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



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

A & A ANNUAL REPORT
REVIEW TEAM

MAY 30 1995

RECEIVED

JUN - 6 1995

PUBLIC UTILITY

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

Exact Legal Name of Respondent (Company)

THE DAYTON POWER AND LIGHT COMPANY

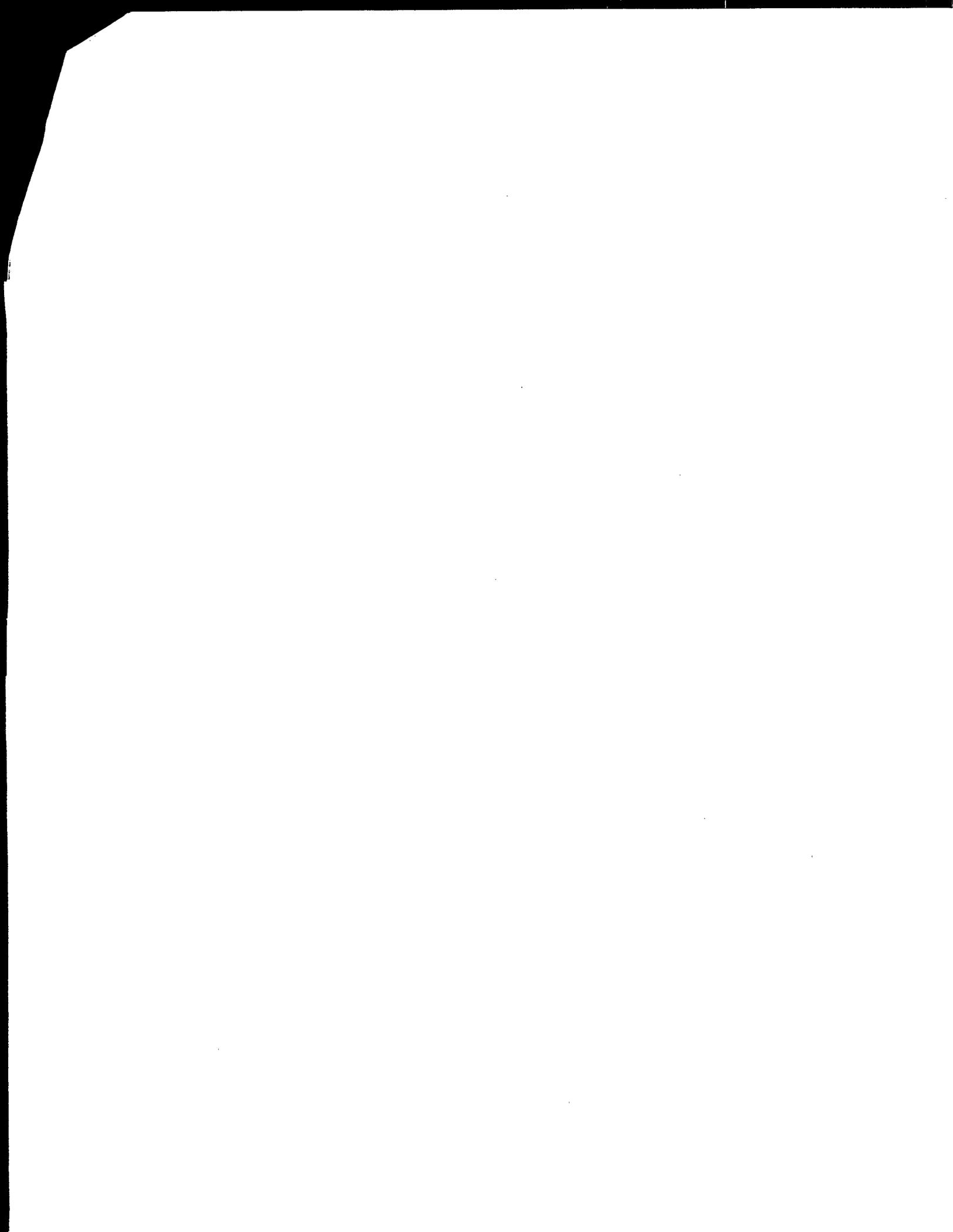
Year of Report

Dec. 31, 1994

100
100

Receipts

THE FOLLOWING IMAGES WERE SCANNED AS
RECEIVED.



Price Waterhouse L.L.P.



REPORT OF INDEPENDENT ACCOUNTANTS

January 18, 1995

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

We have audited the balance sheet of The Dayton Power and Light Company as of December 31, 1994 and the related statements of income, of retained earnings and of cash flows for the year then ended included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

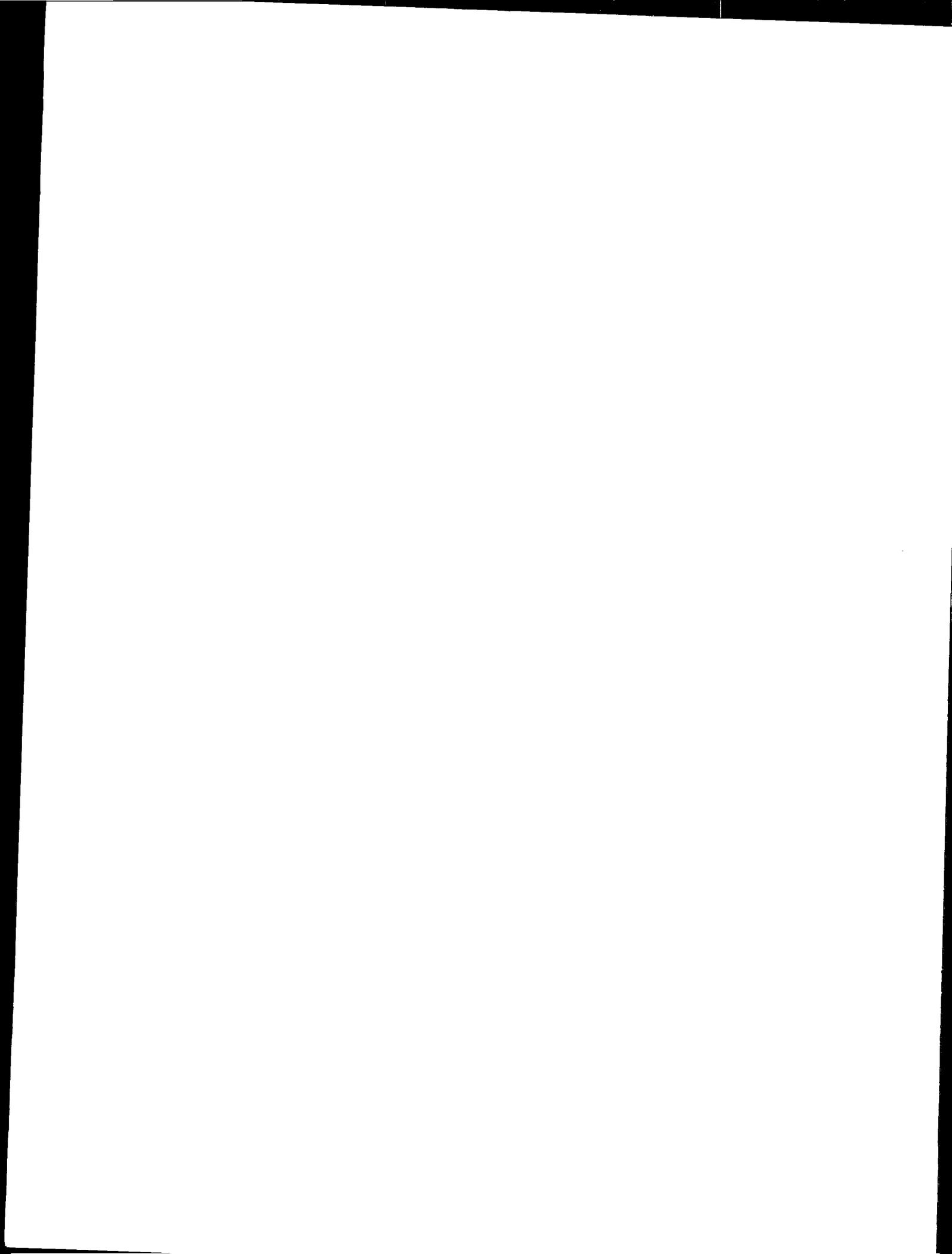
We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting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

These financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Dayton Power and Light Company as of December 31, 1994, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors and management of The Dayton Power and Light Company and for filing with the Federal Energy Regulatory Commission and should not be used for any other purpose.

Price Waterhouse LLP



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 a letter or report to the Chief Accountant at the address indicated at III (b).

GENERAL INFORMATION (Continued)

III. What and Where to Submit (Continued)

(c) Continued

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

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

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

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

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

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 1,217 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 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 (8 1/2 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 8 1/2 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 otherwise 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 of document required by the Commission in the course of an investigation conducted under this Act,...shall forfeit to the United States an amount not exceeding \$1,000 to be fixed by the Commission after notice and opportunity for hearing...."

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

IDENTIFICATION		
01 Exact legal Name of Respondent The Dayton Power and Light Company		02 Year of Report Dec 31, 1994
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 David D. Girouard		06 Title of Contact Person Manager, General Accounting
07 Address of Contact Person (Street, City, State, Zip Code) 1900 Dryden Road, Dayton, OH 45439		
08 Telephone of Contact Person, including Area Code (513) 331-4800	09 This Report is (1) x An Original (2) A Resubmission	10 Date of Report (Mo, Da, Yr)
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report, that to the best of his / her knowledge information and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name Paul R. Anderson	03 Signature 	04 Date Signed (Mo, Da, Yr) 05/17/95
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 type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr) 04/30/95	Year of Report Dec. 31, 1994
LIST OF SCHEDULES (Electric Utility)			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts		have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".	
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	Ed. 12-87	
Control Over Respondent	102	Ed. 12-87	
Corporations Controlled by Respondent	103	Ed. 12-87	
Officers	104	Ed. 12-87	
Directors	105	Ed. 12-87	
Security Holders and Voting Powers	106 - 107	Ed. 12-90	
Important Changes During the Year	108 - 109	Rev. 12-93	
Comparative Balance Sheet	110 - 113	Rev. 12-93	
Statement of Income for the Year	114 - 117	Ed. 12-89	
Statement of Retained Earnings for the Year	118 - 119	Rev. 12-93	
Statement of Cash Flows	120 - 121	Ed. 12-89	
Notes to Financial Statements	122 - 123	Ed. 12-89	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion			
Nuclear Fuel Materials	200 - 201	Ed. 12-89	
Electric Plant in Service	202 - 203	Ed. 12-89	none
Electric Plant Leased to Others	204 - 207	Ed. 12-88	
Electric Plant Held for Future Use	213	Ed. 12-89	none
Construction Work in Progress -- Electric	214	Ed. 12-89	
Construction Overheads -- 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	none
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-93	none
Other Regulatory Assets	232	New 12-93	
Miscellaneous Deferred Debits	233	Ed. 12-89	
Accumulated Deferred Income Taxes (Account 190)	234	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250 - 251	Ed. 12-90	
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.) 04/30/95	Year of Report Dec. 31, 1954
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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	Ed. 12-88	
Taxes Accrued, Prepaid and Charged During Year	262 - 263	Ed. 12-90	
Accumulated Deferred Investment Tax Credits	266 - 267	Ed. 12-89	
Other Deferred Credits	269	Ed. 12-88	
Accumulated Deferred Income Taxes -- Accelerated Amortization Property	272 - 273	Ed. 12-89	
Accumulated Deferred Income Taxes -- Other Property	274 - 275	Ed. 12-89	
Accumulated Deferred Income Taxes -- Other	276 - 277	Ed. 12-93	
Other Regulatory Liabilities	278	New 12-93	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300 - 301	Ed. 12-90	
Sales of Electricity by Rate Schedules	304	Ed. 12-90	
Sales of 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	Ed. 12-90	
Transmission of Electricity for Others	328 - 330	Ed. 12-90	
Transmission of Electricity by Others	332	Ed. 12-90	
Miscellaneous General Expenses -- Electric	335	Ed. 12-87	
Depreciation and Amortization of Electric Plant	336 - 338	Ed. 12-88	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-87	
COMMON SECTION			
Regulatory Commission Expenses	350 - 351	Ed. 12-90	
Research, Development and Demonstration Activities	352 - 353	Ed. 12-87	
Distribution of Salaries and Wages	354 - 355	Ed. 12-88	
Common Utility Plant and Expenses	356	Ed. 12-87	
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401	Rev. 12-90	
Monthly Peaks and Output	401	Rev. 12-90	
Steam-Electric Generating Plant Statistics (Large Plants)	402 - 403	Ed. 12-89	
Hydroelectric Generating Plant Statistics (large Plants)	406 - 407	Ed. 12-89	none
Pumped Storage Generating Plant Statistics (Large Plants)	408 - 409	Ed. 12-88	none
Generating Plant Statistics (Small Plants)	410 - 411	Ed. 12-87	none

Name of Respondent The Dayton Power and Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/94	Year of Report Dec. 31, 1994
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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422 - 423	Ed. 12-87	
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
Stockholders' Reports Check appropriate box:			
<input checked="" type="checkbox"/> Four copies will be submitted.			
<input 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, 1994, 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	Kind of Business	Percent Voting Stock Owned	Footnote Ref.
(a)	(b)	(c)	(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%	
Miami Valley Equipment, Inc.	Inactive	100%	

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 DPL Inc. and its subsidiaries, including DP&L.

Name and Principal Position	Year	Annual Compensation		Long-Term Compensation	
		Salary (\$)	Bonus (1) (\$)	Restricted Stock Unit Awards(2) (\$)	All Other Compensation(3) (\$)
Peter H. Forster Chairman	1994	526,000	318,000	708,000 ('95-97)	1,000
	1993	496,000	298,000	580,000 ('94-96)	1,000
	1992	496,000	298,000	436,000 ('93-95)	0
Allen M. Hill President and Chief Executive Officer	1994	336,000	205,000	333,000 ('95-97)	1,000
	1993	315,000	193,000	249,000 ('94-96)	1,000
	1992	294,000	180,000	183,000 ('93-95)	0
Stephen F. Koziar, Jr. Group Vice President	1994	198,000	91,000	124,000 ('95-97)	1,000
	1993	189,000	86,000	103,000 ('94-96)	1,000
	1992	181,000	83,000	86,000 ('93-95)	0
Thomas M. Jenkins Group Vice President	1994	188,000	87,000	239,000 ('95-97)	1,000
	1993	172,000	81,000	188,000 ('94-96)	1,000
	1992	150,000	72,000	150,000 ('93-95)	0
H. Ted Santo Group Vice President	1994	173,000	81,000	142,000 ('95-97)	1,000
	1993	151,000	73,000	192,000 ('94-96)	1,000
	1992	129,000	64,000	153,000 ('93-95)	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 the 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, 1993, and 1994 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, 1993 and 1994 reflect

OFFICERS (cont'd)

target awards. 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. 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	15 Years	20-30 Years
\$200,000	\$ 53,000	\$ 79,000	\$105,500
400,000	110,000	164,500	219,500
600,000	167,000	250,000	333,500
800,000	224,000	335,500	447,500
1,000,000	281,000	421,000	561,500

OFFICERS (cont'd)

The years of accredited service for the named executive officers are Mr. Forster -- 30 yrs.; Mr. Hill -- 25 yrs.; Mr. Koziar -- 25 yrs.; Mr. Jenkins -- 17 yrs; and Mr. Santo -- 19 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

David R. Holmes (3)

Dayton, Ohio

Robert J. Kegerreis (2)

Dayton, Ohio

Burnell R. Roberts

Dayton, Ohio

(1) Respondent does not have an Executive Committee.

(2) Retired effective April 19, 1994.

(3) Elected to the Board of Directors April 19, 1994.

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, 1994

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 19, 1994
Dayton, Ohio

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES December 31, 1994			
		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)
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(1) At the Annual Meeting of Shareholders held on April 19, 1994, all of the members of the Board of Directors were re-elected.

(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.

(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.

For additional information regarding Preferred Stock voting rights, reference is made to 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 Respondent's gas distribution system delivers natural gas in 16 counties in Ohio. The Respondent has long-term firm pipeline transportation agreements with ANR Gas Pipeline Company ("ANR") and Texas Gas Transmission Corporation ("Texas Gas") through October 31, 1997. Similar agreements exist with Panhandle Eastern Pipeline Company ("Panhandle"), Columbia Gas Transmission Corporation ("Columbia") and Columbia Gulf Transmission Corporation through October 31, 2004. An additional firm agreement with Texas Gas also expires on October 31, 2004. Along with firm transportation services, the Respondent has approximately 16 billion cubic feet of firm storage service with various pipelines. The Respondent also maintains and operates four propane-air plants with a daily rated capacity of approximately 68,000 thousand cubic feet ("Mcf") of natural gas.

The Respondent is also inter-connected with CNG Transmission Corporation and Texas Eastern Transmission Corporation. These inter-connections with various interstate pipelines provide the Respondent the opportunity to purchase competitively-priced natural gas supplies and pipeline services.

The Respondent began 1994 with 10 firm natural gas supply agreements, effective through October 31, 1994, which provided 95% of total supply. The remaining supplies were purchased on a spot/short-term basis. After operating under the new Order No. 636 guidelines for approximately one year, the Respondent revised its natural gas procurement strategy effective November 1, 1994. The new design of the portfolio is intended to minimize risks, provide sufficient firm peak day deliverability and minimize economics by the combination of base load and swing/peaking agreements in conjunction with pipeline storage services and propane vaporization. The portfolio consists of four layers: baseloads, storage, swing, and propane. Approximately the same amount of baseload firm transportation supplies flow every day. The volumes are either consumed or dispatched to storage. Storage services are designed to balance load requirements while maintaining the necessary deliverability from storage, and adhering to the tariff restrictions. Swing/peaking supplies will be used primarily in the winter period to meet demand in excess of 400,000 Mcf. Propane, only used in the winter, is vaporized to meet extreme demand conditions.

During the first full year after the implementation of Order No. 636, the Respondent purchased natural gas during 1994 at an estimated average price of \$3.34 per Mcf, compared to \$3.65 per Mcf in 1993 and \$3.31 per Mcf in 1992. Through the operation of a natural gas cost adjustment clause applicable to gas sales, increases and decreases in the Respondant's natural gas costs are reflected in customer rates on a timely basis.

6. In November 1989, DPL Inc. entered into a revolving credit agreement, renewable through 1996, with a consortium of banks allowing 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, 1994, 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, 1994, the Respondent had no outstanding borrowing under its lines of credit and no commercial paper outstanding.
7. None.

IMPORTANT CHANGES DURING THE YEAR (cont'd)

8. In 1993, the Respondent and Local 175 of the Utility Workers' Union of America agreed to a 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 29, 1993, Texas Gas filed an application with FERC to implement a general rate increase which was accepted effective November 1, 1993. A settlement was approved by FERC on September 21, 1994, with settlement rates going into effect October 1, 1994. Texas Gas filed a second rate case application on September 30, 1994 which was accepted effective April 1, 1995. A hearing on this matter is currently set for December 1995. 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 in this matter commenced May 17, 1994, and an Initial Decision was issued December 12, 1994. On November 1, 1993, ANR filed a rate increase application with FERC, which application was accepted effective May 2, 1994. A hearing on this matter is set for September 1995. Through the operation of a natural gas cost adjustment clause applicable to gas sales, increases and decrease in the Company's natural gas costs are reflected in customer rates on a timely basis.

On March 1, 1994, Columbia filed a Stranded Account No. 858 transition cost recovery application with FERC, which filing was accepted effective April 1, 1994. On March 1, 1994, Columbia also filed an Account No. 191 Transition cost recovery application with FERC, which filing was accepted effective April 1, 1994. On January 28, 1994, Texas Gas filed a gas supply realignment transition cost recovery application with FERC, which filing was accepted effective March 1, 1994. Texas Gas made subsequent gas supply realignment cost filing on April 29, July 29, and October 31, 1994, which filing was consolidated into the initial filing. This proceeding is set for hearing in August 1995. On August 30, 1994, Texas gas filed an Account No. 191 transition cost recovery application with FERC, which filing was accepted effective September 30, 1994. System supply transition cost recovery will take place on a monthly basis through the Gas Cost Recovery clause, while gas transportation cost recovery will occur through a surcharge.

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 post 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.

IMPORTANT CHANGES DURING THE YEAR (cont'd)

In response to Order 636, the PUCO 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. On December 1, 1994, the PUCO approved gas transportation guidelines to reflect changes to the natural gas industry caused by Order No. 636. The Company's operations comply with all guidelines. The Company filed a settlement agreement which provides for full recovery of all Order 636 transition costs. The PUCO approved this settlement on July 14, 1994.

10. None

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
UTILITY PLANT				
1	Utility Plant (101-106, 114)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
2	Construction Work in Progress (107)	200-201	\$3,180,193,468	\$3,229,611,428
3		200-201	35,824,685	68,548,913
4	TOTAL Utility Plant (Total of lines 2 and 3)		3,216,018,153	3,298,160,341
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	945,822,012	1,038,637,756
6	Net Utility Plant (Total of line 4 less 5)		2,270,196,141	2,259,522,585
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	-	-
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	-	-
9	Net Nuclear Fuel (Total of line 7 less 8)		-	-
10	Net Utility Plant (Total of lines 6 and 9)		2,270,196,141	2,259,522,585
11	Utility Plant Adjustments (116)		-	-
12	Gas Stored Underground-Noncurrent (117)	122	-	-
OTHER PROPERTY AND INVESTMENTS				
13	Nonutility Property (121)	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
14	(Less) Accum. Prov. for Depr. and Amort. (122)	221	6,221,596	6,622,190
15	Investments in Associated Companies (123)	-	73,072	77,409
16	Investment in Subsidiary Companies (123.1)	-	3,058,903	3,022,678
17	(For Cost of Account 123.1, See Footnote Page 224, Line 42)	224-225	(1,341,699)	(2,442,634)
18	Noncurrent Portion of Allowances	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
19	Other Investments (124)	228-228	507,903	497,903
20	Special Funds (125-128)	-	246,124	246,124
21		-	-	-
22	TOTAL Other Prop. and Invests. (Total of lines 14 thru 17,19-21)		8,619,755	7,868,852
CURRENT AND ACCRUED ASSETS				
23	Cash (131)	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
24	Special Deposits (132-134)	-	(4,402,724)	(9,414,481)
25	Working Funds (135)	-	527,417	187,472
26	Temporary Cash Investments (136)	-	3,252,530	4,402,280
27	Notes Receivable (141)	-	6,501,317	13,076,349
28	Customer Accounts Receivable (142)	-	83,142	183,200
29	Other Accounts Receivable (143)	-	103,426,308	88,271,475
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	2,897,236	3,066,287
31	Notes Receivable from Associated Companies (145)	-	9,121,652	7,800,867
32	Accounts Receivable from Assoc. Companies (146)	-	1,377,388	1,383,397
33	Fuel Stock (151)	-	2,552,053	2,633,419
34	Fuel Stock Expense Undistributed (152)	227	39,322,401	35,984,981
35	Residuals (Elec) and Extracted Products (Gas)	227	-	-
36	Plant Material and Operating Supplies (154)	227	-	-
37	Merchandise (155)	227	31,825,391	29,994,200
38	Other Materials and Supplies (156)	227	-	-
39	Nuclear Materials Held for Sale (157)	227	-	-
40	Allowances (158.1 and 158.2)	202-203/227	-	-
41	(Less) Noncurrent Portion of Allowances	228-228	-	-
42	Stores Expenses Undistributed (163)	-	-	-
43	Gas Stored Underground - Current (164.1)	227	388,097	687,632
44	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-	13,819,765	16,678,592
45	Prepayments (165)	-	-	-
46	Advances for Gas (166-167)	-	60,677,554	64,534,743
47	Interest and Dividends Receivable (171)	-	-	-
48	Rents Receivable (172)	-	22,133	18,326
49	Accrued Utility Revenues (173)	-	-	-
50	Miscellaneous Current and Accrued Assets (174)	-	29,971,638	13,084,721
51		-	-	-
52	TOTAL Current and Accrued Assets (Total of lines 24 thru 51)		\$283,119,994	\$256,971,726

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)
53	DEFERRED DEBITS	-	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
54	Unamortized Debt Expenses (181)	-	\$10,553,028	\$10,162,608
55	Extraordinary Property Losses (182.1)	230	-	-
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	-	-
57	Other Regulatory Assets (182.3)	232	526,411,153	513,746,347
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	-	-
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	-	-
60	Clearing Accounts (184)	-	1,580,566	1,602,925
61	Temporary Facilities (185)	-	9,047	188
62	Miscellaneous Deferred Debits (186)	233	131,840,237	151,081,104
63	Def. Losses from Disposition of Utility Plt. (187)	-	-	-
64	Research, Devel. and Demonstration Expend. (188)	352-353	-	-
65	Unamortized Loss on Reacquired Debt (189)	-	13,670,337	12,788,771
66	Accumulated Deferred Income Taxes (190)	234	103,897,556	109,223,928
67	Unrecovered Purchased Gas Costs (191)	-	23,052,017	-
68	TOTAL Deferred Debits (Total of lines 54 thru 67)		811,013,941	798,605,871
69	TOTAL Assets and other Debits (Total of lines 10, 11, 12, 22, 52, and 68)		\$3,372,949,831	\$3,322,969,034

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
3	Preferred Stock Issued (204)	250-251	\$411,722	411,722
4	Capital Stock Subscribed (202, 205)	250-251	117,099,800	22,850,800
5	Stock Liability for Conversion (203, 206)	252	-	-
6	Premium on Capital Stock (207)	252	-	-
7	Other Paid-In Capital (208-211)	252	301,372,851	301,505,849
8	Installments Received on Capital Stock (212)	253	391,425,923	453,704,620
9	(Less) Discount on Capital Stock (213)	252	-	-
10	(Less) Capital Stock Expense (214)	254	-	-
11	Retained Earnings (215, 215.1, 216)	254	17,622,831	16,716,891
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	379,174,538	428,017,393
13	(Less) Reacquired Capital Stock (217)	118-119 250-251	(4,111,582)	(5,149,120)
14	TOTAL Proprietary Capital (Total of lines 2 thru 13)		1,167,750,421	1,184,624,373
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	1,012,549,337	1,003,489,337
17	(Less) Reacquired Bonds (222)	256-257	-	-
18	Advances from Associated Companies (223)	256-257	-	-
19	Other Long-Term Debt (224)	256-257	-	-
20	Unamortized Premium on Long-Term Debt (225)	-	16,045	11,231
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	2,568,010	2,481,289
22	TOTAL Long-Term Debt (Total of lines 16 thru 21)		1,009,997,372	1,001,019,279
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases-Noncurrent (227)	-	-	-
25	Accumulated Provision for Property Insurance (228.1)	-	-	-
26	Accumulated Provision for Injuries and Damages (228.2)	-	-	-
27	Accumulated Provision for Pensions and Benefits (228.3)	-	9,538,104	17,963,065
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	-	-
29	Accumulated Provision for Rate Refunds (229)	-	-	-
30	TOTAL Other Noncurrent Liabilities (Total of lines 24 thru 29)		9,538,104	17,963,065
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	25,000,000	-
33	Accounts Payable (232)	-	109,596,152	72,153,183
34	Notes Payable to Associated Companies (233)	-	-	-
35	Accounts Payable to Associated Companies (234)	-	4,612,128	3,473,066
36	Customer Deposits (235)	-	6,737,135	7,402,902
37	Taxes Accrued (236)	262-263	113,539,389	123,449,678
38	Interest Accrued (237)	-	21,088,553	20,713,279
39	Dividends Declared (238)	-	-	-
40	Matured Long-Term Debt (239)	-	-	-
41	Matured Interest (240)	-	-	-
42	Tax Collections Payable (241)	-	294,583	316,028
43	Miscellaneous Current and Accrued Liabilities (242)	-	45,757,102	39,375,304
44	Obligations Under Capital Leases-Current (243)	-	-	-
45	TOTAL Current and Accrued Liabilities (Total of lines 32 thru 44)		\$326,625,042	\$266,883,440

