Check appropriate box:

☐ Original signed form

☒ Conformed copy

A & A ANNUAL OMB REVIEW TEAM

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

MAY 19 1995

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

This report is mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 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.

RECEIVED

MAY 15 1995

PUCO FISCAL

Exact Legal Name of Respondent (Company)	Year of Report
OHIO POWER COMPANY	Dec. 31, 1994

ok

Acceptable

Sam.

INSTRUCTIONS FOR FILING THE

FERC FORM NO. 1

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

(1) One million megawatt hours of total annual sales,

(2) 100 megawatt hours of annual sales for resale,

(3) 500 megawatt hours of annual power exchanges delivered,

(4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

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

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

Retain one copy of this report for your files.

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

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

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

(i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the chief accountant's published accounting releases), and

(ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications.)

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

GENERAL INFORMATION (Continued)

III. What and Where to Submit (Continued)

(c) Continued

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

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

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

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

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

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

IV. When to Submit:

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

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for this collection of information is estimated to average 1,217 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 825 North Capitol Street NE., Washington, DC 20426 (Attention: Michael Miller, ED-12.3); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

GENERAL INSTRUCTIONS

I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.

II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current year's amounts.

III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.

GENERAL INSTRUCTIONS (Continued)

IV. For any page(s) that is not applicable to the respondent, either
(a) Enter the words "Not Applicable" on the particular page(s), or
(b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.

V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. The copies, however, may be carbon copies or other similar means of reproduction provided the impressions are clear and readable.

VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VIII. below).

VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses. ( ).

VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the Identification and Attestation page, page 1. Mail dated resubmissions to:

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

IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.

X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.

XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.

XII. Respondents may submit computer printed schedules (reduced to 8 1/2 by 11) instead of the preprinted schedules if they are in substantially the same format.

DEFINITIONS

I. Commission Authorization (Comm. Auth.) - The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

II. Respondent - The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

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

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

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

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

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

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

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

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

"Sec. 304. (a) Every licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may be 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, amd 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 OHIO POWER COMPANY		02 Year of Report Dec 31, 1994
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 301 Cleveland Avenue S.W., Canton Ohio 44701		
05 Name of Contact Person G. C. Dean		06 Title of Contact Person Financial Reports Manager
07 Address of Contact Person (Street, City, State, Zip Code) American Electric Power Service Corp. 1 Riverside Plaza, Columbus, Oh 43215		
08 Telephone of Contact Person, including Area Code 614-223-2780	09 This Report is (1) x An Original (2) A Resubmission	10 Date of Report (Mo, Da, Yr) 04/28/95

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 T. P. Bowman	03 Signature T. P. Bowman	04 Date Signed (Mo, Da, Yr) 04/28/95
02 Title Assistant Secretary & Treasurer		

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

LIST OF SCHEDULES (Electric Utility)

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

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	Ed. 12-87	
Control Over Respondent	102	Ed. 12-87	
Corporations Controlled by Respondent	103	Ed. 12-87	
Officers	104	Ed. 12-87	
Directors	105	Ed. 12-87	
Security Holders and Voting Powers	106 - 107	Ed. 12-90	
Important Changes During the Year	108 - 109	Rev. 12-93	
Comparative Balance Sheet	110 - 113	Rev. 12-93	
Statement of Income for the Year	114 - 117	Ed. 12-89	
Statement of Retained Earnings for the Year	118 - 119	Rev. 12-93	
Statement of Cash Flows	120 - 121	Ed. 12-89	
Notes to Financial Statements	122 - 123	Ed. 12-89	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200 - 201	Ed. 12-89	
Nuclear Fuel Materials	202 - 203	Ed. 12-89	none
Electric Plant in Service	204 - 207	Ed. 12-88	
Electric Plant Leased to Others	213	Ed. 12-89	
Electric Plant Held for Future Use	214	Ed. 12-89	
Construction Work in Progress -- Electric	216	Ed. 12-87	
Construction Overheads -- Electric	217	Ed. 12-89	
General Description of Construction Overhead Procedure	218	Ed. 12-88	
Accumulated Provision for Depreciation of Electric Utility Plant.	219	Ed. 12-88	
Nonutility Property	221	Ed. 12-87	
Investment in Subsidiary Companies	224 - 225	Ed. 12-89	
Materials and Supplies	227	Ed. 12-89	
Allowances	228 - 229	New 12-93	
Extraordinary Property Losses	230	Ed. 12-93	
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-93	
Other Regulatory Assets	232	New 12-93	
Miscellaneous Deferred Debits	233	Ed. 12-89	
Accumulated Deferred Income Taxes (Account 190)	234	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250 - 251	Ed. 12-90	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	Ed. 12-87	
Other Paid-in Capital	253	Ed. 12-87	
Discount on Capital Stock	254	Ed. 12-87	none
Capital Stock Expense	254	Ed. 12-86	none
Long-Term Debt	256 - 257	Ed. 12-90	

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo., Da., Yr) 04/28/95	Year of Report Dec. 31, 1913

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	Ed. 12-88	
Taxes Accrued, Prepaid and Charged During Year	262 - 263	Ed. 12-90	
Accumulated Deferred Investment Tax Credits	266 - 267	Ed. 12-89	
Other Deferred Credits	269	Ed. 12-88	
Accumulated Deferred Income Taxes -- Accelerated Amortization Property	272 - 273	Ed. 12-89	none
Accumulated Deferred Income Taxes -- Other Property	274 - 275	Ed. 12-89	
Accumulated Deferred Income Taxes -- Other	276 - 277	Ed. 12-93	
Other Regulatory Liabilities	278	New 12-93	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300 - 301	Ed. 12-90	
Sales of Electricity by Rate Schedules	304	Ed. 12-90	
Sales of Resale	310 - 311	Ed. 12-88	
Electric Operation and Maintenance Expenses	320 - 323	Rev. 12-93	
Number of Electric Department Employees	323	Ed. 12-88	
Purchased Power	326 - 327	Ed. 12-90	
Transmission of Electricity for Others	328 - 330	Ed. 12-90	
Transmission of Electricity by Others	332	Ed. 12-90	
Miscellaneous General Expenses -- Electric	335	Ed. 12-87	
Depreciation and Amortization of Electric Plant	336 - 338	Ed. 12-88	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-87	
COMMON SECTION			
Regulatory Commission Expenses	350 - 351	Ed. 12-90	
Research, Development and Demonstration Activities	352 - 353	Ed. 12-87	
Distribution of Salaries and Wages	354 - 355	Ed. 12-88	
Common Utility Plant and Expenses	356	Ed. 12-87	none
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401	Rev. 12-90	
Monthly Peaks and Output	401	Rev. 12-90	
Steam-Electric Generating Plant Statistics (Large Plants)	402 - 403	Ed. 12-89	
Hydroelectric Generating Plant Statistics (large Plants)	406 - 407	Ed. 12-89	
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 OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422 - 423	Ed. 12-87	
Transmission Lines Added During Year	424 - 425	Ed. 12-86	
Substations	426 - 427	Ed. 12-86	
Electric Distribution Meters and Line Transformers	429	Ed. 12-88	
Environmental Protection Facilities	430	Ed. 12-88	
Environmental Protection Expenses	431	Ed. 12-88	
Footnote Data	450	Ed. 12-87	none

Stockholders' Reports Check appropriate box:

[ ] Four copies will be submitted.

[ ] No annual report to stockholders is prepared.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

GENERAL INFORMATION

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

T. P. Bowman, Assistant Secretary and Assistant Treasurer
301-315 Cleveland Ave, S.W.
Canton, OH 44702

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

OHIO - May 8, 1907
Reorganized - December 18, 1924

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.

None

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

Electric - Ohio

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

Yes...Enter the date when such independent accountant was initially engaged:

x No

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

CONTROL OVER RESPONDENT

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

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

American Electric Power Company, Inc.
Ownership of 100% of the Common Stock.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

CORPORATIONS CONTROLLED BY RESPONDENT

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

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

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

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

DEFINITIONS

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

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

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

4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
Cardinal Operating Company	Operates Generating Station	50	(a)
Central Operating Company	Operates Generating Station	50	(b)
Central Coal Company	Coal Mining-Inactive	50	(b)
Central Ohio Coal Company	Coal Mining	100	
Southern Ohio Coal Company	Coal Mining	100	
Windsor Coal Company	Coal Mining	100	
(a) Joint Control - Buckeye Power, Inc.			
(b) Joint Control - Appalachian Power Company (Associated Company)			

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

OFFICERS

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

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

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	*		
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4	Information included on file copies only		
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Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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	United States Leasing Int'l Inc.				
20	c/o U S Corporate Financing				
21	Attn: George Butowick				
22	615 Battery Street 2nd Floor				
23	San Francisco, CA 94119	44,500		44,500	
24					
25	Philadep & Co.				
26	1900 Market St. 2nd Fl.				
27	Philadelphia, PA 19103	28,765		28,765	
28					
29	N E Co Dakota Limited				
30	Box 1087				
31	La Crosse, WI 54601	17,690		17,690	
32					
33	Kray & Co.				
34	One Financial Pl				
35	440 South LaSalle Street				
36	Chicago, Illinois 60605	11,100		11,100	
37					
38	US Leasing Intl Corp				
39	%US Corporate Financing				
40	615 Battery St				
41	San Francisco, CA 94111	10,000		10,000	
42					
43	James B. Fulmer				
44	2121 Stockbridge Road				
45	Akron, OH 44313	2,300		2,300	
46					
47	J. Robert Tarbutton				
48	578 Teteridge Road				
49	Columbus, OH 43214	1,922		1,922	
50	Robert Eugene Martin and				
51	D. Elouise Martin JT TEN				
52	1274 Flintlock Drive				
53	Daytona Beach, FL 32119	1,901		1,901	

< P106 >

Ohio Power Company

Item 2 - None

Item 3 - If and when dividends payable on Cumulative Preferred Stock shall be in default in an amount equivalent to four full quarterly-yearly dividends and until all dividends shall have been paid, the holders as all shares of the Cumulative Preferred Stock, voting separately as one class, shall be entitled to elect the smallest number of Directors necessary to constitute a majority of the full Board of Directors, and holders to Common Stock, voting separately as a class, shall be entitled to elect the remaining Directors.

Item 4 - None

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

DIRECTORS

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

2. Designate members of the Executive Committee by an asterisk and the chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director (a)	Principal Business Address (b)
E. Linn Draper, Jr., Chairman of the Board and Chief Executive Officer	Columbus, Ohio
C. A. Erikson, President and Chief Operating Officer	Columbus, Ohio
A. J. Dowd, Vice President (A)	Columbus, Ohio
W. J. Lhota, Vice President	Columbus, Ohio
G. P. Maloney, Vice President	Columbus, Ohio
P. J. DeMaria, Vice President and Treasurer	Columbus, Ohio
J. J. Markowsky	Columbus, Ohio
Henry Fayne	Columbus, Ohio

(A) Resigned November 30, 1994

Item 2 - Company does not have an Executive Committee.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

SECURITY HOLDERS AND VOTING POWERS

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

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

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

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

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:	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	3. Give the date and place of such meeting:
*	Total: 27,952,473	May 3, 1994
Stock book does not close.	By proxy: 27,952,473	Canton, Ohio

VOTING SECURITIES

Line No.	Name (Title) and Address of Security Holder (a)	Number of votes as of (date): December 31, 1994 Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	29,664,876	27,952,473	1,712,403	
5	TOTAL number of security holders	3,576	1	3,575	
6	TOTAL votes of Security holders listed below	29,407,205	27,952,473	1,454,732	0
7	American Electric Power Company, Inc.				
8	1 Riverside Plaza				
9	Columbus, Ohio 43215	27,952,473	27,952,473		
10					
11	Cede & Co. -M- c/o The Depository Trust				
12	P.O. Box 20				
13	Bowling Green Station				
14	New York, NY 10274	1,336,554		1,336,554	
15					
16					
17					
18					

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

IMPORTANT CHANGES DURING THE YEAR

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

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

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

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

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

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

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

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

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

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

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

11. (Reserved.)

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

*

Please see next page

< P108.1-A >

1. None

2. None

3. None

4. None

5. None

6. None

7. In May 1995, Ohio Power Company amended its Amended Articles of Incorporation to reclassify 1,050,000 authorized but unissued shares of its Cumulative Preferred Stock, par value $100 per share, to 1,050,000 authorized but unissued shares of its Cumulative Preferred Stock, Non-Voting par value $100 per share.

8. General salary and wage increases granted during 1994 amounted to approximately $6,386,181 on an annual basis with the annual portion affecting operating expenses at approximately $4,877,230. Increases impacting operating expenses for the fiscal year of 1994 are estimated to be $3,090,501.

9. On April 12, 1993, Ohio Power Company (OPCO) and other AEP System companies filed a transmission tariff with the Federal Energy Regulatory Commission (FERC) under which these AEP System companies would provide limited transmission service to any "eligible utility." The tariff covers the terms and conditions of the service, as well as the price which "eligible utilities" pay to wheel power on the AEP transmission system, regardless of the source of electric power generation. On September 3, 1993, the FERC issued an order accepting the transmission service tariff for filing, with the tariff becoming effective on September 7, 1993, subject to refund. On May 11, 1994, the FERC issued an order on rehearing and indicated that an open access tariff should offer third parties access to the transmission system on the same or comparable basis, and under the same or comparable terms and conditions, as the transmission provider's access to its system.

On August 26, 1994, AEP System companies submitted to the FERC their comparability filing supplementing the April 12 filing, following the guidelines stated in the May 11 FERC ruling. They indicated their willingness to offer network transmission service under terms and conditions comparable to those enjoyed by members of the AEP System. Network users could import and export power through the network, with power deliveries occurring without separate arrangements for each transmission delivery point. Network users would participate in transmission planning and share transmission costs proportionately. In addition, the supplemental filing would expand the availability of point-to-point transmission service, including permitting such services to be offered at a discounted rate on an hourly, nondiscriminatory basis. A FERC hearing began in February 1995 and was recessed until April 24, 1995 for settlement discussions.

In April 1991, the municipal wholesale customers of OPCo filed a complaint with the FERC seeking refunds back to 1982 for alleged overcharges for certain affiliated fuel costs. The complaint contends that the price of coal from two of OPCo's affiliated mines violated the FERC's market price requirement for affiliate coal pricing. In February 1993, the FERC issued an order dismissing the complaint and, in January 1995, the U.S. Court of Appeals for the Sixth Circuit affirmed the FERC's order, ending the matter.

An application was filed by OPCo in July 1994 with the Public Utilities Commission of Ohio (PUCO) seeking a $152,500,000 annual base retail rate increase to recover, among other things, the costs associated with the Gavin Plant's flue gas desulfurization systems (scrubbers). In February 1995, OPCo and certain other parties to the proceeding entered into a settlement agreement to resolve, among other issues, the pending base rate case and the current electric fuel component (EFC) proceeding. On March 23, 1995, the PUCO issued an order approving the settlement agreement, with certain minor exceptions. Under the terms of the settlement agreement, effective March 23, 1995, base rates increase by $66,000,000 annually which includes recovery of the annual cost of the scrubbers; the EFC rate is fixed at 1.465 cents per kwh from June 1, 1995 through November 30, 1998; OPCo is provided with the opportunity to recover its Ohio jurisdictional share of the investment in, and the liabilities and future shutdown costs of, all affiliated mines as well as any fuel costs incurred above the fixed rate; and OPCo may proceed with its Clean Air Act Amendments of 1990 compliance plan as filed with the PUCO.

Based on a stipulation agreement approved by the PUCO in November 1992, beginning December 1, 1994, the cost of coal burned at the Gavin Plant is subject to a 15-year predetermined price of $1.575 per million Btus with quarterly escalation adjustments. As discussed above, the PUCO-approved settlement agreement fixes the EFC factor at 1.465 cents

per kwh for the period June 1995 through November 1998. After November 2009, the price that OPCo can recover for coal from its affiliated Meigs mine which supplies the Gavin Plant will be limited to the lower of cost or the then-current market price. The predetermined Gavin Plant price agreement, in conjunction with the above-referenced settlement agreement, provide OPCo with an opportunity to recover any operating losses incurred under the predetermined or fixed price, as well as its investment in, and liabilities and closing costs associated with, its affiliated mining operations attributable to its Ohio jurisdiction, to the extent the actual cost of coal burned at the Gavin Plant is below the predetermined price.

Based on the estimated future cost of coal burned at Gavin Plant, management believes that the Ohio jurisdictional portion of the investment in, and liabilities and closing costs of, the affiliated mining operations will be recovered under the terms of the predetermined price agreement.

In November 1992, the municipal wholesale customers of OPCo filed a complaint with the SEC requesting an investigation of the sale of the Martinka mining operation to an unaffiliated company and an investigation into the pricing of OPCo's affiliated coal purchases back to 1986. OPCo has filed a response with the SEC seeking to dismiss this complaint.

On January 11, 1993, United States Environmental Protection Agency (Federal EPA) published final regulations in the Federal Register which cover the Acid Rain Permit Program, Allowance System, Continuous Emission Monitoring, Excess Emissions Penalties and Offset Plans and Appeal Procedures. These regulations included allocation of allowances for Phase I sources. On March 12, 1993, several environmental groups, the State of New York and a number of utilities (including OPCo) filed petitions in the U.S. Court of Appeals for the District of Columbia Circuit seeking a review of the regulations. The parties have settled a number of issues, including those relating to Substitution Unit, Compensation Unit and Reduced Utilization plans. Oral argument has not been scheduled for the remaining issues. Phase I permits have been issued for all OPCo Phase I-affected units.

On September 10, 1993, OPCo and a group of utilities filed a petition in the U.S. Court of Appeals for the District of Columbia Circuit seeking a review of the determination by Federal EPA that it had authority to defer action on acid rain compliance plans. The appeal was settled.

The acid rain title also contains provisions concerning nitrogen oxides emissions. In March 1994, Federal EPA issued final regulations governing nitrogen oxides emissions from tangentially fired and dry bottom wall-fired boilers at Phase I units. These regulations were appealed to the U.S. Court of Appeals for the District of Columbia Circuit by OPCo and a group of utilities based on the failure of Federal EPA to correctly define low NOx burner technology. On November 29, 1994, the court remanded the rules to Federal EPA. On December 16, 1994, OPCo filed appeals seeking the suspension of NOx limits contained in acid rain permits for Mitchell Plant pending the reissuance of NOx regulations. On February 7, 1995, Federal EPA published a notice in the Federal Register advising that the NOx limitations contained in the permits for this plant were suspended pending the remanded rulemaking.

In 1992, the PUCO approved a systemwide Phase I Clean Air Act Amendments of 1990 (CAAA) compliance plan. The AEP System's compliance plan centers around the compliance method selected for OPCo's two-unit 2,600-megawatt Gavin Plant which has emitted about 25% of the System's total sulfur dioxide emissions. Under an Ohio law, utilities could obtain advance PUCO approval of a least-cost compliance plan which would be deemed prudent in subsequent PUCO rate proceedings.

The PUCO approved least-cost plan set forth compliance measures for the System's affected generating units, which included (i) installing leased flue gas desulfurization equipment (scrubbers) to burn Ohio high-sulfur coal at Gavin and (ii) designating Gavin's coal supply sources to include the affiliated Meigs mine at a reduced operating capacity and under predetermined prices, new long-term contracts with unaffiliated sources and spot market purchases.

Pursuant to a settlement agreement approved by the PUCO in connection with OPCo's rate case discussed above, the PUCO reaffirmed its approval of the compliance plan, which does not seek to fuel switch Cardinal Unit 1 or Muskingum River Units 1-4 to low-sulfur coal at the beginning of Phase I of the CAAA. Under the terms of the compliance plan, OPCo's Muskingum River Unit 5 has been switched to low-sulfur coal. Fuel switching is planned for Muskingum River Units 1-4 in 2000 and Cardinal Unit 1 in 2001 for Phase II compliance.

Since the approved plan reflects fuel switching to comply at OPCo's Muskingum River Plant and Cardinal Unit 1, mining operations at OPCo's wholly-owned coal-mining subsidiaries, Central Ohio Coal Company and Windsor Coal Company, could be shut down resulting in substantial costs. Central Ohio Coal Company and Windsor Coal Company supply coal to

Muskingum River Plant and Cardinal Plant, respectively. Central Ohio Coal Company reduced its operating level by approximately 50% in 1994. Windsor Coal Company has also reduced its operating level to comply with the CAAA.

Recovery of compliance costs is being and will be sought through the rate-making process. The aforementioned OPCo settlement agreement provides, among other things, for OPCo to recover the annual lease cost of the scrubbers and other compliance costs and provides OPCo with an opportunity to recover its Ohio jurisdictional share of its investment in and the liabilities and closing costs of the affiliated Central Ohio and Windsor mining operations to the extent the actual cost of coal burned at the Gavin Plant is below a predetermined price. AEP intends to also seek timely recovery of all compliance costs, including mine shutdown costs, from its non-Ohio jurisdictional customers. There can be no assurance that regulators will provide for recovery of all CAAA compliance costs. Compliance with the CAAA, including potential mine closure costs, could have an adverse effect on results of operations and possibly financial condition unless the costs can be recovered from ratepayers and/or from asset dispositions.

On July 29, 1988, Federal EPA issued a notice of violation alleging that OPCo's Muskingum River Plant operated in violation of Ohio EPA's regulation governing visible emissions during 1987. At a November 1988 enforcement conference pursuant to Clean Air Act Section 113, OPCo representatives presented evidence to Federal EPA indicating that the notice of violation was not supported by factual evidence nor by law. Federal EPA has yet to take further action.

The West Virginia Air Pollution Control Commission promulgated sulfur dioxide limitations which Federal EPA approved in February 1978. The emission limitations for the Mitchell Plant have been approved by Federal EPA for primary ambient air quality (health-related) standards only. The West Virginia Air Pollution Control Commission is obliged to reanalyze sulfur dioxide emission limits for the Mitchell Plant with respect to secondary ambient air quality (welfare-related) standards. Because the Clean Air Act provides no specific deadline for approval of emission limits to achieve secondary ambient air quality standards, it is not certain when Federal EPA will take disposition action regarding the Mitchell Plant.

On June 27, 1985, Federal EPA issued stack height regulations pursuant to an order of the United States Court of Appeals for the District of Columbia Circuit. These regulations were appealed by a number of states, environmental groups and investor-owned electric utilities (including OPCo), along with three electric utility trade associations. OPCo also filed a separate petition for review to raise issues unique to its Kammer Plant. Various petitions for reconsideration filed with and denied by Federal EPA were also appealed. This litigation was consolidated into a single case. On January 22, 1988, the U.S. Court of Appeals issued a decision in part upholding the June 1985 stack height rules and remanding certain of the June 1985 rules to Federal EPA for further consideration. With respect to Kammer Plant, the January 1988 court decision rejected OPCo's appeal, holding that Federal EPA acted lawfully in revoking stack height credit previously granted for Kammer Plant in October 1982. As discussed above, OPCo is in the process of initiating administrative proceedings under the 1985 stack height rules with the State of West Virginia and Federal EPA in an effort to preserve stack height credit for Kammer Plant.

While it is not possible to state with particularity the ultimate impact of the final rules on OPCo operations, at present it appears that the final rules could possibly result in substantially more stringent emission limitations at OPCo's Gavin and Kammer Plants. Gavin Plant was not affected by Federal EPA's stack height rules as issued in June 1985. However, the provision exempting this plant was remanded to Federal EPA in the January 1988 court decision. Accordingly, the ultimate impact of the stack height rules on Gavin Plant will not be known until Federal EPA completes administrative proceedings on remand and reissues final stack height rules. OPCo intends to participate in the remand rulemaking affecting Gavin Plant.

On July 21, 1992, Federal EPA published final regulations in the Federal Register governing application of new source rules to generating plant repairs and pollution control projects undertaken to comply with the Clean Air Act Amendments of 1990. Generally, the rule provides that plants undertaking pollution control projects will not trigger new source review requirements. The Natural Resource Defense Council and a group of utilities, including OPCo, have filed petitions in the U.S. Court of Appeals for the District of Columbia Circuit seeking a review of the regulations.

The Comprehensive Environmental Response, Compensation, and Liability Act provides governmental agencies with the authority to require clean-up of hazardous waste sites and releases of hazardous substances into the environment. Since liability under this Act is strict and can be applied retroactively, AEP System companies which previously disposed of PCB-containing electrical equipment and other hazardous substances may be required to participate in remedial activities at such disposal sites should environmental problems result. OPCo is presently identified as a party responsible for clean-up at two sites. OPCo's share of clean-up costs, however, is not expected to be significant. OPCo also has been

named as a defendant in a contribution lawsuit for one additional site.

On April 4, 1991, then Secretary of Labor Lynn Martin announced that the U.S. Department of Labor (DOL) had issued a total of 4,710 citations to operators of 847 coal mines who allegedly submitted respirable dust sampling cassettes that had been altered so as to remove a portion of the dust. The cassettes were submitted in compliance with DOL regulations which require systematic sampling of airborne dust in coal mines and submission of the entire cassettes (which include filters for collecting dust particulates) to the Mine Safety and Health Administration (MSHA) for analysis. The amount of dust contained on the cassette's filter determines an operator's compliance with respirable dust standards under the law. OPCo's Meigs No. 2, Meigs No. 31, Martinka, and Windsor Coal mines received 16, 3, 15 and 2 citations, respectively. MSHA has assessed civil penalties totalling $56,900 for all these citations. OPCo's samples in question involve about 1 percent of the 2,500 air samples that OPCo submitted over a 20month period from 1989 through 1991 to the DOL. OPCo is contesting the citations before the Federal Mine Safety and Health Review Commission. An administrative hearing was held before an administrative law judge with respect to all affected coal operators. On July 20, 1993, the administrative law judge rendered a decision in this case holding that the Secretary of Labor failed to establish that the presence of a "white center" on the dust sampling filter indicated intentional alteration. In the case of an unaffiliated mine, the administrative law judge ruled on April 20, 1994, that there was not an intentional alteration of the dust sampling filter. The Secretary of Labor has appealed to the Mine Safety and Health Review Commission the July 20, 1993 and April 20, 1994 administrative law judge decisions. All remaining cases, including the citations involving OPCo's mines, have been stayed.

On February 28, 1994, Ormet Corporation filed a complaint in the U.S. District Court, Northern District of West Virginia, against OPCo and others, including Federal EPA. Ormet is the operator of a major aluminum reduction plant in Ohio and is a customer of OPCo. Pursuant to the CAAA, OPCo received sulfur dioxide emission allowances for its Kammer Plant. Ormet's complaint seeks a declaration that it is the owner of approximately 89% of the Phase I and Phase II allowances issued for use by the Kammer Plant. On May 2, 1994, OPCo filed a motion seeking to dismiss the complaint filed by Ormet Corporation. On May 2, 1994, the Federal EPA defendants also filed a motion to dismiss. OPCo believes that since it is the owner and operator of Kammer Plant and Ormet is a contract power customer, Ormet is not entitled to any of the allowances attributable to the Kammer Plant.

