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Form Approved
OMB No. 1902-0021
(Expires 7/31/98)



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

RECEIVED

MAY 01 1998

PUCO FISCAL

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, 1997

Price Waterhouse LLP



REPORT OF INDEPENDENT ACCOUNTANTS

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

We have audited the balance sheet of The Dayton Power and Light Company as of December 31, 1997 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 as 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 the 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, 1997, 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

January 21, 1998
Dayton, Ohio

INSTRUCTIONS FOR FILING THE
FERC FORM NO. 1
GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

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

III. What and Where to Submit

- (a) Submit this form on electronic media consisting of two (2) duplicate data diskettes and an original and six (6) conformed paper copies, properly filed in and attested, to:

Office of the Secretary
Federal Energy Regulatory Commission
888 First Street, NE.
Room 1A-21
Washington, DC 20426

Retain one copy of this report for your files.

Include with the original and each conformed paper copy of this form the subscription statement required by 18 C.F.R. 385.2011(c)(5). Paragraph (c)(5) of 18 C.F.R. 385.2011 requires each respondent submitting data electronically to file a subscription stating that the paper copies contain the same information as contained on the electronic media, that the signer knows the contents of the paper copies and electronic media, and that the contents as stated in the copies and on the electronic media are true to the best knowledge and belief of the signer.

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

Chief Accountant
Federal Energy Regulatory Commission
888 First Street, NE.
Room 1A-21
Washington, DC 20426

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):
- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
 - (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 CFR 41.10-41.12 for specific qualifications.)

GENERAL INFORMATION (Continued)

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

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

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

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

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

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

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

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

Public Reference and Files Maintenance Branch
Federal Energy Regulatory Commission
888 First Street, NE.
Room 2A-1 ED-12.2
Washington, DC 20426
(202) 208-2474

IV. When to Submit:

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

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for this collection of information is estimated to average 1,217 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 888 First Street NE., Washington, DC 20426 (Attention: Mr. Michael Miller, ED-12.3); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U. S. of A.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current year's amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses. ().
- VII. For any resubmissions, two (2) new data diskettes and an original and six (6) conformed paper copies of the entire form, as well as the appropriate number of copies of the subscription statement indicated at instruction III (a) must be filed. Resubmissions must be numbered sequentially both on the diskettes and on the cover page of the paper copies of the form. In addition, the cover page of each paper copy must indicate that the filing is a resubmission. Send the resubmissions to the address indicated at instruction III (a).
- VIII. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.

DEFINITIONS

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

EXCERPTS FROM THE LAW

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

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

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

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

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

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

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

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

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

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

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

GENERAL PENALTIES

"Sec. 315. (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information 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, 1997
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) P.O. Box 8825, Dayton, OH 45401		
05 Name of Contact Person Bonita F. Hupman		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 (937) 331-4804	09 This Report is (1) x An Original (2) A Resubmission	10 Date of Report (Mo, Da, Yr) 04/30/98
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 Anderson	03 Signature 	04 Date Signed (Mo, Da, Yr) 04/30/98
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.		

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. 12-96	
Corporations Controlled by Respondent	103	Ed. 12-96	
Officers	104	Ed. 12-96	
Directors	105	Ed. 12-95	
Security Holders and Voting Powers	106 - 107	Ed. 12-96	
Important Changes During the Year	108 - 109	Ed. 12-96	
Comparative Balance Sheet	110 - 113	Ed. 12-94	
Statement of Income for the Year	114 - 117	Ed. 12-96	
Statement of Retained Earnings for the Year	118 - 119	Ed. 12-96	
Statement of Cash Flows	120 - 121	Ed. 12-96	
Notes to Financial Statements	122 - 123	Ed. 12-96	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for			
Depreciation, Amortization, and Depletion	200 - 201	Ed. 12-89	
Nuclear Fuel Materials	202 - 203	Ed. 12-89	none
Electric Plant in Service	204 - 207	Rev. 12-95	
Electric Plant Leased to Others	213	Rev. 12-95	none
Electric Plant Held for Future Use	214	Ed. 12-89	
Construction Work in Progress -- Electric	216	Ed. 12-87	
Construction Overheads -- Electric	217	Ed. 12-89	
General Description of Construction Overhead Procedure	218	Ed. 12-88	
Accumulated Provision for Depreciation of Electric Utility Plant.	219	Ed. 12-88	
Nonutility Property	221	Rev. 12-95	
Investment in Subsidiary Companies	224 - 225	Ed. 12-89	
Materials and Supplies	227	Ed. 12-96	
Allowances	228 - 229	Ed. 12-95	
Extraordinary Property Losses	230	Ed. 12-93	none
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-93	none
Other Regulatory Assets	232	Ed. 12-95	
Miscellaneous Deferred Debits	233	Ed. 12-94	
Accumulated Deferred Income Taxes (Account 190)	234	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250 - 251	Ed. 12-91	
Capital Stock Subscribed, Capital Stock Liability for			
Conversion, Premium on Capital Stock, and Installments			
Received on Capital Stock	252	Rev. 12-95	
Other Paid-in Capital	253	Ed. 12-87	
Discount on Capital Stock	254	Ed. 12-87	
Capital Stock Expense	254	Ed. 12-86	
Long-Term Debt	256 - 257	Ed. 12-96	

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. 12-96	
Taxes Accrued, Prepaid and Charged During Year	262 - 263	Ed. 12-96	
Accumulated Deferred Investment Tax Credits	266 - 267	Ed. 12-89	
Other Deferred Credits	269	Ed. 12-88	
Accumulated Deferred Income Taxes -- Accelerated Amortization Property	272 - 273	Ed. 12-96	
Accumulated Deferred Income Taxes -- Other Property	274 - 275	Ed. 12-96	
Accumulated Deferred Income Taxes -- Other	276 - 277	Ed. 12-96	
Other Regulatory Liabilities	278	Ed. 12-94	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300 - 301	Ed. 12-96	
Sales of Electricity by Rate Schedules	304	Ed. 12-95	
Sales of Resale	310 - 311	Ed. 12-88	
Electric Operation and Maintenance Expenses	320 - 323	Ed. 12-95	
Number of Electric Department Employees	323	Ed. 12-93	
Purchased Power	326 - 327	Ed. 12-95	
Transmission of Electricity for Others	328 - 330	Ed. 12-90	
Transmission of Electricity by Others	332	Ed. 12-90	
Miscellaneous General Expenses -- Electric	335	Ed. 12-94	
Depreciation and Amortization of Electric Plant	336 - 337	Ed. 12-95	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-87	
COMMON SECTION			
Regulatory Commission Expenses	350 - 351	Ed. 12-96	none
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	Rev. 12-95	
Hydroelectric Generating Plant Statistics (large Plants)	406 - 407	Ed. 12-89	none
Pumped Storage Generating Plant Statistics (Large Plants)	408 - 409	Ed. 12-88	none
Generating Plant Statistics (Small Plants)	410 - 411	Ed. 12-87	none

Name of Respondent 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) 04/30/98	Year of Report Dec. 31, 1997
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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. 12-96	
Electric Distribution Meters and Line Transformers	429	Ed. 12-88	
Environmental Protection Facilities	430	Ed. 12-88	
Environmental Protection Expenses	431	Ed. 12-88	
Footnote Data	450	Ed. 12-87	none
Stockholders' Reports Check appropriate box:			
<input type="checkbox"/> Four copies will be submitted.			
<input checked="" type="checkbox"/> No annual report to stockholders is prepared.			

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) 04/30/98	Year of Report Dec. 31, 1997
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of the office where any other corporate books are kept, if different from that where the general corporate books are kept.</p> <p>Paul R. Anderson, Controller The Dayton Power and Light Company P. O. Box 8825 Dayton, OH 45401</p>			
<p>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.</p> <p>Ohio - March 23, 1911</p>			
<p>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.</p> <p>Not Applicable</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Ohio ---- Electric Gas Steam Heating</p>			
<p>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?</p> <p>Yes...Enter the date when such independent accountant was initially engaged: x No</p>			

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.) 04/30/98	Year of Report Dec. 31, 1997
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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.

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, 1997, for additional information.

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) 04/30/98	Year of Report Dec. 31, 1997
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CORPORATIONS CONTROLLED BY RESPONDENT

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

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

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

DEFINITIONS

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

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

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

4. Joint control is that in which neither interest can effectively control or direct action without the consent

of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	DP&L Community Urban Redevelopment Corp.	Inactive	100%	
2				
3	MacGregor Park, Inc.	Owner and developer of real estate.	100%	
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5				
6	Miami Valley Equipment, Inc.	Owner of equipment and non-utility investments.	100%	
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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 incumbency of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Chairman (1)	Peter H. Forster	\$500,000
2			
3			
4	President and Chief Executive Officer	Allen M. Hill	430,000
5			
6			
7	Group Vice President	Judy W. Lansaw	240,000
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10	Group Vice President and Secretary	Stephen F. Koziar, Jr.	231,000
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13	Group Vice President	H. Ted Santo	226,000
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40	(1) Annual compensation for 1997 was paid pursuant to an agreement with the Respondent and DPL Inc.		
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DIRECTORS

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

2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Thomas J. Danis	Dayton, Ohio
2		
3	James F. Dicke II	New Bremen, Ohio
4		
5	Peter H. Forster (Chairman)	Dayton, Ohio
6		
7	Ernie Green	Dayton, Ohio
8		
9	Jane G. Haley	Dayton, Ohio
10		
11	Allen M. Hill (President and Chief Executive Officer)	Dayton, Ohio
12		
13	W. August Hillenbrand	Batesville, Indiana
14		
15	David R. Holmes	Dayton, Ohio
16		
17	Burnell R. Roberts	Dayton, Ohio
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19	(1) Respondent does not have an Executive Committee.	
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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.) 04/30/98	Year of Report Dec. 31, 1997
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SECURITY HOLDERS AND VOTING POWERS

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

2. If any security other than stock carries voting rights, explain in a footnote the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

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

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

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing: Not closed - Year Ending December 31, 1997	2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors or the respondent and number of such votes cast by proxy Total: 41,172,173 By proxy: *	3. Give the date and place of such meeting: April 15, 1997 Bellbrook, Ohio
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Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date): December 31, 1997			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	41,172,173	41,172,173	*	0
5	TOTAL number of security holders	1	1		0
6	TOTAL votes of Security holders listed below	41,172,173	41,172,173	0	0
7	* DPL Inc.	41,172,173	41,172,173		
8					
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17					
18					

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) 04/30/98	Year of Report Dec. 31, 1997
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SECURITY HOLDERS AND VOTING POWERS (Continued)

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
19					
20					
21					
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52					
53					

< Page 106 Line 2 >

At the Annual Meeting of Shareholders held on April 15, 1997, all of the members of the Board of Directors were re-elected.

< Page 106 Line 4 Column d >

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 Four of the Respondent's Amended Articles of Incorporation.

< Page 106 Line 7 Column a >

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.

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) 04/30/98	Year of Report Dec. 31, 1997
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IMPORTANT CHANGES DURING THE YEAR

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

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

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

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

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

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

natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

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

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

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

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

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

11. (Reserved.)

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

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION

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) 04/30/98	Year of Report Dec. 31, 1997
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IMPORTANT CHANGES DURING THE YEAR (Continued)

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

6. DPL Inc. has a revolving credit agreement, renewable through 2001, which allows total borrowings by DPL Inc. and its subsidiaries of \$200 million. At year-end 1997, DPL Inc. had \$36 million outstanding under this credit agreement.

DP&L also has \$97 million available in short-term lines of credit. At year-end, DP&L had \$10 million outstanding from these lines of credit and \$70 million in commercial paper outstanding.

7. None

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. None

10. None

Name of Respondent The Dayton Power and Light Company		This Report Is: (1) [x] An Original (2) [] A Resubmission		Date of Report (Mo. Da Yr) 04/30/98	Year of Report Dec. 31, 1997
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	\$3,473,477,858	\$3,568,525,416	
3	Construction Work in Progress (107)	200-201	13,571,550	13,070,051	
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		\$3,487,049,408	\$3,581,595,467	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,248,446,835	1,354,700,201	
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	\$2,238,602,573	\$2,226,895,266	
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	0	0	
8	(Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)	202-203	0	0	
9	Net Nuclear Fuel (Enter Total of lines 7 Less 8)	-	0	0	
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	\$2,238,602,573	\$2,226,895,266	
11	Utility Plant Adjustments (116)	122	0	0	
12	Gas Stored Underground-Noncurrent (117)	-	0	0	
13	OTHER PROPERTY AND INVESTMENTS				
14	Nonutility Property (121)	221	5,002,875	5,002,584	
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	2,055	2,055	
16	Investments in Associated Companies (123)	-	3,022,678	1,019,589	
17	Investment in Subsidiary Companies (123.1)	224-225	49,723,942	98,083,444	
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)	-			
19	Noncurrent Portion of Allowances	228-229	0	0	
20	Other Investments (124)		496,002	496,002	
21	Special Funds (125-128)	-	246,124	246,124	
22	TOTAL Other Property and Investments (Total of lines 14—17,19—21)		\$58,489,566	\$104,845,688	
23	CURRENT AND ACCRUED ASSETS				
24	Cash (131)	-	(6,256,787)	2,312,295	
25	Special Deposits (132-134)	-	130,738	130,738	
26	Working Fund (135)	-	6,019,980	6,956,232	
27	Temporary Cash Investments (136)	-	2,000,000	2,000,000	
28	Notes Receivable (141)		357,807	45,382	
29	Customer Accounts Receivable (142)	-	101,662,089	90,755,563	
30	Other Accounts Receivable (143)	-	33,374,702	33,637,446	
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	5,083,257	4,656,995	
32	Notes Receivable from Associated Companies (145)	-	120,000	220,000	
33	Accounts Receivable from Assoc. Companies (146)	-	4,865,665	7,658,581	
34	Fuel Stock (151)	227	28,013,143	28,923,175	
35	Fuel Stock Expenses Undistributed (152)	227	0	0	
36	Residuals (Elec) and Extracted Products (153)	227	0	0	
37	Plant Materials and Operating Supplies (154)	227	29,059,062	32,089,853	
38	Merchandise (155)	227	163,346	106,118	
39	Other Materials and Supplies (156)	227	70,229	101,135	
40	Nuclear Materials Held for Sale (157)	202-203/227	0	0	
41	Allowances (158.1 and 158.2)	228-229	64,464	19,250	
42	(Less) Noncurrent Portion of Allowances	228-229	0	0	
43	Stores Expense Undistributed (163)	-	501,951	114,471	
44	Gas Stored Underground-Current (164.1)	-	17,278,327	25,749,154	
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-	0	0	
46	Prepayments (165)	-	62,866,157	67,196,458	
47	Advances for Gas (166-167)	-	0	0	
48	Interest and Dividends Receivable (171)	-	1,079	67,248	
49	Rents Receivable (172)	-	0	0	
50	Accrued Utility Revenues (173)	-	58,269,125	78,318,924	
51	Miscellaneous Current and Accrued Assets (174)		0	0	
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$333,477,820	\$371,745,028	

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)	-	\$8,734,058	\$8,319,845
55	Extraordinary Property Losses (182.1)	230	0	0
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
57	Other Regulatory Assets (182.3)	232	464,742,823	430,917,721
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	0	0
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	0	0
60	Clearing Accounts (184)	-	887,506	584,274
61	Temporary Facilities (185)	-	1,507	0
62	Miscellaneous Deferred Debits (186)	233	196,040,720	234,459,451
63	Def. Losses from Disposition of Utility Plt. (187)	-	0	0
64	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
65	Unamortized Loss on Reacquired Debt (189)	-	11,025,640	10,144,074
66	Accumulated Deferred Income Taxes (190)	234	116,732,001	112,192,983
67	Unrecovered Purchased Gas Costs (191)	-	15,562,448	16,602,430
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		\$813,726,703	\$813,220,778
69	TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52, and 68)		\$3,444,296,662	\$3,516,706,760

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) 04/30/98	Year of Report Dec. 31, 1997
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	\$411,722	\$411,722
3	Preferred Stock Issued (204)	250-251	22,850,800	22,850,800
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	301,879,844	302,066,842
7	Other Paid-in Capital (208-211)	253	453,716,870	453,716,870
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	16,716,891	16,716,891
11	Retained Earnings (215, 215.1, 216)	118-119	486,470,986	541,816,660
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(8,753,796)	(6,641,520)
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	TOTAL Proprietary Capital (Enter Total of Lines 2 thru 13)	-	\$1,239,859,535	\$1,297,504,483
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	968,979,337	888,579,337
17	(Less) Reacquired Bonds (222)	256-257	0	0
18	Advances from Associated Companies (223)	256-257	0	0
19	Other Long-Term Debt (224)	256-257	0	0
20	Unamortized Premium on Long-Term Debt (225)	-	1,605	0
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	2,307,775	2,220,982
22	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	\$966,673,167	\$886,358,355
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases-Noncurrent (227)	-	0	0
25	Accumulated Provision for Property Insurance (228.1)	-	0	0
26	Accumulated Provision for Injuries and Damages (228.2)	-	25,585,385	21,717,620
27	Accumulated Provision for Pensions and Benefits (228.3)	-	0	0
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	0	0
29	Accumulated Provision for Rate Refunds (229)	-	0	0
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)		\$25,585,385	\$21,717,620
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	10,000,000	79,747,234
33	Accounts Payable (232)	-	106,035,601	120,177,267
34	Notes Payable to Associated Companies (233)	-	0	0
35	Account Payable to Associated Companies (234)	-	4,272,557	4,199,793
36	Customer Deposits (235)	-	5,563,376	6,925,636
37	Taxes Accrued (236)	262-263	136,035,285	156,497,965
38	Interest Accrued (237)	-	21,585,707	20,665,226
39	Dividends Declared (238)	-	216,692	0
40	Matured Long-Term Debt (239)	-	0	0
41	Matured Interests (240)	-	0	0
42	Tax Collections Payable (241)	-	0	(131,946)
43	Miscellaneous Current and Accrued Liabilities (242)		77,954,569	102,450,643
44	Obligations Under Capital Leases-Current (243)		0	0
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)		\$361,663,787	\$490,531,818

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)		\$6,561,389	\$7,108,291
48	Accumulated Deferred Investment Tax Credits (255)	266-267	75,208,759	72,249,467
49	Deferred Gains from Disposition of Utility Plant (256)		0	0
50	Other Deferred Credits (253)	269	51,442,502	36,878,195
51	Other Regulatory Liabilities (254)	278	90,309,788	93,268,961
52	Unamortized Gain on Reacquired Debt (257)	269	0	0
53	Accumulated Deferred Income Taxes (281-283)	272-277	626,992,350	611,089,570
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		\$850,514,788	\$820,594,484
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Enter Total of Lines 14, 22, 30, 45 and 54)		\$3,444,296,662	\$3,516,706,760

Name of Respondent The Dayton Power and Light Company	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo. Da Yr) 04/30/98	Year of Report Dec. 31, 1997
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another Utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
4. Use pages 122-123 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received 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	\$1,254,442,020	\$1,258,444,681
3	Operating Expenses			
4	Operation Expenses (401)	320-323	569,913,022	586,683,457
5	Maintenance Expenses (402)	320-323	59,653,482	60,208,157
6	Depreciation Expense (403)	336-337	121,635,411	117,755,528
7	Amort. & Depl. of Utility Plant (404-405)	336-337	0	0
8	Amort. of Utility Plant Acq. Adj. (406)	336-337	34,507	34,507
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0
10	Amort. of Conversion Expenses (407)		0	0
11	Regulatory Debits (407.3)		26,477,231	26,767,569
12	(Less) Regulatory Credits (407.4)		0	0
13	Taxes Other Than Income Taxes (408.1)	262-263	133,488,226	129,214,464
14	Income Taxes - Federal (409.1)	262-263	99,613,151	99,709,705
15	- Other (409.1)	262-263	242,630	173,651
16	Provision for Deferred Income Taxes (410.1)	234,272-277	16,439,655	23,328,059
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	16,137,149	21,083,745
18	Investment Tax Credit Adj. - Net (411.4)	266	(2,957,745)	(4,213,691)
19	(Less) Gains from Disp. of Utility Plant (411.6)		0	0
20	Losses from Disp. of Utility Plant (411.7)		0	0
21	(Less) Gains from Disposition of Allowances (411.8)		0	0
22	Losses from Disposition of Allowances (411.9)		0	0
23	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 22)		\$1,008,402,421	\$1,018,577,661
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$246,039,599	\$239,867,020

STATEMENT OF INCOME FOR THE YEAR (Continued)

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

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on pages 122-123.

8. Enter on pages 122-123 a concise explanation of only those changes in accounting methods made during the year

which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

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

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on pages 122-123 or in a footnote.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
\$1,014,976,341	\$1,020,796,578	\$245,729,173	\$239,669,843	\$757,591	\$3,474,675	2
						3
388,372,371	405,119,295	185,844,098	181,897,968	2,717,638	5,162,609	4
54,017,273	53,852,926	5,386,606	5,813,410	249,603	541,821	5
114,295,560	108,399,541	7,058,610	6,667,250	281,241	2,688,737	6
0	0	0	0	0	0	7
34,507	34,507	0	0	0	0	8
0	0	0	0	0	0	9
0	0	0	0	0	0	10
26,477,231	26,767,569	0	0	0	0	11
0	0	0	0	0	0	12
110,375,213	106,788,622	22,553,666	21,630,045	559,347	795,797	13
98,581,316	99,599,466	2,812,051	742,413	(1,780,216)	(632,174)	14
242,630	173,651	0	0	0	0	15
12,099,175	19,476,197	4,320,519	3,838,993	19,961	12,869	16
14,989,202	20,863,329	1,703,097	(1,154,380)	(555,150)	1,374,796	17
(2,870,366)	(4,126,311)	(81,448)	(81,449)	(5,931)	(5,931)	18
0	0	0	0	0	0	19
0	0	0	0	0	0	20
0	0	0	0	0	0	21
0	0	0	0	0	0	22
\$786,635,708	\$795,222,134	\$226,191,005	\$221,663,010	\$2,596,793	\$7,188,932	23
\$228,340,633	\$225,574,444	\$19,538,168	18,006,833	(\$1,839,202)	(\$3,714,257)	24

Name of Respondent
The Dayton Power and Light Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo., Da., Yr.)
04/30/98

Year of Report
Dec. 31, 1997

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2	(\$7,021,085)	(\$5,496,415)				
3						
4	(7,021,085)	(5,496,415)				
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23	(\$7,021,085)	(\$5,496,415)	0	0	0	0
24	0	0	0	0	0	0

STATEMENT OF INCOME FOR THE YEAR (Continued)

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)	--	\$246,039,599	\$239,867,020
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		491,276	140,529
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		1,216,473	136,502
31	Revenues From Nonutility Operations (417)		857,378	0
32	(Less) Expenses of Nonutility Operations (417.1)		1,315,853	9,704
33	Nonoperating Rental Income (418)		20,219	20,216
34	Equity in Earnings of Subsidiary Companies (418.1)	119	2,112,276	(562,966)
35	Interest and Dividend Income (419)		7,476,286	9,617,954
36	Allowance for Other Funds Used During Construction (419.1)		665,628	0
37	Miscellaneous Nonoperating Income (421)		5,570,776	7,104,516
38	Gain on Disposition of Property (421.1)		89,150	112,734
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		\$14,750,663	\$16,286,777
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		0	37,977
42	Miscellaneous Amortization (425)	340	20,319	118,129
43	Miscellaneous Income Deductions (426.1-426.5)	340	1,430,112	2,081,757
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		\$1,450,431	\$2,237,863
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	30,000	55,180
47	Income Taxes - Federal (409.2)	262-263	1,416,996	2,525,385
48	Income Taxes - Other (409.2)	262-263	0	0
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277	286,595	212,835
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	515,781	2,714,719
51	Investment Tax Credit Adj. - Net (411.5)		(1,547)	(1,547)
52	(Less) Investment Tax Credits (420)		0	0
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		\$1,216,263	\$77,134
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		\$12,083,969	\$13,971,780
55	Interest Charges			
56	Interest on Long-Term Debt (427)		72,216,777	75,365,269
57	Amort. of Debt Disc. and Expense (428)		1,107,482	515,845
58	Amortization of Loss on Reacquired Debt (428.1)		878,566	881,566
59	(Less) Amort. of Premium on Debt - Credit (429)		1,605	4,813
60	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)		0	0
61	Interest on Debt to Assoc. Companies (430)	340	0	0
62	Other Interest Expense (431)	340	12,425,519	12,272,640
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		465,698	0
64	Net Interest Charges (Enter Total of lines 56 thru 63)		\$86,161,041	\$89,030,507
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		\$171,962,527	\$164,808,293
66	Extraordinary Items			
67	Extraordinary Income (434)		0	0
68	(Less) Extraordinary Deductions (435)		0	0
69	Net Extraordinary Items (Enter Total of line 67 less line 68)		0	0
70	Income Taxes-Federal and Other (409.3)	262-263	0	0
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)		0	0
72	Net Income (Enter Total of lines 65 and 71)		\$171,962,527	\$164,808,293

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- | | |
|--|--|
| <p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the the year.</p> <p>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).</p> <p>3. State the purpose and amount of each reservation or appropriation of retained earnings.</p> <p>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.</p> | <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.</p> <p>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.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.</p> |
|--|--|

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance - Beginning of Year		\$486,470,986
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: FASB 115 Market Value Adjustment		5,049,207
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Acc. 439) (Total of lines 4 thru 8)		\$5,049,207
10	Debit: Adjustment to Earnings Reinvested in Business		(186,998)
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acc. 439) (Total of lines 10 thru 14)		(\$186,998)
16	Balance Transferred from Income (Account 433 less Account 418.1)		169,850,245
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acc. 436) (Total of lines 18 thru 21)		
23	Dividends Declared - Preferred Stock (Account 437)		
24	% Series Amount		
25	3.750 A 349,800		
26	3.750 B 260,243		
27	3.900 C 256,737		
28			(866,780)
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(866,780)
30	Dividends Declared - Common Stock (Account 438)		
31	Declared Paid Shares Amount		
32	03/01/97 28,900,000		
33	06/06/97 29,000,000		
34	09/01/97 29,000,000		
35	12/01/97 31,600,000		(118,500,000)
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		(\$118,500,000)
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)		\$541,816,660

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) 04/30/98	Year of Report Dec. 31, 1997
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Amount (b)		
	<p style="text-align: center;">APPROPRIATED RETAINED EARNINGS (Account 215)</p> <p>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.</p>			
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	<p style="text-align: center;">APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</p> <p>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.</p>			
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)			
47	TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Enter total of lines 45 and 46)	0		
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter total of lines 38 and 47)	\$541,816,660		
	<p style="text-align: center;">UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (ACCOUNT 216.1)</p>			
49	Balance - Beginning of Year (Debit or Credit)	(8,753,796)		
50	Equity in Earnings for Year (Credit) (Account 418.1)	2,112,276		
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance - End of Year (Total of Lines 49 Thru 52)	(\$6,641,520)		

Name of Respondent The Dayton Power and Light Company	This Report Is: <input checked="" type="checkbox"/> (1) An Original <input type="checkbox"/> (2) A Resubmission	Date of Report (Mo. Da. Yr.) 04/30/98	Year of Report Dec. 31, 1997
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STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be included in pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. Provide also on pages 122-123 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on pages 122-123 the amount of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 72(c) on page 117)	\$171,962,527
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	121,635,411
5	Amortization of (Specify)	
6	Amortization of Acquisition Adjustment	34,507
7	Amortization of Regulatory Assets - Net	20,906,455
8	Deferred Income Taxes (Net)	(14,082,606)
9	Investment Tax Credit Adjustment (Net)	(2,959,292)
10	Net (Increase) Decrease in Receivables	(12,478,940)
11	Net (Increase) Decrease in Inventory	(11,952,634)
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	35,437,905
14	Net (Increase) Decrease in Other Regulatory Assets	33,825,102
15	Net Increase (Decrease) in Other Regulatory Liabilities	2,959,173
16	(Less) Allowance for Other Funds Used During Construction	665,628
17	(Less) Undistributed Earnings from Subsidiary Companies	(2,112,276)
18	Other:Investment in Subsidiary Companies	(46,356,412)
19	Deferred Energy Costs	(21,337,263)
20	Primarily Deferred Charges	(27,944,093)
21		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	\$251,096,488
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (Including Land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(114,851,606)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	
31	Other:Property Activity	3,840,002
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(\$111,011,604)
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 pages 122-123.
 Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on pages 122-123.

- 5. Codes used:**
- (a) Net proceeds or payments.
 - (b) Bonds, debentures and other long term debt.
 - (c) Include commercial paper.
 - (d) Identify separately such items as investments, fixed assets, intangibles, etc.
- 6. Enter on pages 122-123 clarifications and explanations.**

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
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 Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	
53	Other:	
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(\$111,011,604)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long - Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other:	
65		
66	Net Increase in Short - Term Debt (c)	69,747,234
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	\$69,747,234
71		
72	Payments for Retirement of:	
73	Long - term Debt (b)	(80,960,000)
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	(866,784)
81	Dividends on Common Stock	(118,500,000)
82	Net Cash provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(\$130,579,550)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57, and 83)	\$9,505,334
87		
88	Cash and Cash Equivalents at Beginning of Year	1,763,193
89		
90	Cash and Cash Equivalents at End of Year	11,268,527

Name of Respondent The Dayton Power and Light Company	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo. Da. Yr.) 04/30/98	Year of Report Dec. 31, 1997
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NOTES TO FINANCIAL STATEMENTS

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

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

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and

plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

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

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

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

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION

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) 04/30/98	Year of Report Dec. 31, 1997
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NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF OPERATIONS

The Company is a public utility primarily engaged in the business of selling electric energy and natural gas to residential, commercial, industrial and governmental customers in a 6,000 square mile area of West Central Ohio. The majority of the Company's earnings come from electricity and natural gas sales. Earnings from other operations currently do not have a material financial impact on the consolidated results. DPL Inc. and its other wholly owned subsidiaries provide certain administrative services to the Company including leases, equipment, insurance and other services. These costs (in millions) were \$53.5 in 1997 and \$52.6 in 1996.

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, MAINTENANCE AND DEPRECIATION

Property is shown at its original cost. Cost includes direct labor and material and allocable overhead costs.

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

Depreciation expense is calculated using the straight-line method, which depreciates the cost of property over its estimated useful life, at an average rate of 3.5% in 1997 and 1996.

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NOTES TO FINANCIAL STATEMENTS (Continued)

INCOME TAXES

Deferred income taxes are provided for all temporary 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.

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.

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions related to future events.

2. REGULATORY MATTERS

Amounts deferred during a 1992-1994 electric rate increase phase-in (including carrying charges) are being recovered in current rates.

Demand-side management ("DSM") costs (including carrying charges) from the Company's cost-effective programs are deferred and are being recovered at approximately \$9 million per year.

The 1992 PUCO-approved agreement for the phase-in plan and DSM programs, as updated in 1995, allows accelerated recovery of DSM costs and, thereafter, production plant costs to the extent that the Company return on equity exceeds a baseline 13% (subject to upward adjustment). If the return exceeds the baseline return by one to two percent, one-half of the excess will be used to accelerate recovery of these costs. If the return is greater than two percent over the baseline, the entire excess will be used for such purpose.

Interest charges related to Zimmer which were previously deferred pursuant to PUCO approval are being amortized at \$2.8 million per year over the projected life of the asset.

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NOTES TO FINANCIAL STATEMENTS (Continued)

3. INCOME TAXES

\$ in millions	For the years ended December 31:	
	1997	1996

COMPUTATION OF TAX EXPENSE		
Statutory income tax rate.....	35%	35%
Federal income tax (statutory rate applied to pretax income before preferred dividends).....	\$94.6	\$91.9
Increases (decreases) in tax from -		
Regulatory assets.....	3.6	3.3
Depreciation.....	11.4	10.7
Investment tax credit amortized.....	(3.0)	(3.0)
Other, net.....	(8.2)	(5.0)

Total Tax Expense.....	\$98.4	\$97.9

COMPONENTS OF TAX EXPENSE		
Taxes currently payable.....	\$101.3	\$102.4
Deferred taxes--		
Regulatory assets.....	(4.0)	(3.5)
Liberalized depreciation and amortization.....	5.3	7.2
Fuel and gas costs.....	5.5	2.5
Other.....	(6.7)	(6.5)
Deferred investment tax credit, net.....	(3.0)	(4.2)

Total Tax Expense.....	\$98.4	\$97.9

COMPONENTS OF DEFERRED TAX ASSETS AND LIABILITIES AT DECEMBER 31: ..		
	1997	1996

Depreciation/property basis.....	\$(442.9)	\$(447.7)
Income taxes recoverable.....	(72.4)	(77.4)
Regulatory assets.....	(38.6)	(45.8)
Investment tax credit.....	25.3	26.3
Other.....	32.4	32.6

Net non-current liability.....	\$(496.2)	\$(512.0)

Net current asset/(liability).....	\$(2.7)	\$1.7

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NOTES TO FINANCIAL STATEMENTS (Continued)

4. PENSIONS AND POSTRETIREMENT BENEFITS

PENSIONS

Substantially all Company employees participate in pension plans paid for by the Company. Employee benefits are based on their years of service, age at retirement and, for salaried employees, their compensation. The plans are funded in amounts actuarially determined to provide for these benefits.

An interest rate of 6.25% was used in developing the amounts in the following tables. Actual returns on plan assets for 1997 and 1996 were 11.2% and 12.7%, respectively. Increases in compensation levels approximating 5% were used for both years.

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

\$ in millions	1997	1996
Service cost - benefits earned.....	\$6.3	\$6.2
Interest cost.....	15.2	15.0
Expected return on plan assets of 7.5% in each year.....	(19.6)	(18.1)
Net amortization.....	(3.0)	(1.1)
Net pension cost.....	\$(1.1)	\$2.0

The following table sets forth the plans' funded status and amounts recorded in prepaid assets on the Comparative Balance Sheet at December 31:

\$ in millions	1997	1996
Plan assets at fair value (a).....	\$330.2	\$321.4
Actuarial present value of projected benefit obligation....	259.1	255.1
Plan assets in excess of projected benefit obligation.....	71.1	66.3
Unamortized transition obligation.....	(11.3)	(15.5)
Prior service cost.....	13.9	16.0
Changes in plan assumptions and actuarial gains and losses.	(28.3)	(22.5)
Net pension assets.....	\$45.4	\$44.3
Vested benefit obligation.....	\$203.8	\$198.6
Accum. benefit obligation without projected wage increase..	\$236.4	\$237.4

(a) Invested in fixed income investments, equities and guaranteed investment contracts. In 1996, equities included \$26.5 million of DPL Inc. common stock.

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NOTES TO FINANCIAL STATEMENTS (Continued)

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 Company has funded the union-eligible health benefit using a Voluntary Employee Beneficiary Association Trust. Actual returns on plan assets were 6.0% and 6.7% in 1997 and 1996, respectively.

The following table presents the components of postretirement benefit cost:
\$ in millions

	1997	1996
Expected return on plan assets of 5.7%.....	\$(0.8)	\$(0.6)
Interest cost.....	2.2	2.5
Net amortization.....	(1.1)	2.9
Postretirement benefit cost.....	\$0.3	\$4.8

The assumed health care cost trend rate used in measuring the accumulated postretirement benefit obligation is 9% for 1997 and decreases to 5% by 2005. A one percentage point increase in each future year's assumed health care trend rate would increase postretirement benefit cost by \$0.1 million annually and would increase the accumulated postretirement benefit obligation by \$2.3 million. The weighted average discount rate used in determining the accumulated postretirement benefit obligation was 6.25%.

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

\$ in millions	1997	1996
Accumulated postretirement benefit obligation:		
-retirees and dependents.....	\$35.4	\$40.7
-active employees.....	1.1	1.1
Total.....	36.5	41.8
Plan assets at fair value (a).....	12.1	11.9
Proj. benefit obligation in excess of plan assets...	24.4	29.9
Unamortized transition obligation.....	(15.9)	(18.9)
Actuarial gains and losses.....	25.5	24.6
Accrued postretirement benefit liability.....	\$34.0	\$35.6
(a) Invested in fixed income government obligations and money market securities.		

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) 04/30/98	Year of Report Dec. 31, 1997
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NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT

\$ in millions	At December 31,	
	1997	1996

First mortgage bonds maturing:		
2003 8.00%.....	-	40.0
2022-2026 8.14% (a).....	671.0	671.0
Pollution control series maturing through		
2027 - 6.43% (a).....	107.2	107.6
	-----	-----
	778.2	818.6
Guarantee of Air Quality Development		
Obligations 6.10% Series Due 2030.....	110.0	110.0
Unamortized debt discount and premium (net)	(2.2)	(2.3)
	-----	-----
Total.....	886.0	926.3
	-----	-----

(a) Weighted average interest rates for 1997 and 1996.

The amounts of maturities and mandatory redemptions for first mortgage bonds and notes are \$0.4 million in 1998 through 2002. Substantially all property of the Company is subject to the mortgage lien securing the first mortgage bonds.

During 1997, a \$40 million series of first mortgage bonds matured, and another \$40 million series scheduled to mature in 2003 was redeemed.

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 2001. Commitment fees are approximately \$170,000 per year, depending upon the aggregate unused balance of the loan. At December 31, 1997, DPL Inc. had \$36.0 million in borrowings outstanding under this credit agreement.

The Company also has \$96.6 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 \$400,000 and pay \$87,550 per year in fees. At December 31, 1997, The Company had \$10.0 million in borrowings from these lines of credit.

The Company had \$69.7 million and \$10.0 million in commercial paper outstanding at a weighted average interest rate of 6.0% and 6.75% at December 31, 1997 and 1996, respectively.

