897	-	368,000
352	-	2,035,000	-	2,035,000
353	283,154	4,449,868	-	4,733,022
354	-	-	-	-
355	137,390	2,667,315	-	2,804,705
356	4,728	2,485,272	-	2,490,000
360	-	562,000	-	562,000
361	990,000	-	-	990,000
362	176,605	1,911,000	-	2,087,605
364	350,686	642,568	-	993,254
365	321,160	(6,160)	-	315,000
367	746,026	1,160,059	-	1,906,085
368	260,259	2,764,608	-	3,024,867
369	18,517	381,483	-	400,000
370	-	-	-	-
371	-	300,000	-	300,000
390	-	100,000	-	100,000
391	161,550	1,488,578	-	1,650,128
392	-	795,000	-	795,000
394	539,039	673,680	-	1,212,719
397	146,700	248,550	-	395,250
TOTAL	\$18,438,747	\$15,934,740	90	\$34,373,487

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	(A) VARIOUS	VARIOUS	\$241,045
4	Miscellaneous			
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				
21	OTHER PROPERTY:			
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				
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	<b>PRODUCTION - COMMONLY OWNED FACILITIES</b>	
2	Emissions Monitor (1)	
3	Beckjord, J.M. Stuart, Killen, Miami Fort, W.H. Zimmer	
4	Coneville Station - Cooling Tower Deck (1)	\$1,511,391
5	East Bend Station - Vertimill Slakers (1)	406,229
6	J.M. Stuart Station (1)	239,724
7	Zebra Mussel Chemical System	
8	Retaining Rings	105,144
9	Air Preheater Coils Unit 2	105,000
10	Igniters- Unit 2	113,796
11	Turbine LP-Unit 2	157,887
12	SSH Outlet Header- Unit 2	1,798,027
13	Waterwall Panels- Units 1 & 2	737,511
14	Bottom Ash Hopper- Unit 2	642,294
15	River Cell Upgrade	525,385
16	SSH Inlet Tube- Unit 2	147,228
17	Horizontal Reheater Replacement	1,738,786
18	BFPT Overhaul	703,190
19	Condenser Tubes- Units 1 & 2	139,095
20	Miscellaneous Other Commonly Owned (1)	450,803
21	<b>PRODUCTION - WHOLLY OWNED FACILITIES</b>	2,750,236
22	O.H. Hutchings Station	
23	Bus Tie Breaker	
24	Waterwalls	134,285
25	Superheaters Units 5 & 6	543,881
26	Turbines Units 5 & 6	188,525
27	65 MW Combustion Turbine #1	405,979
28	Emission Monitor	1,554,645
29	Miscellaneous	822,829
30	<b>TRANSMISSION - FACILITIES</b>	285,510
31	Bath to Airway	
32	Reconductor Circuits 6611,6644,6645,6673	1,920,103
33	Urbana - Tangy - Blue Jacket	391,535
34	Reliability Programs	214,002
35	Miscellaneous	267,988
36	<b>DISTRIBUTION</b>	575,666
37	Transformers - Catastrophic Failure	
38	Mobile Meter Reading (Meters)	376,916
39	Wash C.H. Underbuild Upgrade	118,977
40	Clyo Rd. Extend Cables	253,570
41	Greenville Road Widening	139,031
42	Centerville- Kentshire Cable Replacement	144,436
43	Miscellaneous	207,923
		8,768,709
44	<b>SUB-TOTAL</b>	<b>\$29,586,236</b>

CONSTRUCTION WORK IN PROGRESS-ELECTRIC (Account 107)

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

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107). (b)
45	SUB-TOTAL	\$29,586,236
46	GENERAL	
47	Miscellaneous	\$1,474,897
48	UNALLOCATED CONSTRUCTION OVERHEADS	211,439
<p>(1) Respondent's portion of undivided ownership in generating and transmission facilities with The Cincinnati Gas &amp; Electric Company and/or Columbus Southern Power Company.</p>		
51	TOTAL	\$31,272,572

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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	\$523,006
2		
3	Payroll Overheads	4,171,039
4		
5	Supervisory and Engineering Costs	1,179,801
6		
7	Administrative and General Expenses	2,018,318
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
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37		
38		
39		
40		
41		
42		
43		
44		
45		
46	TOTAL	\$7,892,164

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 AFC 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		s
(4)	Preferred Stock	P		d
(5)	Common Equity	C		p
(6)	Total Capitalization			c
(7)	Average Construction Work in Progress Balance	W		

2. Gross Rate for Borrowed Funds

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

3. Rate for Other Funds

$$[1 - \frac{S}{W}] \left[ p \left( \frac{P}{D+P+C} \right) + c \left( \frac{C}{D+P+C} \right) \right]$$

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)

PAYROLL OVERHEADS

Nonproductive Labor Costs (1)

Nonproductive labor costs reflect "lost time with pay activities", such as vacations, holidays, inclement weather, illness, etc. as well as incentive pay. A percentage relationship is developed that compares construction labor costs to total labor costs for the operating areas of the Respondent. This percentage is then applied to total nonproductive labor costs to determine the amount applicable 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. A percentage relationship between construction labor costs to total labor costs is developed. This percentage is then applied to total payroll taxes to determine the amount applicable to construction.

Pensions (1)

Pension costs reflect the Respondent's annual pension expense as well as related actuary fees. A percentage relationship between construction labor costs to total labor costs is developed. This percentage is then applied to total pension expense to determine the amount applicable to construction.

Group Insurance (1)

Group insurance costs include the Respondent's group health and life benefits, Survivor Income Plan, and long-term disability payments. A percentage relationship between construction labor costs to total labor costs is developed. This percentage is then applied to total group insurance costs to determine the amount applicable to construction.

Other Benefits (1)

Other benefits reflect the Respondent's costs relating to activities for the benefit of employees which have not been specifically identified. A percentage relationship between construction labor costs to total labor costs is developed. This percentage is then applied to total other benefits costs to determine the amount applicable to construction.

Injuries and Damages (1)

Injuries and damages include costs associated with injuries to employees. A percentage relationship between construction labor costs to total labor costs is developed. This percentage is then applied to total injuries and damages costs to determine the amount applicable to construction.

- (1) An hourly application rate is also developed by relating estimated annual construction overhead costs to estimated annual construction labor hours. This hourly rate is applied to labor hours charged to individual work orders on a monthly basis. Separate accounts are used to distinguish nonproductive costs from benefit costs. These accounts reflect monthly transfers to construction and clearances to work orders as well as maintaining interim balances.

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (cont'd)

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. A percentage relationship is developed that compares construction labor costs to total labor costs for the operating areas of the Respondent. This percentage is then applied to total supervisory and engineering costs to determine the amount applicable to construction. A percentage application rate is also developed by relating estimated annual construction overhead costs to estimated annual construction expenditures. These expenditures exclude supervisory and engineering costs, administrative and general expenses, allowance for funds used during construction, and certain charges to construction projects with total estimated project costs of \$250,000 or more that pertain to generating facilities and associated substations. This percentage is applied monthly to most costs charged to 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 functions performed by the Respondent's personnel whose activities are not directly assignable to construction but who support construction activities. An annual study is conducted to determine the portion of administrative and general (A&G) costs that relate to construction. A percentage application rate is then developed by relating construction A&G costs to estimated annual construction expenditures. These expenditures exclude A&G expenses, allowance for funds used during construction, and certain charges to construction projects with total estimated project costs of \$250,000 or more that pertain to generating facilities and associated substations. This percentage is applied monthly to most costs charged to individual construction work orders.

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	(\$754,273,900)	(\$754,020,535)	(\$253,365)	\$0
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	(98,688,181)	(98,688,181)	0	0
4	(413) Exp. of Elec. Plt. Leas. to Others	0	0	0	0
5	Transportation Expenses-Clearing	(192,727)	(192,727)	0	0
6	Other Clearing Accounts	(53,117)	(53,117)	0	0
7	Other Accounts (Specify):				
8	(421) Depreciation of Spare Parts	(22,386)		(22,386)	
9	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	(98,956,411)	(98,934,025)	(22,386)	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	9,379,386	9,379,386	0	0
12	Cost of Removal	2,171,761	2,171,761	0	0
13	Salvage (Credit)	(929,283)	(929,283)	0	0
14	TOTAL Net Chrgs. for Plant Ret. (Total of lines 11 thru 13)	10,621,864	10,621,864	0	0
15	Other Debit or Credit Items (Describe): (1)	1,149,250	1,149,250	0	0
16	Transfers and Reclassifications	(146,251)	(146,251)	0	0
17	Balance End of Year (Total of lines 1, 9, 14, 15, and 16)	(\$841,605,448)	(\$841,329,697)	(\$275,751)	\$0

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

18	Steam Production	(\$561,281,877)	(\$561,006,126)	(\$275,751)	\$0
19	Nuclear Production	0	0	0	0
20	Hydraulic Production - Conventional	0	0	0	0
21	Hydraulic Production - Pumped Storage	0	0	0	0
22	Other Production	(16,915,331)	(16,915,331)	0	0
23	Transmission	(86,941,924)	(86,941,924)	0	0
24	Distribution	(147,438,174)	(147,438,174)	0	0
25	General	(29,028,141)	(29,028,141)	0	0
26	TOTAL (Total of lines 18 thru 25)	(\$841,605,447)	(\$841,329,696)	(\$275,751)	\$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	(1) (\$620)	\$953,681
4	(transferred to Account 121 in 1986)			
5				
6				
7				
8				
9	Land and buildings located in Greenville, Ohio	149,331		149,331
10	(transferred to Account 121 in 1991)			
11				
12				
13				
14				
15	Land and buildings located in Wilmington, Ohio	298,284	(1) (298,284)	0
16	(transferred to Account 121 in 1991)			
17				
18				
19				
20				
21	Land and Land Rights -		(2) 4,878,882	4,878,882
22	Various Locations			
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	Minor Items Previously Devoted to Public Service	244,292	(1) (4,590)	239,702
45	Minor Items-Other Nonutility Property			
46	TOTAL	\$1,646,208	\$4,575,388	\$6,221,596

(1) Represents (\$620), (\$298,284), and (\$4,590) in Retirements  
(2) Represents \$4,878,882 in Purchases

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			\$500
5	Equity in Undistributed Earnings			(3,109,873)
6	Promissory Note			2,825,772
7				-----
8	Total DP&L Community Urban Redevelopment Corporation			(283,601)
9				-----
10				
11				
12	MacGregor Park, Inc.	1/1/92	-	
13	-----			
14	Common Stock			151,953
15	Equity in Undistributed Earnings			533,166
16				-----
17	Total MacGregor Park, Inc.			685,119
18				-----
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: \$ (1,341,699)		TOTAL	\$402,018
	(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 includable in column (f).  
 8. Report on Line 42, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	
		500	-	1
		(4,617,942)	-	2
(1,508,069)	285,434	2,768,383	-	3
				4
(1,508,069)	285,434	(1,849,059)	0	5
				6
				7
				8
				9
				10
				11
				12
				13
		151,953	-	14
(178,259)	-	354,907	-	15
				16
(178,259)	0	506,860	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
				36
				37
				38
				39
				40
				41
(\$1,686,328)	\$285,434	(\$1,341,699)	\$0	42

MATERIALS AND SUPPLIES

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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)	\$45,213,746	\$39,322,401	Elec & Stm Htg
3	Residuals and Extracted Products (Account 153)	-	-	-
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	5,885,156	6,317,914	All
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	22,060,060	21,355,770	Elec
8	Transmission Plant (Estimated)	77,775	165,134	Elec
9	Distribution Plant (Estimated)	1,240,442	1,555,011	Elec
10	Assigned to - Other	2,011,030	2,431,562	All
11	TOTAL Account 154 (Total of lines 5 thru 10)	31,274,463	31,825,391	
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)	367,467	388,097	All
16				
17				
18				
19				
20	TOTAL Materials and Supplies (per Balance Sheet)	\$76,855,676	\$71,535,889	

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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allow-
- ances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on lines 36-40.
6. Report on line 5 allowances returned by the EPA. Report on line 39 the EPA's sales of the withheld

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

Allowances (Accounts 158.1 and 158.2) (Continued)

1995		1996		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
0	\$0	0	\$0	0	\$0	0	\$0	1
36,065	\$0	36,065	\$0	1,981,145	\$0	2,053,275	\$0	2
0	\$0	0	\$0	0	\$0	0	\$0	3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
36,065	\$0	36,065	\$0	1,981,145	\$0	2,053,275	\$0	15
								16
0	\$0	0	\$0	0	\$0	0	\$0	17
0	\$0	0	\$0	0	\$0	0	\$0	18
								19
								20
								21
								22
								23
								24
								25
								26
								27
0	\$0	0	\$0	0	\$0	0	\$0	28
36,065	\$0	36,065	\$0	1,981,145	\$0	2,053,275	\$0	29
								30
	\$0		\$0		\$0		\$0	31
	\$0		\$0		\$0		\$0	32
	\$0		\$0		\$0		\$0	33
	\$0		\$0		\$0		\$0	34
	\$0		\$0		\$0		\$0	35
								36
0	\$0	0	\$0	0	\$0	0	\$0	37
975	\$0	975	\$0	54,940	\$0	56,890	\$0	38
0	\$0	0	\$0	0	\$0	0	\$0	39
975	\$0	0	\$0	0	\$0	975	\$0	40
0	\$0	975	\$0	54,940	\$0	55,915	\$0	41
								42
	\$0		\$0		\$0		\$0	43
	\$50,883		\$0		\$113,551		\$164,434	44
	\$50,883		\$0		\$113,551		\$164,434	45
	\$0		\$0		\$0		\$0	46

allowances. Report on lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.  
 7. Report on lines 8-14 the names of vendors/Transferees of allowances acquired and identify assoc. companies (See "assoc. company" under "Definitions" in the Uniform System of Acts.).  
 8. Report on lines 22-27 the names of purchasers/transferees of allowances disposed of and identify

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

OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Propose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Gas Weatherization	106,459 (1)			106,459
2	Electric Weatherization	31,994 (1)			31,994
3	Station Emission Fees	312,331			312,331
4	Phase-In Deferral	85,771,211 (1)			85,771,211
5	Deferred Interest Zimmer	63,766,374 (1)			63,766,374
6	DSM Deferral	23,294,135 (1)			23,294,135
7	Killen Station Post in Service AFDC	16,795,247 (1)			16,736,833
8	FASB 109	335,860,852	463 (2)	58,414	335,860,852
16	(1) Balance transferred from account 186 per FERC Order 552.				
17	(2) These items are not amortized but are offset by balances in Account 282 of (\$199,627,023) and Account 283 of (\$136,233,829)				
43	Deferred Regulatory Comm. Expenses	530,964 (1)			530,964
44	TOTAL	526,469,567		58,414	526,411,153

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		\$55,657,000	\$57,497,000	408.1	\$56,069,000	\$57,085,000
2	Property Taxes	14,981,859	47,006,135	408.1	46,322,282	15,665,712
3	Public Utility Excise Tax	352,458	-	406	34,508	317,950
4	Miamisburg Acquisition Adjustment (1)					
5	Carrying Charges (AFUDC) Post in Service Date for Killen Station	17,445,975	-	403 (5)	650,728 16,795,247	0
6						
7	Deferred Compensation Insurance Value	3,653,547	377,000	242	-	4,030,547
8	Gas Delivered - Not Invoiced	1,777,758	13,945,000	804	1,777,758	13,945,000
9	Percentage of Income Payment Plan	(7,166,638)	7,365,270	904	9,076,943	(8,878,311)
10	Freight Killen/Stuart	626,550	46,407	151	46,407	626,550
11	Master Trust Assets	28,680,568	14,984,467	419.3	16,895,145	26,769,890
12	Deferred Interest - Zimmer (2)	43,941,127	22,638,469	407 (5)	2,813,222 63,766,374	0
13						
14	Demand Side Management	2,165,839	28,898,301	401 407 (5)	5,054,004 2,716,001 23,294,135	0
15						
16	Coal at Stuart Station	1,918,463	54,508,888	151 (5)	52,801,704 85,771,211	3,625,647 0
17	Electric Rate Phase-In Deferral (4)	57,736,584	28,034,627	(5)	29,534	0
18	Electric Weatherization (3)	61,528	-	908/928 (5)	31,994 91,327	0
19						
20	Gas Weatherization (3)	197,786	-	908/928 (5)	106,459	0
21						
22	Coal Sampling Fees	62,233	281,204	151	272,533	70,904
23	Deferred Compensation Stock in Trust	0	18,649,257		995,178	17,654,079
24						
25	Other	235,656	9,844,834	var.	9,582,121	498,369 0
26						
27						
28						
29						
30						
31						
32						
33						
34	(1) Balance to be amortized over the remaining tax life of acquired facilities as approved by FERC on 12/19/68.					
35	(2) Amortized over the average service life of Zimmer Station.					
36	(3) Amortized over 3 year period.					
37	(4) See Rate Matters, page 123-A note #2.					
38						
39						
40						
41						
42						
43						
44						
45						
46	Misc. Work in Progress	4,977,692	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	428,900
47						
48	Deferred Regulatory Comm. Expenses (3)	1,015,494		928 (5)	484,530 530,964	0
49	<b>TOTAL</b>	<b>\$228,321,479</b>	<b>XXXXXXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXXXXXX</b>	<b>\$131,840,237</b>

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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	\$4,514,300	\$3,993,791
3	State Public Utility Excise Tax - Wholesale	131,800	157,833
4	FERC Full Normalization	315,700	363,500
5	Capitalized Interest Income	12,456,600	11,590,600
6	Vacation Accrual	1,490,400	1,652,218
7	Post Retirement Benefits	8,925,700	10,241,442
8	Book Capitalization of Construction Period Net Earnings	355,000	330,200
9	Union Disability	229,200	299,860
10	FAS 109 - Electric	0	61,199,789
11	Other	8,700	8,700
12	TOTAL Electric (Lines 2 thru 11)	28,427,400	89,837,933
13	Gas		
14	Deferred Gas Costs	3,856,200	5,127,624
15	Vacation Accrual	401,400	441,180
16	Post Retirement Benefits	2,022,800	2,332,055
17	Union Disability	54,300	71,063
18	FAS 109 - Gas	0	5,274,668
19	TOTAL Gas (Lines 14 thru 18)	6,334,700	13,246,590
20	Other (Specify) Steam Heating and Non-Utility	409,400	813,033
21	TOTAL (Account 190)(Lines 12, 19 & 20)	\$35,171,500	\$103,897,556
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	\$101.00
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
140,000	14,000,000	None	None	None	None	11
202,500	20,250,000	None	None	None	None	12
1,170,998	\$117,099,800					13
						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		
6	Preferred Stock - Series D	41,172,173	303,990,668
7	Unamortized premium on redemption of Series G Preferred Stock	150,000	54,000
8	Unamortized premium on redemption of Series J Preferred Stock	-	(490,290)
9	Sub-total		(2,181,527)
10			301,372,851
11			
12			
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45			
46	TOTAL		\$301,372,851

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	Balance at Beginning of Year	287,793,489
8		
9	New Activity	-
10		
11	Balance at End of Year	287,793,489
12		
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	Net Loss on Redemption of Series H Preferred Stock	(37,166)
20	Net Loss on Redemption of Series I Preferred Stock	(44,109)
21		
22	Balance at End of Year	(24,502)
23		
24		
25	Account 211 - Miscellaneous Paid-In Capital	
26		
27	Balance at Beginning of Year	103,656,936
28		
29	New Activity	-
30		
31	Balance at End of Year	103,656,936
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	\$391,425,923

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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	86,721
7	Series I	132,327
8	Expenses to increase shares authorized	11,598
9	Sub-total	917,538
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	Total	\$17,622,831

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	4.45% due 1993 (7)		
5	5-5/8% due 1997 (1)	\$50,000,000	\$249,349
6		40,000,000	469,584
7	8.95% due 1998		(144,400)P
8	6-3/4% due 1998 (1)	20,000,000	170,658
9	10-1/4% due 1999	25,000,000	266,482
10	8-1/8% due 2001(7)	45,000,000	307,668
11		45,000,000	456,447
12	8% due 2003		112,500 D
13	8-3/4% due 2006 (7)	40,000,000	410,769
14		50,000,000	488,790
15	6.35% due 2007 (2)		(375,000)P
16	8-1/2% due 2007 (7)	14,200,000	314,982
17		60,000,000	713,411
18	9-1/2% due 2015 (3)		450,000 D
19	9% due 2016 (7)	110,000,000	2,945,788
20		100,000,000	1,175,158
21	8-7/8% due 2016 (7)		2,000,000 D
22		125,000,000	1,300,357
23	6.5% - C due 2022 (4)		4,687,500 D
24	8.4% due 2022	35,279,337	566,420
25		225,000,000	2,310,179
26	7-7/8% due 2024 [93-167-EL-AIS, Feb. 10, 1993]		1,147,500 D
27		220,000,000	2,108,550
28	8.15% due 2026 [92-2284-EL-AIS, Jan. 14, 1993]		1,496,000 D
29	6.4% - A due 2027 (5)	226,000,000	2,224,261
30	6.4% - B due 2027 (6)	32,300,000	536,665
31		27,800,000	461,897
32			
33			
34			
35			
36	Account 221 Total	\$1,490,579,337	\$26,851,515

See Page 256-A for Footnotes.