On July 11, 1993, water from an adjoining sealed and abandoned mine owned by Southern Ohio Coal Company (SOCCo), a mining subsidiary of OPCo, entered Meigs 31 mine, one of two mines currently being operated by SOCCo. Ohio Environmental Protection Agency (Ohio EPA) approved a plan to pump water from the mine to certain Ohio River tributaries under stringent conditions for biological and water quality monitoring and restoring the streams after pumping. On July 30, pumping commenced in accordance with the Ohio EPA approved plan and, after all water was removed from the mine, the mine was returned to service in February 1994.

In April 1994, the U.S. Court of Appeals for the Sixth Circuit reversed the judgement of the U.S. District Court for the Southern District of Ohio which had granted a preliminary injunction to SOCCo preventing Federal EPA and the Federal Office of Surface Mining, Reclamation and Enforcement (OSM) from interfering with the removal of water from SOCCo's Meigs 31 mine.

The West Virginia Division of Environmental Protection (West Virginia DEP) had proposed fining SOCCo $1,800,000 for violations of West Virginia Water Quality Standards and permitting requirements alleged to have resulted from the release of mine water into the Ohio River. As a result of the West Virginia DEP proposing to fine SOCCo, SOCCo filed an action on June 1, 1994 in the U.S. District Court for the Southern District of West Virginia seeking a determination that the state of West Virginia has no jurisdiction to impose penalties with respect to the mine water discharges. On July 27, 1994, West Virginia filed an answer to SOCCo's complaint disputing SOCCo's entitlement to a declaratory judgement and asserting a counterclaim seeking an award of $2,550,000 in civil penalties, reimbursement of monitoring costs and compensation for unspecified natural resources damage. On October 27, 1994, SOCCo filed a motion for summary judgement or alternatively to dismiss West Virginia's counterclaim.

SOCCo is currently negotiating a resolution of federal and West Virginia claims. The resolution of these legal actions is not expected to have a material adverse impact on results of operations.

In August 1994, Federal EPA issued a Notice of Violation (NOV) to OPCo alleging that its Kammer Plant has been operating in violation of applicable federally enforceable air pollution control requirements for sulfur dioxide since January 1, 1989. The Clean Air Act provides that Federal EPA may commence a civil action for injunctive relief and/or civil penalties of up to $25,000 per day for each day of violation. On November 15, 1994, a civil complaint containing

the allegations included in the NOV was filed by Federal EPA against OPCo in the U.S. District Court for the Northern District of West Virginia. At that time, a consent decree entered into by Federal EPA and OPCo specifying compliance by the Kammer Plant with the federally enforceable sulfur dioxide emission limit by September 1, 1995 was lodged with the court. On January 23, 1995, the consent decree was entered by the court.

The portion of the NOV relating to penalties will be addressed independently. At this time, management is unable to estimate the amount of any civil penalties that may be imposed by Federal EPA. It is not anticipated that the ultimate resolution of this matter will have a material adverse impact on results of operations.

On October 4, 1993, OPCo was served with a complaint issued by Region V, Federal EPA which alleged violations by OPCo's General Service Center (Canton, Ohio) of the Toxic Substances Control Act and proposed a penalty of $24,000. In July 1994, OPCo paid a mitigated penalty of $6,200 to settle this action.

10. None

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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	$4,120,236,589	$4,312,105,365
3	Construction Work in Progress (107)	200-201	94,538,566	47,964,038
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		$4,214,775,155	$4,360,069,403
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,706,991,235	1,782,427,361
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	$2,507,783,920	$2,577,642,042
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)	-	$2,507,783,920	$2,577,642,042
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	27,543,407	17,052,608
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	8,410,894	8,451,856
16	Investments in Associated Companies (123)	-	0	0
17	Investment in Subsidiary Companies (123.1)	224-225	183,655,908	181,039,716
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)		49,535,849	44,842,728
21	Special Funds (125-128)	-	40,967	40,967
22	TOTAL Other Property and Investments (Total of lines 14—17,19—21)		$252,365,237	$234,524,163
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	-	1,440,468	3,126,019
25	Special Deposits (132-134)	-	2,031,891	362,583
26	Working Fund (135)	-	961,870	798,222
27	Temporary Cash Investments (136)	-	0	0
28	Notes Receivable (141)		293,936	139,285
29	Customer Accounts Receivable (142)	-	118,132,851	94,984,390
30	Other Accounts Receivable (143)	-	13,673,423	8,644,555
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	960,225	1,019,346
32	Notes Receivable from Associated Companies (145)	-	0	0
33	Accounts Receivable from Assoc. Companies (146)	-	24,912,374	38,706,963
34	Fuel Stock (151)	227	172,539,720	143,997,244
35	Fuel Stock Expenses Undistributed (152)	227	3,261,630	2,231,522
36	Residuals (Elec) and Extracted Products (153)	227	0	0
37	Plant Materials and Operating Supplies (154)	227	41,936,276	46,727,327
38	Merchandise (155)	227	117,000	116,161
39	Other Materials and Supplies (156)	227	0	0
40	Nuclear Materials Held for Sale (157)	202-203/227	0	0
41	Allowances (158.1 and 158.2)	228-229	0	0
42	(Less) Noncurrent Portion of Allowances	228-229	0	0
43	Stores Expense Undistributed (163)	-	(845,352)	(717,666)
44	Gas Stored Underground-Current (164.1)	-	0	0
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-	0	0
46	Prepayments (165)	-	40,648,983	40,833,184
47	Advances for Gas (166-167)	-	0	0
48	Interest and Dividends Receivable (171)	-	0	0
49	Rents Receivable (172)	-	400,562	142,178
50	Accrued Utility Revenues (173)	-	32,234,167	28,775,065
51	Miscellaneous Current and Accrued Assets (174)		196,899	256,492
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		$450,976,473	$408,104,178

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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)	-	$4,837,453	$4,390,232
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	496,252,008	513,384,064
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	102,103	0
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	0	0
60	Clearing Accounts (184)	-	325,801	133,013
61	Temporary Facilities (185)	-	3,999	5,194
62	Miscellaneous Deferred Debits (186)	233	138,141,767	137,305,824
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)	-	23,527,650	21,439,602
66	Accumulated Deferred Income Taxes (190)	234	102,401,963	98,336,930
67	Unrecovered Purchased Gas Costs (191)	-	0	0
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		$765,592,744	$774,994,859
69	TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52,and 68)		$3,976,718,374	$3,995,265,242

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo., Da., Yr.) 04/28/95	Year of Report Dec. 31, 1994

COMPARATIVE BALANCE SHEET (LIABILITES 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	$321,201,454	$321,201,454
3	Preferred Stock Issued (204)	250-251	241,240,300	241,240,300
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	1,895,783	1,895,783
7	Other Paid-in Capital (208-211)	253	461,203,844	461,203,844
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	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	440,342,671	448,380,276
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	34,157,554	34,841,362
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	TOTAL Proprietary Capital (Enter Total of Lines 2 thru 13)	-	$1,500,041,606	$1,508,763,019
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	864,799,000	860,566,000
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	235,000,000	235,000,000
20	Unamortized Premium on Long-Term Debt (225)	-	203,921	145,012
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	7,035,733	6,639,917
22	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	$1,092,967,188	$1,089,071,095
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases-Noncurrent (227)	-	32,919,953	65,023,715
25	Accumulated Provision for Property Insurance (228.1)	-	0	0
26	Accumulated Provision for Injuries and Damages (228.2)	-	4,100,063	1,780,620
27	Accumulated Provision for Pensions and Benefits (228.3)	-	448,363	545,315
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	3,352,838	6,428,172
29	Accumulated Provision for Rate Refunds (229)	-	0	0
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)		$40,821,217	$73,777,822
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	38,000,000	17,150,000
33	Accounts Payable (232)	-	106,105,430	82,525,459
34	Notes Payable to Associated Companies (233)	-	0	0
35	Account Payable to Associated Companies (234)	-	27,745,817	36,995,238
36	Customer Deposits (235)	-	8,108,101	7,821,293
37	Taxes Accrued (236)	262-263	166,114,812	153,815,878
38	Interest Accrued (237)	-	18,849,806	20,454,383
39	Dividends Declared (238)	-	0	0
40	Matured Long-Term Debt (239)	-	0	0
41	Matured Interests (240)	-	0	0
42	Tax Collections Payable (241)	-	748,365	2,082,601
43	Miscellaneous Current and Accrued Liabilities (242)		51,553,743	66,835,636
44	Obligations Under Capital Leases-Current (243)		5,123,729	8,845,939
45	TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44)		$422,349,803	$396,526,427

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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)		$988,326	$1,041,185
48	Accumulated Deferred Investment Tax Credits (255)	266-267	45,795,355	42,827,568
49	Deferred Gains from Disposition of Utility Plant (256)		0	0
50	Other Deferred Credits (253)	269	12,157,749	13,344,642
51	Other Regulatory Liabilities (254)	278	110,293,631	132,859,202
52	Unamortized Gain on Reacquired Debt (257)	269	0	0
53	Accumulated Deferred Income Taxes (281-283)	272-277	751,303,499	737,054,282
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		$920,538,560	$927,126,879
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)		$3,976,718,374	$3,995,265,242

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [x] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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 page 122 for important notes regarding the statement of income or any account thereof.

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

6. Give concise explanations concerning significant amounts of any refunds made or received duing the year.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	$1,748,116,722	$1,718,345,526
3	Operating Expenses			
4	Operation Expenses (401)	320-323	988,200,575	967,866,619
5	Maintenance Expenses (402)	320-323	150,568,207	140,755,736
6	Depreciation Expense (403)	336-338	131,794,431	128,184,349
7	Amort. & Depl. of Utility Plant (404-405)	336-338	690,931	471,419
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	12,696	12,696
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)		0	0
12	(Less) Regulatory Credits (407.4)		0	0
13	Taxes Other Than Income Taxes (408.1)	262-263	178,059,975	166,146,371
14	Income Taxes - Federal (409.1)	262-263	64,406,111	68,143,780
15	- Other (409.1)	262-263	3,374,999	2,625,655
16	Provision for Deferred Income Taxes (410.1)	234,272-277	110,195,090	104,720,214
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	101,304,598	106,878,747
18	Investment Tax Credit Adj. - Net (411.4)	266	(1,834,435)	(1,815,929)
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)		$1,524,163,982	$1,470,232,163
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		$223,952,740	$248,113,363

STATEMENT OF INCOME FOR THE YEAR (Continued)

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

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

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

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

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

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
$1,748,116,722	$1,718,345,526					2
						3
988,200,575	967,866,619					4
150,568,207	140,755,736					5
131,794,431	128,184,349					6
690,931	471,419					7
12,696	12,696					8
0	0					9
0	0					10
0	0					11
0	0					12
178,059,975	166,146,371					13
64,406,111	68,143,780					14
3,374,999	2,625,655					15
110,195,090	104,720,214					16
101,304,598	106,878,747					17
(1,834,435)	(1,815,929)					18
0	0					19
0	0					20
0	0					21
0	0					22
$1,524,163,982	$1,470,232,163					23
$223,952,740	$248,113,363					24

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)	--	$223,952,740	$248,113,363
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		670,088	1,912,400
30	(Less) Costs and Exp. of Merchandising,Job. & Contract Work (416)		932,787	1,842,742
31	Revenues From Nonutility Operations (417)		0	0
32	(Less) Expenses of Nonutility Operations (417.1)		0	0
33	Nonoperating Rental Income (418)		56,179	(106,281)
34	Equity in Earnings of Subsidiary Companies (418.1)	119	14,386,916	14,386,921
35	Interest and Dividend Income (419)		1,164,389	5,001,404
36	Allowance for Other Funds Used During Construction (419.1)		2,283,436	2,848,210
37	Miscellaneous Nonoperating Income (421)		1,899,608	1,598,672
38	Gain on Disposition of Property (421.1)		46,296	103,694
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		$19,574,125	$23,902,278
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		525	932
42	Miscellaneous Amortization (425)	340	0	0
43	Miscellaneous Income Deductions (426.1-426.5)	340	(1,391,552)	4,913,984
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		($1,391,027)	$4,914,916
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	754,539	111,525
47	Income Taxes - Federal (409.2)	262-263	(56,430)	4,706,171
48	Income Taxes - Other (409.2)	262-263	0	0
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277	2,372,909	1,748,667
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	3,209,074	8,133,680
51	Investment Tax Credit Adj. - Net (411.5)		(1,796,016)	(2,405,666)
52	(Less) Investment Tax Credits (420)		0	0
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		($1,934,072)	($3,972,983)
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		$22,899,224	$22,960,345
55	Interest Charges			
56	Interest on Long-Term Debt (427)		79,542,518	91,394,151
57	Amort. of Debt Disc. and Expense (428)		624,417	539,492
58	Amortization of Loss on Reacquired Debt (428.1)		2,088,048	1,595,946
59	(Less) Amort. of Premium on Debt - Credit (429)		58,392	105,078
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	3,450,990	1,992,903
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,421,038	2,218,879
64	Net Interest Charges (Enter Total of lines 56 thru 63)		$84,226,543	$93,198,535
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		$162,625,421	$177,875,173
66	Extraordinary Items			
67	Extraordinary Income (434)		0	7,894,652
68	(Less) Extraordinary Deductions (435)		0	0
69	Net Extraordinary Items (Enter Total of line 67 less line 68)		0	$7,894,652
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	$7,894,652
72	Net Income (Enter Total of lines 65 and 71)		$162,625,421	$185,769,825

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the the year.

2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b).

3. State the purpose and amount of each reservation or appropriation of retained earnings.

4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.

5. Show dividends for each class and series of capital stock.

6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.

7. Explain in a footnote the basis for determining the the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.

8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance - Beginning of Year		$440,342,671
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Acc. 439) (Total of lines 4 thru 8)		
10	Debit: Amort of loss - 2.27% series		(25,584)
11	Debit: Amort of loss - 8.48% series		(40,152)
12	Debit: Amort of loss - 7.76% series		(57,060)
13	Debit: Amort of loss - 7.72% series		(12,792)
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acc. 439) (Total of lines 10 thru 14)		($135,588)
16	Balance Transferred from Income (Account 433 less Account 418.1)		148,238,505
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	*	238	(15,300,812)
25			
26			
27			
28			
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(15,300,812)
30	Dividends Declared - Common Stock (Account 438)		
31	Common Stock, $5.01 per share	238	(138,467,608)
32			
33			
34			
35			
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		($138,467,608)
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		13,703,108
38	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36, and 37)		$448,380,276

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OHIO POWER COMPANY, 1994

Dividends Declared - Preferred Stock (Account 437)

4.08% Series	$ 204,000
4.20% Series	252,000
4.40% Series	440,000
4 1/2 Series	910,812
8.04% Series	1,206,000
7.60% Series	2,660,000
7 6/10% Series	2,660,000
6.35% Series	1,905,000
6.02% Series	2,408,000
5.90% Series	2,655,000
Total	$15,300,812

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215) State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE,FEDERAL (Account 215.1) State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.	
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings (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)	$448,380,276
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (ACCOUNT 216.1)	
49	Balance - Begining of Year (Debit or Credit)	34,157,554
50	Equity in Earnings for Year (Credit) (Account 418.1)	14,386,916
51	(Less) Dividends Received (Debit)	13,703,108
52	Other Changes (Explain)	
53	Balance - End of Year (Total of Lines 49 Thru 52)	$34,841,362

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

STATEMENT OF CASH FLOWS

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

Line No.	Description (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)	$162,625,421
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	132,537,233
5	Amortization of (Specify)	
6	Deferred Collection of Fuel Costs	(8,029,766)
7		
8	Deferred Income Taxes (Net)	8,054,327
9	Investment Tax Credit Adjustment (Net)	(3,630,451)
10	Net (Increase) Decrease in Receivables	14,854,896
11	Net (Increase) Decrease in Inventory	24,654,686
12	Net (Increase) Decrease in Allowances Inventory	0
13	Net Increase (Decrease) in Payables and Accrued Expenses	(14,330,550)
14	Net (Increase) Decrease in Other Regulatory Assets	(40,573,174)
15	Net Increase (Decrease) in Other Regulatory Liabilities	1,962,640
16	(Less) Allowance for Other Funds Used During Construction	2,283,436
17	(Less) Undistributed Earnings from Subsidiary Companies	683,808
18	Other:Other Operating Items (net)	4,300,954
19		
20		
21		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	$279,458,972
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (Including Land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(150,263,606)
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	2,283,436
31	Other:Proceeds from Sale and Leaseback trans	6,559,193
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	($141,420,977)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	37,362,573
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	3,300,000
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)	

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities
Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.
Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

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

6. Enter on page 122 clarifications and explanations.

Line No.	Description (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)	
58		($100,758,404)
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)	
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	
71		0
72	Payments for Retirement of:	
73	Long - term Debt (b)	
74	Preferred Stock	(4,233,000)
75	Common Stock	
76	Other: Net Gain(Loss) on Reacquired Securities	
77		3,447
78	Net Decrease in Short-Term Debt (c)	
79		(20,850,000)
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	(15,300,812)
82	Net Cash provided by (Used in) Financing Activities	(138,467,608)
83	(Total of lines 70 thru 81)	
84		($178,847,973)
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57,and 83)	
87		($147,405)
88	Cash and Cash Equivalents at Beginning of Year	
89		4,434,229
90	Cash and Cash Equivalents at End of Year	
		4,286,824

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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 attached hereto.

*
See page 122.A-123.M.

NOTES TO FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES:

Organization

Ohio Power Company (the Company or OPCo) is a wholly-owned subsidiary of American Electric Power Company, Inc. (AEP Co., Inc.), a public utility holding company. The Company is engaged in the generation, purchase, transmission and distribution of electric power in northwestern, east central, eastern and southern sections of Ohio. As a member of the American Electric Power (AEP) System Power Pool (Power Pool) and a signatory company to the AEP Transmission Equalization Agreement, its facilities are operated in conjunction with the facilities of certain other AEP affiliated utilities as an integrated system.

Regulation

As a member of the AEP System, OPCo is subject to regulation by the Securities and Exchange Commission (SEC) under the Public Utility Holding Company Act of 1935 (1935 Act). Retail rates are regulated by the Public Utilities Commission of Ohio (PUCO). The Federal Energy Regulatory Commission (FERC) regulates wholesale rates.

Basis of Accounting

The accounting of the Company is subject in certain respects to both the requirements of the PUCO and the FERC. The financial statements have been prepared in accordance with the accounting requirements of the uniform system of accounts prescribed by the FERC. The principal differences from generally accepted accounting principles include accounting for subsidiaries on the equity basis, the exclusion of current maturities of long-term debt from current liabilities, the exclusion of comparative statements of retained earnings and cash flows, and reporting the cumulative effect of the adoption of Statement of Financial Accounting Standards No. 109, Accounting for Income Taxes, as an extraordinary item in accordance with FERC guidelines set forth by the Chief Accountant of the FERC.

As a cost-based rate-regulated entity, OPCo's financial statements reflect the actions of regulators that result in the recognition of revenues and expenses in different time periods than enterprises that are not rate regulated. In accordance with Statement of Financial Accounting Standards (SFAS) No. 71, Accounting for the Effects of Certain Types of Regulation, regulatory assets and liabilities are recorded and represent regulator approved deferred expenses and revenues, respectively, resulting from the rate-making process. Such deferrals are amortized commensurate with their inclusion in rates (revenues).

Utility Plant

Electric utility plant is stated at original cost and is generally subject to first mortgage liens. Additions, major replacements and betterments are added to the plant accounts. Retirements from the plant accounts and associated removal costs, net of salvage, are deducted from accumulated depreciation.

The costs of labor, materials and overheads incurred to operate and maintain utility plant are included in operating expenses.

Allowance for Funds Used During Construction (AFUDC)

AFUDC is a noncash nonoperating income item that is recovered with regulator approval over the service life of utility plant through depreciation and represents the estimated cost of borrowed and equity funds used to finance construction projects. The average rates used to accrue AFUDC were 9.75% in 1994 and 9.50% in 1993, and the amounts of AFUDC accrued were $4 million in 1994 and $5 million in 1993.

Depreciation and Amortization

Depreciation is provided on a straight-line basis over the estimated useful lives of property and is calculated largely through the use of composite rates by functional class as follows:

Functional Class of Property	Composite Annual Rates
Production:	
Steam-Fossil-Fired	3.6%
Hydroelectric-Conventional	2.1%
Transmission	1.7%
Distribution	3.8%
General	2.1%

Amounts to be used for removal of plant are recovered through depreciation charges included in rates.

Cash and Cash Equivalents

Cash and cash equivalents include temporary cash investments with original maturities of three months or less.

Operating Revenues

Revenues include the accrual of electricity consumed but unbilled at month-end as well as billed revenues.

Fuel Costs

Historically changes in retail fuel cost are deferred until reflected in revenues in later months through a PUCO fuel cost recovery mechanism. However, should the PUCO approve the Settlement Agreement in connection with the current Ohio rate proceeding (described in Note 2), such deferral will be suspended for three and one-half years reflecting a frozen fuel cost recovery rate factor of 1.465 cents per kwh. Wholesale jurisdictional fuel cost changes are expensed and billed as incurred.

Income Taxes

The Company follows the liability method of accounting for income taxes as prescribed by SFAS 109, Accounting for Income Taxes. Under the liability method, deferred income taxes are provided for all temporary differences between book cost and tax basis of assets and liabilities which will result in a future tax consequence. Where the flow-through method of accounting for temporary differences is reflected in rates, regulatory assets and liabilities are recorded in accordance with SFAS 71.

Investment Tax Credits

The Company's policy is to account for investment tax credits under the flow-through method except where regulatory commissions reflected investment tax credits in the rate-making process on a deferral basis. Commensurate with rate treatment deferred investment tax credits are being amortized over the life of the related plant investment.

Debt and Preferred Stock

Gains and losses on reacquired debt are deferred and amortized over the remaining term of the reacquired debt in accordance with rate-making treatment. If the debt is refinanced the reacquisition costs are deferred and amortized over the term of the replacement debt commensurate with their recovery in rates.

Debt discount or premium and debt issuance expenses are amortized over the term of the related debt, with the amortization included in interest charges.

Redemption premiums paid to reacquire preferred stock are deferred and amortized in accordance with rate-making treatment. The excess of par value over costs of preferred stock reacquired to meet sinking fund requirements is credited to paid-in capital.

Other Property and Investments

Other property and investments are generally stated at cost. The Company carries its investment in the net assets of

its three wholly-owned subsidiaries and three joint-facility companies at cost plus its equity in their earnings since acquisition.

The Company has 50% interests in three joint-facility companies. The Company's investment in these companies is included in other property and investments and was $848,000 at December 31, 1994 and 1993. One joint facility company operates the Cardinal Plant which is owned with an unaffiliated company, another joint-facility company operates the Philip Sporn Plant which is owned with an affiliated company and the third joint-facility company is inactive. The expenses of the active joint-facility companies, including compensation for the use of certain capital, are apportioned between the owners of the plants. The Company's share of the costs is appropriately classified in the Statement of Income's operating expense accounts.

The Company has investments in three wholly-owned subsidiaries, not consolidated: Central Ohio Coal Company (COCCo), Southern Ohio Coal Company (SOCCo) and Windsor Coal Company (WCCo) which conduct mining operations at the Muskingum mine, Meigs mine and Windsor mine, respectively. Coal produced by the coal-mining subsidiaries is sold to the Company at cost plus an SEC approved return on investment. The Company's purchases from these subsidiaries were $350.1 million in 1994 and $331.7 million in 1993. The operating revenues of the subsidiaries are included in the Statement of Income of the Company, generally as fuel expense. The Company's net investment in these subsidiaries was $180.2 million and $182.8 million at December 31, 1994 and 1993, respectively.

The Company received dividends totaling $13.7 million in 1994 and $14.4 million in 1993 from its subsidiaries and joint-facility companies.

The Company's operating revenues include energy sold directly to two wholly-owned subsidiaries in the amounts of $9.4 million in 1994 and $9.8 million in 1993.

2. RATE MATTERS:

Rate Activity

An application was filed by OPCo on July 6, 1994 with the Public Utilities Commission of Ohio (PUCO) seeking a $152.5 million annual base retail rate increase to recover, among other things, the costs associated with the Gavin Plant's flue gas desulfurization systems (scrubbers). In February 1995 OPCo and certain other parties to the proceeding entered into a Settlement Agreement to resolve, among other issues, the pending base rate case and the current electric fuel component (EFC) proceeding. Under the terms of the Settlement Agreement base rates would increase by $66 million annually which includes recovery of the annual cost of the scrubbers; the EFC rate would be fixed at 1.465 cents per kwh from June 1995 through November 1998; OPCo is provided with the opportunity to recover its Ohio jurisdictional share of the investment in and the liabilities and the future shut-down costs of all affiliated mines as well as any fuel costs incurred above the fixed rate; and OPCo may proceed with its Clean Air Act Amendments of 1990 (CAAA) compliance plan as filed with the PUCO. The Settlement Agreement allows the Company to continue to operate the Muskingum and Windsor mines. If the Muskingum and Windsor mines are operating after November 1998, they are subject to a market price cap and any resulting losses, for a period of two years, will be subject to recovery under the Gavin Plant predetermined price agreement. The Settlement Agreement is subject to PUCO approval.

Recovery of Fuel Costs

Beginning December 1, 1994 the cost of coal burned at the Gavin Plant is subject to a 15-year predetermined price of $1.575 per million Btu's with quarterly escalation adjustments. As discussed above the Settlement Agreement fixes the EFC factor to 1.465 cents per kwh for the period June 1, 1995 through November 30, 1998. After November 2009 the price that OPCo can recover for coal from its affiliated Meigs mine which supplies the Gavin Plant will be limited to the lower of cost or the then-current market price. The predetermined Gavin Plant agreement, in conjunction with the above-referenced Settlement Agreement, provides OPCo with an opportunity to recover its investment in and the liabilities and closing costs and any operating losses incurred under the predetermined or fixed price of its affiliated mining operations attributable to its Ohio jurisdiction to the extent the actual cost of coal burned at the Gavin Plant is below the predetermined price.

Based on the estimated future cost of coal burned at Gavin Plant, management believes that the Ohio jurisdictional portion of the investment in and liabilities and closing costs of the affiliated mining operations will be recovered under the terms of the predetermined price agreement.

As discussed in Note 3 under "Clean Air Act" the affiliated Muskingum and Windsor mines may have to close by January 2000 as part of compliance with Phase II requirements of the CAAA. The Muskingum and/or Windsor mines could close prior to January 2000 depending on the economics of continued operation under the terms of the above Settlement Agreement. Management believes that costs of compliance with the CAAA should be recovered from ratepayers and intends to seek adequate and timely recovery of the non-Ohio jurisdictional portion of the investment in and the liabilities and closing costs of the Muskingum and Windsor mining operations as well as for the Meigs mining operation. The estimated shutdown costs for the Meigs, Muskingum and Windsor mines, which include the investment in the mines, leased asset buyouts, reclamation costs and employee benefits, are approximately $500 million after tax at December 31, 1994 of which the non-Ohio jurisdictional portion is estimated to be $200 million after tax at December 31, 1994. Unless those costs and the cost of affiliated coal production can be recovered from customers through regulated rates, results of operations and possibly financial condition would be adversely affected.