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) 04/30/98	Year of Report Dec. 31, 1997
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NOTES TO FINANCIAL STATEMENTS (Continued)

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, 1997, the Company had \$1.6 million of commonly owned facilities under construction. The Company's share of expenses is included in the Statement of Income.

The following table presents the Company's share of the commonly owned facilities at December 31, 1997:

	Company Share	Investment	
	Ownership	Production	Gross Plant in
	(%)	Capacity	Service
		(MW)	\$ in millions

Production Units:			
Beckjord Unit 6.....	50.0	210	55
Conesville Unit 4.....	16.5	129	30
East Bend Station.....	31.0	186	150
Killen Station.....	67.0	418	406
Miami Fort Units 7 & 8.....	36.0	360	119
Stuart Station.....	35.0	823	245
Zimmer Station.....	28.1	365	989
Transmission (at varying percentages).			67

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) 04/30/98	Year of Report Dec. 31, 1997
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NOTES TO FINANCIAL STATEMENTS (Continued)

8. COMMON SHAREHOLDER'S EQUITY

\$ in millions	Common Stock (a)		Other Paid-In Capital	Earnings Reinvested In the Business		Total
	Outstanding Shares	Amount				
1996:						
Beginning Balance..	41,172,173	\$0.4	\$738.7	\$452.9	\$1,192.0	
Net Income.....				164.8	164.8	
Comm. Stock Dividends				(138.3)	(138.3)	
Pref. Stock Dividends				(0.9)	(0.9)	
Other.....			0.2	(0.8)	(0.6)	
Ending Balance.....	41,172,173	\$0.4	\$738.9	\$477.7	\$1,217.0	
1997:						
Net Income.....				172.0	172.0	
Comm. Stock Dividends				(118.5)	(118.5)	
Pref. Stock Dividends				(0.9)	(0.9)	
Other.....			0.2	4.9	5.1	
Ending Balance.....	41,172,173	\$0.4	\$739.1	\$535.2	\$1,274.7	

(a) 50,000,000 shares authorized.

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) 04/30/98	Year of Report Dec. 31, 1997
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NOTES TO FINANCIAL STATEMENTS (Continued)

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 without mandatory redemption provisions outstanding.

Series/ Rate	Current Redemption Price	Current Shares Outstanding	Par Value At December 31, 1997 and 1996 (\$ in millions)
A 3.75%	\$102.50	93,280	\$9.3
B 3.75%	\$103.00	69,398	7.0
C 3.90%	\$101.00	65,830	6.6
Total		228,508	\$22.9

The shares may be redeemed at the option of the Company at the per share prices indicated, plus cumulative accrued dividends.

10. FAIR VALUE OF FINANCIAL INSTRUMENTS

\$ in millions	At December 31,			
	1997		1996	
	Fair Value	Cost	Fair Value	Cost
Assets (a)				
Available for sale securities, included in financial and other assets	54.4	34.9	37.9	26.2
Held to maturity securities, including short term cash investments of \$2.0 in 1997 and \$2.0 in 1996.	57.0	56.2	50.9	50.7
Liabilities (b)				
Debt	1,038.7	967.4	1,018.6	976.7

(a) Maturities range from 1998 to 2010.

(b) Includes current maturities.

Financial assets with quoted market prices are carried at market; the remaining financial assets are carried at cost.

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NOTES TO FINANCIAL STATEMENTS (Continued)

11. FINANCIAL INFORMATION BY BUSINESS SEGMENTS

\$ in millions	For the years ended December 31,	
	1997	1996

Operating profit before tax		
Electric.....	\$327.0	\$326.9
Gas.....	24.9	23.7
Other.....	(3.1)	(5.7)

Total operating profit before tax.....	348.8	344.9
Other income, net.....	7.5	6.9
Interest Expense.....	(85.9)	(89.0)

Income before income taxes.....	270.4	262.8

Depreciation and Amortization		
Electric.....	118.4	112.8
Gas.....	7.1	6.7
Other.....	0.3	2.8

Total depreciation and amortization.....	125.8	122.3

Construction additions		
Electric.....	92.8	109.4
Gas.....	16.3	14.1
Other.....	-	-

Total construction additions.....	109.1	123.5

Assets		
Electric.....	2,784.0	2,813.9
Gas.....	287.2	268.3
Other.....	445.5	362.1

Total assets at year-end.....	3,516.7	3,444.3

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) 04/30/98	Year of Report Dec. 31, 1997
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NOTES TO FINANCIAL STATEMENTS (Continued)

CASH FLOW STATEMENT ITEMS:

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

	1997	
	----- Beginning Balance	Ending Balance -----
Balance Sheet (p. 110, line 24)	(\$6,256,787)	\$2,312,295
Balance Sheet (p. 110, line 26)	6,019,980	6,956,232
Balance Sheet (p. 110, line 27)	2,000,000	2,000,000
	-----	-----
Cash and Cash Equivalents, (p. 121, lines 88 and 90)	\$1,763,193	\$11,268,527

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

	1997	1996
	-----	-----
Cash paid during the year for:		
Interest (net of amount capitalized)	\$85,072,874	\$87,735,663
Income taxes	\$88,680,955	\$89,920,455

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) 04/30/98	Year of Report Dec. 31, 1997
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	\$3,485,396,583	\$3,192,282,307	
4	Property Under Capital Leases	0	0	
5	Plant Purchased or Sold	0	0	
6	Completed Construction not Classified	77,174,862	68,751,846	
7	Experimental Plant Unclassified	0	0	
8	TOTAL (Enter Total of lines 3 thru 7)	\$3,562,571,445	\$3,261,034,153	
9	Leased to Others	0	0	
10	Held for Future Use	5,771,097	5,771,097	
11	Construction Work in Progress	13,070,051	11,746,792	
12	Acquisition Adjustments	182,874	0	
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	\$3,581,595,467	\$3,278,552,042	
14	Accum. Prov. for Depr., Amort., & Depl.	1,354,700,201	1,231,018,069	
15	Net Utility Plant (Enter Total of line 13 less 14)	\$2,226,895,266	\$2,047,533,973	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	1,352,007,362	1,228,325,230	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	0		
20	Amort. of Underground Storage Land and Land Rights	0		
21	Amort. of Other Utility Plant	0	0	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	\$1,352,007,362	\$1,228,325,230	
23	Leased to Others			
24	Depreciation	0	0	
25	Amortization and Depletion	0	0	
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0	0	
27	Held for Future Use			
28	Depreciation	2,692,839	2,692,839	
29	Amortization	0	0	
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	\$2,692,839	\$2,692,839	
31	Abandonment of Leases (Natural Gas)	0		
32	Amort. of Plant Aquisition Adj.	0	0	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31 and 32)	\$1,354,700,201	\$1,231,018,069	

Name of Respondent
The Dayton Power and Light Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo. Da. Yr)
04/30/98

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

Gas (d)	Other(Specify) Steam (e)	Other(Specify) (f)	Other(Specify) (g)	Common (h)	Line No.
					1
					2
\$287,080,993	\$6,033,283				3
0	0				4
0	0				5
8,423,016	0				6
0	0				7
\$295,504,009	\$6,033,283				8
0	0				9
0	0				10
1,323,259	0				11
182,874	0				12
\$297,010,142	\$6,033,283	0			13
118,592,927	5,089,205				14
\$178,417,215	\$944,078	0			15
					16
					17
118,592,927	5,089,205				18
0					19
0					20
0	0				21
\$118,592,927	\$5,089,205	0			22
					23
0	0				24
0	0				25
0	0				26
					27
0	0				28
0	0				29
0	0				30
0					31
0	0				32
\$118,592,927	\$5,089,205	0			33

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) 04/30/98	Year of Report Dec. 31, 1997
ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)				
1. Report below the original cost of electric plant in service according to the prescribed accounts.		counts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column(d) reversals of tentative distributions of prior year of unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the		
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 ac-				
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization			
3	(302) Franchises and Consents			
4	(303) Miscellaneous Intangible Plant			
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)			
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights	12,043,245	30,677	
9	(311) Structures and Improvements	382,919,664	776,961	
10	(312) Boiler Plant Equipment	1,090,986,011	12,094,909	
11	(313) Engines and Engine-Driven Generators	0	0	
12	(314) Turbogenerator Units	338,052,483	1,335,863	
13	(315) Accessory Electric Equipment	207,265,298	417,928	
14	(316) Misc. Power Plant Equipment	32,523,506	245,816	
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	\$2,063,790,207	\$14,902,154	
16	B. Nuclear Production Plant			
17	(320) Land and Land Rights			
18	(321) Structures and Improvements			
19	(322) Reactor Plant Equipment			
20	(323) Turbo generator Units			
21	(324) Accessory Electric Equipment			
22	(325) Misc. Power Plant Equipment			
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)			
24	C. Hydraulic Production Plant			
25	(330) Land and Land Rights			
26	(331) Structures and Improvements			
27	(332) Reservoirs, Dams, and Waterways			
28	(333) Water Wheels, Turbines, and Generators			
29	(334) Accessory Electric Equipment			
30	(335) Misc. Power Plant Equipment			
31	(336) Roads, Railroads, and Bridges			
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)			
33	D. Other Production Plant			
34	(340) Land and Land Rights	414,576	0	
35	(341) Structures and Improvements	4,757,442	97,425	
36	(342) Fuel Holders, Products, and Accessories	908,691	0	
37	(343) Prime Movers	0	0	
38	(344) Generators	62,044,113	(589,764)	
39	(345) Accessory Electric Equipment	2,105,091	1,064,717	

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) 04/30/98		Year of Report Dec. 31, 1997	
ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)							
<p>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.</p> <p>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 col-</p>				<p>umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>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.</p> <p>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.</p>			
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.		
					1		
			0	(301)	2		
			0	(302)	3		
			0	(303)	4		
			0		5		
					6		
					7		
0	0	0	12,073,922	(310)	8		
287,730	0	(544)	383,408,351	(311)	9		
3,400,367	0	544	1,099,681,097	(312)	10		
0	0	0	0	(313)	11		
448,190	0	0	338,940,156	(314)	12		
1,140,310	0	5,766	206,548,682	(315)	13		
76,228	0	(2,041)	32,691,053	(316)	14		
\$5,352,825	0	\$3,725	\$2,073,343,261		15		
					16		
			0	(320)	17		
			0	(321)	18		
			0	(322)	19		
			0	(323)	20		
			0	(324)	21		
			0	(325)	22		
			0		23		
					24		
			0	(330)	25		
			0	(331)	26		
			0	(332)	27		
			0	(333)	28		
			0	(334)	29		
			0	(335)	30		
			0	(336)	31		
			0		32		
					33		
0	0	0	414,576	(340)	34		
0	0	0	4,854,867	(341)	35		
0	0	0	908,691	(342)	36		
0	0	0	0	(343)	37		
0	0	0	61,454,349	(344)	38		
0	0	0	3,169,808	(345)	39		

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) 04/30/98	Year of Report Dec. 31, 1997
ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	\$280,082	\$273,726	
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	\$70,509,995	\$846,104	
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	\$2,134,300,202	\$15,748,258	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	27,154,291	2,609,328	
45	(352) Structures and Improvements	12,568,023	735,416	
46	(353) Station Equipment	203,706,835	9,293,685	
47	(354) Towers and Fixtures	28,677,134	122,106	
48	(355) Poles and Fixtures	43,226,935	4,299,757	
49	(356) Overhead Conductors and Devices	56,128,967	1,048,567	
50	(357) Underground Conduit	434,290	0	
51	(358) Underground Conductors and Devices	801,170	24,465	
52	(359) Roads and Trails	9,439	0	
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$372,707,084	\$18,133,324	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	11,678,488	907,031	
56	(361) Structures and Improvements	28,098	4,289	
57	(362) Station Equipment	17,411,128	1,240,242	
58	(363) Storage Battery Equipment	0	0	
59	(364) Poles, Towers, and Fixtures	111,503,642	1,476,560	
60	(365) Overhead Conductors and Devices	60,236,716	8,135,437	
61	(366) Underground Conduit	6,116,456	1,287,652	
62	(367) Underground Conductors and Devices	81,950,623	11,576,659	
63	(368) Line Transformers	139,166,505	8,361,721	
64	(369) Services	66,860,311	5,362,757	
65	(370) Meters	29,001,693	2,474,611	
66	(371) Installations on Customer Premises	10,182,309	906,262	
67	(372) Leased Property on Customer Premises	63,597	0	
68	(373) Street Lighting and Signal Systems	0	0	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$534,199,566	\$41,733,221	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	6,501,714	(38,853)	
72	(390) Structures and Improvements	71,031,244	1,396,115	
73	(391) Office Furniture and Equipment	19,033,536	3,688,501	
74	(392) Transportation Equipment	11,550,741	5,259,444	
75	(393) Stores Equipment	887,246	46,943	
76	(394) Tools, Shop and Garage Equipment	7,359,847	872,273	
77	(395) Laboratory Equipment	2,044,691	95,877	
78	(396) Power Operated Equipment	2,157,691	(49,198)	
79	(397) Communication Equipment	15,673,874	4,129,832	
80	(398) Miscellaneous Equipment	4,802,334	399,688	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	\$141,042,918	\$15,800,622	
82	(399) Other Tangible Property	0	0	
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$141,042,918	\$15,800,622	
84	TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83)	\$3,182,249,770	\$91,415,425	
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 (Enter Total of lines 84 thru 87)	\$3,182,249,770	\$91,415,425	

Name of Respondent The Dayton Power and Light Company		This Report Is: (1) [x] An Original (2) [] A Resubmission		Date of Report (Mo, Da, Yr) 04/30/98		Year of Report Dec. 31, 1997	
ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of year (g)		Line No.		
0	0	0	\$553,808	(346)	40		
0	0	0	\$71,356,099		41		
\$5,352,825	0	\$3,725	\$2,144,699,360		42		
						43	
0	0	0	29,763,619	(350)	44		
583	0	0	13,302,856	(352)	45		
1,742,210	0	52,873	211,311,183	(353)	46		
3,332	0	0	28,795,908	(354)	47		
66,198	0	0	47,460,494	(355)	48		
94,744	0	(44,020)	57,038,770	(356)	49		
0	0	0	434,290	(357)	50		
0	0	0	825,635	(358)	51		
0	0	0	9,439	(359)	52		
\$1,907,067	0	\$8,853	\$388,942,194		53		
						54	
0	0	4,486,371	17,071,890	(360)	55		
0	0	23,511,466	23,543,853	(361)	56		
49,043	0	0	18,602,327	(362)	57		
0	0	0	0	(363)	58		
175,503	0	0	112,804,699	(364)	59		
98,146	0	5,178	68,279,185	(365)	60		
506	0	0	7,403,602	(366)	61		
321,172	0	0	93,206,110	(367)	62		
1,067,690	0	0	146,460,536	(368)	63		
15,772	0	0	72,207,296	(369)	64		
595,654	0	0	30,880,650	(370)	65		
41,719	0	0	11,046,852	(371)	66		
0	0	0	63,597	(372)	67		
0	0	0	0	(373)	68		
\$2,365,205	0	\$28,003,015	\$601,570,597		69		
						70	
0	0	(4,486,371)	1,976,490	(389)	71		
409,517	0	(23,502,835)	48,515,007	(390)	72		
659,643	0	(11,845)	22,050,549	(391)	73		
710,919	0	0	16,099,266	(392)	74		
29,129	0	0	905,060	(393)	75		
143,415	0	0	8,088,705	(394)	76		
54,157	0	0	2,086,411	(395)	77		
76,091	0	0	2,032,402	(396)	78		
524,269	0	0	19,279,437	(397)	79		
412,835	0	(512)	4,788,675	(398)	80		
\$3,019,975	0	(\$28,001,563)	\$125,822,002		81		
0	0	0	0	(399)	82		
\$3,019,975	0	(\$28,001,563)	\$125,822,002		83		
\$12,645,072	0	\$14,030	\$3,261,034,153		84		
						85	
						86	
						87	
\$12,645,072	0	\$14,030	* \$3,261,034,153	(103)	88		

Dec. 31, 1997

ELECTRIC PLANT IN SERVICE (ACCOUNT 101, 102, 103, AND 106)

COMPLETED CONSTRUCTION NOT CLASSIFIED, ACCT 106, ACTIVITY IS:

ACCOUNT	BEG BAL	ADDITIONS	END BAL
-----	-----	-----	-----
311	169,069	42,196	211,265
312	11,978,014	3,683,164	15,661,178
314	813,709	622,044	1,435,753
315	1,557,387	61,773	1,619,160
316	168,094	22,701	190,795
344	19,922,950	(19,922,950)	0
346	0	39,653	39,653
352	0	144,624	144,624
353	22,004,711	(14,347,434)	7,657,277
354	381,734	(256,082)	125,652
355	6,893,796	(2,719,088)	4,174,708
356	8,257,911	(5,329,968)	2,927,943
360	0	455,000	455,000
361	0	34,521	34,521
362	563,120	564,278	1,127,398
364	9,237,116	(5,995,981)	3,241,135
365	2,062,486	2,388,854	4,451,340
367	4,228,229	2,401,247	6,629,476
368	1,813,357	3,383,045	5,196,402
369	1,900,000	70,000	1,970,000
370	0	1,233,431	1,233,431
371	0	75,000	75,000
389	38,853	(38,853)	0
390	910,972	(583,354)	327,618
391	2,090,173	347,051	2,437,224
392	300,000	2,375,000	2,675,000
394	68,949	456,051	525,000
396	300,000	(300,000)	0
397	955,107	2,880,337	3,835,444
398	0	349,849	349,849
	-----	-----	-----
TOTAL	96,615,737	(27,863,891)	68,751,846

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) 04/30/98	Year of Report Dec. 31, 1997
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
<p>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.</p> <p>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.</p>					
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2	RIGHT-OF-WAY FOR FUTURE TRANSMISSION				
3	LINES MISCELLANEOUS (*)		**		241,045
4					
5					
6					
7	PARCELS OF LAND IN BOONE COUNTY, KENTUCKY 12/82		**		588,046
8					
9					
10					
11	MISCELLANEOUS PARCELS OF LAND		**		469,064
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Other Property:				
22					
23					
24	MISCELLANEOUS EQUIPMENT		**	**	88,723
25					
26					
27	LAND, BUILDINGS & EQUIPMENT LOCATED IN MONTGOMERY COUNTY, OHIO; TRANSFERRED TO ACCOUNT 105 IN 9/97	09/30/97	**		4,384,219
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	(*) Amounts were recorded on Account 101 on Respondent's books prior to 1970				
41					
42	(**) Various dates				
43					
44					
45					
46					
47	TOTAL				\$5,771,097

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) 04/30/98	Year of Report Dec. 31, 1997
CONSTRUCTION WORK IN PROGRESS--ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107).		Development, and Demonstration (see Account 107 of the Uniform System of Accounts).		
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,		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	-----			
3	Stuart Station (*)			
4	Distributed Control System Unit #4	714,558		
5	Control System Simulator	102,108		
6	Tait Station			
7	Combustion Turbine Unit #3	7,359,132		
8				
9	TRANSMISSION			
10	-----			
11	Zimmer Transmission (*)	217,555		
12	Todhunter Sub (*)	208,940		
13	Eldean Substation and Transmission Project	1,013,114		
14	Greenville Sub RP-BK3	396,790		
15	Lewisburg Sub Tap	154,312		
16	Kingscreek Sub Tap	611,389		
17	Spare Transformer Bushings	128,096		
18				
19	DISTRIBUTION			
20	-----			
21	477 Rebuild-Dayton-Yellow Springs Rd.	197,267		
22	Retrofit-Electric Meters	247,380		
23	Pole Replacements	145,554		
24	Fayette Village Line Extension	134,080		
25	Reconductoring MH-1206	119,850		
26	DESC Facility Upgrade	101,155		
27	Generator-Crysteco Co.	157,028		
28				
29	GENERAL			
30	-----			
31	Dayton Service Bldg. Renovations	177,368		
32	Work Estimation System	100,249		
33				
34	MINOR PROJECTS	550,132		
35	-----			
36				
37	UNALLOCATED CONSTRUCTION OVERHEADS	(1,089,265)		
38	-----			
39	(*) Respondent's portion of undivided ownership in			
40	generating facilities with The Cincinnati Gas			
41	& Electric Company and/or Columbus Southern			
42	Power Company.			
43	TOTAL	\$11,746,792		

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) 04/30/98	Year of Report Dec. 31, 1997
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CONSTRUCTION OVERHEADS-ELECTRIC

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.

lain on page 218 the accounting procedures, employed and the amounts of engineering, supervision and administrative costs, etc. which are directly charged to construction.

2. On page 218 furnish information concerning construction overheads.

4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

3. A respondent should not report "none" to the page if no overhead apportionments are made, but rather should exp-

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Payroll Overheads	
2		\$4,458,575
3	Supervisory Costs	
4		2,906,033
5	Administrative and General Expenses	
6		3,120,740
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
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43		
44		
45		
46	TOTAL	\$10,485,348

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc. the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant Instructions 3(17) of the U.S. of A.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

* See Footnote

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

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

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

Line No.	Title (a)	Amount (b)	Capitalization Ratio(Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S		
(2)	Short-Term Interest			s
(3)	Long-Term Debt	D		d
(4)	Preferred Stock	P		p
(5)	Common Equity	C		c
(6)	Total Capitalization		100%	
(7)	Average Construction Work in Progress Balance	W		

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

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

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds -

b. Rate for Other Funds -

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

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. 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 capitalized payroll and benefits 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 non-productive costs from benefit costs. These accounts reflect monthly transfers to construction and clearances to work orders as well as maintaining interim balances.

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 capitalized supervisory 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. 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 capitalized 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. This percentage is applied monthly to most costs charged to individual construction work orders.

Name of Respondent The Dayton Power and Light Company	This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo., Da., Yr) 04/30/98	Year of Report Dec. 31, 1997
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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	(\$1,127,900,479)	(\$1,127,900,479)		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	(113,589,286)	(113,589,286)		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing				
6	Other Clearing Accounts	(53,117)	(53,117)		
7	Other Accounts (Specify):				
8					
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	(\$113,642,403)	(\$113,642,403)		0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	12,645,070	12,645,070		
12	Cost of Removal	1,592,736	1,592,736		
13	Salvage (Credit)	(391,341)	(391,341)		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	\$13,846,465	\$13,846,465		
15	Other Debit or Cr. Items (Describe): *	(201,822)	(201,822)		
16	Transfers & Reclassifications	(3,119,830)	(426,991)	(2,692,839)	
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	(\$1,231,018,069)	(\$1,228,325,230)	(\$2,692,839)	0

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

18	Steam Production	(836,486,836)	(836,486,836)		
19	Nuclear Production	0			
20	Hydraulic Production-Conventional	0			
21	Hydraulic Production-Pumped Storage	0			
22	Other Production	(28,335,857)	(28,335,857)		
23	Transmission	(127,524,475)	(127,524,475)		
24	Distribution	(184,743,391)	(182,177,440)	(2,565,951)	
25	General	(53,927,510)	(53,800,622)	(126,888)	
26	TOTAL (Enter Total of lines 18 thru 25)	(\$1,231,018,069)	(\$1,228,325,230)	(\$2,692,839)	

< Page 219 Line 15 Column b >

Net change in retirement work in progress.

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NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of non-utility property included in Account 121.
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1				0
2				0
3	LAND AND BUILDINGS LOCATED IN ADAMS COUNTY, OHIO	953,681	0	953,681
4	(TRANSFERRED TO ACCOUNT 121 IN 1986)			0
5				0
6				0
7				0
8				0
9				0
10				0
11	LAND LOCATED AT VARIOUS SUBSTATION LOCATIONS	295,680	* (291)	295,389
12				0
13				0
14				0
15				0
16				0
17	LAND AND LAND RIGHTS - VARIOUS LOCATIONS	3,525,726	0	3,525,726
18				0
19				0
20				0
21				0
22				0
23				0
24				0
25				0
26				0
27				0
28				0
29				0
30				0
31				0
32				0
33				0
34				0
35				0
36				0
37				0
38				0
39				0
40				0
41				0
42				0
43				0
44	Minor Item Previously Devoted to Public Service	227,788	0	227,788
45	Minor Items-Other Nonutility Property			0
46	TOTAL	\$5,002,875	(\$291)	\$5,002,584

< Page 221 Line 11 Column c >

Page 221 line 11 column c is a retirement of (\$291).

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.) 04/30/98	Year of Report Dec. 31, 1997
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, Investments in Subsidiary Companies.

2. Provide a subheading for each company and list thereunder the information called for below. Sub_total by company and give a total in columns (e),(f),(g) and (h).

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

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

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	DP&L Community Urban Redevelopment Corporation	01/01/92		
2				
3	Common Stock			500
4	Equity in Undistributed Earnings			0
5	Subtotal DP&L Community Urban Redevelopment			500
6				
7				
8	MacGregor Park, Inc.	01/01/92		
9				
10	Common Stock			151,953
11	Equity in Undistributed Earnings			(229,331)
12	Subtotal MacGregor Park, Inc.			(77,378)
13				
14				
15	Miami Valley Equipment, Inc.	05/02/86		
16				
17	Common Stock			50,165,596
18	Equity in Undistributed Earnings			(364,776)
19	Subtotal Miami Valley Equipment, Inc.			49,800,820
20				
21				
22				
23				
24				
25				
26				
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28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	TOTAL Cost of Account 123.1 \$ 98,083,444		TOTAL	\$49,723,942

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)(Continued)

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

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

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

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

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

Equity in Subsidiary Earnings for Year (e)	Revenues For Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
0	0	500	0	3
0	0	0	0	4
		500	0	5
				6
				7
				8
				9
0	0	151,953	0	10
(194,562)		(423,893)	0	11
(194,562)	0	(271,940)	0	12
				13
				14
				15
				16
0	0	96,412,821		17
2,306,839	0	1,942,063	0	18
2,306,839	0	98,354,884	0	19
				20
				21
				22
				23
				24
				25
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				41
\$2,112,277	0	\$98,083,444	0	42

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	\$28,013,143	\$28,923,175	All
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)	6,400,467	9,076,296	All
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	19,961,622	21,618,257	Electric
8	Transmission Plant (Estimated)	20,009	28,974	Electric
9	Distribution Plant (Estimated)	605,284	840,575	Electric
10	Assigned to - Other	2,071,680	525,751	All
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	\$29,059,062	\$32,089,853	
12	Merchandise (Account 155)	163,346	106,118	All
13	Other Materials and Supplies (Account 156)	70,229	101,135	All
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
15	Stores Expense Undistributed (Account 163)	501,951	114,471	All
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	\$57,807,731	\$61,334,752	

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) 04/30/98	Year of Report Dec. 31, 1997
Allowances (Accounts 158.1 and 158.2)					
1. Report below the particulars (details) called for concerning allowances.			4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).		
2. Report all acquisitions of allowances at cost.			5. Report on line 4 the Environmental Protection Agency (EPA)		
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.					
Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		1998	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
01	Balance-Beginning of Year	98,506.00	\$64,464	97,244.00	0
02	Acquired During Year: Issued (Less Withheld Allow.)	*	192.00	0	0
04					
05	Returned by EPA	0	0	0	0
06	Purchases/Transfers: Trans.-Cantor Fitzgerald	70,000.00	0	0	0
08					
09	Trans.-Cinergy	8,516.00	0	0	0
10	Purch.-Cantor Fitzgerald	12,919.00	1,355,773	0	0
11					
12					
13					
14					
15	Total	91,435.00	\$1,355,773	0	0
16	Relinquished During Year: Charges to Account 509	82,696.00	1,420,237	0	0
18					
19	Other:				
20					
21	Cost of Sales/Transfers: Trans.-Cantor Fitzgerald	102,000.00	0	94,000.00	* (19,250)
22					
23	Trans.-Cinergy	2,838.00	0	2,839.00	0
24					
25					
26					
27					
28	Total	104,838.00	0	96,839.00	(\$19,250)
29	Balance-End of Year	2,599.00	0	405.00	\$19,250
30	Sales: Net Sales Proceeds (Assoc. Co.)	0	0	0	0
31					
32	Net Sales Proceeds (Other)	0	0	0	0
33	Gains	0	0	0	0
34	Losses	0	0	0	0
35					
Allowances Withheld (Account 158.2)					
36	Balance-Beginning of Year	975.00	0	975.00	0
37	Add: Withheld by EPA	0	0	0	0
38	Deduct: Returned by EPA	0	0	0	0
39	Cost of Sales	975.00	0	0	0
40	Balance-End of Year	0	0	975.00	0
41	Sales: Net Sales Proceeds (Assoc. Co.)	0	0	0	0
42					
43	Net Sales Proceeds (Other)	975.00	107,567	0	0
44	Gains	975.00	107,567	0	0
45	Losses	0	0	0	0
46					

Allowances (Accounts 158.1 and 158.2) (Continued)

issued allowances. Report withheld portions lines 36-40 System of Accounts).

6. Report on lines 5 allowances returned by the EPA. Report on line 39 the EPA's sales of the withheld allowances. Report on lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.

7. Report on lines 8-14 the names of vendors/transfers of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform

8. Report on lines 22 - 27 the name of purchasers/transferees of allowances disposed of and identify associated companies.

9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers

10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.

1999		19*		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
97,244.00	0	78,899.00	0	1,938,579.00	0	2,310,472.00	\$64,464	01
0	0	0	0	72,264.00	0	72,456.00	0	02
0	0	0	0	0	0	0	0	04
0	0	17,562.00	0	100,362.00	0	187,924.00	0	05
0	0	0	0	0	0	8,516.00	0	06
0	0	0	0	0	0	12,919.00	1,355,773	07
						0	0	08
						0	0	09
0	0	17,562.00	0	100,362.00	0	209,359.00	\$1,355,773	10
0	0	0	0	0	0	82,696.00	1,420,237	11
						0	0	12
						0	0	13
						0	0	14
0	0	0	0	0	0	196,000.00	(19,250)	15
2,839.00	0	0	0	0	0	8,516.00	0	16
						0	0	17
						0	0	18
						0	0	19
2,839.00	0	0	0	0	0	204,516.00	(\$19,250)	20
94,405.00	0	96,461.00	0	2,111,205.00	0	2,305,075.00	\$19,250	21
0	0	0	0	0	0	0	0	22
0	0	0	0	0	0	0	0	23
0	0	0	0	0	0	0	0	24
0	0	0	0	0	0	0	0	25
0	0	0	0	0	0	0	0	26
0	0	0	0	0	0	0	0	27
0	0	0	0	0	0	0	0	28
0	0	0	0	0	0	0	0	29
0	0	0	0	0	0	0	0	30
0	0	0	0	0	0	0	0	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
975.00	0	1,042.00	0	51,175.00	0	55,142.00	0	36
0	0	0	0	2,079.00	0	2,079.00	0	37
0	0	0	0	0	0	0	0	38
0	0	0	0	1,250.00	0	2,225.00	0	39
975.00	0	1,042.00	0	52,004.00	0	54,996.00	0	40
0	0	0	0	0	0	0	0	41
0	0	0	0	1,250.00	130,551	2,225.00	238,118	42
0	0	0	0	1,250.00	130,551	2,225.00	238,118	43
0	0	0	0	0	0	0	0	44
0	0	0	0	0	0	0	0	45

< Page 228 Line 4 Column b > .

Adjustment to prior period inventory to reconcile to EPA allowance inventory records.

< Page 228 Line 22 Column e >

Broker Fee for swap transaction.

< Page 229 Column hi >

This information is for the year 2000.

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).

2. For regulatory assets being amortized, show period of amortization in column (a).

3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Station Emission Fees (1)	\$721,098	131	\$743,106	\$1,474,733
2	Phase - In Deferral (2)	3,519,681	957	19,570,534	30,647,540
3	Deferred Interest - Zimmer (3)	0	957	2,813,222	52,513,485
4	DSM Deferral (4)	17,583,528	908/407	9,147,666	76,338,076
5	Killen Station Post In Service AFDC (5)	37,071	108	743,346	13,905,688
6	FASB 109 (6)	8,033,042	-	30,701,648	256,038,199
7					
8					
9					
10					
11					
12					
13	(1) These items are not amortized, but represent payments to the State of Ohio for Emission fees.				
14					
15					
16	(2) Amortized over approximately a 10 year period.				
17	(3) Amortized over a 24.6 year period.				
18	(4) Amortized over approximately a 12 year period.				
19	(5) Amortized over the depreciable life of Killen Plant Assets.				
20					
21	(6) These items are not amortized, but are offset by balances in Acct. 282 (\$160,129,468) and Acct. 283 (\$102,728,340).				
22					
23					
24					
25	The FASB 109 total reported by utility is as follows:				
26					
27	Gas (\$1,644,706)				
28	Electric 257,984,833				
29	Steam (301,928)				
30	-----				
31	\$256,038,199				
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	TOTAL	\$29,894,420		\$63,719,522	\$430,917,721

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 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.

2. For any deferred debit being amortized, show period of amortization in column (a).

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDIT		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Property Taxes	\$69,282,000	\$74,173,993	408.1	\$69,975,993	\$73,480,000
2	Public Utility Excise Tax	18,061,379	55,274,344	408.1	54,953,267	18,382,456
3	Miamisburg Acquisition Adj. (1)	51,761	0	406	34,507	17,254
4	Cash Surrender Value of Insurance	5,630,000	1,370,056	Various	770,056	6,230,000
6	Gas Delivered - Not Invoiced	0	3,794,298		0	3,794,298
7	Percentage of Income					
8	Payment Plan	10,100,812	12,445,436	904	6,151,289	16,394,959
9	Deferred Compensation Master					
10	Trust Assets	48,462,465	22,162,986	242/419	7,799,560	62,825,891
11	Coal Sampling Fees	244,661	136,309		0	380,970
12	Deferred Compensation					
13	Stock in Trust	37,421,897	9,229,726	216/242	1,499,643	45,151,980
14	FERC 636 Transition Costs	1,229,801	4,875,127	Various	9,573,559	(3,468,631)
15	Coal Purchased for Resale	917,981	0		0	917,981
16	Deferred Electric Fuel Balance	268,587	7,795,515	501	2,205,039	5,859,063
17	Preferred Dividends	144,464	870,722	426	1,015,186	0
18	Other	1,261,479	5,247,581	Various	3,899,285	2,609,775
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	(1) Balance to be amortized					
41	over the remaining tax					
42	life of acquired facilities					
43	as approved by FERC on					
44	12/19/68.					
45						
46						
47	Misc. Work in Progress	2,963,433				1,883,455
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)	0				0
49	TOTAL	\$196,040,720				\$234,459,451

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Deferred Electric Fuel Costs	\$6,756,671	\$3,146,010
3	Capitalized Interest Income	10,027,060	9,505,880
4	Post Retirement Benefits	9,935,564	9,502,646
5	Deferred Compensation	13,468,025	19,877,404
6	FAS 109 - Electric	52,487,580	45,217,904
7	Other	9,266,055	9,895,270
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$101,940,955	\$97,145,114
9	Gas		
10	Purchased Gas Costs	5,680,496	6,510,829
11	Post Retirement Benefits	2,272,024	2,180,332
12	Deferred Compensation	2,073,501	2,511,121
13	FAS 109 - Gas	3,629,708	2,465,543
14	Union Disability	493,753	436,078
15	Other	(220,308)	25,475
16	TOTAL Gas (Enter Total of lines 10 thru 15)	\$13,929,174	\$14,129,378
17	Other (Specify) Steam Heating and Non-Utility	861,872	918,491
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	\$116,732,001	\$112,192,983

NOTES

	Beginning Balance	Ending Balance
(1) L.7, Col. B&C, Other		
State Public Utility Excise Tax - Wholesale	92,114	(196,400)
FERC Federal	413,100	413,100
Vacation Accrual	517,602	528,205
Book Capitalization of Construction Period Net Earnings	206,822	200,750
Union Disability	2,974,811	2,702,502
ESOP	4,977,646	6,120,672
Emission Allowances	75,260	117,741
Other	8,700	8,700
(2) L.15, Col. B&C, Other		
Vacation Accrual	131,064	134,665
ESOP	(351,372)	(109,190)

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) 04/30/98	Year of Report Dec. 31, 1997
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CAPITAL STOCK (Accounts 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form(i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Exchange (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	\$0.01	
2	-----			
3	Total_Common Stock	50,000,000		
4	-----			
5				
6	-----			
7	Preferred Stock			
8	-----			
9	Issued			
10	3.75% SERIES A Cumulative		\$100.00	\$102.50
11	3.75% SERIES B Cumulative		\$100.00	\$103.00
12	3.90% SERIES C Cumulative		\$100.00	\$101.00
13	-----			
14	Preferred Stock	4,000,000		
15				
16				
17				
18	-----			
19	Unissued Preferred Stock	4,000,000	\$25.00	
20	-----			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
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42				

CAPITAL STOCK (Account 201 and 204)(Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

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

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.)		HELD BY RESPONDENT				Line No.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
		Shares (g)	Cost (h)	Shares (i)	Amount (j)	
41,172,173	\$411,722	0	0	0	0	1
						2
41,172,173	411,722	0	0	0	0	3
						4
						5
						6
						7
						8
						9
93,280	9,328,000	0	0	0	0	10
69,398	6,939,800	0	0	0	0	11
65,830	6,583,000	0	0	0	0	12
						13
228,508	22,850,800	0	0	0	0	14
						15
						16
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						18
						19
						20
						21
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						42

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.) 04/30/98	Year of Report Dec. 31, 1997
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**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK**
(Accounts 202 and 205, 203 and 206, 207, 212)

- | | |
|--|---|
| <p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>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.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203,</p> | <p>Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.</p> <p>4. For Premium on Account 207, Capital Stock, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p> |
|--|---|

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	Accounts 202, 203, 205, 206, and 212		0
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		(84,500)
7	Unamortized premium on redemption of Series J Preferred Stock		(1,839,326)
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
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32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46	TOTAL	41,172,173	\$302,066,842

OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

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

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

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

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

Line No.	Item (a)	Amount (b)
1		
2	Account 208	0
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	0
11	-----	
12	Subtotal - 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	(876,442)
18		
19	New Activity	0
20	-----	
21	Subtotal - Balance at End of Year	(876,442)
22		
23		
24	Account 211 - Miscellaneous Paid-In Capital	
25		
26	Balance at Beginning of Year	166,799,823
27		
28	New Activity	0
29	-----	
30	Subtotal - Balance at End of Year	166,799,823
31		
32		
33		
34		
35		
36		
37		
38	-----	
39		
40	TOTAL	\$453,716,870

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DISCOUNT ON CAPITAL STOCK (Account 213)

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

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	TOTAL	0

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of capital stock expenses for each class and series of capital stock. giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock - \$.01 Par Value	\$16,716,891
2	-----	
3		
4	Preferred Stock - \$100 Par Value and \$25 Par Value	
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	\$16,716,891

Name of Respondent The Dayton Power and Light Company	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo. Da. Yr.) 04/30/98	Year of Report Dec. 31, 1997
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LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.