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)	-	\$4,693,770	\$5,087,018
48	Accumulated Deferred Investment Tax Credits (255)	266-267	84,857,500	81,211,500
49	Deferred Gains from Disposition of Utility Plant (256)	-	-	-
50	Other Deferred Credits (253)	269	47,286,255	50,461,534
51	Other Regulatory Liabilities (254)	278	69,879,044	79,298,896
52	Unamortized Gain on Reacquired Debt (257)	-	-	-
53	Accumulated Deferred Income Taxes (281-283)	272-277	652,322,323	636,419,929
54	TOTAL Deferred Credits (Total of lines 47 thru 53)		859,038,892	852,478,877
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)		\$3,372,949,831	\$3,322,969,034

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

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$1,190,304,893	\$1,153,694,327
3	Operating Expenses			
4	Operation Expenses (401)	320-323	526,721,707	539,192,397
5	Maintenance Expenses (402)	320-323	85,893,705	88,558,631
6	Depreciation Expense (403)	336-338	107,758,902	105,459,931
7	Amort. & Depl. of Utility Plant (404-405)	336-338	61,013	213,161
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	197,175	34,507
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		-	-
10	Amort. of Conversion Expenses (407)		-	-
11	Regulatory Debits (407.3)		23,335,712	5,529,223
12	(Less) Regulatory Credits (407.4)		-	-
13	Taxes Other Than Income Taxes (408.1)	262-263	120,572,172	111,624,620
14	Income Taxes - Federal (409.1)	262-263	101,624,050	60,161,131
15	- Other (409.1)	262-263	238,789	176,852
16	Provision for Deferred Income Taxes (410.1)	234,272-277	43,506,165	52,160,155
17	(Less) Provision for Deferred Income Taxes - Cr.(411.1)	234,272-277	47,867,116	30,977,623
18	Investment Tax Credit Adj. - Net (411.4)	266	(3,633,000)	(2,482,000)
19	(Less) Gains from Disp. of Utility Plant (411.6)	-	-	-
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 22)		958,409,274	929,650,985
24	Net Utility Operating Income (Total of line 2 less 23) (Carry forward to page 117, line 25)		\$231,895,619	\$224,043,342

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)	
\$950,092,866	\$905,192,793	\$239,660,016	\$246,731,679	\$7,303,389	\$7,309,058	1
334,901,592	345,286,476	193,496,407	195,439,064	5,075,086	4,006,060	2
76,365,565	81,079,639	7,988,954	6,448,338	1,539,186	1,030,654	3
101,354,117	99,397,324	6,085,921	5,747,908	318,864	314,699	4
61,013	213,161	-	-	-	-	5
197,175	34,507	-	-	-	-	6
23,163,185	5,529,223	163,917	-	8,610	-	7
97,860,607	91,502,645	21,732,564	19,213,683	979,001	908,292	8
86,620,647	61,398,598	15,187,043	(1,556,288)	(183,640)	318,821	9
238,789	176,852	-	-	-	-	10
39,879,300	39,099,712	3,456,349	12,878,108	170,516	182,335	11
30,821,557	23,938,642	16,770,650	6,807,652	274,909	231,329	12
(3,546,100)	(2,394,300)	(81,100)	(81,500)	(5,800)	(6,200)	13
-	-	-	-	-	-	14
-	-	-	-	-	-	15
-	-	-	-	-	-	16
-	-	-	-	-	-	17
-	-	-	-	-	-	18
-	-	-	-	-	-	19
-	-	-	-	-	-	20
-	-	-	-	-	-	21
-	-	-	-	-	-	22
726,274,333	697,385,195	231,259,405	231,281,661	7,626,914	6,523,332	23
\$223,818,533	\$207,807,598	\$8,400,611	\$15,450,018	(\$323,525)	\$785,726	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)		\$231,895,619	\$224,043,342
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)			
30	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)		202,948	513,835
31	Revenues From Nonutility Operations (417)		183,071	530,009
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)		5,572	11,772
34	Equity in Earnings of Subsidiary Companies (418.1)		(156,590)	(89,771)
35	Interest and Dividend Income (419)	119	(1,037,538)	(1,686,328)
36	Allowance for Other Funds Used During Construction (419.1)		8,710,115	10,782,738
37	Miscellaneous Nonoperating Income (421)		-	245,326
38	Gain on Disposition of Property (421.1)		9,071,881	28,582,196
			165,125	121,060
39	TOTAL Other Income (Total of lines 29 thru 38)		16,767,298	37,927,275
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		-	4,174
42	Miscellaneous Amortization (425)			215,938
43	Miscellaneous Income Deductions (426.1-426.5)	340	215,939	2,133,566
		340	788,751	
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		1,004,690	2,353,678
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)			
47	Income Taxes - Federal (409.2)	262-263	47,000	29,000
48	Income Taxes - Other (409.2)	262-263	2,008,920	(5,547,102)
49	Provision for Deferred Inc. Taxes (410.2)	262-263		
50	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234,272-277	2,587,818	4,892,346
51	Investment Tax Credit Adj.- Net (411.5)	234,272-277	1,772,609	2,050,914
52	(Less) Investment Tax Credits (420)		(12,800)	(29,500)
53	TOTAL Taxes on Other Inc. and Ded. (Total of 46 thru 52)		2,858,329	(2,706,170)
54	Net Other Income and Deductions (Total of lines 39,44,53)		12,904,279	38,279,767
55	Interest Charges			
56	Interest on Long-Term Debt (427)			
57	Amortization of Debt Disc. and Expense (428)		80,505,183	84,500,659
58	Amortization of Loss on Reacquired Debt (428.1)		501,962	23,381,526
59	(Less) Amort. of Premium on Debt - Credit (429)		881,566	881,566
60	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)		4,813	6,897
61	Interest on Debt to Assoc. Companies (430)		-	-
62	Other Interest Expense (431)	340	-	-
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)	340	10,480,212	10,224,605
			-	292,750
64	Net Interest Charges (Total of lines 56 thru 63)		92,364,110	118,688,709
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		152,435,788	143,634,400
66	Extraordinary Items			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			11,316
69	Net Extraordinary Items (Total of line 67 less line 68)			
70	Income Taxes - Federal and Other (409.3)	262-263		11,316
71	Extraordinary Items After Taxes (Total of line 69 less line 70)			11,316
72	Net Income (Total of lines 65 and 71)		\$152,435,788	\$143,645,716

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		\$379,174,538
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: FASB 115 Market Value Adjustment		3,956,964
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 4 thru 8)		3,956,964
10	Debit: Adjustment to Earnings Reinvested In The Business	207	186,998
11	Debit: Premium on Redemption of Preferred Stock		1,227,563
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14)		1,414,561
16	Balance Transferred from Income (Account 433 less Account 418.1)		153,473,326
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 534,640		
26	3.75 B 260,243 7.375 F 639,792		
27	3.90 C 256,737 8.625 H 386,456		
28	7.48 D 389,500 9.375 I 655,706		
29	TOTAL Dividends Declared - Preferred Stock (Account 437) (Total of lines 24 thru 28)		3,472,874
30	Dividends Declared - Common Stock (Account 438)		
31	Declared Paid Shares Amount		
32	2-1-94 3-1-94 41,172,173 29,000,000		
33	4-18-94 6-1-94 41,172,173 20,500,000		
34	6-28-94 9-1-94 41,172,173 24,550,000		
35	9-27-94 12-1-94 41,172,173 29,650,000		
36	TOTAL Dividends Declared - Common Stock (Account 438) (Total of lines 30 thru 35)		103,700,000
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)		\$428,017,393

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

Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215)	
39	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.	
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	-
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)	
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.	
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	-
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)(Total of lines 45 and 46)	-
48	TOTAL Retained Earnings (Account 215, 215.1, 216)(Total of lines 38 and 47)	\$428,017,393
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
9	Balance - Beginning of Year (Debit or Credit)	(4,111,582)
0	Equity in Earnings for Year (Credit) (Account 418.1)	(1,037,538)
1	(Less) Dividends Received (Debit)	-
2	Other Changes	-
3	Balance - End of year	(5,149,120)

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)	\$152,435,788
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	107,758,902
5	Amortization of Other Electric Property	61,013
6	Amortization of Acquisition Adjustment	197,175
7	Amortization (Deferral) of Regulatory Assets, Net	14,210,619
8	Deferred Income Taxes (Net)	(23,359,467)
9	Investment Tax Credit Adjustment (Net)	(3,646,000)
10	Net (Increase) Decrease in Receivables	30,368,287
11	Net (Increase) Decrease in Inventory	2,010,249
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	(32,101,172)
14	Net (Increase) Decrease in Other Regulatory Assets	12,664,806
15	Net Increase (Decrease) in Other Regulatory Liabilities	9,419,852
16	(Less) Allowable for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	1,037,538
18	Other (primarily deferred charges)	1,304,357
19		
20		
21		
22		
23	Net Cash Provided by (Used in) Operating Activities) (Total of lines 2 thru 21)	272,361,947
24		
25	Cash Flows from Investment Activities:	
26	Construction and Acquisition of Plant (including land):	
27	Gross Additions to Utility Plant (less nuclear fuel)	(91,374,668)
28	Gross Additions to Nuclear Fuel	
29	Gross Additions to Common Utility Plant	
30	(Less) Allowance for Other Funds Used During Construction	
31	Other	
32	Other Property Activity	(4,061,152)
33		
34	Cash Outflows for Plant (Total of lines 27 thru 33)	(95,435,820)
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)	(95,435,820)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other: Capital Contribution by Parent	63,130,637
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)	63,130,637
71		
72	Payments for Retirement of:	
73	Long-Term Debt (b)	(9,060,000)
74	Preferred Stock	(94,249,000)
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	(25,000,000)
79		
80	Dividends on Preferred Stock	(5,334,738)
81	Dividends on Common Stock	(103,700,000)
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(174,213,101)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 23, 57 and 83)	2,713,026
87		
88	Cash and Cash Equivalents at Beginning of Year	5,351,123
89		
90	Cash and Cash Equivalents at End of Year	8,064,149

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):

	1994	
	Beginning Bal.	Ending Bal.
Balance Sheet (p. 110, line 24)	(\$4,402,724)	(\$9,414,481)
Balance Sheet (p. 110, line 26)	3,252,630	4,402,280
Balance Sheet (p. 110, line 27)	6,501,317	13,076,349
Cash and Cash Equivalents, (p. 121, lines 88 and 90)	\$5,351,223	\$8,064,148

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

	1994	1993
Cash paid during the year for:		
Interest (net of amount capitalized)	\$91,341,480	\$85,619,456
Income taxes	\$101,190,242	\$47,637,892

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.

Property and Plant, Maintenance and Depreciation

Property and plant is shown at its original cost. Cost includes direct labor and material, allocable overhead costs and allowance for funds used during construction ("AFC"). AFC is reflected in the Consolidated Statement of Results of Operations in Interest and other income and amounts to (in millions) \$0.5 in 1993.

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 a rate of 3.4% for 1994, 1993.

Income Taxes

Income taxes are deferred under the liability method in accordance with the Financial Accounting Standards Board Statement No. 109, "Accounting for Income Taxes" effective in 1993. Under the liability method, deferred income 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. Investment tax credits, previously deferred, are being amortized over the lives of the related properties. (See Note 3).

Consolidated 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.

Reclassifications

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

NOTES TO FINANCIAL STATEMENTS (cont'd)

2. Regulatory Matters

Pursuant to the 1992 PUCO-approved settlement ("Agreement") among the Company and various consumer groups, the third and final phase of the electric rate increase of 6.4% took effect in January 1994. Deferrals (including carrying charges) during the phase-in period of \$28.1 million in 1993 and \$47.7 million in 1992 were capitalized as Regulatory assets on the Consolidated Balance Sheet and are being recovered over a seven year period that began in 1994. Amortization, net of additional carrying charges, was \$9.8 million in 1994.

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.

Regulatory assets also include interest charges on Zimmer which were previously deferred pursuant to PUCO approval. Amounts are being amortized at \$2.8 million per year over the life of Zimmer.

The agreement established a baseline return on equity for the Company 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 unrecovered cost of DSM programs, and any return that exceeds the allowed return by more than two percent will be entirely credited to these programs.

NOTES TO FINANCIAL STATEMENTS (cont'd)

3. Income Taxes

\$ in millions	For the years ended December 31:	
	1994	1993
COMPUTATION OF TAX EXPENSE		
Statutory income tax rate.....	35%	35%
Federal income tax (statutory rate applied to pretax income before preferred dividends and before tax expenses included in regulatory assets).....	\$87.2	\$77.0
Increases (decreases) in tax from -		
Regulatory assets.....	2.2	(6.1)
Depreciation.....	10.4	10.2
Investment tax credit amortized.....	(3.7)	(3.0)
Other, net.....	0.6	(1.8)
Total Tax Expense.....	\$96.7	\$76.3

COMPONENTS OF TAX EXPENSE		
Taxes currently payable.....	\$103.9	\$54.8
Deferred taxes--		
Regulatory assets.....	1.6	7.1
Liberalized depreciation and amortization.....	16.9	17.6
Property taxes.....	(6.1)	(6.1)
Fuel and gas costs.....	(12.7)	5.8
Other.....	(3.3)	(0.4)
Deferred investment tax credit, net.....	(3.6)	(2.5)
Total Tax Expense.....	\$96.7	\$76.3

CLASSIFICATION OF TAX EXPENSE		
Income Taxes.....	96.7	76.3
Regulatory assets.....	-	-
Total Tax Expense.....	\$96.7	\$76.3

COMPONENTS OF DEFERRED TAX ASSETS AND LIABILITIES AT DECEMBER 31, 1994	
Depreciation/property basis.....	\$(436.0)
Income taxes recoverable.....	(88.9)
Regulatory assets.....	(57.0)
Investment tax credit.....	28.4
Other.....	24.0
Net non-current liability.....	\$(529.5)
Net current asset (liability).....	\$ 2.3

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.

In developing the amounts in the following tables, an interest rate of 6.25% was used in 1994 and 6.0% was used in 1993 and 1992. Actual returns on plan assets for 1994, 1993 and 1992 were 0.9%, 6.2% and 8.8%, respectively. Increases in compensation levels approximately 5% were used for all years.

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

\$ in millions	1994	1993
Service cost - benefits earned.....	\$ 6.1	\$ 5.4
Interest cost.....	13.4	12.0
Expected return on plan assets of 7.5% for each year.....	(18.2)	(16.9)
Amortization amount, net.....	(1.5)	(2.0)
Net pension cost.....	\$ (0.2)	\$ (1.5)

The following table sets forth the plans' funded status and amounts recorded in Other assets on the Consolidated Balance Sheet at December 31.

\$ in millions	1994	1993
Plan assets at fair value (a).....	\$247.6	\$255.0
Actuarial present value of projected benefit obligation.....	229.9	230.6
Plan assets in excess of projected benefit obligation.....	\$ 17.7	\$ 24.4
Unamortized transition obligation.....	(23.8)	(28.0)
Prior service cost.....	20.2	22.9
Changes in plan assumptions and actuarial gains and losses.....	32.8	25.1
Net pension assets.....	\$ 46.9	\$ 44.4
Vested benefit obligation.....	\$179.7	\$183.9
Accumulated benefit obligation without projected salary increases.....	\$211.1	\$207.4

(a) Invested in guaranteed investment contracts, fixed income investments and equities including \$22.4 million and \$22.5 million of DPL Inc. common stock in 1994 and 1993, respectively.

NOTES TO FINANCIAL STATEMENTS (cont'd)

B. POSTRETIREMENT BENEFITS

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	1994	1993
Accumulated postretirement benefit obligation		
- retirees and dependents.....	\$61.4	\$63.1
- active employees.....	1.1	1.2
Total	62.5	64.3
Unamortized transition obligation.....	(24.8)	(27.7)
Actuarial gains and losses.....	3.0	-
Accrued postretirement benefit liability.....	\$40.7	\$36.6
	=====	=====

The following table presents the components of postretirement benefit costs:

\$ in millions	1994	1993
Interest cost.....	\$ 3.7	\$3.7
Net amortization.....	3.0	3.0
Postretirement benefit cost.....	\$6.7	\$6.7
	=====	=====

The assumed health care cost trend rate used in measuring the unfunded accumulated postretirement benefit obligation is 15% for 1994 and decreases to 8% by 2004. A one percentage point increase in each future year's assumed health care trend rate would increase postretirement benefit cost by \$0.4 million annually and would increase the accumulated postretirement benefit obligation by \$6.1 million. The weighted average discount rate used in determining the accumulated postretirement benefit obligation was 6.25% in 1994 and 6.0% in 1993.

NOTES TO FINANCIAL STATEMENTS (cont'd)

5. Long-term Debt

\$ in millions	At December 31,	
	1994	1993
First mortgage bonds maturing:		
1997	5-5/8%..... \$ 40.0	\$ 40.0
1998	6.87% and 7.06% (a)..... 26.4	29.0
1999 - 2003	8.16% and 8.41% (a)..... 43.0	49.0
2022 - 2026	8.14%..... 671.0	671.0
Pollution control series maturing through 2027 - 7.97%.....	218.4	218.8
	998.8	1,007.8
Unamortized debt discount and premium (net).....	(2.5)	(2.5)
Total	\$ 996.3	\$1,005.3

(a) Weighted average interest rates for 1994 and 1993, respectively.

The amounts of maturities and mandatory redemptions for first mortgage bonds are (in millions) \$4.7 in 1995 and 1996, \$40.5 in 1997, \$25.4 in 1998 and \$0.4 in 1999. Substantially all property and plant of the Company is subject to the mortgage lien securing first mortgage bonds.

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 1999. Commitment fees are approximately \$350,000 per year, depending upon the aggregate unused balance of the loan. At December 31, 1994, DPL Inc. had no outstanding borrowings under this 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 \$168,000 per year in fees. At year end, the Company had no borrowings from these lines of credit and no commercial paper outstanding.

NOTES TO FINANCIAL STATEMENTS (cont'd)

10. Financial Information by Business Segments

\$ in millions	For the years ended December 31,		
	1994	1993	1992
Operating profit before tax			
Electric.....\$	325.2	310.8	284.7
Gas.....	10.3	19.9	22.1
Other.....	(0.7)	0.9	0.5
Total operating profit before tax.....	334.8	331.6	307.3
Other income, net (a).....	6.6	(15.5)	(8.0)
Interest expense.....	92.4	96.2	93.0
Operating income..... \$	249.0	219.9	206.3
Depreciation and amortization			
Electric.....\$	104.8	102.4	97.9
Gas.....	6.2	5.7	5.6
Other.....	0.3	0.3	0.3
Total depreciation and amortization.....\$	111.3	108.4	103.8
Construction additions			
Electric.....\$	82.1	66.3	46.6
Gas.....	11.6	11.9	11.0
Other.....	0.3	0.3	0.1
Total construction additions.....\$	94.0	78.5	57.7
Assets			
Electric.....\$	2,772.3	2,822.5	2,522.8
Gas.....	201.7	236.0	219.5
Other (b).....	160.8	140.8	112.3
Total assets at year end.....\$	3,134.8	3,199.3	2,854.6

(a) Includes primarily interest less bond redemption costs in 1993 and 1992.

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

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

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	\$3,197,618,488	\$2,935,731,577
4	Property Under Capital Leases	0	0
5	Plant Purchased or Sold	0	0
6	Completed Construction not Classified	29,329,527	24,869,907
7	Experimental Plant Unclassified	0	0
8	TOTAL (Total of lines 3 thru 7)	3,226,948,015	2,960,601,484
9	Leased to Others	0	0
10	Held for Future Use	2,126,152	2,126,152
11	Construction Work in Progress	68,548,913	64,348,805
12	Acquisition Adjustments	537,261	293,429
13	TOTAL Utility Plant (Total of lines 8 thru 12)	3,298,160,341	3,027,369,870
14	Accum. Prov. for Depr., Amort., & Depl.	1,038,637,756	928,960,436
15	Net Utility Plant (Total of line 13 less 14)	2,259,522,585	2,098,409,434
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	1,038,339,619	928,662,299
19	Amort. and Depl. of Producing Nat. Gas Land and Land Rights	0	0
20	Amort. of Underground Storage Land and Land Rights	0	0
21	Amort. of Other Utility Plant	0	0
22	TOTAL in Service (Total of lines 18 thru 21)	1,038,339,619	928,662,299
23	Leased to Others		
24	Depreciation	0	0
25	Amortization and Depletion	0	0
26	TOTAL Leased to Others (Total of lines 24 and 25)	0	0
27	Held for Future Use		
28	Depreciation	298,137	298,137
29	Amortization	0	0
30	TOTAL Held for Future Use (Total of lines 28 and 29)	298,137	298,137
31	Abandonment of Leases (Natural Gas)	0	0
32	Amort. of Plant Acquisition Adjustment	0	0
33	TOTAL Accumulated Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32)	\$1,038,637,756	\$928,960,436

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, 1994, the Company had \$12.8 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	30
East Bend Station.....	31.0	186	149
Killen Station.....	67.0	402	406
Miami Fort Units 7 & 8.....	36.0	360	113
Stuart Station.....	35.0	820	236
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			
1992: Beginning Balance.....	41,172,173	\$ 0.4	\$674.8	\$320.7	\$995.9
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
1994: Net Income.....				152.4	152.4
Common stock dividends.....				(103.7)	(103.7)
Preferred stock dividends....				(4.7)	(4.7)
Contribution to capital.....			63.1	-	63.1
Other.....			0.2	3.8	4.0
Ending balance.....	41,172,173	\$ 0.4	\$738.5	\$422.9	\$1,161.8

(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, 228,508 shares outstanding.

Series/ Rate	Current Redemption Price	Exercised Redemption Price	Current Shares Outstanding	Without Mandatory Redemption Provisions		With Mandatory Redemption Provisions (a)	
				(\$ in millions)			
				At December 31,		At December 31,	
				1994	1993	1994	1993
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	-	-	15.0		
E 7.70%	-	\$101.00	-	-	20.0		
F 7.375%	-	\$101.00	-	-	25.0		
H 8-5/8%	-	\$101.00	-	-	-	-	\$12.0
I 9-3/8%	-	\$101.00	-	-	-	-	18.0
Total.....			228,508	\$22.9	\$82.9	-	\$30.0

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

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

Mandatory and optional redemptions (at par) of outstanding shares of Series H and I were 40,000 and 45,000, respectively, in both 1994 and 1993.

In 1994, the Company redeemed all outstanding shares of its Preferred Stock Series D, E, F, H, and I.

X

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.
\$247,118,778	\$14,768,133				1
0	0				2
0	0				3
4,388,620	71,000				4
0	0				5
251,507,398	14,839,133	\$0	\$0	\$0	6
0	0				7
0	0				8
4,059,735	140,373				9
243,832					10
255,810,965	14,979,506	0	0	0	11
100,654,941	9,022,379				12
155,156,024	5,957,127	0	0	0	13
					14
100,654,941	9,022,379				15
0	0				16
0	0				17
0	0				18
100,654,941	9,022,379	0	0	0	19
0	0				20
0	0				21
0	0	0	0	0	22
0	0				23
0	0				24
0	0				25
0	0	0	0	0	26
0	0				27
0	0				28
0	0	0	0	0	29
0	0				30
0	0				31
0	0				32
\$100,654,941	\$9,022,379	\$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	12,010,650	26,588
9	(311) Structures and Improvements	382,501,654	614,741
10	(312) Boiler Plant Equipment	1,063,067,842	14,618,506
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	331,782,691	3,695,677
13	(315) Accessory Electric Equipment	205,420,403	189,602
14	(316) Misc. Power Plant Equipment	32,989,933	629,250
15	TOTAL Steam Production Plant (Total of lines 8 thru 14)	2,027,773,173	19,774,364
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbogenerator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Total of lines 17 thru 22)	0	0
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Total of lines 25 thru 31)	0	0
33	D. Other Production Plant		
34	(340) Land and Land Rights	353,174	
35	(341) Structures and Improvements	4,104,584	
36	(342) Fuel Holders, Products and Accessories	1,794,536	6,215
37	(343) Prime Movers		
38	(344) Generators	15,536,125	
39	(345) Accessory Electric Equipment	970,936	

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

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

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				(301) 1
				(302) 2
				(303) 3
				4
\$0	\$0	\$0	\$0	5
				6
			12,037,238	(310) 7
606,089		(7,951)	382,502,355	(311) 8
2,050,216		(159,655)	1,075,476,477	(312) 9
				(313) 10
				(314) 11
1,166,257		145,021	334,457,132	(315) 12
213,883		(12,332)	205,383,790	(316) 13
110,866		34,917	33,543,234	14
4,147,311	0	0	2,043,400,226	15
				(320) 16
				(321) 17
				(322) 18
				(323) 19
				(324) 20
				(325) 21
				22
0	0	0	0	23
				(330) 24
				(331) 25
				(332) 26
				(333) 27
				(334) 28
				(335) 29
				(336) 30
0	0	0	0	31
				32
			353,174	(340) 33
			4,104,584	(341) 34
			1,800,751	(342) 35
				(343) 36
			15,536,125	(344) 37
			970,936	(345) 38
				39

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	\$28,668	
41	TOTAL Other Prod. Plant (Total of lines 34 thru 40)	22,788,023	6,215
42	TOTAL Prod. Plant (Total of lines 15, 23, 32, and 41)	2,050,561,196	19,780,579
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	24,904,405	329,880
45	(352) Structures and Improvements	7,468,308	(1,574,542)
46	(353) Station Equipment	101,660,854	3,881,068
47	(354) Towers and Fixtures	28,292,318	1,651
48	(355) Poles and Fixtures	35,343,778	906,702
49	(356) Overhead Conductors and Devices	48,271,740	(132,468)
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)	247,186,302	3,412,291
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	11,659,604	585,840
56	(361) Structures and Improvements	6,283,332	(903,636)
57	(362) Station Equipment	74,171,414	3,669,568
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	93,339,212	3,679,611
60	(365) Overhead Conductors and Devices	53,210,587	3,009,116
61	(366) Underground Conduit	4,722,641	359,406
62	(367) Underground Conductors and Devices	65,192,875	4,690,257
63	(368) Line Transformers	122,564,071	4,995,022
64	(369) Services	54,516,323	3,826,029
65	(370) Meters	28,182,820	934,543
66	(371) Installations on Customer Premises	9,617,240	38,187
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)	523,523,716	24,883,943
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	6,222,315	95,176
72	(390) Structures and Improvements	53,504,186	324,340
73	(391) Office Furniture and Equipment	15,989,457	147,412
74	(392) Transportation Equipment	6,189,998	466,081
75	(393) Stores Equipment	779,627	
76	(394) Tools, Shop and Garage Equipment	3,622,389	(438,811)
77	(395) Laboratory Equipment	1,197,141	467,303
78	(396) Power Operated Equipment	1,800,391	162,162
79	(397) Communication Equipment	10,881,450	99,004
80	(398) Miscellaneous Equipment	1,320,567	44,722
81	SUBTOTAL (Total of lines 71 thru 80)	101,507,521	1,367,389
82	(399) Other Tangible Property	0	0
83	TOTAL General Plant (Total of lines 81 and 82)	101,507,521	1,367,389
84	TOTAL (Accounts 101 and 106)	2,922,778,735	49,444,202
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	\$2,922,778,735	\$49,444,202