PFBC Demonstration Plant

The Company constructed a pressurized fluidized bed combustion (PFBC) demonstration plant to demonstrate and further test this new technology for removing sulfur from coal. An initial three-year test operation of the PFBC plant was completed February 28, 1994; the test operation of the PFBC plant is continuing for a fourth year. The Company qualified for funding from the U.S. Department of Energy (DOE), the State of Ohio and technology vendors and has received $65 million, $11 million and $418,000, from the above parties, respectively. The Company has recovered from ratepayers the PFBC plant costs incurred after 1986 which are not being funded by the DOE, the State or vendors through its retail EFC at a rate of 1 mill per kwh through November 1993 and a rate of 0.3228 mill per kwh thereafter. At December 31, 1994 the remaining unrecovered costs of the demonstration plant were $15 million excluding the pre-1986 costs. Continued recovery through the EFC is subject to semi-annual review and approval by the PUCO. Recovery of $14 million of pre-1986 research and development costs have been requested from the PUCO in the current base retail rate application and is included in the stipulation agreement filed with the PUCO for approval, discussed above under "Rate Activity".

3. COMMITMENTS AND CONTINGENCIES:

Construction and Other Commitments

Substantial construction commitments have been made. Such commitments do not presently include any expenditures for new generating capacity. The aggregate construction program expenditures for 1995-1997 are estimated to be $429 million.

In addition to fuel acquired from coal-mining subsidiaries and spotmarkets, the Company has long-term fuel supply contracts with unaffiliated companies. The contracts generally contain clauses that provide for periodic price adjustments. The Company's retail jurisdictional fuel clause mechanism provides, with the PUCO's review and approval, for deferral and subsequent recovery or refund of changes in the cost of fuel except for coal received at the Gavin Plant. During the period June 1, 1995 through November 30, 1998 the retail fuel clause mechanism would be suspended under the terms of a proposed Settlement Agreement. (See Note 2 for further details on the application of a predetermined price). The contracts are for various terms, the longest of which extends to 2012, and contain clauses that would release the Company from its obligation under certain force majeure conditions.

Clean Air Act

The CAAA requires significant reductions in sulfur dioxide and nitrogen oxide emissions from various AEP System generating plants. The first phase of reductions in sulfur dioxide emissions (Phase I) began on January 1, 1995 and the second, more restrictive phase (Phase II) begins January 1, 2000. The law also established a permanent nationwide cap on sulfur dioxide emissions after 1999.

In 1992 the PUCO approved a systemwide Phase I CAAA compliance plan. The AEP System's compliance plan centers around the compliance method selected for the Company's two-unit 2,600 mw Gavin Plant which has emitted about 25% of the AEP System's total sulfur dioxide emissions. Under an Ohio law, utilities could obtain advance PUCO approval of a least-cost compliance plan which would be deemed prudent in subsequent PUCO rate proceedings.

The PUCO approved least-cost plan set forth compliance measures for the System's affected generating units, which included: installing leased flue gas desulfurization equipment (scrubbers) to burn Ohio high-sulfur coal at Gavin; designating Gavin's coal supply sources to include the affiliated Meigs mine at a reduced operating capacity and under

predetermined prices, new long-term contracts with unaffiliated sources and spot market purchases; and switching from high-sulfur coal to an alternate fuel at other System units.

Fuel switching may result in the shutdown of OPCo's affiliated Muskingum and Windsor coal-mining operations. To meet Phase I compliance, fuel switching is necessary at one of the Muskingum River generating units beginning in 1995. In order to comply with Phase II requirements on a least-cost basis, fuel switching is currently planned at all the Muskingum River generating units in January 2000 and at the Cardinal generating unit in January 2001.

As a result of the aforementioned PUCO approval of the Company's least-cost compliance plan, OPCo entered into an agreement in 1992 for construction and lease of the Gavin Plant scrubbers with JMG Funding Partnership, an unaffiliated company. The lease will be accounted for as an operating lease. Management currently expects that the cost of the leased scrubbers will be approximately $675 million. The scrubbers on Gavin Plant Unit 1 commenced operation in December 1994 and the Unit 2 scrubbers are expected to commence operation in March 1995. Capital expenditures for the Company's other CAAA related environmental protection facilities for the next three years are estimated to be $15 million.

Recovery of compliance costs is being sought and will be sought through the rate-making process. As detailed in Note 2 under "Rate Activity", OPCo has filed an application with the PUCO seeking recovery of its cost of CAAA compliance and entered into a Settlement Agreement regarding this rate request. This Settlement Agreement provides, among other things, for OPCo to recover the annual lease cost of the scrubbers and other compliance costs and provides OPCo with an opportunity to recover its Ohio jurisdictional share of its investment in and the liabilities and closing costs of the affiliated Muskingum and Windsor mining operations to the extent the actual cost of coal burned at the Gavin Plant is below a predetermined price. The Settlement Agreement requires PUCO approval. The Company intends to also seek timely recovery of all compliance costs, including mine shutdown costs, from its non Ohio jurisdictional customers. There can be no assurance that regulators will provide for recovery of all CAAA compliance costs on a timely basis. Compliance with the CAAA, including potential mine closure costs, will have an adverse effect on results of operations and possibly financial condition unless the cost can be recovered from ratepayers and/or from asset dispositions.

Other Environmental Matters

The Company is regulated by federal, state and local authorities with respect to air and water quality and other environmental matters. Local authorities also regulate zoning. The generation of electricity produces non-hazardous and hazardous by-products. Asbestos, polychlorinated biphenyls (PCBs) and other hazardous materials have been used in the generating plants and transmission/distribution facilities. Substantial costs to store and dispose of hazardous materials have been incurred. Significant additional costs could be incurred in the future to meet the requirements of new laws and regulations and to clean up disposal sites under existing legislation.

The Company has been named a "potentially responsible party" (PRP) by the United States Environmental Protection Agency (Federal EPA) for two disposal sites and has received information requests for five other sites. Although the potential liability associated with each site must be evaluated individually, several general statements can be made regarding such potential liability.

Whether the Company disposed of hazardous substances at a particular site is often unsubstantiated; the quantity of material disposed of at a site was generally small; and the nature of the material generally disposed of was non-hazardous. Typically, the Company is one of many parties named PRPs for a site and, although liability is joint and several, generally at least some of the other parties are financially sound enterprises. Therefore, management does not anticipate material cleanup costs for identified disposal sites. However, if for unknown reasons, significant costs are incurred for cleanup, results of operations and financial condition would be adversely affected unless the costs can be recovered from insurance proceeds and/or customers.

Kammer Plant

In August 1994 the United States Environmental Protection Agency (Federal EPA) issued a Notice of Violation (NOV) to OPCo alleging that the Kammer Plant has been operating in violation of applicable federally enforceable air pollution control requirements since January 1, 1989. By law, civil penalties of up to $25,000 per day may be imposed for each day of violation. A Consent Decree was negotiated and filed on November 15, 1994 which resolves that portion of the NOV relating to compliance. The portion of the NOV relating to penalties will be addressed independently. At this time management is unable to estimate the amount of any civil penalties that may be imposed by the Federal EPA. It is not anticipated that the ultimate resolution of this matter will have a material adverse impact on results of operations.

Litigation

The Company is involved in a number of other legal proceedings and claims. While management is unable to predict the outcome of litigation, it is not expected that the resolution of these matters will have a material adverse effect on financial condition.

4. RELATED PARTY TRANSACTIONS:

Benefits and costs of the System's generating plants are shared by members of the Power Pool. Under the terms of the System Interconnection Agreement, capacity charges and credits are designed to allocate the cost of the System's capacity among the Power Pool members based on their relative peak demands and generating reserves. Power Pool members are also compensated for the out-of-pocket costs of energy delivered to the Power Pool and charged for energy received from the Power Pool. The Company is a net supplier to the pool and, therefore, receives net capacity credits from the Power Pool.

Operating revenues include $261.1 million in 1994 and $255.7 million in 1993 for supplying energy and capacity to the Power Pool. Purchased power expense includes charges of $20.9 million in 1994 and $38.9 million in 1993 for energy received from the Power Pool.

Power Pool members share in wholesale sales to unaffiliated utilities made by the Power Pool. The Company's share of the Power Pool's wholesale sales included in operating revenues were $98.4 million in 1994 and $97.3 million in 1993.

In addition, the Power Pool purchases power from unaffiliated companies for immediate resale to other unaffiliated utilities. The Company's share of these purchases was included in purchased power expense and totaled $21.7 million in 1994 and $12.7 million in 1993. Revenues from these transactions are included in the above Power Pool wholesale operating revenues.

Purchased power expense includes $2.1 million in 1994 and $7.1 million in 1993 of energy bought from the Ohio Valley Electric Corporation, an affiliated company that is not a member of the Power Pool.

Operating revenues include energy sold directly to Wheeling Power Company in the amounts of $56.8 million in 1994 and $57.6 million in 1993. Wheeling Power Company is an affiliated distribution utility that is not a member of the Power Pool.

AEP System companies participate in a transmission equalization agreement. This agreement combines certain AEP System companies' investments in transmission facilities and shares the costs of ownership in proportion to the System companies' respective peak demands. Pursuant to the terms of the agreement, other operating expense includes equalization charges of $14.3 million and $16.8 million in 1994 and 1993, respectively.

Coal-transportation costs paid to affiliated companies aggregate approximately $7.9 million and $8.6 million in 1994 and 1993, respectively. These charges are included in fuel expense. The prices charged by the affiliates are computed in accordance with orders issued by the SEC.

American Electric Power Service Corporation (AEPSC) provides certain managerial and professional services to AEP System companies. The costs of the services are billed by AEPSC on a direct-charge basis to the extent practicable and on reasonable bases of proration for indirect costs. The charges for services are made at cost and include no compensation for the use of equity capital, which is furnished to AEPSC by AEP Co., Inc. Billings from AEPSC are capitalized or expensed depending on the nature of the services rendered. AEPSC and its billings are subject to the regulation of the SEC under the 1935 Act.

5. FEDERAL INCOME TAXES:

The details of federal income taxes as reported are as follows:

	Year Ended December 31, 1994	1993
	(in thousands)	
Charged (Credited) to Operating Expenses (net):		
Current	$64,406	$ 68,144
Deferred	8,890	(2,159)
Deferred Investment Tax Credits	(1,834)	(1,816)
Total	71,462	64,169
Charged (Credited) to Nonoperating Income (net):		
Current	(56)	4,706
Deferred	(836)	(14,279)
Deferred Investment Tax Credits	(1,796)	(2,406)
Total	(2,688)	(11,979)
Total Federal Income Taxes as Reported	$68,774	$ 52,190

The following is a reconciliation of the difference between the amount of federal income taxes computed by multiplying book income before federal income taxes by the statutory tax rate, and the amount of federal income taxes reported.

	Year Ended December 31, 1994	1993
	(in thousands)	
Net Income	$162,625	$185,770
Federal Income Taxes	68,774	52,190
Pre-tax Book Income	$231,399	$237,960
Federal Income Taxes on Pre-tax Book Income at Statutory Rate (35%)	$80,990	$83,286
Increase (Decrease) in Federal Income Taxes Resulting From the Following Items:		
Depreciation	11,814	10,055
Removal Costs	(5,775)	(9,030)
Corporate Owned Life Insurance	(4,779)	(5,763)
Investment Tax Credits (net)	(3,630)	(4,221)
Equity In Earnings of Subsidiaries	(5,035)	(5,035)
Adoption of SFAS 109	-	(7,895)
Other	(4,811)	(9,207)
Total Federal Income Taxes as Reported	$68,774	$52,190
Effective Federal Income Tax Rate	29.7%	21.9%

The following tables show the elements of the net deferred tax liability and the significant temporary differences that gave rise to it:

	December 31, 1994	1993
	(in thousands)	
Deferred Tax Assets	$ 98,337	$ 102,402
Deferred Tax Liabilities	(737,054)	(751,303)
Net Deferred Tax Liabilities	$(638,717)	$(648,901)
Property Related Temporary Differences	$(514,027)	$(515,935)
Amounts Due From Customers For Future Federal Income Taxes	(124,084)	(130,512)
All Other (net)	(606)	(2,454)
Total Net Deferred Tax Liabilities	$(638,717)	$(648,901)

The Company joins in the filing of a consolidated federal income tax return with its affiliated companies in the AEP System. The allocation of the AEP System's current consolidated federal income tax to the System companies is in accordance with SEC rules under the 1935 Act. These rules permit the allocation of the benefit of current tax losses to the System companies giving rise to them in determining their current tax expense. The tax loss of the System parent company, AEP Co., Inc., is allocated to its subsidiaries with taxable income. With the exception of the loss of the parent company, the method of allocation approximates a separate return result for each company in the consolidated group.

The AEP System has settled with the Internal Revenue Service (IRS) all issues from the audits of the consolidated federal income tax returns for the years prior to 1988. Returns for the years 1988 through 1990 are presently being audited by the IRS. In the opinion of management, the final settlement of open years will not have a material effect on results of operations.

6. BENEFIT PLANS:

AEP System Pension Plan

The Company participates in the AEP pension plan, a trusteed, noncontributory defined benefit plan covering all employees meeting eligibility requirements. Benefits are based on service years and compensation levels. Pension costs are allocated by first charging each System company with its service cost and then allocating the remaining pension cost in proportion to its share of the projected benefit obligation. The funding policy is to make annual trust fund contributions equal to the net periodic pension cost up to the maximum amount deductible for federal income taxes, but not less than the minimum contribution required by the Employee Retirement Income Security Act of 1974.

The Company's share of net pension cost of the AEP System Pension Plan for the years ended December 31, 1994 and 1993 was $4.9 million and $5.1 million, respectively.

AEP System Savings Plan

An employee savings plan is offered to employees which allows participants to contribute up to 17% of their salaries into three investment alternatives, including AEP Co., Inc. common stock. An employer matching contribution, equaling one-half of the employees' contribution to the plan up to a maximum of 3% of the employees' base salary, is invested in AEP Co., Inc. common stock. The employer's annual contributions totaled $3.9 million in 1994 and 1993.

Postretirement Benefits Other Than Pensions

The AEP System provides certain other benefits for retired employees. Substantially all employees are eligible for postretirement health care and life insurance if they have at least 10 service years and are age 55 at retirement.

SFAS 106, Employers' Accounting for Postretirement Benefits Other Than Pensions, was adopted in January 1993 for the Company's postretirement benefits other than pensions (OPEB) liability. SFAS 106 requires the accrual of the present value liability for OPEB costs during the employee's service years. Costs for the accumulated postretirement benefits earned and not recognized at adoption are being recognized, in accordance with SFAS 106, as a transition obligation over 20 years. OPEB costs are determined by the application of AEP System actuarial assumptions to each company's employee complement. The Company's annual accrued costs for 1994 and 1993 required by SFAS 106 for employees and retirees, which includes the recognition of one-twentieth of the prior service transition obligation, was $15.7 and $15.6 million, respectively.

A Voluntary Employees Beneficiary Association (VEBA) trust fund for OPEB benefits for all non-UMWA employees was established and a corporate owned life insurance (COLI) program was implemented, except where restricted by state law. The insurance policies have a substantial cash surrender value which is recorded, net of equally substantial policy loans, as other property and investments. For the PUCO and FERC jurisdictions where OPEB recovery has not been approved and rates are insufficient to absorb these additional costs, the funding policy is to contribute cash generated by the COLI program. Contributions to the VEBA trust fund, including amounts funded by the COLI program were $2.1 million in 1994 and $3.4 million in 1993.

The Company received authority from the FERC and PUCO to defer the increased OPEB costs which are not being currently recovered in rates. Future recovery of the FERC jurisdictional share of these deferrals and annual ongoing OPEB costs will be sought in the next FERC base rate filing. Recovery of the PUCO jurisdictional share of annual ongoing OPEB costs and

amortization over four years of previously deferred OPEB costs was requested in the July 1994 base rate filing discussed in Note 2. At December 31, 1994 and 1993, $18.7 million and $9 million, respectively of such OPEB costs were deferred.

7. LEASES:

Leases of property, plant and equipment are for periods up to 30 years and require payments of related property taxes, maintenance and operating costs. The majority of the leases have purchase or renewal options and will be renewed or replaced by other leases.

Lease rentals are primarily charged to operating expenses in accordance with rate-making treatment. The components of rental cost are as follows:

	Year Ended December 31, 1994	1993
	(in thousands)	
Operating Leases	$9,292	$10,371
Amortization of Capital Leases	6,068	4,083
Interest on Capital Leases	2,930	1,637
Total Rental Cost	$18,290	$16,091

Properties under capital leases and related obligations on the Consolidated Balance Sheets are as follows:

	December 31, 1994	1993
	(in thousands)	
Electric Utility Plant:		
Production	$21,971	$ 5,248
General (including mining assets)	69,057	39,080
Total Electric Utility Plant	91,028	44,328
Accumulated Amortization	22,228	21,837
Net Electric Utility Plant	68,800	22,491
Other Property	5,070	15,553
Net Property under Capital Leases	$73,870	$38,044
Obligations under Capital Leases:		
Noncurrent Liability	$65,024	$32,920
Liability Due Within One Year	8,846	5,124
Total Capital Lease Obligations	$73,870	$38,044

Properties under operating leases and related obligations are not included in the Consolidated Balance Sheets.

Future minimum lease rentals consisted of the following at December 31, 1994:

	Capital Leases	Non-Cancelable Operating
	(in thousands)	
1995	$12,377	$ 59,047
1996	11,332	58,789
1997	10,350	58,265
1998	9,458	57,647
1999	8,801	57,077
Later Years	40,048	673,196
Total Future Minimum Lease Rentals	92,366	$964,021
Less Estimated Interest Element	18,496	
Estimated Present Value of Future Minimum Lease Rentals	$73,870	

8. SUPPLEMENTARY INFORMATION:

	Year Ended December 31, 1994 (in thousands)
Cash was paid for:	
Interest (net of capitalized amounts)	$79,968
Income Taxes	82,385
Noncash Acquisitions Under Capital Leases were	43,489

9. COMMON SHAREOWNER'S EQUITY:

Mortgage indentures, debentures, charter provisions and orders of regulatory authorities place various restrictions on the use of retained earnings for the payment of cash dividends on common stock. At December 31, 1994, $156.5 million of retained earnings were restricted. Regulatory approval is required to pay dividends out of paid-in capital.

In 1993, charges to paid-in capital of $1.8 million represented the issuance expense of new cumulative preferred stock and the write-off of premiums on retired cumulative preferred stock. There were no other material transactions affecting common stock and paid-in capital in 1994 or 1993.

10. CUMULATIVE PREFERRED STOCK:

At December 31, 1994, authorized shares of cumulative preferred stock were as follows:

Par Value	Shares Authorized
$100	3,762,403
25	4,000,000

Unissued shares of the cumulative preferred stock may or may not possess mandatory redemption characteristics upon issuance. The cumulative preferred stock is callable at the price indicated plus accrued dividends. The involuntary liquidation preference is par value.

In 1993 the Company redeemed and cancelled all of the outstanding shares of the following series of cumulative preferred stock not subject to mandatory redemption: 7.72%, 100,000 shares; 7.76%, 450,000 shares; 8.48%, 300,000 shares; and $2.27, 869,500 shares.

A. Cumulative Preferred Stock Not Subject to Mandatory Redemption:

Series	Call Price December 31, 1994	Par Value	Shares Outstanding December 31, 1994	Amount December 31, 1994	Amount December 31, 1993
(in thousands)					
4.08%	$103	$100	50,000	$ 5,000	$ 5,000
4-1/2%	110	100	202,403	20,240	20,240
4.20%	103.20	100	60,000	6,000	6,000
4.40%	104	100	100,000	10,000	10,000
7.60%	102.26	100	350,000	35,000	35,000
7-6/10%	102.11	100	350,000	35,000	35,000
8.04%	102.58	100	150,000	15,000	15,000
				$126,240	$126,240

B. Cumulative Preferred Stock Subject to Mandatory Redemption:

Series(a) (in thousands)	Par Value	Shares Outstanding December 31, 1994	Amount December 31, 1994	1993
5.90% (b)	$100	450,000	$ 45,000	$ 45,000
6.02% (c)	100	400,000	40,000	40,000
6.35% (d)	100	300,000	30,000	30,000
			$115,000	$115,000

(a) Not callable until after 2002. There are no aggregate sinking fund provisions through 1999.

(b) Shares issued November 1993. Commencing in 2004 and continuing through the year 2008, a sinking fund for the 5.90% cumulative preferred stock will require the redemption of 22,500 shares each year and the redemption of the remaining shares outstanding on January 1, 2009, in each case at $100 per share.

(c) Shares issued October 1993. Commencing in 2003 and continuing through the year 2007, a sinking fund for the 6.02% cumulative preferred stock will require the redemption of 20,000 shares each year and the redemption of the remaining shares outstanding on December 1, 2008, in each case at $100 per share.

(d) Shares issued April 1993. Commencing in 2003 and continuing through the year 2007, a sinking fund for the 6.35% cumulative preferred stock will require the redemption of 15,000 shares each year and the redemption of the remaining shares outstanding on June 1, 2008, in each case at $100 per share.

11. LONG-TERM DEBT AND LINES OF CREDIT:

Long-term debt by major category was outstanding as follows:

	December 31, 1994	1993
	(in thousands)	
First Mortgage Bonds	$ 839,366	$ 842,981
Installment Purchase Contracts	232,227	232,103
Sinking Fund Debentures	17,478	17,884
Total	$1,089,071	$1,092,968

First mortgage bonds outstanding were as follows:

% Rate	Due	December 31, 1994	1993
		(in thousands)	
5	1996 - January 1	$ 38,759	$ 38,759
6-1/2	1997 - August 1	46,620	46,620
6-3/4	1998 - March 1	55,661	55,661
8.10	2002 - February 15	50,000	50,000
8.25	2002 - March 15	50,000	50,000
7-5/8	2002 - April 1	16,910	16,910
7-3/4	2002 - October 1	24,000	24,000
6.75	2003 - April 1	40,000	40,000
6.875	2003 - June 1	40,000	40,000
6.55	2003 - October 1	40,000	40,000
6.00	2003 - November 1	25,000	25,000
6.15	2003 - December 1	50,000	50,000
9-7/8	2020 - August 1	46,161	50,000

9.625	2021 - June 1	50,000	50,000
8.80	2022 - February 10	50,000	50,000
8.75	2022 - June 1	50,000	50,000
7.75	2023 - April 1	40,000	40,000
7.85	2023 - June 1	40,000	40,000
7.375	2023 - October 1	40,000	40,000
7.10	2023 - November 1	25,000	25,000
7.30	2024 - April 1	25,000	25,000
Unamortized Discount (net)		(3,745)	(3,969)
Total		$839,366	$842,981

Certain indentures relating to the first mortgage bonds contain improvement, maintenance and replacement provisions requiring the deposit of cash or bonds with the trustee or, in lieu thereof, certification of unfunded property additions.

Sinking fund debentures outstanding were as follows:

	December 31,	
	1994	1993
	(in thousands)	
5-1/8% Series		
due 1996 - January 1	$ 8,297	$ 8,691
6-5/8% Series		
due 1997 - August 1	4,253	4,253
7-7/8% Series		
due 1999 - March 1	4,905	4,905
Unamortized Premium	23	35
Total	$17,478	$17,884

Prior to December 31, 1994 sufficient principal amounts of debentures had been reacquired to satisfy all future sinking fund requirements. The Company may make additional sinking fund payments of up to $1.5 million annually.

Wholly-owned coal-mining subsidiaries, not consolidated, have fixed rate term loan agreements totaling $90 million in 1994 and $95 million in 1993 which are guaranteed by the Company. The notes payable have due dates ranging from January 1996 to January 2001 with variable and fixed interest payable quarterly at rates ranging from 5.66% to 7.19%.

Installment purchase contracts have been entered into in connection with the issuance of pollution control revenue bonds by governmental authorities as follows:

	December 31,	
	1994	1993
	(in thousands)	
Ohio Air Quality Development		
7.4% Series B		
due 2009 - August 1	$ 50,000	$ 50,000
Mason County, West Virginia:		
5.45% Series B		
due 2016 - December 1	50,000	50,000
Marshall County, West Virginia:		
5.45% Series B		
due 2014 - July 1	50,000	50,000
5.90% Series D		
due 2022 - April 1	35,000	35,000
6.85% Series C		
due 2022 - June 1	50,000	50,000
Unamortized Discount	(2,773)	(2,897)
Total	$232,227	$232,103

Under the terms of the installment purchase contracts, the Company is required to pay amounts sufficient to enable the payment of interest on and the principal (at stated maturities and upon mandatory redemption) of related pollution control revenue bonds issued to finance the construction of pollution control facilities at certain plants.

At December 31, 1994, annual consolidated long-term debt payments, excluding premium or discount, are as follows:

	Principal Amount (in thousands)
1995	$ -
1996	47,056
1997	50,873
1998	55,661
1999	4,905
Later Years	937,071
Total	$1,095,566

Short-term debt borrowings are limited by provisions of the 1935 Act to $250 million and further limited by charter provisions to $218 million. Lines of credit are shared with other AEP System companies and at December 31, 1994 and 1993 were available in the amounts of $558 million and $537 million, respectively. Commitment fees of approximately 3/16 of 1% of the unused short-term lines of credit are paid each year to the banks to maintain the lines of credit. Outstanding short-term debt consisted of $17 million and $38 million of commercial paper at December 31, 1994 and 1993, respectively, with a weighted average interest rate of 6.3% in 1994 and 3.6% in 1993.

12. FAIR VALUE OF FINANCIAL INSTRUMENTS:

The carrying amounts of cash and cash equivalents, accounts receivable, short-term debt, and accounts payable approximate fair value because of the short-term maturity of these instruments. Fair values for preferred stock subject to mandatory redemption were $98.2 million and $112.6 million and for long-term debt were $1.01 billion and $1.14 billion at December 31, 1994 and 1993, respectively. The carrying amounts for preferred stock subject to mandatory redemption were $115 million and for long-term debt were $1.1 billion at both December 31, 1994 and 1993. Fair values are based on quoted market prices for the same or similar issues and the current dividend or interest rates offered for instruments of the same remaining maturities.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	$4,184,392,850	$4,184,392,850
4	Property Under Capital Leases	68,799,317	68,799,317
5	Plant Purchased or Sold	0	0
6	Completed Construction not Classified	0	0
7	Experimental Plant Unclassified	54,384,190	54,384,190
8	TOTAL (Enter Total of lines 3 thru 7)	$4,307,576,357	$4,307,576,357
9	Leased to Others	0	0
10	Held for Future Use	3,892,430	3,892,430
11	Construction Work in Progress	47,964,038	47,964,038
12	Acquisition Adjustments	636,578	636,578
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	$4,360,069,403	$4,360,069,403
14	Accum. Prov. for Depr., Amort., & Depl.	1,782,427,361	1,782,427,361
15	Net Utility Plant (Enter Total of line 13 less 14)	$2,577,642,042	$2,577,642,042
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	1,778,118,169	1,778,118,169
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights		
20	Amort. of Underground Storage Land and Land Rights		
21	Amort. of Other Utility Plant	3,975,183	3,975,183
22	TOTAL In Service (Enter Total of lines 18 thru 21)	$1,782,093,352	$1,782,093,352
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	0	0
29	Amortization	0	0
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	0	0
31	Abandonment of Leases (Natural Gas)		
32	Amort. of Plant Aquisition Adj.	334,009	334,009
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31 and 32)	$1,782,427,361	$1,782,427,361

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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

Gas (d)	Other(Specify) (e)	Other(Specify) (f)	Other(Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
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					28
					29
					30
					31
					32
					33

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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.