2. In column (a), for new issues, give Commission authorization numbers and dates.

3. For bonds assumed by the respondent, include in column(a) the name of the issuing company as well as a description of the bonds.

4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column(a) names of associated companies from which advances were received.

5. For receivers' certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.

6. In column(b) show the principal amount of bonds or other long-term debt originally issued.

7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.

9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (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	-----		
3	First Mortgage Bonds, Series:		
4			
5	5-5/8% due 1997 (1)	40,000,000	469,584
6			(144,400)
7	8% due 2003 (1)	40,000,000	410,769
8	6.35% due 2007 (2)	12,600,000	314,982
9	6.5% - C due 2022 (3)	35,279,337	566,420
10	8.4% due 2022	225,000,000	2,310,179
11			1,147,500
12	7-7.8% due 2004	220,000,000	2,108,550
13			1,496,000
14	8.15% due 2026	226,000,000	2,224,261
15	6.4% - A due 2027 (4)	32,300,000	536,665
16	6.4% - B due 2027 (5)	27,800,000	461,897
17			
18	Guaranty of Air Quality Development		
19	Obligation, Series:		
20			
21	6.1% due 2030 (6)	110,000,000	1,309,939
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL		

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

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.

11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

13. If the respondent has pledged any of its long-term debt

securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.

14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
						3
						4
05/67	05/97	05/01/67	05/01/97	0	750,000	5
						6
11/73	11/03	11/01/73	11/01/03	0	3,191,112	7
04/77	04/07	04/15/77	04/15/07	12,200,000	782,108	8
12/92	12/22	12/01/92	12/01/22	35,279,337	2,293,157	9
12/92	12/22	12/01/92	12/01/22	225,000,000	18,900,000	10
						11
03/93	03/24	03/01/93	03/01/24	220,000,000	17,325,000	12
						13
02/93	02/26	02/01/93	02/01/26	226,000,000	18,419,000	14
09/92	09/27	09/01/92	09/01/27	32,300,000	2,067,200	15
09/92	09/27	09/01/92	09/01/27	27,800,000	1,779,200	16
						17
						18
						19
						20
09/95	09/30	09/01/95	09/01/30	110,000,000	6,710,000	21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33

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.) 04/30/98	Year of Report Dec. 31, 1997
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)				
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>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.</p> <p>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.</p> <p>5. For receivers' certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.</p>		<p>6. In column(b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>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.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>		
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	Subtotal Account 221 - Bonds (from page 256)	\$968,979,337	\$13,212,346	
2	-----			
3	Account 222 - Reacquired Bonds	0	0	
4	-----			
5	Account 223 - Advances From Associated Companies	0	0	
6	-----			
7	Account 224 - Other Long-Term Debt	0	0	
8	-----			
9				
10				
11	(1) Issues were redeemed during 1997. The unamortized debt expense and redemption costs were charged to expense.			
12				
13				
14	(2) Issued as security for \$14,200,000 principal amount of State of Ohio 6.35% Collateralized Pollution Control Revenue Bonds, 1977 Series A.			
15				
16				
17	(3) Issued as security for \$48,000,000 principal amount of County of Boone, Kentucky 6.5% Collateralized Pollution Control Revenue Refunding Bonds, 1992 Series A.			
18				
19				
20				
21	(4) Issued as security for \$32,300,000 principal amount of State of Ohio 6.4% Collateralized Pollution Control Revenue Bonds, 1992 Series A.			
22				
23				
24	(5) Issued as security of \$27,800,000 principal amount of State of Ohio 6.40% Collateralized Air Quality Revenue Refunding Bonds, 1992 Series B.			
25				
26				
27	(6) Issued by the Ohio Air Quality Development Authority. Secured by an assignment of Loan payments to be received under a Loan Agreement with the Respondent.			
28				
29				
30				
31				
32				
33	TOTAL	\$968,979,337	\$13,212,346	

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) 04/30/98	Year of Report Dec. 31, 1997
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LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		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)			
				888,579,337	72,216,777	1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				\$888,579,337	\$72,216,777	33

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) 04/30/98	Year of Report Dec. 31, 1997
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
<p>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.</p> <p>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</p>		<p>filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p> <p>3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete line 27 and provide the substitute page in the context of a footnote.</p>		
Line No.	Particulars (Details) (a)	Amount (b)		
1	Net Income for the Year (Page 117)	\$171,962,527		
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5	ESOP	4,398,067		
6	Contributions in Aid of Construction	2,634,206		
7				
8				
9	Deductions Recorded on Books Not Deducted for Return			
10	Federal Income Tax Expense	98,144,175		
11	Regulatory Deferrals	18,704,924		
12	Compensation Accrual	8,786,201		
13	* Other	9,478,087		
14	Income Recorded on Books Not Included in Return			
15	Tax-exempt Interest	159,846		
16	Equity in Subsidiaries	2,112,276		
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20	Consulting Fees	753,388		
21	Bad Debts Expense	(974,412)		
22	Purchased Gas and Fuel Expense	15,765,012		
23	Amortization of Training Costs	4,412		
24	Dividends Received Deduction	2,145,273		
25				
26				
27	Federal Tax Net Income	294,142,392		
28	Show Computation of Tax:			
29	Ordinary Income of \$294,142,392 at 35%	102,949,837		
30	Adjustment Due to Rounding	0		
31	Adjusted Gross Federal Income Tax	102,949,837		
32	Less: ITC Utilization Net of ITC Recapture	0		
33	Plus: Adjustments to Prior Year Accruals (Net)	(1,919,690)		
34				
35	TOTAL Federal Income Tax Payable (1)	101,030,147		
36				
37				
38				
39	(1) See Page 263.1 for Distribution			
40	* See Page 263.1 for detail of Other			
41				
42				
43				
44				

OTHER:	
Amortization of Reacquired Bonds	884,804
Amortization of Deferred Interest - Zimmer	2,813,222
Accrued Claims	(4,263,916)
Employee/Retiree Benefits	(3,154,564)
Steam Conversion Expenses	(1,745,851)
Capitalized Interest	1,433,675
Net Miscellaneous	(750,005)
Depreciation (Net)	14,260,722

TOTAL OTHER	9,478,087

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.

Sub. 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.

DPL Energy, Inc.

The Dayton Power and Light Company

Sub. Corporations of the
Respondent:

Miami Valley Equipment, Inc.

MacGregor Park, Inc.

DP&L Community Urban Redevelopment
Corporation

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) 04/30/98	Year of Report Dec. 31, 1997
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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.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes).

Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	LOCAL - OHIO					
2	-----					
3	PROPERTY 1995	64,870,518	0	23,048	64,893,566	0
4	1996	68,906,000	0	(118,000)	0	0
5	1997		0	73,208,588	99,588	0
6						
7	STEAM FRANCHISE					
8	1996	35,723	0	0	35,723	0
9	1997		0	9,445	0	0
10						
11	LOCAL - KENTUCKY					
12	-----					
13	PROPERTY 1995	757	0	315	1,072	0
14	1996	161,000	0	6,589	164,002	0
15	1997		0	168,000	0	0
16						
17	STATE - OHIO					
18	-----					
19	PUBLIC UTILITY EXCISE					
20	1996		0	0	0	0
21	1997		18,215,686	54,338,574	36,122,888	0
22	1998		0	0	18,552,381	0
23						
24	MTCE OF PUCO 1997		0	1,573,624	1,573,624	0
25						
26	MTCE OF CONSUMERS' COUNSEL					
27	1997		0	424,501	424,501	0
28						
29	FUEL USE 1997		0	4,058	4,058	0
30						
31	UNEMPLOYMENT 1996	4,858	0	0	4,858	0
32	1997		0	96,949	94,521	0
33						
34	USE 1996	272,990	0	97	273,087	0
35	1997		0	1,193,117	1,093,711	0
36						
37	USER FEE 1997		0	500	500	0
38						
39	SUBTOTAL	134,251,846	18,215,686	130,929,405	123,338,080	0
40						
41	TOTAL					

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

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

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED					Line No.
(Taxes Accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)	Line No.	
						1	
						2	
0	0	23,048			*	3	
68,788,000	0	58,525,000			* (58,643,000)	4	
73,109,000	0	99,588			* 73,109,000	5	
						6	
						7	
0	0	0			*	8	
9,445	0	0			* 9,445	9	
						10	
						11	
						12	
0	0	315				13	
3,587	0	165,140			*	14	
168,000	0	0			* 168,000	15	
						16	
						17	
						18	
						19	
0	0	14,575,026			* (14,575,026)	20	
0	0	29,383,192			* 24,955,382	21	
0	18,552,381	292,481			* (292,481)	22	
						23	
0	0	1,226,640			*	24	
						25	
						26	
0	0	345,778			*	27	
						28	
0	0	4,058				29	
						30	
0	0	0				31	
2,428	0	77,566			*	32	
						33	
0	0	0			*	34	
99,406	0	0			* 1,193,117	35	
						36	
0	0	500				37	
						38	
142,179,866	18,552,381	104,718,332	0	0	26,211,073	39	
						40	
						41	

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.

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.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes).

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	STATE - KENTUCKY					
2	-----					
3	PROPERTY 1995	126	0	(126)	0	0
4	1996	154,000	0	(2,303)	151,065	0
5	1997		0	152,000	0	0
6						
7	INCOME	22,800	0	242,630	260,430	0
8						
9	STATE - WEST VIRGINIA					
10	-----					
11	PROPERTY 1994	30,446	0	0	30,446	0
12	1995	61,000	0	(1,652)	29,674	0
13	1996	61,000	0	(15,000)	0	0
14	1997		0	51,000	0	0
15						
16	FEDERAL					
17	-----					
18	UNEMPLOY. INS. 1996	3,627	0	0	3,627	0
19	1997		0	151,800	147,912	0
20						
21	INS. CONTRIB. 1997		0	6,566,962	6,566,962	0
22						
23	HEAVY VEHICLE USE 1997		0	7,514	7,514	0
24						
25	ENVIR. SUPERFUND 1995		0	0	0	0
26						
27	INCOME	1,450,440	0	101,977,218	89,397,753	0
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	*					
41	TOTAL	\$136,035,285	\$18,215,686	\$240,059,448	\$219,933,463	0

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

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

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED					
(Taxes Accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)	Line No.	
						1	
						2	
0	0	(126)			0	3	
632	0	150,122			* (152,425)	4	
152,000	0	0			* 152,000	5	
						6	
5,000	0	242,630			0	7	
						8	
						9	
						10	
0	0	0			0	11	
29,674	0	0			* (1,652)	12	
46,000	0	0			* (15,000)	13	
51,000	0	0			* 51,000	14	
						15	
						16	
						17	
0	0	0			0	18	
3,888	0	98,582			* 53,218	19	
						20	
0	0	5,426,929			* 1,140,033	21	
						22	
0	0	7,514			0	23	
						24	
0	0	(26,141)			* 26,141	25	
						26	
14,029,905	0	98,581,316			* 3,395,902	27	
						28	
						29	
						30	
						31	
						32	
						33	
						34	
						35	
						36	
						37	
						38	
						39	
						40	
\$156,497,965	\$18,552,381	\$209,199,158	0	0	\$30,860,290	41	

< Page 262 >

(1) Taxes included with costs charged to other accounts: (a)	
Ohio Vehicle License	262,276

TOTAL	262,276

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

(2) Apportionment to Utility Departments and Other Accounts:

Kind of Tax	Apportionment Basis

Local - Ohio	

Property - Regular	Property Values

State - Ohio	

Public Utilities Excise	Annual Taxable Utility Revenue
Maintenance of PUCO	Annual Gross Utility Revenue
Maintenance of Consumer's	
Counsel	Annual Gross Utility Revenue
Fuel Use	Use of Equipment
Unemployment Insurance	Annual Payroll
User Fees	Utility of Property

Federal	

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

< Page 263 Line 3 Column L >

ACCOUNTS 107, 143, 163, 184, 186, 242, 408.1, AND 408.2

< Page 263 Line 4 Column L >

ACCOUNTS 107, 143, 163, 184, 186, 242, 408.1 AND 408.2

< Page 263 Line 5 Column L >

ACCOUNTS 107, 143, 163, 184, 186, 242, 408.1, AND 408.2

< Page 263 Line 8 Column L >

ACCOUNTS 408.1 AND 409.1

< Page 263 Line 9 Column L >

ACCOUNTS 408.1 AND 409.1

< Page 263 Line 14 Column L >

ACCOUNTS 107, 143, 163, 184, 186, 242, 408.1 AND 409.1

< Page 263 Line 15 Column L >

ACCOUNTS 107, 143, 163, 184, 186, 242, 408.1 AND 408.2

< Page 263 Line 20 Column L >

ACCOUNTS 107, 143, 163, 184, 186, 242, 253, 254, 408.1 AND 408.2

< Page 263 Line 21 Column L >

ACCOUNTS 107, 143, 163, 184, 186, 242, 253, 254, 408.1 AND 408.2

< Page 263 Line 22 Column L >

ACCOUNTS 107, 143, 163, 184, 186, 242, 253, 254, 408.1 AND 408.2

< Page 263 Line 24 Column L >

ACCOUNTS 408.1 AND 409.1

< Page 263 Line 27 Column L >

ACCOUNTS 408.1 AND 409.1

< Page 263 Line 32 Column L >

ACCOUNTS 107, 143, 163, 184, 186, 242, 408.1 AND 408.2

< Page 263 Line 34 Column L >

ACCOUNTS 107, 146, 163, 184, 186, 242, 401, 402 AND 426

< Page 263 Line 35 Column L >

ACCOUNTS 107, 146, 163, 184, 186, 242, 401, 402 AND 426

< Page 263.1 Line 4 Column L >

ACCOUNTS 107, 143, 163, 184, 186, 242, 408.1 AND 408.2

< Page 263.1 Line 5 Column L >

ACCOUNTS 107, 143, 163, 184, 186, 242, 408.1 AND 408.2

< Page 263.1 Line 12 Column L >

ACCOUNTS 408.1 AND 409.1

< Page 263.1 Line 13 Column L >

ACCOUNTS 408.1 AND 409.1

< Page 263.1 Line 14 Column L >

ACCOUNTS 107, 143, 163, 184, 186, 242, 408.1 AND 408.2

< Page 263.1 Line 19 Column L >

ACCOUNTS 107, 143, 163, 184, 186, 242, 408.1 AND 408.2

< Page 263.1 Line 21 Column L >

ACCOUNTS 107, 143, 163, 184, 186, 242, 408.1 AND 408.2

< Page 263.1 Line 25 Column L >

ACCOUNTS 408.1 AND 409.1

< Page 263.1 Line 27 Column L >

ACCOUNTS 409.1 AND 409.2

Name of Respondent The Dayton Power and Light Company		This Report Is: (1) [x] An Original (2) [] A Resubmission		Date of Report (Mo. Da. Yr) 04/30/98		Year of Report Dec. 31, 1997	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)							
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by				footnote any correction adjustments to the account balance shown in column(g). Include in column(i) the average period over which the tax credits are amortized.			
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%	0					
3	4%	867,000			411.4	51,290	
4	7%	0					
5	10%	70,683,719	411.4		411.4	2,819,076	
6							
7							
8	TOTAL	\$71,550,719				\$2,870,366	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Gas Utility						
11	-----						
12	3%						
13	4%	9,400			411.4	374	
14	7%						
15	6.5%, 8%, 8.25%						
16	& 10%	3,433,278	411.4		411.4	81,074	
17							
18							
19							
20	Steam Heating Utility						
21	-----						
22	3%						
23	4%						
24	7%	600			411.4	45	
25	6.5%, 8%, 8.25%						
26	& 10%	177,590	411.4		411.4	5,886	
27							
28							
29							
30							
31	Non Utility						
32	-----						
33	3%						
34	4%	0					
35	7%						
36	6.5%, 8%, 8.25%						
37	& 10%	37,172	411.5		411.5	1,547	
38							
39							
40							
41							
42	TOTAL	3,658,040		0		88,926	0
43							
44							
45							
46							
47							
48							

Name of Respondent
The Dayton Power and Light Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo., Da., Yr.)
04/30/98

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

Balance at End of Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
			1
0			2
815,710			3
0			4
67,864,643			5
			6
\$68,680,353			7
			8
			9
			10
			11
9,026			12
			13
			14
3,352,204			15
			16
			17
			18
			19
			20
			21
			22
			23
555			24
			25
171,704			26
			27
			28
			29
			30
			31
			32
			33
			34
			35
0			36
35,625			37
			38
			39
			40
			41
3,569,114			42
			43
			44
			45
			46
			47
			48

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OTHER DEFERRED CREDITS (Account 253)

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

3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Retirees Health & Life Liability	\$29,886,081	131/926	\$6,936,988	\$5,752,217	\$28,701,310
2	Deferred Electric Fuel Costs	12,846,140	501	14,624,447	6,773,400	4,995,093
3	Reclass Unrecovered FERC 636 Costs	6,840,474	186	6,840,474	0	0
4	DSM Deferred Revenue	1,599,938	182	181	635,500	2,235,257
5	Miscellaneous	269,869	Various	1,286,096,825	1,286,773,491	946,535
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						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	\$51,442,502		\$1,314,498,915	\$1,299,934,608	\$36,878,195

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) 04/30/98	Year of Report Dec. 31, 1997
ACCUMULATED DEFERRED INCOME TAXES -- ACCELERATED AMORTIZATION PROPERTY (Account 281)					
1. Report the information called for below concerning the to amortizable property. respondent's accounting for deferred income taxes relating 2. For Other (Specify), include deferrals relating to other					
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	0	0	0	
4	Pollution Control Facilities	2,005,446	0	211,850	
5	Other	0	0	0	
6					
7					
8	TOTAL Electric(Enter Total of lines 3 thru 7)	\$2,005,446	0	\$211,850	
9	Gas				
10	Defense Facilities	0	0	0	
11	Pollution Control Facilities	0	0	0	
12	Other	0	0	0	
13					
14					
15	TOTAL Gas (Enter Total of lines 10 thru 14)	0	0	0	
16	Other (Specify) (Specify)	0	0	0	
17	TOTAL (Acct 281) (Total of 8,15,and 16)	\$2,005,446	0	\$211,850	
18	Classification of TOTAL				
19	Federal Income Tax	2,005,446	0	211,850	
20	State Income Tax	0	0	0	
21	Local Income Tax	0	0	0	
NOTES					

Name of Respondent
The Dayton Power and Light Company

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(Mo, Da, Yr)
04/30/98

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

income and deductions.
3. Use footnotes 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			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
						0	3
						1,793,596	4
						0	5
							6
							7
						\$1,793,596	8
							9
						0	10
						0	11
						0	12
							13
							14
						0	15
						0	16
						\$1,793,596	17
							18
						1,793,596	19
						0	20
						0	21

NOTES(Continued)

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) 04/30/98	Year of Report Dec. 31, 1997
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ACCUMULATED DEFERRED INCOME TAXES -- OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
 2. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions (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	\$462,710,246	\$14,140,556	\$10,138,001
3	Gas	19,423,269	2,111,840	1,099,940
4	Other (Define) Steam	215,913	32,554	(593,518)
5	TOTAL (Enter Total of lines 2 thru 4)	\$482,349,428	\$16,284,950	\$10,644,423
6	Other (Specify) Non-Utility	(7,048,360)	0	0
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$475,301,068	\$16,284,950	\$10,644,423
10	Classification of TOTAL			
11	Federal Income Tax	473,939,483	16,284,950	10,644,423
12	State Income Tax	1,361,585	0	0
13	Local Income Tax	0	0	0

NOTES

Name of Respondent
The Dayton Power and Light Company

This Report Is:
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(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/98

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

income and deductions.

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
0	0	*	\$15,392,394	*	\$5,120,371	\$456,440,778	2
0	0		0	*	9,688	20,444,857	3
0	0	*	940,097		0	(98,112)	4
0	0		\$16,332,491		\$5,130,059	\$476,787,523	5
286,596	898,117	*	94,467	*	152,243	(7,602,105)	6
							7
							8
\$286,596	\$898,117		\$16,426,958		\$5,282,302	\$469,185,418	9
							10
286,596	898,117		16,426,958		5,265,769	467,807,300	11
0	0		0		16,533	1,378,118	12
0	0		0		0	0	13

NOTES(Continued)

< Page 275 Line 2 Column G >

Credit Acct. No. 182-503 and 282-003.

< Page 275 Line 2 Column H >

Balance Sheet adjustment to comply with FAS 109 plus reclassification entry.

< Page 275 Line 2 Column I >

Debit Acct. No. 146-010 and 282-073.

< Page 275 Line 2 Column J >

Deferred tax adjustment on property transfer from affiliated company plus balance sheet reclassification entry.

< Page 275 Line 3 Column I >

Debit Acct. No. 182-502

< Page 275 Line 3 Column J >

Balance Sheet adjustment to comply with FAS 109.

< Page 275 Line 4 Column G >

Credit Acct. No. 182-505, 282-010.

< Page 275 Line 4 Column H >

Balance Sheet adjustment to comply with FAS 109 plus reclassification entry.

< Page 275 Line 6 Column G >

Credit Acct. No. 282-260.

< Page 275 Line 6 Column H >

Balance Sheet reclassification entry.

< Page 275 Line 6 Column I >

Debit Acct. No. 282-005, 282-060.

< Page 275 Line 6 Column J >

Balance Sheet reclassification entries.

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) 04/30/98	Year of Report Dec. 31, 1997
ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating		to amounts recorded in Account 283.		
		2. For Other (Specify), include deferrals relating to other		
Line No.	Account Subdivisions (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	Utility Excise Tax	\$4,616,670	(\$301,036)	
4	Reacquisition of Bonds	3,496,969		283,079
5	Pensions	4,742,199	302,409	
6	DSM Deferral	10,149,580	(684,992)	
7	FAS 109 - Electric	107,615,356		
8	Other *	2,810,896	(1,093,531)	(322,261)
9	TOTAL Electric (Total of lines 3 thru 8)	\$133,431,670	(\$1,777,150)	(\$39,182)
10	Gas			
11	Bad Debts Expense	1,193,235	(555,358)	
12	Unrecovered Fuel Costs	2,395,039	3,361,050	
13	Utility Excise Tax	1,195,821	73,739	
14	Pensions	1,111,988	64,050	
15	FAS 109 - Gas	(580,864)		
16	Other *	170,060	97,252	22,452
17	TOTAL Gas (Total of lines 11 thru 16)	\$5,485,279	\$3,040,733	\$22,452
18	Other (Specify) Steam and Non-Utility	10,768,887	(12,593)	2,518,883
19	TOTAL (Acct 283) (Enter Total of lines 9,17 and 18)	\$149,685,836	\$1,250,990	\$2,502,153
20	Classification of TOTAL			
21	Federal Income Tax	149,685,836	1,250,990	2,502,153
22	State Income Tax			
23	Local Income Tax			
NOTES				

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) 04/30/98	Year of Report Dec. 31, 1997
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ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)(Continued)

income and deductions. and 277. Include amounts relating to insignificant items listed under Other.
 3. Provide in the space below explanations for page 276
 4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credits to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
						\$4,315,634	3
						3,213,890	4
						5,044,608	5
						9,464,588	6
		182-503	*	11,023,894		96,591,462	7
0	0	283-213	*	115,464	283-013	* 115,464	8
0	0			\$11,139,358		\$115,464	9
						\$120,669,808	9
							10
						637,877	11
						5,756,089	12
						1,269,560	13
						1,176,038	14
				182-502	*	5,217	15
0	0					(575,647)	15
0	0					244,860	16
						\$5,217	17
(1)	(450,833)	*	*	475,099	*	* 2,718,827	17
(\$1)	(\$450,833)			\$11,614,457		\$2,839,508	18
						\$140,110,556	19
							20
(1)	(450,833)			11,614,457		2,839,508	21
							22
							23

NOTES (Continued)

< Page 276 Line 8 >

This footnote pertains to p. 276 and p. 277 line 8.

ITEM	BALANCE AT BEGINNING OF YEAR	CHANGES DURING YEAR		BALANCE AT END OF YEAR
		AMOUNTS DEBITED TO ACCT. 410.1 (X993)	AMOUNTS CREDITED TO ACCT. 411.1 (X994)	
CURC	171,859	(56,395)		115,464
Consulting Fees	(208,683)	208,682		(1)
Capitalized Software	(22,830)	(46,520)	(322,261)	252,911
Unrecovered Electric Fuel		302,389		302,389
Book Def- EPA Costs	523,859	(7,703)		516,156
Bad Debt Expense	2,346,691	(1,493,984)		852,707

< Page 276 Line 16 >

This footnote pertains to p. 276 and p. 277 line 16.

Reacquisition of Bonds	250,187		22,452	227,735
Consulting Fees	(60,636)	60,648		12
Capitalized Software	(19,491)	36,604		17,113

< Page 277 Line 7 Column H >

Balance Sheet adjustment to comply with FAS 109.

< Page 277 Line 8 Column H >

Balance Sheet reclassification entry.

< Page 277 Line 8 Column J >

Balance Sheet reclassification entry.

< Page 277 Line 15 Column J >

Balance Sheet adjustment to comply with FAS 109.

< Page 277 Line 18 Column G >

Credit Acct. No. 182-505.

< Page 277 Line 18 Column H >

Balance Sheet adjustment to comply with FAS 109.

< Page 277 Line 18 Column I >

Debit Acct. No. 216-021 and 216-022.

< Page 277 Line 18 Column J >

Balance Sheet adjustment to comply with FAS 109.

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) 04/30/98	Year of Report Dec. 31, 1997
OTHER REGULATORY LIABILITIES (Account 254)					
<p>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).</p> <p>2. For regulatory liabilities being amortized, show period of amortization in column (a).</p> <p>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.</p>					
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	Allowance Auction Proceeds	131	\$144,881	\$401,376	\$336,402
2	(1)	501	135,121	0	
3	DSM Lost Revenues	182	574,221	10,163,307	38,179,772
4	DSM Shared Savings	182	208,910	733,836	4,572,373
5	FASB 109 - Gas	190	1,164,165	0	2,465,543
6	FASB 109 - Electric	190	7,269,676	0	45,217,904
7	FASB 109 - Steam	190	48,682	0	133,845
8	OPUET Coal Burned Credit	-	0	1,206,309	2,363,122
9					
10					
11					
12	(1) Represents Amortization of Allowance Auction				
13	Proceeds over a 12 month period.				
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	TOTAL		\$9,545,656	\$12,504,828	\$93,268,961

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(Next page is 300)

Name of Respondent The Dayton Power and Light Company		This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo. Da. Yr) 04/30/98	Year of Report Dec. 31, 1997
ELECTRIC OPERATING REVENUES (Account 400)				
1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.		for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.		
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		3. If increases or decreases from previous year (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.		
Line No.	Title of Account (a)	OPERATING REVENUES		
		Amount for Year (b)	Amount for Previous Year (c)	
1	Sales of Electricity			
2	(440) Residential Sales	\$409,857,198	\$422,876,306	
3	(442) Commercial and Industrial Sales			
4	Small (or Comm.) (See Instr.4)	234,206,020	236,597,995	
5	Large (or Ind.) (See Instr.4)	225,774,834	222,940,616	
6	(444) Public Street and Highway Lighting	3,853,891	3,909,530	
7	(445) Other Sales to Public Authorities	69,783,970	73,873,156	
8	(446) Sales to Railroads and Railways	379,954	357,399	
9	(448) Interdepartmental Sales	136,694	212,751	
10	TOTAL Sales to Ultimate Consumers	\$943,992,561	\$960,767,753	
11	(447) Sales for Resale	\$53,598,204	\$43,729,812	
12	TOTAL Sales of Electricity	\$997,590,765	\$1,004,497,565	
13	(Less) (449.1) Provision for Rate Refunds	0	0	
14	TOTAL Revenues Net of Prov. for Refunds	\$997,590,765	\$1,004,497,565	
15	Other Operating Revenues			
16	(450) Forfeited Discounts	\$3,279,895	\$3,044,983	
17	(451) Miscellaneous Service Revenues	455,299	315,456	
18	(453) Sales of Water and Water Power	0	0	
19	(454) Rent from Electric Property	2,656,544	2,697,016	
20	(455) Interdepartmental Rents	4,862,292	4,183,596	
21	(456) Other Electric Revenues	6,131,546	6,057,962	
22				
23				
24				
25				
26	TOTAL Other Operating Revenues	\$17,385,576	\$16,299,013	
27	TOTAL Electric Operating Revenues	\$1,014,976,341	\$1,020,796,578	

ELECTRIC OPERATING REVENUES (Account 400)(Continued)

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

5. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

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

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

MEGAWATT HOURS SOLD		AVG. NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
4,788,034	4,923,578	430,568	426,765	2
				3
3,408,241	3,407,196	43,706	42,997	4
4,748,806	4,540,156	1,882	1,904	5
72,954	73,068	1,577	1,540	6
1,251,384	1,314,670	4,156	4,079	7
4,766	4,923	1	1	8
1,366	2,197	23	21	9
14,275,551	14,265,788	481,913	477,307	10
2,334,403	2,050,726	38	26	11
16,609,954	16,316,514	481,951	477,333	12
0	0	0	0	13
16,609,954	16,316,514	481,951	477,333	14

Line 12, Column (b) includes \$ 16,546,277 of unbilled revenues.
 Line 12, Column (d) includes 236,206 MWH relating to unbilled revenues.

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customers, average Kwh per customer, and average revenue per Kwh, excluding data for Sales for Resale which is reported on pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," pages 300-301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classifica-

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

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

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	Kwh of Sales per Customer (e)	Revenue per Kwh Sold (f)
1	440 Residential Sales		*			
2	-----					
3	PUCO-#16 Residence	2,824,412	259,859,036	328,970	8,585	9.2004¢
4	-#17 Optional					
5	Residential Heating	1,813,680	137,963,780	101,595	17,852	7.6068¢
6	-#19 General Service					
7	Secondary	193	16,998	3	64,333	8.8072¢
8	-#25 Private Outdoor					
9	Lighting Service	16,437	1,770,986	0		10.7743¢
10	-----					
11	Unbilled	133,312	10,246,398			7.6860¢
12	Total Residential Sales	4,788,034	409,857,198	430,568	11,120	8.5600¢
13						
14						
15	-----					
16	442 Commercial and Industrial					
17	-----					
18	Sales-Commercial Sales					
19	-----					
20	PUCO-#16 Residence	54,360	4,442,280	1,713	31,733	8.1719¢
21	-#19 General Service					
22	Secondary	2,632,730	191,553,938	41,804	62,977	7.2758¢
23	-#20 General Service					
24	Primary	351,808	17,764,347	79	4,453,265	5.0494¢
25	-#22 General Service					
26	Transmission	17,981	732,216	2	8,990,500	4.0721¢
27	-#25 Private Outdoor					
28	Lighting Service	14,543	1,647,882	0	0	11.3311¢
29	-#26 Direct Current	0	418	1	0	
30	-#27 School	5,749	468,363	28	205,321	8.1468¢
31	-#28 Lighting Facility	0	0	0		
32	-#33 General Service					
33	Customers	253,458	12,627,834	78	3,249,461	4.9822¢
34	-Special Contracts	3,475	211,621	1	3,475,000	6.0898¢
35	-----					
36	Unbilled	74,137	4,757,121			6.4166¢
37	Total Commercial Sales	3,408,241	234,206,020	43,706	77,981	6.8717¢
38						
39						
40						
41	Total Billed					
42	Total Unbilled Rev.(See Instr. 6)					
43	TOTAL					

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale which is reported on pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," pages 300-301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classifica-

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

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

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	442 Commercial and Industrial					
2	-----					
3	Sales-Cont.-Industrial Sales					
4	-----					
5	PUCO-#19 General Service					
6	Secondary	639,891	42,247,687	1,598	400,432	6.6023¢
7	-#20 General Service					
8	Primary	1,222,365	60,588,851	136	8,987,977	4.9566¢
9	-#21 General Service					
10	Primary Substation	370,697	15,072,405	4	92,674,250	4.0659¢
11	-#22 General Service					
12	Transmission	91,118	4,045,945	1	91,118,000	4.4403¢
13	-#23 Primary Service	1,313,072	49,983,570	10	131,307,200	3.8066¢
14	-#25 Private Outdoor					
15	Lighting Service	1,952	216,451	0	0	11.0886¢
16	-#26 Direct Current	0	(65)	0	0	
17	-#33 General Service					
18	Customers	1,097,868	53,044,056	133	8,254,646	4.8315¢
19	-Special Contracts	0	0	0	0	
20	-----					
21	Unbilled	11,843	575,934			4.8630¢
22	Total Industrial Sales	4,748,806	225,774,834	1,882	2,523,276	4.7543¢
23	-----					
24	-----					
25	-----					
26	444 Public Street and Highway					
27	Lighting					
28	-----					
29	PUCO-#19 General Service					
30	Secondary	17,943	1,464,725	1,483	12,099	8.1632¢
31	-#25 Private Outdoor					
32	Lighting Service	849	87,742	0	0	10.3347¢
33	-#38 Bradford Street					
34	Lighting	150	6,395	1	150,000	4.2633¢
35	-Special Contract	54,012	2,295,029	93	580,774	4.2491¢
36	-----					
37	Unbilled	0	0			
38	Total Pub St and Highway Light	72,954	3,853,891	1,577	46,261	5.2826¢
39	-----					
40	-----					
41	Total Billed					
42	Total Unbilled Rev.(See Instr. 6)					
43	TOTAL					

Name of Respondent The Dayton Power and Light Company	This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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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 Sales for Resale which is reported on pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," pages 300-301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classifica-

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

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

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	Kwh of Sales per Customer (e)	Revenue per Kwh Sold (f)
1	445 Other Sales to Public Authorities					
2	-----					
3	PUCO-#16 Residence	173	15,202	18	9,611	8.7872¢
4	-#17 Optional					
5	Residential Heating	85	6,020	3	28,333	7.0823¢
6	-#19 General Service					
7	Secondary	438,507	29,626,266	3,854	113,779	6.7561¢
8	-#20 General Service					
9	Primary	223,573	10,859,473	49	4,562,714	4.8572¢
10	-#22 General Service					
11	Transmission Rate	214,915	8,780,679	2	107,457,500	4.0856¢
12	-#23 Primary Service	206,989	8,461,530	1	206,989,000	4.0879¢
13	-#25 Private Outdoor					
14	Lighting Service	1,794	196,699	0	0	10.9642¢
15	-#27 School	113,304	9,075,426	224	505,821	8.0098¢
16	-#28 Lighting Facility	0	0	0	0	
17	-#33 General Service					
18	Customers	35,151	1,801,863	5	7,030,200	5.1260¢
19	-----					
20	Unbilled	16,893	960,812			5.6876¢
21	Total Other Sales to Pub Auth	1,251,384	69,783,970	4,156	301,102	5.5765¢
22	-----					
23	-----					
24	446 Sales to Railroads and Railways					
25	-----					
26	PUCO-#20 General Service					
27	Primary	4,745	373,942	1	4,745,000	7.8807¢
28	Unbilled	21	6,012			28.6285¢
29	-----					
30	Total Sales to Railroads	4,766	379,954	1	4,766,000	7.9721¢
31	-----					
32	-----					
33	-----					
34	-----					
35	-----					
36	448 Interdepartmental sales	1,366	136,694			10.0068¢
37	-----					
38	-----					
39	-----					
40	-----					
41	Total Billed	14,039,345	\$927,446,284			6.6060¢
42	Total Unbilled Rev.(See Instr. 6)	236,206	\$16,546,277			7.0050¢
43	TOTAL	14,275,551	\$943,992,561	481,890	29,624	6.6126¢

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

Rate Schedule	Amount (\$)
<hr/>	
440 Residential Sales	
<hr/>	
PUCO-#16 Residence	33,462,614
-#17 Optional Residential Heating	21,534,222
-#19 General Service Secondary	2,287
-#25 Private Outdoor Lighting Service	202,998
Total Residential Sales	<hr/> 55,202,121 <hr/>
442 Commercial and Industrial	
<hr/>	
Sales-Commercial Sales	
<hr/>	
PUCO-#16 Residence	644,283
-#19 General Service Secondary	31,151,828
-#20 General Service Primary	4,174,217
-#22 General Service Transmission	214,921
-#25 Private Outdoor Lighting Service	171,909
-#26 Direct Current	0
-#27 School	68,089
-#28 Lighting Facility	0
-#33 General Service Customers	2,999,087
- Special Contracts	41,253
Total Commercial Sales	<hr/> 39,465,587 <hr/>
442 Commercial and Industrial	
<hr/>	
Sales-Cont-Industrial Sales	
<hr/>	
PUCO-#19 General Service Secondary	7,548,987
-#20 General Service Primary	14,444,595
-#21 General Service Primary Sub	4,359,940
-#22 General Service Transmission	1,078,793
-#23 Primary Service	14,830,302
-#25 Private Outdoor Lighting Service	23,080
-#26 Direct Current	(1)
-#27 School	0
-#33 General Service Customers	12,971,703
- Special Contracts	0
Total Industrial Sales	<hr/> 55,257,399 <hr/>
Total Commercial and Industrial Sales	<hr/> 94,722,986 <hr/>
444 Public Street and Highway Lighting	
<hr/>	
PUCO-#19 General Service Secondary	212,500
-#25 Private Outdoor Lighting Service	10,045

-#33 General Service Customers	0
-#38 Bradford Street Lighting	1,769
- Special Contracts	637,226

Total Public Street and Highway Lighting	861,540

445 Other Sales to Public Authorities	

PUCO-#16 Residence	2,050
-#17 Option Residential Heating	1,005
-#19 General Service Secondary	5,180,614
-#20 General Service Primary	2,649,540
-#22 General Service Transmission	2,523,431
-#23 Primary Service	2,428,167
-#25 Private Outdoor Lighting Service	21,216
-#27 School	1,340,868
-#28 Lighting Facility	0
-#33 General Service Customers	411,218

Total Other Sales to Public Authorities	14,558,109

446 Sales to Railroads and Railways	

PUCO-#20 General Service Primary	56,082

447 Sales For Resale (A)	

-Interchange Agreement	30,179,369
-Municipal Wholesale	2,784,408

Total Sales for Resale	32,963,777

448 Interdepartmental Sales	

Total Fuel Adjustment Revenue	199,048,237

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

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Name of Respondent The Dayton Power and Light Company	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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SALES FOR RESALE (Account 447)

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

2. Enter the name of the purchaser in column (a). Do 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 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] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Arcanum	* OS	42	N/A	N/A	N/A
2	Eldorado	OS	49	N/A	N/A	N/A
3	Jackson Center	OS	43	N/A	N/A	N/A
4	Lakeview	OS	44	N/A	N/A	N/A
5	Mendon	OS	45	N/A	N/A	N/A
6	Minster	OS	50	N/A	N/A	N/A
7	New Bremen	OS	46	N/A	N/A	N/A
8	Tipp City	OS	51	N/A	N/A	N/A
9	Versailles	OS	52	N/A	N/A	N/A
10	Waynesfield	OS	47	N/A	N/A	N/A
11	Yellow Springs	OS	53	N/A	N/A	N/A
12	Celina	* LF	48	28	28	27
13	AMP Ohio	* OS	39	65	77	77
14	Cincinnati Gas & Electric Co.	* OS	38	N/A	N/A	N/A

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

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

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns(e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

8. Report demand charges in column (h); energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be 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.