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
1963	1993	06/01/63	06/01/93	\$0	\$333,750	4
1967	1997	05/01/67	05/01/97	40,000,000	2,250,000	5
						6
1978	1998	04/01/78	04/01/98	5,370,000	540,133	7
1968	1998	06/15/68	06/15/98	25,000,000	1,687,500	8
1979	1999	08/01/79	08/01/99	12,000,000	1,588,750	9
1971	2001	08/01/71	08/01/01	0	548,438	10
						11
1973	2003	11/01/73	11/01/03	40,000,000	3,200,000	12
1976	2006	11/15/76	11/15/06	0	1,020,833	13
						14
1977	2007	04/15/77	04/15/07	13,800,000	883,708	15
1977	2007	10/15/77	10/15/07	0	1,190,000	16
						17
1985	2015	12/01/85	12/01/15	110,000,000	10,450,000	18
1986	2016	04/01/86	04/01/16	0	2,250,000	19
						20
1986	2016	12/01/86	12/01/16	0	1,664,063	21
						22
1992	2022	12/01/92	12/01/22	35,279,337	2,293,157	23
1992	2022	12/01/92	12/01/22	225,000,000	18,900,000	24
						25
1993	2024	3/1/93	3/1/24	220,000,000	14,822,500	26
						27
1993	2026	2/1/93	2/1/26	226,000,000	17,139,903	28
1992	2027	09/01/92	09/01/27	32,300,000	2,067,200	29
1992	2027	09/01/92	09/01/27	27,800,000	1,779,200	30
						31
						32
						33
						34
						35
				\$1,012,549,337	\$84,609,134	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	Account 221 - Bonds (from page 256)	\$1,490,579,337	\$26,851,515
38	Account 222 - Reacquired Bonds	-	-
39	Account 223 - Advances From Associated Companies	-	-
40	Account 224 - Other Long-Term Debt	-	-
41	TOTAL LONG-TERM DEBT	\$1,490,579,337	\$26,851,515

- (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 1993. The unamortized debt expenses, discounts, premiums and redemption costs were charged to expense.

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)			
				\$1,012,549,337	\$84,609,134	37
-	-	-	-	-	-	38
-	-	-	-	-	-	39
-	-	-	-	-	-	40
				\$1,012,549,337	\$84,609,134	41

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)	
2	Reconciling Items for the Year	\$143,645,716
3		
4	Taxable Income Not Reported on Books	
5	Interest Capitalized	\$379,028
6	State Excise and Property Taxes	16,872,051
7	Contributions in Aid of Construction	2,972,782
8	Deductions Recorded on Books Not Deducted for Return	20,223,861
9	Federal Income Tax Expense	
10	Amortization of Bond Redemption Expenses	76,113,270
11	Employee/Retirement Benefits	881,566
12	Compensation Accrual	2,647,173
13	Deferred Interest - Zimmer Station	2,555,284
14	Accrued Claims Expense	2,813,222
15	Rate Case Expense	1,682,103
16	Equity Earnings - Subsidiaries	484,530
17	Income Recorded on Books Not Included in Return	1,686,328
18	Allowance for Funds Used During Construction	
19	Regulatory Deferrals	525,914
20	Deductions on Return Not Charged Against Book Income	40,406,847
21	Bad Debts Expense	
22	Purchased Gas and Fuel Expense	2,341,020
23	Excess of Tax Depreciation and Amortization over Book Depreciation and Amortization	16,517,069
24	Amortization of Training Costs	23,779,795
25	Net Miscellaneous Items	339,077
26		840,501
27	Federal Tax Net Income	43,817,462
28	Show Computation of Tax:	\$167,982,830
29	Ordinary Income of \$167,982,830 at 35%	
30	Adjustment Due to Rounding	\$58,793,991
31	Adjusted Gross Federal Income Tax	3
32	Less: ITC Utilization Net of ITC Recapture	58,793,994
33	Plus: Adjustments to Prior Year Accruals(Net)	0
		(4,179,965)
34	TOTAL Federal Income Tax Payable (1)	\$54,614,029

(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	PROPERTY					
3	1991	53,832,757	0	49,281	53,881,645	
4	1992	55,298,584	0	392,416	0	
5	1993	0	0	56,694,000	0	
6						
7						
8						
9	STEAM HTG FRANCHISE					
10	1991	1,022	0	(1,022)	0	
11	1992	78,000	0	(11,098)	66,902	
12	1993	0	0	72,953	0	
13						
14	LOCAL - KENTUCKY					
15	PROPERTY					
16	1990	113	0	(113)	0	
17	1991	14,923	0	(2,511)	12,412	
18	1992	153,000	0	(768)	149,657	
19	1993	0	0	152,000	0	
20	STATE - OHIO					
21	PUBLIC UTILITY EXCISE					
22	1992	0	0	0	0	
23	1993	0	15,199,672	47,635,002	32,435,330	
24	1994	0	0	0	15,878,334	
25						
26	MTCE OF PUCO					
27	1993	0	0	1,157,620	1,157,620	
28						
29	MTCE OF CONSUMERS' COUNSEL					
30	1993	0	0	323,254	323,254	
31						
32						
33	FUEL USE					
34	1993	0	0	3,751	3,751	
35						
36						
37						
38						
39						
40						
41	Sub Total	109,378,399	15,199,672	106,464,765	103,908,905	

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. 262-8)

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)					Line No.
(Taxes Accrued Account 236) (g)	Prepaid Taxes (incl. in Acct. 165) (h)	Electric (Account 408.1, 409.1) (i)	Extrao. Items (Account 409.3) (j)	Ret. Earnings (Account 439) (k)	Other (l)		
\$	\$	\$	\$	\$	\$		
						1	
393	0	29,698			19,583 (A)	2	
55,691,000	0	47,895,000			(47,502,584)(A)	3	
56,694,000	0	0			56,694,000 (A)	4	
						5	
						6	
						7	
						8	
						9	
0	0	0	0		(1,022)(D)	10	
0	0	0	0		(11,098)(D)	11	
72,953	0	0	0		72,953 (D)	12	
						13	
						14	
0	0	(113)			0	15	
0	0	(2,511)			0	16	
2,575	0	148,522			(149,290)(A)	17	
152,000	0	0			152,000 (A)	18	
						19	
						20	
0	0	11,997,474			(11,997,474)(A)	21	
0	0	24,114,171			23,520,831 (A)	22	
0	15,878,334	450,708			(450,708)(A)	23	
						24	
0	0	897,271			260,349 (D)	25	
						26	
						27	
						28	
0	0	250,554			72,700 (D)	29	
						30	
0	0	3,751			0	31	
						32	
						33	
						34	
						35	
						36	
						37	
						38	
						39	
						40	
112,612,921	15,878,334	85,784,525	0	0	20,680,240	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-B)
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

BALANCE AT BEGINNING OF YEAR

Line No.	Kind of Tax (a)	Taxes Accrued (b)	Prepaid Taxes (c)	Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)
42	SUBTOTAL	\$109,378,399	\$15,199,672	\$106,464,765	\$103,908,905	\$0
43	UNEMPLOY INS					
44	1992	10,380	0	60	10,440	
45	1993	0	0	305,453	295,992	
46	SALES/USE					
47	1988	1,104	0	0	0	
48	1992	97,844	0	(592)	97,252	
49	1993	0	0	1,469,333	1,306,706	
50	STATE - KENTUCKY					
51	PROPERTY					
52	1992	185,000	0	(6,232)	178,768	
53	1993	0	0	179,000	0	
54	INCOME					
55		0	0	165,238	159,045	
56	STATE - WEST VIRGINIA					
57	PROPERTY					
58	1990	8,931	0	0	8,931	
59	1991	33,610	0	0	16,085	
60	1992	40,000	0	5,000	0	
61	1993	0	0	60,000	0	
62	FEDERAL					
63	UNEMPLOY INS					
64	1992	8,232	0	2	8,234	
65	1993	0	0	183,031	177,087	
66	INS CONTRIB					
67	1993	0	0	7,811,549	7,811,549	
68	HEAVY VEHICLE USE					
69	1993	0	0	10,934	10,934	
70	ENVIRON. SUPERFUND					
71	1992	0	0	7,828	0	
72	1993	0	0	272,000	272,000	
73	INCOME					
74		(5,477,141)	0	54,614,029	48,705,102	
75						
76						
77						
78						
79						
80						
81						
82						
83						
84						
85						
86	TOTAL	\$104,286,359	\$15,199,672	\$171,541,398	\$162,967,030	\$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 (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)		
\$112,612,921	\$15,878,334	\$85,784,525	\$0	\$0	\$20,680,240	42	
0	0	60			0	43	
9,461	0	218,183			87,270 (A)	44	
1,104	0	0			0	45	
0	0	0			(592) (B)	46	
162,627	0	0			1,469,333 (B)	47	
						48	
						49	
						50	
0	0	176,380			(182,612) (A)	51	
179,000	0	0			179,000 (A)	52	
						53	
6,193	0	176,852			(11,614) (A)	54	
						55	
						56	
0	0	0			0	57	
17,525	0	0			0	58	
45,000	0	0			5,000 (D)	59	
60,000	0	0			60,000 (A)	60	
						61	
						62	
0	0	2			0	63	
5,944	0	97,310			85,721 (A)	64	
						65	
0	0	4,961,400			2,850,149 (A)	66	
						67	
0	0	10,934			0	68	
						69	
7,828	0	8,450			(622) (D)	70	
0	0	245,401			26,599 (D)	71	
						72	
431,786	0	61,398,598			(6,784,569) (C)	73	
						74	
						75	
						76	
						77	
						78	
						79	
						80	
						81	
						82	
						83	
						84	
						85	
\$113,539,389	\$15,878,334	\$153,078,095	\$0	\$0	\$18,463,303	86	

(A) ACCOUNTS 107, 143, 163, 184, 186, 242, 408.1 AND 408.2  
 (B) ACCOUNTS 107, 146, 163, 184, 186, 262, 401, 402 AND 426  
 (C) ACCOUNTS 409.1 AND 409.2  
 (D) ACCOUNTS 408.1 AND 409.1

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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.)	232,471
	Total	232,471
		*****

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

(2) Apportionment to Utility Departments and Other Accounts:

Kind of Tax	Apportionment Basis
Local - Ohio	
-----	
Property - Regular	Property Values
State - Ohio	
-----	
Public Utility Excise	Annual Taxable Utility Revenue
Maintenance of PUCO	Annual Gross Utility Revenue
Maintenance of Consumers' Counsel	Annual Gross Utility Revenue
Fuel Use	Use of Equipment
Unemployment Insurance	Annual Payroll
Federal	
-----	
Unemployment Insurance	Annual Payroll
Insurance Contribution	Annual Payroll
Heavy Vehicle Use	Use of Equipment
Environmental Superfund	Estimated Alternative Taxable Income for Year
Income	Estimated Taxable Income for Year

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1							
2	Electric Utility						
3	3%						
4	4%	\$1,078,400			411.4	\$52,600	
5	7%						
6	6.5%, 8%, 8.25% & 10%	81,602,300	411.4	(\$4,600)	411.4	2,337,100	\$0
7							
8	TOTAL	82,680,700		(4,600)		2,389,700	0
9	Other List separately and show 3%, 4%, 7%, 10% and TOTAL						
10							
11							
12							
13	Gas Utility						
14	3%						
15	4%	10,300			411.4	200	
16	7%						
17	6.5%, 8%, 8.25% & 10%	3,758,200	411.4	0	411.4	81,300	
18	TOTAL	3,768,500		0		81,500	0
19	Steam Heating Utility						
20	3%						
21	4%	800			411.4	100	
22	7%						
23	6.5%, 8%, 8.25% & 10%	201,400	411.4	0	411.4	6,100	
24	TOTAL	202,200		0		6,200	0
25	Non Utility						
26	3%						
27	4%	12,500				0	
28	7%						
29	6.5%, 8%, 8.25% & 10%	705,100	411.5	0	411.5	29,500	0
30	TOTAL	717,600		0		29,500	0
31							
32	TOTAL ACCOUNT	\$87,369,000		(\$4,600)		\$2,506,900	\$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.
			1
			2
\$0			3
1,025,800			4
0			5
79,260,600			6
			7
80,286,400	39 Years		8
			9
			10
			11
			12
			13
10,100			14
			15
3,676,900			16
			17
3,687,000	57 Years		18
			19
			20
			21
			22
700			23
195,300			
			24
196,000	45 Years		
			25
			26
12,500			27
			28
675,600			29
			30
688,100	40 Years		
			31
			32
\$84,857,500			

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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	\$28,506,097	926	\$7,133,224	\$10,009,617	\$31,382,490
2	Deferred Electric Fuel Costs	10,680,340	501	12,816,175	11,412,252	9,276,417
3	Deferred Purchased Gas Costs	(81,766)	804/191	5,236,867	11,053,042	5,734,409
4	Reclass Unrecovered Gas Cost	(3,496,121)	805	-	3,496,121	0
5	Miscellaneous	821,656	Var.	855,081,045	855,152,328	892,939
6						
7						
8						
9						
10						
11						
12						
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14						
15						
16						
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42						
43						
44						
45						
46						
47	TOTAL	\$36,430,206		\$880,267,311	\$891,123,360	\$47,286,255

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			
5	Other	\$1,806,000	53,100	\$135,900
6				
7				
8	TOTAL Electric (lines 3-7)	1,806,000	\$53,100	135,900
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	999,600		
17	TOTAL (Account 281)(lines 8, 15, 16)	\$2,805,600	\$53,100	\$135,900
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax	\$2,805,600	\$53,100	\$135,900
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
						1,723,200	2
						0	3
							4
							5
							6
							7
\$0	\$0		\$0		\$0	1,723,200	8
							9
							10
							11
							12
							13
							14
0	0		0		0	0	15
29,400	75,800					953,200	16
\$29,400	\$75,800		\$0		\$0	\$2,676,400	17
\$29,400	\$75,800					\$2,676,400	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			
3	Gas	\$210,894,976	\$18,176,467	\$3,095,571
4	Other (Define) Steam Heating	16,257,218	2,072,199	658,214
		1,084,527	48,258	44,405
5	TOTAL (Lines 2 thru 4)	228,236,721	20,296,924	3,798,190
6	Other (Specify) Non-Utility	(5,956,338)		
7				
8				
9	TOTAL Account 282 (Lines 6 thru 8)	\$222,280,383	\$20,296,924	\$3,798,190
10	Classification of TOTAL			
11	Federal Income Tax	\$222,265,083	\$20,295,024	\$3,798,190
12	State Income Tax	15,300	1,900	
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)		
		182-070,503	\$223,695,840 A			449,671,712	1
				182-502	1,382,431 A	16,288,772	2
				182-505	47,917 A	1,040,463	3
			\$223,695,840		\$1,430,348	467,000,947	4
\$0	\$0					(6,813,294)	5
872,098	1,729,054						6
			\$223,695,840		\$1,430,348	\$460,187,653	7
\$872,098	\$1,729,054						8
\$872,098	\$1,729,054		\$222,236,629		1,430,348	\$458,711,242	9
			1,459,211			1,476,411	10
							11
							12
							13

A - Balance Sheet adjustment to comply with FAS 109

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	\$10,320,700	\$303,600	\$5,312,183
4	State Public Utility Excise Tax	4,078,900	\$12,651,631	\$12,554,587
5	Reacquisition Cost of Bonds	2,652,000	\$78,000	\$284,513
6	Pension Expense	5,151,600	\$582,685	\$0
7	Bad Debt Expense	98,500	\$1,004,006	\$366,596
8	Regulatory Deferral	578,400	\$4,325,036	\$0
9	Capitalized Software	(188,100)	\$43,259	\$0
10	Rate Case Expense	285,600	\$8,400	\$5,500
11	FAS 109 - Electric	0	\$0	\$141,136
12	Other	67,700	\$0	\$0
13	TOTAL Electric (Total Lines 3-12)	23,045,300	\$109,316	\$67,700
14	Gas			
15	Property Taxes	1,500,100	44,100	772,100
16	State Public Utility Excise Tax	980,400	3,833,368	3,545,495
17	Reacquisition Cost of Bonds	246,000	7,200	17,587
18	Pension Expense	1,217,100	138,026	0
19	Bad Debt Expense	462,300	305,245	106,798
20	Purchased Gas Expense	5,754,200	6,454,889	0
21	Capitalized Software	(93,300)	21,481	2,700
22	Rate Case Expense	53,600	1,600	25,436
23	FAS 109 - Gas	0	0	0
24	Other	42,100	0	42,100
25	TOTAL Gas (Total Lines 15-24)	10,162,500	10,805,909	4,512,216
26	Other (Specify)			
27	Steam Heating Utility & Non-Utility	9,507,507	134,077	150,189
28	TOTAL Account 283 (Total lines 13, 25 and 27)	\$42,715,307	\$30,045,919	\$23,394,620
29	Classification of TOTAL			
30	Federal Income Tax	\$42,715,307	\$30,045,919	\$23,394,620
31	State Income Tax			
32	Local Income Tax			
33				

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.

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)		
						\$5,312,117	1
						4,175,944	2
						2,445,487	3
						5,734,285	4
						735,910	5
						4,903,436	6
						(150,341)	7
						152,864	8
						137,004,016	9
		182-503	137,004,016 A			109,316	10
							11
							12
\$0	\$0		\$137,004,016		\$0	160,423,034	13
						772,100	14
						1,268,273	15
						235,613	16
						1,355,126	17
						660,747	18
						12,209,089	19
						(74,519)	20
						29,764	21
				182-502	744,386 A	744,386	22
						0	23
0	0		0		744,386	15,711,807	24
							25
3,867,977	10,141		0	182-505	25,801 A	13,323,430	26
							27
\$3,867,977	\$10,141		\$137,004,016		\$770,187	\$189,458,271	28
							29
\$3,867,977	\$10,141		\$137,004,016		\$770,187	\$189,458,271	30
							31
							32
							33

A - Balance Sheet adjustment to comply with FAS 109

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OTHER REGULATORY LIABILITIES (Account 254)

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

Line No.	Description and Propose of Other Regulatory Assets (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	Allowance Auction Proceeds	131	85,564	249,998	164,434
2	DSM Lost Revenues	-	-	1,436,448	1,436,448
3	DSM Shared Savings	-	-	1,561,171	1,561,171
4	FASB 109 - Gas	190	3,941	5,278,609	5,274,668
5	FASB 109 - Electric	190	75,634	61,275,423	61,199,789
6	FASB 109 - Steam	190	8,405	250,939	242,534
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
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26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL		173,544	70,052,588	69,879,044

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		
3	(442) Commercial and Industrial Sales	\$373,760,331	\$326,547,254
4	Small (or Commercial)		
5	Large (or Industrial)	200,123,921	180,890,153
6	(444) Public Street and Highway Lighting	205,995,558	189,720,479
7	(445) Other Sales to Public Authorities	3,781,704	3,771,976
8	(446) Sales to Railroads and Railways	68,770,773	63,573,319
9	(448) Interdepartmental Sales	307,144	249,803
		219,549	185,843
10	TOTAL Sales to Ultimate Consumers	852,958,980 *	764,938,827
11	(447) Sales for Resale	38,490,323	35,173,865
12	TOTAL Sales of Electricity	891,449,303	800,112,692
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Provision for Refunds	891,449,303	800,112,692
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	3,681,224	2,892,370
18	(453) Sales of Water and Water Power	375,613	361,689
19	(454) Rent from Electric Property		
20	(455) Interdepartmental Rents	1,124,883	855,525
21	(456) Other Electric Revenues	3,653,350	3,627,159
22		4,908,420	5,262,593
23			
24			
25			
26	TOTAL Other Operating Revenues	13,743,490	12,999,336
27	TOTAL Electric Operating Revenues	\$905,192,793	\$813,112,028

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.
4,557,846	4,259,572	414,410	411,254	1
3,006,374	2,896,081	40,015	39,401	2
4,088,955	3,938,346	2,401	2,417	3
72,103	73,632	1,461	1,425	4
1,278,492	1,234,213	3,753	3,674	5
4,766	3,552	1	1	6
3,255	3,126	15	16	7
13,011,791 **	12,408,522	462,056	458,188	8
1,667,013	1,648,818	17	16	9
14,678,804	14,057,340	462,073	458,204	10
14,678,804	14,057,340	462,073	458,204	11
				12
				13
				14

\* Includes (\$2,350,092) unbilled revenues.