2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column(d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the

Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	$5,009	0
3	(302) Franchises and Consents	66,769	0
4	(303) Miscellaneous Intangible Plant	0	0
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	$71,778	0
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	5,360,717	6,004,843
9	(311) Structures and Improvements	230,844,735	6,226,417
10	(312) Boiler Plant Equipment	1,402,640,298	78,891,149
11	(313) Engines and Engine-Driven Generators	0	0
12	(314) Turbogenerator Units	466,435,259	14,036,365
13	(315) Accessory Electric Equipment	151,645,421	2,446,224
14	(316) Misc. Power Plant Equipment	40,979,011	1,661,969
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	$2,297,905,441	$109,266,967
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights	0	0
18	(321) Structures and Improvements	0	0
19	(322) Reactor Plant Equipment	0	0
20	(323) Turbo generator Units	0	0
21	(324) Accessory Electric Equipment	0	0
22	(325) Misc. Power Plant Equipment	0	0
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	0	0
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights	3,992	0
26	(331) Structures and Improvements	49,958,287	0
27	(332) Reservoirs, Dams, and Waterways	6,338,404	0
28	(333) Water Wheels, Turbines, and Generators	40,072,659	5,575
29	(334) Accessory Electric Equipment	10,001,344	22,749
30	(335) Misc. Power Plant Equipment	3,444,791	24,573
31	(336) Roads, Railroads, and Bridges	0	0
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	$109,819,477	$52,897
33	D. Other Production Plant		
34	(340) Land and Land Rights	0	0
35	(341) Structures and Improvements	0	0
36	(342) Fuel Holders, Products, and Accessories	0	0
37	(343) Prime Movers	0	0
38	(344) Generators	0	0
39	(345) Accessory Electric Equipment	0	0

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

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.

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

7. For Account 399,state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
0	0	0	$5,009	(301)	2
0	0	0	66,769	(302)	3
0	0	0	0	(303)	4
0	0	0	$71,778		5
					6
					7
37,639	0	0	11,327,921	(310)	8
433,773	0	(152,579)	236,484,800	(311)	9
17,100,164	0	90,688	1,464,521,971	(312)	10
0	0	0	0	(313)	11
4,605,230	0	13,761	475,880,155	(314)	12
122,137	0	(2,171)	153,967,337	(315)	13
295,702	0	59,031	42,404,309	(316)	14
$22,594,645	0	$8,730	$2,384,586,493		15
					16
0	0	0	0	(320)	17
0	0	0	0	(321)	18
0	0	0	0	(322)	19
0	0	0	0	(323)	20
0	0	0	0	(324)	21
0	0	0	0	(325)	22
0	0	0	0		23
					24
0	0	0	3,992	(330)	25
0	0	0	49,958,287	(331)	26
0	0	0	6,338,404	(332)	27
2,717	0	0	40,075,517	(333)	28
37,239	0	0	9,986,854	(334)	29
0	0	0	3,469,364	(335)	30
0	0	0	0	(336)	31
$39,956	0	0	$109,832,418		32
					33
0	0	0	0	(340)	34
0	0	0	0	(341)	35
0	0	0	0	(342)	36
0	0	0	0	(343)	37
0	0	0	0	(344)	38
0	0	0	0	(345)	39

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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	0	0
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	0	0
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	$2,407,724,918	$109,319,864
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	56,900,741	52,402
45	(352) Structures and Improvements	26,113,006	2,468,841
46	(353) Station Equipment	327,935,428	23,131,048
47	(354) Towers and Fixtures	137,887,247	1,590,623
48	(355) Poles and Fixtures	65,228,672	3,586,930
49	(356) Overhead Conductors and Devices	152,542,310	3,393,125
50	(357) Underground Conduit	308,900	0
51	(358) Underground Conductors and Devices	632,093	586
52	(359) Roads and Trails	0	0
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	$767,548,397	$34,223,555
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	6,078,304	23,877
56	(361) Structures and Improvements	6,093,183	175,420
57	(362) Station Equipment	84,350,077	3,855,268
58	(363) Storage Battery Equipment	0	0
59	(364) Poles, Towers, and Fixtures	165,301,141	10,575,212
60	(365) Overhead Conductors and Devices	122,638,139	7,500,660
61	(366) Underground Conduit	17,654,007	2,855,669
62	(367) Underground Conductors and Devices	26,828,080	2,988,600
63	(368) Line Transfomers	181,248,450	10,825,343
64	(369) Services	68,378,820	4,407,549
65	(370) Meters	61,921,167	3,552,482
66	(371) Installations on Customer Premises	10,464,416	1,064,946
67	(372) Leased Property on Customer Premises	1,104	0
68	(373) Street Lighting and Signal Systems	15,681,684	705,522
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	$766,638,572	$48,530,548
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	6,085,382	76,094
72	(390) Structures and Improvements	50,321,832	1,217,890
73	(391) Office Furniture and Equipment	3,908,622	278,066
74	(392) Transportation Equipment	36,233	0
75	(393) Stores Equipment	428,010	13,809
76	(394) Tools, Shop and Garage Equipment	4,100,137	115,712
77	(395) Laboratory Equipment	883,096	0
78	(396) Power Operated Equipment	18,716	4,655
79	(397) Communication Equipment	16,648,741	2,464,068
80	(398) Miscellaneous Equipment	665,380	12,511
81	SUBTOTAL (Enter Total of lines 71 thru 80)	$83,096,149	$4,182,805
82	(399) Other Tangible Property	14,235,651	98,048
83	TOTAL General Plant (Enter Total of lines 81 and 82)	$97,331,800	$4,280,853
84	TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83)	$4,039,315,465	$196,354,820
85	(102) Electric Plant Purchased (See Instr. 8)	0	0
86	(Less) (102) Electric Plant Sold (See Instr. 8)	0	
87	(103) Experimental Plant Unclassified	53,900,876	483,314
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	$4,093,216,341	$196,838,134

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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	0	(346)	40
0	0	0	0		41
$22,634,601	0	$8,730	$2,494,418,911		42
					43
0	0	0	56,953,143	(350)	44
135,900	0	0	28,445,947	(352)	45
8,551,532	0	28,776	342,543,720	(353)	46
22,633	0	0	139,455,237	(354)	47
1,806,614	0	0	67,008,988	(355)	48
548,356	0	0	155,387,079	(356)	49
0	0	0	308,900	(357)	50
0	0	0	632,679	(358)	51
0	0	0	0	(359)	52
$11,065,035	0	$28,776	$790,735,693		53
					54
189	0	0	6,101,992	(360)	55
209	0	0	6,268,394	(361)	56
1,012,386	0	(39,841)	87,153,118	(362)	57
0	0	0	0	(363)	58
2,838,435	0	516	173,038,434	(364)	59
1,934,626	0	0	128,204,173	(365)	60
176,068	0	0	20,333,608	(366)	61
695,900	0	0	29,120,780	(367)	62
3,783,771	0	3,049	188,293,071	(368)	63
3,657,179	0	0	69,129,190	(369)	64
1,810,664	0	7,500	63,670,485	(370)	65
509,196	0	0	11,020,166	(371)	66
0	0	0	1,104	(372)	67
334,450	0	0	16,052,756	(373)	68
$16,753,073	0	($28,776)	$798,387,271		69
					70
0	0	0	6,161,476	(389)	71
19,676	0	2,207	51,522,253	(390)	72
304,616	0	0	3,882,072	(391)	73
0	0	0	36,233	(392)	74
0	0	0	441,819	(393)	75
8,298	0	(2,207)	4,205,344	(394)	76
11,565	0	0	871,531	(395)	77
0	0	0	23,371	(396)	78
431,932	0	0	18,680,877	(397)	79
8,319	0	(8,730)	660,842	(398)	80
$784,406	0	($8,730)	$86,485,818		81
40,320	0	0	14,293,379	(399)	82
$824,726	0	($8,730)	$100,779,197		83
$51,277,435	0	0	$4,184,392,850		84
		0	0	(102)	85
0	0	0	0		86
0	0	0	54,384,190	(103)	87
$51,277,435	0	0	$4,238,777,040		88

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

ELECTRIC PLANT LEASED TO OTHERS (Account 104)

1. Report below the information called for concerning electric plant leased to others.

2. In column (c) give the date of Commission authorization of the lease of electric plant to others.

Line No.	Name of Lessee (Designate associated companies with an asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1	None	Not Applicable			
2					0
3					
4					
5					
6					
7					
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46					
47	TOTAL				0

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of $250,000 or more. Group other items of property held for future use.

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	North Corridor for			
3	Marysville Station situated			
4	in Taylor and York Twp.,			
5	Union County, Ohio (Site #			
6	9519)	02/01/76		418,481
7				
8	Northeast Corridor for			
9	Marysville Station situated			
10	in Taylor and York Twp.,			
11	Union County, Ohio (Site #			
12	9519)	02/01/76		263,474
13				
14				
15				
16				
17				
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19				
20				
21	Other Property:			
22	Don Marquis Station			
23	Associated Equipment for			
24	Transformer Bank No.2			
25	situated in Scioto Twp.,			
26	Pike County, Ohio (Site			
27	# 9521 & 9522)	04/01/86		1,372,818
28				
29	Items under $250,000			
30	(32 items)			1,837,657
31				
32				
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46				
47	TOTAL			$3,892,430

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

CONSTRUCTION WORK IN PROGRESS--ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).

2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).

3. Minor projects (5% of the Balance End of the Year for Account 107 or $100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)
1	Transmission & Distribution Blanket-1994	$11,514,084
2	Public Relocation Blanket-1994	372,578
3	Production Plant Blanket-1994	3,720,846
4	Customer Service Blanket-1994	4,408,643
5	General Plant Blanket-1994	224,093
6	Replace Underground Cable	750,040
7	Piney Fork Improvement	266,272
8	Acquire Land Adjacent to Newark Office Building	391,823
9	Rebuild Sugarcreek-Millersburg Line	2,346,258
10	Thornville Station Area	389,423
11	Replace EHV Oscillograph-Gavin & North Proctorville	674,511
12	Replace Rotor and Diaphragm-Muskingum	3,623,644
13	CEMS-Amos Unit #3	577,167
14	Step-up Transformer-Sporn	180,932
15	System Restoration Project	483,108
16	Purchase Transformers-Don Marquis Station	3,490,549
17	Generator Stator Rewind-Sporn	(685,594)
18	HP/RH Rotor & Diaphragms-Kammer	2,459,979
19	Coal Switch Project-Kammer Units 1-3	2,854,706
20	Replace Bottom Ash Pipe-Cardinal Unit 1 & 2	624,386
21	Purchase & Install Blades-Gavin Unit 2	2,617,761
22	Superheater-Gavin Unit 2	162,022
23	FGD Retrofit Project-Gavin	(742,119)
24	Rebuild Transformer-North Proctorville Station	2,048,863
25	Data Acq. Sys Expansion DAS-Monitoring	593,174
26	Transformers Gas Monitors on Power Transformers	488,114
27	General Plt.-Communication Blanket-1994	179,550
28	Musk.Plt.-Units 3 & 4-Ammonia Flue Gas System	378,443
29	Sporn Plt.-Construct Tractor Repair Bldg	219,403
30	Sporn Plt.-Install Potable Water Sys.	156,550
31	Sporn Plt.-Unit 5-Install CSP Turbine Rotor	309,519
32	Card plt.-Unit#1-Replace Feedwater Heaters	1,107,047
33	Gavin Plt.-Replace Underground Heating Oil Stor Tanks	556,091
34	Gavin Plt.-Unit#1-Replace Precip Discharge Electrodes	1,108,379
35	Mitchell Plt.-Unit#2-Reinsulate 800mw Generator Field	109,794
36	Amos Plt.-Repl Simulator Linkage Rack	242,617
37	Tiffin Center Sta.-Replace Breaker	106,484
38	Waco Sta.-Rebuild Transformer	116,653
39	Kammer 138Kv Sta.-Install Shunt Capacitor Bank	178,822
40	Ohio Central Sta.-Install Transformer	228,095
41	Zanesville Serv Center-Construct Addition	121,717
42	W.Mt.Vernon-S.Kenton 138kv-Replace Ovhd Groundwires	159,201
43	TOTAL	$49,113,628

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

CONSTRUCTION WORK IN PROGRESS--ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).

2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).

3. Minor projects (5% of the Balance End of the Year for Account 107 or $100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)
1	Brues-Martins Ferry 69Kv Line-Rebuild & Reconstruct	$128,628
2	Mitchell Plt. Unit#1-Replace Transformer	247,117
3	Replace Oscillographs	100,949
4	Minor Projects Under $100,000	816,174
5	Overheads (CCO and SCET&D)	(976,019)
6	Construction Contributions	(2,076,633)
7	Research, Development and Demonstration-	
8	Tidd Hot Gas Cleanup Project	610,194
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43	TOTAL	$47,964,038

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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.

2. On page 218 furnish information concerning construction overheads.

3. A respondent should not report "none" to the page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures, employed and the amounts of engineering, supervision and administrative costs, etc. which are directly charged to construction.

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

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	(1) KINDS OF OVERHEAD	
2		
3	(a) Engineering, Technical and Drafting Services	
4	(American Electric Power Service Corporation)	
5	(b) Company Engineering and Supervision	8,026,861
6	applicable to Non-Steam Plant Construction.	
7	(c) Company Administration and General Office	10,709,263
8	Services applicable to Steam Plant Construction.	
9	(d) Company Engineering and Supervision	1,260,500
10	applicable to Steam Plant Construction.	
11		1,051,084
12		
13	(2) Construction Overheads information on Page 218	
14		
15		
16		
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46	TOTAL	$21,047,708

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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.

* Note 1 -See following pages.

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	$16,543,000			
(2)	Short-Term Interest				s	5.86%
(3)	Long-Term Debt	D	$1,064,602,000	42.07%	d	7.55%
(4)	Preferred Stock	P	$241,240,000	9.53%	p	6.40%
(5)	Common Equity	C	$1,224,644,000	48.40%	c	14.34%
(6)	Total Capitalization		$2,530,486,000	100%		
(7)	Average Construction Work in Progress Balance	W	$94,277,000			

2. Gross Rate for Borrowed Funds $s(\frac{S}{W}) + d(\frac{D}{D+P+C})(1 - \frac{S}{W})$ 3.65%

3. Rate for Other Funds $[1 - \frac{S}{W}][p(\frac{P}{D+P+C}) + c(\frac{C}{D+P+C})]$ 6.22%

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds - 3.74%

b. Rate for Other Funds - 6.01%

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

A. Engineering and Supervision (American Electric Power Service Corporation)

(a) Overheads "Engineering, Technical and Drafting Services" are engineering services performed by the Engineering Department of American Electric Power Service Corporation.

(b) In accordance with provisions of a service agreement between American Electric Power Service Corporation (AEPSC) and the respondent, approved by the Securities & Exchange Commission February 19, 1981, salaries, expenses and overheads of AEPSC personnel directly relating to construction activities are collected by means of a work order system and billed to the respondent as:

(1) Identifiable costs, generally relating to major construction projects, for which timekeeping and other specific cost identification are economically feasible and

(2) Non-identifiable costs, generally relating to numerous small construction projects, for which timekeeping and other specific cost identification are not economically feasible.

(c) Charges billed by AEPSC as (b)(1) above are charged direct by respondent to the applicable specific construction projects. Charges billed by AEPSC as (b)(2) above are allocated to all applicable construction projects in proportion to the direct costs charged to such projects.

(d) A uniform rate is applied to all subject construction expenditures.

(e) See (d) above.

(f) See (c) above.

B. Company Engineering and Supervision Non-Steam Plant Construction

(a) Charges representing cost of Company's engineering, drafting and technical work and related supervision applicable to Non-Steam Plant Construction.

(b) Partly on basis of time and work studies and partly on basis of daily time records.

(c) Spread to all applicable construction projects in proportion to the direct costs charged to such projects.

(d) A uniform rate is applied to all subject construction expenditures.

(e) See (d) above.

(f) The amounts treated as overheads include only costs which are not readily chargeable direct to specific jobs.

C. Company Administrative and General Office Services Non-Steam Plant Construction.

(a) Proportion of Administrative and General Expenses representing salaries and expenses of General Office and Managerial employees applicable to Non-Steam Plant Construction.

(b) Partly on basis of time and work studies and partly on basis of daily time records.

(c) Spread to all applicable construction projects in proportion to the direct costs charged to such projects.

(d) A uniform rate is applied to all subject construction expenditures.

(e) See (d) above.

(f) The amounts treated as overheads include only costs which are not readily chargeable direct to specific jobs.

D. Company Engineering and Supervision Steam Plant Construction.

(a) Charges representing cost of Company's Engineering and Supervision applicable to Steam Plant Construction.

(b) Partly on basis of time and work studies and partly on basis of daily time records.

(c) Spread to all applicable construction projects in proportion to the direct costs charged to such projects.

(d) A uniform rate is applied to all subject construction expenditures.

(e) See (d) above.

(f) The amounts treated as overheads include only costs which are not readily chargeable direct to specific jobs.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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	$1,703,243,774	$1,703,243,774		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	131,794,431	131,794,431		
4	(413) Exp. of Elec. Plt.Leas.to Others				
5	Transportation Expenses—Clearing				
6	Other Clearing Accounts	5,575,053	5,575,053		
7	Other Accounts (Specify):	0			
8	(111) Amortization	129,293	129,293		
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	$137,498,777	$137,498,777		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(51,228,014)	(51,228,014)		
12	Cost of Removal	(22,770,022)	(22,770,022)		
13	Salvage (Credit)	10,537,749	10,537,749		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	($63,460,287)	($63,460,287)		
15	Other Debit or Cr.Items (Describe):	0			
16	*	835,905	835,905		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	$1,778,118,169	$1,778,118,169		

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

18	Steam Production	1,180,702,352	1,180,702,352		
19	Nuclear Production	0			
20	Hydraulic Production-Conventional	27,417,084	27,417,084		
21	Hydraulic Production-Pumped Storage	0			
22	Other Production	54,384,190	54,384,190		
23	Transmission	279,084,002	279,084,002		
24	Distribution	202,053,939	202,053,939		
25	General	34,476,602	34,476,602		
26	TOTAL (Enter Total of lines 18 thru 25)	$1,778,118,169	$1,778,118,169		

< pg219-16(a) >

OHIO POWER COMPANY, 1994

Collected from Outside Parties:

Our loss in value of equipment due to relocation of our lines in their behalf	$ 450,524
Damage to our equipment	315,059
Our loss in value of equipment due to sacrifice life	72,970
Receipts from insurance companies and others in settlement of losses	(2,648)
Total	$ 835,905

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.

2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.

3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Items Previously			
2	Devoted to Public			0
3	Service Land			0
4	Rights for			0
5	Fostoria Central			0
6	Upper Sandusky			0
7	Center Transferred			0
8	from A/C 101 in			0
9	February 1984-			
10	Site #9249 & 9269	404,215		404,215
11				
12				
13	Right-of-way for			
14	Tidd-Stratton			
15	Transmission Line			
16	Transferred from			
17	A/C 105 in Sept.			
18	1967-Site #'s 9245			
19	9265,9266	103,373		103,373
20				
21				0
22	Land Rights for			
23	Philo Coal-Eastern			0
24	Hocking			
25	Transferred from			
26	A/C 101-Site #9293	298,331		298,331
27				
28				
29	Land for Amos			
30	Plant Ash area #3			
31	Transferred			
32	from A/C 101 in			
33	November 1978-Site			
34	#9200	125,126		125,126
35				
36				
37	Land for Blue			
38	Creek Station			
39	Transferred from			
40	A/C 105 in July			
41	1978-Site #9224	115,944		115,944
42				
43				
44	Minor Item Previously Devoted to Public Service	745,961	(18,842)	727,119
45	Minor Items-Other Nonutility Property	471,107	10,148	481,255
46	TOTAL	$2,264,057	($8,694)	$2,255,363

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.

2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.

3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Storage buildings			
2	at Gavin			
3	Generating Station			
4	Transferred from			
5	A/C 101 in Sept.			
6	1977-Site #9206	1,206,726		1,206,726
7				
8				
9	Muskingum Mine			
10	Coal Lands			
11	Transferred from			
12	A/C 101 in Sept.			
13	1977-Site #9284	7,915,125		7,915,125
14				
15				
16	Land for Tiffin			
17	Office Transferred			
18	from A/C 105 in			
19	March 1987-Site			
20	#9279	264,222		264,222
21				
22				
23	Hanging Rock			
24	Station Site			
25	Transferred from			
26	A/C 101 in May			
27	1981 from A/C 105			
28	in July 1989-Site			
29	#9236	213,983		213,983
30				
31				
32	Other Non-Utility			
33	Property			
34	Land and Land			
35	Rights for Sporn			
36	Mine #2 (Lieving			
37	Property)			
38	Transferred from			
39	A/C 107 in June			
40	1982-Site #9289	126,852		126,852
41				0
42				
43				
44	Minor Item Previously Devoted to Public Service			
45	Minor Items-Other Nonutility Property			
46	TOTAL	$11,990,965	($8,694)	$11,982,271

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.

2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.

3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Waterheater			
2	Leasing Program			
3	Net of			
4	Amortization	15,552,442	(10,482,105)	5,070,337
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43				
44	Minor Item Previously Devoted to Public Service			
45	Minor Items-Other Nonutility Property			
46	TOTAL	$27,543,407	($10,490,799)	$17,052,608

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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	Cardinal Operating Company			
2	---			
3				
4	Advances - Open Account			
5				154,880
6	250 Shares Common Stock	01/01/68		
7				250
8	Subtotal			
9				155,130
10				
11	Central Coal Company			
12	---			
13				
14	1,500 Shares Common Stock	01/01/48		
15		01/01/50		
16				603,868
17	Subtotal			
18				603,868
19				
20	Central Operating Company			
21	---			
22				
23	1,500 Shares Common Stock	01/01/48		
24		01/01/53		
25				3,000
26	Undistributed Earnings/Losses			
27	and Dividends			
28				85,855
29	Subtotal			
30				88,855
31				
32	Central Ohio Coal Company			
33	---			
34				
35	69,000 Shares Common Stock	01/01/46		
36		01/01/57		
37				6,900,000
38	Capital Contributions	01/01/76		
39		01/01/83		
40				13,068,587
41	Advances (Open Account)			1,500,000
42	TOTAL Cost of Account 123.1 $ 181,039,716		TOTAL	$22,316,440

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
				3
		154,880		4
				5
		250		6
				7
0	0	155,130	0	8
				9
				10
				11
				12
				13
				14
		603,868		15
				16
0	0	603,868	0	17
				18
				19
				20
				21
				22
				23
		3,000		24
				25
				26
168		86,023		27
				28
168	0	89,023	0	29
				20
				31
				32
				33
				34
				35
		6,900,000		36
				37
				38
		13,068,587		39
				40
		1,500,000		41
$168		$22,316,608		42

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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	Undistributed Earnings/Losses			
2	and Dividends			347,396
3				
4	Subtotal			21,815,983
5				
6				
7	Southern Ohio Coal Company			
8	----------			
9				
10	1,500 Shares Common Stock	01/01/57		10,001,000
11				
12	Capital Contributions			102,693,007
13				
14	Undistributed Earnings/Losses			
15	and Dividends			33,024,844
16				
17	Subtotal			145,718,851
18				
19				
20	Windsor Coal Company			
21	----------			
22				
23	4,064 Shares Common Stock	01/01/21		
24		01/01/41		
25		01/01/71		1,334,762
26				
27	Capital Contributions	01/01/77		
28		01/01/81		9,714,000
29				
30	Advances - Notes Receivable	01/29/87	01/31/94	3,300,000
31				
32	Advances - Open Account	11/01/70		225,000
33				
34	Undistributed Earnings/Losses			
35	and Dividends			699,459
36				
37	Subtotal			15,273,221
38				
39				
40				
41				
42	TOTAL Cost of Account 123.1 $		TOTAL	$183,655,908

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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
2,656,067	2,655,120	348,343		2
				3
2,656,067	2,655,120	21,816,930	0	4
				5
				6
				7
				8
				9
		10,001,000		10
				11
		102,693,007		12
				13
				14
10,367,808	10,368,000	33,024,652		15
				16
10,367,808	10,368,000	145,718,659	0	17
				18
				19
				20
				21
				22
				23
				24
		1,334,762		25
				26
				27
		9,714,000		28
				29
	3,300,000	0		20
				31
		225,000		32
				33
				34
1,362,873	679,988	1,382,344		35
				36
1,362,873	3,979,988	12,656,106	0	37
				38
				39
				40
				41
$14,386,916	$17,003,108	$181,039,716	0	42

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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 (on a supplemental page) 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)	$172,539,720	$143,997,244	
2	Fuel Stock Expenses Undistributed (Account 152)	3,261,630	2,231,522	
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	31,485,214	33,630,173	
8	Transmission Plant (Estimated)	4,349,661	5,304,591	
9	Distribution Plant (Estimated)	6,052,450	7,727,855	
10	Assigned to - Other	48,951	64,708	
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	$41,936,276	$46,727,327	
12	Merchandise (Account 155)	117,000	116,161	
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
15	Stores Expense Undistributed (Account 163)	(845,352)	(717,666)	
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	$217,009,274	$192,354,588	

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Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligble 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).
5. Report on line 4 the Environmental Protection Agency (EPA)

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		1995	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
01	Balance-Beginning of Year			756,558.00	0
02 03 04	Acquired During Year: Issued (Less Withheld Allow.)				
05	Returned by EPA				
06 07 08	Purchases/Transfers: Adj. to Allow. Quantities			2,000.00	0
09					
10					
11					
12					
13					
14					
15	Total			2,000.00	0
16 17 18	Relinguished During Year: Charges to Account 509				
19	Other:				
20					
21 22	Cost of Sales/Transfers: Carolina, Power & Light			80,000.00	0
23	Mississippi Power Co.			20,000.00	0
24	SCANA Corp.				
25	Adj. to Allow. Quantities			2,444.00	0
26					
27					
28	Total			102,444.00	0
29	Balance-End of Year			656,114.00	0
30 31 32	Sales: Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				14,914,742
34	Gains				14,914,742
35	Losses				
	Allowances Withheld (Account 158.2)				
36	Balance-Beginning of Year			8,256.00	0
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales			4,129.00	0
40	Balance-End of Year			4,127.00	0
41 42 43	Sales: Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				655,937
45	Gains				655,937
46	Losses				

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

Allowances (Accounts 158.1 and 158.2) (Continued)

issued allowances. Report withheld portions lines 36-40

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/transferors of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).