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
3,388	0	\$5,104	\$99,402	\$104,506	1
2,638	0	3,785	64,423	68,208	2
3,341	0	5,080	99,779	104,859	3
3,623	0	5,479	97,018	102,497	4
1,621	0	2,399	42,199	44,598	5
3,818	0	5,857	186,077	191,934	6
3,669	0	5,681	156,572	162,253	7
3,678	0	5,690	211,533	217,223	8
3,835	0	6,256	158,302	164,558	9
1,883	0	2,808	48,922	51,730	10
3,553	0	5,736	133,716	139,452	11
169,538	2,298,961	471,737	2,372,337	5,143,035	12
710,251	3,416,060	11,138,535	* 111,686	14,666,281	13
23,457		931,298	57,270	988,568	14

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) 04/30/98	Year of Report Dec. 31, 1997
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SALES FOR RESALE (Account 447)

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

2. Enter the name of the purchaser in column (a). Do 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 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] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Ohio Edison Company	* OS	40	N/A	N/A	N/A
2	Ohio Power Company	* OS	31	N/A	N/A	N/A
3	Ohio Valley Electric Corp.	* OS	28	N/A	N/A	N/A
4	Enron Power Marketing, Inc.	* OS	55	N/A	N/A	N/A
5	PECO Energy Company	* OS	57	N/A	N/A	N/A
6	Electric Clearinghouse, Inc.	OS	56	N/A	N/A	N/A
7	Electric Clearinghouse, Inc.	SF	56	N/A	N/A	N/A
8	Koch Energy Trading, Inc.	OS	68	N/A	N/A	N/A
9	Heartland Energy Services, Inc.	OS	67	N/A	N/A	N/A
10	LG&E Energy Marketing, Inc.	* OS	61	N/A	N/A	N/A
11	Louisville Gas & Electric Co.	OS	60	N/A	N/A	N/A
12	No. Indiana Public Service Co.	OS	64	N/A	N/A	N/A
13	Rainbow Energy Marketing Corp.	OS	69	N/A	N/A	N/A
14	Louis Dreyfus Electric Power, Inc.	OS	63	N/A	N/A	N/A

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

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

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be 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.

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
54,064		\$1,069,432	*	\$89,619	1
31,682		994,695		43,669	2
9,483		158,053		6,074	3
253,685		4,532,779		319,168	4
66,805		1,280,238		76,075	5
19,766		453,615		29,348	6
0	51,040				7
51,783		1,027,622		70,212	8
50		932		60	9
160,175	244,388	2,886,176		154,665	10
4,329		116,213		6,669	11
9,040		444,543		16,716	12
13,289		472,299		18,710	13
13,800		404,228		17,414	14

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) 04/30/98	Year of Report Dec. 31, 1997
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SALES FOR RESALE (Account 447)

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

2. Enter the name of the purchaser in column (a). Do 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 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] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Federal Energy Sales, Inc.	* OS	85	N/A	N/A	N/A
2	AIG Trading Corp.	OS	83	N/A	N/A	N/A
3	Citizens Power	OS		N/A	N/A	N/A
4	Duke Power Company	OS	Orig. Vol. 6	N/A	N/A	N/A
5	PanEnergy Trad. & Mkt. Serv., L.L.C.	OS	89	N/A	N/A	N/A
6	Sonat Power Marketing, L.P.	OS	Orig. Vol. 6	N/A	N/A	N/A
7	City of Hamilton, Ohio	OS	90	N/A	N/A	N/A
8	Indiana Munic. Power Agency	OS	Orig. Vol. 6	N/A	N/A	N/A
9	Virginia Power Co.	OS	84	N/A	N/A	N/A
10	AYP Energy, Inc.	OS	Orig. Vol. 6	N/A	N/A	N/A
11	Coral Power, L.L.C.	OS		N/A	N/A	N/A
12	Aquila Power Corporation	OS	Orig. Vol. 6	N/A	N/A	N/A
13	Cleveland Electric Illumn. Co.	OS	79	N/A	N/A	N/A
14	CNG Power Services Corp.	OS	Orig. Vol. 6	N/A	N/A	N/A

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

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

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be 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.

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
3,615		\$90,741	*	\$10,702	1
9,100		164,075		10,059	2
7,600		142,368		8,150	3
1,050		20,042		1,176	4
15,800		250,038		17,976	5
27,581		537,613		39,976	6
8,830		148,202		12,525	7
7,441		162,245		9,263	8
6,000		133,880		7,532	9
37,391		673,550		46,394	10
4,925		111,356		7,010	11
41,578		1,032,520		45,497	12
4,650		266,656		12,836	13
7,200		221,904		14,438	14

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) 04/30/98	Year of Report Dec. 31, 1997
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SALES FOR RESALE (Account 447)

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

2. Enter the name of the purchaser in column (a). Do 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 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] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Wabash Valley Power Assoc., Inc.	* OS	59	N/A	N/A	N/A
2	Noram Energy Services, Inc.	OS	74	N/A	N/A	N/A
3	NESI Power Marketing, Inc.	OS	Orig. Vol. 6	N/A	N/A	N/A
4	Vitol Gas & Electric, L.L.C.	OS	Orig. Vol. 6	N/A	N/A	N/A
5	American Energy Solutions, Inc.	OS	Orig. Vol. 6	N/A	N/A	N/A
6	Allegheny Power Services	OS	Orig. Vol. 6	N/A	N/A	N/A
7	Duquense Light Co.	OS	Orig. Vol. 6	N/A	N/A	N/A
8	Southern Energy Marketing, Inc.	OS	87	N/A	N/A	N/A
9	CMS Marketing Services & Trad.	OS		N/A	N/A	N/A
10	Commonwealth Edison	OS	Orig. Vol. 6	N/A	N/A	N/A
11	The Power Co. of America, L.P.	OS	Orig. Vol. 6	N/A	N/A	N/A
12	Carolina Power & Light Co.	OS	Orig. Vol. 6	N/A	N/A	N/A
13	Ohio Edison Power Marketing	* OS	Orig. Vol. 6	N/A	N/A	N/A
14	Toledo Edison Company	OS	80	N/A	N/A	N/A

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

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

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns(e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

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10. Footnote entries as required and provide explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.	
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)			
3,696		\$66,844	*	\$3,661	\$70,505	1
4,009		63,196		4,481	67,677	2
36,976		771,579		47,976	819,555	3
12,652		186,363		18,507	204,870	4
47,774		1,006,950		37,125	1,044,075	5
24,800		455,438		34,534	489,972	6
9,550		181,220		13,962	195,182	7
139,229		3,020,649		226,858	3,247,507	8
2,000		32,000		2,205	34,205	9
58,154		985,845		64,438	1,050,283	10
8,167		251,922		12,957	264,879	11
9,438		212,561		10,137	222,698	12
37,342		1,620,976		47,590	1,668,566	13
1,700		82,881		7,802	90,683	14

Name of Respondent The Dayton Power and Light Company	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo. Da. Yr) 04/30/98	Year of Report Dec. 31, 1997
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SALES FOR RESALE (Account 447)

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

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Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	AES Power, Inc.	* OS	65	N/A	N/A	N/A
2	Duke/Louis Dreyfus, L.L.C.	OS		N/A	N/A	N/A
3	Illinois Power Company	OS	Orig. Vol. 6	N/A	N/A	N/A
4	Market Responsive Energy, Inc.	OS	Orig. Vol. 6	N/A	N/A	N/A
5	PacifiCorp Power Marketing	OS	Orig. Vol. 6	N/A	N/A	N/A
6	Tennessee Valley Authority	OS	66	N/A	N/A	N/A
7	Pennsylvania P&L, Inc.	OS	71	N/A	N/A	N/A
8	Williams Energy	OS	Orig. Vol. 6	N/A	N/A	N/A
9	Detroit Edison Company	OS	Orig. Vol. 6	N/A	N/A	N/A
10	Northeast Utilities Service Co.	OS	70	N/A	N/A	N/A
11	National Power Energy	OS	Orig. Vol. 6	N/A	N/A	N/A
12	AEPSC - Power Mark. & Trading	OS		N/A	N/A	N/A
13	Proliance Energy, L.L.C.	OS		N/A	N/A	N/A
14	Public Service Electric & Gas Co.	OS	72	N/A	N/A	N/A

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

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4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

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

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns(e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

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10. Footnote entries as required and provide explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total(\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
2,670		\$44,564	* \$3,210	\$47,774	1
16,550		329,870	18,472	348,342	2
4,425		130,120	6,940	137,060	3
3,200		60,312	4,004	64,316	4
170		4,375	571	4,946	5
8,550		206,710	11,890	218,600	6
4,000		70,710	5,675	76,385	7
2,400		71,752	7,036	78,788	8
11,750		257,153	15,615	272,768	9
18,700		302,515	37,860	340,375	10
800		42,920	958	43,878	11
0			1,806	1,806	12
800		18,920	958	19,878	13
3,385		63,003	3,954	66,957	14

SALES FOR RESALE (Account 447)

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					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	So. Indiana Gas & Electric Co.	* OS	Orig. Vol. 6	N/A	N/A	N/A
2	Constellation Power Source	OS	Orig. Vol. 6	N/A	N/A	N/A
3	First Energy Corp.	OS		N/A	N/A	N/A
4	AMP Ohio	AD	39	N/A	N/A	N/A
5	Indiana Municipal Power Agency	AD	Orig. Vol. 6	N/A	N/A	N/A
6						
7						
8	Total (Non-RQ)					
9						
10						
11						
12						
13						
14						

SALES FOR RESALE (Account 447) (Continued)

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10. Footnote entries as required and provide explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.	
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)			
150		\$5,010	*	\$172	\$5,182	1
17,600		396,960		19,185	416,145	2
34,761		608,510		56,597	665,107	3
			*	4	4	4
			*	(13,842)	(13,842)	5
						6
						7
2,334,403	6,010,449	41,943,288		5,644,467	53,598,204	8
						9
						10
						11
						12
						13
						14

< Page 310 Line 1 Column b >

This footnote pertains to lines 1-11.

Services provided to these customers may include firm power, short term power, firm transmission, short term transmission and regulation service.

< Page 310 Line 12 Column b >

This footnote pertains to Statistical Classification "LF".

Agreement effective as of March 1, 1995 with the initial term expiring March 1, 2006.

< Page 310 Line 13 Column b >

This footnote pertains to Columns b, g-i.

AMP Ohio

Explanation	MWH	\$
Short-Term	2,670	49,473
Limited-Term	693,724	14,301,997
Non-Displacement	13,857	203,125
	710,251	14,554,595

< Page 310 Line 14 Column b >

This footnote pertains to Columns b, g and i.

Cincinnati Gas and Electric Co.

Explanation	MWH	\$
Non-Displacement	23,413	926,898
Emergency	44	4,400
	23,457	931,298

< Page 310.1 Line 1 Column b >

This footnote pertains to Columns b, g and i.

Ohio Edison Company

Explanation	MWH	\$
-------------	-----	----

-----	-----	-----
Non-Displacement	54,053	1,068,332
Emergency	11	1,100
-----	-----	-----
	54,064	1,069,432

< Page 310.1 Line 2 Column b >

This footnote pertains to Columns b, g and i.

Ohio Power Company

Explanation	MWH	\$
-----	-----	-----
Non-Displacement	31,082	933,856
Emergency	600	60,839
-----	-----	-----
	31,682	994,695

< Page 310.1 Line 3 Column b >

This footnote pertains to Columns b, g and i.

Ohio Valley Electric Corporation

Explanation	MWH	\$
-----	-----	-----
Supplemental	4,663	61,158
Non-Displacement	4,820	96,895
-----	-----	-----
	9,483	158,053

< Page 310.1 Line 4 Column b >

This footnote pertains to Columns b, g and i.

Enron Power Marketing, Inc.

Explanation	MWH	\$
-----	-----	-----
Non-Displacement	229,459	4,100,032
Limited-Term	24,226	432,747
-----	-----	-----
	253,685	4,532,779

< Page 310.1 Line 5 Column b >

This footnote pertains to lines 5-6, 8-9, 11-14 and Columns b, g and i.

Represents non-displacement energy.

< Page 310.1 Line 10 Column b >

This footnote pertains to Columns b, g-i.

LG&E Energy Marketing, Inc.

Explanation	MWH	\$
-----	-----	-----
Non-Displacement	116,366	2,216,116
Limited-Term	43,809	914,448
	-----	-----
	160,175	3,130,564

< Page 310.2 Line 1 Column b >

This footnote pertains to lines 1-14 and Columns b, g and i.

Represents non-displacement energy.

< Page 310.3 Line 1 Column b >

This footnote pertains to lines 1-12, 14 and Columns b, g, and i.

Represents non-displacement energy.

< Page 310.3 Line 13 Column b >

This footnote pertains to Columns b, g and i.

Ohio Edison Company

Explanation	MWH	\$
-----	-----	-----
Non-Displacement	37,225	1,611,460
Emergency	117	9,516
	-----	-----
	37,342	1,620,976

< Page 310.4 Line 1 Column b >

This footnote pertains to lines 1-11, 13-14 and Columns b, g and i.

Represents non-displacement energy.

< Page 310.5 Line 1 Column b >

This footnote pertains to lines 1-3 and Columns b, g and i.

Represents non-displacement energy.

< Page 311 Line 13 Column j >

This footnote pertains to lines 13-14.

	Reservation Generation	Ancillary Reactive Supply & Voltage Control	Ancillary Losses
	-----	-----	-----
AMP Ohio	57,913	53,773	0
Cincinnati Gas & Electric Co.	13,750	43,091	429

< Page 311.1 Line 1 Column j >

This footnote pertains to lines 1-6 and 8-14.

	Reservation Generation	Ancillary Reactive Supply & Voltage Control	Ancillary Losses
	-----	-----	-----
Ohio Edison Co	11,502	77,850	267
Ohio Power Co	13,889	29,780	0
Ohio Valley Electric Corp.	2,456	3,618	0
Enron Pwr Marketing, Inc.	68,351	250,018	799
PECO Energy Co.	24,062	52,013	0
Elec Clearinghouse, Inc.	4,554	24,794	0
Koch Energy Trading, Inc.	17,435	52,647	130
Heartland Energy Services, Inc.	10	50	0
LG&E Energy Marketing, Inc.	46,344	108,321	0
Louisville Gas and Electric Co.	2,190	4,479	0
No. Indiana Public Service Co.	7,878	8,838	0
Rainbow Energy Marketing Corp.	3,747	14,963	0
Louis Dryfus Electric Power, Inc.	5,550	11,864	0

< Page 311.2 Line 1 Column j >

This footnote pertains to lines 1-14.

	Reservation Generation -----	Ancillary Reactive Supply & Voltage Control -----	Ancillary Losses -----
Federal Energy Sales, Inc.	1,185	9,205	312
AIG Trading Corp.	1,471	8,588	0
Citizens Power	824	7,326	0
Duke Power Co.	105	1,071	0
Pan Energy Trading & Marketing Services	1,976	16,000	0
Sonat Pwr Marketing	6,048	33,468	460
City of Hamilton, OH	3,779	8,746	0
Indiana Municipal Pwr Agency	1,714	7,549	0
Virginia Power Co.	1,478	6,054	0
AYP Energy, Inc.	11,006	35,388	0
Coral Power	1,614	5,396	0
Aquila Power Corp.	14,260	31,237	0
Cleveland Electric Illuminating Co.	6,348	6,488	0
CNG Pwr Serv. Corp.	4,638	9,800	0

< Page 311.3 Line 1 Column j >

This footnote pertains to lines 1-14.

	Reservation Generation -----	Ancillary Reactive Supply & Voltage Control -----	Ancillary Losses -----
Wabash Valley Pwr Assoc., Inc.	1,435	2,226	0
Noram Energy Serv. Inc.	1,186	3,295	0
NESI Pwr Marketing, Inc.	16,800	31,176	0
Vitol Gas & Electric	7,274	11,194	39
American Energy Solutions, Inc.	8,233	28,892	0
Allegheny Pwr Serv.	18,151	16,383	0
Duquense Light Co.	4,962	9,000	0
So. Energy Marketing, Inc.	66,477	158,989	1,392
CMS Marketing Serv. & Trading	230	1,975	0
Commonwealth Edison The Power Co. of America	26,682	37,756	0
	2,229	10,683	45

Carolina Pwr & Light Co.	1,945	8,192	0
Ohio Edison Power Marketing	16,550	31,040	0
Toledo Edison Co.	2,401	5,401	0

< Page 311.4 Line 1 Column j >

This footnote pertains to lines 1-14.

	Reservation Generation	Ancillary Reactive Supply & Voltage Control	Ancillary Losses
	-----	-----	-----
AES Power, Inc.	446	2,764	0
Duke/Louis Dreyfus	1,771	16,701	0
Illinois Power Co.	3,439	3,501	0
Market Responsive Energy, Inc.	386	3,514	104
PacificCorp Power Marketing	129	409	33
Tennessee Valley Authority	4,261	7,629	0
Pennsylvania Power & Light, Inc.	1,042	4,633	0
Williams Energy	2,426	4,610	0
Detroit Edison Co.	2,075	13,540	0
Northeast Utilities Service Co.	15,537	22,323	0
National Pwr Energy	36	922	0
AEPSC - Pwr Marketing & Trading	0	1,598	208
Proliance Energy	36	922	0
Public Serv Electric & Gas	2,429	1,463	62

< Page 311.5 Line 1 Column j >

This footnote pertains to lines 1-3.

	Reservation Generation	Ancillary Reactive Supply & Voltage Control	Ancillary Losses
	-----	-----	-----
So. Indiana Gas & Electric Co.	35	137	0
Constellation Power Source	2,820	16,365	0
First Energy Corp.	13,358	43,031	208

< Page 311.5 Line 4 Column j >

Represents prior year short-term energy adjustment.

< Page 311.5 Line 5 Column j >

Represents prior year non-displacement energy adjustment.

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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) 04/30/98	Year of Report Dec. 31, 1997
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (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	\$4,294,713	\$3,994,180	
5	(501) Fuel	197,280,077	214,760,766	
6	(502) Steam Expenses	10,808,258	10,822,633	
7	(503) Steam from Other Sources	0	0	
8	(Less) (504) Steam Transferred--Cr.	0	0	
9	(505) Electric Expenses	2,203,097	2,065,665	
10	(506) Miscellaneous Steam Power Expenses	7,085,854	7,332,538	
11	(507) Rents	23,702	45,685	
12	(509) Allowance	1,420,237	833,086	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	\$223,115,938	\$239,854,553	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	\$3,344,889	\$3,235,759	
16	(511) Maintenance of Structures	2,588,806	2,983,319	
17	(512) Maintenance of Boiler Plant	18,274,112	19,063,104	
18	(513) Maintenance of Electric Plant	4,338,314	4,775,903	
19	(514) Maintenance of Miscellaneous Steam Plant	1,532,370	1,384,286	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	\$30,078,491	\$31,442,371	
21	TOTAL Power Production Expenses--Steam Power (Enter Total of lines 13 and 20)	\$253,194,429	\$271,296,924	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering	0	0	
25	(518) Fuel	0	0	
26	(519) Coolants and Water	0	0	
27	(520) Steam Expenses	0	0	
28	(521) Steam from Other Sources	0	0	
29	(Less) (522) Steam Transferred--Cr.	0	0	
30	(523) Electric Expenses	0	0	
31	(524) Miscellaneous Nuclear Power Expenses	0	0	
32	(525) Rents	0	0	
33	TOTAL Operation (Enter Total of lines 24 thru 32)	0	0	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering	0	0	
36	(529) Maintenance of Structures	0	0	
37	(530) Maintenance of Reactor Plant Equipment	0	0	
38	(531) Maintenance of Electric Plant	0	0	
39	(532) Maintenance of Miscellaneous Nuclear Plant	0	0	
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	0	0	
41	TOTAL Power Production Expenses--Nuclear Power (Enter total of lines 33 and 40)	0	0	
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering	0	0	
45	(536) Water for power	0	0	
46	(537) Hydraulic Expenses	0	0	
47	(538) Electric Expenses	0	0	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	0	0	
49	(540) Rents	0	0	
50	TOTAL Operation (Enter Total of lines 44 thru 49)	0	0	

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) 04/30/98	Year of Report Dec. 31, 1997
ELECTRIC OPERATION AND MAINTENANCE EXPENSES(Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	0	0	
54	(542) Maintenance of Structures	0	0	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	0	0	
56	(544) Maintenance of Electric Plant	0	0	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	0	0	
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	0	0	
59	TOTAL Power Production Expenses-Hydraulic Power(Enter total of lines 50 and 58)	0	0	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	0	0	
63	(547) Fuel	2,981,632	1,053,841	
64	(548) Generation Expenses	62,469	69,243	
65	(549) Miscellaneous Other Power Generation Expenses	0	20,691	
66	(550) Rents	0	0	
67	TOTAL Operation (Enter Total of lines 62 thru 66)	\$3,044,101	\$1,143,775	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	0	0	
70	(552) Maintenance of Structures	13,615	8,900	
71	(553) Maintenance of Generating and Electric Plant	775,437	333,782	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	0	0	
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	\$789,052	\$342,682	
74	TOTAL Power Production Expenses--Other Power (Enter Total of lines 67 and 73)	\$3,833,153	\$1,486,457	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	\$31,581,560	\$23,929,770	
77	(556) System Control and Load Dispatching	1,419,666	551,714	
78	(557) Other Expenses	772,803	823,147	
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)	\$33,774,029	\$25,304,631	
80	TOTAL Power Production Expenses (Enter Total of lines 21,41,59,74,and 79)	\$290,801,611	\$298,088,012	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	\$590,037	\$991,240	
84	(561) Load Dispatching	596,063	542,723	
85	(562) Station Expenses	193,541	175,612	
86	(563) Overhead Lines Expenses	112,146	131,341	
87	(564) Underground Lines Expenses	0	0	
88	(565) Transmission of Electricity by Others	0	0	
89	(566) Miscellaneous Transmission Expenses	11,562	31,873	
90	(567) Rents	39,581	31,959	
91	TOTAL Operation (Enter Total of lines 83 thru 90)	\$1,542,930	\$1,904,748	
92	Maintenance			
93	(568) Maintenance Supervision and Engineering	\$121,952	\$144,702	
94	(569) Maintenance of Structures	0	458	
95	(570) Maintenance of Station Equipment	348,032	450,781	
96	(571) Maintenance of Overhead Lines	1,949,495	1,510,058	
97	(572) Maintenance of Underground Lines	0	0	
98	(573) Maintenance of Miscellaneous Transmission Plant	0	0	
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	\$2,419,479	\$2,105,999	
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	\$3,962,409	\$4,010,747	
101	3. DISTRIBUTION EXPENSES			
102	Operation			
103	(580) Operation Supervision and Engineering	\$1,816,346	\$1,601,359	

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.) 04/30/98	Year of Report Dec. 31, 1997
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount For Previous Year (c)	
104	3. DISTRIBUTION Expenses (Continued)			
105	(581) Load Dispatching	0	0	
106	(582) Station Expenses	781,333	866,382	
107	(583) Overhead Line Expenses	178,295	277,205	
108	(584) Underground Line Expenses	596,347	550,978	
109	(585) Street Lighting and Signal System Expenses	0	0	
110	(586) Meter Expenses	1,668,274	3,401,162	
111	(587) Customer Installations Expenses	2,021,900	1,388,021	
112	(588) Miscellaneous Expenses	1,321,073	3,383,671	
113	(589) Rents	10,575	284,231	
114	TOTAL Operation (Enter Total of lines 103 thru 113)	\$8,394,143	\$11,753,009	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering	\$2,298,706	\$2,027,473	
117	(591) Maintenance of Structures	1,897	877	
118	(592) Maintenance of Station Equipment	1,212,491	1,135,571	
119	(593) Maintenance of Overhead Lines	13,741,548	12,661,078	
120	(594) Maintenance of Underground Lines	1,232,451	1,379,196	
121	(595) Maintenance of Line Transformers	321,159	420,125	
122	(596) Maintenance of Street Lighting and Signal Systems	(6,175)	(8,441)	
123	(597) Maintenance of Meters	97,577	82,007	
124	(598) Maintenance of Miscellaneous Distribution Plant	123,046	111,160	
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	\$19,022,700	\$17,809,046	
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	\$27,416,843	\$29,562,055	
127	4. CUSTOMER ACCOUNTS EXPENSES			
128	Operation			
129	(901) Supervision	0	0	
130	(902) Meter Reading Expenses	2,507,931	2,743,773	
131	(903) Customer Records and Collection Expenses	12,142,356	12,525,091	
132	(904) Uncollectible Accounts	6,513,556	4,428,190	
133	(905) Miscellaneous Customer Accounts Expenses	0	0	
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	\$21,163,843	\$19,697,054	
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
136	Operation			
137	(907) Supervision	0	0	
138	(908) Customer Assistance Expenses	8,340,393	7,572,984	
139	(909) Information and Instructional Expenses	427,575	326,528	
140	(910) Miscellaneous Customer Service and Information Expenses	0	0	
141	TOTAL Cust. Service and Informational Exp.(Enter Total of lines 137 thru 140)	\$8,767,968	\$7,899,512	
142	6. SALES EXPENSES			
143	Operation			
144	(911) Supervision	0	0	
145	(912) Demonstrating and Selling Expenses	0	0	
146	(913) Advertising Expenses	0	0	
147	(916) Miscellaneous Sales Expenses	0	0	
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	0	0	
149	7. ADMINISTRATIVE AND GENERAL EXPENSES			
150	Operation			
151	(920) Administrative and General Salaries	\$9,921,902	\$11,671,569	
152	(921) Office Supplies and Expenses	16,484,661	17,882,775	
153	(Less) (922) Administrative Expenses Transferred--Credit	2,434,730	1,536,045	

Name of Respondent The Dayton Power and Light Company		This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo. Da. Yr) 04/30/98	Year of Report Dec. 31, 1997
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
155	(923) Outside Services Employed	\$6,161,497	\$5,375,064	
156	(924) Property Insurance	3,439,234	3,362,953	
157	(925) Injuries and Damages	43,849,894	46,181,989	
158	(926) Employee Pensions and Benefits	9,387,408	13,683,671	
159	(927) Franchise Requirements	0	0	
160	(928) Regulatory Commission Expenses	214,025	251,717	
161	(929) (Less) Duplicate Charges--Cr.	1,750,948	1,886,879	
162	(930.1) General Advertising Expenses	424,605	776,870	
163	(930.2) Miscellaneous General Expenses	2,688,662	1,593,860	
164	(931) Rents	183,209	204,469	
165	TOTAL Operation (Enter Total of lines 151 Thru 164)	\$88,569,419	\$97,562,013	
166	Maintenance			
167	(935) Maintenance of General Plant	\$1,707,551	\$2,152,828	
168	TOTAL Administrative and General Expenses (Enter total of lines 165 thru 167)	\$90,276,970	\$99,714,841	
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 100, 126, 134, 141, 148 and 168)	\$442,389,644	\$458,972,221	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.	construction employees in a footnote.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special	3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.
1. Payroll Period Ended (Date)	12/31/97
2. Total Regular Full-Time Employees	1,760
3. Total Part-Time and Temporary Employees	348
4. Total Employees	2,108

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) 04/30/98	Year of Report Dec. 31, 1997
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. (so 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 requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Cincinnati Gas & Electric Co.	* OS	38	N/A	N/A	N/A
2	Ohio Edison Company	* OS	40	N/A	N/A	N/A
3	Ohio Power Company	* OS	31	N/A	N/A	N/A
4	Ohio Valley Electric Corp.	* OS	28	N/A	N/A	N/A
5	Enron Power Marketing, Inc.	* OS	55	N/A	N/A	N/A
6	Enron Power Marketing, Inc.	LF	55	N/A	N/A	N/A
7	PECO Energy Company	OS	57	N/A	N/A	N/A
8	Electric Clearinghouse, Inc.	OS	56	N/A	N/A	N/A
9	LG&E Energy Marketing, Inc.	OS	61	N/A	N/A	N/A
10	LG&E Energy Marketing, Inc.	LF	61	N/A	N/A	N/A
11	AES Power, Inc.	OS	65	N/A	N/A	N/A
12	Louis Dreyfus Electric Power, Inc.	OS	63	N/A	N/A	N/A
13	Carolina Power and Light Co.	OS		N/A	N/A	N/A
14	Rainbow Energy Marketing Corp.	OS	69	N/A	N/A	N/A

Name of Respondent The Dayton Power and Light Company	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo. Da. Yr.) 04/30/98	Year of Report Dec. 31, 1997
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a 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 services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in

columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
78,614				\$1,892,821		\$1,892,821	1
36,964				716,654		716,654	2
80,261				2,085,663		2,085,663	3
509,490			3,087,987	7,149,323		10,237,310	4
49,134				1,274,197		1,274,197	5
24,738			238,714	1,192,500		1,431,214	6
70,896				1,809,596		1,809,596	7
27,740				861,565		861,565	8
2,553				64,766		64,766	9
5,600			31,000	312,500		343,500	10
4,000				80,000		80,000	11
1,575				32,482		32,482	12
1,802				64,527		64,527	13
3,230				93,770		93,770	14

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.) 04/30/98	Year of Report Dec. 31, 1997
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**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 requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	No. Indiana Public Service Co.	* OS	64	N/A	N/A	N/A
2	Heartland Energy Services	OS	67	N/A	N/A	N/A
3	Koch Energy Trading Inc.	OS	68	N/A	N/A	N/A
4	Virginia Electric & Power Co.	OS	84	N/A	N/A	N/A
5	Commonwealth Edison	OS		N/A	N/A	N/A
6	Southern Energy Mkt., Inc.	OS	87	N/A	N/A	N/A
7	Southern Energy Mkt., Inc.	SF	87	N/A	N/A	N/A
8	Choice Energy LP	* OS		N/A	N/A	N/A
9	Louisville Gas & Electric Co.	OS	60	N/A	N/A	N/A
10	Duke Power Company	OS		N/A	N/A	N/A
11	So. Indiana Gas & Electric Co.	OS		N/A	N/A	N/A
12	Sonat Power Marketing, L.P.	SF		N/A	N/A	N/A
13	Sonat Power Marketing, L.P.	OS		N/A	N/A	N/A
14	CNG Power Services Corp.	OS		N/A	N/A	N/A

Name of Respondent
The Dayton Power and Light Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo., Da., Yr)
04/30/98

Year of Report
Dec. 31, 1997

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

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a 4. footnote for each adjustment.

In column (c), identify the FERC Rate Schedule Number or Tariff, or, for nonFERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is 5. provided.

For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in

columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
1,475				\$37,050		\$37,050	1
2,000				34,000		34,000	2
6,700				183,388		183,388	3
22,851				764,905		764,905	4
3,230				118,455		118,455	5
14,533				401,794		401,794	6
15,200			350,558	796,000		1,146,558	7
0					120	120	8
33,644				718,935		718,935	9
2,522				73,379		73,379	10
875				17,146		17,146	11
9,600			78,192	432,000		510,192	12
20,394				452,481		452,481	13
800				32,800		32,800	14

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

- 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.
- 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.
- 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 requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Federal Energy Sales, Inc.	* OS	85	N/A	N/A	N/A
2	Pan Energy Power Services, Inc.	OS	89	N/A	N/A	N/A
3	Aquila Power Corporation	OS		N/A	N/A	N/A
4	AYP Energy, Inc.	* OS		N/A	N/A	N/A
5	AYP Energy, Inc.	SF		N/A	N/A	N/A
6	Coral Power, L.L.C.	OS		N/A	N/A	N/A
7	Western Power Services, Inc.	OS	76	N/A	N/A	N/A
8	American Energy Solutions, Inc.	OS		N/A	N/A	N/A
9	NESI Power Marketing, Inc.	SF		N/A	N/A	N/A
10	NESI Power Marketing, Inc.	OS		N/A	N/A	N/A
11	Vitol Gas & Electric, L.L.C.	OS		N/A	N/A	N/A
12	Allegheny Power Services	OS		N/A	N/A	N/A
13	AIG Trading Corporation	OS	83	N/A	N/A	N/A
14	CMS Marketing, Services & Trad.	OS		N/A	N/A	N/A

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

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a 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 services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in

columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
1,491				\$56,974		\$56,974	1
8,800				218,656		218,656	2
10,670				364,166		364,166	3
6,946			18,720	116,804		135,524	4
23,456			52,080	403,664		455,744	5
3,110				78,865		78,865	6
150				5,288		5,288	7
2,960				94,690		94,690	8
1,550				32,938		32,938	9
30,258				528,045		528,045	10
1,275				25,545		25,545	11
2,775				143,400		143,400	12
800				13,800		13,800	13
3,080				55,772		55,772	14

Name of Respondent The Dayton Power and Light Company	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

- 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.
- 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.
- 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 requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	PacifiCorp Power Marketing	* OS		N/A	N/A	N/A
2	The Power Co. of America, L.P.	OS		N/A	N/A	N/A
3	Cleveland Electric Illum. Co.	SF	79	N/A	N/A	N/A
4	Cleveland Electric Illum. Co.	OS	79	N/A	N/A	N/A
5	Indiana Municipal Power Agency	OS		N/A	N/A	N/A
6	AMP Ohio	OS	39	N/A	N/A	N/A
7	Detroit Edison Company	OS		N/A	N/A	N/A
8	Midwest Electric, Inc.	OS		N/A	N/A	N/A
9	Northeast Utilities Service Co.	OS		N/A	N/A	N/A
10	Ohio Edison Power Marketing	* OS		N/A	N/A	N/A
11	Toledo Edison Company	SF	80	N/A	N/A	N/A
12	Toledo Edison Company	OS	80	N/A	N/A	N/A
13	Wabash Valley Power Assoc., Inc.	OS	59	N/A	N/A	N/A
14	Duke/Louis Dreyfus, L.L.C.	OS		N/A	N/A	N/A

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

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a 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 services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in

columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
2,071				\$56,650		\$56,650	1
2,194				79,479		79,479	2
9,105			120,960	497,749		618,709	3
1,720				69,376		69,376	4
830				21,350		21,350	5
7,481				192,284		192,284	6
2,925				147,515		147,515	7
32,103				846,851		846,851	8
1,040				571,840		571,840	9
36,252				886,900		886,900	10
95				2,251		2,251	11
280				11,924		11,924	12
445				9,021		9,021	13
4,600				120,538		120,538	14

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.) 04/30/98	Year of Report Dec. 31, 1997
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

- 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.
- 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.
- 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 requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Illinois Power Company	* OS		N/A	N/A	N/A
2	Natural Resources Group, Inc.	* OS		N/A	N/A	N/A
3	Constellation Power Source	OS		N/A	N/A	N/A
4	Duquense Light Company	OS		N/A	N/A	N/A
5	Kentucky Utilities Company	OS		N/A	N/A	N/A
6	Pennsylvania P&L, Inc.	OS	71	N/A	N/A	N/A
7	Cargill Investor Services, Inc.	OS		N/A	N/A	N/A
8	Chapel Hill Brokers	OS		N/A	N/A	N/A
9	Central Illinois Public Serv. Co.	OS	58	N/A	N/A	N/A
10	First Energy Corp.	OS		N/A	N/A	N/A
11	Public Service E&G Co.	OS	72	N/A	N/A	N/A
12	Ohio Edison Company	AD	40	N/A	N/A	N/A
13	Ohio Valley Electric Corp.	AD	28	N/A	N/A	N/A
14	Carolina Power and Light Co.	AD		N/A	N/A	N/A

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

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a 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 services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in

columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
375				\$19,350		\$19,350	1
0					384	384	2
4,800				89,000		89,000	3
600				16,250		16,250	4
325				7,586		7,586	5
800				12,000		12,000	6
0					64	64	7
0					224	224	8
50				950		950	9
1,550				43,050		43,050	10
1,120				25,760		25,760	11
					*(1,379)	(1,379)	12
					*40,655	40,655	13
					(125)	(125)	14

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.) 04/30/98	Year of Report Dec. 31, 1997
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**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 requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Ohio Power Company	EX	31	N/A	N/A	N/A
2	Inadvertant Energy Between					
3	Interconnected Systems			N/A	N/A	N/A
4						
5	Total					
6						
7						
8						
9						
10						
11						
12						
13						
14						

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

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a 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 services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in

columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
	253				\$4,428	\$4,428	1
							2
(2,408)							3
							4
1,236,095	253	0	3,978,211	27,558,978	44,371	31,581,560	5
							6
							7
							8
							9
							10
							11
							12
							13
							14

< Page 326 Line 1 Column b >

Cincinnati Gas & Electric Co.