\*\* Includes (45,276) 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	2,739,982	\$240,839,102	317,809	8,621	8.790
3	-#17 Optional Residential Heating	1,820,885	132,474,173	96,592	18,851	7.275
4	-#19 General Service Secondary	594	45,613	9	66,000	7.679
5	-#25 Private Outdoor Lighting Service	16,883	1,732,025	N/A	-	10.259
6				414,410	11,048	8.193
7	Total Residential Sales	4,578,344	375,090,913			
8	Unbilled	(20,498)	(1,330,582)			
9		4,557,846	373,760,331			
10	442 Commercial and Industrial					
11	Sales-Commercial Sales					
12	PUCO-#16 Residence	50,854	3,893,508	1,705	29,826	7.656
13	-#19 General Service Secondary	2,388,557	167,472,188	38,106	62,682	7.011
14	-#20 General Service Primary	387,441	19,109,050	68	5,697,662	4.932
15	-#22 General Service Transmission	9,563	468,436	1	9,563,000	4.898
16	-#25 Private Outdoor Lighting Service	13,720	1,462,701	N/A	-	10.661
17	-#26 Direct Current	43	19,219	22	1,955	44.695
18	-#27 School	5,140	402,822	28	183,571	7.837
19	-#28 Lighting Facility	0	0	0	-	-
20	-#33 General Service Customers	159,542	7,777,074	84	1,899,310	4.875
21	-Special Contracts	2,108	110,550	1	2,108,000	5.244
22				40,015	75,396	6.653
23	Total Commercial Sales	3,016,968	200,715,548			
24	Unbilled	(10,594)	(591,627)			
25		3,006,374	\$200,123,921			
26						
27						
28						
29						
30						
31						
32						
33						
34	Total Billed					
35	Total Unbilled Rev.					
36						
37						
38						
39	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	845,393	\$53,331,853	2,185	386,908	6.309
46	-#20 General Service					
47	Primary	1,532,392	75,137,875	150	10,215,947	4.903
48	-#21 General Service					
49	Primary Substation	663,087	28,877,935	7	94,726,714	4.355
50	-#22 General Service					
51	Transmission	127,983	5,750,096	3	42,661,000	4.493
52	-#25 Private Outdoor					
53	Lighting Service	2,205	227,530	N/A		
54	-#26 Direct Current	1	700	1	1,000	10.319
55	-#33 General Serv. Customers	820,925	38,004,139	54	15,202,315	70.000
56	-Special Contracts	106,534	4,875,773	1	106,534,000	4.629
57	Total Industrial Sales	4,098,520	206,205,901	2,401	1,707,005	4.577
58	Unbilled	(9,565)	(210,343)			5.031
59		4,088,955	205,995,558			
60						
61	Total Commercial and					
62	Industrial Sales	7,095,329	406,119,479	42,416	167,280	5.724
63						
64	444 Public Street and Highway					
65	Lighting					
66	PUCO-#19 General Service					
67	Secondary	15,311	1,210,927	1,365	11,217	7.909
68	-#25 Private Outdoor					
69	Lighting Service	840	82,488	N/A		9.820
70	-#38 Bradford Street					
71	Lighting	148	6,585	1		
72	-Special Contract	55,804	2,481,704	95	148,000	4.449
73	Total Public Street and					
74	Highway Lighting	72,103	3,781,704	1,461	587,411	4.447
75	Unbilled	0	0		49,352	5.245
76		72,103	\$3,781,704			
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	411	\$33,047	26	15,808	8.041
83	-#17 Optional			8	26,875	6.900
84	Residential Heating	215	14,834			
85	-#19 General Service			3,435	121,393	6.524
86	Secondary	416,985	27,203,112			
87	-#20 General Service			48	5,676,979	4.776
88	Primary	272,495	13,014,490			
89	-#22 General Service			2	235,795,500	4.109
90	Transmission Rate	471,591	19,379,209			
91	-#25 Private Outdoor			N/A	-	10.570
92	Lighting Service	1,635	172,823			
93	-#27 School	118,277	9,096,048	232	509,815	7.690
94	-#28 Lighting Facility	0	0	0		
95	-#33 General Serv. Customers	1,490	73,914	2	745,000	4.961
96	Total Other Sales to Public					
97	Authorities	1,283,099	68,987,477	3,753	341,886	5.377
98	Unbilled	(4,607)	(216,704)			
100		1,278,492	68,770,773			
101						
102	446 Sales To Railroads and					
103	Railways					
104	PUCO-#20 General Service Primary	4,778	307,980	1	4,778,000	6.446
105	Unbilled	(12)	(836)			
106		4,766	307,144			
107	Total Billed and Unbilled	13,008,536	852,739,431	462,041	28,155	6.555
108				15	217,000	6.745
109	448 Interdepartmental Sales	3,255	219,549			
110						
111						
112						
113						
114	Total Billed	13,057,067	855,309,072			
115	Total Unbilled Rev.	(45,276)	(2,350,092)			
116	TOTAL Sales to Ultimate Consumers	13,011,791	\$852,958,980	462,056	28,161	6.555

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 (\$)
<b>440 Residential Sales</b>	
PUCO-#16 Residence	
-#17 Optional Residential Heating	37,552,883
-#19 General Service Secondary	24,881,614
-#25 Private Outdoor Lighting Service	8,144
<b>Total Residential Sales</b>	<b>245,683</b>
<b>442 Commercial and Industrial</b>	<b>62,688,324</b>
<b>Sales-Commercial Sales</b>	
PUCO-#16 Residence	
-#19 General Service Secondary	696,027
-#20 General Service Primary	32,710,158
-#22 General Service Transmission	5,320,985
-#25 Private Outdoor Lighting Service	132,426
-#26 Direct Current	204,095
-#27 School	585
-#28 Lighting Facility	70,403
-#33 General Service Customers	-
-Special Contracts	2,273,479
<b>Total Commercial Sales</b>	<b>28,833</b>
<b>442 Commercial and Industrial</b>	<b>41,436,991</b>
<b>Sales-Cont.-Industrial Sales</b>	
PUCO-#19 General Service Secondary	
-#20 General Service Primary	11,547,852
-#21 General Service Primary Substation	21,029,360
-#22 General Service Transmission	9,090,040
-#25 Private Outdoor Lighting Service	1,727,160
-#26 Direct Current	33,047
-#33 General Service Customers	14
-Special Contracts	11,252,601
<b>Total Industrial Sales</b>	<b>1,468,760</b>
<b>Total Commercial and Industrial Sales</b>	<b>56,148,834</b>
<b>444 Public Street and Highway Lighting</b>	<b>97,585,825</b>
PUCO-#19 General Service Secondary	
-#25 Private Outdoor Lighting Service	210,335
-#38 Bradford Street Lighting	11,515
-Special Contracts	2,022
<b>Total Public Street and Highway Lighting</b>	<b>765,516</b>
<b>Total Public Street and Highway Lighting</b>	<b>989,388</b>

SALES OF ELECTRICITY BY RATE SCHEDULES (cont'd)

Rate Schedule	Amount (\$)
<b>445 Other Sales to Public Authorities</b>	
PUCO-#16 Residence	5,631
-#17 Option Residential Heating	2,933
-#19 General Service Secondary	5,685,914
-#20 General Service Primary	3,733,879
-#22 General Service Transmission Rate	6,466,864
-#25 Private Outdoor Lighting Service	23,943
-#27 School	1,620,340
-#28 Lighting Facility	0
-#33 General Service Customers	20,403
<b>Total Other Sales to Public Authorities</b>	<b>17,559,907</b>
<b>446 Sales to Railroads and Railways</b>	
PUCO-#20 General Service Primary	65,517
<b>447 Sales For Resale (A)</b>	
-Interchange Agreement	14,868,205
-Municipal Wholesale	5,380,620
<b>Total Sales for Resale</b>	<b>20,248,825</b>
<b>448 Interdepartmental Sales</b>	<b>44,536</b>
<b>Total Fuel Adjustment Revenue</b>	<b>199,182,322</b>

(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	2	1	1	0
2	Eldorado	RQ	2	0	0	0
3	Jackson Center	RQ	2	1	1	0
4	Lakeview	RQ	2	0	0	0
5	Mendon	RQ	2	0	0	0
6	Minster	RQ	2	2	2	1
7	New Bremen	RQ	2	1	1	1
8	Tipp City	RQ	2	2	2	1
9	Versailles	RQ	2	0	0	2
10	Waynesfield	RQ	2	1	1	1
11	Yellow Springs	RQ	2	0	0	0
12	Subtotal - RQ			1	1	1
13	-----					
14	Celina	LF (1)	2			
15	City of Piqua, Ohio	OS (2)	34	26	26	25
16	Ohio Edison	OS (3)	40	N/A	N/A	N/A
17	AMP Ohio	OS (6)	39	N/A	N/A	N/A
18	Cincinnati Gas & Electric	OS (7)	38	66	66	66
19	Ohio Power Company	OS (8)	31	N/A	N/A	N/A
20	Ohio Valley Electric Corp	OS (9)	28	N/A	N/A	N/A
21	Subtotal - Non-RQ			N/A	N/A	N/A
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 MCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.  
 7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.  
 8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amounts shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.  
 9. The data in columns (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totalled on the last line of the schedule. The Subtotal - RQ amount in column (g) must be reported as Requirements Sales For Resale on page 401, line 23. The "Subtotal-Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on page 401, line 24  
 10. Footnote entries as required and provide explanations following all required data.

REVENUE					
Megawatthours Sold (g)	Demand Charges (\$)(h)	Energy Charges (\$)(i)	Other Charges (\$)(j)	Total (\$)(h + i + j)(k)	Line No.
			(\$3,244) (10)	\$119,393	1
1,866	\$74,466	\$48,171	(1,851) (10)	40,014	2
558	25,201	16,664	(2,099) (10)	60,379	3
1,372	27,039	35,439	443 (10)	51,229	4
796	30,237	20,549	(1,621) (10)	65,125	5
955	42,085	24,661	(46,713) (10)	283,049	6
8,972	98,105	231,657	(29,095) (10)	189,759	7
6,091	61,591	157,263	(23,491) (10)	199,658	8
6,512	55,015	168,134	(45,809) (10)	383,259	9
8,493	209,771	219,297	(1,653) (10)	44,288	10
860	23,736	22,205	(16,155) (10)	264,560	11
4,601	161,924	118,791			
41,076	809,170	1,062,831	(171,288)	1,700,713	12
			(1,021,902) (10)	6,125,415	13
153,377	3,187,108	3,960,209	131,693 (2)	2,769,333	14
133,427	483,504	2,154,136	32,850 (4)	11,113,965	15
581,046	2,642,002	8,439,113	(98) (5)	14,208,601	16
636,149	3,291,825	10,916,874		1,921,869	17
96,647	-	1,921,869		645,966	18
25,004	96,595	549,371		4,461	19
287	-	4,461			20
1,625,937	9,701,034	27,946,033	(857,457)	36,789,610	21
1,667,013	\$10,510,204	\$29,008,864	(\$1,028,745)	\$38,490,323	22

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

## -NOTES-

## (1) Celina

Agreement entered into July 1, 1987 and initial agreement expires December 31, 1997.

## (2) City of Piqua, Ohio

Explanation	MWH	DOLLARS
Short-Term Economy	133,070	2,622,163
Ohio Gross Receipts Tax	357	15,477
Prior Year Energy & Tax Adjustment	-	131,528
	-	165
	<u>133,427</u>	<u>2,769,333</u>

## (3) Ohio Edison Company

Explanation	MWH	DOLLARS
Short-Term	510,987	9,638,793
Non-Displacement	57,999	1,242,582
Multi-Party Economy	12,060	232,590
	<u>581,046</u>	<u>11,113,965</u>

(4) Represents a prior year demand (\$19,500) and energy \$52,350 adjustment.

(5) Represents a prior year energy adjustment

## (6) AMP Ohio

Represents short-term capacity and energy.

## (7) Cincinnati Gas &amp; Electric Company

Represents non-displacement energy.

## (8) Ohio Power Company

Explanation	MWH	DOLLARS
Non-Displacement	10,613	235,748
Short Term	14,391	410,218
	<u>25,004</u>	<u>645,966</u>

## (9) Ohio Valley Electric Corporation

Represents supplemental energy.

(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		
5	(501) Fuel	\$4,055,643	\$4,406,692
6	(502) Steam Expenses	208,048,651	196,286,769
7	(503) Steam from Other Sources	8,676,479	9,993,711
8	(Less) (504) Steam Transferred-Cr.	0	0
9	(505) Electric Expenses	0	0
10	(506) Miscellaneous Steam Power Expenses	1,890,174	1,986,632
11	(507) Rents	6,467,153	6,405,314
12	(509) Allowances	306,552	304,675
13	TOTAL Operation	229,444,652	219,383,793
14	Maintenance		
15	(510) Maintenance Supervision and Engineering		
16	(511) Maintenance of Structures	2,528,396	2,612,939
17	(512) Maintenance of Boiler Plant	3,425,620	2,555,860
18	(513) Maintenance of Electric Plant	22,515,245	25,893,824
19	(514) Maintenance of Miscellaneous Steam Plant	7,252,811	10,599,890
20	TOTAL Maintenance	1,186,337	1,138,909
21	TOTAL Power Production Expenses-Steam Plant	36,908,409	42,801,422
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation	0	0
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance	0	0
41	TOTAL Power Production Expenses-Nuclear Power	0	0
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation	\$0	\$0

## ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
51	C. Hydraulic Power Generation (cont'd)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance	\$0	\$0
59	TOTAL Power Production Expenses-Hydraulic Power	0	0
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	39,592	0
63	(547) Fuel	1,025,667	224,194
64	(548) Generation Expenses	30,509	54,098
65	(549) Miscellaneous Other Power Generation Expenses	239,940	506
66	(550) Rents	0	0
67	TOTAL Operation	1,335,708	278,798
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	0	0
70	(552) Maintenance of Structures	242,968	6,922
71	(553) Maintenance of Generating and Electric Plant	2,552,283	947,895
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	0	0
73	TOTAL Maintenance	2,795,251	954,817
74	TOTAL Power Production Expenses-Other Power	4,130,959	1,233,615
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	20,578,700	27,081,140
77	(556) System Control and Load Dispatching	567,488	644,184
78	(557) Other Expenses	823,305	777,487
79	TOTAL Other Power Supply Expenses	21,969,493	28,502,811
80	TOTAL Power Production Expenses	292,453,513	291,921,641
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	703,328	725,675
84	(561) Load Dispatching	416,180	357,242
85	(562) Station Expenses	236,321	300,242
86	(563) Overhead Line Expenses	227,342	210,970
87	(564) Underground Line Expenses	0	0
88	(565) Transmission of Electricity by Others	0	0
89	(566) Miscellaneous Transmission Expenses	12,622	15,196
90	(567) Rents	44,301	70,739
91	TOTAL Operation	1,640,094	1,680,064
92	Maintenance		
93	(568) Maintenance Supervision and Engineering	140,770	143,678
94	(569) Maintenance of Structures	319	3
95	(570) Maintenance of Station Equipment	941,905	651,798
96	(571) Maintenance of Overhead Lines	3,428,968	1,607,830
97	(572) Maintenance of Underground Lines	0	0
98	(573) Maintenance of Miscellaneous Transmission Plant	0	0
99	TOTAL Maintenance	4,511,962	2,403,309
100	TOTAL Transmission Expenses	6,152,056	4,083,373
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering	\$1,898,700	\$1,676,683

## ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
104	3. DISTRIBUTION EXPENSES (cont'd)		
105	(581) Load Dispatching	\$0	\$0
106	(582) Station Expenses	1,311,807	1,572,028
107	(583) Overhead Line Expenses	2,880,582	533,534
108	(584) Underground Line Expenses	506,196	577,735
109	(585) Street Lighting and Signal System Expenses	0	0
110	(586) Meter Expenses	1,819,031	1,798,895
111	(587) Customer Installations Expenses	2,039,346	1,835,104
112	(588) Miscellaneous Distribution Expenses	5,774,921	3,137,397
113	(589) Rents	20,508	42,930
114	TOTAL Operation	16,251,091	11,174,306
115	Maintenance		
116	(590) Maintenance Supervision and Engineering	2,311,339	2,471,925
117	(591) Maintenance of Structures	1,470,304	17,154
118	(592) Maintenance of Station Equipment	4,731,730	1,303,121
119	(593) Maintenance of Overhead Lines	21,777,211	13,810,516
120	(594) Maintenance of Underground Lines	3,676,614	2,183,983
121	(595) Maintenance of Line Transformers	523,934	633,298
122	(596) Maintenance of Street Lighting and Signal Systems	5,835	2,194
123	(597) Maintenance of Meters	104,021	166,704
124	(598) Maintenance of Miscellaneous Distribution Plant	139,485	145,689
125	TOTAL Maintenance	34,740,473	20,734,584
126	TOTAL Distribution Expenses	50,991,564	31,908,890
127	4. CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision	0	0
130	(902) Meter Reading Expenses	3,208,760	3,220,100
131	(903) Customer Records and Collection Expenses	14,659,742	10,516,569
132	(904) Uncollectible Accounts	6,769,769	6,702,854
133	(905) Miscellaneous Customer Accounts Expenses	0	0
134	TOTAL Customer Accounts Expenses	24,638,271	20,439,523
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision	0	0
138	(908) Customer Assistance Expenses	7,168,920	6,965,632
139	(909) Informational and Instructional Expenses	162,145	132,638
140	(910) Miscellaneous Customer Service and Informational Expenses	0	0
141	TOTAL Cust. Service and Informational Expenses	7,331,065	7,098,270
142	6. SALES EXPENSES		
143	Operation		
144	(911) Supervision		
145	(912) Demonstrating and Selling Expenses		
146	(913) Advertising Expenses		
147	(916) Miscellaneous Sales Expenses		
148	TOTAL Sales Expenses	0	0
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	Operation		
151	(920) Administrative and General Salaries	10,205,270	10,222,206
152	(921) Office Supplies and Expenses	8,031,271	7,524,184
153	(Less) (922) Administrative expenses Transferred-Credit	\$2,206,046	\$1,572,088

## ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
154	7. ADMINISTRATIVE AND GENERAL EXPENSES		
155	(923) Outside Services Employed	\$4,265,799	\$3,596,791
156	(924) Property Insurance	2,336,594	2,530,721
157	(925) Injuries and Damages	5,495,235	5,075,712
158	(926) Employee Pensions and Benefits	12,076,040	12,346,821
159	(927) Franchise Requirements	0	25
160	(928) Regulatory Commission Expenses	547,143	441,255
161	(Less) (929) Duplicate Charges-Cr.	1,539,949	1,442,877
162	(930.1) General Advertising Expenses	129,550	133,507
163	(930.2) Miscellaneous General Expenses	2,539,773	2,605,552
164	(931) Rents	795,412	765,949
165	TOTAL Operation	42,676,092	42,227,758
166	Maintenance		
167	(932) Maintenance of General Plant	2,123,554	1,930,875
168	TOTAL Administrative and General Expenses	44,799,646	44,158,633
169	TOTAL Electric Operation and Maintenance Expenses	\$426,366,115	\$399,610,330

## NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

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

1	Payroll Period Ended (Date)	12-31-93
2	Total Regular Full-Time Employees	2,105
3	Total Part-Time and Temporary Employees	392
4	Total Employees	2,497

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	City of Piqua, Ohio	OS (7)	34	N/A	N/A	N/A
8	Cincinnati Gas & Electric Company	EX	38	N/A	N/A	N/A
9	Ohio Edison Company	EX	40	N/A	N/A	N/A
10	Ohio Power Company	EX	31	N/A	N/A	N/A
11	Inadvertant Energy Betw.					
12	Interconnect. Systems					
13						
14						
15						
16						
17						
18						
19						
21	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				Line No.
Megawatthours Purchased (g)	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$)(j)	Energy Charges (\$)(k)	Other Charges (\$)(l)	Total (j + k + l) or Settlement (\$)(m)	
775,939	-	-	\$3,038,066	\$11,401,584	-	\$14,439,650	1
42,188	-	-	38,200	790,922	-	829,122	2
76,882	-	-	100,000	2,021,835	-	2,121,835	3
184,164	-	-	(4)	2,053,417	(27,610) (4)	2,025,803	4
-	-	-	-	-	16,301 (5)	16,301	5
26,887	-	-	-	1,304,020	-	1,304,020	6
480	-	-	-	20,819	-	20,819	7
-	-	452	-	-	(11,300) (8)	(11,300)	8
-	516	7,673	-	-	(178,925) (8)	(178,925)	9
-	650	-	-	-	11,375 (8)	11,375	10
(37)	-	-	-	-	-	-	11
-	-	-	-	-	-	-	12
-	-	-	-	-	-	-	13
-	-	-	-	-	-	-	14
-	-	-	-	-	-	-	15
-	-	-	-	-	-	-	16
-	-	-	-	-	-	-	17
-	-	-	-	-	-	-	18
-	-	-	-	-	-	-	19
1,106,503	1,166	8,125	\$3,176,262	\$17,592,597	(\$190,159)	\$20,578,700	20

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

## -NOTES-

## (1) Cincinnati Gas &amp; Electric Company

Explanation	MWH	DOLLARS
Short-Term	663,392	12,238,177
Non-Displacement	112,547	2,201,473
	775,939	14,439,650

## (2) Ohio Edison Company

Explanation	MWH	DOLLARS
Short-Term	2,963	99,907
Economy	12,913	191,537
Non-Displacement	26,312	537,678
	42,188	829,122

## (3) Ohio Power Company

Explanation	MWH	DOLLARS
Short-Term	8,983	263,723
Non-Displacement	67,899	1,858,112
	76,882	2,121,835

## (4) Ohio Valley Electric Corporation

Explanation	MWH	DOLLARS
Surplus :		(4)
Demand	-	
Energy	184,164	2,053,417
Investment Tax Credit	-	(27,610)
	184,164	2,025,803

## (5) Ohio Valley Electric Corporation

Represents prior year surplus adjustment of \$532 demand and \$15,769 energy.