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.

1996		1997		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
755,339.00	0	500,821.00	0	6,755,921.00	0	8,768,639.00	0	01
								02
								03
								04
								05
								06
								07
2,000.00	0	2,000.00		4,000.00	0	10,000.00	0	08
								09
						0	0	10
								11
								12
								13
								14
2,000.00	0	2,000.00		4,000.00	0	10,000.00	0	15
								16
								17
								18
								19
								20
								21
				0		80,000.00		22
				0		20,000.00		23
				112,000.00	0	112,000.00	0	24
2,448.00	0			9,460.00	0	14,352.00	0	25
								26
								27
2,448.00	0			121,460.00	0	226,352.00	0	28
754,891.00	0	502,821.00	0	6,638,461.00	0	8,552,287.00	0	29
								30
								31
								32
					16,704,511		31,619,253	33
					16,704,511		31,619,253	34
								35
12,385.00	0	12,385.00	0	185,285.00	0	218,311.00	0	36
								37
								38
				3,210.00		7,339.00		39
12,385.00	0	12,385.00	0	182,075.00	0	210,972.00	0	40
								41
								42
								43
					455,108		1,111,045	44
					455,108	0	1,111,045	45
								46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission authorization to use Account 182.1 and period of amortization(mo,yr,to mo,yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR Account Charged (d)	WRITTEN OFF DURING YEAR Amount (e)	Balance at End of Year (f)
1	None	0	0		0	0
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTAL	0	0		0	0

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecoverd Plant and Regulatory Study Costs[Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR Account Charged (d)	WRITTEN OFF DURING YEAR Amount (e)	Balance at End of Year (f)
21	None	0	0		0	0
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL	0	0		0	0

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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 Account Charged (c)	CREDITS Amount (d)	Balance at End of Year (e)
1	Net Deferred Fuel Costs (a)	$62,015,308	254	$35,578,721	
2			401	26,436,587	
3					
4	SFAS 109 DFIT	0	Various	23,441,118	433,286,250
5	SFAS 106 - Other Post Retirement Benefits-PUCO	9,089,813	182	96,553	17,498,997
6	SFAS 106 - Other Post Retirement Benefits-FERC	710,821		0	1,182,541
7	SFAS 112 - Post Employ Pre-Retirement Benefits	6,428,172		0	6,428,172
8					
9	Minor Item (2), less than 5% of total	55,896	401	144,826	248
10					
11	Gavin FGD Project	1,860,108		0	1,860,108
12	Cook Coal Trm - Oper Exp	1,277,011	186	1,214,194	62,817
13					
14					
15	Other WIP - Demand Side Management	79,474,889	186	71,890,692	11,734,686
16					
17	PIP - Customer Arrearages	15,142,554	144	8,390,961	
18			142	140,148	12,745,876
19					
20	Investment Otisca Coal Cleaning Plant	0		0	5,998,051
21	Non-Press Water Heater Test Program	0	401	77,988	32,496
22	Cook Coal Term Lease Costs	0	186	50,803	988,838
23					
24	Loss on Reacquired $2.27 Pfd Stock (b)	0	439	25,584	319,810
25	Loss on Reacquired 7.76% Pfd Stock (b)	0	439	57,060	798,780
26	Loss on Reacquired 7.72% Pfd Stock (b)	0	439	12,792	178,020
27	Loss on Reacquired 8.48% Pfd Stock (b)	0	439	40,152	558,840
28					
29	Tidd Work Orders	15,284,701	186	10,114,726	15,284,701
30					
31	OH Coal Test & Dev Proj - OCTAD	433,181	186	362,064	433,181
32	Other Exp-Press Fluid Bed Combustion-R&D FERC Proj	0		0	151,508
33	Other Exp-Test UHV Dumont	0		0	405,573
34	Unamort Cst Dumont Fac Disp	2,976,618	401	60,730	2,915,888
35	Rate Case	518,683	186	0	518,683
36					
37					
38	(a) Cost amortized in accordance with PUCO rate				
39	. order in Case No. 85-276-EL-AIR, beginning				
40	. in July 1986.				
41	(b) Loss on reacquired stock will be amortized				
42	. over the life of the new replacement issue.				
43					
44	TOTAL	$195,267,755		$178,135,699	$513,384,064

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MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

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

3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than $50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDIT Account Charged (d)	CREDIT Amount (e)	Balance at End of Year (f)
1	WV Property Taxes	$13,216,938	$7,500,000	135	$1,744,260	$18,972,678
2				408	6,050,906	(6,050,906)
3				236	1,500,000	(1,500,000)
4						0
5	Illinois Property Tax	684,000	712,662	186	684,000	712,662
6				236	12,662	(12,662)
7						
8	Ohio Property Taxes	67,050,000	69,600,000	107	27,000	136,623,000
9				108	18,000	(18,000)
10				186	1,041,140	(1,041,140)
11				152	72,000	(72,000)
12				163	27,000	(27,000)
13				184	198,000	(198,000)
14				401	108,000	(108,000)
15				408.1	64,844,860	(64,844,860)
16				408.2	714,000	(714,000)
17						
18	Elec. Therm. Stor. Equip.	191,583	3,802	143	3,195	192,190
19						0
20	Coal Term. - Oper. Exp.	685,614	15,490,571	186	15,912,504	263,681
21						0
22	Assoc. Cos. - Unaudited Items	705,300	6,020,211	234	5,973,410	752,101
23						0
24	Allowances	0	19,639,077		0	19,639,077
25						0
26	AP/OP Sporn	47,103	79,025	Various	53,740	72,388
27						0
28	Cinn. Gas & Elec. Intrchg	93,271	543,157	Various	564,820	71,608
29						0
30	Coal Royalties	5,086,153	708,887	146	1,204,051	4,590,989
31						0
32	WV B&O Tax Litigtn Svc/Contract	0	219,447	146	50,648	168,799
33						0
34	Ohio Excise Tax - Tidd PFBC	1,158,321	0		0	1,158,321
35						0
36	Water Heater Program	1,203,212	7,536,172	143	7,480,595	1,258,789
37				146	30,094	(30,094)
38						
39	Cardinal Coal Base Cap. 3		330,672			330,672
40						0
41	Prefinancing Costs	2,205,798	24,831	242	2,123,660	106,969
42	Pre paymt. - Future Coal Deliv.	2,275,510	31,411,826	234	33,687,336	0
43	Minor Items (9)	32,820	2,253,323	124	882,935	1,403,208
44				143	3,611	(3,611)
45				186	13,552	(13,552)
46				Var	1,340,938	(1,340,938)
47	Misc. Work in Progress	43,506,144				26,963,455
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					
49	TOTAL	$138,141,767				$137,305,824

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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Book/Tax Gain -Sale of Misc. Property	0	$11,066,739
3	Accrued Post-retirement Expense	3,299,506	6,536,807
4	Deferred Repriced Fuel	4,165,641	4,214,304
5	Accrued Book Pension Expense	1,957,744	3,681,822
6	Accrued Vacation Pay	3,198,981	3,091,872
7	Other	35,073,497	19,741,351
8	TOTAL Electric (Enter Total of lines 2 thru 7)	$47,695,369	$48,332,895
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other SFAS-109/Non-Utility	54,706,594	50,004,035
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	$102,401,963	$98,336,930

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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	40,000,000		
2				
3	TOTAL COMMON	40,000,000		
4				
5				
6	Preferred Stock:			
7	Cummulative Preferred $100 Par	3,762,403		
8	-4.5% Series		100.00	110.00
9	-4.40% Series		100.00	104.00
10	-4.08% Series		100.00	103.00
11	-4.2% Series		100.00	103.20
12	-8.04% Series (b)		100.00	102.58
13	-7.6% Series (b)		100.00	102.26
14	-7 6/10% Series (b)		100.00	102.11
15	-5.90% Series (d)		100.00	0
16	-6.02% Series (a)		100.00	0
17	-6.35% Series (a)		100.00	0
18				
19				
20	Cummulative Preferred - $25 Par (c)	4,000,000		
21				
22	TOTAL PREFERRED	7,762,403		
23				
24				
25	(a) Non-Voting & Not callable until after 2002.			
26	(b) New York Stock Exchange.			
27	(c) Authorized but not issued.			
28	(d) Not callable until after 2002.			
29				
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42				

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
27,952,473	$321,201,454	0	0	0	0	1
						2
27,952,473	321,201,454	0	0	0	0	3
						4
						5
						6
						7
202,403	20,240,300	0	0	0	0	8
100,000	10,000,000	0	0	0	0	9
50,000	5,000,000	0	0	0	0	10
60,000	6,000,000	0	0	0	0	11
150,000	15,000,000	0	0	0	0	12
350,000	35,000,000	0	0	0	0	13
350,000	35,000,000	0	0	0	0	14
450,000	45,000,000	0	0	0	0	15
400,000	40,000,000	0	0	0	0	16
300,000	30,000,000	0	0	0	0	17
						18
						19
0	0	0	0	0	0	20
						21
2,412,403	241,240,300	0	0	0	0	22
						23
						24
						25
						26
						27
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						41
						42

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 and 205, 203 and 206, 207, 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.
4. For Premium on Account 207, Capital Stock, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 202-Common Stock Subsribed		
2	None		
3			
4	Account 203-Common Stock Liab Conv		
5	None		
6			
7	Account 205-Preferred Stock Subsrib		
8	None		
9			
10	Account 206-Pref Stock Liab Conver		
11	None		
12			
13	Account 207-Premium on Cap Stock		
14	Prem on Pref Stock ($100 Par Value)		
15	4-1/2 % Series	202,403	1,392,488
16	4.40 % Series	100,000	124,000
17	4.08 % Series	50,000	41,500
18	4.20 % Series	60,000	18,000
19	8.04 % Series	150,000	40,845
20	7.60 % Series	350,000	149,450
21	7-6/10 % Series	350,000	129,500
22			
23			
24			
25			
26			
27			
28			
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45			
46	TOTAL	1,262,403	$1,895,783

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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	208 - Donations Received from Stockholders	
2	---	
3	. Prior to 1994	461,035,096
4	. Cash Contributions in 1994	0
5		
6	Subtotal	461,035,096
7		
8	209 - Reduction in Par or Stated Value of Capital Stock	0
9		
10	210 - Gain on Resale or Cancellation of Reacquired Capital Stock	0
11		
12	211 - Miscellaneous Paid-In Capital	
13	---	
14	. Recorded in connection with merger of Central Ohio Light and Power	
15	. Company with respondent in 1955	168,748
16		
17	Subtotal	168,748
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
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39		
40	TOTAL	$461,203,844

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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			
4	9-7/8% Series		
5		50,000,000	226,000
6			184,500 D
7	9.625% Series		
8		50,000,000	354,250
9			375,000 D
10	5% Series		
11		50,000,000	74,125
12			(580,000) P
13	6-1/2% Series		
14		50,000,000	90,603
15			(330,000) P
16	6-3/4% Series		
17		60,000,000	86,035
18			(517,800) P
19	7-5/8% Series		
20		25,000,000	74,010
21	7-3/4% Series		(129,250) P
22		25,000,000	
23	7.85% Series		
24		40,000,000	61,740
25			300,000 D
26	6.875% Series		
27		40,000,000	61,740
28			250,000 D
29	6.75% Series		
30		40,000,000	66,740
31			250,000 D
32			
33	TOTAL	$430,000,000	$897,693

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

13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.

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

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD Date From (f)	Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
						1
						2
						3
08/01/90	08/01/20	08/01/90	08/01/20	46,161,000	4,718,485	4
						5
						6
06/01/91	06/01/21	06/01/91	06/01/21	50,000,000	4,812,500	7
						8
						9
01/01/66	01/01/96	01/01/66	01/01/96	38,759,000	1,937,950	10
						11
						12
08/01/67	08/01/97	08/01/67	08/01/97	46,620,000	3,030,300	13
						14
						15
03/01/68	03/01/98	03/01/68	03/01/98	55,661,000	3,757,117	16
						17
						18
04/01/72	04/01/02	04/01/72	04/01/02	16,910,000	1,289,387	19
						20
10/01/72	10/01/02	10/01/72	10/01/02	24,000,000	1,860,000	21
						22
06/09/93	06/01/23	06/01/93	06/01/23	40,000,000	3,140,000	23
						24
						25
06/09/93	06/01/03	06/01/93	06/01/03	40,000,000	2,750,000	26
						27
						28
03/25/93	04/01/03	04/01/93	04/01/03	40,000,000	2,700,000	29
						30
						31
						32
				$398,111,000	$29,995,739	33

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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	7.75% Series	$40,000,000	$66,740
2			250,000 D
3			
4	6.55% Series	40,000,000	61,740
5			250,000 D
6			
7	7.375% Series	40,000,000	61,740
8			300,000 D
9			
10	6.00% Series	25,000,000	38,600
11			156,250 D
12			
13	7.10% Series	25,000,000	38,600
14			187,500 D
15			
16	6.15% Series	50,000,000	118,400
17			312,500 D
18			
19	7.30% Series	25,000,000	59,200
20			187,500 D
21			
22	8.75% Series	50,000,000	105,625
23			375,000 D
24			
25	8.25% Series	50,000,000	105,625
26			312,500 D
27			
28	8.10% Series	50,000,000	105,625
29			312,500 D
30			
31	8.80% Series	50,000,000	105,625
32			312,500 D
33	TOTAL	$445,000,000	$4,573,770

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

13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.

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

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD Date From (f)	Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
03/25/93	04/01/23	04/01/93	04/01/23	$40,000,000	$3,100,000	1
						2
						3
08/17/93	10/01/03	08/01/93	10/01/03	40,000,000	2,620,000	4
						5
						6
08/17/93	10/01/23	08/01/93	10/01/23	40,000,000	2,950,000	7
						8
						9
10/13/93	11/01/03	11/01/93	11/01/03	25,000,000	1,504,167	10
						11
						12
10/13/93	11/01/23	11/01/93	11/01/23	25,000,000	1,779,930	13
						14
						15
11/10/93	12/01/03	11/01/93	12/01/03	50,000,000	3,075,000	16
						17
						18
12/22/93	04/01/24	12/01/93	04/01/24	25,000,000	1,830,069	19
						20
						21
06/16/92	06/01/22	06/01/92	06/01/22	50,000,000	4,375,000	22
						23
						24
03/04/92	03/01/02	03/01/92	03/01/02	50,000,000	4,125,000	25
						26
						27
02/10/92	02/01/02	02/01/92	02/01/02	50,000,000	4,050,000	28
						29
						30
02/10/92	02/01/22	02/01/92	02/01/22	50,000,000	4,400,000	31
						32
[redacted]				$843,111,000	$63,804,905	33

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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	5-1/8% Series		
2		$40,000,000	$49,565
3			(543,600) P
4	6-5/8% Series		
5		20,000,000	30,804
6			(212,000) P
7	7-7/8% Series		
8		15,000,000	24,112
9			(141,000) P
10	Subtotal (Account 221)		
11		950,000,000	3,929,344
12	Account 222 - Reacquired Bonds		
13	----------	0	0
14			
15	Account 223 - Advances from Associated Companies		
16	----------	0	0
17			
18	Account 224 - Other Long-Term Debt		
19	----------		
20	Installment Purchase Contracts:		
21	Pollution Control Revenue Bonds Marshall County, W.Va.:		
22			
23	5.90% - Series D		
24		35,000,000	749,600
25			680,050 D
26	6.85% - Series		
27		50,000,000	775,600
28			783,467 D
29	5.45% - Series B		
30		50,000,000	878,100
31			655,500 D
32			
33	TOTAL	$210,000,000	$4,480,198

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

13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.

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

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD Date From (f)	Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
01/01/66	01/01/96	01/01/66	01/01/96	$8,297,000	$431,336	1
						2
						3
08/01/67	08/01/97	08/01/67	08/01/97	4,253,000	281,761	4
						5
						6
03/01/69	03/01/99	03/01/69	03/01/99	4,905,000	386,269	7
						8
						9
				860,566,000	64,904,271	10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
05/01/93	04/01/22	06/01/93	04/01/22	35,000,000	2,064,827	23
						24
						25
06/04/92	06/01/22	06/01/92	06/01/22	50,000,000	3,424,290	26
						27
						28
11/30/93	07/01/14	12/01/93	07/01/14	50,000,000	2,724,130	29
						30
						31
						32
[redacted]				$995,566,000	$73,117,518	33

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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	5.45% Mason County, W.Va. - Series A		
2		$50,000,000	$890,600
3			539,500 D
4	Air Quality Bonds - Series B		
5		50,000,000	999,060
6	Subtotal		375,000 D
7		235,000,000	7,326,477
8			
9			
10			
11			
12			
13			
14			
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29			
30			
31			
32			
33	TOTAL	$310,000,000	$7,284,358

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

13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.

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

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD Date From (f)	Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
10/14/93	12/01/16	11/01/93	12/01/16	$50,000,000	$2,725,000	1
						2
						3
08/01/89	08/01/09	08/01/89	08/01/09	50,000,000	3,700,000	4
						5
				235,000,000	14,638,247	6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
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						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
[redacted]				$1,095,566,000	$79,542,518	33

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

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

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	* $162,625,421
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	See Footnote Page	
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	See Footnote Page	
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	See Footnote Page	
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	See Footnote Page	
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	239,488,000
28	Show Computation of Tax:	
29	Federal Income Tax on Current-Year Taxable Income	83,821,000
30	Adjustments Due to System Consolidation (a)	(691,000)
31	Adjustments of Prior Years' Accruals -net	(19,160,000)
32	Tax Expense of Joint-Facility Company	386,000
33	Tax Expense of Subsidiary Company	(6,000)
34		
35	Estimated Current Federal Income Taxes (net)(b)	64,350,000
36		
37	(a) Represents the allocation of the estimated current year net operating tax loss of	
38	American Electric Power Inc. in accordance with Rule 45(c) of the Public Holding Company Act of 1935.	
39		
40	(b) The Company joins in the filing of a consolidated Federal income tax return with its affiliated	
41	companies in the AEP system. In accordance with the Public Utility Holding Company Act of 1935, the	
42	tax loss of the parent company, American Electric Power Company Inc. is allocated to the subsidiaries	
43	with taxable income. With the exception of the loss of the parent company, the method of allocation	
44	approximates a separate return result for each company in the consolidated group.	

< P261.1-(a) >

Reconciliation of Reported Net Income With Taxable Income For Federal Income Taxes

Net Income for the year per page 117	162,625,421
Federal Income Taxes	68,774,000
Pre-Tax Book Income	231,399,000
Increase (Decrease) in Taxable Income Resulting from:	
Excess of Tax over Book Depreciation	19,104,000
Deferred Fuel Costs (net)	(8,030,000)
Property Tax Adjustments	22,634,000
Post Retirement Benefits	(1,646,000)
Equity in Earnings of Subsidaries	(14,387,000)
Martinka Fuel Costs Recoveries	6,929,000
Removal Costs	(16,500,000)
Severance Benefits	(1,491,000)
Uncollectable Accounts (net)	60,000
Tidd PFBC	(1,888,000)
Company Owned Life Insurance	(13,653,000)
Rail Car Maintenance (net)	(3,353,000)
Self Insurance Reserves	(970,000)
Percent Repair Allowance	(1,680,000)
Pension Expense	4,437,000
Demand Side Management	(5,842,000)
Loss on Reacquired Debt	2,088,000
Percentage of Income Payment -Bad Debt	(8,590,000)
Capitalized Carrying Charge-Deferred Gain Emission Allowances	1,709,000
Gavin Scrubbers -Deferred Book Cost	(1,860,000)
Book / Tax Gain -Sale of Misc. Property	31,619,000
Other	(601,000)
Federal Tax Net Income-Estimated Current Year Taxable Income (Seperate Return Basis)	239,488,000

INSTRUCTION #2

The tax computation as shown above represents an estimate of the Company's allocated portion of the System consolidated federal income tax. The computation of actual 1994 System Federal income taxes will not be available until the consolidated federal income tax return is completed and filed in September 1995. The actual allocation of the System consolidated federal income tax to the members of the consolidated group will not be available until October 1995.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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 know, 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 Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
1	FEDERAL:					
2	Income Tax	12,535,485		63,969,552	78,715,611	
3	Income Tax-Jt. Fac.			380,129	380,129	
4	Unemployment Insurance-1993	1,505			1,505	
5	Unemployment Insurance-1994	13,928		234,337	245,631	
6	Unemployment Insurance-1995			15,917		
7	Unemployment Insurance-Jt. Fc			20,851	20,851	
8	Ins Contribution Act-1993	5,328		(5,328)		
9	Ins Contribution Act-1994	133,191		13,092,261	12,872,990	
10	Ins Contribution Act-1995			159,367		
11	Envir. Excise Tax-1993	(1,272)		1,272		
12	Envir. Excise Tax-1994			318,114	318,000	
13	Excise Tax-Jt. Fac.			3,033		
14	Ins Contribution Act-Jt. Fac.			1,207,441	3,033	
15					1,207,441	
16	SUBTOTAL	12,688,165		79,396,946	93,765,191	0
17						
18	STATE OF OHIO:					
19	Ex. Gr. Rec.-Yr. End 4/30/94		33,760,662	52,171,734	54,038,344	
20	P.U.C. Mtce. Assess.-1993			1,464,330	1,464,330	
21	Ohio Dept.of Dev.-1994	100,000		49,423	149,423	
22	Ohio Dept.of Dev.-1995			100,000		
23	Sales & Use-1989-1991	75,000				
24	Sales & Use-1993	81,183		(24,757)	56,426	
25	Sales & Use-1994			924,569	834,180	
26	Sales & Use- Jt. Facil.			17,057	17,057	
27	Consumers Council-1994			321,481	321,481	
28	Ohio Pub. Util. Excise-1993	435,531		(435,531)		
29	Ohio Pub. Util. Excise-1994	704,259		(244,633)		
30	Ohio Pub. Util. Excise-1995			745,604		
31	Unemployment Insurance-1993	1,500			1,500	
32	Unemployment Insurance-1994	10,487		216,976	225,010	
33	Unemployment Insurance-1995			12,096		
34	Unemployment Insurance-Jt. .			4,710	4,710	
35	Domestic Fran.-Jt. Fac.			14	14	
36						
37	SUBTOTAL	1,407,960	33,760,662	55,323,073	57,112,475	0
38						
39						
40						
41	TOTAL	$14,096,125	$33,760,662	$134,720,019	$150,877,666	0

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

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

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

8. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2, and 409.2 under other accounts in column (i). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED(Show utility department where applicable and account 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
					(56,430)	2
(2,210,574)		64,025,982				3
		380,129				4
						5
2,634		151,777				6
15,917						7
		20,851				8
						9
352,462		7,986,547				10
159,367						11
		1,272				12
114		318,114				13
		3,033				14
		1,207,441				15
					(56,430)	16
(1,680,080)		74,095,146				17
						18
						19
	35,627,272	52,138,635				20
		1,464,330				21
		49,423				22
100,000		100,000				23
75,000						24
						25
90,389		614,500				26
		17,057				27
		321,481				28
		(435,531)				29
459,626		(244,633)				30
745,604		745,604				31
						32
2,453		132,363				33
12,096						34
		4,710				35
		14				36
						37
1,485,168	35,627,272	54,907,953				38
						39
						40
($194,912)	$35,627,272	$129,003,099	0	0	($56,430)	41

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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 know, 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 Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
1	STATE OF ILLINIOS:					
2	Unemployment Insurance-1993	213			213	
3	Unemployment Insurance-1994	1,305		4,996	6,150	
4	Unemployment Insurance-1995			1,076		
5	Sales & Use Tax-1991			(158,418)		
6	Sales & Use Tax-1992	(27,000)		27,000		
7	Sales & Use Tax-1993	41,042		(28,459)	12,583	
8	Sales & Use Tax-1994			52,500	49,632	
9	Income Tax			69,511	74,363	
10	SUBTOTAL	15,560		(31,794)	142,941	0
11						
12	STATE OF WEST VIRGINIA:					
13	Income Tax	718,631		3,194,345	3,594,976	
14	Income Tax-Jt. Fac.			180,654	180,654	
15	Lic. & Corp. Org. Yr.		2,195			
16	Lic. & Corp. Org.-Jt. Fac.			25	25	
17	Bus. Franchise-1990	(11,925)			(11,925)	
18	Bus. Franchise-1993	1,575		23,893	25,468	
19	Bus. Franchise-1994			12,000	12,000	
20	Bus. Franchise-Jt. Fac.			273	273	
21	Bus. & Occup.-1989	93,729		(93,729)		
22	Bus. & Occup.-1993	5,369,798		(416,393)	4,953,405	
23	Bus. & Occup.-1994			41,117,826	36,720,938	
24	Sales & Use-Jt. Fac.			70,427	70,427	
25	Unemployment Ins.-1993	131			131	
26	Unemployment Ins-1994	2,244		73,065	74,903	
27	Unemployment Ins-1995			2,414		
28	Unemployment Ins-Jt. Fac.			36,489	36,489	
29	Sales & Use Tax-1993	4,249		1,011	5,260	
30	Sales & Use Tax-1994			84,905	77,034	
31	SUBTOTAL	6,178,432	2,195	44,287,205	45,740,058	0
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	$20,290,117	$33,762,857	$178,975,430	$196,760,665	0

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

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

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

8. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2, and 409.2 under other accounts in column (i). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account 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
151						3
1,076						4
(158,418)						5
						6
(4,852)						7
2,868						8
						9
(159,175)						10
						11
						12
318,000		3,194,345				13
		180,654				14
	2,195					15
		25				16
						17
		23,893				18
		12,000				19
		273				20
		(93,729)				21
		(416,393)				22
4,396,888		40,607,704				23
		70,427				24
						25
406		61,398				26
2,414						27
		36,489				28
		1,011				29
7,871		72,000				30
4,725,579	2,195	43,750,097				31
						32
						33
						34
						35
						36
						37
						38
						39
						40
$4,371,492	$35,629,467	$172,753,196	0	0	($56,430)	41

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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 know, 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 Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
1	LOCAL:					
2	Real & Per Pr Ohio-1992	63,900,000		(343,755)	63,556,245	
3	Real & Per Pr Ohio-1993	66,600,000		343,755		
4	Real & Per Pr Ohio-1994			69,600,000		
5	Ohio Leased Property-1992	211,071		(39,305)	171,766	
6	Ohio Leased Property-1993	450,000		(130,665)	319,335	
7	Real & Per Pr W. Virg.-1992	4,204,744		(465)	4,204,279	
8	Real & Per Pr W. Virg.-1993	9,000,000		(1,499,535)	3,580,464	
9	Real & Per Pr W. Virg.-1994			7,500,000		
10	Real & Per Pr Illinios-1993	674,200		(12,662)	661,538	
11	Real & Per Pr Illinios-1994	684,000				
12	Real & Per Pr Illinios-1995			700,000		
13	SUBTOTAL	145,724,015	0	76,117,368	72,493,627	0
14						
15	OTHER:					
16	Empl. Taxes Applic. to Accrd					
17	Payroll-1992	100,680		(100,680)		
18	SUBTOTAL	100,680	0	(100,680)	0	0
19	Empl. Taxes Accrd Pay-1993			96,630		
20	SUBTOTAL	0	0	96,630	0	0
21						
22						
23						
24						
25						
26	Instruction No. 1-Federal and					
27	State Taxes charged to					
28	accounts to which the					
29	material on which the tax was					
30	levied was charged, estimated					
31						
32	Federal Gasoline Tax					
33	$361,836					
34	State of Ohio Gasoline Tax					
35	$281,056					
36	State of Ohio License Tax					
37	$162,259					
38						
39						
40						
41	TOTAL	$166,114,812	$33,762,857	$255,088,748	$269,254,292	0

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

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

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

8. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2, and 409.2 under other accounts in column (i). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED(Show utility department where applicable and account 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
		(343,755)				2
66,943,755		343,755				3
69,600,000		64,817,150				4
						5
						6
						7
3,920,001						8
7,500,000						9
						10
684,000						11
700,000						12
149,347,756		64,817,150				13
						14
						15
						16
						17
0		0				18
96,630						19
96,630						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
$153,815,878	$35,629,467	$237,570,346	0	0	($56,430)	41

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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 Account No. (c)	Deferred for Year Amount (d)	Allocations to Current Year's Income Account No. (e)	Allocations to Current Year's Income Amount (f)	Adjustments (g)
1	Electric Utility						
2	3%	* $8,524,928			411	$656,607	* ($303)
3	4%	* 33,583,651			411	1,829,085	* (201,720)
4	7%	* 3,232,296			411	172,548	
5	10%	* 454,480			411	107,524	
6							
7							
8	TOTAL	$45,795,355				$2,765,764	($202,023)
9	Other (List separately and show 3%,4%,7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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
			2
$7,868,018	30 YEARS		3
31,552,846	30 YEARS		4
3,059,748	30 YEARS		5
346,956			6
0			7
			8
$42,827,568			9
			10
0			11
0			12
0			13
			14
			15
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			19
			20
			21
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			48

< p266-2(a) >

OHIO POWER COMPANY, 1994
Percent should be 4%

< p266-2(g) >

Adjustment of prior year federal income tax returns

< p266-3(a) >

Percent should be 10%

< p266-3(g) >

Adjustment of prior year federal income tax returns.