Explanation	MWH	\$
-----	-----	-----
Non-Displacement	78,161	1,846,641
Emergency	453	46,180
	-----	-----
	78,614	1,892,821

< Page 326 Line 2 Column b >

Ohio Edison Company

Explanation	MWH	\$
-----	-----	-----
Non-Displacement	36,898	709,754
Emergency	66	6,900
	-----	-----
	36,964	716,654

< Page 326 Line 3 Column b >

Ohio Power Company

Explanation	MWH	\$
-----	-----	-----
Short-Term	52,062	1,323,759
Non-Displacement	27,329	674,904
Emergency	870	87,000
	-----	-----
	80,261	2,085,663

< Page 326 Line 4 Column b >

Ohio Valley Electric Corporation

Represents surplus demand and energy.

< Page 326 Line 5 Column b >

This footnote pertains to lines 5, 7-9, and 11-14.

Represents non-displacement energy.

< Page 326.1 Line 1 Column b >

This footnote pertains to lines 1-6, 9-11, and 13-14.

Represents non-displacement energy.

< Page 326.1 Line 8 Column b >

This footnote pertains to Columns b and l.

Choice Energy LP

Represents broker fees.

< Page 326.2 Line 1 Column b >

This footnote pertains to lines 1-3, 6-8, and 10-14.

Represents non-displacement energy.

< Page 326.2 Line 4 Column b >

AYP Energy

Explanation	MWH	\$
-----	-----	-----
Short-Term	5,200	104,520
Non-Displacement	1,746	31,004
	-----	-----
	6,946	135,524

< Page 326.3 Line 1 Column b >

This footnote pertains to lines 1-2, 4-9, and 12-14.

Represents non-displacement energy.

< Page 326.3 Line 10 Column b >

Ohio Edison Power Marketing

Explanation	MWH	\$
-----	-----	-----
Non-Displacement	36,035	865,200
Emergency	217	21,700
	-----	-----
	36,252	886,900

< Page 326.4 Line 1 Column b >

This footnote pertains to lines 1, 3-6, and 9-11.

Represents non-displacement energy.

< Page 326.4 Line 2 Column b >

This footnote pertains to lines 2, 7-8 and Columns b and l.

Represents broker fees.

< Page 327.4 Line 12 Column l >

This footnote pertains to lines 12, and 14.

Represents prior year non-displacement energy adjustment.

< Page 327.4 Line 13 Column l >

Ohio Valley Electric Corporation

Represents prior year surplus demand adjustment of \$6,477 and energy adjustment of \$34,178.

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Name of Respondent The Dayton Power and Light Company	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as "wheeling")

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

4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:

LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classifi- cation (d)
1	* Buckeye Power, Inc.	Buckeye Power	* Various Municipals	* LF
2				
3	Subtotal			
4				
5	Arcanum, Darke Co., OH	Louisville Energy Marketing	Arcanum, Darke Co., OH	LF
6	Eldorado, Preble Co., OH	Louisville Energy Marketing	Eldorado, Preble Co., OH	LF
7	Jackson Center, Shelby Co., OH	Louisville Energy Marketing	Jackson Center, Shelby Co., OH	LF
8	Lakeview, Logan Co., OH	Louisville Energy Marketing	Lakeview, Logan Co., OH	LF
9	Mendon, Mercer Co., OH	Louisville Energy Marketing	Mendon, Mercer Co., OH	LF
10	Minster, Auglaize Co., OH	Louisville Energy Marketing	Minster, Auglaize Co. OH	LF
11	New Bremen, Auglaize Co., OH	Louisville Energy Marketing	New Bremen, Auglaize Co., OH	LF
12	Tipp City, Miami Co., OH	Louisville Energy Marketing	Tipp City, Miami Co., OH	LF
13	Versailles, Darke Co., OH	Louisville Energy Marketing	Versailles, Darke Co., OH	LF
14	Waynesfield, Auglaize Co., OH	Louisville Energy Marketing	Waynesfield, Auglaize Co., OH	LF
15	Yellow Springs, Greene Co., OH	Louisville Energy Marketing	Yellow Springs, Greene Co., OH	LF
16				
17	Subtotal			

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

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

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

as identified in column (d), is provided.

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
33	Various intercon.	*	*	1,222,065	1,222,065	1
						2
				1,222,065	1,222,065	3
						4
42	Various intercon.	Arcanum 12.5kv		129	129	5
49	Various intercon.	Eldorado, OH 12.5kv		16	16	6
43	Various intercon.	Jackson Ctr. 12.5kv		117	117	7
44	Various intercon.	Lakeview, 4.2kv		57	57	8
45	Various intercon.	Mendon 12.5kv		23	23	9
50	Various intercon.	Minster 69.0kv		705	705	10
46	Various intercon.	New Bremen 12.5kv		494	494	11
51	Various intercon.	Tipp City 69.0kv		1,011	1,011	12
52	Various intercon.	Versailles 69.0kv		451	451	13
47	Various intercon.	Waynesfield 4.2kv		29	29	14
53	Various intercon.	Yellow Springs 12.5v		328	328	15
						16
				3,360	3,360	17

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

- | | |
|---|--|
| <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> <p>9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge</p> | <p>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.</p> <p>10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p> |
|---|--|

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) {k}	Energy Charges (\$) {l}	Other Charges (\$) {m}	Total revenues(\$) {k+l+m} {n}	Line No.
\$2,279,630			\$2,279,630	1
			0	2
2,279,630			2,279,630	3
				4
724			724	5
208			208	6
489			489	7
443			443	8
179			179	9
1,822			1,822	10
1,462			1,462	11
2,582			2,582	12
1,390			1,390	13
121			121	14
1,906			1,906	15
				16
11,326			11,326	17

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

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

4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:

LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classification (d)
1	Arcanum, Darke Co., OH	Ohio Power Company	Arcanum, Darke Co., OH	LF
2	Celina, Mercer Co., OH	Ohio Power Company	Celina, Mercer Co., OH	LF
3	Eldorado, Preble Co., OH	Ohio Power Company	Eldorado, Preble Co., OH	LF
4	Jackson Center, Shelby Co., OH	Ohio Power Company	Jackson Center, Shelby Co., OH	LF
5	Lakeview, Logan Co., OH	Ohio Power Company	Lakeview, Logan Co., OH	LF
6	Mendon, Mercer Co., OH	Ohio Power Company	Mendon, Mercer Co., OH	LF
7	Minster, Auglaize Co., OH	Ohio Power Company	Minster, Auglaize Co., OH	LF
8	New Bremen, Auglaize Co., OH	Ohio Power Company	New Bremen, Auglaize Co., OH	LF
9	Tipp City, Miami Co., OH	Ohio Power Company	Tipp City, Miami Co., OH	LF
10	Versailles, Darke Co., OH	Ohio Power Company	Versailles, Darke Co., OH	LF
11	Waynesfield, Auglaize Co., OH	Ohio Power Company	Waynesfield, Auglaize Co., OH	LF
12	Yellow Springs, Greene Co., OH	Ohio Power Company	Yellow Springs, Greene Co., OH	LF
13				
14	Subtotal			
15				
16	Arcanum, Darke Co., OH	Cincinnati Gas & Electric Company	Arcanum, Darke Co., OH	LF
17	Eldorado, Preble Co., OH	Cincinnati Gas & Electric Company	Eldorado, Preble Co., OH	LF

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

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

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

as identified in column (d), is provided.

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
42	Various intercon.	Arcanum 12.5kv		1,760	1,760	1
48	Various intercon.	Celina, OH 69.0kv		8,925	8,925	2
49	Various intercon.	Eldorado 12.5kv		394	394	3
43	Various intercon.	Jackson Ctr. 12.5kv		840	840	4
44	Various intercon.	Lakeview 4.2kv		1,360	1,360	5
45	Various intercon.	Mendon 12.5kv		480	480	6
50	Various intercon.	Minster 69.0kv		1,756	1,756	7
46	Various intercon.	New Bremen 69.0kv		1,800	1,800	8
51	Various intercon.	Tipp City 69.0kv		3,627	3,627	9
52	Various intercon.	Versailles 69.0kv		2,160	2,160	10
47	Various intercon.	Waynesfield 4.2kv		708	708	11
53	Various intercon.	Yellow Springs 12.5v		2,827	2,827	12
						13
				26,637	26,637	14
						15
42	Various intercon.	Arcanum 12.5kv		6,786	6,786	16
49	Various intercon.	Eldorado 12.5kv		820	820	17

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

- | | |
|---|--|
| <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> <p>9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge</p> | <p>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.</p> <p>10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p> |
|---|--|

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) {k}	Energy Charges (\$) {l}	Other Charges (\$) {m}	Total revenues(\$) (k+l+m) {n}	Line No.
\$9,887			\$9,887	1
504,081			504,081	2
5,120			5,120	3
3,509			3,509	4
10,586			10,586	5
3,735			3,735	6
4,538			4,538	7
5,327			5,327	8
9,264			9,264	9
6,658			6,658	10
2,948			2,948	11
16,426			16,426	12
				13
582,079			582,079	14
				15
38,121			38,121	16
10,655			10,655	17

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) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as "wheeling")

- 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.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column(b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).

4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:

LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classifi- cation (d)
1	Jackson Center, Shelby Co., OH	Cincinnati Gas & Electric Company	Jackson Center, Shelby Co., OH	LF
2	Lakeview, Logan Co., OH	Cincinnati Gas & Electric Company	Lakeview, Logan Co., OH	LF
3	Mendon, Mercer Co., OH	Cincinnati Gas & Electric Company	Mendon, Mercer Co., OH	LF
4	Minster, Auglaize Co., OH	Cincinnati Gas & Electric Company	Minster, Auglaize Co., OH	LF
5	New Bremen, Auglaize Co., OH	Cincinnati Gas & Electric Company	New Bremen, Auglaize Co., OH	LF
6	Tipp City, Miami Co., OH	Cincinnati Gas & Electric Company	Tipp City, Miami Co., OH	LF
7	Versailles, Darke Co., OH	Cincinnati Gas & Electric Company	Versailles, Darke Co., OH	LF
8	Waynesfield, Auglaize Co., OH	Cincinnati Gas & Electric Company	Waynesfield, Auglaize Co., OH	LF
9	Yellow Springs, Greene Co., OH	Cincinnati Gas & Electric Company	Yellow Springs, Greene Co., OH	LF
10				
11	Subtotal			
12				
13	Arcanum, Darke Co., OH	Dayton Power and Light Company	Arcanum, Darke Co., OH	LF
14	Eldorado, Preble Co., OH	Dayton Power and Light Company	Eldorado, Preble Co., OH	LF
15	Jackson Center, Shelby Co., OH	Dayton Power and Light Company	Jackson Center, Shelby Co., OH	LF
16	Lakeview, Logan Co., OH	Dayton Power and Light Company	Lakeview, Logan Co., OH	LF
17	Mendon, Mercer Co., OH	Dayton Power and Light Company	Mendon, Mercer Co., OH	LF

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

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

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

as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column(h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
43	Various intercon.	Jackson Ctr. 12.5kv		6,165	6,165	1
44	Various intercon.	Lakeview 4.2kv		2,991	2,991	2
45	Various intercon.	Mendon 12.5kv		1,198	1,198	3
50	Various intercon.	Minster 69.0kv		37,040	37,040	4
46	Various intercon.	New Bremen 69.0kv		25,918	25,918	5
51	Various intercon.	Tipp City 69.0kv		53,059	53,059	6
52	Various intercon.	Versailles 69.0kv		23,687	23,687	7
47	Various intercon.	Waynesfield 4.2kv		1,501	1,501	8
53	Various intercon.	Yellow Springs 12.5v		17,191	17,191	9
						10
				176,356	176,356	11
						12
42	Various intercon.	Arcanum 12.5kv		9,273	9,273	13
49	Various intercon.	Eldorado 12.5kv		1,135	1,135	14
43	Various intercon.	Jackson Ctr. 12.5kv		7,738	7,738	15
44	Various intercon.	Lakeview 4.2kv		3,793	3,793	16
45	Various intercon.	Mendon 12.5kv		1,703	1,703	17

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

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|---|--|
| <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> <p>9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge</p> | <p>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.</p> <p>10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p> |
|---|--|

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) {k}	Energy Charges (\$) {l}	Other Charges (\$) {m}	Total revenues(\$) (k+l+m) {n}	Line No.
\$25,754			\$25,754	1
23,282			23,282	2
9,323			9,323	3
95,720			95,720	4
76,695			76,695	5
135,522			135,522	6
73,007			73,007	7
6,250			6,250	8
99,887			99,887	9
				10
594,216			594,216	11
				12
52,092			52,092	13
14,748			14,748	14
32,325			32,325	15
29,525			29,525	16
13,253			13,253	17

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

- | | |
|---|--|
| <p>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.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>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).</p> | <p>4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:</p> <p>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.</p> <p>SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p> |
|---|--|

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classification (d)
1	Minster, Auglaize Co., OH	Dayton Power and Light Company	Minster, Auglaize Co., OH	LF
2	New Bremen, Auglaize Co., OH	Dayton Power and Light Company	New Bremen, Auglaize Co., OH	LF
3	Tipp City, Miami Co., OH	Dayton Power and Light Company	Tipp City, Miami Co., OH	LF
4	Versailles, Darke Co., OH	Dayton Power and Light Company	Versailles, Darke Co., OH	LF
5	Waynesfield, Auglaize Co., OH	Dayton Power and Light Company	Waynesfield, Auglaize Co., OH	LF
6	Yellow Springs, Greene Co., OH	Dayton Power and Light Company	Yellow Springs, Greene Co., OH	LF
7				
8	Subtotal			
9				
10	Tipp City, Miami Co., OH	Buckeye Power, Inc.	Tipp City, Miami Co., OH	LF
11	Versailles, Darke Co., OH	Buckeye Power, Inc.	Versailles, Darke Co., OH	LF
12	Yellow Springs, Greene Co., OH	Buckeye Power, Inc.	Yellow Springs, Greene Co., OH	LF
13				
14	Subtotal			
15				
16				
17				

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.) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as "wheeling")

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

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

as identified in column (d), is provided.

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
50	Various intercon.	Minster 69.0kv		48,533	48,533	1
46	Various intercon.	New Bremen 69.0kv		33,928	33,928	2
51	Various intercon.	Tipp City 69.0kv		70,515	70,515	3
52	Various intercon.	Versailles 69.0kv		31,060	31,060	4
47	Various intercon.	Waynesfield 4.2kv		2,063	2,063	5
53	Various intercon.	Yellow Springs 12.5v		21,559	21,559	6
						7
				231,300	231,300	8
						9
51	Various intercon.	Tipp City 69.0kv		451	451	10
52	Various intercon.	Versailles 69.0kv		16	16	11
53	Various intercon.	Yellow Springs 12.5v		8	8	12
						13
				475	475	14
						15
						16
						17

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

- | | |
|---|--|
| <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> <p>9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge</p> | <p>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.</p> <p>10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p> |
|---|--|

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) {k}	Energy Charges (\$) {l}	Other Charges (\$) {m}	Total revenues(\$) (k+l+m) {n}	Line No.
\$125,421			\$125,421	1
100,398			100,398	2
180,107			180,107	3
95,731			95,731	4
8,591			8,591	5
125,267			125,267	6
				7
777,458			777,458	8
				9
1,152			1,152	10
49			49	11
47			47	12
				13
1,248			1,248	14
				15
				16
				17

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.) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as "wheeling")

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

4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:

LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classifi- cation (d)
1	City of Piqua, OH	Cincinnati Gas & Electric Company	City of Piqua, OH	* OS
2	City of Piqua, OH	Ohio Power Company	City of Piqua, OH	LF
3	Dayton Power and Light Company	Cincinnati Gas & Electric Company		* OS
4	Dayton Power and Light Company	Ohio Power Company		OS
5	Dayton Power and Light Company	Ohio Edison Company		OS
6	Dayton Power and Light Company	Louisville Gas & Electric Company		OS
7	Dayton Power and Light Company	LG&E Energy Market, Inc.		OS
8	Dayton Power and Light Company	Cleveland Electric Illum. Co.		OS
9	Dayton Power and Light Company	Ohio Edison Power Market		OS
10	Dayton Power and Light Company	Allegheny Power Services		OS
11	Dayton Power and Light Company	Ohio Valley Electric Corp.		OS
12	Dayton Power and Light Company	First Energy Corp.		OS
13	AMP Ohio		AMP Ohio	* OS
14	Cincinnati Gas & Electric Company		Cincinnati Gas & Electric Company	OS
15	Ohio Edison Company		Ohio Edison Company	OS
16	Ohio Power Company		Ohio Power Company	OS
17	Ohio Valley Electric Corp.		Ohio Valley Electric Corp.	OS

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

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

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

as identified in column (d), is provided.

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
41	Various intercon.	69.0kv tieline w/Piq		270,031	270,031	1
41	Various intercon.	69.0kv tieline w/Piq	2	16,792	16,792	2
	N/A	N/A		0	0	3
	N/A	N/A		0	0	4
	N/A	N/A		0	0	5
	N/A	N/A		0	0	6
	N/A	N/A		0	0	7
	N/A	N/A		0	0	8
	N/A	N/A		0	0	9
	N/A	N/A		0	0	10
	N/A	N/A		0	0	11
	N/A	N/A		0	0	12
Orig. Vol. 5	N/A	N/A		0	0	13
Orig. Vol. 5	N/A	N/A		0	0	14
Orig. Vol. 5	N/A	N/A		0	0	15
Orig. Vol. 5	N/A	N/A		0	0	16
Orig. Vol. 5	N/A	N/A		0	0	17

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

- | | |
|---|--|
| <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> <p>9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge</p> | <p>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.</p> <p>10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p> |
|---|--|

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges {k}	Energy Charges {l}	Other Charges {m}	Total revenues(\$) {k+l+m} {n}	Line No.
\$458,052	\$254,366	\$35,528	\$747,946	1
106,260	14,273	* 6,011	126,544	2
		(36,706)	(36,706)	3
		(244,899)	(244,899)	4
		(34,039)	(34,039)	5
		(102)	(102)	6
		(19,500)	(19,500)	7
		(17,965)	(17,965)	8
		(117,375)	(117,375)	9
		(2,528)	(2,528)	10
		(19,974)	(19,974)	11
		(34,664)	(34,664)	12
		7,987	7,987	13
		10,217	10,217	14
		21,035	21,035	15
		3,906	3,906	16
		484	484	17

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

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| <ol style="list-style-type: none"> 1. Report all transmission of electricity, i. e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c). 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column(b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c). | <ol style="list-style-type: none"> 4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:

 <p style="margin-left: 20px;">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.</p> <p style="margin-left: 20px;">SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p> |
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Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classification (d)
1	Enron Power Marketing, Inc.		Enron Power Marketing, Inc.	* OS
2	PECO Energy Co.		PECO Energy Co.	OS
3	Electric Clearinghouse, Inc.		Electric Clearinghouse, Inc.	OS
4	Koch Energy Trading, Inc.		Koch Energy Trading, Inc.	OS
5	Heartland Energy Services, Inc.		Heartland Energy Services, Inc.	OS
6	LG&E Energy Marketing, Inc.		LG&E Energy Marketing, Inc.	OS
7	Louisville Gas and Electric Co.		Louisville Gas and Electric Co.	OS
8	No. Indiana Public Service Co.		No. Indiana Public Service Co.	OS
9	Rainbow Energy Marketing Corp.		Rainbow Energy Marketing Corp.	OS
10	Louis Dreyfus Electric Power, Inc.		Louis Dreyfus Electric Pwr., Inc.	OS
11	Federal Energy Sales, Inc.		Federal Energy Sales, Inc.	OS
12	AIG Trading Corp.		AIG Trading Corp.	OS
13	Citizens Power		Citizens Power	OS
14	Duke Power Co.		Duke Power Co.	OS
15	Pan Energy Trading & Marketing Service		Pan Energy Trading & Marketing	OS
16	Sonat Power Marketing		Sonat Power Marketing	OS
17	City of Hamilton, OH		City of Hamilton, OH	OS

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) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as "wheeling")

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

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

as identified in column (d), is provided.

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
Orig. Vol. 5	N/A	N/A		0	0	1
Orig. Vol. 5	N/A	N/A		0	0	2
Orig. Vol. 5	N/A	N/A		0	0	3
Orig. Vol. 5	N/A	N/A		0	0	4
Orig. Vol. 5	N/A	N/A		0	0	5
Orig. Vol. 5	N/A	N/A		0	0	6
Orig. Vol. 5	N/A	N/A		0	0	7
Orig. Vol. 5	N/A	N/A		0	0	8
Orig. Vol. 5	N/A	N/A		0	0	9
Orig. Vol. 5	N/A	N/A		0	0	10
Orig. Vol. 5	N/A	N/A		0	0	11
Orig. Vol. 5	N/A	N/A		0	0	12
Orig. Vol. 5	N/A	N/A		0	0	13
Orig. Vol. 5	N/A	N/A		0	0	14
Orig. Vol. 5	N/A	N/A		0	0	15
Orig. Vol. 5	N/A	N/A		0	0	16
Orig. Vol. 5	N/A	N/A		0	0	17

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

- | | |
|--|---|
| 8. Report in column (i) and (j) the total megawatthours received and delivered.

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge | shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column(n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.

10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data. |
|--|---|

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) {k}	Energy Charges (\$) {l}	Other Charges (\$) {m}	Total revenues(\$) {k+l+m} {n}	Line No.
		\$47,966	\$47,966	1
		7,341	7,341	2
		4,467	4,467	3
		8,647	8,647	4
		8	8	5
		18,725	18,725	6
		811	811	7
		1,280	1,280	8
		2,150	2,150	9
		1,758	1,758	10
		2,717	2,717	11
		1,066	1,066	12
		1,082	1,082	13
		158	158	14
		2,466	2,466	15
		6,246	6,246	16
		1,304	1,304	17

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.) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as "wheeling")

- | | |
|--|---|
| <ol style="list-style-type: none"> 1. Report all transmission of electricity, i. e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c). 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column(b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c). | <ol style="list-style-type: none"> 4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:

 LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classifi- cation (d)
1	Indiana Municipal Power Agency		Indiana Municipal Power Agency	* OS
2	Virginia Power Company		Virginia Power Company	OS
3	AYP Energy, Inc.		AYP Energy, Inc.	OS
4	Coral Power, L.L.C.		Coral Power, L.L.C.	OS
5	Aquila Power Corporation		Aquila Power Corporation	OS
6	Cleveland Electric Illum. Co.		Cleveland Electric Illum. Co.	OS
7	CNG Power Services Corp.		CNG Power Services Corp.	OS
8	Wabash Valley Power Assoc., Inc.		Wabash Valley Power Assoc., Inc.	OS
9	Noram Energy Services, Inc.		Noram Energy Services, Inc.	OS
10	NESI Power Marketing, Inc.		NESI Power Marketing, Inc.	OS
11	Vitol Gas and Electric, L.L.C.		Vitol Gas and Electric, L.L.C.	OS
12	American Energy Solutions, Inc.		American Energy Solutions, Inc.	OS
13	Allegheny Power Services, Inc.		Allegheny Power Services, Inc.	OS
14	Duquense Light Company		Duquense Light Company	OS
15	Southern Energy Marketing, Inc.		Southern Energy Marketing, Inc.	OS
16	CMS Marketing Services & Trading		CMS Marketing Services & Trading	OS
17	Commonwealth Edison		Commonwealth Edison	OS

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

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

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

as identified in column (d), is provided.

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
Orig. Vol. 5	N/A	N/A		0	0	1
Orig. Vol. 5	N/A	N/A		0	0	2
Orig. Vol. 5	N/A	N/A		0	0	3
Orig. Vol. 5	N/A	N/A		0	0	4
Orig. Vol. 5	N/A	N/A		0	0	5
Orig. Vol. 5	N/A	N/A		0	0	6
Orig. Vol. 5	N/A	N/A		0	0	7
Orig. Vol. 5	N/A	N/A		0	0	8
Orig. Vol. 5	N/A	N/A		0	0	9
Orig. Vol. 5	N/A	N/A		0	0	10
Orig. Vol. 5	N/A	N/A		0	0	11
Orig. Vol. 5	N/A	N/A		0	0	12
Orig. Vol. 5	N/A	N/A		0	0	13
Orig. Vol. 5	N/A	N/A		0	0	14
Orig. Vol. 5	N/A	N/A		0	0	15
Orig. Vol. 5	N/A	N/A		0	0	16
Orig. Vol. 5	N/A	N/A		0	0	17

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

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column(n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) {k}	Energy Charges (\$) {l}	Other Charges (\$) {m}	Total revenues(\$) {k+l+m} {n}	Line No.
		\$1,085	\$1,085	1
		888	888	2
		5,167	5,167	3
		731	731	4
		4,334	4,334	5
		1,472	1,472	6
		1,818	1,818	7
		276	276	8
		451	451	9
		4,342	4,342	10
		2,303	2,303	11
		4,260	4,260	12
		2,027	2,027	13
		1,136	1,136	14
		30,142	30,142	15
		295	295	16
		4,750	4,750	17

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

- | | |
|---|--|
| <p>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.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>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).</p> | <p>4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:</p> <p>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.</p> <p>SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p> |
|---|--|

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classification (d)
1	The Power Company of America		The Power Company of America	* OS
2	Carolina Power and Light Company		Carolina Power and Light Company	OS
3	Ohio Edison Power Marketing		Ohio Edison Power Marketing	OS
4	Toledo Edison Company		Toledo Edison Company	OS
5	AES Power, Inc.		AES Power, Inc.	OS
6	Duke/Louis Dreyfus, L.L.C.		Duke/Louis Dreyfus, L.L.C.	OS
7	Illinois Power Company		Illinois Power Company	OS
8	Market Responsive Energy, Inc.		Market Responsive Energy, Inc.	OS
9	PacifiCorp Power Marketing		PacifiCorp Power Marketing	OS
10	Tennessee Valley Authority		Tennessee Valley Authority	OS
11	Pennsylvania Power & Light, Inc.		Pennsylvania Power & Light, Inc.	OS
12	Williams Energy		Williams Energy	OS
13	Detroit Edison Company		Detroit Edison Company	OS
14	Northeast Utilities Service Co.		Northeast Utilities Service Co.	OS
15	National Power Energy		National Power Energy	OS
16	AEPSC - Power Marketing & Trad.		AEPSC - Power Marketing & Trad.	OS
17	Proliance Energy, L.L.C.		Proliance Energy, L.L.C.	OS

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

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

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

as identified in column (d), is provided.

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
Orig. Vol. 5	N/A	N/A		0	0	1
Orig. Vol. 5	N/A	N/A		0	0	2
Orig. Vol. 5	N/A	N/A		0	0	3
Orig. Vol. 5	N/A	N/A		0	0	4
Orig. Vol. 5	N/A	N/A		0	0	5
Orig. Vol. 5	N/A	N/A		0	0	6
Orig. Vol. 5	N/A	N/A		0	0	7
Orig. Vol. 5	N/A	N/A		0	0	8
Orig. Vol. 5	N/A	N/A		0	0	9
Orig. Vol. 5	N/A	N/A		0	0	10
Orig. Vol. 5	N/A	N/A		0	0	11
Orig. Vol. 5	N/A	N/A		0	0	12
Orig. Vol. 5	N/A	N/A		0	0	13
Orig. Vol. 5	N/A	N/A		0	0	14
Orig. Vol. 5	N/A	N/A		0	0	15
Orig. Vol. 5	N/A	N/A		0	0	16
Orig. Vol. 5	N/A	N/A		0	0	17

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

- | | |
|--|---|
| 8. Report in column (i) and (j) the total megawatthours received and delivered.

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge | shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column(n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.

10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data. |
|--|---|

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges { \$ } { k }	Energy Charges { \$ } { l }	Other Charges { \$ } { m }	Total revenues(\$) { k+l+m } { n }	Line No.
		\$1,960	\$1,960	1
		1,114	1,114	2
		4,417	4,417	3
		4,389	4,389	4
		408	408	5
		2,237	2,237	6
		471	471	7
		564	564	8
		84	84	9
		1,000	1,000	10
		615	615	11
		612	612	12
		1,795	1,795	13
		2,675	2,675	14
		122	122	15
		374	374	16
		122	122	17

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.) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as "wheeling")

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

4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:

LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classifi- cation (d)
1	Public Service Elec. & Gas Co.		Public Service Elec. & Gas Co.	* OS
2	So. Indiana Gas & Elec. Co.		So. Indiana Gas & Elec. Co.	OS
3	Constellation Power Source		Constellation Power Source	OS
4	First Energy Corp.		First Energy Corp.	OS
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16	Grand Total			
17				

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

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

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

as identified in column (d), is provided.

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
Orig. Vol. 5	N/A	N/A		0	0	1
Orig. Vol. 5	N/A	N/A		0	0	2
Orig. Vol. 5	N/A	N/A		0	0	3
Orig. Vol. 5	N/A	N/A		0	0	4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
				1,947,016	1,947,016	16
						17

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) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as "wheeling")

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column(n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges {k}	Energy Charges {l}	Other Charges {m}	Total revenues(\$) (k+l+m) {n}	Line No.
		\$217	\$217	1
		18	18	2
		2,655	2,655	3
		6,225	6,225	4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
4,810,269	268,639	(236,841)	4,842,067	16
				17

< Page 328 Line 1 Column a >

Earliest termination date is 1/1/2003.

< Page 328 Line 1 Column c >

TERMINATION POINT	VOLTAGE
1. Roszburg-Darke Co., OH	12.5kv
2. Baker, Darke co., OH	12.5kv
3. Castine, Darke Co., OH	12.5kv
4. Monroe, Preble Co., OH	12.5kv
5. Huntsville, Logan Co., OH	12.5kv
6. Lewiston, Logan Co., OH	12.5kv
7. Horton, Logan Co., OH	12.5kv
8. West Liberty, Logan Co., OH	12.5kv
9. East Liberty, Logan Co., OH	12.5kv
10. Coldwater, Mercer Co., OH	12.5kv
11. St. Henry, Mercer Co., OH	12.5kv
12. Rockford, Mercer Co., OH	12.5kv
13. Sharpsburg, Mercer Co., OH	12.5kv
14. Chickasaw, Mercer Co., OH	12.5kv
15. Botkins, Shelby Co., OH	12.5kv
16. Newport, Shelby Co., OH	12.5kv
17. Hardin, Shelby Co., OH	12.5kv
18. McCartyville, Shelby Co., OH	12.5kv
19. Ludlow, Champaign Co., OH	12.5kv
20. E. Sidney, Shelby Co., OH	138.0kv
21. Mechanicsburg, Champaign Co., OH	12.5kv
22. SW Troy, Miami Co., OH	12.5kv
23. Lower Miami, Miami Co., OH	12.5kv
24. Honda Plant, Union Co., OH	69.0kv
25. Versailles, Darke Co., OH	69.0kv
26. N. Lippincott, Champaign Co., OH	12.5kv
27. Noble, Auglaize Co., OH	69.0kv
28. Halterman, Miami Co., OH	138.0kv
29. E. Casstown, Miami Co., OH	69.0kv
30. Broadway, Ohio Co., OH	12.5kv
31. Marysville, Union Co., OH	12.5kv
32. New Dover, Union Co., OH	12.5kv
33. New California, Union Co., OH	12.5kv
34. East Liberty, Union Co., OH	69.0kv
35. Givens, Champaign Co., OH	138.0kv
36. Village of Huntsville, Logan Co., OH	12.5kv
37. Rose Hill, Darke Co., OH	69.0kv
38. Macedon, Mercer Co., OH	69.0kv
39. West Mingo, Champaign Co., OH	69.0kv
40. Anna, Shelby Co., OH	69.0kv
41. Concord, Miami Co., OH	12.5kv
42. Route 66, Shelby Co., OH	69.0kv
43. Monroe, Miami Co., OH	12.5kv
44. NW Urbana, Champaign Co., OH	69.0kv
45. Watkins, Union Co., OH	12.5kv
46. Lytle Road, Miami Co., OH	12.5kv
47. West Sonora, Darke Co., OH	12.5kv

48. Landmark, Shelby Co., OH	12.5kv
49. Celina, Mercer Co., OH	69.0kv
50. Minster, Auglaize Co., OH	69.0kv
51. Jackson Center, Shelby Co., OH	12.5kv
52. Tipp City, Miami Co., OH	69.0kv
53. Yellow Springs, Greene Co., OH	12.5kv
54. Lakeview, Logan Co., OH	4.2kv
55. North Bloomfield, Logan Co., OH	12.5kv
56. KTH, Champaign Co., OH	69.0kv
57. Honda, Shelby Co., OH	69.0kv
58. Honda, Shelby Co., OH	138.0kv
59. Arcanum, Darke Co., OH	12.5kv

This footnote also references p329 line 1 col. g.

< Page 328 Line 1 Column d >

Contracts can be terminated on a monthly basis. This footnote refers to p. 328, col. d, lines 1, 5-15; p. 328.1, col. d, lines 1-12, 16, 17; p. 328.2, col. d, lines 1-9, 13-17; and 328.3, col. d, lines 1-6, 10-12.

< Page 328.4 Line 1 Column d >

This footnote pertains to columns d and m.

Explanation	MWH	\$
-----	-----	-----
Short-term	270,031	712,418
Ohio Gross Receipts Tax	-	35,528
	-----	-----
Total	270,031	747,946

< Page 328.4 Line 3 Column d >

This footnote pertains to lines 3-12, columns d and m.

Represents transmission charges paid by DP&L.

< Page 328.4 Line 13 Column d >

The footnote pertains to lines 13-17, columns d and m.

	Ancillary -	
Reservation -	Scheduling, System	
Transmission	Control & Dispatch	Total
-----	-----	-----

AMP Ohio	0	7,987	7,987
Cincinnati Gas & Electric Co.	3,908	6,309	10,217
Ohio Edison Co.	9,975	11,060	21,035
Ohio Power Co.	0	3,906	3,906
Ohio Valley Electric Corp.	0	484	484

< Page 328.5 Line 1 Column d >

This footnote pertains to lines 1-17, columns d and m.

	Reservation - Transmission -----	Ancillary - Scheduling, System Control & Dispatch -----	Total -----
Enron Power Marketing, Inc.	7,723	40,243	47,966
PECO Energy Co.	0	7,341	7,341
Electric Clearinghouse, Inc.	854	3,613	4,467
Koch Energy Trading, Inc.	689	7,958	8,647
Heartland Energy Services, Inc.	0	8	8
LG&E Energy Marketing, Inc.	2,186	16,539	18,725
Louisville Gas and Electric Co.	142	669	811
No. Indiana Public Service Co.	0	1,280	1,280
Rainbow Energy Marketing Corp.	0	2,150	2,150
Louis Dreyfus Electric Power, Inc.	0	1,758	1,758
Federal Energy Sales, Inc.	1,335	1,382	2,717
AIG Trading Corp.	0	1,066	1,066
Citizens Power	0	1,082	1,082
Duke Power Co.	0	158	158
Pan Energy Trading & Marketing Serv.	80	2,386	2,466
Sonat Power Marketing	1,448	4,798	6,246
City of Hamilton, OH	0	1,304	1,304

< Page 328.6 Line 1 Column d >

This footnote pertains to lines 1-17, columns d and m.

	Reservation - Transmission	Ancillary - Scheduling, System Control & Dispatch	Total
--	-------------------------------	---	-------

Indiana Municipal Power Agency	0	1,085	1,085
Virginia Power Co.	0	888	888
AYP Energy, Inc.	20	5,147	5,167
Coral Power, L.L.C.	0	731	731
Aquila Power Corp.	0	4,334	4,334
Cleveland Electric Illuminating Co.	523	949	1,472
CNG Power Serv. Corp.	244	1,574	1,818
Wabash Valley Power Assoc., Inc.	0	276	276
Noram Energy Services, Inc.	0	451	451
NESI Power Marketing, Inc.	0	4,342	4,342
Vitol Gas & Electric, L.L.C.	651	1,652	2,303
American Energy Solutions, Inc.	0	4,260	4,260
Allegheny Power Serv.	0	2,027	2,027
Duquense Light Co.	0	1,136	1,136
Southern Energy Marketing, Inc.	6,394	23,748	30,142
CMS Marketing Services & Trading	0	295	295
Commonwealth Edison	0	4,750	4,750

< Page 328.7 Line 1 Column d >

This footnote pertains to lines 1-17, columns d and m.