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
			\$28,668	(346) 40
0	0	0	22,794,238	41
4,147,311	0	0	2,066,194,464	42
5,442		(186,510)	25,042,333	(350) 43
3,019		2,691	5,893,438	(352) 44
312,818		(377,926)	104,851,178	(353) 45
		1,431	28,295,400	(354) 46
71,673			36,178,807	(355) 47
115,044		(14,754)	48,009,474	(356) 48
			434,290	(357) 49
			801,170	(358) 50
			9,439	(359) 51
507,996	0	(575,068)	249,515,529	52
81		(106,455)	12,138,908	(360) 53
693		(1,431)	5,377,572	(361) 54
1,147,428		362,910	77,056,464	(362) 55
				(363) 56
359,012			96,659,811	(364) 57
107,738		14,754	56,126,719	(365) 58
28,843			5,053,204	(366) 59
409,664			69,473,468	(367) 60
625,669		12,521	126,945,945	(368) 61
23,076			58,319,276	(369) 62
521,635			28,595,728	(370) 63
87,647			9,567,780	(371) 64
			63,597	(372) 65
				(373) 66
3,311,486	0	282,299	545,378,472	67
43,078		13,814	6,317,491	(389) 70
1,084,230			53,799,262	(390) 71
1,758,113			15,052,639	(391) 72
			4,897,966	(392) 73
14,687		2,494	779,627	(393) 74
			3,171,385	(394) 75
47,097			1,664,444	(395) 76
225,756		(16,505)	1,915,456	(396) 77
188,733			10,738,193	(397) 78
			1,176,556	(398) 79
3,361,694	0	(197)	99,513,019	80
0	0	0	0	(399) 81
3,361,694	0	(197)	99,513,019	82
11,328,487	0	(292,966)	2,960,601,484	83
				(102) 84
				(103) 85
\$11,328,487	\$0	(\$292,966)	\$2,960,601,484	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	\$466,929	\$2,545	-	\$469,474
311	318,257	361,889	-	680,146
312	5,857,128	6,924,214	-	12,781,342
314	472,707	834,219	-	1,306,926
315	2,126	39,740	-	41,866
316	93,705	137,724	-	231,429
350	368,000	(368,000)	-	0
352	2,035,000	(2,035,000)	-	0
353	4,733,022	(3,531,711)	-	1,201,311
354	-	1,652	-	1,652
355	2,804,705	(2,755,270)	-	49,435
356	2,490,000	(2,340,000)	-	150,000
360	562,000	(362,000)	-	200,000
361	990,000	(990,000)	-	0
362	2,087,605	(1,582,605)	-	505,000
364	993,254	(292,254)	-	701,000
365	315,000	1,335,000	-	1,650,000
367	1,906,085	(318,085)	-	1,588,000
368	3,024,867	(1,592,867)	-	1,432,000
369	400,000	1,100,000	-	1,500,000
370	-	100,000	-	100,000
371	300,000	(300,000)	-	0
390	100,000	(100,000)	-	0
391	1,650,128	(1,447,900)	-	202,228
392	795,000	(795,000)	-	0
394	1,212,719	(1,212,719)	-	0
397	395,250	(317,152)	-	78,098
TOTAL	\$34,373,487	(\$9,503,580)	\$0	\$24,869,907

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
 2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	LAND AND LAND RIGHTS:			
2				
3	Rights-of-way for Future Transmission Lines			
4	Miscellaneous	(A) VARIOUS	VARIOUS	\$241,045
5				
6				
7	Parcels of Land in Boone County, Kentucky	1982	-	588,046
8				
9				
10				
11				
12				
13				
14	Miscellaneous Parcels of Land	VARIOUS	VARIOUS	530,466
15				
16	-----			
17	SUB-TOTAL			\$1,359,557
18	-----			
19				
20	OTHER PROPERTY:			
21				
22				
23	Killen Spare Parts	1986	VARIOUS	\$666,534
24				
25				
26	Miscellaneous Equipment	VARIOUS	VARIOUS	100,061
27				
28	-----			
29	SUB-TOTAL			\$766,595
30	-----			
31				
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			\$2,126,152

CONSTRUCTION WORK IN PROGRESS-ELECTRIC (Account 107)

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

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)
1	PRODUCTION	
2	Beckjord Station (1)	
3	Condenser Tubes	\$671,102
4	Low Nox Burners	2,145,335
5	Turbine Blading	343,057
6	Turbine Nozzle Block	112,869
7	Combustion Turbine Project	26,810,662
8	J.M. Stuart Station (1)	
9	Coal Piping	347,853
10	Boiler Feed Pump Turbine Upgrade	100,901
11	Stacker Building Siding	127,208
12	Coal Treatment Chemical System	211,580
13	Top Ash Piping & Valves	411,579
14	Light Oil Storage Tank	272,386
15	Vacuum Breakers	463,949
16	Killen Station (1)	
17	Smokeless Lighters	476,204
18	Pulverizer Control Station	153,008
19	Miami Fort Station (1)	
20	Ash Land Fill	195,111
	Emissions Monitor	177,389
21	SO3 Flue Gas Conditioning	1,129,803
	O.H.Hutchings Station	
22	Waterwalls, Units 5 & 6	543,881
23	Turbines, Units 5 & 6	408,263
24	Superheaters, Units 5 & 6	188,525
25	Emissions Monitor	204,398
26	W. H. Zimmer Station (1)	
27	Land Fill Development	313,915
28	Emissions Monitor	253,494
29	Miscellaneous	4,678,325
30	TRANSMISSION	
31	Energy Dispatch System	559,626
32	Urbana-Clark 138 kV	214,509
33	Urbana - Tanga - Blue Jacket 138kV	1,804,051
34	Sugarcreek-345 kV Auto Transformer	1,003,183
35	Bath-Airway 138 kV	3,978,690
	Rossburg-Russia 69 kV	370,977
36	Replace Circuit Breakers-Miami & Sugarcreek Subs	637,868
	Miami-Staunton Auto Transformers	1,048,168
37	Miscellaneous	456,537
38		
39	DISTRIBUTION	
40		
41	Replace Circuit Breaker-Waynesville sub	177,748
42	Garage Rd. -New Feeder	240,791
43	Overlook Sub-Vacuum Breakers	199,919
	Neave Twp.-Pole Replacements	105,431
	Dayton Mall Sub	115,767
	Miscellaneous	9,999,165
44	SUB-TOTAL	\$61,653,227

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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	(\$841,605,448)	(\$841,329,697)	(\$275,751)	\$0
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	(100,645,150)	(100,645,150)		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	(123,693)	(123,693)		
6	Other Clearing Accounts	(53,117)	(53,117)		
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)	(100,844,346)	(100,821,960)	(22,386)	\$0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	11,322,967	11,322,967		
12	Cost of Removal	3,689,710	3,689,710		
13	Salvage (Credit)	(612,313)	(612,313)		
14	TOTAL Net Chrgs. for Plant Ret. (Total of lines 11 thru 13)	14,400,364	14,400,364	\$0	\$0
15	Other Debit or Credit Items (Describe): (1)	(911,006)	(911,006)		
16	Transfers and Reclassifications				
17	Balance End of Year (Total of Lines 1, 9, 14, 15, and 16)	(\$928,960,436)	(\$928,662,299)	(\$298,137)	\$0

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

18	Steam Production	(\$629,533,267)	(\$629,235,130)	(\$298,137)	
19	Nuclear Production				
20	Hydraulic Production - Conventional				
21	Hydraulic Production - Pumped Storage				
22	Other Production	(17,511,377)	(17,511,377)		
23	Transmission	(92,658,318)	(92,658,318)		
24	Distribution	(159,728,897)	(159,728,897)		
25	General	(29,528,577)	(29,528,577)		
26	TOTAL (Total of lines 18 thru 25)	(\$928,960,436)	(\$928,662,299)	(\$298,137)	\$0

(1) Net change in retirement work in progress.

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)
45	SUB-TOTAL	\$61,653,227
46	GENERAL	
47	Miscellaneous	\$1,455,587
48	UNALLOCATED CONSTRUCTION OVERHEADS	1,239,991
49	TOTAL	\$64,348,805

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

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CONSTRUCTION OVERHEADS-ELECTRIC

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

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Payroll Overheads	\$5,173,635
2	Supervisory Costs	1,194,149
3		
4	Administrative and General Expenses	2,910,249
5		
6		
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45		
46	TOTAL	\$9,278,033

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 provision 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.

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			
(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

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

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 Costs

Indirect supervisory 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 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 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 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.

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	\$953,681	\$0	\$953,681
4	(transferred to Account 121 in 1986)			
5				
6				
7				
8			(1)	
9	Land and buildings located in Greenville, Ohio	149,331	(2,190)	147,141
10	(transferred to Account 121 in 1991)			
11				
12				
13				
14				
15	Land located at various substation locations	0	292,965	292,965
16	(transferred to Account 121 in 1994)			
17				
18				
19				
20			(2)	
21	Land and Land Rights -	4,878,882	109,819	4,988,701
22	Various Locations			
23				
24				
25				
26				
27				
28				
29				
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31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	Minor Items Previously Devoted to Public Service	239,702	0	239,702
45	Minor Items-Other Nonutility Property			
46	TOTAL	\$6,221,596	\$400,594	\$6,622,190

(1) Represents (\$2,190) in retirements; (2) Represents \$109,819 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			(4,617,942)
6	Promissory Note			2,768,383
7				-----
8	Total DP&L Community Urban Redevelopment Corporation			(1,849,059)
9				-----
10				
11				
12				
13	MacGregor Park, Inc.	1/1/92	-	
14				
15	Common Stock			151,953
16	Equity in Undistributed Earnings			354,907
17				-----
18	Total MacGregor Park, Inc.			506,860
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				
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34				
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36				
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38				
39				
40				
41				
42	TOTAL Cost of Account 123.1: \$ (2,442,634)		TOTAL	(\$1,341,699)
	(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
(857,099)	-	(5,475,041)	-	2
-	63,397	2,704,986	-	3
(857,099)	63,397	(2,769,555)	0	4
-	-	151,953	-	5
(180,439)	-	174,468	-	6
(180,439)	0	326,421	0	7
-	-	500	-	8
0	0	500	0	9
(1,037,538)	\$63,397	(\$2,442,634)	\$0	10
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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)	\$39,322,401	\$35,984,981	Elec & Steam Heating
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	6,317,914	6,219,457	All
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	21,355,770	19,944,561	Elec
8	Transmission Plant (Estimated)	165,134	345,956	Elec
9	Distribution Plant (Estimated)	1,555,011	1,317,296	Elec
10	Assigned to - Other	2,431,562	2,166,930	All
11	TOTAL Account 154 (Total of lines 5 thru 10)	31,825,391	29,994,200	
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)	388,097	687,632	All
16				
17				
18				
19				
20	TOTAL Materials and Supplies (per Balance Sheet)			

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Allowances (Accounts 158.1 and 158.2)

- | | |
|---|--|
| <ol style="list-style-type: none"> 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- | <ol style="list-style-type: none"> 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		1995	
		No. (b)	Amt. (c) \$	No. (d)	Amt. (e) \$
1	Balance-Beginning of Year			36,065	0
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow.)			61,183	0
5	Returned by EPA			0	0
6					
7	Purchases/Transfers:				
8					
9					
10					
11					
12					
13					
14					
15	Total - Purchases/Transfers			0	0
16					
17	Relinquished During Year:				
18	Charges to Account 509			0	0
19	Other:			0	0
20				0	0
21	Sales/ Transfers:	Not	Applicable		
22					
23					
24					
25					
26					
27					
28	Total - Sales/Transfers			0	0
29	Balance-End of Year			97,248	0
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)			0	0
33	Net Sales Proceeds (Other)			0	0
34	Gains			0	0
35	Losses			0	0
	Allowances Withheld (Account 158.2)				
36	Balance-Beginning of Year			650	0
37	Add: Withheld by EPA			0	0
38	Deduct: Returned by EPA			0	0
39	Sales			325	0
40	Balance-End of Year			325	0
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)			0	0
44	Net Sales Proceeds (Other)			325	51,624
45	Gains			325	51,624
46	Losses			0	0

Allowances (Accounts 158.1 and 158.2) (Continued)

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/Transferrors 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.

1996		1997		Future Years		Totals		Line No.
No. (f)	Amt. (g) \$	No. (h)	Amt. (i) \$	No. (j)	Amt. (k) \$	No. (l)	Amt. (m) \$	
36,065	0	36,065	0	1,945,080	0	2,053,275	0	1
								2
								3
61,179	0	61,179	0	122,358	0	305,899	0	4
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0	0	0	0	0	0	0	0	28
								29
97,244	0	97,244	0	2,067,438	0	2,359,174	0	30
								31
0	0	0	0	0	0	0	0	32
0	0	0	0	0	0	0	0	33
0	0	0	0	0	0	0	0	34
0	0	0	0	0	0	0	0	35
								36
975	0	975	0	53,132	0	55,732	0	37
0	0	0	0	0	0	0	0	38
0	0	0	0	0	0	0	0	39
0	0	0	0	1,042	0	1,367	0	40
975	0	975	0	52,090	0	54,365	0	41
								42
0	0	0	0	0	0	0	0	43
0	0	0	0	1,042	155,510	1,367	207,134	44
0	0	0	0	1,042	155,510	1,367	207,134	45
0	0	0	0	0	0	0	0	46

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	Station Emission Fees (1)	\$307,455	506	\$35,941	\$583,845
2	Phase-In Deferral (2)	7,377,122	407	17,201,184	75,947,139
3	Deferred Interest Zimmer (3)	-	407	2,813,222	60,953,152
4	DSM Deferral (4)	26,417,545	908/407	7,770,003	41,941,677
5	Killen Station Post in Service AFDC (5)	12,218	108	721,183	16,027,867
6	FASB 109 (6)	126,973		17,759,269	318,228,556
7	Other	62	various	120,838	17,677
8					
9					
10					
11					
12					
13	(1) These items are not amortized but represent payments to the State of Ohio for Emission Fees.				
14	(2) Amortized over 10 year period				
15	(3) Amortized over 24.6 year period.				
16	(4) Amortized over 12 year period.				
17	(5) Amortized over the depreciable life of Killen Plant Assets				
18	(6) These items are not amortized but are offset by balances in Acct 282 (\$190,342,580)				
19	and Acct 283 (\$127,885,976).				
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42					
43	Deferred Regulatory Comm. Expenses	-	928	484,530	46,434
44	TOTAL	\$34,241,375		\$46,906,170	\$513,746,347

MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Acct. Charged (d)	Amount (e)	
1						
2	Property Taxes	\$57,085,000	\$63,102,230	408.1	\$59,608,230	\$60,579,000
3	Public Utility Excise Tax	15,665,712	53,211,250	408.1	51,166,777	17,710,185
4	Miamisburg Acquisition Adjustment (1)	317,950	1,354	406	198,529	120,775
5	Deferred Compensation Insurance Value	4,030,547	240,453	242	-	4,271,000
6	Gas Delivered - Not Invoiced	13,945,000	3,099,758	804	16,430,256	614,502
7	Percentage of Income Payment Plan	(8,878,311)	20,581,664	904	7,191,145	4,512,208
8	Freight Killen/Stuart	626,550	-	151	-	626,550
9	Master Trust Assets	26,769,890	8,116,104	419.3	3,590,419	31,295,575
10	Coal at Stuart Station	3,625,647	53,084,768	151	53,388,732	3,321,683
11	Coal Sampling Fees	70,904	1,044,947	151	1,048,354	67,497
12	Deferred Compensation Stock in Trust	17,654,079	14,943,556		1,912,481	30,685,154
13	636 Transition Costs	-	3,878,736	131	7,255,876	(3,377,140)
14	Other	498,371	21,470,374	var	21,527,418	441,327
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34	(1) Balance to be amortized over the remaining tax life of acquired facilities as approved by FERC on 12/19/68.					
35						
36						
37						
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44						
45						
46						
47	Misc. Work in Progress	428,898	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	212,788
48						
49	TOTAL	\$131,840,237	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	\$151,081,104

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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	\$3,993,791	\$2,473,214
3	State Public Utility Excise Tax - Wholesale	157,833	145,837
4	FERC Federal	363,500	363,500
5	Capitalized Interest Income	11,590,600	11,069,420
6	Vacation Accrual	1,652,218	1,693,291
7	Post Retirement Benefits	10,241,442	11,376,733
8	Book Capitalization of Construction Period Net Earnings	330,200	315,349
9	Union Disability	299,860	1,257,991
10	Deferred Compensation	0	1,211,275
11	ESOP	0	2,275,128
12	Emission Allowances	0	140,741
13	FAS 109 - Electric	61,199,789	63,082,834
14	Other	8,700	8,700
15	TOTAL Electric (Lines 2 thru 14)	89,837,933	95,414,013
16	Gas		
17	Purchased Gas Costs	5,127,624	4,190,699
18	Vacation Accrual	441,180	455,333
19	Post Retirement Benefits	2,332,055	2,601,214
20	Union Disability	71,063	286,514
21	Deferred Compensation	0	169,080
22	ESOP	0	(259,023)
23	FAS 109 - Gas	5,274,668	5,557,938
24	TOTAL Gas (Lines 17 thru 23)	13,246,590	13,001,755
25	Other (Specify) Steam Heating and Non-Utility	813,033	808,160
26	TOTAL (Account 190)(Lines 15, 24 & 25)	\$103,897,556	109,223,928
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	Total Preferred Stock	4,000,000	\$100.00	
10				
11				
12	Unissued Preferred Stock	4,000,000	\$25.00	

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
						8
228,508	\$22,850,800					9
						10
						11
						12

**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

4. For Premium on Account 207, Capital Stock, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line no.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	Accounts 202, 203, 205, 206, and 212		
2			
3	Account 207 - Premium on Capital Stock		
4			
5	Common Stock	\$41,172,173	\$303,990,668
6	Unamortized premium on redemption of Series G Preferred Stock	-	(388,842)
7	Unamortized premium on redemption of Series J Preferred Stock	-	(2,095,977)
8			
	Sub-total	\$41,172,173	\$301,505,849
9			
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46	TOTAL	\$41,172,173	\$301,505,849

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	Account 208	
3		
4		
5	Account 209 - Reduction in Par Value of Capital Stock	
6		
7		
8	Balance at Beginning of Year	\$287,793,489
9		
10	New Activity	-
11		
12	Balance at End of Year	\$287,793,489
13		
14		
15	Account 210 - Gain on Resale or Cancellation of Reacquired Capital Stock	
16		
17	Balance at Beginning of Year	(\$24,502)
18		
19	New Activity	(851,940)
20		
21		
22	Balance at End of Year	(\$876,442)
23		
24		
25	Account 211 - Miscellaneous Paid-In Capital	
26		
27	Balance at Beginning of Year	\$103,656,936
28		
29	New Activity	63,130,637
30		
31	Balance at End of Year	\$166,787,573
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	\$453,704,620

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DISCOUNT ON CAPITAL STOCK (Account 213)

Report the balance at end of year of discount on capital stock for each class and series of capital stock. 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.

	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
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LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

1. Report by balance sheet the account particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense Premium or Discount (c)
1	Account 221 - Bonds		
2	First Mortgage Bonds, Series:		
3			
4	5-5/8% due 1997 (1)	\$40,000,000	\$469,584
5			(144,400)P
6	8.95% due 1998	20,000,000	170,658
7	6-3/4% due 1998 (1)	25,000,000	266,482
8	10-1/4% due 1999	45,000,000	307,668
9	8% due 2003	40,000,000	410,769
10	6.35% due 2007 (2)	14,200,000	314,982
11	9-1/2% due 2015 (3)	110,000,000	2,945,788
12	6.5% - C due 2022 (4)	35,279,337	566,420
13	8.4% due 2022	225,000,000	2,310,179
14			1,147,500 D
15	7-7/8% due 2024	220,000,000	2,108,550
16			1,496,000 D
17	8.15% due 2026	226,000,000	2,224,261
18	6.4% - A due 2027 (5)	32,300,000	536,665
19	6.4% - B due 2027 (6)	27,800,000	461,897
20			
21			
22			
23			
24			
25	Account 221 Total	\$1,060,579,337	\$15,593,003

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)			
-	-	-	-	\$1,003,489,337	\$80,505,183	26
-	-	-	-	-	-	27
-	-	-	-	-	-	28
-	-	-	-	-	-	29
				\$1,003,489,337	\$80,505,183	30

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	\$152,435,788
3		
4	Taxable Income Not Reported on Books	
5	State Excise and Property Taxes	\$15,414,166
6	Contributions in Aid of Construction	2,151,168
7	Deductions Recorded on Books Not Deducted for Return	17,565,334
8	Federal Income Tax Expense	96,441,428
9	Purchased Gas and Fuel Expense	23,854,445
10	Amortization of Bond Redemption Expenses	881,566
11	Employee/Retirement Benefits	4,446,680
12	Compensation Accrual	3,003,918
13	Deferred Interest - Zimmer Station	2,813,222
14	Accrued Claims Expense	8,798,009
15	Rate Case Expense	484,530
16	Interest Capitalized	\$334,838
17	Equity Earnings - Subsidiaries	1,037,538
18	Income Recorded on Books Not Included in Return	142,096,174
19	Regulatory Deferrals	959,862
20	Interest Income on Audit Settlement	3,400,000
21	Deductions on Return Not Charged Against Book Income	4,359,862
22	ESOP	2,236,529
23	Bad Debts Expense	4,091,541
24	Excess of Tax Depreciation and Amortization	
25	over Book Depreciation and Amortization	20,836,010
26	Amortization of Training Costs	339,077
27	Net Miscellaneous Items	1,511,129
28	Federal Tax Net Income	\$278,723,148
29	Show Computation of Tax:	
30	Ordinary Income of \$278,723,148 at 35%	\$97,553,102
31	Adjustment Due to Rounding	0
32	Adjusted Gross Federal Income Tax	97,553,102
33	Less: ITC Utilization Net of ITC Recapture	0
34	Plus: Adjustments to Prior Year Accruals(Net)	6,079,868
35	TOTAL Federal Income Tax Payable (1)	\$103,632,970

(1) See Page 263-A for Distribution.

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
1967	1997	05/01/67	05/01/97	\$40,000,000	\$2,250,000	3
						4
1978	1998	04/01/78	04/01/98	2,710,000	302,068	5
1968	1998	06/15/68	06/15/98	25,000,000	1,687,500	6
1979	1999	08/01/79	08/01/99	6,000,000	973,750	7
1973	2003	11/01/73	11/01/03	40,000,000	3,200,000	8
1977	2007	04/15/77	04/15/07	13,400,000	858,308	9
1985	2015	12/01/85	12/01/15	110,000,000	10,450,000	10
1992	2022	12/01/92	12/01/22	35,279,337	2,293,157	11
1992	2022	12/01/92	12/01/22	225,000,000	18,900,000	12
						13
1993	2024	3/1/93	3/1/24	220,000,000	17,325,000	14
						15
1993	2026	2/1/93	2/1/26	226,000,000	18,419,000	16
1992	2027	09/01/92	09/01/27	32,300,000	2,067,200	17
1992	2027	09/01/92	09/01/27	27,800,000	1,779,200	18
						19
						20
						21
						22
						23
						24
				\$1,003,489,337	\$80,505,183	25

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)
26	Account 221 - Bonds (from page 256)	\$1,060,579,337	\$15,593,003
27	Account 222 - Reacquired Bonds	-	-
28	Account 223 - Advances From Associated Companies	-	-
29	Account 224 - Other Long-Term Debt	-	-
30	TOTAL LONG-TERM DEBT	\$1,060,579,337	\$15,593,003

- (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.

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	393		(393)	0	
4	1992	55,691,000		(55,601)	55,635,399	
5	1993	56,694,000		2,518,000	0	
6	1994	0		60,127,000	0	
7						
8						
9	STEAM HTG FRANCHISE					
10	1993	72,953		5	72,958	
11	1994	0		72,898	0	
12						
13						
14	LOCAL - KENTUCKY					
15	PROPERTY					
16	1992	2,575		(120)	2,455	
17	1993	152,000		14,781	0	
18	1994	0		167,000	0	
19						
20	STATE - OHIO					
21	PUBLIC UTILITY EXCISE					
22	1993	0		0	0	
23	1994	0	15,878,334	53,782,630	37,904,296	
24	1995	0		0	17,927,753	
25						
26	MTCE OF PUCO					
27	1994	0		1,447,753	1,447,753	
28						
29	MTCE OF CONSUMERS' COUNSEL					
30	1994	0		317,842	317,842	
31						
32	FUEL USE					
33	1994	0		3,823	3,823	
34						
35						
36						
37						
38						
39						
40						
41	Sub Total	112,612,921	15,878,334	118,395,618	113,312,279	

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

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

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)					Line
(Taxes Accrued Account 236) (g)	Prepaid Taxes (incl. in Acct. 165) (h)	Electric (Account 408.1, 409.1) (i)	Extrao. Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)	No.	
\$	\$	\$	\$	\$	\$		
0		(393)			0	1	
0		(54,930)			(671) (A)	2	
59,212,000		50,466,420			(47,948,420) (A)	3	
60,127,000		0			60,127,000 (A)	4	
						5	
						6	
						7	
						8	
0		0			5 (D)	9	
72,898		0			72,898 (D)	10	
						11	
						12	
						13	
						14	
0		(120)			0	15	
166,781		163,406			(148,625) (A)	16	
167,000		0			167,000 (A)	17	
						18	
						19	
						20	
0	0	11,931,888			(11,931,888) (A)	21	
0	0	27,368,444			26,414,186 (A)	22	
0	17,927,753	505,756			(505,756) (A)	23	
						24	
0		1,122,153			325,600 (D)	25	
						26	
						27	
						28	
0		246,359			71,483 (D)	29	
						30	
0		3,823			0	31	
						32	
						33	
						34	
						35	
						36	
						37	
						38	
						39	
119,745,679	17,927,753	91,752,806	0	0	26,642,812	40	
						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	\$112,612,921	\$15,878,334	\$118,395,618	\$113,312,279	\$0
43	UNEMPLOY INS 1993	9,461	0	(55)	9,406	
44	1994			297,735	288,806	
46	SALES/USE 1988	1,104	0	(1,104)	0	
47	1993	162,627	0	373	163,000	
48	1994	0		1,434,127	1,245,390	
50	STATE - KENTUCKY					
51	PROPERTY 1993	179,000	0	(9,551)*	169,449	
52	1994	0		169,000	0	
55	INCOME	6,193	0	238,789	239,982	
57	STATE - WEST VIRGINIA					
58	PROPERTY 1991	17,525	0	0	17,525	
59	1992	45,000	0	(6,761)	19,119	
60	1993	60,000	0	17,000	0	
61	1994	0	0	116,000	0	
63	FEDERAL					
64	UNEMPLOY INS 1993	5,944	0	2	5,946	
65	1994	0		177,504	171,787	
68	INS CONTRIB 1994	0		8,316,104	8,316,104	
71	HEAVY VEHICLE USE 1994	0		9,229	9,229	
73	ENVIRON. SUPERFUND 1992	7,828	0	0	7,828	
74	1994	0		353,014	353,014	
77	INCOME	431,786		103,632,970	100,950,260	
86	TOTAL	\$113,539,389	\$15,878,334	\$233,139,994	\$225,279,124	\$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. 262-8)

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)					Line No.
(Taxes Accrued Account 236) (g)	Prepaid Taxes (incl. in Acct. 165) (h)	Electric (Account 408.1,409.1) (i)	Extrao. Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)		
\$119,745,679	\$17,927,753	\$91,752,806	\$0	\$0	\$26,642,812	42	
0	0	(55)			0	43	
8,929		172,944			124,791 (A)	44	
0	0	0			(1,104) (B)	45	
0	0	0			373 (B)	46	
188,737	0	0			1,434,127 (B)	47	
						48	
						49	
						50	
0	0	167,301			(176,852) (A)	51	
169,000	0	0			169,000 (A)	52	
						53	
5,000	0	238,789			0	54	
						55	
0	0	0			0	56	
19,120	0	0			(6,761) (D)	57	
77,000	0	0			17,000 (D)	58	
116,000	0	0			116,000 (A)	59	
						60	
						61	
						62	
						63	
0	0	2			0	64	
5,717		120,526			56,978 (A)	65	
						66	
0		5,280,824			3,035,280 (A)	67	
						68	
0		9,229			0	69	
						70	
0	0	0			0	71	
0		357,029			(4,015) (D)	72	
						73	
						74	
						75	
3,114,496		86,620,648			17,012,322 (C)	76	
						77	
						78	
						79	
						80	
						81	
						82	
						83	
						84	
						85	
\$123,449,678	\$17,927,753	\$184,720,043	\$0	\$0	\$48,419,951	86	

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

Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
\$0			1
973,200			2
0			3
76,402,000		Balance Sheet adjustment to comply with FAS 109	4
			5
			6
			7
77,375,200	39 Years		8
			9
			10
			11
			12
9,900			13
			14
3,596,000			15
			16
3,605,900	57 Years		17
			18
			19
			20
700			21
189,300			22
			23
190,000	45 Years		24
			25
			26
12,500			27
			28
27,900		Balance Sheet adjustment to comply with FAS 109	29
			30
40,400	40 Years		31
			32
\$81,211,500			

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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.)	222,624

	Total	222,624

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

(2) Apportionment to Utility Departments and Other Accounts:

<u>Kind of Tax</u>	<u>Apportionment Basis</u>
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%	\$1,025,800			411.4	\$52,600	
5	7%						
6	6.5%, 8%, 8.25% & 10%	79,260,600	411.2	(\$5,000)	411.4	3,488,500	\$634,900
7							
8	TOTAL	80,286,400		(5,000)		3,541,100	634,900
9	Other List separately						
10	and show 3%, 4%, 7%,						
11	10% and TOTAL						
12							
13	Gas Utility						
14	3%						
15	4%	10,100			411.4	200	
16	7%						
17	6.5%, 8%, 8.25% & 10%	3,676,900	411.4		411.4	80,900	
18	TOTAL	3,687,000		0		81,100	0
19	Steam Heating Utility						
20	3%						
21	4%	700					
22	7%						
23	6.5%, 8%, 8.25% & 10%	195,300	411.4 411.1		411.4 411.1	6,000	
24	TOTAL	196,000		0		6,000	0
25	Non Utility						
26	3%						
27	4%	12,500					
28	7%						
29	6.5%, 8%, 8.25% & 10%	675,600	411.5		411.5	12,800	(634,900)
30	TOTAL	688,100		0		12,800	(634,900)
31							
32	TOTAL ACCOUNT	\$84,857,500		(\$5,000)		\$3,641,000	\$0

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits. 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.
 2. For any deferred credit being amortized, show the period of amortization.