## (6) Montgomery County Sanitation Department

Represents cogeneration energy.

## (7) City of Piqua, Ohio

Represents short-term energy.

(8) Cincinnati Gas & Electric Company, Ohio Edison Company and Ohio Power Company.  
Represents exchange settlement dollars.

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

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

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

Line No.	Payment By (Company or Public Authority) (Footnote Affiliations) (a)	Energy Received From (Company or Public Authority) (Footnote Affiliations) (b)	Energy Delivered To (Company or Public Authority) (Footnote Affiliations) (c)	Statistical Classification (d)
1	Buckeye Power, Inc.	Buckeye Power, Inc.	Various Municipals (1)	LF(2)
2				
3	Mendon, Mercer Co., OH	Ohio Power Company	Mendon, Mercer Co., OH	LF(3)
4	New Bremen, Auglaize Co., OH	Ohio Power Company	New Bremen, Auglaize Co., OH	LF(3)
5	Waynesfield, Auglaize Co., OH	Ohio Power Company	Waynesfield, Auglaize Co., OH	LF(3)
6				
7				
8				
9	Arcanum, Darke Co., OH	Ohio Edison Company	Arcanum, Darke Co., OH	LF(3)
10	Celina, Mercer Co., OH	Ohio Edison Company	Celina, Mercer Co., OH	LF(3)
11	Eldorado, Preble Co., OH	Ohio Edison Company	Eldorado, Preble Co., OH	LF(3)
12	Jackson Center, Shelby Co., OH	Ohio Edison Company	Jackson Center, Shelby Co., OH	LF(3)
13	Lakeview, Logan Co., OH	Ohio Edison Company	Lakeview, Logan Co., OH	LF(3)
14	Mendon, Mercer Co., OH	Ohio Edison Company	Mendon, Mercer Co., OH	LF(3)
15	Minster, Auglaize Co., OH	Ohio Edison Company	Minster, Auglaize Co., OH	LF(3)
16	New Bremen, Auglaize Co., OH	Ohio Edison Company	New Bremen, Auglaize Co., OH	LF(3)
17	Tipp City, Miami Co., OH	Ohio Edison Company	Tipp City, Miami Co., OH	LF(3)
18	Versailles, Darke Co., OH	Ohio Edison Company	Versailles, Darke Co., OH	LF(3)
19	Waynesfield, Auglaize Co., OH	Ohio Edison Company	Waynesfield, Auglaize Co., OH	LF(3)
20	Yellow Springs, Greene Co., OH	Ohio Edison Company	Yellow Springs, Greene Co., OH	LF(3)
21				
22				

See Page 330-B 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)	(4)	1,043,642	1,043,642	1
FERC Vol. 2	Various intercon. pts. with Ohio Pw	Mendon, OH 12.5 KV	(4)	1,317	1,317	2
FERC Vol. 2	Various intercon. pts. with Ohio Pw	New Bremen, OH 69.0 KV	(4)	12,453	12,453	3
FERC Vol. 2	Various intercon. pts. with Ohio Pw	Waynesfield, OH 4.2 KV	(4)	908	908	4
						5
						6
	SUBTOTAL			14,678	14,678	7
						8
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Arcanum, OH 12.5 KV	(4)	1,631	1,631	9
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Celina, OH 69.0 KV	(4)	8,539	8,539	10
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Eldorado, OH 12.5 KV	(4)	370	370	11
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Jackson Center, OH 12.5	(4)	755	755	12
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Lakeview, OH 4.2 KV	(4)	1,277	1,277	13
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Mendon, OH 12.5 KV	(4)	450	450	14
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Minster, OH 69.0 KV	(4)	1,390	1,390	15
FERC Vol. 2	Various intercon. pts. with Ohio Ed	New Bremen, OH 69.0 KV	(4)	1,518	1,518	16
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Tipp City, OH 69.0 KV	(4)	3,052	3,052	17
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Versailles, OH 69.0 KV	(4)	1,880	1,880	18
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Waynesfield, OH 4.2 KV	(4)	667	667	19
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Yellow Springs, OH 12.5KV	(4)	2,570	2,570	20
						21
	SUBTOTAL			24,099	24,099	22

See Page 330-B 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.
\$1,792,866	-	-	\$1,792,866	1
5,504	-	-	5,504	2
59,236	-	-	59,236	3
3,870	-	-	3,870	4
68,610	0	0	68,610	5
7,300	-	-	7,300	6
17,351	-	-	17,351	7
1,531	-	-	1,531	8
4,211	-	-	4,211	9
5,789	-	-	5,789	10
1,886	-	-	1,886	11
6,297	-	-	6,297	12
7,215	-	-	7,215	13
13,790	-	-	13,790	14
8,130	-	-	8,130	15
2,860	-	-	2,860	16
\$11,635	-	-	11,635	17
87,995	0	0	87,995	18
				19
				20
				21
				22

See Page 330-B for Notes.

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	Arcanum, Darke Co., OH	Cincinnati Gas and Electric Co.	Arcanum, Darke Co., OH	
2	Eldorado, Preble Co., OH	Cincinnati Gas and Electric Co.	Eldorado, Preble Co., OH	LF (3)
3	Jackson Center, Shelby Co., OH	Cincinnati Gas and Electric Co.	Jackson Center, Shelby Co., OH	LF (3)
4	Lakeview, Logan Co., OH	Cincinnati Gas and Electric Co.	Lakeview, Logan Co., OH	LF (3)
5	Minster, Auglaize Co., OH	Cincinnati Gas and Electric Co.	Minster, Auglaize Co., OH	LF (3)
6	New Bremen, Auglaize Co., OH	Cincinnati Gas and Electric Co.	New Bremen, Auglaize Co., OH	LF (3)
7	Tipp City, Miami Co., OH	Cincinnati Gas and Electric Co.	Tipp City, Miami Co., OH	LF (3)
8	Versailles, Darke Co., OH	Cincinnati Gas and Electric Co.	Versailles, Darke Co., OH	LF (3)
9	Waynesfield, Auglaize Co., OH	Cincinnati Gas and Electric Co.	Waynesfield, Auglaize Co., OH	LF (3)
10	Yellow Springs, Greene Co., OH	Cincinnati Gas and Electric Co.	Yellow Springs, Greene Co., OH	LF (3)
11				
12				
13				
14	Arcanum, Darke Co., OH	Dayton Power and Light Company	Arcanum, Darke Co., OH	
15	Eldorado, Preble Co., OH	Dayton Power and Light Company	Eldorado, Preble Co., OH	LF (3)
16	Jackson Center, Shelby Co., OH	Dayton Power and Light Company	Jackson Center, Shelby Co., OH	LF (3)
17	Lakeview, Logan Co., OH	Dayton Power and Light Company	Lakeview, Logan Co., OH	LF (3)
18	Mendon, Mercer Co., OH	Dayton Power and Light Company	Mendon, Mercer Co., OH	LF (3)
19	Minster, Auglaize Co., OH	Dayton Power and Light Company	Minster, Auglaize Co., OH	LF (3)
20	New Bremen, Auglaize Co., OH	Dayton Power and Light Company	New Bremen, Auglaize Co., OH	LF (3)
21	Tipp City, Miami Co., OH	Dayton Power and Light Company	Tipp City, Miami Co., OH	LF (3)
22	Versailles, Darke Co., OH	Dayton Power and Light Company	Versailles, Darke Co., OH	LF (3)
23	Waynesfield, Auglaize Co., OH	Dayton Power and Light Company	Waynesfield, Auglaize Co., OH	LF (3)
24	Yellow Springs, Greene Co., OH	Dayton Power and Light Company	Yellow Springs, Greene Co., OH	LF (3)
25				
26				
27				
28	City of Piqua	Ohio Edison Company	City of Piqua	
29	City of Piqua	Cincinnati Gas and Electric Co.	City of Piqua	LF (5)
30				
31				
32				OS (6)

See Page 330-B 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)	
FERC Vol. 2	Various intercon. pts. with CG&E	Arcanum, OH 12.5 KV	(4)	3,305	3,305	1
FERC Vol. 2	Various intercon. pts. with CG&E	Eldorado, OH 12.5 KV	(4)	466	466	2
FERC Vol. 2	Various intercon. pts. with CG&E	Jackson Center, OH 12.5 KV	(4)	2,953	2,953	3
FERC Vol. 2	Various intercon. pts. with CG&E	Lakeview, OH 4.2 KV	(4)	1,855	1,855	4
FERC Vol. 2	Various intercon. pts. with CG&E	Minster, OH 69.0 KV	(4)	25,761	25,761	5
FERC Vol. 2	Various intercon. pts. with CG&E	New Bremen, OH 69.0 KV	(4)	16,548	16,548	6
FERC Vol. 2	Various intercon. pts. with CG&E	Tipp City, OH 69.0 KV	(4)	30,331	30,331	7
FERC Vol. 2	Various intercon. pts. with CG&E	Versailles, OH 69.0 KV	(4)	16,564	16,564	8
FERC Vol. 2	Various intercon. pts. with CG&E	Waynesfield, OH 4.2 KV	(4)	158	158	9
FERC Vol. 2	Various intercon. pts. with CG&E	Yellow Springs, OH 12.5 KV	(4)	16,529	16,529	10
	<b>SUBTOTAL</b>			<b>114,470</b>	<b>114,470</b>	<b>11</b>
FERC Vol. 2	Various intercon. pts. with DP&L	Arcanum, OH 12.5 KV	(4)	16,839	16,839	12
FERC Vol. 2	Various intercon. pts. with DP&L	Eldorado, OH 12.5 KV	(4)	2,583	2,583	13
FERC Vol. 2	Various intercon. pts. with DP&L	Jackson Center, OH 12.5 KV	(4)	12,965	12,965	14
FERC Vol. 2	Various intercon. pts. with DP&L	Lakeview, OH 4.2 KV	(4)	7,506	7,506	15
FERC Vol. 2	Various intercon. pts. with DP&L	Mendon, OH 12.5 KV	(4)	2,646	2,646	16
FERC Vol. 2	Various intercon. pts. with DP&L	Minster, OH 69.0 KV	(4)	43,653	43,653	17
FERC Vol. 2	Various intercon. pts. with DP&L	New Bremen, OH 69.0 KV	(4)	21,942	21,942	18
FERC Vol. 2	Various intercon. pts. with DP&L	Tipp City, OH 69.0 KV	(4)	67,805	67,805	19
FERC Vol. 2	Various intercon. pts. with DP&L	Versailles, OH 69.0 KV	(4)	20,124	20,124	20
FERC Vol. 2	Various intercon. pts. with DP&L	Waynesfield, OH 4.2 KV	(4)	3,423	3,423	21
FERC Vol. 2	Various intercon. pts. with DP&L	Yellow Springs, OH 12.5 KV	(4)	21,190	21,190	22
	<b>SUBTOTAL</b>			<b>220,676</b>	<b>220,676</b>	<b>23</b>
#34 Sched. B	Various intercon. pts. with Ohio Ed	69.0Kv tie ln. with Piqua	2	16,298	16,298	24
#34 Sched. B	Various intercon. pts. with CG&E	69.0Kv tie ln. with Piqua	N/A	65,008	65,008	25
	<b>TOTAL</b>			<b>1,498,871</b>	<b>1,498,871</b>	<b>26</b>

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.
\$14,851	-	-	\$14,851	1
2,011	-	-	2,011	2
15,473	-	-	15,473	3
8,193	-	-	8,193	4
115,840	-	-	115,840	5
79,294	-	-	79,294	6
137,020	-	-	137,020	7
71,681	-	-	71,681	8
654	-	-	654	9
77,008	-	-	77,008	10
522,025	0	0	522,025	11
75,209	-	-	75,209	12
10,843	-	-	10,843	13
73,402	-	-	73,402	14
34,278	-	-	34,278	15
11,269	-	-	11,269	16
198,701	-	-	198,701	17
103,397	-	-	103,397	18
307,366	-	-	307,366	19
86,647	-	-	86,647	20
14,667	-	-	14,667	21
95,179	-	-	95,179	22
1,010,958	0	0	1,010,958	23
39,600	16,299	2,787	58,686	24
204,288	65,008	101,346	370,642	25
3,726,342	81,307	104,133	3,911,782	26
				27
				28
				29
				30
				31
				32

See Page 330-B for Notes.

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

## - NOTES -

(1)	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) Earliest termination date is 1/1/2003.

(3) Contracts can be terminated on a monthly basis.

(4) Short-term purchase delivered under firm transmission contract. Demand charges are on a monthly basis.

(5) Earliest termination date is 11/30/95.

(6) Represents short-term capacity and energy.

(7) Represents Ohio Gross Receipts Tax.

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatthours Received (b)	Megawatthours Delivered (c)	Demand Charges (\$)(d)	Energy Charges (\$)(e)	Other Charges (\$)(f)	Total Cost of Transmission (\$)(g)
1	None						
2							
3							
4							
5							
6							
7							
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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)	\$492,647
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	1,571,482
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)	421,421
8	Service Fees (Banks)	26,164
9	Miscellaneous Labor (Guide or Host Duties)	8,595
10	Miscellaneous Expenses (9 items)	19,464
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38		
39		
40		
41		
42		
43		
44		
45		
46	TOTAL	\$2,539,773

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	73,535,844	0	213,161	73,749,005
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	597,812	0	0	597,812
7	Transmission Plant	5,971,352	0	0	5,971,352
8	Distribution Plant	16,014,886	0	0	16,014,886
9	General Plant	3,277,430	0	0	3,277,430
10	Common Plant-Electric	0	0	0	0
11	TOTAL	\$99,397,324	\$0	\$213,161	\$99,610,485

B. Basis for Amortization Charges

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

Next Page is 340

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

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

a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total amortization charges for the year, and the period of amortization.

b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4 Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts less than 5% of each account

total for the year (or \$1000, whichever is greater) may be grouped by classes within the above accounts.

c) Interest on Debt to Associated Companies (Account 430)-For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for a) advances on notes, b) advances on open account, c) notes payable, d) accounts payable, and e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

d) Other Interest Expense (account 431)-Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	(a) ITEM	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)	
5		\$195,619
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)	
13		20,319
14	Total Account 425	\$215,938
15		
16	Miscellaneous Income Deductions (Accounts 426.1-426.5) See Page 340-A.	
17	Interest on Debt to Associated Companies (Account 430)	\$2,133,566
18	Other Interest Expense (Account 431)	
19	Interest on ESOP	
20	Deferred compensation plans at various rates	6,948,571
21	Gas supplier refunds at 10%	2,141,487
22	Customer deposits at 5%	69,539
23	Customer budget billing program at 8%	294,744
24	Other interest at various rates	73,201
25	Other Interest - Commercial Paper	2,028
26	Employees' savings for purchase of common stock at 5%	313,077
27	Notes	9,031
28	Additional Federal and Other Taxes	286,959
29		85,968
30		
31		
32	Total Account 431	\$10,224,605

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	American Enterprise Institute	\$20,000
39	Miami Valley Soccer, LP	10,000
40	Cedarville College	69,717
41		
42		
43	sub-total	99,717
44	Donations less than 5% of account total:	
45	Civic, Cultural and Health	75,639
46		175,356
47	Total Account 426.1	
48		
49		59,416
50	Penalties (Account 426.3)	
51		
52		
53	Expenditures for Certain Civic, Political, and Related Activities	
54	(Account 426.4)	
55		
56		4,284
57	EEI Dues Lobbying	
58	Attendance at hearings of the Ohio General Assembly with respect to	
59	legislation affecting the Respondent and evaluation of the	27,753
60	economic and operational impact of such	889
61	Administrative costs - Political Action Committee	
62		
63		
64		32,926
65	Total Account 426.4	
66		
67		
68	Other Deductions (Account 426.5)	
69	O.H. Hutchings Station Obsolete Material	1,048,326
70	Line of Credit Fee and Bank Fees	391,491
71	Killen Obsolete Material	259,710
72	Miscellaneous	166,341
73		1,865,868
74	Total Account 426.5	
75		
76		
77	Total Accounts 426.1 - 426.5	\$2,133,566
78		
79		
80		
81		

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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					
3	Public Utilities Commission of Ohio, Case Number 91-414-EL-AIR.	-	-	\$0	\$840,094
4					
5					
6					
7					
8	Public Utilities Commission of Ohio, Case Number 91-415-GA-AIR.	-	-	0	157,463
9					
10					
11					
12					
13					
14	Public Utilities Commission of Ohio, Case Number 91-416-HT-AIR.	-	-	0	17,937
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	TOTAL		\$0	\$0	\$1,015,494