	Reservation - Transmission	Ancillary - Scheduling, System Control & Dispatch	Total
	-----	-----	-----
The Power Company of America	477	1,483	1,960
Carolina Power & Light Co.	0	1,114	1,114
Ohio Edison Power Marketing	0	4,417	4,417
Toledo Edison Co.	3,607	782	4,389
AES Power, Inc.	0	408	408
Duke/Louis Dreyfus, L.L.C.	0	2,237	2,237
Illinois Power Co.	0	471	471
Market Responsive Energy, Inc.	36	528	564
PacifiCorp Power Marketing	25	59	84
Tennessee Valley Authority	0	1,000	1,000

Pennsylvania Power & Light, Inc.	0	615	615
Williams Energy	0	612	612
Detroit Edison Co.	0	1,795	1,795
Northeast Utilities Service Co.	0	2,675	2,675
National Power Energy	0	122	122
AEPSC-Power Marketing & Trading	136	238	374
Proliance Energy, L.L.C.	0	122	122

< Page 328.8 Line 1 Column d >

This footnote pertains to lines 1-4, columns d and m.

	Reservation - Transmission -----	Ancillary - Scheduling, System Control & Dispatch -----	Total -----
Public Service Elec. & Gas	21	196	217
Southern Indiana Gas & Electric Co.	0	18	18
Constellation Power Source	0	2,655	2,655
First Energy Corp.	71	6,154	6,225

< Page 329 Line 1 Column g >

See note p. 328, line 1, col. c.

< Page 329 Line 1 Column h >

Short-term purchase delivered under firm transmission contract. Demand charges are on a monthly basis. This footnote references: p. 329, col. h, lines 1, 5-15; p. 329.1, col. h, lines 1-12, 16, 17; p. 329.2, col. h, lines 1-9, 13-17; and p. 329.3, col. h, lines 1-6, 10-12.

< Page 330.4 Line 2 Column m >

Represents Ohio Gross Receipts Tax.

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) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

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

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt-hours Received (b)	Megawatt-hours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1	NONE						
2							
3							
4							
5							
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16							

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.) 04/30/98	Year of Report Dec. 31, 1997
MISCELLANEOUS GENERAL EXPENSES (Account 930.2)(ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	\$360,868		
2	Nuclear Power Research Expenses	0		
3	Other Experimental and General Research Expenses	0		
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	1,370,843		
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)			
6				
7	Director's fees (Electric portion only)	928,018		
8	Service Fees (Banks)	19,294		
9	Miscellaneous Labor (Guide or Host Duties - Museum)	2,599		
10	Miscellaneous Expenses - Non-Labor - Museum	4,703		
11	Miscellaneous Expenses - Other	2,337		
12				
13				
14				
15				
16				
17				
18				
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45				
46	TOTAL	\$2,688,662		

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

1. Report in Section A for the year the amounts for:
(a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).

2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional

classifications and showing a composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average 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 (Acc 404) (c)	Amortization of Other Electric Plant (Acc 405) (d)	Total (e)
1	Intangible Plant				
2	Steam Product Plant	75,143,159			75,143,159
3	Nuclear Production Plant				
4	Hydraulic Production Plant--Conventional				
5	Hydraulic Production Plant--Pumped Storage				
6	Other Production Plant	5,944,477			5,944,477
7	Transmission Plant	8,993,926			8,993,926
8	Distribution Plant	17,876,416			17,876,416
9	General Plant	6,337,582			6,337,582
10	Common Plant--Electric				
11	TOTAL	\$114,295,560			\$114,295,560

B. Basis for Amortization Charges

--	--	--	--	--	--

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

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

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

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

Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

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

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

Line No.	Item (a)	Amount (b)
1	Adjustment for difference between the original cost of gas facilities acquired from various predecessor companies and cost to Respondent.	
3	(Note 1); (Credit Account 114)	
4	-----	20,319
5	TOTAL-425	
6	-----	20,319
7	Miscellaneous Income Deductions (Accts. 426.1-426.5)	
8	(See Page 340.1)	
9	-----	1,430,112
10	TOTAL-426	
11	-----	1,430,112
12	Interest on Debt to Associated Companies (Acct. 430)	
13	-----	0
14	Other Interest Expense (Acct. 431)	
15	-----	
16	Interest on ESOP	
17	-----	7,203,600
18	Deferred compensation plans at various rates	
19	-----	4,729,694
20	Customer deposits at 5%	
21	-----	423,384
22	Customer budget billing program at 2.75%	
23	-----	151,561
24	Other interest at various rates	
25	-----	(82,720)
26	TOTAL-431	
27	-----	12,425,519
28		
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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.

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

Line No.	Item (a)	Amount (b)
1	(1) 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 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.	
2		
3		
4		
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10	Miscellaneous Income Deductions:	
11		
12	Donations (Account 426.1)	
13	- Nations Job Search Inc.	140,000
14	- Other	94,615
15		
16	Total-426.1	234,615
17		
18	Penalties (Account 426.3)	0
19		
20	Total-426.3	0
21		
22		
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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) 04/30/98	Year of Report Dec. 31, 1997
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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 nature charged, the total of amortization charges for the year, and the period of amortization.

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

Line No.	Item (a)	Amount (b)
1	Expenditures for Certain Civic, Political, and	
2	Related Activities (Account 426.4)	
3	- Attendance at hearings of the Ohio General	
4	Assembly with respect to legislation affecting the	
5	Respondent and evaluation of the operational and	
6	economic impact of same	556,475
7	- EEI Dues	235,537
8	- Keep Ohio Working	50,000
9	- Other	50,800
10		
11	Total-426.4	892,812
12		
13	Other Deductions (Account 426.5)	
14	- Line of Credit and Bank Fees	282,608
15	- Miscellaneous	20,077
16		
17	Total-426.5	302,685
18		
19		
20	Total Accounts 426.1-426.5	1,430,112
21		
22		
23		
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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) 04/30/98	Year of Report Dec. 31, 1997
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)

- 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

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

Line No.	Classification (a)	Description (b)
1	A. ELECTRIC R&D PERFORMED INTERNALLY	
2		
3	1. Generation	
4	b. Fossil Fuel - Steam	Miscellaneous under \$5,000 - 2 items (a)
5		
6	4. Distribution	Distribution Monitoring System
7		Miscellaneous under \$5,000 - 1 item (a)
8		
9	5. Environment	Miscellaneous under \$5,000 - 3 items (a)
10		
11	6. Other	DSM - Screening Projects
12		DSM - Future Business and Government Research
13		DSM - Load Research
14		DSM - Future Residential Research
15		
16	7. Total Electric R&D Performed Internally	
17		
18		
19	B. ELECTRIC R&D PERFORMED EXTERNALLY	
20		
21	4. Support to Others	Low NOx Cell Burner - Babcock and Wilcox (a)
22		
23	5. Total Electric R&D Performed Externally	
24		
25		
26	Grand Total Electric R&D	
27		
28		
29		
30		
31		
32		
33		
34	(a) Respondent's share of work is being	
35	performed in conjunction with the	
36	Cincinnati Gas & Electric Company	
37	and the Columbus Southern Power Company.	
38		

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

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

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

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

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
100		506	100		4
					5
95,000		107	95,000		6
9		506	9		7
					8
1,280		506	1,280		9
					10
10,976		908/407	10,976		11
75,065		908/407	75,065		12
16,655		908/407	16,655		13
17,870		908/407	17,870		14
					15
216,955			216,955		16
					17
					18
					19
					20
	54,251	405	54,251		21
					22
	54,251		54,251		23
					24
					25
216,955	54,251		271,206		26
					27
					28
					29
					30
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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)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	\$16,122,035		
4	Transmission	959,087		
5	Distribution	6,313,529		
6	Customer Accounts	9,940,824		
7	Customer Service and Informational	2,059,867		
8	Sales	0		
9	Administrative and General	10,311,912		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	\$45,707,254		
11	Maintenance			
12	Production	10,867,043		
13	Transmission	500,387		
14	Distribution	8,190,143		
15	Administrative and General	756,239		
16	TOTAL Maint. (Total of lines 12 thru 15)	\$20,313,812		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	\$26,989,078		
19	Transmission (Enter Total of lines 4 and 13)	\$1,459,474		
20	Distribution (Enter Total of lines 5 and 14)	\$14,503,672		
21	Customer Accounts (Transcribe from line 6)	9,940,824		
22	Customer Service and Informational (Transcribe from line 7)	2,059,867		
23	Sales (Transcribe from line 8)	0		
24	Administrative and General (Enter Total of lines 9 and 15)	\$11,068,151		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	\$66,021,066		\$66,021,066
26	Gas			
27	Operation			
28	Production--Manufactured Gas	11,750		
29	Production--Nat. Gas (Including Expl. and Dev.)	0		
30	Other Gas Supply	0		
31	Storage, LNG Terminaling and Processing	0		
32	Transmission	0		
33	Distribution	5,635,380		
34	Customer Accounts	2,872,453		
35	Customer Service and Informational	525,503		
36	Sales	0		
37	Administrative and General	1,980,719		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	\$11,025,805		
39	Maintenance			
40	Production--Manufactured Gas	59,381		
41	Production--Natural Gas	0		
42	Other Gas Supply	0		
43	Storage, LNG Terminaling and Processing	0		
44	Transmission	0		
45	Distribution	3,260,420		
46	Administrative and General	62,268		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	\$3,382,069		

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas			
48	Total Operation and Maintenance			
49	Production--Manufactured Gas (Enter Total of lines 28 and 40)	\$71,131		
50	Production--Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)	0		
51	Other Gas Supply (Enter Total of lines 30 and 42)	0		
52	Storage, LNG Terminaling and Processing (Total of lines 31 and 43)	0		
53	Transmission (Lines 32 and 44)	0		
54	Distribution (Lines 33 and 45)	\$8,895,800		
55	Customer Accounts (Line 34)	2,872,453		
56	Customer Service and Informational (Line 35)	525,503		
57	Sales (Line 36)	0		
58	Administrative and General (Lines 37 and 46)	\$2,042,987		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	\$14,407,874		\$14,407,874
60	Other Utility Departments			
61	Operation and Maintenance	675,995		675,995
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	\$81,104,935	0	\$81,104,935
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	11,842,990		11,842,990
66	Gas Plant	3,372,981		3,372,981
67	Other	(9,749)		(9,749)
68	TOTAL Construction (Total of lines 65 thru 67)	\$15,206,222		\$15,206,222
69	Plant Removal (By Utility Departments)			
70	Electric Plant	208,551		208,551
71	Gas Plant	22,677		22,677
72	Other	0		0
73	TOTAL Plant Removal (Total of lines 70 thru 72)	\$231,228		\$231,228
74	Other Accounts (Specify):	880,917		880,917
75	Accounts Receivable, DPL Inc.	2,277,122		2,277,122
76	Stores Expense	2,815,734		2,815,734
77	Transportation Expense	2,018,433		2,018,433
78	Miscellaneous Deferred Debits	(204,469)		(204,469)
79	Accounts Payable, DPL Inc.	5,811,004		5,811,004
80	Commonly Owned Projects	30,797		30,797
81	Non-Utility	7,458		7,458
82	Other			
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	\$13,636,996		\$13,636,996
96	TOTAL SALARIES AND WAGES	\$110,179,381	0	\$110,179,381

Name of Respondent The Dayton Power and Light Company	This Report Is: <input type="checkbox"/> (1) An Original. <input checked="" type="checkbox"/> (2) A Resubmission	Date of Report (Mo., Da., Yr.) 04/30/98	Year of Report Dec. 31, 1997
COMMON UTILITY PLANT AND EXPENSES			
<p>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.</p> <p>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</p>	<p>to which such accumulated provisions relate, including explanation of basis of allocation and factors used.</p> <p>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.</p> <p>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.</p>		
<p>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.</p> <p>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.</p> <p>2. Not applicable. See item 1 above.</p> <p>3. Operation and maintenance expenses are allocated to utility departments on bases consistent with those outlined in Item 1 above.</p> <p>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.</p>			

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Megawatt Hours (b)	Line No.	Item (a)	Megawatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	14,275,551
3	Steam	16,245,963	23	Requirements Sales for Resale (See instruction 4, page 311.)	0
4	Nuclear	0	24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	2,334,403
5	Hydro--Conventional	0	25	Energy Furnished Without Charge	0
6	Hydro--Pumped Storage	0	26	Energy Used by the Company (Electric Department Only, Excluding Station Use)	18,805
7	Other	51,417	27	Total Energy Losses	904,969
8	(Less) Energy for Pumping	0	28	TOTAL (Enter Total of Lines 22 Thru 27) (MUST EQUAL LINE 20)	17,533,728
9	Net Generation (Enter Total of lines 3 thru 8)	16,297,380			
10	Purchases	1,236,095			
11	Power Exchanges:				
12	Received	253			
13	Delivered	0			
14	Net Exchanges (Line 12 minus line 13)	253			
15	Transmission For Other (Wheeling)				
16	Received	1,947,016			
17	Delivered	1,947,016			
18	Net Transmission for Other (Line 16 minus Line 17)	0			
19	Transmission By Other Losses	0			
20	TOTAL (Enter Total of Lines 9, 10, 14, 18 and 19)	17,533,728			

MONTHLY PEAKS AND OUTPUT

- | | |
|--|---|
| <p>1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.</p> <p>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.</p> <p>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</p> | <p>with the sales so that the total on line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales For Resale.</p> <p>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).</p> <p>5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).</p> |
|--|---|

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales For Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,622,843	168,162	2,690	16	6-7 pm
30	February	1,376,106	165,774	2,330	13	7-8 am
31	March	1,434,866	188,723	2,177	7	8-9 am
32	April	1,290,769	145,946	2,128	9	7-8 am
33	May	1,263,043	135,238	2,029	19	1-2 pm
34	June	1,441,798	188,172	2,812	25	4-5 pm
35	July	1,622,400	208,308	2,848	28	4-5 pm
36	August	1,534,423	213,100	2,556	12	2-3 pm
37	September	1,393,719	204,958	2,664	2	4-5 pm
38	October	1,425,888	178,897	2,236	6	4-5 pm
39	November	1,434,585	192,830	2,254	18	7-8 am
40	December	1,693,288	344,295	2,300	8	6-7 pm
41	TOTAL	17,533,728	2,334,403			

Name of Respondent The Dayton Power and Light Company		This Report Is: (2) [X] An Original [] A Resubmission		Date of Report (Mo, Da, Yr) 04/30/98		Year of Report Dec. 31, 1997	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)							
<p>1. Report data for plant in Service only.</p> <p>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.</p> <p>3. Indicate by a footnote any plant leased or operated as a joint facility.</p> <p>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</p> <p>5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.</p> <p>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.</p> <p>7. Quantities of fuel burned (line 37) and average cost per unit of fuel burned (line 40) must be consistent with charges to expense accounts 501 and 547 (line 41) as show on line 19.</p> <p>8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</p>							
Line No.	Item (a)	Plant Name: F.M. Tait (b)		Plant Name: F.M. Tait (c)			
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Int Combust (Note 1)		Gas Turbine (Note 1)			
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Conventional		Conventional			
3	Year Originally Constructed	1967		1995			
4	Year Last Unit was Installed	1967		1996			
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	11.00		210.00			
6	Net Peak Demand on Plant -- MW (60 minutes)	10		179			
7	Plant Hours Connected to Load	89		534			
8	Net Continuous Plant Capability (Megawatts)	0		0			
9	When Not Limited by Condenser Water	10		202			
10	When Limited by Condenser Water	10		176			
11	Average Number of Employees						
12	Net Generation, Exclusive of Plant Use --KWh	775,000		43,348,000			
13	Cost of Plant: Land and Land Rights	0		61,402			
14	Structures and Improvements	0		749,153			
15	Equipment Costs	1,057,977		48,602,582			
16	Total Cost	\$1,057,977		\$49,413,137			
17	Cost per KW of Installed Capacity (line 5)	96.1797		235.3006			
18	Production Expenses: Oper. Supv. & Engr.	0		0			
19	Fuel	42,075		2,472,118			
20	Coolants and Water (Nuclear Plants Only)	0		0			
21	Steam Expenses	0		0			
22	Steam From Other Sources	0		0			
23	Steam Transferred (Cr.)	0		0			
24	Electric Expenses	217		33,941			
25	Misc. Steam (or Nuclear) Power Expenses	0		0			
26	Rents	0		0			
27	Allowances	0		0			
28	Maintenance Supervision and Engineering	0		0			
29	Maintenance of Structures	0		4,363			
30	Maintenance of Boiler (Or Reactor) Plant	0		0			
31	Maintenance of Electric Plant	32,406		153,564			
32	Maintenance Misc. Steam (or Nuclear) Plant	0		0			
33	Total Production Expenses	\$74,698		\$2,663,986			
34	Expenses per Net KWh	\$0.0963		\$0.0614			
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	OIL		OIL		GAS	
36	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf)(Nuclear-indicate)	Barrels		Barrels		MCF	
37	Quantity (Units) of Fuel Burned	1,421		14,320		495,809	
38	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil or per Mcf of gas) (Give unit if nuclear)	136,784		137,330		1,020	
39	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$30.730		0		\$4.130	
40	Average Cost of Fuel per Unit Burned	\$29.610		\$29.490		\$4.130	
41	Avg. Cost of Fuel Burned per Million Btu	\$5.155		\$5.112		\$4.053	
42	Avg. Cost of Fuel Burned per KWh Net Gen	\$5.429				\$5.703	
43	Average Btu per KWh Net Generation	10,532.000				13,572.000	

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

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

10. For IC and GI plants, report Operating Expenses, Account Nos. 548 and 549 on line 24 "Electric Expenses" and Maintenance Account Nos. 553 and 554 on line 31 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas

-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

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

Plant Name: Sidney (d)	Plant Name: O.H. Hutchings (e)	Plant Name: O.H. Hutchings (f)	Line No.
Int Combust (Note1)	Steam	Gas Turbine (Note 1)	1
Conventional	Semi - Outdoor	Conventional	2
1968	1948	1968	3
1968	1953	1968	4
14.00	414.00	33.00	5
12	361	20	6
94	5,920	14	7
0	0	0	8
12	371	33	9
12	365	23	10
75			11
931,000	747,603,000	197,000	12
0	\$208,006	0	13
12,679	19,717,498	183,913	14
1,076,433	84,325,948	2,961,193	15
\$1,089,112	\$104,251,452	\$3,145,106	16
77.7937	251.8151	95.3062	17
0	528,196	0	18
40,705	13,083,525	31,750	19
0	0	0	20
0	661,906	0	21
0	0	0	22
0	0	0	23
0	0	0	24
248	460,108	0	25
0	1,428,907	0	26
0	1,200	0	27
0	0	0	28
0	96,166	0	29
0	282,644	0	30
0	1,158,218	0	31
25,965	228,170	14,736	32
0	178,801	0	33
\$66,918	\$18,107,841	\$46,486	34
\$0.0718	\$0.0242	\$0.2359	35
OIL	COAL	GAS	OIL
Barrels	Tons	MCF	Barrels
1,707	320,131	302,628	103
138,179	12,445	1,020	138,003
\$26.620	\$34.550	\$4.540	\$39.900
\$23.850	\$36.580	\$4.540	\$23.640
\$4.109	\$1.470	\$4.447	\$4.098
\$4.372		\$1.750	\$16.117
10,640.000	11,071.000		34,946.000

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (line 37) and average cost per unit of fuel burned (line 40) must be consistent with charges to expense accounts 501 and 547 (line 41) as show on line 19.
8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: Killen (b)	Plant Name: Killen (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Unit Total (Note 3)	Gas Turbine (Note 3)
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Conventional	Conventional
3	Year Originally Constructed	1982	1982
4	Year Last Unit was Installed	1982	1982
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	666.00	20.00
6	Net Peak Demand on Plant -- MW (60 minutes)	634	13
7	Plant Hours Connected to Load	7,532	4
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	600	24
10	When Limited by Condenser Water	600	18
11	Average Number of Employees	110	0
12	Net Generation, Exclusive of Plant Use --KWh	4,200,543,000	77,000
13	Cost of Plant: Land and Land Rights		
14	Structures and Improvements		
15	Equipment Costs		
16	Total Cost		
17	Cost per KW of Installed Capacity (line 5)		
18	Production Expenses: Oper. Supv. & Engr.		
19	Fuel		
20	Coolants and Water (Nuclear Plants Only)		
21	Steam Expenses		
22	Steam From Other Sources		
23	Steam Transferred (Cr.)		
24	Electric Expenses		
25	Misc. Steam (or Nuclear) Power Expenses		
26	Rents		
27	Allowances		
28	Maintenance Supervision and Engineering		
29	Maintenance of Structures		
30	Maintenance of Boiler (Or Reactor) Plant		
31	Maintenance of Electric Plant		
32	Maintenance Misc. Steam (or Nuclear) Plant		
33	Total Production Expenses		
34	Expenses per Net KWh		
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	COAL	OIL
36	Unit; (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf)(Nuclear-indicate)	Tons	Barrels
37	Quantity (Units) of Fuel Burned	1,745,487	22,532
38	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil or per Mcf of gas) (Give unit if nuclear)	11,824	138,027
39	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$30.340	\$26.690
40	Average Cost of Fuel per Unit Burned	\$30.540	\$26.330
41	Avg. Cost of Fuel Burned per Million Btu	\$1.291	\$4.542
42	Avg. Cost of Fuel Burned per KWh Net Gen	\$1.283	
43	Average Btu per KWh Net Generation	9,858.000	

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

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

10. For IC and GI plants, report Operating Expenses, Account Nos. 548 and 549 on line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 31 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas

-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

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

Plant Name: Killen (d)	Plant Name: Killen (e)	Plant Name: Monument (f)	Line No.
Resp Share St Note3	Resp Share Gas Note3	Int. Combust (Note1)	1
Conventional	Conventional	Conventional	2
1982	1982	1968	3
1982	1982	1968	4
447.00	13.00	14.00	5
425	13	12	6
7,532	4	94	7
0	0	0	8
402	16	12	9
402	12	12	10
110	0		11
2,872,016,000	52,000	951,000	12
\$1,856,720		0	13
76,676,416		12,430	14
301,137,234		1,089,368	15
\$379,670,370		\$1,101,798	16
849,3744		78.6998	17
448,794		0	18
36,883,484		42,359	19
0		0	20
566,312		0	21
0		0	22
0		0	23
209,188		216	24
1,270,570		0	25
9,695		0	26
0		0	27
328,760		0	28
418,369		0	29
3,190,443		0	30
981,450		53,045	31
257,241		0	32
\$44,564,306		\$95,620	33
\$0.0155		\$0.1005	34
COAL	OIL	OIL	35
Tons	Barrels	Barrels	36
1,194,774	15,526	1,781	37
11,825	138,021	138,182	38
\$30.330	\$26.690	\$26.370	39
\$30.530	\$26.330	\$23.780	40
\$1.291	\$4.542	\$4.098	41
\$1.284		\$4.454	42
9,870.000		10,868.000	43

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

- | | |
|--|--|
| <ol style="list-style-type: none"> 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 | <ol style="list-style-type: none"> 6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned convertible to Mcf. 7. Quantities of fuel burned (line 37) and average cost per unit of fuel burned (line 40) must be consistent with charges to expense accounts 501 and 547 (line 41) as shown on line 19. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned. |
|--|--|

Line No.	Item (a)	Plant Name: J.M. Stuart (b)	Plant Name: J.M. Stuart (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Unit Total (Note 2)	Unit Total (Note 2)
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Semi - Outdoor	Conventional
3	Year Originally Constructed	1970	1969
4	Year Last Unit was Installed	1974	1969
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	2,441.00	11.00
6	Net Peak Demand on Plant -- MW (60 minutes)	2,343	11
7	Plant Hours Connected to Load	8,760	109
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	2,340	9
10	When Limited by Condenser Water	2,340	9
11	Average Number of Employees	440	0
12	Net Generation, Exclusive of Plant Use --KWh	14,365,923,000	255,000
13	Cost of Plant: Land and Land Rights		
14	Structures and Improvements		
15	Equipment Costs		
16	Total Cost		
17	Cost per KW of Installed Capacity (line 5)		
18	Production Expenses: Oper. Supv. & Engr.		
19	Fuel		
20	Coolants and Water (Nuclear Plants Only)		
21	Steam Expenses		
22	Steam From Other Sources		
23	Steam Transferred (Cr.)		
24	Electric Expenses		
25	Misc. Steam (or Nuclear) Power Expenses		
26	Rents		
27	Allowances		
28	Maintenance Supervision and Engineering		
29	Maintenance of Structures		
30	Maintenance of Boiler (Or Reactor) Plant		
31	Maintenance of Electric Plant		
32	Maintenance Misc. Steam (or Nuclear) Plant		
33	Total Production Expenses		
34	Expenses per Net KWh		
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	COAL	OIL
36	Units (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf)(Nuclear-indicate)	Tons	Barrels
37	Quantity (Units) of Fuel Burned	6,019,271	31,475
38	Avg Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil or per Mcf of gas) (Give unit if nuclear)	11,491	138,078
39	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$30.320	\$26.350
40	Average Cost of Fuel per Unit Burned	\$31.090	\$27.120
41	Avg. Cost of Fuel Burned per Million Btu	\$1.353	\$4.676
42	Avg. Cost of Fuel Burned per KWh Net Gen	\$1.309	
43	Average Btu per KWh Net Generation	9,642.000	

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

9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.
10. For IC and GI plants, report Operating Expenses, Account Nos. 548 and 549 on line 24 "Electric Expenses" and Maintenance Account Nos. 553 and 554 on line 31 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: * J.M. Stuart (d)	Plant Name: J.M. Stuart (e)	Plant Name: Yankee (f)	Line No.
Resp. Share (Note 2)	Resp. Share (Note 2)	Gas Turbine (Note 1)	1
Semi - Outdoor	Conventional	Conventional	2
1970	1969	1969	3
1974	1969	1969	4
854.00	3.00	126.00	5
846	3	86	6
8,760	109	132	7
0	0	0	8
820	3	138	9
820	3	107	10
440	0		11
4,937,875,000	87,000	5,215,000	12
\$548,549		\$61,072	13
28,675,678		596,397	14
212,615,321		11,044,483	15
\$241,839,548		\$11,701,952	16
283,1844		92,8726	17
1,060,617		0	18
64,840,808		352,625	19
0		0	20
1,075,177		0	21
0		0	22
0		0	23
433,496		27,847	24
1,363,019		0	25
12,807		0	26
0		0	27
1,411,618		0	28
666,846		9,252	29
4,820,392		0	30
914,167		495,721	31
80,973		0	32
\$76,679,920		\$885,445	33
\$0.0155		\$0.1697	34
COAL	OIL	OIL	GAS
Tons	Barrels	Barrels	MCF
2,075,677	10,992	1,370	75,839
11,491	138,074	138,135	1,020
\$30.320	\$26.350	\$35.260	\$4.230
\$31.090	\$27.110	\$23.380	\$4.230
\$1.353	\$4.675	\$4.030	\$4.144
\$1.313			\$6.762
9,674.000			16,357.000

Name of Respondent The Dayton Power and Light Company	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

- Report data for plant in service only.
- 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.
- Indicate by a footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- 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.
- Quantities of fuel burned (line 37) and average cost per unit of fuel burned (line 40) must be consistent with charges to expense accounts 501 and 547 (line 41) as show on line 19.
- 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: East Bend (b)		Plant Name: Miami Fort (c)	
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Resp. Share (Note 8)		Resp. Share (Note 9)	
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Conventional		Conventional	
3	Year Originally Constructed	1981		1975	
4	Year Last Unit was Installed	1981		1978	
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	207.00		401.00	
6	Net Peak Demand on Plant -- MW (60 minutes)	194		360	
7	Plant Hours Connected to Load	8,573		8,760	
8	Net Continuous Plant Capability (Megawatts)	0		0	
9	When Not Limited by Condenser Water	186		360	
10	When Limited by Condenser Water	186		360	
11	Average Number of Employees	0		0	
12	Net Generation, Exclusive of Plant Use --KWh	1,360,490,000		2,150,572,000	
13	Cost of Plant: Land and Land Rights	1,171,176		619,144	
14	Structures and Improvements	15,616,027		14,191,198	
15	Equipment Costs	132,446,191		105,444,755	
16	Total Cost	\$149,233,394		\$120,255,097	
17	Cost per KW of Installed Capacity (line 5)	720.9342		299.8880	
18	Production Expenses: Oper. Supv. & Engr.	492,924		415,699	
19	Fuel	15,581,936		29,072,345	
20	Coolants and Water (Nuclear Plants Only)	0		0	
21	Steam Expenses	2,278,589		390,836	
22	Steam From Other Sources	0		0	
23	Steam Transferred (Cr.)	0		0	
24	Electric Expenses	102,065		365,244	
25	Misc. Steam (or Nuclear) Power Expenses	460,572		1,045,588	
26	Rents	0		*	0
27	Allowances	0		844,704	
28	Maintenance Supervision and Engineering	156,661		694,992	
29	Maintenance of Structures	188,466		272,536	
30	Maintenance of Boiler (Or Reactor) Plant	1,590,903		1,457,086	
31	Maintenance of Electric Plant	377,475		291,930	
32	Maintenance Misc. Steam (or Nuclear) Plant	247,623		133,056	
33	Total Production Expenses	\$21,477,214		\$34,984,016	
34	Expenses per Net KWh	\$0.0157		\$0.0162	
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	COAL	OIL	COAL	OIL
36	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf)(Nuclear-indicate)	Tons	Barrels	Tons	Barrels
37	Quantity (Units) of Fuel Burned	558,496	4,680	904,016	7,901
38	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if nuclear)	12,423	131,445	12,064	138,147
39	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$26.930	\$27.590	\$30.250	\$26.080
40	Average Cost of Fuel per Unit Burned	\$27.660	\$28.760	\$31.920	\$27.240
41	Avg. Cost of Fuel Burned per Million Btu	\$1.113	\$5.209	\$1.323	\$4.694
42	Avg. Cost of Fuel Burned per KWh Net Gen		\$1.145		\$1.352
43	Average Btu per KWh Net Generation		10,218.000		10,164.000

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

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

10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 31 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

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

Plant Name: W.H. Zimmer (d)	Plant Name: W.C. Beckjord (e)	Plant Name: Conesville (f)	Line No.	
Resp. Share Note 11	Resp. Share (Note 4)	Resp. Share (Note 6)	1	
Conventional	Conventional	Conventional	2	
1991	1969	1973	3	
1991	1969	1973	4	
401.00	230.00	139.00	5	
372	214	130	6	
6,969	7,263	7,998	7	
0	0	0	8	
365	210	129	9	
365	207	129	10	
0	0	0	11	
2,421,927,000	1,225,314,000	530,027,000	12	
\$6,960,648	\$697,332	\$12,346	13	
222,290,552	4,496,719	1,744,268	14	
761,304,459	50,564,279	28,602,559	15	
\$990,555,659	\$55,758,330	\$30,359,173	16	
2,470.2136	242.4275	218.4113	17	
791,084	357,986	199,413	18	
24,643,483	14,873,215	9,616,546	19	
0	0	0	20	
5,484,957	206,569	143,912	21	
0	0	0	22	
0	0	0	23	
252,101	267,841	113,054	24	
874,741	435,003	207,454	25	
0	*	0	26	
0	575,533	0	27	
281,432	269,395	105,865	28	
431,757	280,919	47,269	29	
3,394,155	2,273,168	389,747	30	
1,120,021	357,285	67,816	31	
291,901	284,745	58,030	32	
\$37,565,632	\$20,181,659	\$10,949,106	33	
\$0.0155	\$0.0164	\$0.0206	34	
COAL	OIL	COAL	OIL	35
Tons	Barrels	Tons	Barrels	36
945,510	19,494	511,481	3,438	37
12,163	136,665	12,126	136,551	38
\$24.970	\$24.140	\$28.140	\$24.270	39
\$25.530	\$25.900	\$28.910	\$25.490	40
\$1.050	\$4.512	\$1.192	\$4.445	41
\$1.018		\$1.214		42
9,543.000		10,139.000		43
			10,291.000	

< Page 402.3 Line 26 Column c >

See Note 10.

- (1) This plant is designed for peak load services.
- (2) The Stuart units are owned by The Cincinnati Gas & Electric Company (CG&E), Columbus Southern Power (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%, respectively. Fuel expenses in connection with production of energy except amounts allocated to start-up and no-load costs 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%, 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 common 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 an energy usage basis; lime costs associated with the use of scrubber are shared on energy usage, while all other operating expenses are shared on an ownership basis.

< Page 403.3 Line 26 Column e >

See Note 5.

< Page 403.3 Line 26 Column f >

See Note 7.