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	\$31,382,490	926	\$6,025,879	\$9,599,926	\$34,956,537
2	Deferred Electric Fuel Costs	9,276,417	501	11,795,339	9,861,757	7,342,835
3	Deferred Purchased Gas Costs	5,734,409	804/191	9,539,913	5,261,805	1,456,301
4	Reclass Unrecovered Gas Cost	-	805	15,551,639	21,186,984	5,635,345
5	Miscellaneous	892,939	var.	913,936,766	914,114,343	1,070,516
6						
7						
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42						
43						
44						
45						
46						
47	TOTAL	\$47,286,255		\$956,849,536	\$960,024,815	\$50,461,534

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	\$1,723,200	(\$44,486)	(\$750,182)
6				
7				
8	TOTAL Electric (lines 3-7)	\$1,723,200	(\$44,486)	(\$750,182)
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	\$953,200		
17	TOTAL (Account 281)(lines 8, 15, 16)	\$2,676,400	(\$44,486)	(\$750,182)
18	Classification of TOTAL			
19	Federal Income Tax	\$2,676,400	(\$44,486)	(\$750,182)
20	State Income Tax			
21	Local Income Tax			

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
						\$0	1
						\$2,428,896	2
						0	3
							4
							5
							6
							7
\$0	\$0		\$0		\$0	\$2,428,896	8
							9
							10
							11
							12
							13
							14
\$0	\$0		\$0		\$0	\$0	15
\$8,682	\$961,882					\$0	16
\$8,682	\$961,882		\$0		\$0	\$2,428,896	17
\$8,682	\$961,882					\$2,428,896	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	\$449,671,712	\$18,458,755	\$5,768,074
3	Gas	16,288,772	2,092,311	505,357
4	Other (Define) Steam Heating	1,040,463	46,644	56,865
5	TOTAL (Lines 2 thru 4)	\$467,000,947	\$20,597,710	\$6,330,296
6	Other (Specify) Non-Utility	(\$6,813,294)		
7				
8				
9	TOTAL Account 282 (Lines 5 thru 8)	\$460,187,653	\$20,597,710	\$6,330,296
10	Classification of TOTAL			
11	Federal Income Tax	\$458,711,242	\$20,597,710	\$6,330,296
12	State Income Tax	\$1,476,411		
13	Local Income Tax			

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		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
4,465,489	4,557,846	418,263	414,410	1
3,067,884	3,006,374	41,124	40,015	2
4,388,387	4,088,955	2,392	2,401	3
73,061	72,103	1,490	1,461	4
1,254,806	1,278,492	3,804	3,753	5
4,947	4,766	1	1	6
3,357	3,255	17	15	7
13,257,931 **	13,011,791	467,091	462,056	8
964,844	1,667,013	18	17	9
14,222,775	14,678,804	467,109	462,073	10
				11
14,222,775	14,678,804	467,109	462,073	12
				13
				14

* Includes \$(13,180,054) unbilled revenues

** Includes (174,644) 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	2,714,261	\$255,027,586	320,744	8,462	9.396
3	-#17 Optional Residential Heating	1,828,277	141,591,658	97,512	18,749	7.745
4	-#19 General Service Secondary	484	42,178	7	69,143	8.714
5	-#25 Private Outdoor Lighting Service	16,757	1,834,736	N/A	-	10.949
6	Total Residential Sales Unbilled	4,559,779 (94,290)	\$398,496,158 (7,964,893)	418,263	10,902	8.739
7	442 Commercial and Industrial	4,465,489	\$390,531,265			
8	Sales-Commercial Sales					
9	PUCO-#16 Residence	51,817	4,339,045	1,699	30,499	8.374
10	-#19 General Service Secondary	2,504,138	187,430,488	39,248	63,803	7.485
11	-#20 General Service Primary	415,113	21,580,727	75	5,534,840	5.199
12	-#22 General Service Transmission	9,557	474,676	1	9,557,000	4.967
13	-#25 Private Outdoor Lighting Service	14,024	1,593,540	N/A	-	11.363
14	-#26 Direct Current	52	24,639	21	2,476	47.383
15	-#27 School	5,369	448,637	29	185,138	8.356
16	-#28 Lighting Facility	0	0	0	-	-
17	-#33 General Service Customers	124,677	6,295,853	50	2,493,540	5.050
18	-Special Contracts	2,621	159,429	1	2,621,000	6.083
19	Total Commercial Sales Unbilled	3,127,368 (59,484)	\$222,347,034 (4,301,134)	41,124	76,047	7.110
20		3,067,884	\$218,045,900			
21	Total Billed					
22	Total Unbilled Rev.					
23	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	914,132	\$59,696,986	2,178	419,712	6.530
46	-#20 General Service					
47	Primary	1,595,580	81,374,943	155	10,294,065	5.100
48	-#21 General Service					
49	Primary Substation	1,020,415	45,949,454	8	127,551,875	4.503
50	-#22 General Service					
51	Transmission	171,420	8,126,265	4	42,855,000	4.741
52	-#25 Private Outdoor					
53	Lighting Service	2,216	247,146	N/A	-	11.153
54	-#26 Direct Current	1	811	1	1,000	81.100
55	-#33 General Serv. Customers	572,604	27,607,581	45	12,724,533	4.821
56	-Special Contracts	108,626	5,072,421	1	108,626,000	4.670
57	Total Industrial Sales	4,384,994	\$228,075,607	2,392	1,833,191	5.201
58	Unbilled	3,393	470,342			
59		4,388,387	\$228,545,949			
60						
61	Total Commercial and					
62	Industrial Sales	7,456,271	\$446,591,849	43,516	171,346	5.989
63						
64	444 Public Street and Highway					
65	Lighting					
66	PUCO-#19 General Service					
67	Secondary	16,049	\$1,343,703	1,397	11,488	8.373
68	-#25 Private Outdoor					
69	Lighting Service	850	88,513	N/A	-	10.413
70	-#38 Bradford Street					
71	Lighting	148	6,582	1	148,000	4.447
72	-Special Contract	56,014	2,490,146	92	608,848	4.446
73	Total Public Street and					
74	Highway Lighting	73,061	\$3,928,944	1,490	49,034	5.378
75	Unbilled	0	0			
76		73,061	\$3,928,944			
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	295	\$25,664	16	18,438	8.700
83	-#17 Optional Residential Heating	91	6,481	3	30,333	7.122
84	-#19 General Service Secondary	424,569	29,337,077	3,506	121,098	6.910
85	-#20 General Service Primary	254,678	12,757,939	47	5,418,681	5.009
86	-#22 General Service Transmission Rate	457,933	19,464,779	2	228,966,500	4.251
87	-#25 Private Outdoor Lighting Service	1,648	185,688	N/A	-	11.267
88	-#27 School	116,026	9,510,923	229	506,664	8.197
89	-#28 Lighting Facility	0	0	0	-	-
90	-#33 General Serv. Customers	23,719	1,203,859	1	23,719,000	5.076
91	Total Other Sales to Public Authorities	1,278,959	\$72,492,410	3,804	336,214	5.668
92	Unbilled	(24,153)	(1,377,071)			
93		1,254,806	\$71,115,339			
100						
101						
102	446 Sales To Railroads and					
103	Railways					
104	PUCO-#20 General Service Primary	5,057	\$350,169	1	5,057,000	6.924
105	Unbilled	(110)	(7,298)			
106		4,947	\$342,871			
107	Total Billed and Unbilled	13,254,574	\$912,510,268	467,074	28,378	6.884
108						
109	448 Interdepartmental Sales	3,357	239,251	17	197,471	7.127
110						
111						
112						
113						
114	Total Billed	13,432,575	\$925,929,573			
115	Total Unbilled Rev.	(174,644)	(13,180,054)			
116	TOTAL Sales to Ultimate Consumers	13,257,931	\$912,749,519	467,091	28,384	6.885
	Notes:					
	N/A - Not Available					

SALES OF ELECTRICITY BY RATE SCHEDULES (cont'd)

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

Rate Schedule	Amount (\$)
440 Residential Sales	
PUCO-#16 Residence	37,165,812
-#17 Optional Residential Heating	25,136,335
-#19 General Service Secondary	6,622
-#25 Private Outdoor Lighting Service	246,264
Total Residential Sales	62,555,033
442 Commercial and Industrial	
Sales-Commercial Sales	
PUCO-#16 Residence	710,604
-#19 General Service Secondary	34,250,262
-#20 General Service Primary	5,688,056
-#22 General Service Transmission	131,670
-#25 Private Outdoor Lighting Service	209,885
-#26 Direct Current	714
-#27 School	73,479
-#28 Lighting Facility	0
-#33 General Service Customers	1,709,335
-Special Contracts	35,996
Total Commercial Sales	42,810,001
442 Commercial and Industrial	
Sales-Cont.-Industrial Sales	
PUCO-#19 General Service Secondary	12,459,206
-#20 General Service Primary	21,825,721
-#21 General Service Primary Substation	13,945,956
-#22 General Service Transmission	2,313,263
-#25 Private Outdoor Lighting Service	33,294
-#26 Direct Current	14
-#27 School	1,589,668
-#33 General Service Customers	7,242,685
-Special Contracts	1,494,996
Total Industrial Sales	60,904,803
Total Commercial and Industrial Sales	103,714,804
444 Public Street and Highway Lighting	
PUCO-#19 General Service Secondary	219,568
-#25 Private Outdoor Lighting Service	11,621
-#33 General Service Customers	601,109
-#38 Bradford Street Lighting	2,019
-Special Contracts	767,268
Total Public Street and Highway Lighting	1,601,585

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
				282-70,			1
				182-503	8,715,212.00 A	\$453,647,181	2
				182-502	654,002 A	17,221,724	3
		182-505	82,118 A			1,112,360	4
\$0	\$0		\$82,118		\$9,369,214	\$471,981,265	5
776,479	(381,175)	282-73	\$1,246 A			(\$5,654,394)	6
							7
							8
\$776,479	(\$381,175)		\$83,364		\$9,369,214	\$466,326,871	9
\$776,479	(\$381,175)		\$71,642		\$9,352,119	\$464,855,833	10
			\$11,722		\$17,095	\$1,471,038	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	\$5,312,117	(\$29)	\$5,312,087
4	State Public Utility Excise Tax	4,175,944	\$14,309,190	\$13,715,595
5	Reacquisition Cost of Bonds	2,445,487	\$6,297	\$282,940
6	Pension Expense	5,734,285	\$63,643	\$0
7	Bad Debt Expense	735,910	\$1,224,410	\$373,465
8	Regulatory Deferral	4,903,436	\$3,437,884	\$0
9	Capitalized Software	(150,341)	\$43,166	\$0
10	Rate Case Expense	152,864	\$33	\$141,136
11	FAS 109 - Electric	137,004,016	\$0	\$0
12	Other	109,316	\$95,030	\$0
13	TOTAL Electric (Total Lines 3-12)	\$160,423,034	\$19,179,624	\$19,825,223
14	Gas			
15	Property Taxes	\$772,100	(\$4)	\$772,096
16	State Public Utility Excise Tax	1,268,273	4,164,445	4,044,478
17	Reacquisition Cost of Bonds	235,613	418	18,760
18	Pension Expense	1,355,126	15,089	0
19	Bad Debt Expense	660,747	579,673	170,152
20	Purchased Gas Expense	12,209,089	(4,353,915)	10,825,491
21	Capitalized Software	(74,519)	21,435	0
22	Rate Case Expense	29,764	(88)	25,436
23	FAS 109 - Gas	(744,386)	0	0
24	Other	0	0	0
25	TOTAL Gas (Total Lines 15-24)	\$15,711,807	\$427,053	\$15,856,413
26	Other (Specify)			
28	Steam Heating Utility & Non-Utility	\$13,323,430	\$123,865	\$157,656
29	TOTAL Account 283 (Total Lines 13, 25 and 28)	\$189,458,271	\$19,730,542	\$35,839,292
31	Classification of TOTAL			
32	Federal Income Tax	\$189,458,271	\$19,730,542	\$35,839,292
33	State Income Tax			
34	Local Income Tax			

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

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

ADJUSTMENTS

CHANGES DURING THE YEAR		Debits		Credits		Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
						\$1	1
						4,769,539	2
						2,168,844	3
						5,797,928	4
611,793		283-173	187,117 A			1,586,855	5
						9,140,230	6
						(107,175)	7
						11,761	8
				182-503	8,038,508 A	128,965,508	9
						204,346	10
\$611,793	\$0		\$187,117		\$8,038,508	152,537,837	11
							12
						0	13
						1,388,240	14
						217,271	15
						1,370,215	16
						1,070,268	17
						(2,970,317)	18
						(53,084)	19
						4,240	20
				182-502	352,155 A	(1,096,541)	21
						0	22
\$0	\$0		\$0		\$352,155	(\$69,708)	23
							24
\$1,190,135	\$1,271,541	182-505, 216-021, 283-163	\$1,987,800 A			\$15,196,033	25
\$1,801,928	\$1,271,541		\$2,174,917		\$8,390,663	\$167,664,162	26
\$1,801,928	\$1,271,541		\$2,174,917		\$8,390,663	\$167,664,162	27
							28
							29
							30
							31
							32
							33
							34

A - Balance Sheet adjustment to comply with FAS 109 plus reclassification entry

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OTHER REGULATORY LIABILITIES (Account 254)

1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
 2. For regulatory 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.
 show period of amortization in column (a)

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	\$117,181		
2	DSM Lost Revenues	-		\$354,863	\$402,116
3	DSM Shared Savings	-		4,279,855	5,716,303
4	FASB 109 - Gas	190	82,955	2,720,686	4,281,857
5	FASB 109 - Electric	190	1,887,203	366,225	5,557,938
6	FASB 109 - Steam	190	5,180	3,770,248	63,082,834
7				20,494	257,848
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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28					
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30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL		\$2,092,519	\$11,512,371	\$79,298,896

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	\$390,531,265	\$373,760,331
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	218,045,900	200,123,921
5	Large (or Industrial)	228,545,949	205,995,558
6	(444) Public Street and Highway Lighting	3,928,944	3,781,704
7	(445) Other Sales to Public Authorities	71,115,339	68,770,773
8	(446) Sales to Railroads and Railways	342,871	307,144
9	(448) Interdepartmental Sales	239,251	219,549
10	TOTAL Sales to Ultimate Consumers	\$912,749,519 *	\$852,958,980
11	(447) Sales for Resale	24,273,205	38,490,323
12	TOTAL Sales of Electricity	\$937,022,724	\$891,449,303
13	(Less) (449.1) Provision for Rate Refunds	-	-
14	TOTAL Revenues Net of Provision for Refunds	\$937,022,724	\$891,449,303
15	Other Operating Revenues		
16	(450) Forfeited Discounts	\$3,027,497	\$3,681,224
17	(451) Miscellaneous Service Revenues	335,049	375,613
18	(453) Sales of Water and Water Power	-	-
19	(454) Rent from Electric Property	1,137,025	1,124,883
20	(455) Interdepartmental Rents	3,960,499	3,653,350
21	(456) Other Electric Revenues	4,610,072	4,908,420
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	\$13,070,142	\$13,743,490
27	TOTAL Electric Operating Revenues	\$950,092,866	\$905,192,793

46591,849

SALES OF ELECTRICITY BY RATE SCHEDULES (cont'd)

Rate Schedule	Amount (\$)
445 Other Sales to Public Authorities	
PUCO-#16 Residence	4,055
-#17 Option	
Residential Heating	1,252
-#19 General Service	
Secondary	5,796,303
-#20 General Service	
Primary	3,486,645
-#22 General Service	
Transmission Rate	6,275,580
-#25 Private Outdoor	
Lighting Service	22,415
-#27 School	0
-#28 Lighting Facility	0
-#33 General Service Customers	299,242
Total Other Sales to Public Authorities	15,885,492
446 Sales to Railroads and Railways	
PUCO-#20 General Service Primary	69,296
447 Sales For Resale (A)	
-Interchange Agreement	7,127,769
-Municipal Wholesale	5,523,902
Total Sales for Resale	12,651,671
448 Interdepartmental Sales	
Total Fuel Adjustment Revenue	196,477,881

(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	0	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	2	2	1
8	Tipp City	RQ	2	4	4	3
9	Versailles	RQ	2	2	2	2
10	Waynesfield	RQ	2	0	0	0
11	Yellow Springs	RQ	2	1	1	0
12	Subtotal - RQ					
13	-----					
14	Celina	LF (1)	2	25	25	24
15	City of Piqua, Ohio	OS (2)	34	N/A	N/A	N/A
16	Ohio Edison	OS (3)	40	N/A	N/A	N/A
17	AMP Ohio	OS (6)	39	66	66	66
18	Cincinnati Gas & Electric	OS (7)	38	N/A	N/A	N/A
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					
22	Total					

See Page 311-A for Notes.

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

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.
 AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
 4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal-RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).
 5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
 6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f).

Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
 7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.
 8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amounts shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
 9. The data in columns (g) through (k) must be 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.
1,394	\$94,605	\$36,000			
901	37,490	23,266	(\$13,497) (10)	\$117,108	1
1,532	73,632	39,545	(1,901) (10)	58,855	2
640	45,890	16,538	(17,105) (10)	96,072	3
1,001	54,987	24,983	(4,573) (10)	57,855	4
9,748	161,614	251,692	(4,534) (10)	75,436	5
6,143	146,145	158,617	(73,414) (10)	339,892	6
11,460	454,153	295,908	(65,820) (10)	238,942	7
8,813	200,733	227,565	(162,924) (10)	587,137	8
1,069	38,031	27,599	(66,286) (10)	362,012	9
3,388	173,048	87,469	(6,393) (10)	59,237	10
			(30,009) (10)	230,508	11
46,089	1,480,328	1,189,182	(446,456)	2,223,054	12
146,934	3,086,893	3,793,828	(1,062,880) (10)	5,817,841	13
125,196	481,725	723,255	62,930 (2)	1,267,910	14
188,214	826,259	4,104,264	83 (4)	4,930,606	15
350,538	1,269,476	6,603,289	(11,237) (5)	7,861,528	16
42,734		948,205	119 (11)	948,324	17
9,855	15,400	354,257		369,657	18
55,284		854,285		854,285	19
918,755	5,679,753	17,381,383	(1,010,985)	22,050,151	21
964,844	\$7,160,081	\$18,570,565	(\$1,457,441)	\$24,273,205	22

See Page 311-A for Notes.

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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
Emergency	5	525
Short-Term	142,521	1,169,381
Economy	(17,330)	35,074
Ohio Gross Receipts Tax	-	60,226
Prior Year Energy & Tax Adjustment	-	2,704
	-----	-----
	125,196	1,267,910

(3) Ohio Edison Company

Explanation	MWH	DOLLARS
Short-Term	100,506	2,785,499
Non-Displacement	83,642	1,965,575
Multi-Party Economy	1,188	20,871
Economy	1,750	45,861
Emergency	1,128	112,800
	-----	-----
	188,214	4,930,606

(4) Represents a prior year energy \$83 adjustment.

(5) Represents a prior year demand (\$13,286) and energy \$2,049 adjustment.

(6) AMP Ohio

Represents short-term capacity and energy.

(7) Cincinnati Gas & Electric Company

Explanation	MWH	DOLLARS
Non-Displacement	42,659	940,824
Short-Term	75	7,500
	-----	-----
	42,734	948,324

(8) Ohio Power Company

Explanation	MWH	DOLLARS
Non-Displacement	7,120	302,112
	2,735	67,545
	-----	-----
	9,855	369,657

(9) Ohio Valley Electric Corporation

Represents supplemental energy.

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

(11) Represents a prior year energy \$119 adjustment.

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	(1) POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	\$4,203,910	\$4,055,643
5	(501) Fuel	200,124,284	208,048,651
6	(502) Steam Expenses	9,502,091	8,676,479
7	(503) Steam from Other Sources	0	0
8	(Less) (504) Steam Transferred-Cr.	0	0
9	(505) Electric Expenses	2,072,443	1,890,174
10	(506) Miscellaneous Steam Power Expenses	6,889,862	6,467,153
11	(507) Rents	302,719	306,552
12	(509) Allowances	0	-
13	TOTAL Operation	223,095,309	229,444,652
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	2,554,366	2,528,396
16	(511) Maintenance of Structures	2,605,524	3,425,620
17	(512) Maintenance of Boiler Plant	27,985,493	22,515,245
18	(513) Maintenance of Electric Plant	6,587,206	7,252,811
19	(514) Maintenance of Miscellaneous Steam Plant	1,306,538	1,186,337
20	TOTAL Maintenance	41,039,127	36,908,409
21	TOTAL Power Production Expenses-Steam Plant	264,134,436	266,353,061
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	0	
54	(542) Maintenance of Structures	0	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	0	
56	(544) Maintenance of Electric Plant	0	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	0	
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	447	39,592
63	(547) Fuel	1,845,581	1,025,667
64	(548) Generation Expenses	61,228	30,509
65	(549) Miscellaneous Other Power Generation Expenses	2,267	239,940
66	(550) Rents	0	0
67	TOTAL Operation	1,909,523	1,335,708
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	0	0
70	(552) Maintenance of Structures	88,947	242,968
71	(553) Maintenance of Generating and Electric Plant	1,052,994	2,552,283
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	0	0
73	TOTAL Maintenance	1,141,941	2,795,251
74	TOTAL Power Production Expenses-Other Power	3,051,464	4,130,959
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	21,354,100	20,578,700
77	(556) System Control and Load Dispatching	731,631	567,488
78	(557) Other Expenses	832,779	823,305
79	TOTAL Other Power Supply Expenses	22,918,510	21,969,493
80	TOTAL Power Production Expenses	290,104,410	292,453,513
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	700,100	703,328
84	(561) Load Dispatching	407,204	416,180
85	(562) Station Expenses	211,656	236,321
86	(563) Overhead Line Expenses	177,933	227,342
87	(564) Underground Line Expenses	0	0
88	(565) Transmission of Electricity by Others	46,296	0
89	(566) Miscellaneous Transmission Expenses	12,621	12,622
90	(567) Rents	30,440	44,301
91	TOTAL Operation	1,586,250	1,640,094
92	Maintenance		
93	(568) Maintenance Supervision and Engineering	279,850	140,770
94	(569) Maintenance of Structures	103	319
95	(570) Maintenance of Station Equipment	2,146,910	941,905
96	(571) Maintenance of Overhead Lines	3,519,978	3,428,968
97	(572) Maintenance of Underground Lines	0	0
98	(573) Maintenance of Miscellaneous Transmission Plant	0	0
99	TOTAL Maintenance	5,946,841	4,511,962
100	TOTAL Transmission Expenses	7,533,091	6,152,056
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering	1,859,037	\$1,898,700

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	1,404,380	1,311,807
107	(583) Overhead Line Expenses	370,954	2,880,582
108	(584) Underground Line Expenses	531,126	506,196
109	(585) Street Lighting and Signal System Expenses	0	0
110	(586) Meter Expenses	1,901,035	1,819,031
111	(587) Customer Installations Expenses	2,132,662	2,039,346
112	(588) Miscellaneous Distribution Expenses	2,888,878	5,774,921
113	(589) Rents	326,614	20,508
114	TOTAL Operation	11,414,686	16,251,091
115	Maintenance		
116	(590) Maintenance Supervision and Engineering	2,531,306	2,311,339
117	(591) Maintenance of Structures	9,343	1,470,304
118	(592) Maintenance of Station Equipment	5,791,056	4,731,730
119	(593) Maintenance of Overhead Lines	15,259,355	21,777,211
120	(594) Maintenance of Underground Lines	1,970,799	3,676,614
121	(595) Maintenance of Line Transformers	611,337	523,934
122	(596) Maintenance of Street Lighting and Signal Systems	(7,512)	5,835
123	(597) Maintenance of Meters	98,398	104,021
124	(598) Maintenance of Miscellaneous Distribution Plant	134,164	139,485
125	TOTAL Maintenance	26,398,246	34,740,473
126	TOTAL Distribution Expenses	37,812,932	50,991,564
127	4. CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision	0	0
130	(902) Meter Reading Expenses	3,165,898	3,208,760
131	(903) Customer Records and Collection Expenses	10,423,249	14,659,742
132	(904) Uncollectible Accounts	3,946,598	6,769,769
133	(905) Miscellaneous Customer Accounts Expenses	0	0
134	TOTAL Customer Accounts Expenses	17,535,745	24,638,271
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision	0	0
138	(908) Customer Assistance Expenses	7,848,963	7,168,920
139	(909) Informational and Instructional Expenses	595,999	162,145
140	(910) Miscellaneous Customer Service and Informational Expenses	0	0
141	TOTAL Cust. Service and Informational Expenses	8,444,962	7,331,065
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	12,799,612	10,205,270
152	(921) Office Supplies and Expenses	4,803,180	8,031,271
153	(Less) (922) Administrative expenses Transferred-Credit	2,286,561	\$2,206,046

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	3,536,268	\$4,265,799
156	(924) Property Insurance	2,632,319	2,336,594
157	(925) Injuries and Damages	8,831,210	5,495,235
158	(926) Employee Pensions and Benefits	15,852,892	12,076,040
159	(927) Franchise Requirements	0	0
160	(928) Regulatory Commission Expenses	84,218	547,143
161	(929) Duplicate Charges-Cr.	(1,597,844)	(1,539,949)
162	(930.1) General Advertising Expenses	393,085	129,550
163	(930.2) Miscellaneous General Expenses	2,160,693	2,539,773
164	(931) Rents	787,523	795,412
165	TOTAL Operation	47,996,595	42,676,092
166	Maintenance		
167	(932) Maintenance of General Plant	1,839,411	2,123,554
168	TOTAL Administrative and General Expenses	49,836,006	44,799,646
169	TOTAL Electric Operation and Maintenance Expenses	411,267,146	\$426,366,115

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)	12-31-94
2	Total Regular Full-Time Employees	2,045
3	Total Part-Time and Temporary Employees	397
4	Total Employees	2,442

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	Enron Power Marketing, Inc.	OS (8)	-	N/A	N/A	N/A
9	Ohio Edison Company	EX	40	N/A	N/A	N/A
10	Inadvertant Energy Betw.					
11	Interconnect. Systems	-	-	N/A	N/A	N/A
12						
13						
14						
15						
16						
17						
18						
19						
21	Total					

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

-NOTES-

(1) Cincinnati Gas & Electric Company

Explanation	MWH	DOLLARS
Short-Term	436,180	8,211,023
Non-Displacement	75,357	1,738,628
	-----	-----
	511,537	9,949,651

(2) Ohio Edison Company

Explanation	MWH	DOLLARS
Short-Term	3,452	232,926
Economy	2,427	26,447
Non-Displacement	34,039	992,356
Emergency	290	8,700
	-----	-----
	40,208	1,260,428

(3) Ohio Power Company

Explanation	MWH	DOLLARS
Short-Term	52,197	2,670,453
Non-Displacement	60,855	2,469,881
Economy	400	13,850
Emergency	401	40,100
	-----	-----
	113,853	5,194,284

(4) Ohio Valley Electric Corporation

Explanation	MWH	DOLLARS
Surplus :		
Demand	-	250,832
Energy	125,615	1,740,200
	-----	-----
	125,615	1,991,031

(5) Ohio Valley Electric Corporation

Represents prior year surplus adjustment of (\$190) demand and \$215,738 energy.