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			AMORTIZED DURING YEAR		Deferred in	Lin	
CHARGED CURRENTLY TO Department (f)	Account No. (g)	Amount (h)	Deferred to Account 186 (i)	Contra Account (j)	Amount (k)	Account 186 End of Year (l)	No.
-	-	-	\$0	928	\$403,245	\$436,849	1
							2
							3
							4
							5
							6
							7
							8
-	-	-	0	928	72,675	84,788	9
							10
							11
							12
							13
							14
-	-	-	0	928	8,610	9,327	15
							16
							17
							18
							19
							20
							21
							22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
(1) Note: These amounts were transferred to account 182.3 at 12/31/93 - See page 232.							
			\$0	-	\$484,530	\$530,964	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		
3	1. Generation	
4	b. Fossil Fuel - Steam	
5		Developing Process of Finishing Cenosphere Products (a)
6		Protective Coatings for Power Plant Boiler Tubes - Lehigh University (a)
7		Ash Replacement for Concrete and Natural Aggregates (a)
8		Chemical Cleaning Solvent for Power Plant Steam Lines - Ebasco (a)
9		Ash for Highway Construction (a)
10		Attachment Mechanism for Power Plant Furnace Walls (a)
11		Eliminate Moisture Carryover into Precipitator - Burns & McDonnell (a)
12		Research on Cenosphere Market (a)
13		EPRF Fossil Fuel Plant Cycle Chemistry Improvement Program (a)
14		Miscellaneous under \$5,000 - 2 items (a)
15		Miscellaneous under \$5,000 - 2 items (a)
16	3. Transmission	
17	a. Overhead	
18		Transmission & Distribution Line Tension
19	4. Distribution	
20		Network Vault Monitor
21		Lightning Protection
22		Trial Installation of New Equipment and Materials
23		Distribution Automation
24		Power Monitoring
25		Electromagnetic Field Research
26		Miscellaneous under \$5,000 - 1 item
27		Miscellaneous under \$5,000 - 1 item
28		Miscellaneous under \$5,000 - 1 item (a)
29		Miscellaneous under \$5,000 - 1 item (a)
30	5. Environment	
31		Miscellaneous under \$5,000 - 3 items (a)
32	6. Other	
33		DSM - Promar Roofing
34		
35		
36		
37		
38		
39		
40		
41	7. Total Electric R&D Performed Internally	
(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)		
					1
					2
					3
\$110,399		501	\$110,399		4
69,146		506	69,146		5
35,843		501	35,843		6
27,650		512	27,650		7
25,206		501	25,206		8
17,430		512	17,430		9
14,000		512	14,000		10
8,955		501	8,955		11
3,415		506	3,415		12
1,558		512	1,558		13
158		506	158		14
					15
					16
37,925		571	37,925		17
					18
180,000		582	180,000		19
54,362		593	54,362		20
44,604		593	44,604		21
27,158		593	27,158		22
15,000		593	15,000		23
5,413		593	5,413		24
2,338		593	2,338		25
1,615		594	1,615		26
122		566	122		27
107		506	107		28
					29
1,024		506	1,024		30
					31
66,610		908	66,610		32
					33
					34
					35
					36
					37
					38
					39
					40
					41
\$750,038			\$750,038		

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)

Line No.	Classification (a)	Description (b)
1	B. ELECTRIC RD&D PERFORMED EXTERNALLY	
2		
3		
4	4. Support to Others	
5		DSM - Commercial and Industrial Air Conditioning Load Monitoring Study
6		DSM - Rehabarama
7		Low NOx Cell Burner - Babcock and Wilcox (a)
8		DSM - Load Research
9		DSM - Load Shape Library Development
10		DSM - Screening Projects
11		So-Deep Inc. - Locating Subsurface Utilities Horizontal and Vertical Position
12		Early Warning Monitoring of Zebra Mussel Veligers (a)
13		Aquatic Biological Research on Ohio River-Zimmer & Beckjord-1992-TMC (a)
14		Miscellaneous under \$5,000 - 3 items (a)
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
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32		
33		
34		
35		
36		
37		
38		

39 5. Total Electric R&D Performed Externally

40 Grand Total Electric R&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 8.(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)		
					1
					2
	\$304,992	908	\$304,992		3
	110,284	908	110,284		4
	92,028	405	92,028		5
	48,485	908	48,485		6
	47,778	908	47,778		7
	29,545	908	29,545		8
	14,540	594	14,540		9
	4,519	506	4,519		10
	1,192	506	1,192		11
	639	506	639		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
	654,002		654,002		39
\$750,038	\$654,002		\$1,404,040		40

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			
4	Transmission	\$14,291,858		
5	Distribution	1,031,805		
6	Customer Accounts	6,703,221		
7	Customer Service and Informational	9,512,774		
8	Sales	1,503,658		
9	Administrative and General	10,286,954		
10	TOTAL Operation (Total of lines 3 thru 9)	43,330,270	\$0	\$43,330,270
11	Maintenance			
12	Production			
13	Transmission	11,080,133		
14	Distribution	740,956		
15	Administrative and General	8,784,491		
		603,505		
16	TOTAL Maintenance (Total of lines 12 thru 15)	21,209,084	\$0	\$21,209,084
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)	25,371,991		
20	Distribution (Total of lines 5 and 14)	1,772,760		
21	Customer Accounts (Transcribe from line 6)	15,487,711		
22	Customer Service and Information (Transcribe from line 7)	9,512,774		
23	Sales (Transcribe from line 8)	1,503,658		
24	Administrative and General (Total of lines 9 and 15)	10,890,459		
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	64,539,354	\$0	\$64,539,354
26	Gas			
27	Operation			
28	Production - Manufactured Gas			
29	Production - Natural Gas (Including Expl. and Dev.)	68,405		
30	Other Gas Supply	-		
31	Storage, LNG Terminaling and Processing	-		
32	Transmission	-		
33	Distribution	-		
34	Customer Accounts	4,734,150		
35	Customer Service and Informational	4,876,169		
36	Sales	869,464		
37	Administrative and General	2,921,797		
38	TOTAL Operation (Total of lines 28 thru 37)	13,469,984	\$0	\$13,469,984
39	Maintenance			
40	Production - Manufactured Gas			
41	Production - Natural Gas	112,427		
42	Other Gas Supply	-		
43	Storage, LNG Terminaling and Processing	-		
44	Transmission	-		
45	Distribution	-		
46	Administrative and General	2,578,708		
		57,064		
47	TOTAL Maintenance (Total of lines 40 thru 46)	\$2,748,199	\$0	\$2,748,199

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)	\$180,832		
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)	7,312,858		
55	Customer Accounts (Transcribe from line 34)	4,876,169		
56	Customer Service and Informational (Transcribe from line 35)	869,464		
57	Sales (Transcribe from line 36)	-		
58	Administrative and General (Total of lines 37 and 46)	2,978,861		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	16,218,183	\$0	\$16,218,183
Other Utility Departments				
60	Operation and Maintenance - Steam Heating	1,522,982		1,522,982
62	TOTAL All Utility Dept. (Total of lines 25,59, and 61)	82,280,518	0	82,280,518
Utility Plant				
63	Construction (By Utility Departments)			
64	Electric Plant	8,180,508		8,180,508
65	Gas Plant	2,220,221		2,220,221
66	Other - Steam Heating	60,097		60,097
67				
68	TOTAL Construction (Total of lines 65 thru 67)	10,460,826	0	10,460,826
Plant Removal (By Utility Department)				
69	Plant Removal (By Utility Department)			
70	Electric Plant	293,610		293,610
71	Gas Plant	44,636		44,636
72	Other - Steam Heating	4,104		4,104
73	TOTAL Plant Removal (Total of lines 70 thru 72)	342,350	0	342,350
Other Accounts (Specify):				
74	Accounts Receivable - DPL Inc.	20,569		20,569
75	Stores Expenses	2,154,974		2,154,974
76	Transportation Expense	889,908		889,908
77	Miscellaneous Deferred Debits	5,571,549		5,571,549
78	Accounts Payable (Labor only)	(12,269,691)		(12,269,691)
79	Commonly Owned Projects (DP&L payroll)	16,977,992		16,977,992
80	Accounts Payable -DPL Inc.	(463,295)		(463,295)
81	Other	26,290		26,290
82				
83				
84				
85				
86	(1) Payroll initially charged to clearing accounts is reflected in direct payroll through computerized payroll allocation procedures.			
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	12,908,296	0	12,908,296
96	TOTAL SALARIES AND WAGES	\$105,991,991	\$0	\$105,991,991

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)	13,011,791
3	Steam	14,729,427	23	Requirements Sales For Resale (See instruction 4, page 311.)	41,076
4	Nuclear	-	24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	1,625,937
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)	16,878
7	Other - Diesel & Gas Turbine	16,551			
8	Less Energy for Pumping	-			
9	Net Generation (Enter Total of lines 3 through 8)	14,745,978			
10	Purchases	1,106,503			
11	Power Exchanges:		27	TOTAL Energy Losses	1,149,840
12	Received	1,166			
13	Delivered	8,125	28	TOTAL (Enter Total of lines 22 through 27) (MUST EQUAL LINE 20)	15,845,522
14	Net Exchanges (Line 12 minus line 13)	(6,959)			
15	Transmission For Other (Wheeling)				
16	Received *	1,498,871			
17	Delivered **	1,498,871			
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)	15,845,522			

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

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	1,428,891	163,080	2,279	1-19	7-8 AM
30	February	1,347,528	155,018	2,434	2-18	7-8 AM
31	March	1,417,176	178,015	2,260	3-15	7-8 AM
32	April	1,196,099	147,951	1,974	4-02	10-11 AM
33	May	1,106,129	61,125	2,097	5-10	2-3 PM
34	June	1,301,076	137,173	2,449	6-18	1-2 PM
35	July	1,561,590	205,142	2,765	7-28	4-5 PM
36	August	1,513,847	162,517	2,734	8-30	4-5 PM
37	September	1,157,842	99,768	2,297	9-02	4-5 PM
38	October	1,191,737	100,815	1,898	10-28	10-11 AM
39	November	1,241,167	100,945	2,120	11-29	6-7 PM
40	December	1,382,440	114,388	2,185	12-21	6-7 PM
41	TOTAL	15,845,522	1,625,937			

\* Includes 220,676 MWH which are also recorded in Steam Generation, line 3, and 114,469 MWH which are also recorded in Purchases, line 10.

\*\* Includes 335,145 MWH which are also recorded in Non-Requirements Sales for Resale, line 24.

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

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

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

Line No.	Item (a)	Plant Name (a)			Plant Name (b)		
		Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)						
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)						
3	Year Originally Constructed						
4	Year Last Unit was Installed						
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)						
6	Net Peak Demand on Plant-MW (60 minutes)						
7	Plant Hours Connected to Load						
8	Net Continuous Plant Capability (Megawatts)						
9	When Not Limited by Condenser Water						
10	When Limited by Condenser Water						
11	Average Number of Employees						
12	Net Generation, Exclusive of Plant Use - KWh						
13	Cost of Plant:						
14	Land and Land Rights						
15	Structures and Improvements						
16	Equipment Costs						
17	Total Cost						
18	Cost per KW of Installed Capacity (Line 5)						
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						
35	Expenses per Net KWh						
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)						
37	Unit: (Coal-tons of 2,000 lb.)(Oil-barrels of 42 gals.)(Gas-Mcf)(Nuclear-indicate)						
38	Quantity (Units) of Fuel Burned						
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, gal. of oil, or Mcf of gas)						
40	Average 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
																		2
																		3
																		4
																		5
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																		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)		
6	Net Peak Demand on Plant-MW (60 minutes)	11	14
7	Plant Hours Connected to Load	10	13
8	Net Continuous Plant Capability (Megawatts)	164	121
9	When Not Limited by Condenser Water	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
10	When Limited by Condenser Water	10	12
11	Average Number of Employees	10	12
12	Net Generation, Exclusive of Plant Use-KWh	Incl. in Hutchings	Incl. in Hutchings
13	Cost of Plant:	Steam	Steam
14	Land and Land Rights	1,320,000	1,352,000
15	Structures and Improvements	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
16	Equipment Costs	\$ 0	\$ 0
		0	12,679
17	Total Cost	1,057,977	1,136,881
		\$1,057,977	\$1,149,560
18	Cost per KW of Installed Capacity (Line 5)		
19	Production Expenses:		
20	Operation Supervision and Engineering	\$96.18	\$82.11
21	Fuel	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
22	Coolants and Water (Nuclear Plants Only)	21,613	-
23	Steam Expenses	65,783	65,769
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	129,357	38,840
34	Total Production Expenses		
		\$216,753	\$104,609
35	Expenses per Net KWh (in cents)	16.42	7.74
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Oil	Oil
37	Unit: (Coal-tons of 2,000 lb.)(Oil-barrels of 42 gals.) (Gas-mcf) (nuclear-Indicate)	Barrels	Barrels
38	Quantity (Units) of Fuel Burned	2,418	2,472
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas)	137,897	137,901
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$ 0	\$ 0
41	Average Cost of Fuel per Unit Burned	\$ 27.21	\$ 26.61
42	Avg. Cost of Fuel Burned per Million Btu	\$ 4.6978	\$ 4.5929
43	Avg. Cost of Fuel Burned per KWh Net Gen. (in cents)	4.984	4.865
44	Average Btu per KWh Net Generation	10,608	10,591

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
			5
			6
414	33	14	7
346	25	13	8
2,641	72	153	9
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	10
			11
371	32		12
365	26		13
102	Incl. in Hutchings	Incl. in Hutchings	14
	Steam	Steam	15
233,734,000	1,293,000	1,504,000	16
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	17
\$208,006	\$ 0	\$ 0	18
20,195,782	183,913	12,430	19
81,871,356	3,139,605	1,157,705	20
			21
\$102,275,144	\$3,323,518	\$1,170,135	22
			23
\$247.04	\$100.71	\$83.58	24
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	25
\$374,946	\$ -	\$ -	26
4,563,784	111,665	74,141	27
			28
863,517			29
			30
			31
295,910	13,502		32
1,281,482			33
2,664			34
29,893			35
776,256			36
3,224,210			37
435,645	219,596	28,078	38
36,665			39
			40
\$11,884,972	\$344,763	\$102,219	41
			42
5.08	26.66	6.80	43
			44
Coal	Gas	Oil	
Tons	MCF	Barrels	
110,142	196,331	555	22,870
12,033	1,020	138,677	1,020
\$30.73	\$4.61	\$35.09	\$4.16
\$33.21	\$4.61	\$29.84	\$4.16
\$1.3802	\$4.5216	\$5.1234	\$4.0769
1.953		8.636	
12,197		20,541	

GENERATING PLANT STATISTICS (cont'd)

Line No.	Item (a)	Plant Name: J. M. Stuart (Note 2)			
		(b)		(c)	
		Unit Total Steam		Respondent's Share Steam	
		Semi-Outdoor		Semi-Outdoor	
		1970	1974	1970	1974
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)	2,441		854	
7	Plant Hours Connected to Load	2,349		822	
8	Net Continuous Plant Capability (Megawatts)	8,760		8,760	
9	When Not Limited by Condenser Water	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
10	When Limited by Condenser Water	2,340		820	
11	Average Number of Employees	2,340		820	
		535		535	
12	Net Generation, Exclusive of Plant Use-KWh				
13	Cost of Plant:	14,578,111,000		5,116,359,000	
14	Land and Land Rights	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
15	Structures and Improvements			\$545,648	
16	Equipment Costs			28,514,981	
17	<b>Total Cost</b>			<b>196,413,269</b>	
				<b>\$225,473,898</b>	
18	Cost per KW of Installed Capacity (Line 5)				
19	Production Expenses:				
20	Operation Supervision and Engineering	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXXXXXXX	\$264.02
21	Fuel				\$584,074
22	Coolants and Water (Nuclear Plants Only)				69,368,227
23	Steam Expenses				
24	Steam From Other Sources				945,339
25	Steam Transferred (Cr.)				-
26	Electric Expenses				-
27	Misc. Steam (or Nuclear) Power Expenses				526,396
28	Rents				1,659,334
29	Maintenance Supervision and Engineering				293,724
30	Maintenance of Structures				831,803
31	Maintenance of Boiler (or Reactor) Plant				855,484
32	Maintenance of Electric Plant				8,986,807
33	Maint. of Misc. Steam (or Nuclear) Plant				3,929,332
34	<b>Total Production Expenses</b>				<b>129,470</b>
35	<b>Expenses per Net KWh (in cents)</b>				<b>\$88,109,990</b>
					<b>1.72</b>
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)				
37	Unit: (Coal-tons of 2,000 lb.)(Oil-barrels of 42 gals.)(Gas-mcf)(nuclear-Indicate)				
38	Quantity (Units) of Fuel Burned				
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per 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	\$31.35	\$24.99	\$31.35	\$24.99
42	Avg. Cost of Fuel Burned per Million Btu	\$32.89	\$25.27	\$32.90	\$25.27
43	Avg. Cost of Fuel Burned per KWh Net Gen. (in cents)	\$1.4330	\$ 4.3713	\$ 1.4333	\$ 4.3723
44	Average Btu per KWh Net Generation	1,356	9,447	1,356	9,442

See Page 402-D for Notes.

GENERATING PLANT STATISTICS (cont'd)

Plant Name		Killen (Note 3)		Plant Name Yankee Street		Line No.
(d)		(e)		(f)		
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
640		428		128		6
7,071		7,061		189		7
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		8
600		402		144		9
600		402		123		10
133		133		Incl. in Hutchings Steam		11
3,749,780,000		2,479,984,000		11,082,000		12
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		13
		\$1,832,677		\$61,072		14
		77,351,774		595,267		15
		299,520,701		11,623,132		16
		\$378,705,152		\$12,279,471		17
		\$847.22		\$97.46		18
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		19
		\$651,641		\$ -		20
		32,471,676		708,308		21
		569,917		-		22
		-		-		23
		166,539		13,445		24
		1,271,585		-		25
		10,164		-		26
		450,575		-		27
		621,629		242,968		28
		1,590,606		-		29
		893,462		2,136,412		30
		185,428		-		31
		\$38,883,222		\$3,101,133		32
		1.57		27.98		33
						34
						35
Coal Oil		Coal Oil		Oil Gas		36
Tons Barrels		Tons Barrels		Barrels MCF		37
1,402,861 55,419		929,784 36,491		3,184 156,470		38
13,118 135,394		13,113 135,387		138,211 1,020		39
\$32.41 \$23.65		\$32.41 \$23.97		\$34.21 \$ 3.95		40
\$33.97 \$23.96		\$33.98 \$23.97		\$28.34 \$ 3.95		41
\$1.2949 \$4.2143		\$ 1.2957 \$ 4.2160		\$ 4.8818 \$ 3.8727		42
1,306		1,309		6.392		43
9,900		9,916		16,070		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)	Conventional		Conventional	
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	1969		1973	
3	Year Originally Constructed	1969		1973	
4	Year Last Unit was Installed				
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	230		139	
6	Net Peak Demand on Plant-MW (60 minutes)	214		131	
7	Plant Hours Connected to Load	8,282		6,037	
8	Net Continuous Plant Capability (Megawatts) When Not Limited by Condenser Water	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
9	When Limited by Condenser Water	210		129	
10	Average Number of Employees - Net Reported	207		129	
11	Net Generation, Exclusive of Plant Use-KWh	-		-	
12	Cost of Plant:	1,252,510,000		406,942,000	
13	Land and Land Rights	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
14	Structures and Improvements	\$697,332		\$12,346	
15	Equipment Costs	4,495,634		1,639,975	
16		44,789,235		27,421,894	
17	Total Cost	\$49,982,201		\$29,074,215	
18	Cost per KW of Installed Capacity (Line 5)				
19	Production Expenses:	\$217.31		\$209.17	
20	Operation Supervision and Engineering	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
21	Fuel	\$374,906		\$266,172	
22	Coolants and Water (Nuclear Plants Only)	21,038,770		7,947,541	
23	Steam Expenses	-		-	
24	Steam From Other Sources	238,382		134,439	
25	Steam Transferred (Cr.)	-		-	
26	Electric Expenses	-		-	
27	Misc. Steam (or Nuclear) Power Expenses	211,099		84,957	
28	Rents	387,544		110,946	
29	Maintenance Supervision and Engineering	(Note 5)		(Note 7)	
30	Maintenance of Structures	181,838		173,800	
31	Maintenance of Boiler (or Reactor) Plant	242,599		48,964	
32	Maintenance of Electric Plant	206,736		946,729	
33	Maint. of Misc. Steam (or Nuclear) Plant	437,060		277,810	
34	Total Production Expenses	46,530		38,732	
35	Expenses per Net KWh (in cents)	\$23,365,464		\$10,030,090	
		1.87		2.46	
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	528,700 2,472		168,741 2,177	
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas)	11,729 138,815		12,164 140,259	
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$39.32 \$23.53		\$46.21 \$25.14	
41	Average Cost of Fuel per Unit Burned	\$39.68 \$25.19		\$46.76 \$26.38	
42	Avg. Cost of Fuel Burned per Million Btu	\$1.6914 \$4.3201		\$1.9220 \$4.477	
43	Avg. Cost of Fuel Burned per KWh Net Gen. (in cents)	1.680		1.953	
44	Average Btu per KWh Net Generation	9,913		10,119	