< pg266-4(a) >

Percent should be 11%
Business Energy Investment Credit related to qualified hydroelectric generating property i.e., Racine Units No.1 and No.2.

< pg266-5(a) >

Percent should be 20%
Research & Development Credit relating to qualified research facilities.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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

income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
[redacted]							1
	$5,598					$278,071,350	2
						0	3
						0	4
0	$5,598		0		0	$278,071,350	5
1,967,564	2,595,513	182/254	5,645,824			13,907,439	6
						262,771,361	7
						0	8
$1,967,564	$2,601,111		$5,645,824		0	$554,750,150	9
[redacted]							10
1,967,564	2,601,111		5,645,824			554,750,150	11
							12
							13

NOTES(Continued)

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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	Loss on Reacquired Debt	$8,123,001		$719,400
4	Deferred SFAS 106 Cost	3,142,112	3,396,428	
5	Gross Receipts -Tax Expense	5,759,156		
6	PIPP Customer Bad Debt	2,054,645	53,042,271	50,035,845
7	Demand Side Management	1,375,910	2,341,773	
8	Other	15,347,294	7,799,786	6,192,477
9	TOTAL Electric (Total of lines 3 thru 8)	$35,802,118	$66,580,258	$56,947,722
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other (Specify)	163,787,406		
19	TOTAL (Acct 283) (Enter Total of lines 9,17 and 18)	$199,589,524	$66,580,258	$56,947,722
20	Classification of TOTAL			
21	Federal Income Tax	199,589,524	66,580,258	56,947,722
22	State Income Tax			
23	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [x] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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 Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Deferred Invest. Tax Credit	$11,265,202	Various	$662,664	0	$10,602,538
2						
3	ODC - Allowances	0		0	1,197,120	1,197,120
4						
5	Minor Items (11) each < 5% of tot	892,547	108	58,065		834,482
6			143	696,819		(696,819)
7			186	2,985		(2,985)
8			401	93,554		(93,554)
9			419	173		(173)
10			421	11,631		(11,631)
11			426	731,000		(731,000)
12			Var	731,157	2,977,821	2,246,664
13						0
14						
15						
16						
17						
18						
19						
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46						
47	TOTAL	$12,157,749		$2,988,048	$4,174,941	$13,344,642

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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	$268,757,183	$23,208,563	$13,888,798
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	$268,757,183	$23,208,563	$13,888,798
6	Other (Specify) Non-Utiltity	20,185,431		4,219
7	SFAS-109	262,771,361		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	$551,713,975	$23,208,563	$13,893,017
10	Classification of TOTAL			
11	Federal Income Tax	551,713,975	23,208,563	13,893,017
12	State Income Tax			
13	Local Income Tax			

NOTES

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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

income and deductions.

3. Provide in the space below explanations for page 276 and 277. Include amounts relating to insignificant items listed under Other.

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credits to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
[redacted]							1
[redacted]							2
						$7,403,601	3
						6,538,540	4
						5,759,156	5
						5,061,071	6
110,086						3,827,769	7
		190.1	9,889,910			7,064,693	8
$110,086	0		$9,889,910		0	$35,654,830	9
[redacted]							10
							11
							12
							13
							14
							15
							16
							17
		182/254	17,138,104			146,649,302	18
$110,086	0		$27,028,014		0	$182,304,132	19
[redacted]							20
110,086			27,028,014			182,304,132	21
							22
							23

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

OTHER REGULATORY LIABILITIES (Account 254)

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS Account Credited (b)	DEBITS Amount (c)	Credits (d)	Balance at End of Year (e)
1	SFAS 109 - Deferred Federal Income Tax	Various	$5,076,441	0	$78,760,565
2					
3	Accum. Depreciation - OTISKA Coal Cleaning Plant		0	331,781	3,445,144
4					
5	Provision - Fuel Cap Loss	401	158,758		
6		182	38,073,012	30,202,004	14,210,300
7					
8	Deferred Gain - Emission Allowance 1995	254	673,940	0	0
9					
10	Deferred Gain - Emission Allowance 2000	254	346,402	0	0
11					
12	Deferred Revenue - DSM Shared Savings	182	667,339		
13		186	247,019	1,904,018	1,072,514
14					
15	Proceeds Allowance Auction - Rcvd.	232	180,747	33,889,885	33,709,138
16					
17	Proceeds Allowance Auction - Not Rcvd.	Various	17,915,144	17,915,144	0
18					
19	Carrying Charges - Allowance Gains	431	101,447	1,762,988	1,661,541
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
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36					
37					
38					
39					
40					
41	TOTAL		$63,440,249	$86,005,820	$132,859,202

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(Next page is 300)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [x] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

3. If increases or decreases from previous year (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

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	$384,180,802	$389,152,622
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr.4) $12,011,404	241,565,942	241,426,442
5	Large (or Ind.) (See Instr.4)	628,445,462	618,908,501
6	(444) Public Street and Highway Lighting	8,059,373	8,072,850
7	(445) Other Sales to Public Authorities	19,182	34,244
8	(446) Sales to Railroads and Railways	0	0
9	(448) Interdepartmental Sales	0	0
10	TOTAL Sales to Ultimate Consumers	* $1,262,270,761	$1,257,594,659
11	(447) Sales for Resale	$452,146,478	$438,855,237
12	TOTAL Sales of Electricity	$1,714,417,239	$1,696,449,896
13	(Less) (449.1) Provision for Rate Refunds	0	0
14	TOTAL Revenues Net of Prov. for Refunds	$1,714,417,239	$1,696,449,896
15	Other Operating Revenues		
16	(450) Forfeited Discounts	$1,713,516	$1,657,469
17	(451) Miscellaneous Service Revenues	1,055,765	1,198,607
18	(453) Sales of Water and Water Power	0	0
19	(454) Rent from Electric Property	3,419,779	2,851,934
20	(455) Interdepartmental Rents	0	0
21	(456) Other Electric Revenues	27,510,423	16,187,620
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	$33,699,483	$21,895,630
27	TOTAL Electric Operating Revenues	$1,748,116,722	$1,718,345,526

ELECTRIC OPERATING REVENUES (Account 400)(Continued)

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

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

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

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

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
6,170,618	6,142,004	573,349	569,141	2
				3
4,498,620	4,413,260	74,997	73,845	4
19,974,116	19,585,528	8,079	8,064	5
81,943	82,473	2,533	2,523	6
439	730	26	28	7
0	0	0	0	8
0	0	0	0	9
30,725,736	30,223,995	658,984	653,601	10
13,484,702	14,946,423	49	47	11
44,210,438	45,170,418	659,033	653,648	12
0	0	0	0	13
44,210,438	45,170,418	659,033	653,648	14

*Includes $ (3,459,102) unbilled revenues.

**Includes (53,674) MWH relating to unbilled revenues.

< P300-10(b) >

OHIO POWER COMPANY

Instruction No. 7 (Detail of Unmetered Sales)

	Average Customers	Estimated MWH Sold	Revenue
Residential	20,899	13,502	$ 2,472,881
Commercial & Industrial	12,414	32,399	4,828,615
Public Street & Highway Lighting	779	60,413	6,772,065
Total	34,092	106,314	$14,073,561

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [x] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

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

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

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

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	A/C 440-RESIDENTIAL SALES					
2	RS-13 Residential Sales	6,191,757	384,071,890	573,347	10,799	6.2030¢
3	SPP-21 Cogen/SPP	31	1,592	1	31,000	5.4581¢
4	OL-23 Outdoor Lighting	13,502	2,472,881			18.3149¢
5	Special Agreements	22	1,034	1	22,000	4.7000¢
6						
7						
8	Unbilled	(34,694)	(2,366,695)			6.8216¢
9	TOTAL-A/C 440	6,170,618	384,180,802	573,349	10,762	6.2260¢
10						
11	A/C-COMMERCIAL&INDUSTRL SALES					
12	GS-15 General Service	2,614,934	156,633,590	78,657	33,245	5.9900¢
13	EHG-17 Elec. Htg. General	84,460	4,837,239	1,209	69,859	5.7273¢
14	LP-18 Large Power	6,017,873	265,688,540	2,417	2,489,811	4.4150¢
15	IP-18 Industrial Power	5,344,341	184,090,915	51	104,791,000	3.4446¢
16	IRP-20 Interruptible Power	664,248	15,603,620	1	664,248,000	2.3491¢
17	IP-19/IRP-20A Indl/Inter Pwr	2,018,940	65,958,209	2	1,009,470,000	3.2670¢
18	SS-22 School Service	187,814	10,641,588	733	256,226	5.6660¢
19	OL-23 Outdoor Lighting	31,343	4,702,436			15.0031¢
20	EHS-24 Elec. Htg. School	2,504	61,997	2	1,252,000	2.4759¢
21	Special Agreements	7,525,183	162,879,430	4	1,881,295,750	2.1645¢
22						
23						
24	Unbilled	(18,904)	(1,086,160)			5.7457¢
25	TOTAL-A/C 442	24,472,736	870,011,404	83,076	294,583	3.5550¢
26						
27	A/C STREET & HIGHWAY					
28	444-Public Lighting					
29	GS-15 General Service	15,824	1,097,607	1,861	8,503	6.9363¢
30	SL-16 Street Lighting	56,464	5,824,357	544	103,794	10.3152¢
31	* OL-23 Outdoor Lighting	256	36,727			14.3465¢
32	Special Agreements	9,457	1,106,215	128	73,883	11.6973¢
33						
34						
35	Unbilled	(58)	(5,533)			9.5397¢
36	TOTAL-A/C 444	81,943	8,059,373	2,533	32,350	9.8353¢
37						
38						
39						
40						
41	Total Billed					
42	Total Unbilled Rev.(See Instr. 6)					
43	TOTAL	30,725,297	$1,262,251,579	658,958	46,627	4.1082¢

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

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

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

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

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	A/C 445-PUBLIC AUTHORITIES-OTHER					
2	Special Agreements	444	19,392	26	17,077	4.3676¢
3						
4						
5	Unbilled	(5)	(210)			4.2000¢
6	TOTAL-A/C 445	439	19,182	26	16,885	4.3695¢
7						
8	A/C 447-SALES FOR RESALE					
9	LP-18 Large Power	5,269	224,947	2	2,634,500	4.2693¢
10	Special Agreements	13,479,445	451,922,035	47	286,796,702	3.3527¢
11						
12						
13	Unbilled	(12)	(504)			4.2000¢
14	TOTAL-A/C 447	13,484,702	452,146,478	49	275,198,000	3.3530¢
15						
16						
17						
18						
19						
20						
21						
22						
23						
24	* Additional revenue due to					
25	fuel clause adjustment					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	Total Billed	44,264,111	$1,717,876,341	659,033	67,165	3.8810¢
42	Total Unbilled Rev.(See Instr. 6)	(53,673)	($3,459,102)			6.4448¢
43	TOTAL	44,210,438	$1,714,417,239	659,033	67,084	3.8779¢

< ♦§¶4.1-22(A)> >

OHIO POWER COMPANY, 1994

NUMBER AND TITLE OF RATE SCHEDULE	ADDITIONAL REVENUE DUE TO FUEL CLAUSE ADJUSTMENT
A/C 440-Res. Elec. Service	
RS-13 Res. Elec. Service	95,840,047
SPP-21 Cogen/SPP	477
OL-23 Outdoor Lighting	208,276
Special Agreements	342
SUBTOTAL	96,049,142
A/C 442-COMM. & INDUSTRIAL SALES	
GS-15 General Service	40,442,629
EHG-17 Elec. Htg. General	1,310,284
LP-18 Large Power	93,223,264
IP-19 Industrial Power	82,631,757
IP-19A/IRP-20A Ind. Power/Interrup	31,243,113
IRP-20 Interruptible Power	10,271,862
SS-22 School Service	2,608,821
OL-23 Outdoor Lighting	482,037
EHS-24 Elec. Htg. School	38,633
Special Agreements	54,420
SUBTOTAL	262,577,580
A/C 444-PUBLIC ST. & HWY. LIGHTING	
GS-15 General Service	244,540
SL-16 Street Lighting (Filed Tar.)	871,207
OL-23 Outdoor Lighting	3,950
Special Agreements	(1,747)
SUBTOTAL	1,117,950
A/C 445-OTHER SALES TO PUBLIC AUTHORITIES	
Special Agreements	2,670
SUBTOTAL	2,670
A/C 447-SALES FOR RESALE	
LP-18 Large Power	81,463
Special Agreements	237,835
SUBTOTAL	319,298
TOTAL	360,066,640

< <p304-4(d)> >

OHIO POWER COMPANY, 1994

	AVERAGE NO. OF CUST. (D)	KWH OF SALES PER CUST. (E)
Line 4 Col. (D) & (E) OL-23 Outdoor Lighting	(A) 20,899	646
Line 19 Col. (D) & (E) OL-23 Outdoor lighting	(A) 11,969	2,619
Line 31 Col. (D) & (E) OL-23 Outdoor Lighting	(A) 113	2,265

(A) Average number of customers served under more than one rate schedule in same revenue classification, not included in total.

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Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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 note 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 desgnated 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)	Actual Demand(MW) Average Monthly CP Demand (f)
1	Arcadia, Village of	RQ	* MRS(1)	.736	.708	.631
2	Bloomdale, Village of	RQ	MRS(1)	.795	.764	.638
3	Bryan, City of	RQ	MRS(1)	34.379	35.080	30.791
4	Carey, Village of	RQ	MRS(1)	13.620	13.620	11.907
5	Clyde, City of	RQ	MRS(1)	21.585	21.585	19.717
6	Cygnet, Village of	RQ	MRS(1)	.548	.518	.443
7	Deshler, Village of	RQ	MRS(1)	4.029	4.029	3.513
8	Greenwich, Village of	RQ	MRS(1)	2.339	2.313	2.056
9	Greenwich, Village of	RQ	MRS(1)	.907	.907	.700
10	Ohio City, Village of	RQ	MRS(1)	1.398	1.341	1.206
11	Plymouth, Village of	RQ	MRS(1)	1.889	1.789	1.587
12	Plymouth, Village of	RQ	MRS(1)	.062	.060	.025
13	Republic, Village of	RQ	MRS(1)	.562	.534	.461
14	St. Clairsville, City of	RQ	MRS(1)	8.009	7.974	7.244

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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 note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

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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 desgnated 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)	Actual Demand(MW) Average Monthly CP Demand (f)
1	Shiloh, Village of	RQ	MRS(1)	.954	.908	.826
2	Sycamore, Village of	RQ	MRS(1)	2.250	2.164	1.919
3	Wapakoneta, City of	RQ	MRS(1)	24.793	24.793	23.007
4	Wharton, Village of	RQ	MRS(1)	.629	.602	.476
5	Wheeling Power Company (2)	RQ	OPCO 18(3)	N/A	N/A	N/A
6	Ohio Edison Company	RQ	OPCO 25(3)	N/A	N/A	N/A
7	Buckeye Power Company	RQ	OPCO 25(3)	N/A	N/A	N/A
8	SUBTOTAL-RQ					
9						
10	Carolina Power & Light	LU	APCO 24(3)	N/A	N/A	N/A
11	Virginia Electric Power Company	LU	APCO 16(3)	N/A	N/A	N/A
12	Buckeye Power	LU	OPCO 25(3)	N/A	N/A	N/A
13	Cleveland Electric Illuminating	SF	OPCO 31(3)	N/A	N/A	N/A
14	Consumers Power	SF	IMPCO 68(3)	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 subtotalled based on the RQ/Non-RQ grouping (see instruction 4), and then totalled on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on page 401,line 24.

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

Megawatthours Sold (g)	REVENUE			Total($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
3,794	$66,883	$82,167	0	$149,050	1
3,835	71,546	83,170	0	154,716	2
204,397	2,467,326	4,177,687	0	6,645,013	3
83,962	1,002,473	1,751,257	0	2,753,730	4
135,072	1,566,043	2,817,740	0	4,383,783	5
2,634	49,351	57,045	0	106,396	6
22,057	320,884	460,222	0	781,106	7
13,101	210,793	274,828	0	485,621	8
1,446	24,251	31,231	0	55,482	9
7,430	127,476	160,973	0	288,449	10
9,994	176,348	218,264	0	394,612	11
153	5,870	3,501	0	9,371	12
2,794	52,500	61,154	0	113,654	13
43,990	603,513	914,746	0	1,518,259	14

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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 note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

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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.

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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)	Actual Demand(MW) Average Monthly CP Demand (f)
1	Central Illinois Public Service (4)	OS	IMPCO 67(3)	N/A	N/A	N/A
2	Cincinnati Gas & Electric (4)	OS	OPCO 21(3)	N/A	N/A	N/A
3	Cleveland Elec Illuminating (4)	OS	OPCO 31(3)	N/A	N/A	N/A
4	Consumers Power (4)	OS	IMPCO 68(3)	N/A	N/A	N/A
5	Dayton Power & Light (4)	OS	OPCO 36(3)	N/A	N/A	N/A
6	Richmond Power & Light (4)	OS	IMPCO 70(3)	N/A	N/A	N/A
7	Dover, City of (4)	OS	OPCO 74(3)	N/A	N/A	N/A
8	American Municipal Power (4)	OS	OPCO 74(3)	N/A	N/A	N/A
9	St Marys, City of (4)	OS	OPCO 74(3)	N/A	N/A	N/A
10	Duke (4)	OS	APCO 18(3)	N/A	N/A	N/A
11	Duquesne (4)	OS	OPCO 33(3)	N/A	N/A	N/A
12	Orrville, City of (4)	OS	OPCO 74(3)	N/A	N/A	N/A
13	Illinois Power (4)	OS	IMPCO 23(3)	N/A	N/A	N/A
14	Shelby, City of (4)	OS	OPCO 74(3)	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 exptanations following all required data.

Megawatthours Sold (g)	REVENUE			Total($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
480	$72,350	$10,380	0	$82,730	1
6,152	43,330	63,675	0	107,005	2
61,222	258,534	998,902	0	1,257,436	3
8,050	37,355	13,240	0	50,595	4
0	865	227	0	1,092	5
0	10,450	3,820	0	14,270	6
9,394	46,019	15,509	0	61,528	7
36,642	3,854,355	666,154	0	4,520,509	8
13,126	231,523	190,191	0	421,714	9
152,011	2,585,342	2,526,008	0	5,111,350	10
52,856	1,041,854	906,622	0	1,948,476	11
150,600	2,347,296	4,072,247	0	6,419,543	12
621,096	5,434,894	9,905,165	0	15,340,059	13
8,939	0	423,669	0	423,669	14

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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5,341	$89,290	$116,889	0	$206,179	1
12,788	202,507	277,840	0	480,347	2
146,529	1,796,256	3,053,949	0	4,850,205	3
2,874	56,731	62,494	0	119,225	4
1,767,743	18,326,400	38,472,828	0	56,799,228	5
583,532	1,470,300	14,012,528	0	15,482,828	6
419,302	0	8,862,266	0	8,862,266	7
3,472,768	28,686,741	75,952,779	0	104,639,520	8
					9
0	1,889,167	0	0	1,889,167	10
44,292	4,465,824	1,737,273	0	6,203,097	11
184,953	0	3,245,415	0	3,245,415	12
59,831	325,502	1,286,321	0	1,611,823	13
8,637	104,668	108,295	0	212,963	14

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

SALES FOR RESALE (Account 447)

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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)	Actual Demand(MW) Average Monthly CP Demand (f)
1	Richmond Power & Light	SF	IMPCO 70(3)	N/A	N/A	N/A
2	Dover, City of	SF	OPCO 74(3)	N/A	N/A	N/A
3	American Municipal Power	SF	OPCO 74(3)	N/A	N/A	N/A
4	St Marys, City of	SF	OPCO 74(3)	N/A	N/A	N/A
5	Orrville, City of	SF	OPCO 74(3)	N/A	N/A	N/A
6	Shelby, City of	SF	OPCO 74(3)	N/A	N/A	N/A
7	Columbus, City of	SF	OPCO 74(3)	N/A	N/A	N/A
8	Indianapolis Power & Light	LF	IMPCO 21(3)	N/A	N/A	N/A
9	Dover, City of	LF	OPCO 74(3)	N/A	N/A	N/A
10	American Municipal Power	LF	OPCO 74(3)	N/A	N/A	N/A
11	Columbus, City of	LF	OPCO 74(3)	N/A	N/A	N/A
12	Commonwealth Edison (4)	OS	IMPCO 20(3)	N/A	N/A	N/A
13	Allegheny Power System (4)	OS	OPCO 73(3)	N/A	N/A	N/A
14	Carolina Power & Light (4)	OS	APCO 24(3)	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 subtotalled based on the RQ/Non-RQ grouping (see instruction 4), and then totalled on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on page 401,line 24.

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

Megawatthours Sold (g)	REVENUE			Total($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
9,758	0	$313,693	0	$313,693	1
10,286	0	431,289	0	431,289	2
205,493	0	6,634,508	0	6,634,508	3
391,430	0	11,485,688	0	11,485,688	4
31,006	0	1,419,354	0	1,419,354	5
34,592	0	945,963	0	945,963	6
1,728	0	57,321	0	57,321	7
104,013	0	2,480,882	0	2,480,882	8
21,302	0	498,073	0	498,073	9
3,494	0	103,108	0	103,108	10
70,842	0	2,771,001	0	2,771,001	11
1,908	0	54,059	0	54,059	12
18,540	0	564,416	0	564,416	13
2,877	0	65,922	0	65,922	14

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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 note 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 desgnated 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)	Actual Demand(MW) Average Monthly CP Demand (f)
1	Indianapolis Power & Light (4)	OS	IMPCO 21(3)	N/A	N/A	N/A
2	Kentucky Utilities (4)	OS	OPCO 22(3)	N/A	N/A	N/A
3	Northern Indiana Public Service (4)	OS	IMPCO 22(3)	N/A	N/A	N/A
4	Ohio Edison (4)	OS	OPCO 25(3)	N/A	N/A	N/A
5	Public Service of Indiana (4)	OS	IMPCO 24(3)	N/A	N/A	N/A
6	Tennessee Valley Authority (4)	OS	APCO 52(3)	N/A	N/A	N/A
7	Toledo Edison (4)	OS	OPCO 35(3)	N/A	N/A	N/A
8	Virginia Electric Power Company (4)	OS	APCO 16(3)	N/A	N/A	N/A
9	E Kentucky Pwr Co-Op (4)	OS	KPCO 14(3)	N/A	N/A	N/A
10	Wabash Valley Power (4)	OS	IMPCO 76(3)	N/A	N/A	N/A
11	Hamilton, City of (4)	OS	OPCO 96(3)	N/A	N/A	N/A
12	Columbus, City of (4)	OS	CSPCO 37(3)	N/A	N/A	N/A
13	Ohio Valley Electric Corporation (4)	OS	APCO 22(3)	N/A	N/A	N/A
14	American Electric Pwr Syst Pool (4)	OS	APCO 20(3)	N/A	N/A	N/A

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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 note 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 desgnated 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						
2	Miscellaneous Adjustments					
3						
4						
5	SUBTOTAL-NON-RQ					
6						
7	TOTAL SALES FOR RESALE					
8						
9						
10						
11						
12						
13						
14						

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

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

Megawatthours Sold (g)	REVENUE			Total($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
6,176	0	$316,956	0	$316,956	1
482	0	15,747	0	15,747	2
20,083	0	611,825	0	611,825	3
69,568	0	3,881,790	0	3,881,790	4
20,065	0	824,196	0	824,196	5
15,238	0	424,623	0	424,623	6
56,121	0	1,975,670	0	1,975,670	7
21,285	0	633,538	0	633,538	8
772	0	39,976	0	39,976	9
8	0	242	0	242	10
87	0	7,157	0	7,157	11
27,879	0	716,749	0	716,749	12
9,745	0	193,558	0	193,558	13
7,438,875	0	261,117,209	0	261,117,209	14

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

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

Megawatthours Sold (g)	REVENUE			Total($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
					1
0	0	4	0	4	2
					3
					4
10,011,934	22,749,328	324,757,630	0	347,506,958	5
					6
13,484,702	51,436,069	400,710,409	0	452,146,478	7
					8
					9
					10
					11
					12
					13
					14

Notes applicable to pages 310-311

Note (1) The MRS in column (c) represents the FERC Electric Tariff MRS for Municipal Resale Electric Service. Original volume No. 1 of Ohio Power Company.

Note (2) An associated company.