(6) Montgomery County Sanitation Department

Represents cogeneration energy.

(7) City of Piqua, Ohio

Represents short-term energy.

(8) Enron Power Marketing, Inc.

Explanation	MWH	DOLLARS
Short-Term	62,821	1,204,671
Non-Displacement	17,005	369,526
	-----	-----
	79,826	1,574,198

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

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.
\$46,848	-	-	\$46,848	1
17,144	-	-	17,144	2
25,146	-	-	25,146	3
20,586	-	-	20,586	4
11,303	-	-	11,303	5
131,249	-	-	131,249	6
66,912	-	-	66,912	7
153,900	-	-	153,900	8
83,011	-	-	83,011	9
13,942	-	-	13,942	10
74,250	-	-	74,250	11
644,291	0	0	644,291	12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
38,776	15,771	1,823 (7)	56,370	27
295,880	89,395	119,438 (8)	504,713	28
				29
				30
3,318,426	105,166	121,261	3,544,853	31
				32

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		Lin No.
				Megawatthours Received (i)	Megawatthours Delivered (j)	
FERC Vol. 2	Various intercon. pts. with CG&E	Arcanum, OH 12.5 KV	(4)	18,707	18,707	1
FERC Vol. 2	Various intercon. pts. with CG&E	Eldorado, OH 12.5 KV	(4)	3,942	3,942	2
FERC Vol. 2	Various intercon. pts. with CG&E	Jackson Center, OH 12.5	(4)	11,941	11,941	3
FERC Vol. 2	Various intercon. pts. with CG&E	Lakeview, OH 4.2 KV	(4)	8,169	8,169	4
FERC Vol. 2	Various intercon. pts. with CG&E	Mendon, OH 12.5 KV	(4)	3,395	3,395	5
FERC Vol. 2	Various intercon. pts. with CG&E	Minster, OH 69.0 KV	(4)	54,196	54,196	6
FERC Vol. 2	Various intercon. pts. with CG&E	New Bremen, OH 69.0 KV	(4)	25,990	25,990	7
FERC Vol. 2	Various intercon. pts. with CG&E	Tipp City, OH 69.0 KV	(4)	76,270	76,270	8
FERC Vol. 2	Various intercon. pts. with CG&E	Versailles, OH 69.0 KV	(4)	30,642	30,642	9
FERC Vol. 2	Various intercon. pts. with CG&E	Waynesfield, OH 4.2 KV	(4)	3,911	3,911	10
FERC Vol. 2	Various intercon. pts. with CG&E	Yellow Springs, OH 12.5	(4)	32,023	32,023	11
	SUBTOTAL			269,186	269,186	12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
#34 Sched. B	Various intercon. pts. with Ohio Ed	69.0Kv tie ln. with Piqua	2	16,329	16,329	26
#34 Sched. B	Various intercon. pts. with CG&E	69.0Kv tie ln. with Piqua	N/A	105,628	105,628	27
						28
						29
						30
	TOTAL			1,570,048	1,570,048	31
						32

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)	1,063,707	1,063,707	1
FERC Vol. 2	Various intercon. pts. with Ohio PW	Arcanum, OH 12.5 KV	(4)	2,084	2,084	2
FERC Vol. 2	Various intercon. pts. with Ohio PW	Jackson Center, OH 12.5	(4)	3,926	3,926	3
FERC Vol. 2	Various intercon. pts. with Ohio PW	Lakeview, OH 4.2 KV	(4)	1,422	1,422	4
FERC Vol. 2	Various intercon. pts. with Ohio PW	Mendon, OH 12.5 KV	(4)	335	335	5
FERC Vol. 2	Various intercon. pts. with Ohio PW	Minster, OH 69.0 KV	(4)	21,412	21,412	6
FERC Vol. 2	Various intercon. pts. with Ohio PW	New Bremen, OH 12.5 KV	(4)	25,395	25,395	7
FERC Vol. 2	Various intercon. pts. with Ohio PW	Tipp City, OH 69.0 KV	(4)	19,951	19,951	8
FERC Vol. 2	Various intercon. pts. with Ohio PW	Versailles, OH 69.0 KV	(4)	8,709	8,709	9
FERC Vol. 2	Various intercon. pts. with Ohio PW	Waynesfield, OH 4.2 KV	(4)	213	213	10
FERC Vol. 2	Various intercon. pts. with Ohio PW	Yellow Springs, OH 12.5	(4)	7,589	7,589	11
SUBTOTAL				91,036	91,036	12
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Arcanum, OH 12.5 KV	(4)	1,635	1,635	13
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Celina, OH 69.0 KV	(4)	8,561	8,561	14
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Eldorado, OH 12.5 KV	(4)	370	370	15
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Jackson Center, OH 12.5	(4)	757	757	16
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Lakeview, OH 4.2 KV	(4)	1,281	1,281	17
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Mendon, OH 12.5 KV	(4)	451	451	18
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Minster, OH 69.0 KV	(4)	1,393	1,393	19
FERC Vol. 2	Various intercon. pts. with Ohio Ed	New Bremen, OH 69.0 KV	(4)	1,522	1,522	20
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Tipp City, OH 69.0 KV	(4)	3,061	3,061	21
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Versailles, OH 69.0 KV	(4)	1,885	1,885	22
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Waynesfield, OH 4.2 KV	(4)	669	669	23
FERC Vol. 2	Various intercon. pts. with Ohio Ed	Yellow Springs, OH 12.5KV	(4)	2,577	2,577	24
SUBTOTAL				24,162	24,162	25
						26
						27
						28
						29
						30

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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.
- (8) Represents Ohio Gross Receipts Tax and prior year energy \$13 adjustment.

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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.
\$2,065,539	-	-	\$2,065,539	1
5,219	-	-	5,219	2
8,268	-	-	8,268	3
3,583	-	-	3,583	4
1,115	-	-	1,115	5
51,854	-	-	51,854	6
65,380	-	-	65,380	7
40,258	-	-	40,258	8
23,593	-	-	23,593	9
759	-	-	759	10
17,596	-	-	17,596	11
217,626	0	0	217,626	12
4,095	-	-	4,095	13
17,351	-	-	17,351	14
1,609	-	-	1,609	15
1,594	-	-	1,594	16
3,228	-	-	3,228	17
1,501	-	-	1,501	18
3,373	-	-	3,373	19
3,918	-	-	3,918	20
6,177	-	-	6,177	21
5,107	-	-	5,107	22
2,385	-	-	2,385	23
\$5,975	-	-	5,975	24
56,314	0	0	56,314	25
				26
				27
				28
				29
				30

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

See Page 330-B for Notes.

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatthours Received (b)	Megawatthours Delivered (c)	Demand Charges (\$)(d)	Energy Charges (\$)(e)	Other Charges (\$)(f)	Total Cost of Transmission (\$)(g)
1	Received Power from Wheeler:						
2							
3	Cincinnati Gas & Electric Co	41,015			\$46,296		\$46,296
4							
5							
6	TOTAL-RECEIVED	41,015			46,296		46,296
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)	\$436,116
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	1,281,343
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)	363,947
8	Service Fees (Banks)	26,066
9	Miscellaneous Labor (Guide or Host Duties)	7,595
10	Miscellaneous Expenses (5 items)	17,944
11	Museum study-Peter Capone Asso.	12,682
12	DSM Advertising-Chernoff/Silver	15,000
13		
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46	TOTAL	\$2,160,693

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
2	Steam Production Plant	74,530,307	0	61,013	74,591,320
3	Nuclear Production Plant		0	0	0
4	Hydraulic Production Plant-Conventional		0	0	0
5	Hydraulic Production Plant-Pumped Storage		0	0	0
6	Other Production Plant	596,046	0	0	596,046
7	Transmission Plant	6,189,698	0	0	6,189,698
8	Distribution Plant	16,732,929	0	0	16,732,929
9	General Plant	3,305,137	0	0	3,305,137
10	Common Plant-Electric		0	0	0
11	TOTAL	\$101,354,117	\$0	\$61,013	\$101,415,130

B. Basis for Amortization Charges

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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)	\$195,619
5		
6	Adjustment for difference between the original cost of gas facilities acquired from	
7	various predecessor companies and cost to Respondent.	
8	(Note 2); (Credit Account 114)	20,320
9		
10	Total Account 425	\$215,939
11		
12	Miscellaneous Income Deductions (Accounts 426.1-426.5) See Page 340-A.	\$788,751
13	Interest on Debt to Associated Companies (Account 430)	
14	Other Interest Expense (Account 431)	
16	Interest on ESOP	7,047,000
17	Deferred compensation plans at various rates	2,456,572
18	Gas supplier refunds at 8%	284,460
19	Customer deposits at 5%	331,678
20	Customer budget billing program at 2.75%	(139)
21	Other interest at various rates	274,083
22	Other Interest - Commercial Paper	19,189
23	Notes	66,498
24	Additional Federal and Other Taxes	871
25		
26	Total Account 431	\$10,480,212

See Page 340-B for Notes.

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

Line No.	ITEM	Amount
27	Miscellaneous Income Deductions:	
28		
29		
30	Donations (Account 426.1):	
31		
32	American Lung Association of Ohio	\$7,700
33	Alliance to Keep America Working	5,000
34	Balanced Budget Amendment	5,000
35		
36		
37	sub-total	17,700
38	Donations less than 5% of account total:	
39	Civic, Cultural and Health	74,173
40	Total Account 426.1	91,873
41		
42	Penalties (Account 426.3)	4,531
43		
44		
45		
46	Expenditures for Certain Civic, Political, and Related Activities	
47	(Account 426.4)	
48		
49		
50	EI Dues Lobbying	48,441
51	AGA Dues Lobbying	6,656
52	Attendance at hearings of the Ohio General Assembly with respect to	
53	legislation affecting the Respondent and evaluation of the	
54	economic and operational impact of such	20,465
55	Administrative costs - Political Action Committee	1,209
56	Concerned Ohioans to Stop Issue 4	5,000
57		
58	Total Account 426.4	81,771
59		
60	Other Deductions (Account 426.5)	
61		
62	Line of Credit Fee and Bank Fees	532,487
63	Miscellaneous	78,089
64		
65	Total Account 426.5	610,576
66		
67		
68		
69		
70	Total Accounts 426.1 - 426.5	\$788,751

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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)	(1) Deferred in Account 186 at Beginning of Year (e)
1					
2	Public Utilities Commission of Ohio,				
3	Case Number 91-414-EL-AIR.	-	-	\$0	\$436,849
4					
5					
6					
7					
8	Public Utilities Commission of Ohio,				
9	Case Number 91-415-GA-AIR.	-	-	0	84,788
10					
11					
12					
13					
14	Public Utilities Commission of Ohio,				
15	Case Number 91-416-HT-AIR.	-	-	0	9,327
16					
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45	TOTAL		\$0	\$0	\$530,964

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.

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

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.

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

EXPENSES INCURRED DURING YEAR

CHARGED CURRENTLY TO			AMORTIZED DURING YEAR		(1) Deferred in		Line No.
Department (f)	Account No. (g)	Amount (h)	Deferred to Account 186 (i)	Contra Account (j)	Amount (k)	Account 186 End of Year (l)	
-	-	-	\$0	928	\$403,245	\$33,604	1
							2
							3
							4
							5
							6
							7
-	-	-	0	928	72,675	\$12,113	8
							9
							10
							11
							12
							13
-	-	-	0	928	8,610	\$717	14
							15
							16
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(1) Note: These amounts were transferred to account 182.3 at 12/31/93 - See page 232.							
-	-	-	\$0	-	\$484,530	\$46,434	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		Magnesium Hydroxide Recovery Pilot Plant at Zimmer (a)
6		Advanced Thioclear Process at Miami Fort #7 (a)
7		High Performance Wet Scrubber Testing (a)
8		Boiler Cold Air Flow Velocity Study for Economizer Redesign (a)
9		Waterwall Tube Material Test. Effects of Coatings on Circumferent. Cracking (a)
10		On-line Chemical Clean of Condenser (a)
11		Miscellaneous under \$5,000 - 2 items (a)
12		Miscellaneous under \$5,000 - 3 items (a)
13	3. Transmission	
14	a. Overhead	
15		High Temperature Operation Study
16		Miscellaneous under \$5,000 - 1 item
17		Miscellaneous under \$5,000 - 1 item (a)
18		
19	4. Distribution	
20		Network Vault Monitor
21		Distribution Automation
22		Lightning Protection
23		Power Quality
24		Upgrade Recloser Controls for Remote Monitoring
25		Power Monitoring
26		Distribution Design Research
27		Trial Installation of New Equipment and Materials
28		Substation Grounding
29		Electromagnetic Field Research
30		Miscellaneous under \$5,000 - 1 item
31		Miscellaneous under \$5,000 - 1 item
32		Miscellaneous under \$5,000 - 1 item (a)
33		Miscellaneous under \$5,000 - 1 item (a)
34		
35	5. Environment	
36		Miscellaneous under \$5,000 - 5 items (a)
37	6. Other	
38		DSM - Energy Link - Monitoring Industrial Customers
39		DSM - Load Research
40		DSM - Screening Projects
41		DSM - Residential Needs/Attitudes
42		
43	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
\$168,509		506	\$168,509		4
106,953		506	106,953		5
22,569		506	22,569		6
9,450		512	9,450		7
7,700		512	7,700		8
7,350		502	7,350		9
7,175		512	7,175		10
258		506	258		11
					12
					13
58,162		571	58,162		14
4,057		571	4,057		15
3		566	3		16
					17
					18
274,251		582	274,251		19
106,418		593	106,418		20
102,536		593	102,536		21
72,606		593	72,606		22
72,076		593	72,076		23
69,329		593	69,329		24
32,789		593	32,789		25
14,820		593	14,820		26
9,000		582	9,000		27
5,957		593	5,957		28
1,800		583	1,800		29
919		593	919		30
181		506	181		31
86		566	86		32
					33
					34
2,250		506	2,250		35
					36
512,894		908	512,894		37
78,418		908/407	78,418		38
29,033		908/407	29,033		39
9,012		908/407	9,012		40
					41
					42
\$1,786,561			\$1,786,561		43

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	B. ELECTRIC RD&D PERFORMED EXTERNALLY	
2		
3	4. Support to Others	
4		DSM - Commercial and Industrial Air Conditioning Load Monitoring Study
5		DSM - Rehabarama
6		Low NOx Cell Burner - Babcock and Wilcox (a)
7		DSM - Refrigeration Load Study
8		
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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 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)		
	\$37,306	908/407	\$37,306		1
	37,042	908/407	37,042		2
	13,851	405	13,851		3
	6,601	908/407	6,601		4
					5
					6
					7
					8
					9
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					38
	94,800		94,800		39
\$1,786,561	\$94,800		\$1,881,361		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	\$15,576,178		
4	Transmission	1,079,204		
5	Distribution	6,745,890		
6	Customer Accounts	9,529,003		
7	Customer Service and Informational	1,660,630		
8	Sales			
9	Administrative and General	9,820,105		
10	TOTAL Operation (Total of lines 3 thru 9)	44,411,010	\$0	\$44,411,010
11	Maintenance			
12	Production	11,233,161		
13	Transmission	800,395		
14	Distribution	8,913,692		
15	Administrative and General	735,707		
16	TOTAL Maintenance (Total of lines 12 thru 15)	21,682,955	\$0	\$21,682,955
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)	26,809,339		
19	Transmission (Total of lines 4 and 13)	1,879,599		
20	Distribution (Total of lines 5 and 14)	15,659,582		
21	Customer Accounts (Transcribe from line 6)	9,529,003		
22	Customer Service and Information (Transcribe from line 7)	1,660,630		
23	Sales (Transcribe from line 8)	-		
24	Administrative and General (Total of lines 9 and 15)	10,555,812		
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	66,093,965	\$0	\$66,093,965
26	Gas			
27	Operation			
28	Production - Manufactured Gas	117,614		
29	Production - Natural Gas (Including Expl. and Dev.)	-		
30	Other Gas Supply	-		
31	Storage, LNG Terminaling and Processing	-		
32	Transmission	-		
33	Distribution	5,841,927		
34	Customer Accounts	5,976,335		
35	Customer Service and Informational	1,168,946		
36	Sales	-		
37	Administrative and General	2,920,431		
38	TOTAL Operation (Total of lines 28 thru 37)	16,025,253	\$0	\$16,025,253
39	Maintenance			
40	Production - Manufactured Gas	217,815		
41	Production - Natural Gas	-		
42	Other Gas Supply	-		
43	Storage, LNG Terminaling and Processing	-		
44	Transmission	-		
45	Distribution	2,959,904		
46	Administrative and General	67,751		
47	TOTAL Maintenance (Total of lines 40 thru 46)	\$3,245,470	\$0	\$3,245,470

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)	\$335,429		
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)	8,801,831		
55	Customer Accounts (Transcribe from line 34)	5,976,335		
56	Customer Service and Informational (Transcribe from line 35)	1,168,946		
57	Sales (Transcribe from line 36)	-		
58	Administrative and General (Total of lines 37 and 46)	2,988,182		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	19,270,723	\$0	\$19,270,723
	Other Utility Departments			
60	Operation and Maintenance - Steam Heating	1,678,084		1,678,084
62	TOTAL All Utility Dept. (Total of lines 25,59, and 61)	87,042,772	0	87,042,772
	Utility Plant			
63	Construction (By Utility Departments)			
65	Electric Plant	8,291,252		8,291,252
66	Gas Plant	2,565,916		2,565,916
67	Other - Steam Heating	48,495		48,495
68	TOTAL Construction (Total of lines 65 thru 67)	10,905,663	0	10,905,663
	Plant Removal (By Utility Department)			
69	Plant Removal (By Utility Department)			
70	Electric Plant	263,440		263,440
71	Gas Plant	47,216		47,216
72	Other - Steam Heating	1,025		1,025
73	TOTAL Plant Removal (Total of lines 70 thru 72)	311,681	0	311,681
	Other Accounts (Specify):			
74	Accounts Receivable - DPL Inc.			0
75	Stores Expenses	2,238,075		2,238,075
76	Transportation Expense	859,359		859,359
77	Miscellaneous Deferred Debits	3,730,478		3,730,478
78	Accounts Payable (labor only)	(13,111,758)		(13,111,758)
79	Commonly Owned Projects (DP&L payroll)	18,549,159		18,549,159
80	Accounts Payable -DPL Inc.	3,437,534		3,437,534
81	Other			0
82				
83				
84				
85				
86	(1) Payroll initially charged to clearing accounts is reflected			
87	in direct payroll through computerized payroll allocation			
88	procedures.			
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	15,702,847	0	15,702,847
96	TOTAL SALARIES AND WAGES	\$113,962,963	\$0	\$113,962,963

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.

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.)		
3	Year Originally Constructed	Conventional	Conventional
4	Year Last Unit was Installed	1967	1968
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	1967	1968
6	Net Peak Demand on Plant-MW (60 minutes)	11	14
7	Plant Hours Connected to Load	12	13
8	Net Continuous Plant Capability (Megawatts)	176	175
9	When Not Limited by Condenser Water	XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
10	When Limited by Condenser Water	10	12
11	Average Number of Employees	10	12
		Incl. in Hutchings	Incl. in Hutchings
12	Net Generation, Exclusive of Plant Use-KWh	Steam	Steam
13	Cost of Plant:		
14	Land and Land Rights	1,504,000	1,722,000
15	Structures and Improvements	XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
16	Equipment Costs	\$ 0	\$ 0
		12,679	12,679
		1,057,977	1,138,878
17	Total Cost	\$1,057,977	\$1,151,557
18	Cost per KW of Installed Capacity (Line 5)	\$96.18	\$82.25
19	Production Expenses:	XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXX
20	Operation Supervision and Engineering	-	-
21	Fuel	67,606	77,734
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	121	111
28	Rents	3,080	3,080
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	75,468	54,394
34	Total Production Expenses	\$146,275	\$135,319
35	Expenses per Net KWh (in cents)	9.73	7.86
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)		
38	Quantity (Units) of Fuel Burned	Barrels	Barrels
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas)	2,792	3,157
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	138,122	137,940
41	Average Cost of Fuel per Unit Burned	\$ 23.52	\$ 24.36
42	Avg. Cost of Fuel Burned per Million Btu	\$ 24.36	\$ 24.78
43	Avg. Cost of Fuel Burned per KWh Net Gen. (in cents)	\$ 4.175	\$ 4.250
44	Average Btu per KWh Net Generation	\$ 4.495	\$ 4.514
		10,767	10,621

See Page 402-D for Notes.

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
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Coal	Gas	Oil	Coal	Gas	Oil	Coal	Gas	Oil	Coal	Gas	Oil	Coal	Gas	Oil	Coal	Gas	Oil	36
Tons	MCF	Bbl	Tons	MCF	Bbl	Tons	MCF	Bbl	Tons	MCF	Bbl	Tons	MCF	Bbl	Tons	MCF	Bbl	37
		\$0			\$0			\$0			\$0			\$0			\$0	38
		0.00			0.00			0.00			0.00			0.00			0.00	39
		\$0.00			\$0.00			\$0.00			\$0.00			\$0.00			\$0.00	40
																		41
																		42
																		43
																		44

GENERATING PLANT STATISTICS

Plant Name O. H. Hutchings (d)		Plant Name O. H. Hutchings (e)		Plant Name Monument (f)		Line No.
Steam		Gas Turbine (Note 1)		Internal Combustion (Note 1)		1
Semi-Outdoor		Conventional		Conventional		2
1948		1968		1968		3
1953		1968		1968		4
414		33		14		5
343		31		13		6
2,023		288		193		7
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		8
371		32		12		9
365		26		12		10
90		Incl. in Hutchings		Incl. in Hutchings		11
285,481,000		Steam 4,079,000		Steam 1,913,000		12
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		13
\$208,006		\$ 0		\$ 0		14
19,830,024		183,913		12,430		15
83,891,360		3,139,605		1,160,733		16
-----		-----		-----		17
\$103,929,390		\$3,323,518		\$1,173,163		18
-----		-----		-----		19
\$251.04		\$100.71		\$83.80		20
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		21
\$529,527		\$ -		\$ -		22
5,999,514		353,040		83,832		23
-		-		-		24
622,321		-		-		25
-		-		-		26
303,462		18,205		\$145		27
1,808,073		-		\$3,080		28
2,624		-		-		29
43,316		-		-		30
195,118		-		-		31
2,737,026		92,169		43,695		32
267,435		-		-		33
127,969		-		-		34
-----		-----		-----		35
\$12,636,385		\$463,414		\$130,752		36
-----		-----		-----		37
4.43		11.36		6.83		38
-----		-----		-----		39
Coal	Gas	Oil	Gas	Oil		40
Tons	MCF	Barrels	MCF	Barrels		41
129,840	317,400	3,517	62,770	3,507		42
12,050	1,020	137,914	1,020	137,908		43
\$33.89	\$4.66	\$23.94	\$4.03	\$ 23.52		44
\$34.81	\$4.66	\$28.56	\$4.03	\$ 23.94		
\$ 1.444	\$4.573	\$ 4.925	\$3.947	\$ 4.127		
\$2.260		\$8.655		\$ 4.382		
12,095		20,691		10,619		

GENERATING PLANT STATISTICS (cont'd)

		Plant Name: J. M. Stuart (Note 2)			
Line No.	Item (a)	(b)		(c)	
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Unit Total Steam		Respondent's Share Steam	
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Semi-Outdoor		Semi-Outdoor	
3	Year Originally Constructed	1970		1970	
4	Year Last Unit was Installed	1974		1974	
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	2,441		854	
6	Net Peak Demand on Plant-MW (60 minutes)	2,345		821	
7	Plant Hours Connected to Load	8,723		8,723	
8	Net Continuous Plant Capability (Megawatts)	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
9	When Not Limited by Condenser Water	2,340		820	
10	When Limited by Condenser Water	2,340		820	
11	Average Number of Employees	523		523	
12	Net Generation, Exclusive of Plant Use-KWh	15,360,983,000		5,422,516,000	
13	Cost of Plant:	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
14	Land and Land Rights			\$545,648	
15	Structures and Improvements			28,620,677	
16	Equipment Costs			206,034,964	
17	Total Cost			\$235,201,289	
18	Cost per KW of Installed Capacity (Line 5)			\$275.41	
19	Production Expenses:	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
20	Operation Supervision and Engineering			\$538,422	
21	Fuel			73,774,684	
22	Coolants and Water (Nuclear Plants Only)			-	
23	Steam Expenses			1,039,914	
24	Steam From Other Sources			-	
25	Steam Transferred (Cr.)			-	
26	Electric Expenses			587,787	
27	Misc. Steam (or Nuclear) Power Expenses			1,510,082	
28	Rents			287,007	
29	Maintenance Supervision and Engineering			939,358	
30	Maintenance of Structures			817,339	
31	Maintenance of Boiler (or Reactor) Plant			10,314,984	
32	Maintenance of Electric Plant			2,140,282	
33	Maint. of Misc. Steam (or Nuclear) Plant			(92,446)	
34	Total Production Expenses			\$91,857,413	
35	Expenses per Net KWh (in cents)			1.69	
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Coal	Oil
37	Unit: (Coal-tons of 2,000 lb.)(Oil-barrels of 42 gals.) (Gas-mcf) (nuclear-Indicate)	Tons	Barrels	Tons	Barrels
38	Quantity (Units) of Fuel Burned	6,360,780	31,891	2,241,354	11,200
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas)	11,401	138,073	11,401	138,076
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$31.90	\$23.52	\$31.90	\$23.52
41	Average Cost of Fuel per Unit Burned	\$32.79	\$23.52	\$32.80	\$23.52
42	Avg. Cost of Fuel Burned per Million Btu	\$ 1.438	\$ 4.045	\$ 1.438	\$ 4.044
43	Avg. Cost of Fuel Burned per KWh Net Gen. (in cents)	1.363		1.361	
44	Average Btu per KWh Net Generation	9,454		9,437	

See Page 402-D for Notes.