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
	195	361	370	7
	7,112	8,727	7,596	8
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	9
186	360	365	365	10
186	-	-	-	11
-	1,879,751,000	2,681,138,000	2,681,138,000	12
679,009,000	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	13
XXXXXXXXXXXXXXXXXXXX	\$613,494	\$6,929,971	\$6,929,971	14
\$1,171,176	13,998,856	220,747,806	220,747,806	15
15,556,847	97,219,260	756,477,453	756,477,453	16
129,547,698				17
\$146,275,721	\$111,831,610	\$984,155,230		18
	\$278.88	\$2,454.25		19
\$706.65	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	20
XXXXXXXXXXXXXXXXXXXX	\$655,389	\$658,983	\$658,983	21
\$489,532	33,248,505	28,122,547	28,122,547	22
13,154,199	-	-	-	23
-	398,171	4,741,681	4,741,681	24
785,033	-	-	-	25
-	-	-	-	26
-	285,781	223,534	223,534	27
95,957	648,326	701,691	701,691	28
406,244	(Note 10)	-	-	29
-	315,897	332,213	332,213	30
212,378	238,473	503,076	503,076	31
139,140	2,248,536	3,928,643	3,928,643	32
1,382,977	510,186	614,815	614,815	33
154,501	198,918	399,837	399,837	34
150,757				35
\$16,970,718	\$38,748,182	\$40,227,020		36
				37
2.50	2.06	1.50		38
				39
Coal	Oil	Coal	Oil	40
Tons	Barrels	Tons	Barrels	41
312,880	4,893	1,041,627	17,239	42
				43
11,827	136,835	12,135	136,486	44
\$41.52	\$23.60	\$26.27	\$24.22	
\$41.65	\$25.16	\$26.56	\$26.54	
\$ 1.7608	\$ 4.3776	\$ 1.0943	\$ 4.6307	
1.937		1.049		
10,941		9,466		

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

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	131	-	-	131	1
2-1024.5 ACAR	341,950	829,457	1,171,407	-	-	-	-	2
2-1024.5 ACAR								3
2-1024.5 ACAR								4
2-1024.5 ACAR	59,455	214,837	274,292	-	(20,626)	-	(20,626)	5
2-1024.5 ACAR								6
2-1024.5 ACAR								7
2-1024.5 ACAR								8
2-1024.5 ACAR	407,287	1,301,707	1,708,994	1,681	39,225	-	40,906	9
2-1024.5 ACAR								10
2-983.1 ACAR								11
2-954 ACSR								12
2-954 ACSR	437,658	1,892,302	2,329,960	22,085	29,207	-	51,292	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
2-1024.5 ACAR	469,103	2,321,261	2,790,364	833	22,699	-	23,532	20
2-983.1 ACAR								21
2-983.1 ACAR								22
2-983.1 ACAR	110,254	1,559,205	1,669,459	86,634	44,981	-	131,615	23
2-1024 ACAR								24
2-1024 ACAR								25
2-1024 ACAR								26
2-1024 ACAR								27
2-1024 ACAR								28
2-1024 ACAR								29
2-1024 ACAR	380,540	1,583,690	1,964,230	280	57,028	-	57,308	30
2-1024.5 ACAR								31
2-1024.5 ACAR								32
2-1024.5 ACAR	296,132	778,104	1,074,236	-	41,020	-	41,020	33
2-954 ACSR								34
2-954 ACSR								35
2-954 ACSR	238,833	628,223	867,056	20,074	164	-	20,238	36
2-954 ACSR								37
2-954 ACSR								38
2-954 ACSR								39
2-954 ACSR	573,054	1,083,898	1,656,952	335	11,433	-	11,768	40

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	(Notes)								
2	COMMONLY OWNED 345KV FACILITIES (cont'd)								
3	Stuart Sub.	Zimmer Sta.	A	345	345	Steel Tower	35.13	1	
4			E	345	345	Steel Tower	0.78	2	
5	Sub-Total						35.91		
6	Zimmer Sta.	Foster Jct.	E	345	345	Steel Tower		0.28	
7			E	345	345	Steel Tower		0.23	
8			E	345	345	Steel Tower		0.80	
9	Foster Jct.	Port Union Sub.	E	345	345	Steel Tower	9.52	1	
10			E	345	345	Steel Tower	11.70	2	
11	Sub-Total						21.22	23.38	
12	Zimmer Sta.	Silver Grove Sub.	E	345	345	Steel Tower	13.55	24.69	
13			E	345	345	Steel Tower	2.01	1	
14	Silver Grove Sub.	Red Bank Sub.	E	345	345	Steel Tower	17.01	2.01	
15			E	345	345	Steel Tower	32.57	2	
16	Sub-Total						17.01	2.01	
17	Red Bank Sub.	Terminal Sub.	E	345	345	Steel Tower	6.65	2	
18	Stuart Sub.	Atlanta Sub	B	345	345	Steel Tower	70.14	0.06	
19			B	345	345	Steel Tower	4.80	1	
20	Atlanta Sub	Beatty Sub.	B	345	345	Steel Tower	15.20	1	
21			A	345	345	Steel Tower	0.16	1	
22			A	345	345	Steel Tower	90.30	3.60	
23	Sub-Total						50.86	14.87	
24	Bixby Sub.	Conesville Sub.	B	345	345	Steel Tower	56.98	1	
25			B	345	345	Wood H-Frame	9.09	2	
26	Sub-Total						50.86	14.87	
27	Conesville Sta.	Hyatt Sub.	C	345	345	Steel Tower	9.09	1	
28			D	345	345	Steel Tower	1.78	2	
29			D	345	345	Steel Pole	0.48	2	
30			D	345	345	Wood H-Frame	0.48	2	
31	Sub-Total						68.33		
32	Seven Mile Tie	Miami Fort Sta.	I	345	345	Steel Tower	1.37	33.25	
33			I	345	345	Steel Tower	33.25	1	
34	Miami Fort Sta.	Todhunter Sub.	I	345	345	Steel Tower	9.57	2	
35			I	345	345	Steel Tower	44.19	1	
36	Sub-Total						44.19	33.25	
37	TOTAL COMMONLY OWNED 345KV FACILITIES						754.02 (F)	90.14 (F)	
38	RESPONDENT'S EQUIVALENT SHARE						252.25 (F)	34.75 (F)	

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)	
(MCH)	\$(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	8,077	2,504	-	10,581	6
								7
2-954 ACSR								8
2-954 ACSR								9
2-954 ACSR								10
2-954 ACSR								11
2-1024.5 ACAR								12
2-954 ACSR								13
	483,244	1,785,609	2,268,853	6,928	3,154	-	10,082	14
								15
								16
2-1113 ACSR								17
2-1113 ACSR								18
								19
								20
2-1113 ACSR								21
2-954 ACSR								22
	538,220	7,984,887	8,523,107	39,645	48,959	3,958	92,562	23
								24
								25
2-954 ACSR								26
2-954 ACSR								27
2-954 ACSR								28
2-983.1 ACSR								29
2-983.1 ACSR								30
2-983.1 ACSR								31
	786,473	2,543,847	3,330,320	69,191	18,907	-	88,098	32
								33
								34
2-954 ACSR								35
2-954 ACSR								36
								37
2-954 ACSR								38
2-954 ACSR								39
	360,943	1,452,295	1,813,238	467	39,724	-	40,191	40
								41
								42
2-954 ACSR								43
2-954 ACSR								44
2-954 ACSR								45
2-954 ACSR								46
	448,108	1,632,615	2,080,723	3,499	12,684	-	16,183	47
								48
								49
2-954 ACSR								50
2-954 ACSR								51
2-954 ACSR								52
2-954 ACSR								53
	2,422,346	8,183,307	10,605,653	35,269	161,787	23,589	220,645	54
								55
								56
								57
								58
								59
								60
	8,664,029	37,253,090	45,917,119	163,076	287,719	27,547	478,342	61
								62
								63

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								
3	Greene Sub.	Sugarcreek Sub.	345	345	Steel Tower	2.81			
5			345	345	Steel Pole	0.36		2	
7	Sub-Total					3.17			
8	Sugarcreek Sub.	Foster Sub.	345	345	Steel Tower		2.81		
10			345	345	Steel Pole		0.36	-	
11	Sub-Total						3.17		
13	Greene Sub.	Bath Sub.	345	345	Steel Tower	4.58			
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	
18	Sub-Total					25.42			
20	Miami Sub.	Shelby Sub.	345	345	Steel Tower	7.74		1	
21			345	345	Steel Tower	17.54		1	
23	Shelby Sub.	Dinsmore Inter-Conn Pt. w/Ohio Power Co.	345	345	Steel Tower	9.25		1	
27	Sub-Total					34.53			
29	Miami Sub.	West Milton Sub.	345	345	Steel Pole	0.44		1	
30			345	345	Steel Pole	8.40		2	
32	Sub-Total					8.84			
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	
40	Sub-Total					37.47			
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	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	Sub-Total					6.46			
54									
55									
56									
57	TOTAL WHOLLY OWNED 345KV FACILITIES						123.48	3.17	
58									
59									
60									
61									
62									
	TOTAL 345KV						375.73	37.92	

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
								3
								4
		568,167	568,167	446	-	-	446	5
								6
2-1024.5 ACAR								7
2-1024.5 ACAR								8
		128,444	128,444	16,016	-	-	16,016	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	-	72,827	23	72,850	17
								18
2-1024.5 ACAR								19
2-1024.5 ACAR								20
								21
								22
								23
								24
2-1024.5 ACAR								25
	812,634	2,658,090	3,470,724	1,337	87,774	232	89,343	26
								27
								28
2-1024.5 ACAR								29
2-1024.5 ACAR								30
								31
								32
								33
								34
2-1024.5 ACAR								35
2-1024.5 ACAR								36
2-1024.5 ACAR								37
2-1024.5 ACAR								38
2-1024.5 ACAR								39
	2,641,058	9,923,490	12,564,548	-	68,719	-	68,719	40
								41
								42
2-954 ACSR								43
2-954 ACSR								44
2-983.1 ACSR								45
	138,549	2,809,328	2,947,877	-	23,436	-	23,436	46
								47
								48
								49
								50
								51
2-954 ACSR								52
2-954 ACSR								53
	237,000	2,430,345	2,667,345	24,045	28,224	-	52,269	54
								55
	4,825,885	21,072,998	25,898,883	41,844	280,980	255	323,079	56
								57
								58
								59
								60
	13,489,914	58,326,088	71,816,002	336,973	793,830	27,802	1,158,605	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		
4			138	138	Wood Pole	1.24		1
5			138	138	Steel Tower	11.39		1
6								2
7		Sub-Total				14.65		
8	-----							
9	Hutchings Sub.	Union Village	138	138	Wood Pole	0.04		
10			138	138	Steel Tower	0.14		1
11			138	138	Steel Tower		0.17	-
12			138	345	Steel Tower		11.39	-
13			138	345	Steel Tower	0.21		-
14						4.03		1
15		Sub-Total				4.42		1
16	-----							
17	Hutchings Sub.	Sugarcreek Sub.	138	138	Wood H-Frame	10.32		
18			138	138	Wood Pole	0.13		1
19			138	138	Steel Tower	0.17		1
20			138	138	Steel Tower	0.90		2
21			138	138	Underground	0.39		1
22		Sub-Total				11.91		
23	-----							
24	Miami Sub.	West Milton Sub.	138	345	Steel Pole	0.18		
25			138	345	Steel Pole		8.40	1
26			138	345	Steel Pole	0.21		-
27		Sub-Total				0.39		1
28	-----							
29	Hutchings Sub.	Crown Sub.	138	138	Wood Pole	10.30		
30			138	138	Wood Pole	1.02		1
31			138	138	Wood H-Frame	1.14		2
32			138	138	Steel Tower	0.28		3
33			138	138	Steel Tower	0.08		2
34		Sub-Total				12.82		1
35	-----							
36	Trebein Sub.	Bath Sub.	138	138	Steel Tower		0.18	-
37			138	138	Wood Pole	0.31		-
38			138	138	Steel Tower	4.07		1
39		Sub-Total				4.38		2
40	-----							
41	Bath Sub.	New Urbana Sub.	138	138	Steel Tower	4.36		
42			138	138	Wood H-Frame	20.69		2
43			138	138	Wood Pole	0.23		1
44		Sub-Total				25.28		1
45	-----							
46	New Urbana Sub.	Darby Sub.	138	138	Wood Pole	0.04		
47			138	138	Wood H-Frame	30.68		1
48			138	138	Steel Tower		0.51	1
49		Sub-Total						-
50	-----							
51	Darby Sub.	Delaware Sub.	138	138	Wood H-Frame	30.72		
52						14.13		0.51
53								1
54								
55								
56								
57								
58								
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)	\$	\$	\$	\$	\$	\$	\$	
795 ACSR								1
795 ACSR								2
795 ACSR								3
								4
								5
								6
	352,375	691,151	1,043,526	-	12,639	-	12,639	7
								8
								9
795 ACSR								10
795 ACSR								11
795 ACSR								12
795 ACSR								13
795 ACSR								14
2-795 ACSR								15
	87,719	486,826	574,545	-	481	-	481	16
								17
								18
636 ACSR								19
795 AL								20
636 ACSR								21
636 ACSR								22
1250 CU								23
	89,430	432,572	522,002	-	8,062	41	8,103	24
								25
								26
1351.5 AL								27
2-1024.5 ACAR								28
2-1024.5 ACAR								29
	-	391,485	391,485	-	481	-	481	30
								31
								32
636 ACSR								33
636 ACSR								34
636 ACSR								35
636 ACSR								36
636 ACSR								37
	-	691,099	691,099	-	1,104	-	1,104	38
								39
								40
477 ACSR								41
477 ACSR								42
477 ACSR								43
								44
								45
								46
								47
477 ACSR								48
477 ACSR								49
477 ACSR								50
	-	1,107,547	1,107,547	6,423	1,136	-	7,559	51
								52
								53
477 ACSR								54
795 ACSR								55
795 ACSR								56
	240,901	654,241	895,142	12,379	3,462	-	15,841	57
								58
								59
636 ACSR	322,028	278,595	600,623	14,442	3,795	-	18,237	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.						
4			138	138	Wood H-Frame	0.21		
5			138	138	Steel Tower	0.94		1
6			138	138	Steel Tower	0.29		2
7			138	138	Steel Tower	0.08		2
8								
9		Sub-Total				1.52		1
10	Greene Sub.	Airway Sub.	138	138	Steel Tower	7.11		
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		1
16			138	138	Steel Tower	0.07		2
17			138	138	Steel Pole	0.41		1
18		Sub-Total				10.32		
19								
20	Monument Sub.	Wyandot Sub.	138	138	Underground	1.19		
21			138	138	Underground	1.25		-
22		Sub-Total				2.44		
23								
24	Monument Sub.	Webster Sub.	138	138	Wood Pole	0.96		1
25			138	138	Steel Pole	1.22		1
26		Sub-Total				2.18		
27								
28	Needmore Sub.	Northridge Sub.	138	138	Wood Pole	0.61		1
29			138	138	Steel Tower	1.62		2
30			138	138	Wood Pole	0.03		1
31			138	138	Steel Tower	0.01		1
32		Sub-Total				2.27		
33								
34	Northridge Sub.	Miami Sub.	138	138	Wood H-Frame	2.77		1
35			138	138	Wood Pole	0.52		1
36			138	138	Steel Tower	4.84		2
37			138	138	Steel Tower	1.40		2
38			138	138	Steel Tower	0.04		1
39		Sub-Total				9.57		
40								
41	Sugarcreek Sub.	Bellbrook Sub.	138	138	Wood Pole	0.10		1
42			138	138	Wood H-Frame	2.66		1
43	Bellbrook Sub.	Greene Sub.	138	138	Wood Pole	0.01		1
44			138	138	Wood H-Frame	5.34		1
45			138	138	Wood Pole	0.84		1
46			138	138	Wood Pole	1.39		2
47		Sub-Total				10.34		
48								
49	Sugarcreek Sub.	Centerville Sub.	138	138	Wood Pole	3.89		1
50			138	138	Wood Pole	1.30		2
51			138	138	Wood Pole	1.07		1
52			138	138	Wood Pole	0.05		2
53		Sub-Total				6.31		
54								
55	Centerville Sub.	Hempstead Sub.	138	138	Wood Pole	0.30		1
56			138	138	Wood Pole	3.00		1
57		Sub-Total				3.30		
58								
59								
60								
61								
62								
63								
64								
65								

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	-	-	-	-	5
								6
								7
								8
								9
636 ACSR	-	413,727	413,727	-	2,170	-	2,170	10
								11
								12
1351.5 ACSR								13
1351.5 AL								14
1351.5 ACSR								15
1351.5 ACSR								16
1351.5 AL								17
1351 AL								18
	83,529	858,097	941,626	-	2,209	-	2,209	19
								20
1250 CU								21
1250 CU								22
	-	488,273	488,273	-	481	464	945	23
								24
								25
								26
1351.5 AL								27
1351.5 AL								28
	6,971	271,871	278,842	-	481	-	481	29
								30
								31
636 ACSR								32
636 ACSR								33
4/0 ACSR								34
636 ACSR								35
	-	150,764	150,764	-	1,656	-	1,656	36
								37
								38
636 ACSR								39
636 ACSR								40
636 ACSR								41
1351.5 ACSR								42
1351.5 ACSR								43
	-	593,851	593,851	-	36,102	-	36,102	44
								45
								46
795 AL								47
636 ACSR								48
636 ACSR								49
636 ACSR								50
636 ACSR								51
636 ACSR								52
	80,378	385,439	465,817	-	39,385	-	39,385	53
								54
								55
1351.5 AL								56
1351.5 AL								57
636 ACSR								58
636 ACSR								59
	-	517,810	517,810	-	4,750	-	4,750	60
								61
								62
1351.5 AL								63
636 ACSR								64
	-	147,088	147,088	-	7,814	-	7,814	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.						
4			138	138	Wood Pole	0.87		
5			138	138	Wood H-Frame	21.96		1
6			138	138	Wood H-Frame	1.77		1
7			138	138	Wood Pole	0.21		2
8			138	138	Wood Pole	3.70		1
9			138	138	Steel Tower	2.32		1
10			138	138	Steel Tower	0.06		2
11			138	138	Steel Tower			1
12		Sub-Total					1.40	-
13						30.89		
14	Webster Sub.	Needmore Sub.					1.40	
15			138	138	Wood Pole	0.19		1
16			138	138	Steel Tower	1.34		2
17			138	138	Steel Tower	0.05		1
18			138	138	Wood Pole	0.01		1
19		Sub-Total						
20						1.59		
21	Sidney Sub.	Shelby Sub.						
22			138	138	Wood Pole	0.08		1
23			138	138	Steel Tower		2.32	-
24			138	138	Wood H-Frame	4.68		1
25			138	138	Wood Pole	2.17		2
26		Sub-Total						
27						6.93		
28	Shelby Sub.	Amsterdam Sub.					2.32	
29			138	138	Wood Pole	24.47		1
30			138	138	Wood Pole	0.98		2
31		Sub-Total						
32						25.45		
33	West Milton Sub.	Greenville Sub.						
34			138	138	Steel Pole	11.45		1
35			138	138	Wood Pole	9.18		1
36		Sub-Total						
37						20.63		
38	Shelby Sub.	Quincy Sub.						
39			138	138	Wood Pole		2.18	-
40			138	138	Wood H-Frame	5.96		1
41			138	138	Wood Pole	0.01		1
42	Quincy Sub.	Logan Sub.						
43			138	138	Wood Pole	1.38		1
44			138	138	Wood Pole	10.13		1
45			138	138	Wood Pole	0.02		1
46		Sub-Total						
47						17.50		
48	Bath Sub.	Miami Sub.						
49			138	345	Steel Tower		2.18	-
50			138	138	Wood Pole	0.27	20.60	-
51			138	345	Steel Pole	0.05		1
52		Sub-Total						
53						0.32		1
54	Knollwood Sub.	Overlook Sub.					20.60	
55	Overlook Sub.	Monument Sub.						
56			138	138	Steel Tower			-
57			138	138	Wood Pole	1.27	4.53	1
58			138	138	Steel Tower	1.58		1
59			138	138	Steel Tower	1.54		1
60		Sub-Total						2
61						4.39		
62							4.53	