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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construc-

tion. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1	COMMONLY OWNED 345KV FACILITIES								
2									
3	Beckjord Station	Pierce Sub.	A	354.00	345.00	Steel Tower	0.32	1	
4	-----								
5	Pierce Sub.	Foster Sub.	A	345.00	345.00	Steel Tower	23.95	2	
6	-----								
7	Greene Sub.	Sugarcreek Sub.	A	345.00	345.00	Steel Tower	7.91	1	
8				345.00	345.00	Steel Pole	0.39	1	
9	-----								
10	Greene Sub.	Beatty Sub.	A	345.00	345.00	Steel Tower	44.74	1	
11			A	345.00	345.00	Wood H-Frame	0.62	1	
12			A	345.00	345.00	Steel Tower	3.64	1	
13	-----								
14	Marquis Sub.	Bixby Sub.	A	345.00	345.00	Steel Tower	45.86	1	
15			B	345.00	345.00	Steel Tower	17.30	1	
16			B	345.00	345.00	Steel Tower		8.52	
17	-----								
18	Stuart Sub.	Clinton Sub.	A	345.00	345.00	Steel Tower	0.06	2	
19			A	345.00	345.00	Steel Tower	53.92	1	
20	Clinton Sub.	Greene Sub.		345.00	345.00	Steel Tower	22.38	1	
21			A	345.00	345.00	Wood H-Frame	0.58	1	
22			A	345.00	345.00	Steel Tower	2.18	1	
23			A	345.00	345.00	Steel Tower	1.16	2	
24			A	345.00	345.00	Steel Tower	0.10	1	
25	-----								
26	Stuart Sub.	Killen Tie West	A	345.00	345.00	Steel Tower	13.13	1	
27	-----								
28	Killen Tie East	Marquis Sub.	A	345.00	345.00	Steel Tower	3.90	1	
29			A	345.00	345.00	Steel Tower	28.11	1	
30	-----								
31	Stuart Sub.	Foster Sub.	A	345.00	345.00	Steel Tower	0.59	1	
32			A	345.00	345.00	Steel Tower	55.18	1	
33			A	345.00	345.00	Steel Tower		3.20	
34									
35	*								
36	TOTAL								

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1414 ACSR	\$14,534	\$49,231	\$63,765	0	0	0	0	1 2 3
2-1024.5 ACAR	\$341,950	\$829,457	\$1,171,407	\$30,695	0	0	\$30,695	4 5
2-1024.5 ACAR	\$59,455	\$214,837	\$274,292	\$4,940	\$1,702	0	\$6,642	6 7 8
2-1024.5 ACAR	\$407,287	\$1,301,707	\$1,708,994	\$19,377	\$13,902	0	\$33,279	9 10 11 12
2-983.1 ACAR	\$437,658	\$1,892,302	\$2,329,960	\$1,154	\$176,033	0	\$177,187	13 14 15 16
2-1024.5 ACAR	\$469,103	\$2,321,261	\$2,790,364	\$25,550	\$136,146	0	\$161,696	17 18 19 20 21 22 23
2-983.1 ACAR				\$4,981	\$31,694	0	\$36,675	24 25 26
2-983.1 ACAR	\$110,254	\$1,559,205	\$1,669,459	\$43,016	0	0	\$43,016	27 28 29 30
2-1024 ACAR	\$380,540	\$1,583,690	\$1,964,230	\$71,755	0	0	\$71,755	31 32 33
								34 35 36

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construc-

tion. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number of Circuits (h)		
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)			
1	COMMON OWNED 345 KV FACILITIES (Cont'd)									
2										
3	Sugarcreek Sub.	Foster Sub.	A	345.00	345.00	Steel Tower	24.12		1	
4			A	345.00	345.00	Steel Tower	3.21		2	
5	-----									
6	Beatty Sub.	Bixby Sub.	B	345.00	345.00	Steel Tower	4.69		1	
7			B	345.00	345.00	Steel Tower	8.52		2	
8	-----									
9	Bixby Sub.	Kirk Sub.	B	345.00	345.00	Steel Tower	14.87		2	
10			B	345.00	345.00	Wood H-Frame	4.18		1	
11	Kirk Sub.	Corridor Sub.	B	345.00	345.00	Wood H-Frame	18.38		1	
12	-----									
13	Stuart Sub.	Zimmer Sta.	A	345.00	345.00	Steel Tower	35.13		1	
14			E	345.00	345.00	Steel Tower	0.78		2	
15	-----									
16	Zimmer Sta.	Foster Jct.	E	345.00	345.00	Steel Tower		0.28		
17			E	345.00	345.00	Steel Tower		0.23		
18			E	345.00	345.00	Steel Tower		0.80		
19			A	345.00	345.00	Steel Tower	9.52		1	
20			E	345.00	345.00	Steel Tower		23.38		
21	Foster Jct.	Port Union Sub.	E	345.00	345.00	Steel Tower	11.70		2	
22	-----									
23	Zimmer Sta.	Silver Grove Sub.	E	345.00	345.00	Steel Tower	13.55		1	
24			E	345.00	345.00	Steel Tower	2.01		2	
25	Silver Grove Sub.	Red Bank Sub.	E	345.00	345.00	Steel Tower		2.01		
26			E	345.00	345.00	Steel Tower	17.01		2	
27	Red Bank Sub.	Terminal Sub.	E	345.00	345.00	Steel Tower	6.65		2	
28	-----									
29	Stuart Sub.	Atlanta Sub.	B	345.00	345.00	Steel Tower		0.06		
30			B	345.00	345.00	Steel Tower	70.14		1	
31	Atlanta Sub.	Beatty Sub.	B	345.00	345.00	Steel Tower	4.80		1	
32			A	345.00	345.00	Steel Tower	15.20		1	
33			A	345.00	345.00	Steel Tower		3.54		
34			A	345.00	345.00	Steel Tower	0.16		1	
35	-----									
36	TOTAL									

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2-1024.5 ACAR								1
2-1024.5 ACAR	\$296,132	\$778,104	\$1,074,236	\$14,382	\$42,169	0	\$56,551	2
2-954 ACSR								3
2-954 ACSR	\$238,833	\$628,223	\$867,056	\$1,301	\$443	\$2,462	\$4,206	4
2-954 ACSR								5
2-954 ACSR								6
2-954 ACSR								7
2-954 ACSR	\$573,054	\$1,083,898	\$1,656,952	\$224	\$29,210	0	\$29,434	8
2-954 ACSR								9
2-954 ACSR	\$295,895	\$1,428,615	\$1,724,510	\$41,081	0	0	\$41,081	10
2-954 ACSR								11
2-954 ACSR								12
2-954 ACSR								13
2-954 ACSR								14
2-954 ACSR								15
2-954 ACSR								16
2-954 ACSR								17
2-954 ACSR								18
2-954 ACSR								19
2-1024.5 ACAR								20
2-954 ACSR	\$483,244	\$1,785,609	\$2,268,853	\$650	0	0	\$650	21
2-1113 ACSR								22
2-1113 ACSR								23
2-1113 ACSR								24
2-954 ACSR	\$538,220	\$7,984,887	\$8,523,107					25
2-954 ACSR				\$55,487	\$63,103	0	\$118,590	26
2-954 ACSR								27
2-954 ACSR								28
2-954 ACSR								29
2-954 ACSR								30
2-983.1 ACSR								31
2-983.1 ACSR								32
2-983.1 ACSR								33
2-983.1 ACSR	\$786,473	\$2,609,885	\$3,396,358	\$93,991	\$11,378	0	\$105,369	34
								35
								36

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column(e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construc-

tion. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1	COMMONLY OWNED 345 KV FACILITIES (Cont'd)								
3	Bixby Sub.	Conesville Sub.	B	345.00	345.00	Steel Tower		14.87	
4			B	345.00	345.00	Wood H-Frame	50.86	1	
5	-----								
6	Conesville Sub.	Hyatt Sub.	C	345.00	345.00	Steel Tower	56.98	1	
7			D	345.00	345.00	Steel Tower	9.09	2	
8			D	345.00	345.00	Steel Pole	1.78	2	
9			D	345.00	345.00	Wood H-Frame	0.48	2	
10	-----								
11	Seven Mile Tie	Miami Fort Sta.	I	345.00	345.00	Steel Tower		33.25	
12			I	345.00	345.00	Steel Tower	1.37	1	
13	Miami Fort Sta.	Todhunter Sub.	I	345.00	345.00	Steel Tower	33.25	2	
14			I	345.00	345.00	Steel Tower	9.57	1	
15	-----								
16	WHOLLY OWNED 345 KV FACILITIES								
18	Greene Sub.	Sugarcreek Sub.		345.00	345.00	Steel Tower	2.81	2	
19				345.00	345.00	Steel Pole	0.36	2	
20	-----								
21	Sugarcreek Sub.	Foster Sub.		345.00	345.00	Steel Tower		2.81	
22				345.00	345.00	Steel Pole		0.36	
23	-----								
24	Greene Sub.	Bath Sub.		345.00	345.00	Steel Tower	4.58	1	
25				345.00	345.00	Steel Pole	0.07	1	
26	Bath Sub.	Miami Sub.		345.00	345.00	Steel Pole	0.06	1	
27				345.00	345.00	Steel Tower	20.71	2	
28	-----								
29	Miami Sub.	Shelby Sub.		345.00	345.00	Steel Tower	7.74	1	
30				345.00	345.00	Steel Tower	17.54	1	
31	Shelby Sub.	Dinsmore Inter-Conn Pt.							
32		w/Ohio Power Co.		345.00	345.00	Steel Tower	9.25	1	
33	-----								
34	Miami Sub.	West Milton Sub.	J	345.00	345.00	Steel Pole	0.44	1	
35				345.00	345.00	Steel Pole	8.40	2	
36	TOTAL								

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2-954 ACSR								1
2-954 ACSR	\$360,943	\$1,452,295	\$1,813,238	\$598	\$17,520	\$57	\$18,175	2
2-954 ACSR							0	3
2-954 ACSR								4
2-954 ACSR								5
2-954 ACSR	\$448,108	\$1,634,266	\$2,082,374	\$150	\$583	0	\$733	6
2-954 ACSR								7
2-954 ACSR				\$75,423	\$30,221	0	\$105,644	8
2-954 ACSR								9
2-954 ACSR	\$2,422,346	\$8,183,307	\$10,605,653	0	\$24,566	0	\$24,566	10
2-954 ACSR								11
2-954 ACSR								12
2-954 ACSR								13
2-954 ACSR								14
2-954 ACSR								15
2-954 ACSR								16
2-954 ACSR								17
2-1024.5 ACAR								18
2-1024.5 ACAR	0	\$568,167	\$568,167	0	\$14,476	0	\$14,476	19
2-1024.5 ACAR								20
2-1024.5 ACAR	0	\$128,444	\$128,444	0	0	0	0	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	\$996,644	\$2,555,134	\$3,551,778	0	\$6,081	0	\$6,081	26
2-1024.5 ACAR								27
2-1024.5 ACAR								28
2-1024.5 ACAR								29
2-1024.5 ACAR								30
2-1024.5 ACAR	\$812,634	\$2,658,090	\$3,470,724	0	\$130,561	\$348	\$130,909	31
2-1024.5 ACAR								32
2-1024.5 ACAR				0				33
2-1024.5 ACAR				0	\$377	0	\$377	34
2-1024.5 ACAR								35
								36

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column(e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construc-

tion. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1	WHOLLY OWNED 345 KV FACILITIES (Cont'd)								
2									
3	West Milton Sub.	Seven Mile Tie	345.00	345.00	Steel Pole	9.81		1	
4			345.00	345.00	Steel Pole	1.71		1	
5			345.00	345.00	Steel Pole	4.13		1	
6			345.00	345.00	Steel Pole	21.70		1	
7			345.00	345.00	Steel Pole	0.12		1	
8	-----								
9	Killen Sub.	Stuart Tie West	345.00	345.00	Steel Tower	3.52		1	
10			345.00	345.00	Steel Pole	2.01		1	
11		Dead		345.00	Steel Tower	2.06		1	
12	-----								
13	Killen Sub.	Marquis Tie East	345.00	345.00	Steel Tower	6.04		1	
14			345.00	345.00	Steel H-Frame	0.42		1	
15	-----								
16	WHOLLY OWNED 138 KV FACILITIES								
17									
18	Hutchings Sub.	Trenton Tie (Ohio Power)	138.00	138.00	Wood H-Frame	2.02		1	
19			138.00	138.00	Wood Pole	1.24		1	
20			138.00	138.00	Steel Tower	11.39		2	
21	-----								
22	Hutchings Sub.	Hillsboro Tie (Ohio Power)	138.00	138.00	Wood Pole	0.04		1	
23			138.00	138.00	Steel Tower	0.14		1	
24			138.00	138.00	Steel Tower		0.17		
25			138.00	138.00	Steel Tower		11.39		
26			138.00	345.00	Steel Tower	0.21		1	
27			138.00	345.00	Steel Tower	4.03		1	
28	-----								
29	Hutchings Sub.	Sugarcreek Sub.	138.00	138.00	Wood H-Frame	10.32		1	
30			138.00	138.00	Wood Pole	0.13		1	
31			138.00	138.00	Steel Tower	0.17		2	
32			138.00	138.00	Steel Tower	0.90		1	
33			138.00	138.00	Underground	0.39		1	
34	-----								
35	-----								
36	TOTAL								

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2-1024.5 ACAR								1
2-1024.5 ACAR								2
2-1024.5 ACAR								3
2-1024.5 ACAR								4
2-1024.5 ACAR	\$2,641,058	\$9,923,490	\$12,564,548	0	0	0	0	5
2-954 ACSR								6
2-954 ACSR								7
2-983.1 ACSR	\$138,549	\$2,809,328	\$2,947,877	0	0	0	0	8
2-954 ACSR								9
2-954 ACSR	\$237,000	\$2,430,345	\$2,667,345	0	\$2,288	0	\$2,288	10
795 ACSR								11
795 ACSR								12
795 ACSR	\$352,375	\$691,151	\$1,043,526	0	0	0	0	13
795 ACSR								14
795 ACSR								15
795 ACSR								16
795 ACSR								17
795 ACSR								18
2-795 ACSR	\$87,719	\$486,826	\$574,545	0	0	0	0	19
636 ACSR								20
795 AL								21
636 ACSR								22
636 ACSR								23
1250 CU	\$89,430	\$440,273	\$529,703	0	\$43	0	\$43	24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36

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) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

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tion. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	WHOLLY OWNED 138 KV FACILITIES							
2								
3	Miami Sub.	West Milton Sub.	138.00	345.00	Steel Pole	0.18		1
4			138.00	345.00	Steel Pole		8.40	
5			138.00	345.00	Steel Pole	0.21		1
6	-----							
7	Hutchings Sub.	Crown Sub.	138.00	138.00	Wood Pole	10.30		1
8			138.00	138.00	Wood Pole	1.02		2
9			138.00	138.00	Wood H-Frame	1.14		3
10			138.00	138.00	Steel Tower	0.28		2
11			138.00	138.00	Steel Tower	0.08		1
12	-----							
13	Trebein Sub.	Bath Sub.	138.00	138.00	Steel Tower		0.18	
14			138.00	138.00	Wood Pole	0.31		1
15			138.00	138.00	Steel Tower	4.07		2
16	-----							
17	Bath Sub.	Urbana Sub.	138.00	138.00	Steel Tower	4.36		2
18			138.00	138.00	Wood H-Frame	20.69		1
19			138.00	138.00	Wood Pole	0.23		1
20	-----							
21	Urbana Sub.	Darby Sub.	138.00	138.00	Wood Pole	0.04		1
22			138.00	138.00	Wood H-Frame	30.68		1
23			138.00	138.00	Steel Tower		0.51	
24			138.00	138.00	Steel Pole	1.22		1
25	-----							
26	Darby Sub.	Delaware Sub (CSP)	138.00	138.00	Wood H-Frame	14.13		1
27	-----							
28	Greene Sub.	Trebein Sub.	138.00	138.00	Wood H-Frame	0.21		1
29			138.00	138.00	Steel Tower	0.94		2
30			138.00	138.00	Steel Tower	0.29		2
31			138.00	138.00	Steel Tower	0.08		1
32	-----							
33	Greene Sub.	Airway Sub.	138.00	138.00	Steel Tower	6.46		1
34			138.00	138.00	Steel Tower	0.65		2
35	-----							
36	TOTAL							

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1351.5 AL								1
2-1024.5 ACAR								2
2-1024.5 ACAR	0	\$391,485	\$391,485	0	0	0	0	3
636 ACSR								4
636 ACSR								5
636 ACSR								6
636 ACSR								7
636 ACSR	0	\$674,181	\$674,181	0	\$6,983	0	\$6,983	8
477 ACSR								9
477 ACSR								10
477 ACSR								11
477 ACSR								12
477 ACSR	0	\$1,107,547	\$1,107,547	0	\$3,244	0	\$3,244	13
477 ACSR								14
795 ACSR								15
795 ACSR								16
4/0 ACSR	\$240,901	\$654,241	\$895,142	0	\$1,379	0	\$1,379	17
636 ACSR	\$322,028	\$278,595	\$600,623	0	\$14,834	0	\$14,834	18
1351.5 AL								19
636 ACSR								20
1351.5 ACSR								21
1351.5 AL	\$20,532	\$166,782	\$187,314	0	\$2,458	0	\$2,458	22
636 ACSR								23
795 ACSR	0	\$413,727	\$413,727	0	\$46,937	0	\$46,937	24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35

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) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construc-

tion. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1	WHOLLY OWNED 138 KV FACILITIES (Con'd)								
2									
3	Greene Sub.	Monument Sub.	138.00	138.00	Wood Pole	0.12		1	
4			138.00	138.00	Wood Pole	1.93		1	
5			138.00	138.00	Steel Tower	0.07		1	
6			138.00	138.00	Steel Tower	7.72		2	
7			138.00	138.00	Steel Tower	0.07		1	
8			138.00	138.00	Steel Pole				
9	-----								
10	Monument Sub.	Wyandot Sub.	138.00	138.00	Underground	1.19			
11			138.00	138.00	Underground	1.25			
12	-----								
13	Monument Sub.	Webster Sub.	138.00	138.00	Wood Pole	0.96		1	
14			138.00	138.00	Steel Pole	1.22		1	
15	-----								
16	Needmore Sub.	Northridge Sub.	138.00	138.00	Wood Pole	0.61		1	
17			138.00	138.00	Steel Tower	1.62		2	
18			138.00	138.00	Wood Pole	0.03		1	
19			138.00	138.00	Steel Tower	0.01		1	
20	-----								
21	Northridge Sub.	Miami Sub.	138.00	138.00	Wood H-Frame	2.77		1	
22			138.00	138.00	Wood Pole	0.52		1	
23			138.00	138.00	Steel Tower	4.84		2	
24			138.00	138.00	Steel Tower	1.40		3	
25			138.00	138.00	Steel Tower	0.04		1	
26	-----								
27	Sugarcreek Sub.	Bellbrook Sub.	138.00	138.00	Wood Pole	0.10		1	
28			138.00	138.00	Wood H-Frame	1.56		1	
29			138.00	138.00	Wood Pole	1.11		1	
30	Bellbrook Sub.	Alpha Sub.	138.00	138.00	Wood H-Frame	1.83		1	
31			138.00	138.00	Wood Pole	0.29		1	
32			138.00	138.00	Steel Pole	0.76		2	
33									
34									
35									
36	TOTAL								

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1351.5 ACSR								1
1351.5 AL								2
1351.5 ACSR								3
1351.5 ACSR								4
1351.5 AL								5
1351 AL	\$83,529	\$858,097	\$941,626	0	\$3,638	0	\$3,638	6
1250 CU								7
1250 CU	0	\$488,273	\$488,273	0	0	0	0	8
1351.5 AL								9
1351.5 AL	\$6,971	\$271,871	\$278,842	0	0	0	0	10
636 ACSR								11
636 ACSR								12
4/0 ACSR								13
636 ACSR	0	\$163,885	\$163,885	0	0	0	0	14
636 ACSR								15
636 ACSR								16
636 ACSR								17
1351.5 ACSR								18
1351.5 ACSR	0	\$593,851	\$593,851	0	0	0	0	19
1351.5 AL								20
1351.5 ACSR								21
1351.5 AL								22
1351.5 ACSR								23
1351.5 AL								24
1351.5 ACSR	\$33,458	\$1,129,437	\$1,162,895	0	0	0	0	25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36

Name of Respondent The Dayton Power and Light Company	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column(e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construc-

tion. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1	WHOLLY OWNED 138 KV FACILITIES (Cont'd)								
2									
3	Sugarcreek Sub.	Centerville Sub.	138.00	138.00	Wood Pole	3.89		1	
4			138.00	138.00	Wood Pole	1.30		2	
5			138.00	138.00	Wood Pole	1.07		1	
6			138.00	138.00	Wood Pole	0.05		2	
7	-----								
8	Centerville	Hempstead Sub.	138.00	138.00	Wood Pole	0.30		1	
9			138.00	138.00	Wood Pole	3.00		1	
10	-----								
11	Alpha Sub.	Greene Sub.	138.00	138.00	Wood Pole	0.83		1	
12			138.00	138.00	Wood Pole	1.39		2	
13			138.00	138.00	Wood H-Frame	2.45		1	
14			138.00	138.00	Wood Pole	0.10		1	
15	-----								
16	Miami Sub.	Sidney Sub.	138.00	138.00	Wood Pole	0.87		1	
17			138.00	138.00	Wood H-Frame	15.70		1	
18			138.00	138.00	Wood H-Frame	1.77		2	
19			138.00	138.00	Wood Pole	0.21		1	
20			138.00	138.00	Wood Pole	3.70		1	
21			138.00	138.00	Steel Tower	2.32		3	
22			138.00	138.00	Steel Tower	0.06		1	
23			138.00	138.00	Steel Tower		1.40		
24			138.00	138.00	Wood H-Frame	6.26		1	
25	-----								
26	Webster Sub.	Needmore Sub.	138.00	138.00	Wood Pole	0.19		1	
27			138.00	138.00	Steel Tower	1.34		2	
28			138.00	138.00	Steel Tower	0.05		1	
29			138.00	138.00	Wood Pole	0.01		1	
30	-----								
31	Sidney Sub.	Shelby Sub.	138.00	138.00	Wood Pole	0.08		1	
32			138.00	138.00	Steel Tower		2.32		
33			138.00	138.00	Wood H-Frame	4.68		1	
34			138.00	138.00	Wood Pole	2.17		2	
35	-----								
36	TOTAL								

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1351.5 AL								1
1351.5 AL								2
636 ACSR								3
636 ACSR	0	\$621,774	\$621,774	0	\$1,413	0	\$1,413	4
1351.5 AL								5
636 ACSR	0	\$112,008	\$112,008	0	\$1,653	0	\$1,653	6
636 ACSR								7
636 ACSR								8
636 ACSR	\$46,920	\$63,468	\$110,388					9
1351.5 AL				0	0	0	0	10
477 ACSR								11
636 ACSR								12
636 ACSR								13
636 ACSR								14
795 ACSR								15
636 ACSR								16
1351.5 ACSR								17
1351.5 ACSR	\$71,441	\$1,723,508	\$1,794,949	0	\$2,058	0	\$2,058	18
1351.5 ACSR								19
636 ACSR								20
636 ACSR								21
636 ACSR								22
477 ACSR	0	\$186,142	\$186,142	0	0	0	0	23
477 ACSR								24
477 ACSR								25
477 ACSR								26
795 ACSR	\$257,706	\$1,406,143	\$1,663,849	0	\$364	0	\$364	27
								28
								29
								30
								31
								32
								33
								34
								35
								36

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construc-

tion. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1	WHOLLY OWNED 138 KV FACILITIES (Cont'd)								
2									
3	Shelby Sub.	Amsterdam Sub.	138.00	138.00	Wood Pole	24.47		1	
4			138.00	138.00	Wood Pole	0.98		2	
5									
6	West Milton Sub.	Greenville Sub.	138.00	138.00	Steel Pole	11.45		1	
7			138.00	138.00	Wood Pole	9.18		1	
8									
9	Shelby Sub.	Quincy Sub.	138.00	138.00	Wood Pole		2.18		
10			138.00	138.00	Wood H-Frame	5.96		1	
11			138.00	138.00	Wood Pole	0.01		1	
12			138.00	138.00	Wood Pole	1.38		1	
13	Quincy Sub.	Logan Sub.	138.00	138.00	Wood Pole	10.13		1	
14			138.00	138.00	Wood Pole	0.02		1	
15									
16	Miami Sub.	New Carlisle	138.00	345.00	Steel Tower		5.95		
17			138.00	138.00	Wood Pole	0.15		1	
18			138.00	138.00	Steel Pole	0.88		2	
19			138.00	138.00	Wood Pole	0.17		2	
20			138.00	138.00	Wood Pole	0.07		1	
21									
22	Bath Sub.	New Carlisle Sub.	138.00	345.00	Steel Tower		14.65		
23			138.00	138.00	Wood Pole	0.12		1	
24			138.00	345.00	Steel Pole	0.05		1	
25			138.00	138.00	Steel Pole		0.88		
26			138.00	138.00	Wood Pole		0.17		
27			138.00	138.00	Wood Pole	0.08		1	
28									
29	Knollwood Sub.	Overlook Sub.	138.00	138.00	Steel Tower		4.53		
30	Overlook Sub.	Monument Sub.	138.00	138.00	Wood Pole	1.27		1	
31			138.00	138.00	Steel Tower	1.58		1	
32			138.00	138.00	Steel Tower	1.54		2	
33									
34	Clark (Ohio Edison)	Urbana	138.00	138.00	Steel Pole	2.48		1	
35									
36	TOTAL								

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
795 ACSR								1
795 ACSR	\$78,824	\$525,474	\$604,298	0	\$3,637	\$469	\$4,106	2
795 ACSR								3
795 ACSR	\$782,220	\$2,083,756	\$2,865,976	0	\$4,676	0	\$4,676	4
795 ACSR								5
795 ACSR								6
477 ACSR								7
477 ACSR								8
477 ACSR								9
477 ACSR								10
477 ACSR								11
477 ACSR								12
1351.5 AL	0	\$603,644	\$603,644	0	\$1,353	0	\$1,353	13
2-1024.5 ACAR								14
1351.5 AL								15
1351.5 ACSR				0	0	0	0	16
1351.5 ACSR								17
1351.5 ACSR								18
1351.5 ACSR								19
2-1024.5 ACAR								20
1351.5 ACSR								21
1351.5 AL								22
1351.5 ACSR								23
1351.5 ACSR				0	0	0	0	24
1351.5 ACSR	\$59,015	\$2,556,043	\$2,615,058					25
1351.5 ACSR								26
1351.5 ACSR								27
1351.5 ACSR								28
1351.5 ACSR								29
2-300 CU								30
795 ACSR				0	\$1,754	0	\$1,754	31
795 ACSR	0	\$594,711	\$594,711					32
795 ACSR				0	0	0	0	33
795 ACSR								34
795 ACSR								35
								36

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) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

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tion. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1	WHOLLY OWNED 138 KV FACILITIES (Cont'd)								
3	Greene Sub.	Knollwood Sub.	138.00	138.00	Wood Pole	0.22		1	
4			138.00	138.00	Steel Tower		3.40		
5	-----								
6	Monument Sub.	Webster Sub.	138.00	138.00	Steel Tower		1.54		
7			138.00	138.00	Steel Tower	2.25		1	
8	-----								
9	Blue Jacket Sub.	Kirby (Ohio Edison)	138.00	138.00	Steel Pole	0.16		2	
10			138.00	138.00	Wood Pole	18.00		1	
11			138.00	138.00	Steel Pole	3.45		1	
12	-----								
13	WHOLLY OWNED 69 KV FACILITIES								
15	69 KV Lines	H Dead		138.00	Wood Pole	0.13			
16			69.00	69.00	Wood Pole	693.62	2.41		
17			69.00	69.00	Wood H-Frame	0.22	1.14		
18			69.00	69.00	Steel Pole	20.50	3.11		
19			69.00	69.00	Steel Tower	50.72	28.36		
20			69.00	138.00	Steel Pole	0.12			
21			69.00	69.00	Underground	0.88			
22			69.00	138.00	Wood Pole	103.80	3.95		
23			69.00	138.00	Wood H-Frame	8.78	1.77		
24			69.00	138.00	Steel Tower	8.55	29.00		
25			69.00	345.00	Steel Tower		1.16		
26		H Dead		69.00	Wood Pole	2.24			
27	-----								
28	WHOLLY OWNED 34.5 KV FACILITIES								
30	34.5 KV Lines	Dead	34.50	34.50	Wood Pole	24.69			
31			34.50	34.50	Wood Pole	35.06			
32			34.50	34.50	Wood Pole	8.03	0.32		
33			34.50	34.50	Wood H-Frame		1.14		
34		H Dead	34.50	34.50	Steel Tower		1.28		
35									
36	TOTAL								

Name of Respondent
The Dayton Power and Light Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo. Da. Yr)
04/30/98

Year of Report
Dec. 31, 1997

TRANSMISSION LINE STATISTICS (Continued)

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1351.5 ACSR								1
1351.5 ACSR	0	\$487,527	\$487,527	0	0	0	0	2
795 ACSR								3
2-300 CU	0	\$495,014	\$495,014	0	0	0	0	4
795 AL								5
795 AL				0	\$255	0	\$255	6
795 AL	\$1,100,000	\$2,838,850	\$3,938,850					7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
				\$87,198	\$1,151,331	\$35,549	\$1,274,078	25
								26
								27
								28
								29
								30
								31
				0	\$70,594	\$695	\$71,289	32
								33
								34
								35
								36

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) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construc-

tion. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1	TOTAL WHOLLY OWNED								
2	69 KV & 34.5 KV								
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36	TOTAL						2,145.25	224.62	224

Name of Respondent
The Dayton Power and Light Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo. Da. Yr)
04/30/98

Year of Report
Dec. 31, 1997

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
	\$9,384,574	\$53,062,475	\$62,447,049					1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	\$26,507,557	\$134,564,536	\$161,072,093	\$571,953	\$2,051,057	\$39,580	\$2,662,590	36

TRANSMISSION LINE STATISTICS (CONT'D)

FOOTNOTE DATA

- (A) These 345 KV transmission lines are owned by The Cincinnati Gas and Electric Company (CG&E), Columbus Southern Power (CSP) and the 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, in footnote (J).
- (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.

(J)

	TOTAL COMMONLY OWNED 345 KV FACILITIES	RESPONDENT'S EQUIVALENT SHARE	TOTAL WHOLLY OWNED 345 KV FACILITIES	TOTAL 345KV FACILITIES
Col.				
F	754.02	252.25	123.48	375.73
G	90.14	34.75	3.17	37.92
J		8,664,029	4,825,885	13,489,914
K		37,320,779	21,072,998	58,393,777
L		45,984,808	25,898,883	71,883,691

	TOTAL 138 KV	TOTAL 69 KV	TOTAL 34.5 KV	TOTAL 69&34.5	RESPONDENT'S PORTION
F	310.82	889.56	67.78	944.85	1,643.89
G	57.67	70.90	2.74	73.09	169.23
J	3,633,069	N/A	N/A	9,384,574	26,507,557
K	23,108,284	N/A	N/A	53,062,475	134,564,536
L	26,741,353	N/A	N/A	62,447,049	161,072,093

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) 04/30/98		Year of Report Dec. 31, 1997	
TRANSMISSION LINES ADDED DURING YEAR							
1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines. 2. Provide separate subheadings for overhead and under-				ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the estimated final completion			
Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	Martinsville Sub	New Vienna Sub	9.14	Wood Pole	26.00	1	1
2							
3							
4	-----	-----					
5	6656 Tap Point	Lewisburg Sub	0.98	Steel Pole	11.00	1	1
6							
7							
8			3.61	Wood Pole	17.00	1	1
9							
10							
11	-----	-----					
12	Kingscreek Sub	Logan Tap Point	0.55	Wood Pole	18.00	2	2
13							
14	-----	-----					
15	Troy Sub	Staunton Sub	* (1.68)	Wood Pole	18.00	1	1
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		12.60		90.00	6	6

TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. 3. If design voltage differs from operating voltage, include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column(m). indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Device (n)	Total (o)	
477 MCM	18x1 ACSR	Delta: 6 ft Vert 5 ft Horiz	69	0	\$1,012,010	\$798,308	\$1,810,318	1
								2
								3
								4
477 MCM	26x7 ACSR	Delta: 8 ft Vert 17 ft Horiz	69	154,312	955,154	0	1,109,466	5
								6
								7
477 MCM	26x7 ACSR	Delta: 6 ft Vert 5 ft Horiz	69					8
								9
								10
								11
636 MCM	36x1 ACSR	8 ft Vert	69	0	191,566	0	191,566	12
								13
								14
2 - 477 MC	18x1 ACSR	Delta: 6 ft Vert 5 ft Horiz	69	0	17,000	17,000	34,000	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
				\$154,312	\$2,175,730	\$815,308	\$3,145,350	44

< Page 424 Line 15 Column c >

Two original circuits between Troy and Staunton Substations have been altered to form one transmission line with the two original sets of conductors operating in parallel.

< Page 425 >

(1) Line Costs are estimated.

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Name of Respondent The Dayton Power and Light Company		This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997	
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year.			resale, may be grouped according to functional character, but the number of such substations must be shown.		
2. Substations which serve only one industrial or street railway customer should not be listed below.			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).		
3. Substations with capacities of less than 10 MVA except those serving customers with energy for					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	COMMONLY OWNED SUBSTATIONS: (1)				
2	Beatty-Grove City (2,3)	T-Unattended	345.00	0	
3	Beckjord-New Richmond (2)	T-Attended	22.80	345.00	
4	Bixby-Groveport (3)	T-Unattended	345.00	0	
5	Conesville-Conesville (3)	T-Attended	24.50	345.00	
6	Corridor-Franklin Co. (3)	T-Unattended	345.00	0	
7	Don Marquis-Pike Co. (2)	T-Unattended	345.00	0	
8	Foster-Warren Co. (2)	T-Unattended	345.00	0	
9	Greene-Greene Co. (2)	T-Supv. Control	345.00	0	
10	Miami Fort-North Bend (5)	T-Attended	20.90	345.00	
11	Pierce-Clermont Co. (2)	T-Attended	345.00	0	
12	Port Union-Butler Co. (9)	T-Attended	345.00	0	
13	Stuart-Adams Co. (6)	T-Supv. Control	345.00	138.00	13.80
14	(6)	T-Monitor	22.80	345.00	
15	(7)	T-Attended	22.80	345.00	
16	(8)	T-Monitor	22.80	345.00	
17	(5)	T-Supv. Control	138.00	69.00	
18	(12)	T-Supv. Control	345.00	0	
19	Terminal-Cincinnati (9)	T-Attended	345.00	0	
20	Todhunter-Butler Co. (13)	T-Supv. Control	345.00	0	
21	Zimmer-Clermont Co. (10)	T-Attended	24.00	345.00	
22					
23	WHOLLY OWNED SUBSTATIONS: (1)				
24	Air Park	T-Supv. Control	69.00	12.50	
25	Airway-E. of Dayton	T-Supv. Control	138.00	69.00	
26		T-Supv. Control	69.00	12.50	
27	Amsterdam-S. of New Bremen	T-Supv. Control	138.00	69.00	
28		T-Supv. Control	69.00	12.50	
29	Atlanta-St. Rt. 207, N. Holland	T-Supv. Control	345.00	69.00	
30	Bath-Beavercreek Twp., Greene Co.	T-Supv. Control	345.00	138.00	
31	Bellbrook South St., Bellbrook	T-Supv. Control	138.00	69.00	
32		T-Monitor	138.00	12.50	
33	Bellefontaine-Detroit	T-Supv Control	69.00	4.16	
34		T-Supv Control	69.00	12.50	
35	Benner-Benner Rd., Miamisburg	T-Monitor	69.00	12.50	
36	Blue Jacket	T-Supv. Control	138.00	69.00	
37	Blue Jacket-Lake Twp. Logan Co.	T-Supv. Control	69.00	12.50	
38	Alpha-S. Alpha-Bellbrook Rd.	T-Supv. Control	138.00	69.00	
39	Botkins-1 mi. E. of Botkins	T-Supv. Control	69.00	12.50	
40	Brookville-N.E. of Brookville	T-Monitor	69.00	12.50	

SUBSTATIONS (Continued)

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
0	0	0				1
504.00	1	0				2
0	0	0				3
910.00	1	0				4
0	0	0				5
0	0	0				6
0	0	0				7
0	0	0				8
0	0	0				9
1,142.00	2	0				10
0	0	0				11
0	0	0				12
250.00	1	0				13
1,920.00	3	0				14
900.00	0	1				15
640.00	1	0				16
100.00	1	0				17
0	0	0				18
0	0	0				19
0	0	0				20
1,955.00	2	0				21
						22
						23
30.00	1	0				24
200.00	1	0				25
60.00	2	0				26
150.00	1	0				27
10.00	1	0				28
250.00	1	0				29
450.00	1	0				30
200.00	1	1				31
30.00	1	0				32
19.00	2	0				33
11.00	1	0				34
60.00	2	0				35
200.00						36
20.00	5	0				37
200.00	1	0				38
11.00	4	0				39
33.00	2	0				40

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) 04/30/98		Year of Report Dec. 31, 1997	
SUBSTATIONS							
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of less than 10 MVA except those serving customers with energy for</p>				<p>resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>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).</p>			
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)				
			Primary (c)	Secondary (d)	Tertiary (e)		
1	WHOLLY OWNED SUBSTATIONS (cont'd): (1)						
2	Carrollton-W. Carrollton	T-Supv. Control	69.00	12.50			
3	Cedarville-Murdock Road, Cedarville	T-Monitor	69.00	12.50			
4	Celina-Celina	T-Unattended	69.00	0			
5	Centerville-Centerville	T-Supv. Control	138.00	12.50			
6	Cisco-N. of Sidney	T-Monitor	69.00	12.50			
7	Clinton-S. of Wilmington	T-Supv. Control	345.00	69.00			
8	Coldwater-S.W. of Coldwater	T-Supv. Control	69.00	12.50			
9	Columbus St. Wilmington	T-Monitor	69.00	12.50			
10	Covington-Covington	T-Supv. Control	69.00	12.50			
11	Crown-Hoover Ave., Dayton	T-Supv. Control	138.00	69.00			
12	Darby-U.S. 33, Marysville	T-Supv. Control	138.00	69.00			
13		T-Supv. Control	69.00	12.50			
14	Dayton Mall-Miami Twp., Montgomery County	T-Monitor	69.00	12.50			
15	Delco-Kettering, Kettering	T-Supv. Control	69.00	12.50			
16	Dixie-Dorothy Lane, Kettering	T-Monitor	69.00	12.50			
17	Eaker-Eaker St., Dayton	T-Supv. Control	69.00	12.50			
18	Englewood-Taywood Rd., Englewood	T-Monitor	69.00	12.50			
19	Fairborn-Fairborn	T-Supv. Control	69.00	12.50			
20	Ft. Recovery-Minster Road, Fort Recovery	T-Monitor	69.00	12.50			
21	Garage Road-Eaton	T-Monitor	69.00	12.51			
22	Garage Road-Eaton	T-Monitor	69.00	34.50			
23	Germantown-Germantown	T-Monitor	69.00	12.50			
24	Gettysburg-Gettysburg Pittsburg Road,						
25	S. of Gettysburg	T-Monitor	69.00	12.50			
26	Glady Run-Lower Bellbrook Rd.,						
27	S.W. of Xenia	T-Supv. Control	69.00	12.50			
28	Greene-Dayton-Xenia Rd., Greene Co.	T-Supv. Control	345.00	138.00			
29		T-Supv. Control	345.00	138.00			
30	Greenfield-Greenfield	T-Supv. Control	69.00	12.50			
31	Greenville-Greenville	T-Supv. Control	69.00	12.50			
32		T-Supv. Control	138.00	69.00			
33	Hempstead-Kettering	T-Supv. Control	138.00	69.00			
34		T-Supv. Control	69.00	12.50			
35	Honda East Liberty	T-Supv. Control	69.00	0			
36	Hoover-Hoover Ave., Dayton	T-Supv. Control	69.00	12.50			
37	Huber Heights-Bellefontaine Rd.,						
38	N.E. of Dayton	T-Monitor	69.00	12.50			
39							
40							

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
90.00	3	0				1
11.00	1	0				2
0	0	0				3
60.00	2	0				4
22.00	1	0				5
188.00	1	0				6
45.00	2	0				7
30.00	1	0				8
19.00	2	0				9
150.00	1	0				10
200.00	1	0				11
20.00	2	0				12
90.00	3	0				13
60.00	7	0				14
60.00	2	0				15
100.00	2	0				16
60.00	2	0				17
60.00	2	0				18
14.00	2	0				19
60.00	2	0				20
10.00	1	0				21
21.00	2	0				22
						23
						24
13.00	2	0				25
						26
40.00	2	0				27
896.00	2	0				28
0	0	1				29
20.00	6	0				30
70.00	3	0				31
150.00	1	0				32
200.00	1	0				33
90.00	3	0				34
0	0	0				35
83.00	7	0				36
						37
60.00	2	0				38
						39
						40

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) 04/30/98	Year of Report Dec. 31, 1997	
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year.			resale, may be grouped according to functional character, but the number of such substations must be shown.		
2. Substations which serve only one industrial or street railway customer should not be listed below.			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).		
3. Substations with capacities of less than 10 MVA except those serving customers with energy for					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WHOLLY OWNED SUBSTATIONS (cont'd): (1)				
2	O. H. Hutchings-U.S. Rt. 25	T-Attended	12.50	69.00	
3	S. of Miamisburg	T-Attended	138.00	69.00	
4		T-Attended	138.00	69.00	
5	Indian Lake-1 mi. S. of Lakeview	T-Supv. Control	69.00	34.50	
6		T-Supv. Control	69.00	12.50	
7		T-Supv. Control	34.50	12.50	
8	Jackson Center-Jackson Twp., Shelby Co.	T-Supv. Control	69.00	12.50	
9	Jamestown-Jamestown	T-Supv. Control	69.00	12.50	
10	Jeffersonville-Jeffersonville	T-Supv. Control	69.00	12.50	
11	Kettering-Dorothy Lane, Kettering	T-Supv. Control	69.00	12.50	
12	Killen-Adams Co.	T-Attended	23.40	345.00	
13	Kings Creek-County Rd. 126-B, N. of Urbana	T-Monitor	69.00	12.50	
14	Knollwood-Beavercreek	T-Supv. Control	138.00	12.50	
15	Kuther Road	T-Monitor	69.00	12.50	
16	Lakeview-Lakeview	T-Unattended	34.50	4.16	
17	Lewisburg	T-Monitor	69.00	12.50	
18	Liberty-Perry Twp., Logan Co.	T-Monitor	69.00	12.50	
19	Logan-N.W. of West Liberty	T-Supv. Control	69.00	12.50	
20		T-Supv. Control	138.00	69.00	
21	Manning-Miamisburg	T-Supv. Control	69.00	12.50	
22	Martinsville-Martinsville	T-Monitor	69.00	12.50	
23	Marysville-SE of Marysville	T-Monitor	69.00	12.50	
24	McCartyville-McCartyville	T-Monitor	69.00	12.50	
25	Miami-Tipp City, Miami Co.	T-Supv. Control	345.00	139.00	
26		T-Supv. Control	138.00	69.00	
27	Minster-Minster	T-Unattended	69.00	0	
28	Monument-Dayton	T-Supv. Control	138.00	12.50	
29		D-Supv. Control	4.16	12.50	
30	Moraine-Dryden Rd., Moraine	T-Supv. Control	69.00	0	
31	Needmore-Webster St., Dayton	T-Monitor	138.00	12.50	
32	New Carlisle-New Carlisle	T-Supv. Control	138.00	69.00	
33	New Carlisle-New Carlisle	T-Supv. Control	69.00	12.50	
34	New Lebanon-New Lebanon	T-Monitor	69.00	12.50	
35	New Vienna	T-Supv. Control	69.00	12.50	
36	Normandy-Spring Valley Road at Normandy Lane	T-Supv. Control	138.00	12.50	
37		T-Supv. Control	69.00	12.50	
38	Northridge-Dayton	T-Monitor	138.00	12.50	
39					
40					

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
490.00	13	0				1
400.00	2	0				2
0	0	1				3
10.00	1	0				4
20.00	1	0				5
6.00	3	0				6
21.00	2	0				7
14.00	2	0				8
35.50	3	0				9
90.00	3	0				10
675.00	1	0				11
		0				12
40.00	2	0				13
90.00	3	0				14
30.00	1	0				15
2.00	3	0				16
26.00	4	0				17
13.00	2	0				18
16.00	4	0				19
150.00	1	0				20
42.00	4	0				21
13.00	2	0				22
60.00	2	0				23
13.00	2	0				24
450.00	1	0				25
200.00	1	0				26
0	0	0				27
101.00	3	0				28
18.00	1	0				29
0	0	0				30
75.00	2	0				31
150.00	1	0				32
22.00	1	0				33
19.00	6	0				34
20.00	1	0				35
30.00	1	0				36
30.00	1	0				37
60.00	2	0				38
						39
						40

Name of Respondent The Dayton Power and Light Company	This Report Is: (2) [X] An Original () [] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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SUBSTATIONS

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

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

3. Substations with capacities of less than 10 MVA except those serving customers with energy for

resale, may be grouped according to functional character, but the number of such substations must be shown.