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)	13,257,931
3	Steam	14,483,020	23	Requirements Sales For Resale (See instruction 4, page 311.)	46,089
4	Nuclear	-	24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	918,755
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)	15,995
7	Other - Diesel & Gas Turbine	27,140			
8	Less Energy for Pumping	-	27	TOTAL Energy Losses	1,171,025
9	Net Generation (Enter Total of lines 3 through 8)	14,510,160	28	TOTAL (Enter Total of lines 22 through 27) (MUST EQUAL LINE 20)	15,409,795
10	Purchases	896,942			
11	Power Exchanges:				
12	Received	4,833			
13	Delivered	2,140			
14	Net Exchanges (Line 12 minus line 13)	2,693			
15	Transmission For Other (Wheeling)				
16	Received *	1,570,048			
17	Delivered **	1,570,048			
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)	15,409,795			

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	1,514,212	77,454	2,747	1-18	6-7 PM
30	February	1,288,800	63,309	2,485	2-01	7-8 PM
31	March	1,274,095	58,317	2,160	3-02	7-8 PM
32	April	1,148,397	83,283	1,974	4-06	8-9 PM
33	May	1,177,425	90,437	2,085	5-31	3-4 PM
34	June	1,371,044	98,330	2,824	6-20	2-3 PM
35	July	1,414,241	95,605	2,758	7-20	5-6 PM
36	August	1,393,476	116,320	2,458	8-25	4-5 PM
37	September	1,179,583	59,198	2,443	9-15	4-5 PM
38	October	1,165,985	53,002	1,933	10-27	8-9 PM
39	November	1,172,977	46,599	2,103	11-30	6-7 PM
40	December	1,309,560	76,901	2,224	12-12	6-7 PM
41	TOTAL	15,409,795	918,755			

* Includes 269,186 MWH that are also included in Purchases, line 10.

** Includes 269,186 MWH that are also included 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			Plant Name		
		(a)			(b)		
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)						
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)						
3	Year Originally Constructed						
4	Year Last Unit was Installed						
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)						
6	Net Peak Demand on Plant-MW (60 minutes)						
7	Plant Hours Connected to Load						
8	Net Continuous Plant Capability (Megawatts)						
9	When Not Limited by Condenser Water						
10	When Limited by Condenser Water						
11	Average Number of Employees						
12	Net Generation, Exclusive of Plant Use - KWh						
13	Cost of Plant:						
14	Land and Land Rights						
15	Structures and Improvements						
16	Equipment Costs						
17	Total Cost			\$0			\$0
18	Cost per KW of Installed Capacity (Line 5)			\$0.00			\$0.00
19	Production Expenses:						
20	Operation Supervision and Engineering						
21	Fuel						
22	Coolants and Water (Nuclear Plants Only)						
23	Steam Expenses						
24	Steam From Other Sources						
25	Steam Transferred (Cr.)						
26	Electric Expenses						
27	Misc. Steam (or Nuclear) Power Expenses						
28	Rents						
29	Maintenance Supervision and Engineering						
30	Maintenance of Structures						
31	Maintenance of Boiler (or Reactor) Plant						
32	Maintenance of Electric Plant						
33	Maint. of Misc. Steam (or Nuclear) Plant						
34	Total Production Expenses			\$0			\$0
35	Expenses per Net KWh			0.00			0.00
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)						
37	Unit: (Coal-tons of 2,000 lb.)(Oil-barrels of 42 gals.)(Gas-Mcf)(Nuclear-indicate)	Coal	Gas	Oil	Coal	Gas	Oil
38	Quantity (Units) of Fuel Burned	Tons	MCF	Bbl	Tons	MCF	Bbl
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, gal. of oil, or Mcf of gas)						
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year						
41	Average Cost of Fuel per Unit Burned						
42	Avg. Cost of Fuel Burned per Million Btu						
43	Avg. Cost of Fuel Burned per KWh Net Gen.						
44	Average Btu per KWh Net Generation						

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

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
628		420		126		6
6,257		6,257		320		7
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		8
600		402		144		9
600		402		123		10
130		130		Incl. in Hutchings Steam		11
3,088,633,000		2,020,474,000		17,922,000		12
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		13
		\$1,856,720		\$61,072		14
		77,333,306		595,267		15
		299,915,663		11,624,322		16
		\$379,105,689		\$12,280,661		17
		\$848.11		\$97.47		18
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX		19
		\$662,711		\$ -		20
		30,935,695		1,263,369		21
		729,508		-		22
		-		-		23
		-		-		24
		217,459		14,877		25
		1,280,053		3,080		26
		13,089		-		27
		459,299		-		28
		394,903		88,947		29
		2,713,490		-		30
		1,307,625		741,056		31
		159,943		-		32
		\$38,873,775		\$2,111,329		33
		1.92		11.78		34
						35
Coal	Oil	Coal	Oil	Oil	Gas	36
Tons	Barrels	Tons	Barrels	Barrels	MCF	37
1,255,820	63,282	825,157	41,372	22,992	176,500	38
12,274	134,365	12,271	134,377	137,907	1,020	39
\$36.73	\$21.84	\$36.75	\$21.84	\$23.10	\$ 4.01	40
\$36.34	\$23.10	\$36.33	\$23.10	\$24.36	\$ 4.01	41
\$ 1.480	\$ 4.089	\$ 1.480	\$ 4.088	\$ 4.173	\$ 3.931	42
1.525		1.531		7.049		43
10,096		10,139		17,476		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	1969		1973	
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	230		139	
6	Net Peak Demand on Plant-MW (60 minutes)	225		131	
7	Plant Hours Connected to Load	6,295		6,535	
8	Net Continuous Plant Capability (Megawatts)	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
9	When Not Limited by Condenser Water	210		129	
10	When Limited by Condenser Water	207		129	
11	Average Number of Employees - Net Reported	-		-	
12	Net Generation, Exclusive of Plant Use-KWh	820,485,000		420,470,000	
13	Cost of Plant:	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
14	Land and Land Rights	\$697,332		\$12,346	
15	Structures and Improvements	4,496,719		1,702,316	
16	Equipment Costs	45,298,102		27,907,493	
17	Total Cost	\$50,492,153		\$29,622,155	
18	Cost per KW of Installed Capacity (Line 5)	\$219.53		\$213.11	
19	Production Expenses:	XXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXX	
20	Operation Supervision and Engineering	\$393,225		\$272,906	
21	Fuel	13,967,090		8,479,352	
22	Coolants and Water (Nuclear Plants Only)	-		-	
23	Steam Expenses	184,083		144,129	
24	Steam From Other Sources	-		-	
25	Steam Transferred (Cr.)	-		-	
26	Electric Expenses	223,855		88,012	
27	Misc. Steam (or Nuclear) Power Expenses	425,930		142,558	
28	Rents	(Note 5)		(Note 7)	
29	Maintenance Supervision and Engineering	201,525		194,181	
30	Maintenance of Structures	258,765		58,760	
31	Maintenance of Boiler (or Reactor) Plant	2,671,840		735,184	
32	Maintenance of Electric Plant	913,065		125,434	
33	Maint. of Misc. Steam (or Nuclear) Plant	57,825		51,627	
34	Total Production Expenses	\$19,297,203		\$10,292,143	
35	Expenses per Net KWh (in cents)	2.35		2.45	
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	360,110	4,274	181,616	1,129
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas)	11,725	138,195	12,003	140,091
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$36.91	\$21.84	\$44.70	\$23.52
41	Average Cost of Fuel per Unit Burned	\$38.51	\$22.68	\$46.54	\$24.36
42	Avg. Cost of Fuel Burned per Million Btu	\$2.345	\$3.940	\$1.642	\$4.116
43	Avg. Cost of Fuel Burned per KWh Net Gen. (in cents)	1.702		2.017	
44	Average Btu per KWh Net Generation	10,323		10,365	

See Page 402-D for Notes.

GENERATING PLANT STATISTICS (cont'd)

Plant Name	East Bend (Note 8)	Miami Fort #7 & #8 (Note 9)	W. H. Zimmer (Note 11)	Line No.
	(d)	(e)	(f)	
	Respondent's Share Steam	Respondent's Share Steam	Respondent's Share Steam	1
	Conventional	Conventional	Conventional	2
	1981	1975	1991	3
	1981	1978	1991	4
				5
	207	401	401	6
	196	360	371	7
	7,725	8,760	7,315	8
XXXXXXXXXXXXXXXXXXXX	186	360	365	9
	186	360	365	10
	-	-	-	11
	933,342,000	2,005,232,000	2,575,020,000	12
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	13
	\$1,171,176	\$616,039	\$6,929,971	14
	15,547,822	14,171,962	220,799,529	15
	131,693,657	98,085,715	756,033,679	16
	\$148,412,655	\$112,873,716	\$983,763,179	17
	\$716.97	\$281.48	\$2,453.27	18
XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	19
	\$486,743	\$729,681	\$590,695	20
	14,209,143	31,427,549	25,675,733	21
	-	-	-	22
	1,034,731	401,589	5,345,816	23
	-	-	-	24
	-	-	-	25
	106,035	342,512	203,454	26
	471,448	636,598	615,120	27
	-	(Note 10)	-	28
	217,891	327,393	171,403	29
	184,800	296,930	398,908	30
	1,866,875	2,711,858	4,234,236	31
	279,596	470,671	1,129,309	32
	206,205	184,686	610,730	33
	\$19,063,467	\$37,529,467	\$38,975,404	34
	2.04	1.87	1.51	35
	Coal Oil	Coal Oil	Coal Oil	36
	Tons Barrels	Tons Barrels	Tons Barrels	37
	404,195 3,711	840,887 5,878	1,000,015 12,699	38
	12,093 136,868	12,091 136,772	12,042 137,158	39
	\$33.02 \$24.36	\$35.42 \$23.52	\$24.47 \$21.84	40
	\$34.94 \$23.52	\$37.21 \$23.94	\$25.38 \$23.10	41
	\$ 1.445 \$ 4.064	\$ 1.539 \$ 4.188	\$ 1.054 \$ 4.032	42
	1.522	1.567	0.997	43
	10,497	10,158	9,382	44

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

Line No.	DESIGNATION		VOLTAGE		Type of Supporting Structure (e)	LENGTH		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1								
2								
3								
4								
5	See Pages 422-A through 422-H for detailed information.							
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36	TOTAL							

TRANSMISSION LINE STATISTICS

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

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or

shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

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

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

Size of Conductor and Material (i)	COST OF LINE			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line no.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
See Pages 423-A through 423-G for detailed information.								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
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								31
								32
								33
								34
								35
								36

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE		Type of Supporting Structure (e)	LENGTH		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)		
1	(Notes)								
2	COMMONLY OWNED 345KV FACILITIES								
3	-----								
4	Beckjord Station	Pierce Sub.	A	345	345	Steel Tower	0.32	1	
5	Pierce Sub.	Foster Sub.	A	345	345	Steel Tower	23.95	2	
6	-----								
7	Greene Sub.	Sugarcreek Sub.	A	345	345	Steel Tower	7.91	1	
8			A	345	345	Steel Pole	0.39	1	
9	-----								
10	Sub-Total							8.30	
11	-----								
12	Greene Sub.	Beatty Sub.	A	345	345	Steel Tower	44.74	1	
13			A	345	345	Wood H-Frame	0.62	1	
14			A	345	345	Steel Tower	3.64	1	
15	-----								
16	Sub-Total							49.00	
17	-----								
18	Marquis Sub.	Bixby Sub.	A	345	345	Steel Tower	45.86	1	
19			B	345	345	Steel Tower	17.30	1	
20			B	345	345	Steel Tower		8.52	
21	-----								
22	Sub-Total							63.16	8.52
23	-----								
24	Stuart Sub.	Clinton Sub.	A	345	345	Steel Tower	0.06	2	
25			A	345	345	Steel Tower	53.92	1	
26	Clinton Sub.	Greene Sub.	A	345	345	Steel Tower	22.38	1	
27			A	345	345	Wood H-Frame	0.58	1	
28			A	345	345	Steel Tower	2.18	1	
29			A	345	345	Steel Tower	1.16	2	
30			A	345	345	Steel Tower	0.10	1	
31	-----								
32	Sub-Total							80.38	
33	-----								
34	Stuart Sub.	Killen Tie West	A	345	345	Steel Tower	13.13	1	
35	-----								
36	Killen Tie East	Marquis Sub.	A	345	345	Steel Tower	3.90	1	
37			A	345	345	Steel Tower	28.11	1	
38	-----								
39	Sub-Total							32.01	
40	-----								
41	Stuart Sub.	Foster Sub.	A	345	345	Steel Tower	0.59	1	
42			A	345	345	Steel Tower	55.18	1	
43			A	345	345	Steel Tower		3.20	
44	-----								
45	Sub-Total							55.77	3.20
46	-----								
47	Sugarcreek Sub.	Foster Sub.	A	345	345	Steel Tower	24.12	1	
48			A	345	345	Steel Tower	3.21	2	
49	-----								
50	Sub-Total							27.33	
51	-----								
52	Beatty Sub.	Bixby Sub.	B	345	345	Steel Tower	4.69	1	
53			B	345	345	Steel Tower	8.52	2	
54	-----								
55	Sub-Total							13.21	
56	-----								
57	Bixby Sub.	Kirk Sub.	B	345	345	Steel Tower	14.87	2	
58			B	345	345	Wood H-Frame	4.18	1	
59	Kirk Sub.	Corridor Sub.	B	345	345	Wood H-Frame	18.38	1	
60	-----								
61	Sub-Total							37.43	
62	-----								

See Page 422-H for Notes.

TRANSMISSION LINE STATISTICS

Size of Conductor and Material (i)	COST OF LINE			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line no.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
(MCM)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	
1414 ACSR	14,534	49,231	63,765	86	117	-	203	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								5
2-1024.5 ACAR								6
2-1024.5 ACAR	59,455	214,837	274,292	1,381	29,629	-	31,010	7
2-1024.5 ACAR								8
2-1024.5 ACAR								9
2-1024.5 ACAR								10
2-1024.5 ACAR	407,287	1,301,707	1,708,994	1,806	3,083	-	4,889	11
2-1024.5 ACAR								12
2-1024.5 ACAR								13
2-1024.5 ACAR								14
2-983.1 ACAR								15
2-954 ACSR								16
2-954 ACSR								17
2-954 ACSR	437,658	1,892,302	2,329,960	7,481	680	-	8,161	18
2-954 ACSR								19
2-954 ACSR								20
2-1024.5 ACAR								21
2-1024.5 ACAR								22
2-1024.5 ACAR								23
2-1024.5 ACAR								24
2-1024.5 ACAR								25
2-1024.5 ACAR								26
2-1024.5 ACAR								27
2-1024.5 ACAR								28
2-1024.5 ACAR								29
2-1024.5 ACAR	469,103	2,321,261	2,790,364	6,926	159,242	-	166,168	30
2-1024.5 ACAR								31
2-983.1 ACAR								32
2-983.1 ACAR								33
2-983.1 ACAR								34
2-983.1 ACAR	110,254	1,559,205	1,669,459	13,805	71,495	-	85,300	35
2-983.1 ACAR								36
2-983.1 ACAR								37
2-983.1 ACAR								38
2-1024 ACAR								39
2-1024 ACAR								40
2-1024 ACAR								41
2-1024 ACAR								42
2-1024 ACAR								43
2-1024 ACAR	380,540	1,583,690	1,964,230	3,727	19,434	-	23,161	44
2-1024 ACAR								45
2-1024.5 ACAR								46
2-1024.5 ACAR								47
2-1024.5 ACAR	296,132	778,104	1,074,236	1,602	(54)	-	1,548	48
2-1024.5 ACAR								49
2-954 ACSR								50
2-954 ACSR								51
2-954 ACSR								52
2-954 ACSR	238,833	628,223	867,056	47,609	2,268	-	49,877	53
2-954 ACSR								54
2-954 ACSR								55
2-954 ACSR								56
2-954 ACSR								57
2-954 ACSR								58
2-954 ACSR								59
2-954 ACSR								60
2-954 ACSR	573,054	1,083,898	1,656,952	1,102	10,949	-	12,051	61
2-954 ACSR								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)		
(Notes)									
COMMONLY OWNED 345KV FACILITIES (cont'd)									
1									
2									
3	Stuart Sub.	Zimmer Sta.	A	345	345	Steel Tower	35.13	1	
4			E	345	345	Steel Tower	0.78	2	
5	Sub-Total							35.91	
6									
7									
8	Zimmer Sta.	Foster Jct.	E	345	345	Steel Tower		0.28	
9			E	345	345	Steel Tower		0.23	
10			E	345	345	Steel Tower		0.80	
11			A	345	345	Steel Tower	9.52	1	
12			E	345	345	Steel Tower		23.38	
13	Foster Jct.	Port Union Sub.	E	345	345	Steel Tower	11.70	2	
14	Sub-Total							21.22	24.69
15									
16									
17	Zimmer Sta.	Silver Grove Sub.	E	345	345	Steel Tower	13.55	1	
18			E	345	345	Steel Tower	2.01	2	
19	Sub-Total								
20	Silver Grove Sub.	Red Bank Sub.	E	345	345	Steel Tower		2.01	
21			E	345	345	Steel Tower	17.01	2	
22	Sub-Total							32.57	2.01
23									
24									
25	Red Bank Sub.	Terminal Sub.	E	345	345	Steel Tower	6.65	2	
26									
27									
28	Stuart Sub.	Atlanta Sub	B	345	345	Steel Tower		0.06	
29			B	345	345	Steel Tower	70.14	1	
30	Atlanta Sub	Beatty Sub.	B	345	345	Steel Tower	4.80	1	
31			A	345	345	Steel Tower	15.20	1	
32			A	345	345	Steel Tower		3.54	
33			A	345	345	Steel Tower	0.16	1	
34	Sub-Total							90.30	3.60
35									
36									
37	Bixby Sub.	Conesville Sub.	B	345	345	Steel Tower		14.87	
38			B	345	345	Wood H-Frame	50.86	1	
39	Sub-Total							50.86	14.87
40									
41									
42	Conesville Sta.	Hyatt Sub.	C	345	345	Steel Tower	56.98	1	
43			D	345	345	Steel Tower	9.09	2	
44			D	345	345	Steel Pole	1.78	2	
45			D	345	345	Wood H-Frame	0.48	2	
46	Sub-Total							68.33	
47									
48									
49	Seven Mile Tie	Miami Fort Sta.	I	345	345	Steel Tower		33.25	
50			I	345	345	Steel Tower	1.37	1	
51	Miami Fort Sta.	Todhunter Sub.	I	345	345	Steel Tower	33.25	2	
52			I	345	345	Steel Tower	9.57	1	
53	Sub-Total							44.19	33.25
54									
55									
56									
57									
58									
59	TOTAL COMMONLY OWNED 345KV FACILITIES							754.02 (F)	90.14 (F)
60	RESPONDENT'S EQUIVALENT SHARE							252.25 (F)	34.75 (F)
61									
62									
63									

TRANSMISSION LINE STATISTICS (cont'd)

Size of Conductor and Material (i)	COST OF LINE			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line no.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
(MCM)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	
2-954 ACSR								1
2-954 ACSR								2
								3
								4
	295,895	1,428,615	1,724,510	896	551	-	1,447	5
								6
2-954 ACSR								7
2-954 ACSR								8
2-954 ACSR								9
2-954 ACSR								10
2-1024.5 ACAR								11
2-954 ACSR								12
	483,244	1,785,609	2,268,853	1,405	1,909	-	3,314	13
								14
2-1113 ACSR								15
2-1113 ACSR								16
								17
2-1113 ACSR								18
2-954 ACSR								19
								20
								21
								22
	538,220	7,984,887	8,523,107	10,614	10,227	7,615	28,456	23
								24
2-954 ACSR								25
								26
2-954 ACSR								27
2-954 ACSR								28
2-954 ACSR								29
2-983.1 ACSR								30
2-983.1 ACSR								31
2-983.1 ACSR								32
	786,473	2,543,847	3,330,320	6,888	21,839	-	28,727	33
								34
2-954 ACSR								35
2-954 ACSR								36
								37
								38
	360,943	1,452,295	1,813,238	11,911	5,332	-	17,243	39
								40
2-954 ACSR								41
2-954 ACSR								42
2-954 ACSR								43
2-954 ACSR								44
	448,108	1,634,266	2,082,374	1,126	12,805	-	13,931	45
								46
2-954 ACSR								47
2-954 ACSR								48
2-954 ACSR								49
2-954 ACSR								50
	2,422,346	8,183,307	10,605,653	11,219	74,732	-	85,951	51
								52
								53
								54
								55
								56
								57
								58
								59
	8,664,029	37,254,741	45,918,770	129,584	424,238	7,615	561,437	60
								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								
2	-----								
3	Greene Sub.	Sugarcreek Sub.	345	345	Steel Tower	2.81		2	
4			345	345	Steel Pole	0.36		2	
5									
6		Sub-Total				3.17			
7	-----								
8	Sugarcreek Sub.	Foster Sub.	345	345	Steel Tower		2.81	-	
9			345	345	Steel Pole		0.36	-	
10									
11		Sub-Total					3.17		
12	-----								
13	Greene Sub.	Bath Sub.	345	345	Steel Tower	4.58		1	
14			345	345	Steel Pole	0.07		1	
15	Bath Sub.	Miami Sub.	345	345	Steel Pole	0.06		1	
16			345	345	Steel Tower	20.71		2	
17									
18		Sub-Total				25.42			
19	-----								
20	Miami Sub.	Shelby Sub.	345	345	Steel Tower	7.74		1	
21			345	345	Steel Tower	17.54		1	
22									
23	Shelby Sub.	Dinsmore Inter-Conn Pt. w/Ohio Power Co.	345	345	Steel Tower	9.25		1	
24									
25									
26		Sub-Total				34.53			
27	-----								
28	Miami Sub.	West Milton Sub.	345	345	Steel Pole	0.44		1	
29			345	345	Steel Pole	8.40		2	
30									
31		Sub-Total				8.84			
32	-----								
33	West Milton Sub.	Seven Mile Tie	345	345	Steel Pole	9.81		1	
34			345	345	Steel Pole	1.71		1	
35			345	345	Steel Pole	4.13		1	
36			345	345	Steel Pole	21.70		1	
37			345	345	Steel Pole	0.12		1	
38									
39		Sub-Total				37.47			
40	-----								
41	Killen Sub.	Stuart Tie West	345	345	Steel Tower	3.52		1	
42			345	345	Steel Pole	2.01		1	
43			Dead	345	Steel Tower	2.06		1	
44									
45		Sub-Total				7.59			
46	-----								
47									
48									
49									
50									
51	Killen Sub.	Marquis Tie East	345	345	Steel Tower	6.04		1	
52			345	345	Steel H-Frame	0.42		1	
53									
54		Sub-Total				6.46			
55	-----								
56	TOTAL WHOLLY OWNED 345KV FACILITIES						123.48	3.17	
57									
58									
59									
60									
61	TOTAL 345KV						375.73	37.92	
62									

TRANSMISSION LINE STATISTICS (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
795 ACSR								4
795 ACSR								5
	352,375	691,151	1,043,526	-	14,750	-	14,750	6
795 ACSR								7
795 ACSR								8
795 ACSR								9
795 ACSR								10
795 ACSR								11
795 ACSR								12
795 ACSR								13
2-795 ACSR								14
	87,719	486,826	574,545	-	2,533	-	2,533	15
636 ACSR								16
795 AL								17
636 ACSR								18
636 ACSR								19
1250 CU								20
	89,430	440,273	529,703	-	3,920	63	3,983	21
1351.5 AL								22
2-1024.5 ACAR								23
2-1024.5 ACAR								24
	-	391,485	391,485	-	-	-	0	25
636 ACSR								26
636 ACSR								27
636 ACSR								28
636 ACSR								29
636 ACSR								30
	-	674,181	674,181	-	1,385	-	1,385	31
477 ACSR								32
477 ACSR								33
477 ACSR								34
477 ACSR								35
477 ACSR								36
	-	1,107,547	1,107,547	-	15,716	-	15,716	37
477 ACSR								38
795 ACSR								39
795 ACSR								40
795 ACSR								41
795 ACSR								42
795 ACSR								43
795 ACSR								44
795 ACSR								45
795 ACSR								46
795 ACSR								47
795 ACSR								48
795 ACSR								49
	240,901	654,241	895,142	-	7,020	-	7,020	50
636 ACSR								51
636 ACSR								52
636 ACSR								53
636 ACSR								54
636 ACSR								55
636 ACSR								56
636 ACSR								57
636 ACSR								58
636 ACSR								59
636 ACSR								60
636 ACSR								61
636 ACSR								62

TRANSMISSION LINE STATISTICS (cont'd)

Line No.	DESIGNATION		VOLTAGE		Type of Supporting Structure (e)	LENGTH		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	WHOLLY OWNED 138KV FACILITIES (cont'd)							
2	-----							
3	Greene Sub.	Trebein Sub.	138	138	Wood H-Frame	0.21		1
4			138	138	Steel Tower	0.94		2
5			138	138	Steel Tower	0.29		2
6			138	138	Steel Tower	0.08		1
7								
8		Sub-Total				1.52		
9	-----							
10	Greene Sub.	Airway Sub.	138	138	Steel Tower	7.11		1
11								
12	Greene Sub.	Monument Sub.	138	138	Wood Pole	0.12		1
13			138	138	Wood Pole	1.93		1
14			138	138	Steel Tower	0.07		1
15			138	138	Steel Tower	7.72		2
16			138	138	Steel Tower	0.07		1
17			138	138	Steel Pole	0.41		1
18								
19		Sub-Total				10.32		
20	-----							
21	Monument Sub.	Wyandot Sub.	138	138	Underground	1.19		-
22			138	138	Underground	1.25		-
23								
24		Sub-Total				2.44		
25	-----							
26	Monument Sub.	Webster Sub.	138	138	Wood Pole	0.96		1
27			138	138	Steel Pole	1.22		1
28								
29		Sub-Total				2.18		
30	-----							
31	Needmore Sub.	Northridge Sub.	138	138	Wood Pole	0.61		1
32			138	138	Steel Tower	1.62		2
33			138	138	Wood Pole	0.03		1
34			138	138	Steel Tower	0.01		1
35								
36		Sub-Total				2.27		
37	-----							
38	Northridge Sub.	Miami Sub.	138	138	Wood H-Frame	2.77		1
39			138	138	Wood Pole	0.52		1
40			138	138	Steel Tower	4.84		2
41			138	138	Steel Tower	1.40		2
42			138	138	Steel Tower	0.04		1
43								
44		Sub-Total				9.57		
45	-----							
46	Sugarcreek Sub.	Bellbrook Sub.	138	138	Wood Pole	0.10		1
47			138	138	Wood H-Frame	2.66		1
48			138	138	Wood Pole	0.01		1
49	Bellbrook Sub.	Greene Sub.	138	138	Wood H-Frame	5.34		1
50			138	138	Wood Pole	0.84		1
51			138	138	Wood Pole	1.39		2
52								
53		Sub-Total				10.34		
54	-----							
55	Sugarcreek Sub.	Centerville Sub.	138	138	Wood Pole	3.89		1
56			138	138	Wood Pole	1.30		2
57			138	138	Wood Pole	1.07		1
58			138	138	Wood Pole	0.05		2
59								
60		Sub-Total				6.31		
61	-----							
62	Centerville Sub.	Hempstead Sub.	138	138	Wood Pole	0.30		1
63			138	138	Wood Pole	3.00		1
64								
65		Sub-Total				3.30		