Note (3) The respondent, Appalachian Power Company (APCo), Indiana Michigan Power Company (IMPCo), Kentucky Power Company (KPCo) and Columbus Southern Power Company (CSPCo) are associated companies and members of the American Electric Power (AEP) System Power Pool, whose electric facilities are interconnected at a number of points and are operated in a fully coordinated manner on a system pool basis. Deliveries of power to the members of the AEP System Power Pool governed by the terms of the interconnection agreement dated July 6, 1951, as amended.

Note (4) Statistical classification "OS" includes non-firm hourly, daily and weekly sales that the supplier may cancel, if necessary, with little notice.

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Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X]An Original (2) [ ]A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

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	$13,583,671	$12,890,375
5	(501) Fuel	720,952,190	677,814,350
6	(502) Steam Expenses	11,199,234	10,689,473
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred--Cr.		
9	(505) Electric Expenses	4,374,314	4,245,686
10	(506) Miscellaneous Steam Power Expenses	19,504,465	35,318,367
11	(507) Rents	291,798	277,177
12	(509) Allowance		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	$769,905,672	$741,235,428
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	$8,876,895	$8,188,706
16	(511) Maintenance of Structures	6,600,327	5,502,282
17	(512) Maintenance of Boiler Plant	61,997,733	58,469,538
18	(513) Maintenance of Electric Plant	14,922,248	13,346,641
19	(514) Maintenance of Miscellaneous Steam Plant	6,181,065	6,076,486
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	$98,578,268	$91,583,653
21	TOTAL Power Production Expenses--Steam Power (Enter Total of lines 13 and 20)	$868,483,940	$832,819,081
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred--Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses--Nuclear Power (Enter total of lines 33 and 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	$226,303	$245,864
45	(536) Water for power	16,727	17,304
46	(537) Hydraulic Expenses	177,619	184,376
47	(538) Electric Expenses	33,689	45,896
48	(539) Miscellaneous Hydraulic Power Generation Expenses	80,581	165,775
49	(540) Rents	50,000	50,000
50	TOTAL Operation (Enter Total of lines 44 thru 49)	$584,919	$709,215

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) x An Original (2) A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

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	$159,029	$178,094
54	(542) Maintenance of Structures	12,158	14,243
55	(543) Maintenance of Reservoirs, Dams, and Waterways	15,571	14,966
56	(544) Maintenance of Electric Plant	319,888	163,322
57	(545) Maintenance of Miscellaneous Hydraulic Plant	68,773	76,430
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	$575,419	$447,055
59	TOTAL Power Production Expenses-Hydraulic Power(Enter total of lines 50 and 58)	$1,160,338	$1,156,270
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of lines 62 thru 66)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)		
74	TOTAL Power Production Expenses--Other Power (Enter Total of lines 67 and 73)	0	
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	$59,955,907	$71,259,631
77	(556) System Control and Load Dispatching	3,441,473	3,959,475
78	(557) Other Expenses	2,831,352	1,458,096
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)	$66,228,732	$76,677,202
80	TOTAL Power Production Expenses (Enter Total of lines 21,41,59,74,and 79)	$935,873,010	$910,652,553
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervison and Engineering	$2,916,993	$3,401,767
84	(561) Load Dispatching	1,494,084	1,745,511
85	(562) Station Expenses	1,349,860	1,452,124
86	(563) Overhead Lines Expenses	610,890	665,193
87	(564) Underground Lines Expenses	1,861	72
88	(565) Transmission of Electricity by Others	15,754,433	18,104,805
89	(566) Miscellaneous Transmission Expenses	2,040,870	2,581,091
90	(567) Rents	704,711	401,623
91	TOTAL Operation (Enter Total of lines 83 thru 90)	$24,873,702	$28,352,186
92	Maintenance		
93	(568) Maintenance Supervision and Engineering	$1,495,129	$1,476,539
94	(569) Maintenance of Structures	396,529	252,184
95	(570) Maintenance of Station Equipment	6,392,453	5,971,311
96	(571) Maintenance of Overhead Lines	7,741,997	8,453,891
97	(572) Maintenance of Underground Lines	7,276	10,288
98	(573) Maintenance of Miscellaneous Transmission Plant	349	2,226
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	$16,033,733	$16,166,439
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	$40,907,435	$44,518,625
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering	$4,099,580	$5,302,764

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X]An Original (2) [ ]A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

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	$391,319	$228,973
106	(582) Station Expenses	878,528	794,663
107	(583) Overhead Line Expenses	874,789	912,915
108	(584) Underground Line Expenses	559,657	408,093
109	(585) Street Lighting and Signal System Expenses	543,861	316,324
110	(586) Meter Expenses	3,071,702	3,103,036
111	(587) Customer Installations Expenses	1,648,795	1,717,538
112	(588) Miscellaneous Expenses	6,211,840	6,951,228
113	(589) Rents	787,223	832,933
114	TOTAL Operation (Enter Total of lines 103 thru 113)	$19,067,294	$20,568,467
115	Maintenance		
116	(590) Maintenance Supervision and Engineering	$3,367,950	$3,508,232
117	(591) Maintenance of Structures	128,140	167,791
118	(592) Maintenance of Station Equipment	3,016,857	2,661,493
119	(593) Maintenance of Overhead Lines	17,948,491	16,824,461
120	(594) Maintenance of Underground Lines	1,326,431	1,377,049
121	(595) Maintenance of Line Transformers	3,268,410	2,971,899
122	(596) Maintenance of Street Lighting and Signal Systems	257,068	223,729
123	(597) Maintenance of Meters	987,421	960,865
124	(598) Maintenance of Miscellaneous Distribution Plant	1,118,526	836,795
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	$31,419,294	$29,532,314
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	$50,486,588	$50,100,781
127	4.CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision	$1,831,244	$1,758,523
130	(902) Meter Reading Expenses	4,479,714	4,524,591
131	(903) Customer Records and Collection Expenses	9,069,399	9,010,759
132	(904) Uncollectible Accounts	9,815,961	3,697,358
133	(905) Miscellaneous Customer Accounts Expenses	446,919	630,062
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	$25,643,237	$19,621,293
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision	$1,846,888	$2,182,883
138	(908) Customer Assistance Expenses	4,584,443	2,104,395
139	(909) Information and Instructional Expenses	230,629	161,940
140	(910) Miscellaneous Customer Service and Information Expenses	772,663	806,310
141	TOTAL Cust. Service and Informational Exp.(Enter Total of lines 137 thru 140)	$7,434,623	$5,255,528
142	6. SALES EXPENSES		
143	Operation		
144	(911) Supervision	$30,701	
145	(912) Demonstrating and Selling Expenses	294,292	218,960
146	(913) Advertising Expenses	477,395	329,832
147	(916) Miscellaneous Sales Expenses	1,315,949	897,924
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	$2,118,337	$1,446,716
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	Operation		
151	(920) Administrative and General Salaries	$16,922,183	$23,162,312
152	(921) Office Supplies and Expenses	12,701,346	9,631,206
153	(Less) (922) Administrative Expenses Transferred--Credit	923,405	901,903

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x]An Original (2) [ ]A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

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	$1,215,432	$1,272,035
156	(924) Property Insurance	1,946,397	2,039,301
157	(925) Injuries and Damages	3,700,971	2,687,756
158	(926) Employee Pensions and Benefits	31,021,587	31,718,956
159	(927) Franchise Requirements	457	458
160	(928) Regulatory Commission Expenses	523,948	1,073,059
161	(929) Duplicate Charges--Cr.	(817,773)	(856,375)
162	(930.1) General Advertising Expenses	1,762,353	1,282,437
163	(903.2) Miscellaneous General Expenses	3,516,386	2,195,679
164	(931) Rents	774,177	695,663
165	TOTAL Operation (Enter Total of lines 151 Thru 164)	$72,344,059	$74,000,584
166	Maintenance		
167	(935) Maintenance of General Plant	$3,961,493	$3,026,275
168	TOTAL Administrative and General Expenses (Enter total of lines 165 thru 167)	$76,305,552	$77,026,859
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80,100,126,134,141,148 and 168)	$1,138,768,782	$1,108,622,355

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.

2. If the respondent's payroll for the reporting period includes any special construction personel, include such employees on line 3, and show the number of such special construction employees in a footnote.

3. The number of employees assignable to the electric department from joint functions of combination utilities may be dete mined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12/31/94
2. Total Regular Full-Time Employees	3,900
3. Total Part-Time and Temporary Employees	95
4. Total Employees	3,995

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X]An Original (2) [ ]A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. lso 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 reliablility 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 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)	Actual Demand(MW) Average Monthly CP Demand (f)
1	WEST PENN POWER CO/ALLEGHENY POWER	SF	* OPCO 73	N/A	N/A	N/A
2	ILLINOIS POWER CO	SF	IMPCO 23	N/A	N/A	N/A
3	CINCINNATI GAS & ELECTRIC CO	SF	OPCO 21	N/A	N/A	N/A
4	TENNESSEE VALLEY AUTHORITY	OS	* APCO 52	N/A	N/A	N/A
5	CAROLINA POWER & LIGHT	OS	APCO 24	N/A	N/A	N/A
6	DUKE POWER CO	OS	APCO 18	N/A	N/A	N/A
7	VIRGINIA ELECTRIC & POWER	OS	APCO 16	N/A	N/A	N/A
8	EAST KENTUCKY POWER COOP	OS	KPCO 14	N/A	N/A	N/A
9	COMMONWEALTH EDISON CO	OS	IMPCO 20	N/A	N/A	N/A
10	NORTHERN INDIANA PUB SERV CO	OS	IMPCO 22	N/A	N/A	N/A
11	PUBLIC SERVICE OF INDIANA	OS	IMPCO 24	N/A	N/A	N/A
12	ILLINOIS POWER CO	OS	IMPCO 23	N/A	N/A	N/A
13	INDIANAPOLIS POWER & LIGHT	OS	IMPCO 21	N/A	N/A	N/A
14	OHIO EDISON	OS	OPCO 25	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

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 deliverd 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 date 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.

	POWER EXCHANGES		COST/SETTLEMENT OF POWER				
Megawatthours Purchased (g)	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	Line No.
19,530			$40,099	$15,207		$55,306	1
8,637			83,020	99,666		182,686	2
59,831			137,022	1,213,519		1,350,541	3
43,047				1,889,909		1,889,909	4
52,200				3,088,442		3,088,442	5
96,638				4,584,630		4,584,630	6
13,164				446,526		446,526	7
43,250				869,075		869,075	8
42,090				1,105,470		1,105,470	9
688				20,496		20,496	10
228,300				4,213,251		4,213,251	11
3,044				67,646		67,646	12
1,213				30,166		30,166	13
104				48,696		48,696	14

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X]An Original (2) [ ]A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. lso 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 reliablility 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 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)	Actual Demand(MW) Average Monthly CP Demand (f)
1	CLEVELAND ELECTRIC ILLUMINATING CO	OS	OPCO 31	N/A	N/A	N/A
2	DAYTON POWER & LIGHT CO	OS	OPCO 36	N/A	N/A	N/A
3	DUQUESNE	OS	OPCO 33	N/A	N/A	N/A
4	CINCINNATI GAS & ELECTRIC CO	OS	OPCO 21	N/A	N/A	N/A
5	OHIO VALLEY ELECTRIC CORP	OS	APCO 22	N/A	N/A	N/A
6	WEST PENN POWER CO/ALLEGHENY POWER	OS	OPCO 73	N/A	N/A	N/A
7	CENTRAL ILLINOIS PUBLIC SERVICE	OS	IMPCO 67	N/A	N/A	N/A
8	CONSUMERS POWER CO	OS	IMPCO 68	N/A	N/A	N/A
9	LOUISVILLE GAS & ELECTRIC	OS	IMPCO 79	N/A	N/A	N/A
10	RICHMOND POWER & LIGHT CO	OS	IMPCO 70	N/A	N/A	N/A
11	CITY OF COLUMBUS, OH	OS	OPCO 74	N/A	N/A	N/A
12	CITY OF HAMILTON, OH	OS	OPCO 96	N/A	N/A	N/A
13	CITY OF DOVER, OH	OS	OPCO 74	N/A	N/A	N/A
14	CITY OF ORRVILLE, OH	OS	OPCO 74	N/A	N/A	N/A

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x]An Original (2) [ ]A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. lso 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 reliablility 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 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)	Actual Demand(MW) Average Monthly CP Demand (f)
1	CITY OF SHELBY, OH	OS	OPCO 74	N/A	N/A	N/A
2	CITY OF ST. MARYS, OH	OS	OPCO 74	N/A	N/A	N/A
3	OHIO EDISON	OS	OPCO 25	N/A	N/A	N/A
4	BUCKEYE POWER CO	OS	OPCO 69	N/A	N/A	N/A
5	* AEP SYSTEM POWER POOL	OS	CSPCO 30	N/A	N/A	N/A
6	OHIO EDISON	EX	OPCO 25			
7	DAYTON POWER & LIGHT	EX	OPCO 36			
8	CITY OF DOVER, OH	EX	OPCO 74			
9	CITY OF ORRVILLE, OH	EX	OPCO 74			
10	CITY OF SHELBY, OH	EX	OPCO 74			
11	CITY OF ST. MARYS, OH	EX	OPCO 74			
12	LOOP REGULATION ENERGY			N/A	N/A	N/A
13	* MISC. ADJUSTMENTS TO MWH					
14	TOTAL					

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 deliverd 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 date 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.

	POWER EXCHANGES		COST/SETTLEMENT OF POWER				
Megawatthours Purchased (g)	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	Line No.
68				$12,738		$12,738	1
2,748				105,860		105,860	2
465				12,042		12,042	3
4,184				203,462		203,462	4
169,382				2,140,768		2,140,768	5
12,544				646,142		646,142	6
11,171				346,521		346,521	7
37,688				2,069,340		2,069,340	8
4,684				186,732		186,732	9
655				46,661		46,661	10
1,245				32,725		32,725	11
4,667				23,782		23,782	12
22				17,982		17,982	13
15,221				263,016		263,016	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

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 deliverd 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 date 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.

	POWER EXCHANGES		COST/SETTLEMENT OF POWER				
Megawatthours Purchased (g)	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	Line No.
9				$530		$530	1
29				843		843	2
546,653				15,258,384		15,258,384	3
0				(211,567)		(211,567)	4
1,320,852				20,851,358		20,851,358	5
0	0	2,327					6
0	49,250	0					7
0	3,549	3,444					8
0	6,684	6,707					9
0	3,390	3,344					10
0	7,364	6,563					11
(243)				(4,252)		(4,252)	12
96,519							13
2,840,299	70,237	22,385	260,141	59,695,766	0	59,955,907	14

< P326-1(c) >

OHIO POWER COMPANY, 1994

The Respondent, Appalachian Power Company, Indiana Michigan Power Company, Kentucky Power Company and Columbus Southern Power Company are associated companies and members of the American Electric Power System Power Pool, whose electric facilities are interconnected at a number of points and are operated in a fully coordinated manner on a system pool basis.

APCO - Appalachian Power Company
OPCO - Ohio Power Company
IMPCO - Indiana Michigan Power Company
KPCO - Kentucky Power Company
CSPCO - Columbus Southern Power Company

< P326-4(b) >

Statistical classification "OS" includes non-firm hourly, daily and weekly purchases that the supplier may cancel, if necessary, with little notice.

< P326.2-5(a) >

Receipts of power from the members of the AEP System Power Pool governed by the terms of the interconnection agreement dated July 6, 1951, as amended.

< P326.2-13(a) >

OVEC surplus and supplemental losses (net)	-	2,962
Loop regulation energy difference	-	(19)
Purchased power transfer losses	-	22,015
Unit power losses (net)	-	35,777
Ohio Edison Buckeye (net)	-	34,343
Dump/Backup	-	4
AEP System Power Pool losses	-	1,437
TOTAL		96,519

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X]An Original (2) [ ]A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

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	* BUCKEYE POWER INC (see notes D1,M1,N1)	BUCKEYE POWER INC	OHIO RURAL ELECTRIC COOPS	LF
2	BUCKEYE POWER INC (see note D-1)	BUCKEYE POWER INC	OHIO EDISON CO.	LF
3	BUCKEYE POWER INC (see note D-1)	BUCKEYE POWER INC	TOLEDO EDISON CO.	LF
4	BUCKEYE POWER INC (see note D-1)	BUCKEYE POWER INC	COLUMBUS SOUTHERN POWER	LF
5	BUCKEYE POWER INC (see note D-1)	BUCKEYE POWER INC	DAYTON POWER & LIGHT	LF
6	BUCKEYE POWER INC (see note D-1)	BUCKEYE POWER INC	CINCINNATI GAS & ELECTRIC	LF
7	BUCKEYE POWER INC (see note D-1)	BUCKEYE POWER INC	MONONGAHELA POWER CO.	LF
8	CITY OF HAMILTON (see notes D-2, G-8, H)	KENTUCKY POWER COMPANY	CINCINNATI GAS & ELECTRIC	LF
9	AMERICAN MUNICIPAL POWER - OH(see notes D3,H)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF ARCADIA	LF
10	AMERICAN MUNICIPAL POWER - OH(see notes D-3,H)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF BLOOMDALE	LF
11	AMERICAN MUNICIPAL POWER - OH(see notes D-3,H)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF BRYAN	LF
12	AMERICAN MUNICIPAL POWER - OH(see notes D-3,H)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF CAREY	LF
13	AMERICAN MUNICIPAL POWER - OH(see note D-3,H)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF CYGNET	LF
14	AMERICAN MUNICIPAL POWER - OH(see notes D-3,H)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF DESHLER	LF
15	AMERICAN MUNICIPAL POWER - OH(see notes D-3,H)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF GREENWICH	LF
16	AMERICAN MUNICIPAL POWER - OH(see notes D-3,H)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF OHIO CITY	LF
17	AMERICAN MUNICIPAL POWER - OH(see notes D-3,H)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF PLYMOUTH	LF

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x]An Original (2) [ ]A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

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	AMERICAN MUNICIPAL POWER - OH(see notes D-3,H)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF REPUBLIC	LF
2	AMERICAN MUNICIPAL POWER - OH(see notes D-3,H)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF SHILOH	LF
3	AMERICAN MUNICIPAL POWER - OH(see notes D-3,H)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF ST. CLAIRSVILLE	LF
4	AMERICAN MUNICIPAL POWER - OH(see notes D-3,H)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF SYCAMORE	LF
5	AMERICAN MUNICIPAL POWER - OH(see notes D-3,H)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF WAPAKONETA	LF
6	AMERICAN MUNICIPAL POWER -OH (see notes D-3,H)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF WHARTON	LF
7	AMERICAN MUNICIPAL POWER-OH(notes D-5, N-24)	MONONGAHELA POWER CO.	COLUMBUS SOUTHERN POWER	LF
8	AMERICAN MUNICIPAL POWER - OH (see note D-6)	CLEVELAND ELECTRIC ILLUM CO.	CITY OF WESTERVILLE	LF
9	AMERICAN MUNICIPAL POWER - OH (notes D-6,N-26)	CLEVELAND ELECTRIC ILLUM CO.	CITY OF JACKSON	LF
10	AMERICAN MUNICIPAL POWER - OH (notes D-6,N-27)	CLEVELAND ELECTRIC ILLUM CO.	VILLIAGE OF GLOUSTER	LF
11	VIRGINIA ELECTRIC POWER (D-7,F-28,G-28,N-28)	INDIANA MICHIGAN POWER	APPALACHIAN POWER CO.	LF
12	AMERICAN MUNICIPAL POWER - OH (D-8,F-29,N-29)	INIDANA MICHIGAN POWER	CITY OF DOVER	LF
13	AMERICAN MUNICIPAL POWER - OH (D-9,F-30,N-30)	PUBLIC SERVICE INDIANA	CITY OF JACKSON	LF
14	CLEVELAND PUBLIC POWER - OH (notes D-10,N-31)	CINCINNATI GAS & ELECTRIC	CLEVELAND PUBLIC POWER	LF
15	CLEVELAND PUBLIC POWER - OH (notes D-11, N-32)	EAST KENTUCKY POWER COOP.	CLEVELAND PUBLIC POWER	LF
16	CLEVELAND PUBLIC POWER - OH (notes D-12, N-33)	PUBLIC SERVICE INDIANA	CLEVELAND PUBLIC POWER	LF
17	BLUERIDGE AGENCY - KY (notes D-13,E-34,N-34)	PUBLIC SERVICE INDIANA	BLUERIDGE AGENCY - KY	LF

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x]An Original (2) [ ]A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

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)	
74	CANTON CENTRAL/HANNA	VILLIAGE OF REPUBLIC		445	445	1
74	CANTON CENTRAL/HANNA	VILLIAGE OF SHILOH		445	445	2
74	CANTON CENTRAL/HANNA	VILLIAGE OF ST.CLAIR		3,488	3,488	3
74	CANTON CENTRAL/HANNA	VILLIAGE OF SYCAMORE		683	683	4
74	CANTON CENTRAL/HANNA	VILLIAGE OF WAPAKONE		6,404	6,404	5
74	CANTON CENTRA/HANNA	VILLIAGE OF WHARTON		270	270	6
74	SEE NOTE (F-24)	CITY OF COLUMBUS	12	14,517	14,153	7
74	CANTON CENTRAL/HANNA	CITY OF WESTERVILLE	2	3,003	3,003	8
74	CANTON CENTRAL/HANNA	CITY OF JACKSON	2	1,058	1,058	9
74	CANTON CENTRAL/HANNA	VILLIAGE OF GLOUSTER	2	306	306	10
16	SEE NOTE (F-28)	SEE NOTE (G-28)	100	550,694	539,552	11
74	SEE NOTE (F-29)	DOVER 138 KV	5	14,629	14,334	12
74	SEE NOTE (F-30)	CITY OF JACKSON	1	2,347	2,147	13
8	TRENTON/COLLINSVILLE	CANTON CENTRAL/HANNA	50	39,547	39,547	14
9	APPALACHIAN POWER CO	CANTON CENTRAL/HANNA	30	25,598	25,598	15
7	INDIANA MICHIGAN PWR	CANTON CENTRAL/HANNA	30	10,339	10,339	16
NOTE (E-34)	PUBLIC SERVICE IND	BLUERIDGE AGENCY	43	40,180	38,734	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)	
69	CARDINAL PLANT	OHIO RURAL ELECTRIC	1,089	3,381,178	3,381,178	1
53	CARDINAL PLANT	HOWARD 138 KV	0	37,448	37,448	2
52	CARDINAL PLANT	RICHLAND 138 KV	0	85,270	85,270	3
54	CARDINAL PLANT	WEST LANCASTER	0	850,008	850,008	4
57	CARDINAL PLANT	HUTCHINGS 138 KV	0	1,180,949	1,180,949	5
60	CARDINAL PLANT	TRENTON/COLLINSVILLE	0	191,750	191,750	6
64	CARDINAL PLANT	WOLF CREEK 69 KV	0	59,461	59,461	7
74	MILBROOK PARK	SEE NOTE (G-8)	55	280,573	270,497	8
74	CANTON CENTRAL/HANNA	VILLIAGE OF ACRADIA		391	391	9
74	CANTON CENTRAL/HANNA	VILLIAGE OF BLOOMDAL		604	604	10
74	CANTON CENTRAL/HANNA	VILLIAGE OF BRYAN		5,507	5,507	11
74	CANTON CENTRAL/HANNA	VILLIAGE OF CAREY		2,241	2,241	12
74	CANTON CENTRAL/HANNA	VILLIAGE OF CYGNET		354	354	13
74	CANTON CENTRAL/HANNA	VILLIAGE OF DESHLER		1,322	1,322	14
74	CANTON CENTRAL/HANNA	VILLIAGE OF GREENWIC		893	893	15
74	CANTON CENTRAL/HANNA	VILLIAGE OF OH CITY		767	767	16
74	CANTON CENTRAL/HANNA	VILLIAGE OF PLYMOUTH		1,152	1,152	17

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X]An Original (2) [ ]A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

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.
$11,960,275	0	$1,100	$11,961,375	1
0	0	0	0	2
0	0	0	0	3
0	0	0	0	4
0	0	0	0	5
0	0	0	0	6
0	0	0	0	7
1,440,000	280,573	81,723	1,802,296	8
1,589	391	100	2,080	9
2,464	604	158	3,226	10
15,888	5,507	1,073	22,468	11
6,456	2,241	432	9,129	12
1,453	354	95	1,902	13
3,816	1,322	259	5,397	14
3,648	893	228	4,769	15
3,131	767	192	4,090	16
5,160	1,152	316	6,628	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.
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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.
$1,980	$445	$119	$2,544	1
1,993	445	122	2,560	2
10,068	3,488	676	14,232	3
2,784	683	168	3,635	4
18,468	6,404	1,241	26,113	5
1,104	270	64	1,438	6
106,113	0	0	106,113	7
8,846	3,003	0	11,849	8
3,114	1,058	0	4,172	9
899	306	0	1,205	10
2,572,480	550,694	0	3,123,174	11
45,020	14,631	0	59,651	12
6,430	2,347	0	8,777	13
195,630	61,325	12,812	269,767	14
117,375	39,673	7,830	164,878	15
70,425	16,046	4,312	90,783	16
140,492	0	0	140,492	17

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X]An Original (2) [ ]A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

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.