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WHOLLY OWNED SUBSTATIONS (cont'd): (1)				
2	Overlook-Smithville Road, Dayton	T-Supv. Control	138.00	12.50	
3		T-Supv. Control	69.00	12.50	
4		T-Supv. Control	138.00	69.00	
5	Peters Rd.-Peters Road, Troy	T-Monitor	69.00	12.50	
6		T-Monitor	69.00	4.16	
7	Phoneton-Shroyer Rd. Huber Hts.	T-Supv. Control	69.00	12.50	
8	Piqua Sub 3-Piqua	T-Supv. Control	69.00	0	
9	Quincy-W. of Quincy	T-Monitor	138.00	12.50	
10	Robinson, S.E. of Washington C.H.	T-Monitor	69.00	12.50	
11	Rockford (New)-W. of Rockford	T-Monitor	69.00	12.50	
12		T-Monitor	69.00	34.50	
13	Rosburg	T-Supv. Control	69.00	12.50	
14	Sabina-Sabina	T-Monitor	69.00	12.50	
15	St. Marys-St. Marys Twp., Auglaize Co.	T-Supv. Control	69.00	12.50	
16	Salem-Salem Ave., Dayton	T-Monitor	69.00	12.50	
17	Shelby-NE of Sidney	T-Supv. Control	345.00	138.00	
18	Shiloh-Elderberry Ave., Dayton	T-Supv. Control	69.00	12.50	
19	Sidney-Campbell Rd., Sidney	T-Supv. Control	138.00	69.00	
20		T-Supv. Control	69.00	12.50	
21		D-Supv. Control	4.16	12.50	
22		T-Supv. Control	69.00	12.50	
23	South Charleston-South Charleston	T-Monitor	69.00	12.50	
24	Southwestern-Fairborn	T Supv. Control	69.00	12.50	
25	Springcreek Springcreek-NE of Piqua	T-Monitor	138.00	12.50	
26	Staunton-Miami Co.	T-Supv. Control	138.00	69.00	
27		T-Supv. Control	69.00	12.50	
28	Stillwater-Dayton	T-Monitor	69.00	12.50	
29	Sugarcreek-S. of Bellbrook	T-Supv. Control	345.00	138.00	
30	TAIT-C.T.	T-Supv. Control	69.00	13.80	
31	TAIT-Dayton	T-Supv. Control	69.00	12.50	
32		D-Supv. Control	4.16	12.50	
33	Tipp City-Tipp City	T-Monitor	69.00	12.50	
34	Treaty	T-Monitor	69.00	12.50	
35	Trebein-Trebein	T-Supv. Control	138.00	69.00	
36		T-Supv. Control	69.00	12.50	
37	Troy-Troy	T-Supv. Control	69.00	12.50	
38					
39					
40					

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

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

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
45.00	1	0				1
67.00	6	0				2
200.00	1	0				3
60.00	2	0				4
11.00	2	0				5
60.00	2	0				6
0	0	0				7
13.00	1	0				8
30.00	1	0				9
11.00	1	0				10
10.00	1	0				11
6.00	1	0				12
14.00	2	0				13
11.00	1	0				14
60.00	2	0				15
448.00	1	0				16
60.00	2	0				17
200.00	1	0				18
60.00	3	0				19
18.00	1	0				20
0	0	1				21
22.00	1	0				22
22.00	1	0				23
11.00	1	0				24
200.00	1	0				25
11.00	1	0				26
60.00	2	0				27
898.00	2	0				28
212.00	2	0				29
90.00	3	0				30
12.00	1	0				31
11.00	1	0				32
30.00	1	0				33
200.00	1	0				34
40.00	2	0				35
45.00	2	0				36
						37
						38
						39
						40

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) 04/30/98		Year of Report Dec. 31, 1997	
SUBSTATIONS							
1. Report below the information called for concerning substations of the respondent as of the end of the year.				resale, may be grouped according to functional character, but the number of such substations must be shown.			
2. Substations which serve only one industrial or street railway customer should not be listed below.				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).			
3. Substations with capacities of less than 10 MVA except those serving customers with energy for							
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)				
			Primary (c)	Secondary (d)	Tertiary (e)		
1	WHOLLY OWNED SUBSTATIONS (cont'd): (1)						
2	Urbana (New)-W. of Urbana	T-Supv. Control	138.00	69.00			
3		T-Supv. Control	69.00	34.50			
4		T-Supv. Control	69.00	12.50			
5		T-Supv. Control	69.00	34.50			
6	Vandalia-Engle Rd., Vandalia	T-Supv. Control	69.00	12.50			
7	Washington-Wash. C.H.	T-Supv. Control	69.00	12.50			
8	Waynesville-Waynesville Bellbrook Rd., Wayneville	T-Monitor	69.00	12.50			
9	Webb Road	T-Supv. Control	69.00	12.50			
10	Webster-Dayton	T-Supv. Control	69.00	12.50			
11		T-Supv. Control	138.00	69.00			
12		T-Supv. Control	69.00	7.20			
13	West Manchester-West Manchester	T-Supv. Control	69.00	34.50			
14		T-Supv. Control	69.00	12.50			
15	West Milton-S.W. of West Milton	T-Supv. Control	345.00	138.00			
16		T-Supv. Control	138.00	69.00			
17		T-Supv. Control	69.00	12.50			
18	Wilmington-Wilmington	T-Supv. Control	69.00	12.50			
19	Wyandot-Wyandot Street, Dayton	T-Supv. Control	138.00	12.50			
20	Xenia-Xenia	T-Supv. Control	69.00	12.50			
21	Yankee-S.W. of Centerville	T-Supv. Control	12.50	69.00			
22	Yellow Springs-Miami Twp.,						
23	Greene Co.	T-Monitor	69.00	12.50			
24	25 subs-less than 10 MVA (9)	T-Unattended	138.00	2.40			
25							
26							
27							
28	TOTAL WHOLLY OWNED SUBSTATIONS						
29							
30	TOTAL WHOLLY OWNED AND RESPONDENT'S SHARE OF						
31	COMMONLY OWNED SUBSTATIONS						
32							
33							
34							
35							
36							
37							
38							
39							
40							

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) 04/30/98	Year of Report Dec. 31, 1997	
SUBSTATIONS (Continued)						
5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.			of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
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						
Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
150.00	1	0				1
10.00	1	0				2
25.00	2	0				3
0	0	1				4
70.00	3	0				5
40.00	2	0				6
20.00	2	0				7
20.00	1	0				8
115.00	9	0				9
150.00	1	0				10
0	0	1				11
10.00	1	0				12
14.00	2	0				13
450.00	1	0				14
200.00	1	0				15
40.00	2	0				16
40.00	2	0				17
112.00	2	0				18
39.00	2	0				19
159.00	2	0				20
						21
20.00	2	0				22
156.50	41	0				23
						24
						25
						26
13,780.50	326	7				27
						28
						29
16,670.50						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

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) 04/30/98	Year of Report Dec. 31, 1997
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SUBSTATIONS

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

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

3. Substations with capacities of less than 10 MVA except those serving customers with energy for

resale, may be grouped according to functional character, but the number of such substations must be shown.

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

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

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
5,411.00						1
350.00						2
2,560.00						3
						4
8,321.00						5
						6
						7
						8
2,890.00						9
						10
						11
						12
						13
1,915.00						14
114.00						15
10,363.50						16
36.00						17
1,223.00						18
129.00						19
						20
13,780.50						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

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. This footnote refers to page 427 column (f) line 3.
- (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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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.) 04/30/98	Year of Report Dec. 31, 1997
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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a

lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other parties, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item (a)	Number of Watt-Hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In MVA) (d)
1	Number at Beginning of Year	488,107	148,935	8,481
2	Additions During Year			
3	Purchases	9,879	4,827	274
4	Associated with Utility Plant Acquired	0	0	
5	TOTAL Additions (Enter Total of lines 3 and 4)	9,879	4,827	274
6	Reductions During Year			
7	Retirements	17,935	1,268	72
8	Associated with Utility Plant Sold	0	0	
9	TOTAL Reductions (Enter Total of lines 7 and 8)	17,935	1,268	72
10	Number at End of Year (Lines 1+5-9)	480,051	152,494	8,683
11	In Stock	4,920	3,275	186
12	Locked Meters on Customers' Premises	5,833		
13	Inactive Transformers on System	469,206	149,219	8,497
14	In Customers' Use			
15	In Company's Use	92		
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	480,051	152,494	8,683

ENVIRONMENTAL PROTECTION FACILITIES

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

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

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

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

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimations on a percentage of plant basis. Explain such estimations in a footnote.

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

- A. Air pollution control facilities:
- (1) Scrubbers, precipitators, tall smokestacks, etc.
 - (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash

or low sulfur fuels including storage and handling equipment

- (3) Monitoring equipment
- (4) Other.

B. Water pollution control facilities:

- (1) Cooling towers, ponds, piping, pumps, etc.
- (2) Waste water treatment equipment
- (3) Sanitary waste disposal equipment
- (4) Oil interceptors
- (5) Sediment control facilities
- (6) Monitoring equipment
- (7) Other.

C. Solid waste disposal costs:

- (1) Ash handling and disposal equipment
- (2) Land
- (3) Settling ponds
- (4) Other.

D. Noise abatement equipment:

- (1) Structures
- (2) Mufflers
- (3) Sound proofing equipment
- (4) Monitoring equipment
- (5) Other.

E. Esthetic costs:

- (1) Architectural costs
- (2) Towers
- (3) Underground lines
- (4) Landscaping
- (5) Other.

F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.

G. Miscellaneous:

- (1) Preparation of environmental reports
- (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.
- (3) Parks and related facilities
- (4) Other.

5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).

6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (e)	Actual Cost (f)
		Additions (b)	Retirements (c)	Adjustments (d)		
1	Air Pollution Control Facilities					
2	Water Pollution Control Facilities					
3	Solid Waste Disposal Costs					
4	Noise Abatement Equipment					
5	Esthetic Costs					
6	Additional Plant Capacity					
7	Miscellaneous (Identify significant)					
8	TOTAL (Total of lines 1 thru 7)					
9	Construction Work in Progress					

Name of Respondent
The Dayton Power and Light Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/98

Year of Report
Dec. 31, 1997

ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
3. Report expenses under the subheadings listed below.
4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.
5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addi-

tion of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.

6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.

7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	\$16,952,881	\$15,325,777
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	3,912,402	3,523,538
3	Fuel Related Costs		
4	Operation of Facilities	3,531,011	638,635
5	Fly Ash and Sulfur Sludge Removal	9,753,881	9,531,603
6	Difference in Cost of Environmentally Clean Fuels	6,851,842	3,595,674
7	Replacement Power Costs	4,332,418	0
8	Taxes and Fees	968,000	0
9	Administrative and General	1,621,597	383,182
10	Other (Identify significant)	85,987	85,987
11	TOTAL	\$48,010,019	\$33,084,396

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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	0	0	0	0	0	
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	0	0	0	0	0	
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	0	0	0	0	0
	Total Products Extraction Plant	0	0	0	0	0
	Total Nat. Gas Production Plant					
	Mfd. Gas Prod. Plt.-Submit Suppl. State					
	Total Production Plant	0	0	0	0	0
	Nat. Gas Stor. & Proc. Plant Under. Stor. PInt					
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	0	0	0	0	0
	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	0	0	0	0	0
	Liquefied Petroleum Gas Production Plant					
304.1	Land	46,246				46,246
305.1	Structures and Improvements	646,771	24,421			671,192
311.1	Equipment Storage Plant	2,755,345	(23,823)			2,731,522
304.2	Land	10,237				10,237
304.3	Rights-of-Way	161,303				161,303
305.2	Structures and Improvements	885,118				885,118
311.2.3	Lines and Equipment	1,254,616	73,046			1,327,662
	Total Liquefied Petroleum Gas Production Plant	5,759,636	73,644	0	0	5,833,280
	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	0	0	0	0	0

* Major Only

SCHEDULE: 8

GAS UTILITY PLANT IN SERVICE - ACCOUNT 101 AND ACCOUNT 106						
	Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)
	Distribution Plant					
374	Land and Land Rights	3,988,688	97,072			4,085,760
375	Structures and Improvements	764,917	4,480			769,397
376	Mains	159,832,603	5,858,699	171,916		165,519,386
377	Compressor Station Equipment					
378	Meas. and Reg. Sta. Equip.-General	9,226,924	1,262,399	99,231		10,390,092
379	Meas. and Reg. Sta. Equip.-City Gate	1,473,504	463,536			1,937,040
380	Services	71,328,146	5,662,068	80,929		76,909,285
381	Meters	18,267,570	3,790,417	368,970		21,689,017
382	House Installations	3,372,524	359,199			3,731,723
383	House Reg. Installations	3,648,012	117,092	1,339		3,763,765
384	Industrial Meas. and Reg. Sta. Equip.	823,378				823,378
385	Other Prop. on Customers' Premises	51,886				51,886
386	Other Equip.					
387	Total Distribution Plant	272,778,152	17,614,962	722,385	0	289,670,729
	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					
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment					
398	Miscellaneous Equipment					
399	Other Tangible Property					
	Total General Plant	0	0	0	0	0
	Total Utility Plant in Service	278,537,788	17,688,606	722,385	0	295,504,009

* 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	(5,121,466)		(138,309)	0	0	
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	0		0	0	0	
Total Nat. Gas Production Plant	0		0	0	0	
Mfd. Gas Prod. Pkt.-Submit Suppl. State.						
Total Production Plant	0		0	0	0	

* Major Only
+ Not Major Only

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)

Account (e)	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	0	0	0	(5,259,775)
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	0	0	0	0
Total Nat. Gas Production Plant	0	0	0	0
Mfld. Gas Prod. Plt.-Submit Suppl. State.				
Total Production Plant	0	0	0	0

* Major Only
+ Non Major Only

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)

	Account (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)=(b)+(c)	Book Cost of Plant Retired (e)	Cost of Removal (f)
	Nat. Gas Stor. & Proc. Plant Under. Stor. Plant					
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	0		0	0	0
	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	0		0	0	0
	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+)		Other Additions or Deductions			Balance End of Year
Account (a)	Salvage (g)	Credit (h)	Debit (i)	(j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)	
Nat. Gas Stor. & Proc. Plnt Under. Stor. Plnt					
351 Structures and Improvements					
352 Wells					
352.1 Storage Leaseholds and Rights					
352.2 Reservoirs					
352.3 Non-Recoverable Natural Gas					
353 Lines					
354 Compressor Station Equipment					
355 Measuring and Reg. Equipment					
356 Purification Equipment					
357 Other Equipment					
Total Underground Storage Plant	0	0	0	0	
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	0	0	0	0	
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	0		0	0	0	
Total Nat. Gas Storage and Proc. Plant	0		0	0	0	
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	0		0	0	0	
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 (e)	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	0	0	0	0
Total Nat. Gas Storage and Proc. Plant	0	0	0	0
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	0	0	0	0
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	(107,241,359)		(6,920,301)	722,386	143,019	
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	0		0	0	0	
Total Gas Plant	(112,362,825)		(7,058,610)	722,386	143,019	
Plant Held for Future Use	0		0	0	0	
Gas Plant Lsd. to Others	0		0	0	0	
Total Accum. Provision	(112,362,825)		(7,058,610)	722,386	143,019	

* 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	(9,494)	(27,403)	0	(113,333,152)	
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	0	0	0	0	
Total Gas Plant	(9,494)	(27,403)	0	(118,592,927)	
Plant Held for Future Use	0	0	0	0	
Gas Plant Lsd. to Others	0	0	0	0	
Total Accum. Provision	(9,494)	(27,403)	0	(118,592,927)	

Next Page is 39

* 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		29,276,991		160,279,186	
481	Commercial & Industrial Sales		9,566,829		48,302,153	
	Small (or Comm.)		2,519,952		11,867,343	
	Large (or Indus.)		2,153,115		10,311,102	
482	Other Sales to Public Authorities		322,521		2,022,099	
484	Interdepartmental Sales		43,839,408		232,781,883	
483	Total Sales to Ultimate Consumers					
	Sales for Resale					
	Total Nat. Gas Service Revenues		43,839,408		232,781,883	
	Revenues from Manufactured Gas					
	Total Gas Service Revenues		43,839,408		232,781,883	
	Other Operating Revenues					
485	Intracompany Transfers					
487	Forfeited Discounts					
488	Miscellaneous Service Revenues				1,126,612	
489	Revenue from Trans. of Gas of Others				57,283	
490	Sales of Prod. Extracted from Nat. Gas				11,300,774	
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				462,621	
	Total Other Operating Revenues				12,947,290	
	Total Gas Operating Revenues		43,839,408		245,729,173	
	Provision for Rate Refunds		(-)	(-)	(-)	
496	Total Gas Operating Rev. Net of Prov. for Ref.		43,839,408		245,729,173	

SCHEDULE: 25 MAJOR (Page 1 of 8)

GAS OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
	Natural Gas Production		
	Manufactured Gas Production		
	Operation		
710	Operation Supv. & Eng.		-
	Total Supervision and Engineering		-
	Production Labor & Expenses		
712	Other Power Expenses		54,961
717	Liquefied Petroleum Gas Expenses		13,620
	Total Production Labor & Expenses		68,581
	Gas Fuels		
723	Fuel for Liquefied Petroleum Gas Process		27,118
	Total Gas Fuels		27,118
	Gas Raw Materials		
728	Liquefied Petroleum Gas		181,071
735	Miscellaneous Production Expenses		12,958
736	Rents		0
	Total Gas Raw Materials		194,029
	Total Operation		289,728
	Maintenance		
740	Maintenance Supv. & Eng.		0
741	Maintenance of Structures and Improvements		8,823
742	Maintenance of Production Equipment		144,400
	Total Maintenance		153,223
	Total Manufactured Gas Production Expenses		442,951

SCHEDULE: 25 MAJOR (Page 2 of 8)

GAS OPERATING EXPENSE ACCOUNTS

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

SCHEDULE: 25 MAJOR (Page 3 of 8)

GAS OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
780	Products Purchased for Resale		-
781	Variation in Products Inventory		-
782	Extracted Prod. Used by the Utility-Cr.		-
783	Rents		-
	Total Operation		-
	Maintenance		
784	Maint. Supv. & Eng.		-
785	Maint. of Structures & Improvements		-
786	Maint. of Extraction & Refining Equip.		-
787	Maint. of Pipe Lines		-
788	Maint. of Extracted Products Storage Equip.		-
789	Maint. of Compress. Equip.		-
790	Maint. of Gas Meas. & Reg. Equip.		-
791	Maint. of Other Equip.		-
	Total Maintenance		-
	Total Products Extraction		-
	Exploration and Development Operation		
795	Delay Rents		-
796	Nonprod. Well Drilling		-
797	Abandoned Leases		-
798	Other Exploration		-
	Total Exploration and Development		-
	Other Gas Supply Expenses Operation		
800	Nat. Gas Well Head Purchases		-
800.1	Nat. Gas Well Head Purchases, Intracompany Trans.		-
801	Nat. Gas Field Line Purchases		-
802	Nat. Gas Gasoline Plant Outlet Purchases		-
803	Nat. Gas Transmission Line Purchases		-
804	Nat. Gas City Gate Purchases		152,429,085
804.1	Liquefied Nat. Gas Purchases		-
805	Other Gas Purchases		-
805.1	Purchased Gas Cost Adjust.		(802,716)
805.2	Incremental Gas Cost Adjust.		-
	Total Purchased Gas		151,626,369
806	Exchange Gas		-
807.1	Well Exp.-Purchased Gas		-
807.2	Oper. of Purchased Gas Meas. Sta.		-
807.3	Maint. of Purchased Gas Meas. Sta.		-
807.4	Purchased Gas Calculations Exp.		-

SCHEDULE: 25 MAJOR (Page 4 of 8)

GAS OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
807.5	Other Purchased Gas Exp.		-
	Total Purchased Gas Expenses		-
808.1	Gas Withdrawn from Storage-Debit		-
808.2	Gas Delivered to Storage-Cr.		-
809.1	Withdrawals of Liqu. Nat. Gas for Process.-Debit		-
809.2	Deliveries of Nat. Gas for Process.-Cr.		-
	Gas Used in Utility Operations-Cr.		-
810	Gas Used for Compress. Sta. Fuel-Cr.		-
811	Gas Used for Prod. Extract.-Cr.		-
812	Gas Used for Other Utility Oper.-Cr.		-
812.1	Gas Used in Util. Oper.-Cr.		-
813	Other Gas Supply Expenses		-
	Total Other Gas Supply Exp.		151,626,369
	Total Production Exp.		152,069,320
	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.		469,095
871	Dist. Load Dispatch.		1,475,156
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.		1,543,357
875	Meas. & Reg. Sta. Exp. - General		669,611
876	Meas. & Reg. Sta. Exp. - Industrial		-
877	Meas. & Reg. Sta. Exp. - City Gas Check Sta.		-
878	Meter & House Reg. Exp.		1,117,719
879	Customer Install. Exp.		1,601,659
880	Other Exp.		965,859
881	Rents		2,228,109
	Total Operation		10,070,565
	Maintenance		
885	Maint. Supv. & Eng.		1,022,498
886	Maint. of Structures & Improve.		70,064
887	Maint. of Mains		2,592,878
888	Maint. of Compress. Sta. Equip.		-
889	Maint. of Meas. & Reg. Sta. Equip. - Gen.		716,207
890	Maint. of Meas. & Reg. Sta. Equip. - Indus.		-
891	Maint. of Meas. & Reg. Sta. Equip. - City Gate Check Station		-
892	Maint. of Services		398,888
893	Maint. of Meters & House Reg.		185,147
894	Maint. of Other Equip.		129,012
	Total Maintenance		5,114,694
	Total Distribution Exp.		15,185,259
	Customer Accounts Exp. Operation		
901	Supervision		-
902	Meter Reading Exp.		1,505,091
903	Customer Records & Collection Exp.		2,852,192
904	Uncollectible Accts.		2,877,771
905	Misc. Customer Accounts Exp.		-
	Total Customer Accounts Exp.		7,235,054
	Customer Service & Inform. Exp. Operation		
907	Supervision		-
908	Customer Assist. Exp.		2,197,387
909	Information & Instructional Exp.		92,230
910	Misc. Cust. Serv. & Info. Exp.		-
	Total Customer Service & Information Exp.		2,289,617

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		4,741,227
921	Office Supplies & Other Exp.		-
922	Admin. Exp. Trans. - Cr.		(212,946)
923	Outside Services Employed		576,515
924	Property Insurance		119,419
925	Injuries and Damages		4,287,577
926	Employee Pensions & Benefits		2,228,476
927	Franchise Requirements		2,522
928	Reg. Comm. Exp.		-
929	Duplicate Charges - Cr.		(204,534)
930.1	General Advertising Exp.		38,196
930.2	Misc. General Exp.		207,126
931	Rents		2,549,187
935	Maint. of Gen. Plant		118,690
	Total Admin. & General Exp.		14,451,455
	Total Operating Expenses		191,230,705

SCHEDULE: 26

GENERAL INFORMATION - NATURAL GAS				
1. Does the respondent use any process for mixing, reforming or stabilizing the heat content of natural gas?				
Yes _____ No <u>X</u> (1)				
2. Give location and capacity of mixing, reforming or stabilizing plants.				
3. Give a brief description of the process or processes used.				
4. Volume of gas mixed, reformed or stabilized by separate plants.				
Natural Gas Input (M.C.F.)	Plant	Plant	Plant	Plant
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: 27

TAXES OTHER THAN INCOME TAXES - OPERATING ACCOUNT 408.1	
Type of Tax:	Amount
Property Tax	9,985,348
Ohio Gross Receipts Tax	10,862,956
F.I.C.A.	1,254,090
Other (Specify List)	
Maintenance of PUCO	336,913
Maintenance of Consumer's Council	77,105
Ohio Unemployment Insurance	14,884
Federal Unemployment Insurance	23,371
Environmental Superfund	(1,002)
TOTAL ACCOUNT 408.1	22,553,665

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, 1997.

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	2,288,515	1.9578	4,480,390
Other (Spot Market)	41,952,592	3.5397	148,500,011
Total	44,241,107	3.4579	152,980,401

11. Number of cubic feet produced during year:

a. Ohio	67,626 (1)
b. Entire Company	67,626 (1)

(1) Liquid propane gas production in MCF

12. Total Number of customers as of close of business in December:

a. Ohio	301,358
b. Entire Company	301,358

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.			
TPC Corporation		7,556,804	
Public Service Company of New Mexico		<u>2,941,176</u>	
		10,497,980	
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
Part-time Employees	N/A	N/A	428				
Full-time Employees	N/A	N/A	2,164				
TOTAL ALL EMPLOYEES	N/A	N/A	2,592				
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	276,189
Commercial	22,298
Industrial	1,396
Transportation	290
Public Authorities	1,475
Interdepartmental	12
Ultimate Consumers	301,660
Sales for Resale	-
Special Contract	-
Miscellaneous	-
Other:	-
TOTAL	301,660

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.)			552,128		
462	Large (or Indus.)			101,159		
463	Other Sales to Public Authorities			103,818		
	Interdepartmental Sales					
	Total Sales to Ultimate Consumers			757,105		
	Sales for Resale					
	TOTAL STEAM SERVICE REVENUES			757,105		
	OTHER OPERATING REVENUES					
	Intracompany Transfers					
467	Forfeited Discounts					
470	Miscellaneous Service Revenues			486		
	Interdepartmental Rents					
455						
	TOTAL OTHER OPERATING REVENUES			486		
	TOTAL STEAM OPERATING REVENUES			757,591		

STEAM HEATING OPERATING EXPENSE ACCOUNTS			
Account No.	Account Title	Ohio	Ohio and Entire System
PRODUCTION EXPENSES			
	Operation		
500	Oper. Supv. & Eng.		65,582
501	Fuel		532,441
502	Steam Expenses		290,348
506	Other/Miscellaneous		1,159,819
	Total Operation		2,048,190
Maintenance			
510	Maint. Supv. & Eng.		46,825
511	Maint. of Structures & Improve.		15,585
512	Maint. of Boiler Plant		56,787
	Total Maintenance		119,197
	Total Production Expenses		2,167,387
DISTRIBUTION EXPENSES			
	Operation		
870	Oper. Supv. & Eng.		309
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.		-
875	Meas. & Reg. Sta. Exp. - General		659
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.		-
880	Other Exp.		1,110
881	Rents		26,003
	Total Operation (870-881)		34,428
			62,509
	Maintenance		
885	Maint. Supv. & Eng.		1,595
886	Maint. of Structures & Improve.		-
887	Maint. of Mains		71,058
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		51,034
893	Maint. of Meters & House Reg.		644
894	Maint. of Other Equip.		-
	Total Maintenance (885-894)		124,331
	Total Distribution Exp. (870-894)		186,840
	CUSTOMER ACCOUNTS EXP.		
901	Supervision		-
902	Meter Reading Exp.		135
903	Customer Records & Collection Exp.		19,516
904	Uncollectible Accts.		-
905	Misc. Customer Accounts Exp.		-
	Total Customer Accounts Exp. (901-905)		19,651
	CUSTOMER SERVICE & INFORM. EXP.		
907	Supervision		-
908	Customer Assist. Exp.		2,911
909	Information & Instructional Exp.		1,016
910	Misc. Cust. Serv. & Info. Exp.		-
	Total Customer Service & Information Exp. (907-910)		3,927

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		280,648
921	Office Supplies & Other Exp.		-
922	Admin. Exp. Trans. - Cr.		(10,860)
923	Outside Services Employed		26,214
924	Property Insurance		34,929
925	Injuries and Damages		330
926	Employee Pensions & Benefits		183,441
927	Franchise Requirements		-
928	Reg. Comm. Exp.		-
929	Duplicate Charges - Cr.		(5,836)
930.1	General Advertising Exp.		-
930.2	Misc. General Exp.		9,164
931	Rents		65,330
935	Maint. of Gen. Plant		6,075
	Total Admin. & General Exp. (920-935)		589,435
	Total Operating Expenses		2,967,240

STATEMENT OF INTRASTATE GROSS EARNINGS

FOR OHIO AT CLOSE OF YEAR

("Intrastate means from one point in Ohio to another point in Ohio,
or wholly within Ohio.")

(For the uses and purposes designated in Revised Code Section 4905.10,
assessment for maintaining the Public Utilities Commission of Ohio.)

Item	Total	Amount	
		Interstate	Intrastate
Electric Operating Revenues	1,009,977,355	25,075,064	984,902,291
Gains from Disposition of Electric Utility Property	-	-	-
Revenue from Electric Plant Leased to Others	-	-	-
Other Utility Operations Income - Electric	-	-	-
Gas Operating Revenues	243,707,074	-	243,707,074
Gains from Disposition of Gas Utility Property	-	-	-
Revenue from Gas Plant Leased to Others	-	-	-
Other Utility Operations Income - Gas	-	-	-
Revenues from Merchandising, Jobbing & Contract Work	491,276	-	491,276
Revenue from Nonutility Operations - Steam Heating	757,591	-	757,591
Nonoperating Rental Income	20,219	-	20,219
Equity in Earnings of Subsidiary Companies	2,112,276	-	2,112,276
Interest and Dividend Income	7,476,286	-	7,476,286
Miscellaneous Nonoperating Revenue	-	-	-
Gains from Disposition of Property	89,150	-	89,150
Extraordinary Income	-	-	-
TOTAL GROSS EARNINGS	1,264,631,227	25,075,064	1,239,556,163
Earnings or Receipts from Sales to Ohio Public Utilities for Resale	(20,666,200)	-	(20,666,200)
Uncollectible Accounts Expense	(9,391,327)	-	(9,391,327)
NET GROSS EARNINGS	1,234,573,700	25,075,064	1,209,498,636

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ELECTRIC

ACCOUNT 142.XX - PIP CUSTOMER ACCOUNTS RECEIVABLE

Month (A)	Beginning Bal. PIP Less Than 2 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 2 Months Old (F)=(B+C+D-E)
January	3,750,548	685,024	(149,731)	60,291	4,225,550
February	4,225,550	965,363	146,091	688,378	4,648,626
March	4,648,626	257,114	195,841	473,207	4,628,374
April	4,628,374	171,597	205,763	519,422	4,486,312
May	4,486,312	2,204,669	(458,696)	3,678,437	2,553,848
June	2,553,848	292,335	291,033	384,735	2,752,481
July	2,752,481	105,367	17,567	(77,206)	2,952,621
August	2,952,621	(79,494)	1,042	(349,129)	3,223,298
September	3,223,298	(164,593)	(90,677)	(271,236)	3,239,264
October	3,239,264	(185,750)	1,236	103,159	2,951,591
November	2,951,591	135,257	(53,382)	229,785	2,803,681
December	2,803,681	(488,817)	565,205	(258,435)	3,138,504
Total	3,750,548	3,898,072	671,292	5,181,408	3,138,504

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

(1) Includes Pre-PIP balances and recovery of Pre-PIP and PIP balances greater than 2 months old.

GAS

ACCOUNT 142.XX - PIP CUSTOMER ACCOUNTS RECEIVABLE

Month (A)	Beginning Bal. PIP Less Than 2 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 2 Months Old (F)=(B+C+D-E)
January	2,156,902	690,343	(123,483)	(9,010)	2,732,772
February	2,732,772	831,458	34,893	296,690	3,302,433
March	3,302,433	281,300	28,823	336,976	3,275,580
April	3,275,580	160,471	79,839	466,554	3,049,336
May	3,049,336	572,224	(192,370)	1,939,820	1,489,370
June	1,489,370	(204,092)	91,834	118,862	1,258,250
July	1,258,250	(564,233)	11,598	(211,654)	917,269
August	917,269	(342,466)	8,469	(42,469)	625,741
September	625,741	(245,732)	(44,687)	(168,569)	503,891
October	503,891	(72,257)	(21,413)	(126,552)	536,773
November	536,773	248,340	(38,439)	(145,167)	891,841
December	891,841	12,810	216,008	(355,586)	1,476,245
Total	2,156,902	1,368,166	51,072	2,099,895	1,476,245

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

(1) Includes Pre-PIP balances and recovery of Pre-PIP and PIP balances greater than 2 months old.

ELECTRIC

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

Month (A)	Beginning Bal. PIP Greater Than 2 Months Old (B)	Transfers From A/C 142.XX (C)	Recoveries Through Tariff Rider (D)	Forgiveness Program (E)	Ending Bal. PIP Greater Than 2 Months Old (F)=(B+C-D+E)
January	10,181,615	60,292	169,493	137,450	10,209,864
February	10,209,864	688,377	168,218	165,811	10,895,834
March	10,895,834	473,207	143,023	177,401	11,403,419
April	11,403,419	519,422	143,884	277,113	12,056,070
May	12,056,070	3,678,437	140,010	157,132	15,751,629
June	15,751,629	384,735	137,493	139,577	16,138,448
July	16,138,448	(77,206)	158,913	129,895	16,032,224
August	16,032,224	(349,128)	400,773	170,375	15,452,698
September	15,452,698	(271,236)	380,578	125,686	14,926,570
October	14,926,570	103,159	318,355	31,714	14,743,088
November	14,743,088	229,785	347,598	109,076	14,734,351
December	14,734,351	(258,435)	371,276	111,427	14,216,067
Total	10,181,615	5,181,409	2,879,614	1,732,657	14,216,067

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

(1) Includes Pre-PIP balances effective 4/1/94. Also effective 4/1/94, 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 2 Months Old (B)	Transfers From A/C 142.XX (C)	Recoveries Through Tariff Rider (D)	Forgiveness Program (E)	Ending Bal. PIP Greater Than 2 Months Old (F)=(B+C-D+E)
January	(80,805)	(9,010)	178,819	43,288	(225,346)
February	(225,346)	296,690	174,495	48,420	(54,731)
March	(54,731)	336,976	122,365	98,714	258,594
April	258,594	466,554	99,120	179,463	805,491
May	805,491	1,939,821	67,082	88,596	2,766,826
June	2,766,826	118,862	34,275	120,203	2,971,616
July	2,971,616	(211,654)	21,018	244,234	2,983,178
August	2,983,178	(42,469)	19,580	156,032	3,077,161
September	3,077,161	(168,569)	20,866	82,689	2,970,415
October	2,970,415	(126,552)	32,625	18,209	2,829,447
November	2,829,447	(145,167)	89,074	34,836	2,630,042
December	2,630,042	(355,586)	137,563	42,000	2,178,893
Total	(80,805)	2,099,896	996,882	1,156,684	2,178,893

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

(1) Includes Pre-PIP balances effective 4/1/94. Also effective 4/1/94, recovery of Pre-PIP and PIP balances greater than 2 months old was implemented.