TRANSMISSION LINE STATISTICS (cont'd)

Size of Conductor and Material (i)	COST OF LINE			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line no.	
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)		
(MCM)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)	\$(G)		
2-1024.5 ACAR								1	
2-1024.5 ACAR								2	
								3	
								4	
	-	568,167	568,167	1,786	-	-	1,786	5	
								6	
2-1024.5 ACAR								7	
2-1024.5 ACAR								8	
								9	
	-	128,444	128,444	-	3,844	-	3,844	10	
								11	
2-1024.5 ACAR								12	
2-1024.5 ACAR								13	
2-1024.5 ACAR								14	
2-1024.5 ACAR								15	
								16	
	996,644	2,555,134	3,551,778	-	28,515	-	28,515	17	
								18	
2-1024.5 ACAR								19	
2-1024.5 ACAR								20	
								21	
								22	
2-1024.5 ACAR								23	
								24	
	812,634	2,658,090	3,470,724	3,004	4,539	358	7,901	25	
								26	
2-1024.5 ACAR								27	
2-1024.5 ACAR								28	
								29	
								30	
								31	
2-1024.5 ACAR								32	
2-1024.5 ACAR								33	
2-1024.5 ACAR								34	
2-1024.5 ACAR								35	
2-1024.5 ACAR								36	
2-1024.5 ACAR								37	
								38	
	2,641,058	9,923,490	12,564,548	3,024	155,269	-	158,293	39	
								40	
2-954 ACSR								41	
2-954 ACSR								42	
2-983.1 ACSR								43	
	138,549	2,809,328	2,947,877	671	4,059	-	4,730	44	
								45	
								46	
								47	
	Cost of dead section included with costs for Stuart Sub. to Killen Tie West and Killen Tie East to Marquis Sub.								48
								49	
2-954 ACSR								50	
2-954 ACSR								51	
	237,000	2,430,345	2,667,345	5,702	32,657	-	38,359	52	
								53	
	4,825,885	21,072,998	25,898,883	14,187	228,883	358	243,428	54	
								55	
	13,489,914	58,327,739	71,817,653	143,771	653,121	7,973	804,865	56	
								57	
								58	
								59	
								60	
								61	
								62	

TRANSMISSION LINE STATISTICS (cont'd)

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

TRANSMISSION LINE STATISTICS (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
								5
								6
	20,532	166,782	187,314	-	-	-	-	7
								8
636 ACSR	-	413,727	413,727	-	-	-	-	9
								10
1351.5 ACSR								11
1351.5 AL								12
1351.5 ACSR								13
1351.5 ACSR								14
1351.5 AL								15
1351.5 AL								16
1351 AL								17
	83,529	858,097	941,626	-	487	-	487	18
								19
1250 CU								20
1250 CU								21
	-	488,273	488,273	-	-	715	715	22
								23
1351.5 AL								24
1351.5 AL								25
	6,971	271,871	278,842	-	3,341	-	3,341	26
								27
636 ACSR								28
636 ACSR								29
4/0 ACSR								30
636 ACSR								31
	-	163,885	163,885	-	1,206	-	1,206	32
								33
636 ACSR								34
636 ACSR								35
636 ACSR								36
1351.5 ACSR								37
1351.5 ACSR								38
	-	593,851	593,851	-	76,103	-	76,103	39
								40
795 AL								41
636 ACSR								42
636 ACSR								43
636 ACSR								44
636 ACSR								45
636 ACSR								46
	80,378	342,066	422,444	-	27,080	-	27,080	47
								48
1351.5 AL								49
1351.5 AL								50
636 ACSR								51
636 ACSR								52
	-	517,810	517,810	-	1,835	-	1,835	53
								54
1351.5 AL								55
636 ACSR								56
	-	112,008	112,008	-	3,494	-	3,494	57
								58
1351.5 AL								59
636 ACSR								60
	-	112,008	112,008	-	3,494	-	3,494	61
								62
								63
								64
								65

TRANSMISSION LINE STATISTICS (cont'd)

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

TRANSMISSION LINE STATISTICS (cont'd)

Size of Conductor and Material (i)	COST OF LINE			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line no.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
(MCM)	\$	\$	\$	\$	\$	\$	\$	
477 ACSR								1
636 ACSR								2
636 ACSR								3
636 ACSR								4
795 ACSR								5
636 ACSR								6
795 ACSR								7
636 ACSR								8
1351.5 ACSR								9
1351.5 ACSR								10
	71,441	1,190,743	1,262,184	5,076	116,447	-	121,523	11
636 ACSR								12
636 ACSR								13
636 ACSR								14
477 ACSR								15
	-	186,142	186,142	-	280	-	280	16
477 ACSR								17
477 ACSR								18
477 ACSR								19
795 ACSR								20
	257,706	1,400,390	1,658,096	-	56	-	56	21
795 ACSR								22
795 ACSR								23
795 ACSR								24
795 ACSR								25
	78,824	525,474	604,298	-	10,411	508	10,919	26
795 ACSR								27
795 ACSR								28
795 ACSR								29
795 ACSR								30
	782,220	2,083,756	2,865,976	-	6,701	-	6,701	31
795 ACSR								32
477 ACSR								33
477 ACSR								34
477 ACSR								35
477 ACSR								36
1351.5 AL								37
	-	603,644	603,644	-	19,240	-	19,240	38
2-1024.5 ACAR								39
1351.5 ACSR								40
1351.5 ACSR								41
	-	2,032,249	2,032,249	-	-	-	0	42
1351.5 ACSR								43
1351.5 ACSR								44
2-300 CU								45
795 ACSR								46
	-	-	-	-	-	-	0	47
								48
								49
								50
								51
								52
								53
								54
								55
								56
								57
								58
								59
								60
								61
								62

TRANSMISSION LINE STATISTICS (cont'd)

Line No.	DESIGNATION		VOLTAGE		Type of Supporting Structure (e)	LENGTH		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	WHOLLY OWNED 138KV FACILITIES (cont'd)							
2	-----							
3	Greene Sub.	Knollwood Sub.	138	138	Wood Pole	0.22		1
4			138	138	Steel Tower		3.40	-
5						-----	-----	
6		Sub-Total				0.22	3.40	
7	-----							
8	Monument Sub.	Webster Sub.	138	138	Steel Tower	2.25	1.54	-
9			138	138	Steel Tower			1
10						-----	-----	
11		Sub-Total				2.25	1.54	
12	-----							
13		TOTAL 138KV				284.23	56.62	
14	-----							
15	WHOLLY OWNED 69KV FACILITIES							
16	-----							
17	69KV Lines		H	Dead	138	Wood Pole	0.13	
18				69	69	Wood Pole	674.53	1.86
19				69	69	Wood H-Frame	0.22	1.14
20				69	69	Steel Pole	18.35	1.63
21				69	69	Steel Tower	50.72	27.71
22				69	138	Steel Pole	0.12	
23				69	69	Underground	0.88	
24				69	138	Wood Pole	103.80	3.95
25				69	138	Wood H-Frame	8.78	1.77
26				69	138	Steel Tower	8.55	29.00
27				69	345	Steel Tower		1.16
28			H	Dead	69	Wood Pole	2.24	
29						-----	-----	
30		TOTAL WHOLLY OWNED 69KV				868.32	68.22	
31	-----							
32	WHOLLY OWNED 34.5KV FACILITIES							
33	-----							
34	34.5KV Lines			34.5	138	Wood Pole	0.83	
35				34.5	34.5	Wood Pole	68.73	1.13
36				34.5	69	Wood Pole	8.03	0.32
37				34.5	69	Steel Tower		0.05
38				34.5	69	Wood H-Frame		1.14
39			H	34.5	138	Steel Tower		1.28
40						-----	-----	
41		TOTAL 34.5 KV				77.59	3.92	
42	-----							
43		TOTAL WHOLLY OWNED 69KV & 34.5KV				945.91	72.14	
44	-----							
45	Respondent's Portion of Expense for "Additional Facilities Provided" through Ohio Valley Electric Corp.							
46	-----							
47					TOTAL	1,605.87	166.68	
48						-----	-----	
49						-----	-----	
50	-----							

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		487,527	487,527	-	-	-	-	2
								3
								4
								5
								6
								7
795 ACSR		495,014	495,014	-	1,686	-	1,686	8
2-300CU								9
								10
								11
	2,474,054	17,657,608	20,131,662	5,076	318,552	1,286	324,914	12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
				472,074	2,700,015	21,182	3,193,271	33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46
								47
					17,525		17,525	48
								49
	8,205,507	37,743,233	45,948,740	472,074	2,717,540	21,182	3,210,796	50
								51
								52
								53
								54
								55
						23,270	23,270	56
								57
								58
	\$24,169,475	\$113,728,580	\$137,898,055	\$620,921	\$3,689,213	\$53,711	\$4,319,926	59
								60
								61
								62

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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	Rosburg	T&D-Keeps Control	69	12.5	
8	Sabina-Sabina	T&D-Monitor	69	12.5	
9	St. Marys-St. Marys				
10	Twp., Auglaize Co.	T-Supv. Control	69	-	
11	Salem-Salem Ave.,				
12	Dayton	T&D-Monitor	69	12.5	
13	Shelby-NE of Sidney	T-Supv. Control	345	138	
14	Shiloh-Elderberry Ave.,				
15	Dayton	T&D-Supv. Control	69	12.5	
16	Sidney-Campbell Rd.,				
17	Sidney	T&D-Supv. Control	138	69	
18		T&D-Attended	69	12.5	
19		D-Supv. Control	4.16	12.5	
20		T&D-Supv. Control	69	12.5	
21	South Charleston				
22	South Charleston	D-Monitor	69	12.5	
23	Southwestern-Fairborn	T&D-Supv. Control	69	12.5	
24	Springcreek Springcreek-NE of				
25	Piqua	D-Monitor	138	12.5	
26	Staunton-Miami Co.	T&D-Supv. Control	138	69	
27		T&D-Supv. Control	69	12.5	
28	Stillwater-Dayton	D-Monitor	69	12.5	
29		D-Monitor	12.5	4.16	
30	Sugarcreek- S. of				
31	Bellbrook	T-Supv. Control	345	138	
32	TAIT-Dayton	T&D-Supv. Control	69	12.5	
33		D-Supv. Control	4.16	12.5	
34		T&D-Supv. Control	69	12.5	
35	Tipp City-Tipp City	D-Monitor	69	12.5	
36	Treaty	D-Monitor	69	12.5	
37	Trebein-Trebein	T-Supv. Control	138	69	
38		D-Supv. Control	69	12.5	
39	Troy-Troy	D-Monitor	69	12.5	
40	Urbana (New)-W. of	T-Supv. Control	138	69	
41	Urbana	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 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
31	2	-				3
60	2	-				4
30	1	-				5
2	3	-				6
13	3	-				7
						8
13	2	-				9
16	4	-				10
150	1	-				11
42	4	-				12
						13
13	2	-				14
						15
60	2	-				16
						17
13	2	-				18
450	1	-				19
200	1	-				20
-	-	-				21
						22
101	3	-				23
18	1	-				24
						25
						26
						27
						28
75	2	-				29
22	1	-				30
13	3	-				31
6	3	-				32
30	1	-				33
30	1	-				34
60	2	-				35
45	1	-				36
67	6	-				37
200	1	-				38
6	2	-				39
60	2	-				40
11	2	-				41
30	1	-				42
-	-	-				43
						44
13	1	-				45

SUBSTATIONS (cont'd)

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

- acter, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (1) (a)	Character of Substation (b)	VOLTAGE (In Mva) (11)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WHOLLY OWNED SUBSTATIONS (cont'd):				
2	Fort Recovery-Minster				
3	Road, Fort Recovery	D-Monitor	69	12.5	
4					
5	Garage Road-Eaton	T&D-Monitor	69	12.5	
6	Germantown-Germantown	D-Monitor	69	12.5	
7	Gettysburg-Gettysburg				
8	Pittsburg Road, S. of				
9	Gettysburg	D-Monitor	69	12.5	
10	Glady Run-Lower				
11	Bellbrook Rd., S.W.				
12	of Xenia	T&D-Monitor	69	12.5	
13	Greene-Dayton-Xenia	T-Supv. Control	345	138	
14	Rd., Greene Co.	T-Supv. Control	345	138	
15	Greenfield-Greenfield	T&D-Supv. Control	69	12.5	
16	Greenville-Greenville	T&D-Supv. Control	69	12.5	
17		T&D-Supv. Control	138	69	
18	Hempstead-Kettering	T&D-Supv. Control	138	69	
19		T&D-Supv. Control	69	12.5	
20	Honda East Liberty	T-Supv. Control	69		
21	Hoover-Hoover Ave.,				
22	Dayton	D-Supv. Control	69	12.5	
23	Huber Heights-Bellefontaine				
24	Rd., N.E. of Dayton	T&D-Monitor	69	12.5	
25					
26					
27	O. H. Hutchings-U.S.	T-Attended	12.5	69	
28	Rt. 25 S. of				
29	Miamisburg	T-Attended	138	69	
30		T-Attended	138	69	
31	Indian Lake-1 mi. S.	T&D-Supv. Control	69	34.5	
32	of Lakeview	T&D-Supv. Control	69	12.5	
33		T&D-Supv. Control	34.5	12.5	
34					
35	Jackson Center-Jackson				
36	Twp., Shelby Co.	D-Monitor	69	12.5	
37	Jamestown-Jamestown	D-Monitor	69	12.5	
38	Jeffersonville-Jeffersonville	D-Monitor	69	12.5	
39	Kettering-Dorothy				
40	Lane, Kettering	T&D-Supv. Control	69	12.5	
41	Killen-Adams Co.	T-Attended	23.4	34.5	

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.

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

SUBSTATIONS (cont'd)

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

acter, but the number of such substations must be shown.
 4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
 5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (1) (a)	Character of Substation (b)	VOLTAGE (In MVA) (11)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WHOLLY OWNED SUBSTATIONS (cont'd):				
2	Botkins-1 mi. E. of				
3	Botkins	T&D-Monitor	69	12.5	
4	Brookville-N.E. of				
5	Brookville	T&D-Monitor	69	12.5	
6	Carrollton-W.				
7	Carrollton	T&D-Supv. Control	69	12.5	
8	Cedarville-Murdock				
9	Road, Cedarville	D-Monitor	69	12.5	
10	Celina-Celina	T-Unattended	69	-	
11	Centerville-				
12	Centerville	T&D-Monitor	138	12.5	
13	Cisco-N. of Sidney	D-Monitor	69	12.5	
14	Clinton-S. of				
15	Wilmington	T-Supv. Control	345	69	
16	Coldwater-S.W. of				
17	Coldwater	D-Supv. Control	69	12.5	
18	Columbus St.				
19	Wilmington	D-Monitor	69	12.5	
20					
21	Covington-Covington	D-Supv. Control	69	12.5	
22					
23	Crown-Hoover Ave.,	T-Supv. Control	138	69	
24	Dayton	T-Supv. Control	69	34.5	
25	Darby-U.S. 33,	T-Supv. Control	138	69	
26	Marysville	D-Supv. Control	69	12.5	
27		D-Supv. Control	138	12.5	
28	Dayton Mall-Miami Twp.,				
29	Montgomery County	T&D-Monitor	69	12.5	
30	Delco-Kettering,				
31	Kettering	T&D-Supv. Control	69	12.5	
32					
33					
34	Dixie-Dorothy Lane				
35	Kettering	D-Monitor	69	12.5	
36	Eaker-Eaker St., Dayton	D-Supv. Control	69	12.5	
37	Englewood-Taywood Rd.,				
38	Englewood	T&D-Monitor	69	12.5	
39	Fairborn-Fairborn	T&D-Supv. Control	69	12.5	
40					

See Page 426-G for Notes.

SUBSTATIONS

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)	No.
-	-	-				1
(4) 504	1	-				2
-	-	-				3
910	1	-				4
-	-	-				5
-	-	-				6
-	-	-				7
-	-	-				8
1,142	2	-				9
-	-	-				10
250	1	-				11
1,920	3	-				12
900	-	-		1		13
640	1	-				14
100	1	-				15
-	-	-				16
-	-	-				17
-	-	-				18
1,955	2	-				19
-	-	-				20
8,321	12	1				21
2,890						22
200	1					23
60	2					24
150	1					25
10	1					26
250	1					27
450	1					28
30	1					29
19	2					30
11	1					31
52	2					32
20	5					33
						34
						35
						36
						37
						38
						39
						40
						41

SUBSTATIONS

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

acter, but the number of such substations must be shown.
 4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
 5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (1) (a)	Character of Substation (b)	VOLTAGE (In KV) (11)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	COMMONLY OWNED SUBSTATIONS:				
2	Beatty-Grove City (2,3)	T-Unattended	345	-	
3	Beckjord-New Richmond (2)	T-Attended	22.8	345	
4	Bixby-Groveport (3)	T-Unattended	345	-	
5	Conesville-Conesville (3)	T-Attended	24.5	345	
6	Corridor-Franklin Co. (3)	T-Unattended	345	-	
7	Don Marquis-Pike Co. (2)	T-Unattended	345	-	
8	Foster-Warren Co. (2)	T-Unattended	345	-	
9	Greene-Greene Co. (2)	T-Supv. Control	345	-	
10	Miami Fort-North Bend (5)	T-Attended	20.9	345	
11	Pierce-Clermont Co. (2)	T-Attended	345	-	
12	Port Union-Butler Co. (9)	T-Attended	345	-	
13	Stuart-Adams Co. (6)	T-Supv. Control	345	138	13.8
14	(6)	T-Monitor	22.8	345	
15	(7)	T-Attended	22.8	345	
16	(8)	T-Monitor	22.8	345	
17	(5)	T-Supv. Control	138	69	
18	(12)	T-Supv. Control	345	-	
19	Terminal-Cincinnati (9)	T-Attended	345	-	
20	Tochunter-Butler Co. (13)	T-Supv. Control	345	-	
21	Zimmer-Clermont Co. (10)	T-Attended	24	345	
22					
23	TOTAL COMMONLY OWNED SUBSTATIONS				
24	RESPONDENT'S EQUIVALENT SHARE				
25					
26	Wholly Owned Substations:				
27	Airway-E. of Dayton	T&D-Supv. Control	138	69	
28		T&D-Supv. Control	69	12.5	
29	Amsterdam-S. of New	T&D-Supv. Control	138	69	
30	Bremen	T&D-Supv. Control	69	12.5	
31	Atlanta- St. Rt. 207, N. Holland	T-Supv. Control	345	69	
32	Bath-Beavercreek Twp.,				
33	Greene Co.	T-Supv. Control	345	138	
34	Bellbrook-South St.,				
35	Bellbrook	D-Monitor	138	12.5	
36	Bellefontaine-Detroit	T&D-Supv. Control	69	4.16	
37		T&D-Supv. Control	69	12.5	
38	Benner-Benner Rd.,				
39	Miamisburg	T&D-Monitor	69	12.5	
40	Blue Jacket-Lake Twp.				
41	Logan Co.	T&D-Supv. Control	69	12.5	

TRANSMISSION LINES ADDED DURING THE YEAR (Continued)

Designate, however, if estimated amounts are reported. Include cost 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 also where line is other than 60 cycle, 3 phase indicate such other characteristic.

CONDUCTORS				LINE COST				Line No.
Size (h)	Specifi- cation (i)	Config- uration and spacing (j)	Voltage KV (Operating) (k)	Land and Land Rights (l)	Poles, Towers, and Fixtures (m)	Conductors and Device (n)	Total (o)	
477	18x1 ACSR	8 ft. vertical	69 KV					1
								2
								3
477	26x7 ACSR	10 ft. vertical	69 KV					4
								5
								6
								7
				4,691	140,700	25,515	170,906	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
				4,691	140,700	25,515	170,906	43
								44

TRANSMISSION LINES ADDED DURING THE 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 separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the estimated final completion costs.

Line No.	LINE DESTINATION		Line Length in Miles (c)	SUPPORTING STRUCTURE			
	From (a)	To (b)		Type (d)	Avg. No. per Miles (e)	Present (f)	Ultimate (g)
1	Rosburg	Versailles Tap	0.41	Wood Pole	20	2	2
2							
3							
4							
5	Rosburg	Versailles Tap	0.15	Wood Pole	20	1	1
6							
7		Net Increase	0.56				
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		0.56				

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.

SUBSTATIONS (cont'd)

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

acter, but the number of such substations must be shown.
 4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
 5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

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

See Page 426-G for Notes.

SUBSTATIONS (cont'd)

iliary equipment for increasing capacity.
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equip-

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
-	-	1				1
67	3	-				2
40	2	-				3
						4
						5
20	2	-				6
115	9	-				7
150	1	-				8
-	-	1				9
10	1	-				10
14	2	-				11
450	1	-				12
200	1	-				13
40	2	-				14
40	2	-				15
						16
112	2	-				17
						18
21	2	-				19
						20
159	2	-				21
						22
20	2	-				23
						24
128	47	-				25
						26
						27
						28
						29
11,617	314	8				30
						31
14,507						32
						33
						34
						35
						36
						37
						38
						39
						40

ENVIRONMENTAL PROTECTION FACILITIES

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 to 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.

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. Prepare the response on the best engineering judgement where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all 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 stations. Explain such costs in a footnote.

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.

Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

- 1. 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.

e	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	\$8,681,232	\$206,638	\$138,819	\$275,962,259	\$275,962,259
2	Water Pollution Control Facilities	246,590	210,181	(167,623)	71,968,373	71,968,373
3	Solid Waste Disposal Costs	1,097,798	37,221	17,730	70,210,008	70,210,008
4	Noise Abatement Equipment	-	-	-	901,577	900,844
5	Esthetic Costs	-	-	-	9,461,781	-
6	Additional Plant Capacity	-	-	-	43,447,897	-
7	Miscellaneous (Identify significant)	-	-	-	412,302	94,818
8	TOTAL (Total of lines 1 thru 7)	\$10,025,620	\$454,040	(\$11,074)	\$472,364,197	\$419,136,302
9	Construction Work in Progress	-	-	(1,291,885)	\$2,697,096	\$2,697,096

See Page 431 for Notes.

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	506,317	140,353	6,602
2	Additions During Year			
3	Purchases	12,933	4,989	258
4	Associated with Utility Plant Acquired	0	0	0
5	TOTAL Additions (Total of lines 3 and 4)	12,933	4,989	258
6	Reductions During Year			
7	Retirements	28,332	1,287	47
8	Associated with Utility Plant Sold	0	0	0
9	TOTAL Reductions (Total of lines 7 and 8)	28,332	1,287	47
10	Number at End of Year (Lines 1 + 5 - 9)	490,918	144,055	6,813
11	In Stock	17,390	2,319	110
12	Locked Meters on Customers' Premises	4,466	Not Applicable	Not Applicable
13	Inactive Transformers on System	Not Applicable	0	0
14	In Customers' Use	468,970	141,736	6,703
15	In Company's Use	92	Not Available	Not Available
16	TOTAL End of Year (Total of lines 11 to 15- This line should equal line 10)	490,918	144,055	6,813

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)	
14	2	-				1
60	2	-				2
21	2	-				3
13	2	-				4
22	1	-				5
896	2	-				6
-	-	-			1	7
20	6	-				8
70	3	-				9
150	1	-				10
200	1	-				11
90	3	-				12
-	-	-				13
87	9	-				14
60	2	-				15
490	13	-				16
400	2	-				17
-	-	-			2	18
10	1	-				19
20	1	-				20
6	3	-				21
21	2	-				22
14	2	-				23
23	2	-				24
90	3	-				25
675	1	-				26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						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	Kings Creek-County Rd.				
3	126-B, N. of Urbana	T&D-Monitor	69	12.5	
4	Knollwood-Beavercreek	T&D-Supv. Control	138	12.5	
5	Kuther Road	D-Monitor	69	12.5	
6	Lakeview-Lakeview	D-Unattended	34.5	4.16	
7	Lewisburg	D-Monitor	69	12.5	
8	Liberty-Perry Twp., Logan Co.				
9	Logan Co.	D-Monitor	69	12.5	
10	Logan-N.W. of West Liberty	T&D-Supv. Control	69	12.5	
11	Liberty	T&D-Supv. Control	138	69	
12	Manning-Miamisburg	T&D-Supv. Control	69	12.5	
13	Martinsville-				
14	Martinsville	D-Monitor	69	12.5	
15	Marysville-SE of Marysville				
16	Marysville	T&D-Monitor	69	12.5	
17	McCartyville-				
18	McCartyville	D-Monitor	69	12.5	
19	Miami-Tipp City, Miami Co.	T-Supv. Control	345	139	
20	Miami Co.	T-Supv. Control	138	69	
21	Minster-Minster	T-Unattended	69	-	
22					
23	Monument-Dayton	T&D-Supv. Control	138	12.5	
24		D-Supv. Control	4.16	12.5	
25					
26	Moraine-Dryden Rd., Moraine				
27	Moraine	T-Supv. Control	69	-	
28	Needmore-Webster St., Dayton				
29	Dayton	T&D-Monitor	138	12.5	
30	New Carlisle-New Carlisle	D-Monitor	69	12.5	
31	New Lebanon-New Lebanon	D-Monitor	69	12.5	
32		D-Monitor	34.5	12.5	
33	Normandy-Spring Valley	D-Supv. Control	138	12.5	
34	Road at Normandy Lane	D-Supv. Control	69	12.5	
35	Northridge-Dayton	D-Monitor	138	12.5	
36	Overlook-Smithville Road, Dayton	T&D-Supv. Control	138	12.5	
37		T&D-Supv. Control	69	12.5	
38		T&D-Supv. Control	138	69	
39		D-Supv. Control	12.5	4.16	
40	Peters Rd.-Peters Road, Troy	T&D-Monitor	69	12.5	
41	Road, Troy	T&D-Monitor	69	4.16	
42	Phoneton - Shroyer Rd - Huber Hts	D-Monitor	69	12.5	
43	Piqua Sub 3 - Piqua	T-Supv. Control	69	-	
44					
45	Quincy-W. of Quincy	D-Monitor	138	12.5	

See Page 426-G for Notes.

SUBSTATIONS (cont'd)

iliary equipment for increasing capacity.
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equip-

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

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

SUBSTATIONS (cont'd)

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

- acter, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

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

See Page 426-G for Notes.