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	20,191	93,848	-	114,039	9
636 ACSR								10
636 ACSR								11
636 ACSR								12
477 ACSR								13
	-	186,142	186,142	-	481	-	481	14
477 ACSR								15
477 ACSR								16
477 ACSR								17
795 ACSR								18
	257,706	1,400,390	1,658,096	-	3,524	-	3,524	19
795 ACSR								20
795 ACSR								21
	78,824	516,367	595,191	-	764	313	1,077	22
795 ACSR								23
795 ACSR								24
	782,220	2,083,756	2,865,976	-	21,769	-	21,769	25
795 ACSR								26
477 ACSR								27
477 ACSR								28
477 ACSR								29
477 ACSR								30
1351.5 AL								31
	-	602,748	602,748	-	481	-	481	32
2-1024.5 ACAR								33
1351.5 ACSR								34
1351.5 ACSR								35
	-	2,032,249	2,032,249	-	481	-	481	36
1351.5 ACSR								37
1351.5 ACSR								38
2-300 CU								39
795 ACSR								40
	-	-	-	-	2,325	-	2,325	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	Sub-Total					0.22	3.40	
6	-----							
7	Monument Sub.	Webster Sub.	138	138	Steel Tower		1.54	
8			138	138	Steel Tower		1.54	1
9	Sub-Total					2.25		
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							
22		H	Dead	138	Wood Pole	0.13		
23			69	69	Wood Pole	674.38	1.45	
24			69	69	Wood H-Frame	0.22	1.14	
25			69	69	Steel Pole	18.35	1.63	
26			69	69	Steel Tower	50.72	27.71	
27			69	138	Steel Pole	0.12		
28			69	69	Underground	0.88		
29			69	138	Wood Pole	103.80	3.95	
30			69	138	Wood H-Frame	8.78	1.77	
31			69	138	Steel Tower	8.55	29.00	
32			69	345	Steel Tower		1.16	
33		H	Dead	69	Wood Pole	2.24		
34	TOTAL WHOLLY OWNED 69KV					868.17	67.81	
35	-----							
36	-----							
37	-----							
38	-----							
39	WHOLLY OWNED 34.5KV FACILITIES							
40	-----							
41	34.5KV Lines							
42			34.5	138	Wood Pole	0.83		
43			34.5	34.5	Wood Pole	68.73	1.13	
44			34.5	69	Wood Pole	8.03	0.32	
45			34.5	69	Steel Tower		0.05	
46			34.5	69	Wood H-Frame		1.14	
47		H	34.5	138	Steel Tower		1.28	
48	TOTAL 34.5 KV					77.59	3.92	
49	-----							
50	-----							
51	-----							
52	TOTAL WHOLLY OWNED 69KV & 34.5KV					945.76	71.73	
53	-----							
54	-----							
55	-----							
56	-----							
57	Respondent's Portion of Expense for "Additional Facilities Provided" through Ohio Valley Electric Corp.							
58	-----							
59	-----							
60	TOTAL					1,605.72	166.27	
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								1
1351.5 ACSR								2
		487,527	487,527	-	481	-	-	3
								4
								5
								6
								7
795 ACSR								8
2-300CU								9
		495,014	495,014	-	4,848	-	4,848	10
								11
								12
	2,474,054	17,722,154	20,196,208	53,435	255,210	818	309,463	13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
				365,397	2,391,676	15,611	2,772,684	34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46
								47
					102,728	70	102,798	48
								49
	8,169,807	37,104,493	45,274,300	365,397	2,494,404	15,681	2,875,482	50
								51
								52
								53
								54
								55
						23,870	23,870	56
								57
								58
	\$24,133,775	\$113,152,735	\$137,286,510	\$755,805	\$3,543,444	\$68,171	\$4,367,420	59
								60
								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)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	Atlanta	Washington	0.29	Wood Pole			
2	(Circuit 6638)		12.93	Steel Pole	20.00	1	1
3			1.63	Steel Pole	7.00	1	1
4		Net Increase	-----		18.00	2	2
5			14.85				
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		14.85				

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				Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)	Voltage KV (Operating) (k)	Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Total (o)	
2-795	45x7 ACSR	6 FT. Delta	69	(1)	(1)	(1)	(1)	1
2-795	45x7 ACSR	8 FT. Delta	69					2
2-795	37 Str.AAC	10 FT. Vert.	69					3
				\$0	\$2,355,000	\$2,320,000	\$4,675,000	4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
				\$0	\$2,355,000	\$2,320,000	\$4,675,000	44

(1) estimated

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
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-Unattended	345	-	
10	Miami Fort-North Bend (5)	T-Supv. Control	345	-	
11	Pierce-Clermont Co. (2)	T-Attended	20.9	345	
12	Port Union-Butler Co. (9)	T-Attended	345	-	
13	Stuart-Adams Co. (6)	T-Attended	345	-	
14	(6)	T-Supv. Control	345	138	13.8
15	(6)	T-Monitor	22.8	345	
16	(7)	T-Attended	22.8	345	
17	(8)	T-Monitor	22.8	345	
18	(5)	T-Supv. Control	22.8	345	
19	(12)	T-Supv. Control	138	69	
19	Terminal-Cincinnati (9)	T-Supv. Control	345	-	
20	Todhunter-Butler Co. (13)	T-Attended	345	-	
21	Zimmer-Clermont Co. (10)	T-Supv. Control	345	-	
22		T-Attended	24	345	
23	TOTAL COMMONLY OWNED SUBSTATIONS				
24	RESPONDENT'S EQUIVALENT SHARE				
25					
26	Wholly Owned Substations:				
27	Airway-E. of Dayton				
28		T&D-Supv. Control	138	69	
29	Amsterdam-S. of New	T&D-Supv. Control	69	12.5	
30	Bremen	T&D-Supv. Control	138	69	
31	Atlanta- St. Rt. 207, N. Holland	T&D-Supv. Control	69	12.5	
32	Bath-Beavercreek Twp.,	T-Supv. Control	345	69	
33	Greene Co.				
34	Bellbrook-South St.,	T-Supv. Control	345	138	
35	Bellbrook				
36	Bellefontaine-Detroit	D-Monitor	138	12.5	
37		T&D-Supv. Control	69	4.16	
38	Benner-Benner Rd.,	T&D-Supv. Control	69	12.5	
39	Miamisburg				
40	Blue Jacket-Lake Twp.	T&D-Monitor	69	12.5	
41	Logan Co.	T&D-Supv. Control	69	12.5	

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
-	-	-				9
1,142	2	-				10
-	-	-				11
250	1	-				12
1,920	3	-				13
900	-	1			1	14
640	1	-				15
100	1	-				16
-	-	-				17
-	-	-				18
-	-	-				19
1,955	2	-				20
-	-	-				21
8,321	12	-				22
-	-	-				23
2,890	-	-				24
-	-	-				25
200	1	-				26
60	2	-				27
150	1	-				28
10	1	-				29
250	1	-				30
-	-	-				31
450	1	-				32
-	-	-				33
30	1	-				34
19	2	-				35
11	1	-				36
-	-	-				37
52	2	-				38
-	-	-				39
20	5	-				40
-	-	-				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	Botkins-1 mi. E. of				
3	Botkins				
4	Brookville-N.E. of	T&D-Monitor	69	12.5	
5	Brookville				
6	Carrollton-W.	T&D-Monitor	69	12.5	
7	Carrollton				
8	Cedarville-Murdock	T&D-Supv. Control	69	12.5	
9	Road, Cedarville				
10	Celina-Celina	D-Monitor	69	12.5	
11	Centerville-	T-Unattended	69		
12	Centerville				
13	Cisco-N. of Sidney	T&D-Monitor	138	12.5	
14	Clinton-S. of	D-Monitor	69	12.5	
15	Wilmington				
16	Coldwater-S.W. of	T-Supv. Control	345	69	
17	Coldwater				
18	Columbus St.	D-Supv. Control	69	12.5	
19	Wilmington				
20		D-Monitor	69	12.5	
21	Covington-Covington				
22		D-Supv. Control	69	12.5	
23	Crown-Hoover Ave.,				
24	Dayton	T-Supv. Control	138	69	
25	Darby-U.S. 33,	T-Supv. Control	69	34.5	
26	Marysville	T-Supv. Control	138	69	
27		D-Supv. Control	69	12.5	
28	Dayton Mall-Miami Twp.,	D-Supv. Control	138	12.5	
29	Montgomery County				
30	Delco-Kettering,	T&D-Monitor	69	12.5	
31	Kettering				
32		T&D-Supv. Control	69	12.5	
33					
34	Dixie-Dorothy Lane				
35	Kettering				
36	Eaker-Eaker St., Dayton	D-Monitor	69	12.5	
37	Englewood-Taywood Rd.,	D-Supv. Control	69	12.5	
38	Englewood				
39	Fairborn-Fairborn	T&D-Monitor	69	12.5	
40		T&D-Supv. Control	69	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-

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.

CONVERSION APPARATUS AND SPECIAL EQUIPMENT						
Capacity of Substation (In Service) (In MVA)	Number of Transformers in Service	Number of Spare Transformers	Type of Equipment	Number of Units	Total Capacity	Line No.
(f)	(g)	(h)	(i)	(j)	(k)	
						1
						2
						3
11	4	-				4
33	2	-				5
90	3	-				6
11	1	-				7
						8
						9
						10
						11
60	2	-				12
22	1	-				13
188	1	-				14
45	2	-				15
30	1	-				16
19	2	-				17
150	1	-				18
20	2	-				19
110	2	-				20
9	1	-				21
11	1	-				22
90	3	-				23
60	7	-				24
						25
						26
30	1	-				27
100	2	-				28
60	2	-				29
60	2	-				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 character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
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	<b>WHOLLY OWNED SUBSTATIONS (cont'd):</b>				
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
						3
14	2	-				4
						5
60	2	-				6
21	2	-				7
						8
						9
13	2	-				10
						11
						12
22	1	-				13
896	2	-				14
			1			15
						16
20	6	-				17
70	3	-				18
150	1	-				19
200	1	-				20
90	3	-				21
						22
87	9	-				23
						24
60	2	-				25
						26
						27
490	13	-				28
						29
400	2	-				30
			2			31
10	1	-				32
20	1	-				33
6	3	-				34
						35
						36
21	2	-				37
14	2	-				38
23	2	-				39
						40
90	3	-				41
675	1	-				

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	<b>WHOLLY OWNED SUBSTATIONS (cont'd):</b>				
2	Kings Creek-County Rd.				
3	126-B, N. of Urbana				
4	Knollwood-Beavercreek	T&D-Monitor	69	12.5	
5	Kuthier Road	T&D-Supv. Control	138	12.5	
6	Lakeview-Lakeview	D-Monitor	69	12.5	
7	Lewisburg	D-Unattended	34.5	4.16	
8	Liberty-Perry Twp., Logan Co.	D-Monitor	69	12.5	
9	Logan Co.				
10	Logan-N.W. of West Liberty	D-Monitor	69	12.5	
11	Liberty	T&D-Supv. Control	69	12.5	
12	Manning-Miamisburg	T&D-Supv. Control	138	69	
13	Martinsville	T&D-Supv. Control	69	12.5	
14	Martinsville				
15	Marysville-SE of Marysville	D-Monitor	69	12.5	
16	Marysville				
17	McCartyville	T&D-Monitor	69	12.5	
18	McCartyville				
19	Miami-Tipp City, Miami Co.	D-Monitor	69	12.5	
20	Miami Co.	T-Supv. Control	345	139	
21	Minster-Minster	T-Supv. Control	138	69	
22	Minster-Minster	T-Unattended	69		
23	Monument-Dayton				
24	Monument-Dayton	T&D-Supv. Control	138	12.5	
25	Monument-Dayton	D-Supv. Control	4.16	12.5	
26	Moraine-Dryden Rd., Moraine				
27	Moraine				
28	Needmore-Webster St., Dayton	T-Supv. Control	69		
29	Dayton				
30	New Carlisle-New Carlisle	T&D-Monitor	138	12.5	
31	New Lebanon-New Lebanon	D-Monitor	69	12.5	
32	New Lebanon-New Lebanon	D-Monitor	69	12.5	
33	Normandy-Spring Valley	D-Monitor	34.5	12.5	
34	Road at Normandy Lane	D-Supv. Control	138	12.5	
35	Northridge-Dayton	D-Supv. Control	69	12.5	
36	Overlook-Smithville	D-Monitor	138	12.5	
37	Road, Dayton	T&D-Supv. Control	138	12.5	
38	Road, Dayton	T&D-Supv. Control	69	12.5	
39	Road, Dayton	T&D-Supv. Control	138	69	
40	Peters Rd.-Peters	D-Supv. Control	12.5	4.16	
41	Road, Troy	T&D-Monitor	69	12.5	
42	Phoneton - Shroyer Rd - Huber Hts	T&D-Monitor	69	4.16	
43	Piqua Sub 3 - Piqua	D-Monitor	69	12.5	
44	Piqua Sub 3 - Piqua	T-Supv. Control	69		
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-

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	
						3	
31	2	-				4	
60	2	-				5	
30	1	-				6	
2	3	-				7	
13	3	-				8	
						9	
13	2	-				10	
16	4	-				11	
150	1	-				12	
42	4	-				13	
						14	
13	2	-				15	
						16	
60	2	-				17	
						18	
13	2	-				19	
450	1	-				20	
150	1	-				21	
						22	
						23	
101	3	-				24	
18	1	-				25	
						26	
						27	
						28	
						29	
75	2	-				30	
22	1	-				31	
13	3	-				32	
6	3	-				33	
30	1	-				34	
30	1	-				35	
60	2	-				36	
45	1	-				37	
67	6	-				38	
200	1	-				39	
6	2	-				40	
60	2	-				41	
11	2	-				42	
30	1	-				43	
						44	
						45	
13	1	-					

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	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	D-Monitor	69	12.5	
37		T-Supv. Control	138	69	
38	Troy-Troy	D-Supv. Control	69	12.5	
39	Urbana (New)-W. of	D-Monitor	69	12.5	
40	Urbana	T-Supv. Control	138	69	
41		T-Supv. Control	69	34.5	
42		D-Supv. Control	69	12.5	
43		T-Supv. Control	69	34.5	
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
						3
						4
22	1	-				5
11	1	-				6
10	1	-				7
14	2	-				8
-	-	-				9
						10
60	2	-				11
448	1	-				12
60	2	-				13
150	1	-				14
60	3	-				15
18	1	-				16
-	-		1			17
						18
22	1	-				19
22	1	-				20
11	1	-				21
112	1	-				22
11	1	-				23
60	2	-				24
2	1	-				25
448	1	-				26
130	6	-				27
12	1	-				28
-	-		1			29
11	1	-				30
30	1	-				31
200	1	-				32
40	2	-				33
45	2	-				34
150	1	-				35
10	1	-				36
25	2	-				37
-	-		1			38
						39
						40
						41
						42
						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	<b>WHOLLY OWNED SUBSTATIONS (cont'd):</b>				
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				
8	Webster-Dayton	T&D-Monitor	69	12.5	
9		T&D-Supv. Control	69	12.5	
10		T-Supv. Control	138	69	
11	West Manchester-West	T&D-Supv. Control	69	7.2	
12	Manchester	T-Supv. Control	69	34.5	
13	West Milton-S.W. of	T&D-Supv. Control	69	12.5	
14	West Milton	T-Supv. Control	345	138	
15		T-Supv. Control	138	69	
16	Wilmington-Wilmington	T&D-Supv. Control	69	12.5	
17	Wyandot-Wyandot Street,	T&D-Supv. Control	69	12.5	
18	Dayton				
19		D-Supv. Control	138	12.5	
20	Xenia-Xenia				
21	Yankee-S.W. of	T&D-Supv. Control	69	12.5	
22	Centerville				
23	Yellow Springs-Miami	T-Supv. Control	12.5	69	
24	Twp., Greene Co.				
25	26 subs-Less	D-Monitor	69	12.5	
26	than 10,000 kva (11)				
27		T&D-Unattended	138	2.4	
28					
29					
30					
31	<b>TOTAL WHOLLY OWNED SUBSTATIONS</b>				
32	<b>TOTAL WHOLLY OWNED AND RESPONDENT'S SHARE OF COMMONLY OWNED SUBSTATIONS</b>				
33					
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.

CONVERSION APPARATUS AND SPECIAL EQUIPMENT						
Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	Line No.
-	-	1				1
67	3	-				2
40	2	-				3
						4
14	2	-				5
115	9	-				6
150	1	-				7
-	-	1				8
10	1	-				9
14	2	-				10
450	1	-				11
200	1	-				12
40	2	-				13
40	2	-				14
112	2	-				15
21	2	-				16
159	2	-				17
20	2	-				18
134	48	-				19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
11,523	314	8				31
						32
14,413						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	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	Attended				
17					
18	Unattended				
19					
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			
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	Line No.
-----						
						1
						2
						3
5,411						4
350						5
2,560						6
-----						
8,321						7
-----						
						8
						9
						10
2,890						11
-----						
						12
						13
						14
						15
						16
1,627						17
134						18
2,839						19
4,889						20
562						21
						22
807						23
0						24
665						25
						26
						27
						28
						29
						30
						31
-----						
11,523						32
-----						
						33
						34
						35
						36
						37
						38
						39
						40
-----						

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## FOOTNOTE DATA

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

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## ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

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

Line No.	Item (a)	Number of Watt-Hour Meters (b)	Line Transformers	
			Number (c)	Total Capacity (In MVA) (d)
1	Number at Beginning of year	478,764	136,831	6,443
2	Additions During Year			
3	Purchases	29,134	4,350	229
4	Associated with Utility Plant Acquired	0	0	0
5	TOTAL Additions (Total of lines 3 and 4)	29,134	4,350	229
6	Reductions During Year			
7	Retirements	1,581	828	70
8	Associated with Utility Plant Sold	0	0	0
9	TOTAL Reductions (Total of lines 7 and 8)	1,581	828	70
10	Number at End of Year (Lines 1 + 5 - 9)	506,317	140,353	6,602
11	In Stock	21,004	13,485	743
12	Locked Meters on Customers' Premises	4,530	Not Applicable	Not Applicable
13	Inactive Transformers on System	Not Applicable	0	0
14	In Customers' Use	480,694	126,868	5,859
15	In Company's Use	89	Not Available	Not Available
16	TOTAL End of Year (Total of lines 11 to 15- This line should equal line 10)	506,317	140,353	6,602

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 judgment 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	\$1,797,177				
2	Water Pollution Control Facilities		\$105,010	\$138,819	\$267,487,664	\$267,487,665
3	Solid Waste Disposal Costs	1,247,454	225,201	(167,623)	71,931,964	71,931,964
4	Noise Abatement Equipment	1,619,526	4,586	17,730	69,149,432	69,149,431
5	Esthetic Costs	-	-	-	901,577	900,844
6	Additional Plant Capacity (2)	-	-	-	9,461,781	-
7	Miscellaneous (Identify significant)	-	-	(37,327)	43,447,897	-
					412,302	94,818
8	TOTAL (Total of lines 1 thru 7)	\$4,664,157	\$334,797	(\$48,401)	\$462,792,617	\$409,564,722
9	Construction Work in Progress	(89,679)	-	1,494,702	\$3,988,981	\$3,988,981

See Page 431 for Notes.

ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
3. Report expenses under the subheadings listed below.
4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.
5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels, or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.
6. Under item 8 include ad valorem and other taxes assessed directly on or directly related to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.
7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expense (a)	Amount (b) (3)	Actual Expenses (c) (3)
1	Depreciation	\$16,261,091	\$14,628,077
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	5,478,588	5,270,316
3	Fuel Related Costs		
4	Operation of Facilities	2,278,114	0
5	Fly Ash and Sulfur Sludge Removal	9,243,124	8,985,174
6	Difference in Cost of Environmentally Clean Fuels	6,436,593	(537,712)
7	Replacement Power Costs	5,460,764	153,740
8	Taxes and Fees	845,000	0
9	Administrative and General	1,652,536	1,389,232
10	Other (Identify significant)	0	0
11	TOTAL	\$47,655,810	\$29,888,827
	(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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## 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	(2,933,576)	206,298	299,015	102,071	(2,924,222)
February	(2,924,222)	189,933	278,610	184,798	(2,828,101)
March	(2,828,101)	17,477	320,406	208,735	(2,922,295)
April	(2,922,295)	(41,525)	194,953	176,263	(2,982,510)
May	(2,982,510)	(102,600)	85,252	225,960	(2,944,402)
June	(2,944,402)	(126,068)	58,973	152,221	(2,977,222)
July	(2,977,222)	(129,397)	47,382	105,403	(3,048,598)
August	(3,048,598)	(112,000)	41,116	71,082	(3,130,632)
September	(3,130,632)	(75,399)	42,594	48,709	(3,199,916)
October	(3,199,916)	(54,687)	79,672	51,062	(3,283,213)
November	(3,283,213)	(33,092)	157,670	93,968	(3,380,007)
December	(3,380,007)	49,758	215,826	106,443	(3,439,632)
Total	(2,933,576)	(211,302)	1,821,469	1,526,715	(3,439,632)

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

THE PUBLIC UTILITIES COMMISSION  
OF OHIO  
SUPPLEMENT

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)
<b>Intangible Plant</b>					
301 Organization					
302 Franchise and Consents					
303 Miscellaneous Intangible Plant					
<b>Total Intangible Plant</b>					
<b>Production Plant</b>					
<b>Natural Gas Production and Gathering Plant</b>					
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					
<b>Total Production and Gathering Plant</b>					
<b>Products Extraction Plant</b>					
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	475,076	35,973			511,049	
311.1 Equipment	2,431,925	316,436			2,748,361	
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	15,767			1,126,454	
Total Liquefied Petroleum Gas Production Plant	5,120,474	368,176			5,488,590	
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	2,853,644	94,969	-	-	2,948,613
375	Structures and Improvements	76,567	76,567	-	-	153,134
376	Mains	133,224,202	8,456,207	298,314	-	141,382,095
377	Compressor Station Equipment	-	-	64,650	-	64,650
378	Meas. and Reg. Sta. Equip.-General	7,071,427	766,112	-	-	7,837,539
379	Meas. and Reg. Sta. Equip.-City Gate Services	68,200	25,621	72,407	-	20,414
380	Meters	53,286,713	4,997,024	308,594	-	57,984,143
381	Meter Installations	13,864,893	1,357,782	-	-	15,222,675
382	House Regulators	2,619,507	148,068	-	-	2,767,575
383	House Reg. Installations	2,937,841	271,490	1,317	-	4,216,628
384	Industrial Meas. and Reg. Sta. Equip.	764,084	38,791	-	-	802,875
385	Other Prop. on Customers' Premises	51,024	862	-	-	51,886
386	Other Equip.	-	-	-	-	-
387		-	-	-	-	-
	Total Distribution Plant	217,303,025	16,233,493	745,282	0	232,791,236
	General Plant					
389	Land and Land Rights	-	-	-	-	-
390	Structures and Improvements	-	-	-	-	-
391	Office Furniture and Equipment	-	-	-	-	-
392	Transportation Equipment	-	-	-	-	-
393	Stores Equipment	-	441,415	-	-	441,415
394	Tools, Shop and Garage Equipment	1,133,792	-	-	-	1,133,792
395	Laboratory Equipment	6,708	-	-	-	6,708
396	Power Operated Equipment	-	-	-	-	-
397	Communication Equipment	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-
399	Other Tangible Property	-	-	-	-	-
	Total General Plant	1,140,500	441,415	-	0	1,581,915
	Total Utility Plant in Service	223,563,939	17,043,084	745,282	0	239,861,741

\* 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 Production 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)		(124,691)	-	-	
Products Extraction Plant						
341 Structures and Improvements						
342 Extraction and Refining Equipment						
343 Pipe Lines						
344 Extracted Products Storage Equipment						
345 Compressor Equipment						
346 Gas Meas. & Reg. Equipment						
347 Other Equipment						
Total Products Extraction Plant						
Total Nat. Gas Production Plant						
Mtd. 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	-	-	-	(4,764,144)	
	Products Extraction Plant					
341	Structures and Improvements					
342	Extraction and Refining Equipment					
343	Pipe Lines					
344	Extracted Products Storage Equipment					
345	Compressor Equipment					
346	Gas Meas. & Reg. Equipment					
347	Other Equipment					
	Total Products Extraction Plant	-	-	-	-	
	Total Nat. Gas Production Plant	-	-	-	-	
	Mfd. Gas Prod. Plt.-Submit Suppl. State.					
	Total Production Plant	-	-	-	-	

\* Major Only  
+ Non Major Only

SCHEDULE: 9

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

\* Major Only  
+ Non Major Only

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)					
	Account (a)	Salvage (g)	Other Additions or Deductions		Balance End of Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
			Credit (h)	Debit (i)	
	Nat. Gas Stor. & Proc. Plnt Under. Stor. Plnt				
	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)	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	(85,964,031)		(5,555,074)	745,282	138,022
	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)		(68,144)		
	Total Gas Plant	(90,632,399)		(5,747,909)	745,282	138,022
	Plant Held for Future Use					
	Gas Plant Lsd. to Others					
	Total Accum. Provision	(90,632,399)		(5,747,909)	745,282	138,022

\* 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	(14,813)	-	63,167	(90,587,447)
	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	-	-	-	(97,059)
	Total Gas Plant	(14,813)	0	63,167	(95,448,650)
	Plant Held for Future Use				
	Gas Plant Lsd. to Others				
	Total Accum. Provision	(14,813)	0	63,167	(95,448,650)

\* 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		28,786,346		161,254,359
481	Commercial & Industrial Sales				
	Small (or Comm.)		8,468,024		44,321,362
	Large (or Indus.)		3,055,980		14,889,912
482	Other Sales to Public Authorities		3,170,685		15,247,780
484	Interdepartmental Sales		382,269		1,652,997
	Total Sales to Ultimate Consumers		43,863,304		237,366,410
483	Sales for Resale		-		-
	Total Nat. Gas Service Revenues		43,863,304		237,366,410
	Revenues from Manufactured Gas		-		-
	Total Gas Service Revenues		43,863,304		237,366,410
	Other Operating Revenues				
485	Intracompany Transfers		-		1,445,412
487	Forfeited Discounts		-		72,423
488	Miscellaneous Service Revenues		-		7,250,230
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		-		597,204
495	Other Gas Revenues		-		-
	Total Other Operating Revenues		-		9,365,269
	Total Gas Operating Revenues		43,863,304		246,731,679
496	Provision for Rate Refunds		( - )	( - )	( - )
	Total Gas Operating Rev. Net of Prov. for Ref.		43,863,304		246,731,679

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.		27,395
	Total Supervision and Engineering		27,395
	Production Labor & Expenses		
712	Other Power Expenses		30,800
717	Liquefied Petroleum Gas Expenses		57,539
	Total Production Labor & Expenses		88,339
	Gas Fuels		
723	Fuel for Liquefied Petroleum Gas Process		45,018
	Total Gas Fuels		45,018
	Gas Raw Materials		
728	Liquefied Petroleum Gas		226,072
735	Miscellaneous Production Expenses		36,706
736	Rents		8,467
	Total Gas Raw Materials		271,245
	Total Operation		431,997
	Maintenance		
740	Maintenance Supv. & Eng.		46,986
741	Maintenance of Structures and Improvements		7,851
742	Maintenance of Production Equipment		164,429
	Total Maintenance		219,266
	Total Manufactured Gas Production Expenses		651,263

SCHEDULE: 25 MAJOR (Page 2 of 8)

GAS OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
	<b>Production Expenses</b>		
	Manufactured Gas Production		
	Manufactured Gas Prod. (Submit Suppl. State.)		
	<b>Natural Gas Production</b>		
	Natural Gas Production and Gathering		
	<b>Operation</b>		
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		-
	<b>Total Operation</b>		-
	<b>Maintenance</b>		
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.		-
	<b>Total Maintenance</b>		-
	<b>Total Natural Gas Production and Gathering</b>		-
	<b>Products Extraction</b>		
	<b>Operation</b>		
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		165,195,810
804.1	Liquefied Nat. Gas Purchases		-
805	Other Gas Purchases		(7,776,768)
805.1	Purchased Gas Cost Adjust.		-
805.2	Incremental Gas Cost Adjust.		-
	Total Purchased Gas		157,419,042
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.		157,419,042
	Total Production Exp.		158,070,305
	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.		1,279,668
871	Dist. Load Dispatch.		177,003
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.		1,715,659
875	Meas. & Reg. Sta. Exp. - General		724,796
876	Meas. & Reg. Sta. Exp. - Industrial		-
877	Meas. & Reg. Sta. Exp. - City Gas Check Sta.		-
878	Meter & House Reg. Exp.		812,150
879	Customer Install. Exp.		1,781,889
880	Other Exp.		1,395,397
881	Rents		1,562,577
	<b>Total Operation</b>		<b>9,449,139</b>
	<b>Maintenance</b>		
885	Maint. Supv. & Eng.		693,119
886	Maint. of Structures & Improve.		42,130
887	Maint. of Mains		3,449,265
888	Maint. of Compress. Sta. Equip.		-
889	Maint. of Meas. & Reg. Sta. Equip. - Gen.		929,095
890	Maint. of Meas. & Reg. Sta. Equip. - Indus.		-
891	Maint. of Meas. & Reg. Sta. Equip. - City Gate Check Station		-
892	Maint. of Services		511,885
893	Maint. of Meters & House Reg.		129,589
894	Maint. of Other Equip.		123,089
	<b>Total Maintenance</b>		<b>5,878,172</b>
	<b>Total Distribution Exp.</b>		<b>15,327,311</b>
	<b>Customer Accounts Exp.</b>		
	<b>Operation</b>		
901	Supervision		-
902	Meter Reading Exp.		1,642,984
903	Customer Records & Collection Exp.		8,248,197
904	Uncollectible Accts.		2,126,588
905	Misc. Customer Accounts Exp.		-
	<b>Total Customer Accounts Exp.</b>		<b>12,017,769</b>
	<b>Customer Service &amp; Inform. Exp.</b>		
	<b>Operation</b>		
907	Supervision		-
908	Customer Assist. Exp.		2,655,879
909	Information & Instructional Exp.		99,893
910	Misc. Cust. Serv. & Info. Exp.		-
	<b>Total Customer Service &amp; Information Exp.</b>		<b>2,755,772</b>

## SCHEDULE: 25 MAJOR (Page 8 of 8)

GAS OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
	<b>Sales Expenses</b>		
	Operation		
911	Supervision		-
912	Demonstrating & Selling Exp.		-
913	Advertising Exp.		-
916	Misc. Sales Exp.		-
	<b>Total Sales Expenses</b>		-
	<b>Administrative and General Expenses</b>		
920	Admin. & Gen. Salaries		5,302,658
921	Office Supplies & Other Exp.		-
922	Admin. Exp. Trans. - Cr.		(123,560)
923	Outside Services Employed		431,752
924	Property Insurance		86,247
925	Injuries and Damages		2,027,123
926	Employee Pensions & Benefits		3,338,470
927	Franchise Requirements		2,586
928	Reg. Comm. Exp.		72,675
929	Duplicate Charges - Cr.		(192,444)
930.1	General Advertising Exp.		10,309
930.2	Misc. General Exp.		350,129
931	Rents		2,059,400
932	Maint. of Gen. Plant		350,900
	<b>Total Admin. &amp; General Exp.</b>		13,716,245
	<b>Total Operating Expenses</b>		201,887,402

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 <input checked="" type="checkbox"/> (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, 1993.			
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.	8,852,328	5.7601	46,548,931
Panhandle Eastern Pipeline Co.	907,712	2.3249	515,130
Texas Gas Transmission	1,636,784	5.8970	7,346,398
Other (Spot Market)	33,465,192	3.0190	94,450,326
Total	44,862,016	3.3182	148,860,785
11. Number of cubic feet produced during year:			
a. Ohio	57,766 (1)		
b. Entire Company	57,766 (1)		
(1) Liquid propane gas production in MCF			
12. Total Number of customers as of close of business in December:			
a. Ohio	286,741		
b. Entire Company	286,741		
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	494				
Full-time Employees	N/A	N/A	2653				
TOTAL ALL EMPLOYEES	N/A	N/A	3147				
				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	262,834
Commercial	20,853
Industrial	1,527
Transportation	185
Public Authorities	1,333
Interdepartmental	9
Ultimate Consumers	286,741
Sales for Resale	-
Special Contract	-
Miscellaneous	-
Other:	-
TOTAL	286,741

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)	
<b>Production</b>						
310 Land	278,234	-	-	-	278,234	
311 Structures and Improvements	2,088,666	30,000	-	-	2,118,666	
312 Boiler Plant Equipment	7,094,271	-	27,713	-	7,066,558	
316 Miscellaneous Equipment	133,222	-	-	-	133,222	
<b>Distribution</b>						
375 Structures and Improvements	7,741	-	-	(3,591)	4,150	
376 Mains	3,859,267	278,746	24,109	-	4,113,904	
380 Services	595,690	47,611	951	3,591	645,941	
381 Meters	99,795	23,786	-	-	123,581	
<b>General</b>						
389 Land and Land Rights	-	2,901	-	31,270	31,270	
390 Structures and Improvements	-	-	-	179,453	179,453	
394 Tools, Shop and Garage Equipment	53,025	525	-	-	53,550	
395 Laboratory Equipment	16,435	-	-	-	16,435	
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>14,226,346</b>	<b>383,569</b>	<b>52,773</b>	<b>210,723</b>	<b>14,767,865</b>	

\* 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
	<b>SERVICE REVENUES</b>				
	Residential Sales				
	Commercial & Industrial Sales				
461	Small (or Comm.)			4,821,053	
462	Large (or Indus.)			1,631,606	
463	Other Sales to Public Authorities			833,194	
	Interdepartmental Sales				
	Total Sales to Ultimate Consumers			7,285,853	
	Sales for Resale				
	<b>TOTAL STEAM SERVICE REVENUES</b>			7,285,853	
	<b>OTHER OPERATING REVENUES</b>				
	Intracompany Transfers				
467	Forfeited Discounts			9,496	
470	Miscellaneous Service Revenues			401	
455	Interdepartmental Rents			13,308	
	<b>TOTAL OTHER OPERATING REVENUES</b>			23,205	
	<b>TOTAL STEAM OPERATING REVENUES</b>			7,309,058	

STEAM HEATING OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
PRODUCTION EXPENSES			
Operation			
500	Oper. Supv. & Eng.		155,077
501	Fuel		2,232,691
502	Steam Expenses		551,644
506	Other/Miscellaneous		297,646
Total Operation			3,237,058
Maintenance			
510	Maint. Supv. & Eng.		109,162
511	Maint. of Structures & Improve.		31,538
512	Maint. of Boiler Plant		461,959
Total Maintenance			602,659
Total Production Expenses			3,839,717
DISTRIBUTION EXPENSES			
Operation			
870	Oper. Supv. & Eng.		20,160
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.		4,344
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.		6,618
880	Other Exp.		76,048
881	Rents		22,261
	<b>Total Operation (870-881)</b>		<b>129,431</b>
	<b>Maintenance</b>		
885	Maint. Supv. & Eng.		64,599
886	Maint. of Structures & Improve.		-
887	Maint. of Mains		260,780
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		82,350
893	Maint. of Meters & House Reg.		14,571
894	Maint. of Other Equip.		-
	<b>Total Maintenance (885-894)</b>		<b>422,300</b>
	<b>Total Distribution Exp. (870-894)</b>		<b>551,731</b>
	<b>CUSTOMER ACCOUNTS EXP.</b>		
901	Supervision		-
902	Meter Reading Exp.		6,138
903	Customer Records & Collection Exp.		7,519
904	Uncollectible Accts.		-
905	Misc. Customer Accounts Exp.		-
	<b>Total Customer Accounts Exp. (901-905)</b>		<b>13,657</b>
	<b>CUSTOMER SERVICE &amp; INFORM. EXP.</b>		
907	Supervision		-
908	Customer Assist. Exp.		30,919
909	Information & Instructional Exp.		79
910	Misc. Cust. Serv. & Info. Exp.		-
	<b>Total Customer Service &amp; Information Exp. (907-910)</b>		<b>30,998</b>

STEAM HEATING OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
<b>SALES EXPENSES</b>			
911	Supervision		-
912	Demonstrating and Selling Exp.		-
913	Advertising Exp.		-
916	Misc. Sales Exp.		-
Total Sales Expenses (911-916)			-
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
920	Admin. & Gen. Salaries		186,880
921	Office Supplies & Other Exp.		-
922	Admin. Exp. Trans. - Cr.		(7,743)
923	Outside Services Employed		20,435
924	Property Insurance		18,057
925	Injuries and Damages		(6,612)
926	Employee Pensions & Benefits		328,859
927	Franchise Requirements		-
928	Reg. Comm. Exp.		8,610
929	Duplicate Charges - Cr.		(20,622)
930.1	General Advertising Exp.		646
930.2	Misc. General Exp.		11,285
931	Rents		55,123
935	Maint. of Gen. Plant		5,694
Total Admin. & General Exp. (920-935)			600,612
Total Operating Expenses			5,036,715



## 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	2,859,020	399,908	69,987	206,298	3,122,617
February	3,122,617	269,173	54,621	189,933	3,256,478
March	3,256,478	455,534	31,743	17,477	3,726,278
April	3,726,278	127,044	31,484	(41,525)	3,926,331
May	3,926,331	(405,440)	47,001	(102,600)	3,670,492
June	3,670,492	(316,140)	47,114	(126,068)	3,527,534
July	3,527,534	(442,306)	63,506	(129,397)	3,278,131
August	3,278,131	(313,726)	51,729	(112,000)	3,128,134
September	3,128,134	(334,668)	87,799	(75,399)	2,956,664
October	2,956,664	(104,282)	67,972	(54,687)	2,975,041
November	2,975,041	82,937	73,483	(33,092)	3,164,553
December	3,164,553	335,703	74,674	49,758	3,525,172
Total	2,859,020	(246,263)	701,113	(211,302)	3,525,172

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	(4,233,061)	158,024	520,615	407,470	(4,188,182)
February	(4,188,182)	115,753	465,112	489,939	(4,047,602)
March	(4,047,602)	(65,634)	527,155	519,814	(4,120,577)
April	(4,120,577)	534	456,362	382,437	(4,193,968)
May	(4,193,968)	(131,858)	409,012	481,593	(4,253,245)
June	(4,253,245)	(54,144)	451,102	365,710	(4,392,781)
July	(4,392,781)	4,325	511,033	300,593	(4,598,896)
August	(4,598,896)	44,448	533,058	287,028	(4,800,478)
September	(4,800,478)	(23,385)	503,737	298,561	(5,029,039)
October	(5,029,039)	(70,049)	425,708	315,350	(5,209,446)
November	(5,209,446)	(184,333)	445,089	488,994	(5,349,874)
December	(5,349,874)	(41,474)	474,427	427,096	(5,438,679)
Total	(4,233,061)	(247,793)	5,722,410	4,764,585	(5,438,679)

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

## 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	6,835,586	63,295	138,508	158,024	6,879,365
February	6,879,365	(79,181)	155,111	115,753	6,839,542
March	6,839,542	112,162	88,387	(65,634)	7,105,725
April	7,105,725	123,750	81,631	534	7,310,572
May	7,310,572	(169,886)	81,257	(131,858)	7,353,801
June	7,353,801	(30,155)	108,484	(54,144)	7,486,274
July	7,486,274	49,036	120,901	4,325	7,651,886
August	7,651,886	2,253	123,729	44,448	7,733,420
September	7,733,420	(166,480)	162,402	(23,385)	7,752,727
October	7,752,727	(341,515)	142,645	(70,049)	7,623,906
November	7,623,906	(306,214)	146,768	(184,333)	7,648,793
December	7,648,793	(29,401)	158,963	(41,474)	7,819,829
Total	6,835,586	(772,336)	1,508,786	(247,793)	7,819,829

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