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

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

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

POWER EXCHANGES			COST/SETTLEMENT OF POWER				Total (j + k + l) or Settlement (\$) (m)	Line No.
Megawatthours Purchased (g)	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)			
511,537			\$1,499,119	\$8,450,532	-	\$9,949,651	1	
40,208			82,714	1,177,714	-	1,260,428	2	
113,853			1,078,500	4,115,784	-	5,194,284	3	
125,615			251,022	1,524,461	-	1,775,483	4	
-			-	-	215,548	215,548	5	
26,135			-	1,310,717	-	1,310,717	6	
72			-	6,466	-	6,466	7	
79,826			155,558	1,418,640	-	1,574,198	8	
	4,833	2,140	-	-	67,325	67,325	9	
(304)			-	-	-	-	10	
							11	
							12	
							13	
							14	
							15	
							16	
							17	
							18	
							19	
896,942	4,833	2,140	\$3,066,913	\$18,004,314	\$282,873	\$21,354,100	20	

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SUBSTATIONS (cont'd)

FOOTNOTE DATA

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

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ENVIRONMENTAL PROTECTION EXPENSES

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

Line No.	Classification of Expense (a)	Amount (b) (2)	Actual Expenses (c) (2)
1	Depreciation	\$16,362,357	\$14,729,911
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	7,027,248	6,375,129
3	Fuel Related Costs		
4	Operation of Facilities	2,284,618	0
5	Fly Ash and Sulfur Sludge Removal	10,714,522	10,283,642
6	Difference in Cost of Environmentally Clean Fuels	(3,349,239)	(7,332,183)
7	Replacement Power Costs	5,299,417	0
8	Taxes and Fees	841,000	0
9	Administrative and General	1,527,981	1,372,951
10	Other (Identify significant)	259,518	259,518
11	TOTAL	\$40,967,422	\$25,688,968
	(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) 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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SUBSTATIONS (cont'd)

iliary equipment for increasing capacity.
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equip-

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
						1
						2
5,411						3
350						4
2,560						5
						6
8,321						7
						8
						9
						10
2,890						11
						12
						13
						14
						15
						16
1,627						17
128						18
2,883						19
4,939						20
562						21
						22
813						23
0						24
665						25
						26
						27
						28
						29
						30
						31
						32
11,617						33
						34
						35
						36
						37
						38
						39
						40

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THE PUBLIC UTILITIES COMMISSION
OF OHIO
SUPPLEMENT

SCHEDULE: 8

GAS UTILITY PLANT IN SERVICE - ACCOUNT 101 AND ACCOUNT 106						
Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)	
Intangible Plant						
301 Organization						
302 Franchise and Consents						
303 Miscellaneous Intangible Plant						
Total Intangible Plant						
Production Plant						
Natural Gas Production and Gathering Plant						
325-1 Producing Lands						
325-2 Producing Leaseholds						
325-3 Gas Rights						
325-4 Rights-of-Way						
325-5 Other Land and Land Rights						
326 Gas Well Structures						
327 Field Compressor Station Structures						
328 Field Meas. & Reg. Sta. Structures						
329 Other Structures						
330 Producing Gas Wells-Well Construction						
331 Producing Gas Wells-Well Equipment						
332 Field Lines						
333 Field Compressor Station Equipment						
334 Field Meas. & Reg. Sta. Equipment						
335 Drilling and Cleaning Equipment						
336 Purification Equipment						
337 Other Equipment						
338 Unsuccessful Exploration & Devel. Costs						
Total Production and Gathering Plant						
Products Extraction Plant						
340 Land and Land Rights						
341 Structures and Improvements						

* Major Only

SCHEDULE: 8

GAS UTILITY PLANT IN SERVICE - ACCOUNT 101 AND ACCOUNT 106						
Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)	
342 Extraction and Refining Equipment						
343 Pipe Lines						
344 Extracted Products Storage Equipment						
345 Compressor Equipment						
346 Gas Meas. & Reg. Equipment						
Total Products Extraction Plant	-	-	-	-	-	
Total Nat. Gas Production Plant	-	-	-	-	-	
Mfd. Gas Prod. Plt.-Submit Suppl. State						
Total Production Plant	-	-	-	-	-	
Mat. 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	46,266				46,266
305.1	Structures and Improvements	511,049	119,171			630,220
311.1	Equipment	2,748,361	(192,258)			2,556,103
	Storage Plant					
304.2	Land	10,237				10,237
304.3	Rights-of-Way	161,019	284			161,303
305.2	Structures and Improvements	885,224				885,224
311.2,	3 Lines and Equipment	1,126,454	126,420			1,252,874
	Total Liquefied Petroleum Gas Production Plant	5,488,590	53,617			5,542,207
	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

135
158
172
176
308
139

Annual Report of The Dayton Power and Light Company Year Ended Dec. 31, 1994

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	2,948,613	202,171	-	-	3,150,784
375	Structures and Improvements	638,057	63,219	1,381	-	699,895
376	Mains	141,382,095	4,609,710	219,268	-	145,772,537
377	Compressor Station Equipment	7,772,889	715,877	68,360	-	8,420,406
378	Meas. and Reg. Sta. Equip.-General	93,821	435,000	-	-	528,821
379	Meas. and Reg. Sta. Equip.-City Gate	58,211,330	4,591,634	48,301	-	62,754,663
380	Services	14,914,081	1,140,224	321,710	-	15,732,595
381	Meters	2,767,575	268,260	-	-	3,035,835
382	Meter Installations	3,208,014	204,855	1,824	-	3,411,045
383	House Reg. Installations	802,875	-	-	-	802,875
384	Industrial Meas. and Reg. Sta. Equip.	51,886	-	-	-	51,886
385	Other Prop. on Customers' Premises	-	-	-	-	-
386	Other Equip.	-	-	-	-	-
387		-	-	-	-	-
	Total Distribution Plant	232,791,236	12,230,950	660,844	0	244,361,342
	General Plant					
389	Land and Land Rights	-	-	-	-	-
390	Structures and Improvements	-	-	-	-	-
391	Office Furniture and Equipment	-	-	-	-	-
392	Transportation Equipment	-	-	-	-	-
393	Stores Equipment	-	-	-	-	-
394	Tools, Shop and Garage Equipment	1,575,207	21,934	-	-	1,597,141
395	Laboratory Equipment	6,708	-	-	-	6,708
396	Power Operated Equipment	-	-	-	-	-
397	Communication Equipment	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-
399	Other Tangible Property	-	-	-	-	-
	Total General Plant	1,581,915	21,934	-	0	1,603,849
	Total Utility Plant in Service	239,861,741	12,306,501	660,844	0	251,507,398

* Major Only

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)						
	Account (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)=(b)+(c)	Book Cost of Plant Retired (e)	Cost of Removal (f)
	Production Plant					
	L.P. Gas Production and Storage Plant					
304.3	Storage Plant Land Rights					
305.1	Production Plant Struct. & Improv.					
305.2	Storage Plant Struct. & Improv.					
311.1	Production Plant Equipment					
311.2	Storage Plant Equipment					
311.3	Storage Plant Lines					
	Total L.P. Gas Production and Storage Plant	(4,764,144)		(130,324)	-	-
	Products Extraction Plant					
341	Structures and Improvements					
342	Extraction and Refining Equipment					
343	Pipe Lines					
344	Extracted Products Storage Equipment					
345	Compressor Equipment					
346	Gas Meas. & Reg. Equipment					
347	Other Equipment					
	Total Products Extraction Plant	-		-	-	-
	Total Nat. Gas Production Plant	-		-	-	-
	Mfd. Gas Prod. Plt.-Submit Suppl. State.					
	Total Production Plant	-		-	-	-

* Major Only
+ Non Major Only

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)					
	Account (a)	Salvage (g)	Other Additions or Deductions		Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
			Credit (h)	Debit (i)	
	Production Plant				
	L.P. Gas Production and Storage Plant				
304.3	Storage Plant Land Rights				
305.1	Production Plant Struct. & Improv.				
305.2	Storage Plant Struct. & Improv.				
311.1	Production Plant Equipment				
311.2	Storage Plant Equipment				
311.3	Storage Plant Lines				
	Total L.P. Gas Production and Storage Plant	-	-	-	(4,894,468)
	Products Extraction Plant				
	Structures and Improvements				
341	Extraction and Refining Equipment				
342	Pipe Lines				
343	Extracted Products Storage Equipment				
344	Compressor Equipment				
345	Gas Meas. & Reg. Equipment				
346	Other Equipment				
347					
	Total Products Extraction Plant	-	-	-	-
	Total Nat. Gas Production Plant	-	-	-	-
	Mfd. Gas Prod. Plt.-Submit Suppl. State.				
	Total Production Plant	-	-	-	-

* Major Only
+ Non Major Only

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)						
	Account (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)=(b)+(c)	Book Cost of Plant Retired (e)	Cost of Removal (f)
	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)	
	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				
	Structures and Improvements				
361	Gas Holders				
362	Purification Equipment*				
363	Liquefaction Equipment*				
363.1	Liquefaction Equipment*				
363.2	Vaporizing Equipment*				
363.3	Compressor Equipment				
363.4	Meas. and Reg. Equipment*				
363.5	Other Equipment				
	Total Other Storage Plant	-	-	-	-
	Base Load Liquefied Natural Gas Terminating and Processing Plant				
364.2	Structures and Improvements*				
364.3	LNG Processing Terminal Equipment*				
364.4	LNG Transportation Equipment*				

* Major Only
+ Non Major Only

SCHEDULE: 9

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

* Major Only
+ Non Major Only

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)					
	Account (a)	Salvage (g)	Other Additions or Deductions		Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
			Credit (h)	Debit (i)	
364.5	Measuring and Regulating Equipment*				
364.6	Compressor Station Equipment*				
364.7	Communications Equipment*				
364.8	Other Equipment*				
	Total Base Load Liquefied Natural Gas, Term. and Processing Plant	-	-	-	-
	Total 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	(90,587,447)		(5,876,053)	660,845	98,759
	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)		(79,544)	-	-
	Total Gas Plant	(95,448,650)		(6,085,921)	660,845	98,759
	Plant Held for Future Use					
	Gas Plant Lsd. to Others					
	Total Accum. Provision	(95,448,650)		(6,085,921)	660,845	98,759

* 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	(16,179)	-	136,206	(95,583,869)
	General Plant				
	Structures and Improvements				
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Property				
399					
	Total General Plant	-	-	-	(176,603)
	Total Gas Plant	(16,179)	-	136,206	(100,654,940)
	Plant Held for Future Use				
	Gas Plant Lsd. to Others				
	Total Accum. Provision	(16,179)	-	136,206	(100,654,940)

* Major Only
+ Non Major Only

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SCHEDULE: 24

GAS OPERATING REVENUES					
Account No.	Account Title	Cubic Feet Sold Ohio	Thousand Cubic Feet Oh & Entire Sys.	Revenues Ohio	Revenues Oh & Entire Sys.
	Gas Service Revenues				
480	Residential Sales		27,911,252		157,192,905
481	Commercial & Industrial Sales				
	Small (or Comm.)		8,081,455		42,382,062
	Large (or Indus.)		3,150,455		14,949,415
482	Other Sales to Public Authorities		2,907,890		14,164,417
484	Interdepartmental Sales		577,413		2,538,320
	Total Sales to Ultimate Consumers		42,628,465		231,227,119
483	Sales for Resale		-		-
	Total Nat. Gas Service Revenues		42,628,465		231,227,119
	Revenues from Manufactured Gas		-		-
	Total Gas Service Revenues		42,628,465		231,227,119
	Other Operating Revenues				
485	Intracompany Transfers		-		-
487	Forfeited Discounts		-		1,084,088
488	Miscellaneous Service Revenues		-		70,815
489	Revenue from Trans. of Gas of Others		-		6,748,729
490	Sales of Prod. Extracted from Nat. Gas		-		-
491	Rev. from Nat. Gas Processed by Others		-		-
492	Incidental Gasoline and Oil Sales		-		-
493	Rent from Gas Property		-		-
494	Interdepartmental Rents		-		-
495	Other Gas Revenues		-		529,265
	Total Other Operating Revenues		-		8,432,897
	Total Gas Operating Revenues		42,628,465		239,660,016
496	Provision for Rate Refunds		(-)	(-)	(-)
	Total Gas Operating Rev. Net of Prov. for Ref.		42,628,465		239,660,016

GAS OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
	Natural Gas Production		
	Manufactured Gas Production		
	Operation		
710	Operation Supv. & Eng.		(22)
	Total Supervision and Engineering		(22)
	Production Labor & Expenses		
712	Other Power Expenses		43,352
717	Liquefied Petroleum Gas Expenses		139,492
	Total Production Labor & Expenses		182,844
	Gas Fuels		
723	Fuel for Liquefied Petroleum Gas Process		49,788
	Total Gas Fuels		49,788
	Gas Raw Materials		
728	Liquefied Petroleum Gas		581,397
735	Miscellaneous Production Expenses		35,906
736	Rents		8,467
	Total Gas Raw Materials		625,770
	Total Operation		858,380
	Maintenance		
740	Maintenance Supv. & Eng.		75,563
741	Maintenance of Structures and Improvements		11,306
742	Maintenance of Production Equipment		586,858
	Total Maintenance		673,727
	Total Manufactured Gas Production Expenses		1,532,107

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		138,759,887
804.1	Liquefied Nat. Gas Purchases		-
805	Other Gas Purchases		13,490,939
805.1	Purchased Gas Cost Adjust.		-
805.2	Incremental Gas Cost Adjust.		-
	Total Purchased Gas		152,250,826
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 2 of 8)

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

SCHEDULE: 25 MAJOR (Page 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.		152,250,826
	Total Production Exp.		153,782,933
	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.		1,402,348
871	Dist. Load Dispatch.		436,302
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.		1,596,599
875	Meas. & Reg. Sta. Exp. - General		990,506
876	Meas. & Reg. Sta. Exp. - Industrial		-
877	Meas. & Reg. Sta. Exp. - City Gas Check Sta.		-
878	Meter & House Reg. Exp.		1,051,124
879	Customer Install. Exp.		2,088,836
880	Other Exp.		1,977,875
881	Rents		1,859,627
	Total Operation		11,403,217
	Maintenance		
885	Maint. Supv. & Eng.		744,146
886	Maint. of Structures & Improve.		101,776
887	Maint. of Mains		3,206,796
888	Maint. of Compress. Sta. Equip.		-
889	Maint. of Meas. & Reg. Sta. Equip. - Gen.		2,348,687
890	Maint. of Meas. & Reg. Sta. Equip. - Indus.		0
891	Maint. of Meas. & Reg. Sta. Equip. - City Gate Check Station		-
892	Maint. of Services		517,629
893	Maint. of Meters & House Reg.		101,303
894	Maint. of Other Equip.		65,674
	Total Maintenance		7,086,011
	Total Distribution Exp.		18,489,228
	Customer Accounts Exp.		
	Operation		
901	Supervision		-
902	Meter Reading Exp.		1,991,597
903	Customer Records & Collection Exp.		6,493,325
904	Uncollectible Accts.		1,929,919
905	Misc. Customer Accounts Exp.		-
	Total Customer Accounts Exp.		10,414,841
	Customer Service & Inform. Exp.		
	Operation		
907	Supervision		-
908	Customer Assist. Exp.		2,681,642
909	Information & Instructional Exp.		367,269
910	Misc. Cust. Serv. & Info. Exp.		-
	Total Customer Service & Information Exp.		3,048,911

SCHEDULE: 25 MAJOR (Page 8 of 8)

GAS OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
	Sales Expenses		
	Operation		
911	Supervision		-
912	Demonstrating & Selling Exp.		-
913	Advertising Exp.		-
916	Misc. Sales Exp.		-
	Total Sales Expenses		-
	Administrative and General Expenses		
920	Admin. & Gen. Salaries		5,383,328
921	Office Supplies & Other Exp.		-
922	Admin. Exp. Trans. - Cr.		(111,010)
923	Outside Services Employed		266,792
924	Property Insurance		85,568
925	Injuries and Damages		3,271,712
926	Employee Pensions & Benefits		4,299,211
927	Franchise Requirements		2,601
928	Reg. Comm. Exp.		-
929	Duplicate Charges - Cr.		(214,655)
930.1	General Advertising Exp.		31,166
930.2	Misc. General Exp.		423,088
931	Rents		2,082,430
932	Maint. of Gen. Plant		229,217
	Total Admin. & General Exp.		15,749,448
	Total Operating Expenses		201,485,361

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: 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, 1994.			
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
Texas Gas Transmission	4,404,555	1.4858	6,544,425
Other (Spot Market)	38,665,105	3.5486	137,207,469
Total	43,069,660 42,629,465	3.3377	143,751,894
11. Number of cubic feet produced during year:			
a. Ohio	144,214 (1)		
b. Entire Company	144,214 (1)		
(1) Liquid propane gas production in MCF			
12. Total Number of customers as of close of business in December:			
a. Ohio	290,331		
b. Entire Company	290,331		
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: 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, 1994.			
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
Texas Gas Transmission	4,404,555	1.4858	6,544,425
Other (Spot Market)	38,665,105	3.5486	137,207,469
Total	43,069,660 42,629,465 440,195	3.3377	143,751,894
11. Number of cubic feet produced during year:			
a. Ohio	144,214 (1)		
b. Entire Company	144,214 (1)		
(1) Liquid propane gas production in MCF			
12. Total Number of customers as of close of business in December:			
a. Ohio	290,331		
b. Entire Company	290,331		
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	500				
Full-time Employees	N/A	N/A	2578				
TOTAL ALL EMPLOYEES	N/A	N/A	3078				
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	266,116
Commercial	21,060
Industrial	1,528
Transportation	300
Public Authorities	1,317
Interdepartmental	10
Ultimate Consumers	290,331
Sales for Resale	-
Special Contract	-
Miscellaneous	-
Other:	-
TOTAL	290,331

SCHEDULE: 8

STEAM HEATING UTILITY PLANT IN SERVICE - ACCOUNT 101 AND ACCOUNT 106						
	Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)
	Production					
310	Land	278,234	-	-	-	278,234
311	Structures and Improvements	2,118,666	(354)	6,343	-	2,111,969
312	Boiler Plant Equipment	7,066,558	27,000	-	-	7,093,558
316	Miscellaneous Equipment	133,222	-	2,329	-	130,893
	Distribution					
375	Structures and Improvements	4,150	-	-	-	4,150
376	Mains	4,113,904	92,678	37,228	-	4,169,354
380	Services	645,941	(5,927)	2,287	-	637,727
381	Meters	123,581	20,897	12,074	-	132,404
	General					
389	Land and Land Rights	31270	-	-	-	31,270
390	Structures and Improvements	182354	-	-	-	182,354
394	Tools, Shop and Garage Equipment	53,550	-	2,766	-	50,784
395	Laboratory Equipment	16,435	-	-	-	16,435
	TOTAL UTILITY PLANT IN SERVICE	14,767,865	134,294	63,027	-	14,839,132

* Major Only

SCHEDULE: 24

STEAM HEATING OPERATING REVENUES					
Account No.	Account Title	Cubic Feet Sold Ohio	Cubic Feet Entire System	Ohio and Entire System	Revenues Entire System
	SERVICE REVENUES				
	Residential Sales				
	Commercial & Industrial Sales				
461	Small (or Comm.)			4,725,032	
462	Large (or Indus.)			1,742,586	
463	Other Sales to Public Authorities			811,351	
	Interdepartmental Sales				
	Total Sales to Ultimate Consumers			7,278,969	
	Sales for Resale				
	TOTAL STEAM SERVICE REVENUES			7,278,969	
	OTHER OPERATING REVENUES				
	Intracompany Transfers				
	Forfeited Discounts			10,872	
467	Miscellaneous Service Revenues			240	
470					
455	Interdepartmental Rents			13,308	
	TOTAL OTHER OPERATING REVENUES			24,420	
	TOTAL STEAM OPERATING REVENUES			7,303,389	

STEAM HEATING OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
PRODUCTION EXPENSES			
Operation			
500	Oper. Supv. & Eng.		112,153
501	Fuel		2,522,479
502	Steam Expenses		639,736
506	Other/Miscellaneous		440,772
Total Operation			3,715,140
Maintenance			
510	Maint. Supv. & Eng.		87,876
511	Maint. of Structures & Improve.		37,723
512	Maint. of Boiler Plant		617,891
Total Maintenance			743,490
Total Production Expenses			4,458,630
DISTRIBUTION EXPENSES			
Operation			
870	Oper. Supv. & Eng.		18,098
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.		19,261
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.		12,913
880	Other Exp.		59,255
881	Rents		5,239
	Total Operation (870-881)		114,765
	Maintenance		
885	Maint. Supv. & Eng.		103,009
886	Maint. of Structures & Improve.		1,195
887	Maint. of Mains		301,156
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		375,321
893	Maint. of Meters & House Reg.		7,330
894	Maint. of Other Equip.		-
	Total Maintenance (885-894)		788,011
	Total Distribution Exp. (870-894)		902,776
	CUSTOMER ACCOUNTS EXP.		
901	Supervision		-
902	Meter Reading Exp.		9,512
903	Customer Records & Collection Exp.		1,442
904	Uncollectible Accts.		-
905	Misc. Customer Accounts Exp.		-
	Total Customer Accounts Exp. (901-905)		10,954
	CUSTOMER SERVICE & INFORM. EXP.		
907	Supervision		-
908	Customer Assist. Exp.		499,516
909	Information & Instructional Exp.		277
910	Misc. Cust. Serv. & Info. Exp.		-
	Total Customer Service & Information Exp. (907-910)		499,792

STEAM HEATING OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
SALES EXPENSES			
911	Supervision		-
912	Demonstrating and Selling Exp.		-
913	Advertising Exp.		-
916	Misc. Sales Exp.		-
Total Sales Expenses (911-916)			-
ADMINISTRATIVE AND GENERAL EXPENSES			
920	Admin. & Gen. Salaries		186,079
921	Office Supplies & Other Exp.		-
922	Admin. Exp. Trans. - Cr.		(6,951)
923	Outside Services Employed		16,723
924	Property Insurance		15,823
925	Injuries and Damages		48,934
926	Employee Pensions & Benefits		423,481
927	Franchise Requirements		-
928	Reg. Comm. Exp.		-
929	Duplicate Charges - Cr.		(16,729)
930.1	General Advertising Exp.		-
930.2	Misc. General Exp.		11,364
931	Rents		55,711
935	Maint. of Gen. Plant		7,685
Total Admin. & General Exp. (920-935)			742,120
Total Operating Expenses			6,614,272

GAS

ACCOUNT 142.XX - PIP CUSTOMER ACCOUNTS RECEIVABLE (1)

Month (A)	Beginning Bal. PIP Less Than 12 Months Old (B)	Transfers From A/C 142 (C)	Transfers From A/C 144 (D)	Transfers To A/C 186 (E)	Ending Bal. PIP Less Than 12 Months Old (F)=(B+C+D-E)
January	3,525,172	757,993	62,500	184,242	4,161,423
February	4,161,423	477,014	41,945	293,568	4,386,814
March	4,386,814	240,673	61,278	190,675	4,498,090
April	4,498,090	1,517,600	38,584	4,184,854	1,869,420
May	1,869,420	(210,864)	66,885	457,020	1,268,421
June	1,268,421	1,539,033	16,641	222,619	2,601,476
July	2,601,476	(906,544)	117,037	(107,543)	1,919,512
August	1,919,512	(480,352)	99,919	(494,138)	2,033,217
September	2,033,217	(584,740)	85,521	(441,502)	1,975,500
October	1,975,500	(335,183)	118,525	(415,638)	2,174,480
November	2,174,480	(89,222)	102,170	(203,104)	2,390,532
December	2,390,532	219,600	107,329	(29,070)	2,746,531
Total	3,525,172	2,145,008	918,334	3,841,983	2,746,531

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

(1) Includes Pre-PIP balances effective 4/1. Also effective 4/1, recovery of Pre-PIP and PIP balances greater than 2 months old was implemented.

ELECTRIC

ACCOUNT 142.XX - PIP CUSTOMER ACCOUNTS RECEIVABLE (1)					
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	7,819,829	375,549	163,086	129,971	8,228,493
February	8,228,493	348,955	135,916	370,131	8,343,233
March	8,343,233	298,683	136,894	211,997	8,566,813
April	8,566,813	2,273,654	108,611	8,383,927	2,565,151
May	2,565,151	128,118	131,104	494,765	2,329,608
June	2,329,608	2,659,144	62,389	432,341	4,618,800
July	4,618,800	498	184,902	234,920	4,569,280
August	4,569,280	(148,103)	203,080	12,947	4,611,310
September	4,611,310	(608,857)	153,190	(262,337)	4,417,980
October	4,417,980	(1,070,904)	236,520	(619,123)	4,202,719
November	4,202,719	(385,660)	228,864	(80,576)	4,126,499
December	4,126,499	(233,957)	221,161	(214,787)	4,328,490
Total	7,819,829	3,637,120	1,965,717	9,094,176	4,328,490

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

(1) Includes Pre-PIP balances effective 4/1. Also effective 4/1, recovery of Pre-PIP and PIP balances greater than 2 months old was implemented.

ELECTRIC

ACCOUNT 186.XX - PIP CUSTOMER ACCOUNTS RECEIVABLE					
Month (A)	Beginning Bal. 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	(5,438,679)	129,971	572,351	362,057	(5,519,002)
February	(5,519,002)	370,131	556,036	219,832	(5,485,075)
March	(5,485,075)	211,998	489,749	299,994	(5,462,832)
April	(5,462,832)	8,383,927	135,687	234,874	3,020,282
May	3,020,282	494,764	126,896	302,880	3,691,030
June	3,691,030	432,341	141,420	134,150	4,116,101
July	4,116,101	234,921	153,993	109,130	4,306,159
August	4,306,159	12,946	155,720	43,285	4,206,670
September	4,206,670	(262,337)	147,964	364,502	4,160,871
October	4,160,871	(619,123)	131,154	740,184	4,150,778
November	4,150,778	(80,576)	130,629	329,494	4,269,067
December	4,269,067	(214,787)	137,957	526,125	4,442,448
Total	(5,438,679)	9,094,176	2,879,556	3,666,507	4,442,448

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

(1) Includes Pre-PIP balances effective 4/1. Also effective 4/1, recovery of Pre-PIP and PIP balances greater than 2 months old was implemented.

GAS

ACCOUNT 186.XX - PIP CUSTOMER DEFERRED ACCOUNTS RECEIVABLE (1)

Month (A)	Beginning Bal. 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	(3,439,632)	184,242	366,903	100,130	(3,522,163)
February	(3,522,163)	293,568	356,829	78,936	(3,506,488)
March	(3,506,488)	190,675	269,705	159,063	(3,426,455)
April	(3,426,455)	4,184,854	9,892	133,853	882,360
May	882,360	457,020	5,179	167,022	1,501,223
June	1,501,223	222,619	3,212	52,503	1,773,133
July	1,773,133	(107,543)	2,232	42,087	1,705,445
August	1,705,445	(494,138)	206,194	16,171	1,021,284
September	1,021,284	(441,502)	24,934	90,962	645,810
October	645,810	(415,637)	34,816	125,424	320,781
November	320,781	(203,104)	60,208	66,243	123,712
December	123,712	(29,070)	103,667	78,786	69,761
Total	(3,439,632)	3,841,984	1,443,771	1,111,180	69,761

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

(1) Includes Pre-PIP balances effective 4/1. Also effective 4/1, recovery of Pre-PIP and PIP balances greater than 2 months old was implemented.