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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	CITY OF DANVILLE - VA (see notes D-14,N-35)	PUBLIC SERVICE INDIANA	CITY OF DANVILLE - VA	LF
2	WABASH VALLEY POWER ASSOC (D15,H36,N36)	PUBLIC SERVICE INDIANA	WABASH VALLEY POWER ASSOC.-IN	LF
3	INDIANA MUNICIPAL POWER AGENCY(D-16,G-37,N-37)	PUBLIC SERVICE INDIANA	INDIANA MUNCIPAL POWER AGENCY	LF
4	BUCKEYE POWER INC (see notes D-1, N-38)	OHIO POWER COMPANY	BUCKEYE POWER INC	LF
5	DEMAND SIDE MGMT RENT CUSTS(D-17,E-39,N-39)	OHIO POWER COMPANY	DEMAND SIDE MANAGEMT RENT CUSTS	OS
6	SOUTH CENTRAL POWER COOP.-OH (D-18,E-40,N-40)	OHIO POWER COMPANY	SOUTH CENTRAL POWER COOP.	OS
7	Losses Associated			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17	TOTAL			

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X]An Original (2) [ ]A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

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)	
6	PUBLIC SERVICE IND	CITY OF DANVILLE	10	2,949	2,844	1
76	SEE NOTE (F-36)	SEE NOTE (G-36)		77,621	74,765	2
5	PUBLIC SERVICE IND	SEE NOTE (G-37)	15	2,825	2,728	3
69	OHIO POWER COMPANY	CARDINAL PLANT	92	0	0	4
NOTE (E-39)	OHIO POWER COMPANY	DEMAND SIDE MGMT CST	0	0	0	5
NOTE (E-40)	OHIO POWER COMPANY	SOUTH CENTRAL POWER	0	0	0	6
				(26,581)		7
						8
						9
						10
						11
						12
						13
						14
						15
						16
				6,850,636	6,850,636	17

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x]An Original (2) [ ]A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

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.
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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.
$40,716	$2,949	0	$43,665	1
438,743	77,621	0	516,364	2
30,618	2,825	0	33,443	3
3,489,072	0	0	3,489,072	4
2,153,693	0	0	2,153,693	5
0	0	463	463	6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
22,899,943	1,078,017	113,483	24,091,443	17

< P328.x-X >

OHIO POWER COMPANY

Footnotes for Pages 328, 329 & 330

Note D-1 Earliest Termination date 6/20/03
Note D-2 Earliest Termination date 12/31/94
Note D-3 Earliest Termination date 7/31/95
Note D-5 Earliest Termination date 7/31/95
Note D-6 Earliest Termination date 7/31/95
Note D-7 Earliest Termination date 12/31/99
Note D-8 Earliest Termination date 12/31/94
Note D-9 Earliest Termination date 12/31/94
Note D-10 Earliest Termination date 12/31/94
Note D-11 Earliest Termination date 12/31/94
Note D-12 Earliest Termination date 09/30/94
Note D-13 Earliest Termination date 12/31/03
Note D-14 Earliest Termination date 11/30/94
Note D-15 Earliest Termination date 12/31/94
Note D-16 Earliest Termination date 08/31/94
Note D-17 Earliest Termination date 12/31/94
Note D-18 Earliest Termination date 12/31/04
Note E-34 FERC RATE SCHEDULE NO. For BEDFORD #1, Danville #2, Martinsville #3, Richlands #4, Agent is Blueridge Agency - KY.
Note E-39 OHIO PUCO Case NOS 92-573 and 574-EL-FOR., for Ohio Power Company
Note E-40 Contract Date 1 December 1994.
Note F-24 Interconnection point is define as the point where the transmission facilities of Ohio Power Company interconnects with the transmission facilities of Monongahela Power Company at voltages of 138,000 volts or more.
Note F-28-29-30 Interconnection point is define as the point where the transmission facilities of Ohio Power Company interconnects with the transmission facilities of Indiana Michigan Power Company at voltages of 138,000 volts or more.
Note F-36 Energy originating on the system of Public Service Indiana, transmitted to the Interconnection Points between the American Electric Power System and Other Utilities.
Note F-37 Joint Transmission System owned by Wabash Valley Power Assoc., Public Service Indiana Energy Inc., and Indiana Municipal Power Agency.
Note G-8 Trenton Station 138 KV
Collinsville Station 138 KV
Note G-28 Delivery from the bulk transmission facilities of Appalachian Power Company within the American Electric Power System to the interconnection points of Virginia Electric & Power Company.
Note G-36 Sixty - Seven Delivery Points representing six Rural Electric Coops in Indiana and Michigan.
Note G-37 City of Anderson, and town of Frankton Interconnection Points.
Note H-9 to H-23 Total Billing Demand specified in the Transmission Agreement is 3 MW and is allocated by and allocated factor percent as follows.

	ALLOCATION PERCENT
Village of Acradia	1.56
Village of Bloomdale	2.42
Village of Bryan	22.07
Village of Carey	8.97
Village of Cygnet	1.43
Village of Deshler	5.30
Village of Greenwich	3.58
Village of Ohio City	3.07
Village of Plymouth	4.61
Village of Republic	1.77
Village of Shiloh	1.78
Village of St Clairsville	13.98
Village of Sycamore	2.73

Village of Wapakoneta	25.65
Village of Wharton	1.08
TOTAL %	100.00

Note H-36 Biling Demand Various each Month Average is 129.

Note M-1 Annual Rental for Woodsfield Substation $600., and Air Products Plant $500.

Note M LINES 8-23, AND 31-33 IS EXCISE TAX.

Note N-1 Total Bill to Buckeye Power, Inc. - $19,325,981 - Ohio Power Company share was $11,961,375. The Balance was allocated to Cincinnati Gas & Electric Co., Dayton Power & Light Co., Monongahela Power Co., Columbus Southern Power Company, Toledo Edison Company, and the Ohio Edison Company.

Note N-24 Ohio Power Company member load ratio share of Transmission charges to American Municipal - Ohio for the City of Columbus, Ohio pursuant to Transmission Agreement dated July 1, 1988 between American Municipal Power-Ohio, Inc., and Ohio Power Company.

Note N-26-27-28 Ohio Power Company member load ratio share of Transmission Service charges provided to deliver energy from Power Authority State of New York (Pasny) to City of Westerville, Ohio, City of Jackson, Ohio and Village of Glouster, Ohio

Note N-29 Ohio Power Company member load ratio share of Transmission charges to American Municipal-Ohio for City of Dover, Ohio pursuant to Transmission Agreement dated 5/1/90, between American Municipal Power-Ohio Power, Inc., and Ohio Power Company.

Note N-30 Ohio Power Company member load ratio share of Transmission Service charges provided to deliver energy from Public Service Indiana of Indiana to City of Jackson, Ohio.

Note N-31 Ohio Power Company member load ratio share of Transmission Service charges provided to deliver energy from Cincinnati Gas & Electric of Ohio to City of Cleveland, Ohio for Cleveland Public Power.

Note N-32 Ohio Power Company member load ratio share of Transmission Service charges provided to deliver energy from East Kentucky Power Coop. of Kentucky to the City of Cleveland, Ohio for Cleveland Public Power.

Note N-33 Ohio Power Company member load ratio share of Transmission Service charges provided to deliver energy from Public Service Indiana of Indiana to the City of Cleveland, Ohio for Cleveland and Public Power.

Note N-34 Ohio Power Company member load ratio share of Transmission Service charges provided to deliver energy from Public Service Indiana of Indiana to Blueridge Agency, Agents for the cities of Bedford, Danville, Martinsville, Richlands.

Note N-35 Ohio Power Company member load ratio share of Transmission Service charges provided to deliver energy from Public Service Indiana of Indiana to The City of Danville Virginia.

Note N-36 Ohio Power Company member load ratio share of Transmission Service charges provided to deliver energy from Public Service Indiana of Indiana to Wabash Valley Power Assoc. of Indiana for Sixty - Seven Delivery points representing six Rural Electric Coops. in Indiana and Michigan.

Note N-37 Ohio Power Company member load ratio share of Transmission Service Charges provided to deliver energy from Public Service Indiana of Indiana to Indiana Municipal Power Agency for citys of Anderson and Frankton.

Note N-38 Buckeye's Supplementary Power Demand charge for the amount of capacity, as of the high-voltage Cardinal Station busses, which is available to Buckeye in excess of 86.9565% of Buckeye's Contractual Net Capability of Buckeye's Initial Unit and Buckeye's Additional Unit.

Note N-39 Demand Slide Management, Ohio Power Company customers rent the installed Water Heaters under operating leases which requires them to remain in the program for at least twelve months.

Note N-40 Statement of charges to South Central Power Company for service rendered according to the Facilities and Operations Agreement dated December 1, 1994 between Ohio Power Company and South Central Power.

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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	* AEP System Trans-						
2	mission Agreement					14,324,806	14,324,806
3							
4	* Wheeling Power Compan					1,319,740	1,319,740
5							
6	* Cincinnati Gas &						
7	Electric Company					33,600	33,600
8							
9	* Ohio Valley Electric						
10	Corporation					76,287	76,287
11							
12							
13							
14							
15							
16	Total	0	0	0	0	15,754,433	15,754,433

< P332-1(a) >

OHIO POWER COMPANY, 1994

The respondent, Applachian Power Company, Columbus Southern Power Company, Indiana Michigan Power Company and Kentucky Power Company are associated companies and are parties to the Transmission Agreement dated April 1, 1984, as amended. Pursuant to the terms of the Transmission Agreement, American Electric Power Service Corporation serves as agent and the parties pool their investment in high voltage transmission facilities (138kv and above) and share the cost of ownership in proportion to the respective member's load ratio. As such there is no transfer of energy and some parties receive credits designated by brackets "()" which are recorded in account 565.

< P332-4(a) >

Wheeling Power Company (Associated Company) - Transmission facilities provided by Wheeling Power Company and basis of settlement are pursuant to Transmission facilities Agreement dated March 1, 1963, designated Ohio Power Company Rate Schedule F.E.R.C. No. 30. Tidd Plant (Brilliant, Ohio) - Weirton (Weirton, West Virginia). Kammer Plant (Captina, West Virginia) - Fort Martin (Point near Pennsylvania State Line). Tidd Plant (Brilliant, Ohio) - Collier (Woodville, West Virginia). Kammer Plant (Captina, West Virginia - Ormet (Hannibal, Ohio). Tidd Plant (Briiliant, Ohio) - Wiley Ridge (Chester, West Virginia).

< P332-6(a) >

Cincinnati Gas & Electric Company - Transmission facilities provided by Cincinnati Gas & Electric Company and the basis of settlement are detailed in agreement dated December 12, 1949, designated Ohio Power Company Rate Schedule F.E.R.C. No. 21. Trenton Substation, Village of Trenton and Indiana-Ohio State Line near Village of Fairhaven, Ohio.

< P332-8(a) >

Ohio Valley Electric Corporation - Transmission facilities provided and basis of settlement are pursuant to the First Supplementary Agreement among OVEC and 15 sponsoring companies, dated July 10, 1953, designated Ohio Power Company Schedule F.E.R.C. No. 27.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

MISCELLANEOUS GENERAL EXPENSES (Account 930.2)(ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	$485,419
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	149,877
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	380,947
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 that $5,000 by classes if the number of items so grouped is shown)	
6		
7	Vacation accrual pay adjustment	33,703
8	Company's share of Jointly-Owned plant expenses	(11,893)
9	Other Miscellaneous General Expenses:	
10	AEP Service Corp for:	
11	(a) Company's share of interest cost on AEP Service	
12	Corp borrowed capital	109,925
13	(b) Company's share of AEP FIT expenses (credits)	(745,900)
14	(c) Expenses of System Personnel in connection	
15	with M&CS System	3,325,475
16	(d) Reduce AEP Charges	(280,000)
17	Expenses in connection with "Green LIghts Program"	54,477
18		
19	Minor items each less than $5000 (28 items)	14,356
20		
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46	TOTAL	$3,516,386

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x]An Original (2) [ ]A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

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 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 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				0
2	Steam Product Plant	84,358,319			84,358,319
3	Nuclear Production Plant				0
4	Hydraulic Production Plant--Conventional	2,337,938	1,656		2,339,594
5	Hydraulic Production Plant--Pumped Storage				0
6	Other Production Plant				0
7	Transmission Plant	13,490,698			13,490,698
8	Distribution Plant	29,645,714			29,645,714
9	General Plant	1,961,762	688,265		2,650,027
10	Common Plant--Electric			1,010	1,010
11	TOTAL	$131,794,431	$689,921	$1,010	$132,485,362

B. Basis for Amortization Charges

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	10100					Not Used	
13	311	236,485			3.05%		
14	312	1,464,522			3.98%		
15	314	475,880			3.03%		
16	315	153,968			3.19%		
17	316	42,404			3.66%		
18	subtotal	2,373,259					
19							
20	331	49,958			1.83%		
21	332	6,338			1.50%		
22	333	40,076			2.50%		
23	334	9,987			2.38%		
24	335	3,469			2.57%		
25	subtotal	109,828					
26							
27	352	28,446			1.91%		
28	353	342,544			1.63%		
29	354	139,455			1.67%		
30	355	67,009			2.46%		
31	356	155,387			2.29%		
32	357	309			1.98%		
33	358	633			1.68%		
34	subtotal	733,783					
35							
36	361	6,268			2.18%		
37	362	87,153			3.23%		
38	364	173,038			4.80%		
39	365	128,204			3.18%		
40	366	20,334			1.87%		
41	367	29,121			2.50%		
42	368	188,293			3.70%		
43	369	69,129			4.92%		
44	370	63,671			3.47%		
45	371	11,020			7.42%		
46	372	1			3.33%		
47	373	16,053			5.50%		
48	subtotal	792,285					
49							
50	390	46,192			2.22%		
51	391	3,882			3.07%		
52	392	36			1.80%		
53	393	442			2.80%		
54	394	4,205			3.17%		
55	395	872			1.96%		
56	396	23			3.50%		
57	397	18,681			3.80%		
58	398	660			4.00%		
59	subtotal	74,993					
60							
61							
62							
63							

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X]An Original (2) [ ]A Resubmission	Date of Report (Mo,Da,Yr) 04/28/95	Year of Report Dec. 31, 1994

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	Account 425 - Miscellaneous Amortization	0
2		
3	Account 426 - Miscellaneous Income Deductions	
4	Account 426.1 Donations	
5	Educational:	
6	Other each under $20,000	41,027
7	Medical:	
8	Other each under $20,000	3,500
9	Community:	
10	United Way & Community Chests-Various Locations	49,906
11	Other each under $20,000	28,869
12	Other:	
13	Company's Share of Parent Companies donations	257,792
14	Other each under $20,000	26,319
15		
16	TOTAL-426.1	407,413
17		
18		
19	Account 426.2, Life Insurance	0
20		
21	Account 426.3, Penalties	
22	PCB Settlement	12,185
23		
24	TOTAL-426.3	12,185
25		
26		
27	Account 426.4, Expenditures for Certain Civic,	
28	Political, and Related Activities	
29	Company's share of Parent Company's expenditures	299,645
30	Company's share of related Company's expenditures	19,194
31	Ohio Edison Institute	11,821
32	Miscellaneous each under $4,000	7,648
33		
34	TOTAL-426.4	338,308
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

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

(a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total 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	Account 426 - Miscellaneous Income Deductions (Cont)	
2		
3	Account 426.5, Other Deductions	
4	Club Dues and Memberships	38,729
5	Other each under $4,000:	
6	Share of estimated loss resulting from shutdown	
7	of inactive facilities	150,823
8	Company's share of Parent Company's expenditures	38,407
9	Company's share of related Company's expenditure	12,114
10	Company's share of cost in connection with	
11	shutdown of Martinka Mine	(1,956,417)
12	To write off provision for Country Club Hills	(576,944)
13	To write off provision for the Electronic Bulb	117,000
14	To write off costs associated with the	
15	redemption of First Mortgage Bonds	16,354
16	Other Misc. Charges	10,476
17		
18	TOTAL-426.5	(2,149,458)
19		
20		
21	Account 430, Interest on Debt to Assoc. Companies	0
22		
23	Account 431, Other Interest Expense	
24	Customer's Deposits - 5 1/4%	409,384
25	Notes Payable - Short Term -Various Credit Lines	421,082
26	Notes Payable - Commercial Paper -Various	548,211
27	Interest costs associated with settlement of	
28	contract dispute with a large industrial customer	169,001
29	Carrying charges - Emission Allowances	1,620,039
30	Interest costs associated with 1984-1991 FERC	
31	Audit Settlement	283,273
32		
33	TOTAL-431	3,450,990
34		
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Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

REGULATORY COMMISSION EXPENSES

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

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

Line No.	Description (Furnish name of regulatory commission or body the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1	Annual FERC Assessment Charges - 1994	$211,780		$211,780	0
2				0	
3	1993 Mid-Year Fuel Adjustment Filing and				
4	1994 Annual Audit. PUCO Case No. 93-101-EL-EFC		134,329	134,329	0
5					
6	Racine Hydro Project #2570 - Proportion				
7	of cost of administering the Federal Water				
8	Power Act.	59,427		59,427	0
9					
10	Fuel cost semi-annual review.				
11	PUCO Case No. 78-629-EL-FAC, Subfile A		56,006	56,006	0
12				0	
13	1991 FERC - MRS Complaint Case.				
14	FERC Docket EL-91-30-000	41,218		41,218	0
15					
16	5 minor items under $25,000.		21,188	21,188	0
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
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45					
46	TOTAL	$312,425	$211,523	$523,948	0

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

REGULATORY COMMISSION EXPENSES (Continued)

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

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

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

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

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CHARGED CURRENTLY TO			Deferred to Account 186	Contra Account	Amount	Deferred in Account 186, End of Year	Line No.
Department (f)	Account No. (g)	Amount (h)	(i)	(j)	(k)	(l)	
Electric	928	$211,780	0		0	0	1
							2
							3
Electric	928	134,329	0		0	0	4
							5
							6
							7
Electric	928	59,427	0		0	0	8
							9
							10
Electric	928	56,006	0		0	0	11
							12
							13
Electric	928	41,218	0		0	0	14
							15
Electric	928	21,188	0		0	0	16
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		$523,948	0		0	0	46

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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.)

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

A. Electric R, D & D Performed Internally
- (1) Generation
  - a. Hydroelectric
    - i. Recreation, fish, and wildlife
    - ii. Other hydroelectric
  - b. Fossil-fuel steam
  - c. Internal combustion or gas turbine
  - d. Nuclear
  - e. Unconventional generation
  - f. Siting and heat rejection
- (2) System Planning, Engineering and Operation
- (3) Transmission
  - a. Overhead
  - b. Underground
- (4) Distribution
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of $5,000.)
- (7) Total Cost Incurred

B. Electric, R, D & D Performed Externally
- (1) Research Support to the Electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	A(1)B Generation: Fossil-fuel steam	Design and Construction of 70 mw PFBC Demonstration Plant
2		Total Cost Incurred
3		Less: Dept of Energy Reimbursement
4		Less: State of Ohio Reimbursement
5		
6		
7		Design and Construction of Tidd Hot Gas Clean-up
8		Total Cost Incurred
9		Less: Dept of Energy Reimbursement
10		
11		
12		Test Demonstration Phase of 70 MW PFBC Demonstration Plant
13		Total Cost Incurred
14		Less: Dept of Energy Reimbursement
15		
16		
17		Central Variable Speed Auxiliary Turbine/Generator
18		Rotating Equipment Speed Control
19		2 Item(s) Under $5,000
20		
21		
22	A(1)D Generation: Nuclear	First-of-a-Kind Engineering For Advanced Light Water Reactors
23		Advanced Pressurized Water Reactor Design
24		
25		
26	A(2) System Planning, Engineering, and Oper:	Application of Phrase Angle and Frequency Measurement to
27		Power System Control
28		1 Item(s) Under $5,000
29		
30		
31	A(3)A Transmission: Overhead	AEP + ASEA UHV Project
32		Development of Digital Computer Transformer Model
33		Current Unbalance Monitoring
34		4 Item(s) Under $5,000
35		
36		
37	A(4) Distribution	Fiber-Optic Communication System For Distribution Automation
38		5 Item(s) Under $5,000

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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.)

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

A. Electric R, D & D Performed Internally
- (1) Generation
  - a. Hydroelectric
    - i. Recreation, fish, and wildlife
    - ii. Other hydroelectric
  - b. Fossil-fuel steam
  - c. Internal combustion or gas turbine
  - d. Nuclear
  - e. Unconventional generation
  - f. Siting and heat rejection
- (2) System Planning, Engineering and Operation
- (3) Transmission
  - a. Overhead
  - b. Underground
- (4) Distribution
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of $5,000.)
- (7) Total Cost Incurred

B. Electric, R, D & D Performed Externally
- (1) Research Support to the Electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	A(5) Environment: (Other Than Equipment)	Dry FGD Waste Utilization
2		Ohio River Ecological Research Program 1994-1995
3		Ohio River Ecological Research Program 1992-1993
4		Monograph of Ohio River Larval Fish
5		Assessment of Bioindicator Application at Selected AEP
6		Wastewater Receiving Streams
7		1 Item(s) Under $5,000
8		
9	A(6) Other:	EPIC: Industrial Market Assessment & Strategic Analysis
10		Prototype of National Association of Home Builders
11		Smart House Field Test
12		Unpressurized Storage Water Heater Vessel & Control Evaluation
13		
14		
15		Field Evaluation of Prototype Lennox Industries DSM Storage
16		Cooling/Heat Pump
17		
18	Subtotal	
19		
20	B(2) Research Support to Edison	National EMF Research Program Sponsored by Edison Electric
21	Electric Institute:	Institute (EEI)
22		
23	Subtotal	
24		
25	Total	
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
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

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing $5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under $5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with 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).

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 Account (e)	Amount (f)	Unamortized Accumulation (g)	Line No.
					1
590,554		107	590,554		2
(102,687)		107	(102,687)		3
					4
					5
					6
					7
3,671,749		107	3,671,749		8
(4,206,521)		107	(4,206,521)		9
					10
					11
					12
2,769,754		186	2,769,754		13
(549,323)		186	(549,323)		14
					15
					16
10,959		506	10,959		17
					18
5,436		506	5,436		19
					20
					21
130,803		506	130,803		22
40,519		930	40,519		23
					24
					25
9,278		566	9,278		26
					27
95		930	95		28
					29
					30
36,850		566	36,850		31
8,628		566	8,628		32
7,987		566	7,987		33
12,008		566	12,008		34
					35
					36
20,625		588	20,625		37
20,201		various	20,201		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

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing $5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under $5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with 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).

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 Account (e)	Amount (f)	Unamortized Accumulation (g)	Line No.
$50,324		506	$50,324		1
18,161		506	18,161		2
15,678		506	15,678		3
10,921		506	10,921		4
8,211		506	8,211		5
					6
1		506	1		7
					8
75,641		930	75,641		9
42,005		588	42,005		10
					11
27,018		930	27,018		12
					13
					14
6,604		930	6,604		15
					16
					17
2,731,479	0		2,731,479	0	18
					19
	14,246	566	14,246		20
					21
					22
0	14,246		14,246	0	23
					24
				0	25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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	$26,240,379		
4	Transmission	4,002,044		
5	Distribution	13,317,232		
6	Customer Accounts	10,753,293		
7	Customer Service and Informational	2,683,320		
8	Sales	448,271		
9	Administrative and General	11,968,379		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	$69,412,918		
11	Maintenance			
12	Production	39,436,707		
13	Transmission	5,378,595		
14	Distribution	13,110,335		
15	Administrative and General	990,266		
16	TOTAL Maint. (Total of lines 12 thru 15)	$58,915,903		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	$65,677,086		
19	Transmission (Enter Total of lines 4 and 13)	$9,380,639		
20	Distribution (Enter Total of lines 5 and 14)	$26,427,567		
21	Customer Accounts (Transcribe from line 6)	10,753,293		
22	Customer Service and Informational(Transcribe from line 7)	2,683,320		
23	Sales (Transcribe from line 8)	448,271		
24	Administrative and General (Enter Total of lines 9 and 15)	$12,958,645		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	$128,328,821	$14,504,411	$142,833,232
26	Gas			
27	Operation			
28	Production--Manufactured Gas			
29	Production--Nat. Gas(Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution			
34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General			
38	TOTAL Operation (Enter Total of lines 28 thru 37)			
39	Maintenance			
40	Production--Manufactured Gas			
41	Production--Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
47	TOTAL Maint. (Enter Total of lines 40 thru 46)			

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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)	0		
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)	0		
55	Customer Accounts (Line 34)			
56	Customer Service and Informational (Line 35)			
57	Sales (Line 36)			
58	Administrative and General (Lines 37 and 46)	0		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	0		0
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	$128,328,821	$14,504,411	$142,833,232
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	20,606,839	2,731,108	23,337,947
66	Gas Plant			0
67	Other			0
68	TOTAL Construction (Total of lines 65 thru 67)	$20,606,839	$2,731,108	$23,337,947
69	Plant Removal (By Utility Departments)			
70	Electric Plant	3,852,516	454,082	4,306,598
71	Gas Plant			0
72	Other			0
73	TOTAL Plant Removal (Total of lines 70 thru 72)	$3,852,516	$454,082	$4,306,598
74	Other Accounts (Specify):			
75	124 - Other Investments	859		859
76	163 - Stores Expense - Clearing	5,659,246	(6,116,513)	(457,267)
77	183 - Prelim. Survey & Investigation	(5,944)		(5,944)
78	184 - Transportaion Expense - Clearing	2,247,381	(2,101,750)	145,631
79	184 - Building Service - Clearing	559,680	(391,775)	167,905
80	184 - Messenger Service - Clearing	80,608	(30,631)	49,977
81	184 - Reproduction Dept. Exp. - Clearing	88,735	(76,312)	12,423
82	184 - Data Process. Center - Clearing	73,478	(63,191)	10,287
83	184 - Office Supply/Mail Service - Clearing	434,898	(400,976)	33,922
84	184 - Record Center - Clearing	30,141	(28,152)	1,989
85	184 - Building Maint. - Clearing	582,458	(582,458)	0
86	184 - Telephone Expense - Clearing	268,178	(253,697)	14,481
87	185 - Temp. Facilities	128,425	11,269	139,694
88	186 - Other Work In Progress & Misc. Deferred Debits	11,270,055	(2,841,543)	8,428,512
89	242 - Misc. Curr. & Accrd. Liab	1,279,500		1,279,500
90	416 - Other Income	15,316		15,316
91	418 - Misc. Non-Oper Income	37,472		37,472
92	421 - Misc. Non-Oper Income	41,826	449	42,275
93	426 - Misc. Income Deductions	2,028		2,028
94	Clearing Accounts	4,814,321	(4,814,321)	0
95	TOTAL Other Accounts	$27,608,661	($17,689,601)	$9,919,060
96	TOTAL SALARIES AND WAGES	$180,396,837	0	$180,396,837

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [x] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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)	30,725,736
3	Steam	43,022,296	23	Requirements Sales for Resale (See instruction 4, page 311.)	3,472,768
4	Nuclear		24	Non-Requirements Sales For Resale (See Instruction 4, page 311.)	10,011,934
5	Hydro--Conventional	188,821	25	Energy Furnished Without Charge	12
6	Hydro--Pumped Storage		26	Energy Used by the Company (Electric Department Only,Excluding Station Use)	
7	Other	203,136	27	Total Energy Losses	2,091,954
8	(Less) Energy for Pumping		28	TOTAL(Enter Total of Lines 22 Thru 27) (MUST EQUAL LINE 20)	46,302,404
9	Net Generation (Enter Total of lines 3 thru 8)	43,414,253			
10	Purchases	2,840,299			
11	Power Exchanges:				
12	Received	70,237			
13	Delivered	22,385			
14	Net Exchanges (Line 12 minus line 13)	47,852			
15	Transmission For Other (Wheeling)				
16	Received	6,850,636			
17	Delivered	6,850,636			
18	Net Transmission for Other (Line 16 minus Line 17)	0			
19	Transmission By Other Losses				
20	TOTAL (Enter Total of Lines 9, 10,14,18 and 19)	46,302,404			

MONTHLY PEAKS AND OUTPUT

1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.

2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.

3. Report in column (c) a monthly breakdown of the Non-Requirements Sales For Resale reported on line 24. Include in the monthly amounts any energy losses associated with the sales so that the total on line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales For Resale.

4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).

5. Report in columns(e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

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	4,660,705	1,253,051	7,034	18	1100
30	February	4,421,719	1,262,220	6,302	11	1400
31	March	4,716,422	1,604,116	5,648	9	1900
32	April	3,542,975	730,546	5,333	6	2000
33	May	3,371,846	546,119	5,046	2	0900
34	June	3,781,226	699,955	7,291	17	1600
35	July	4,069,202	974,580	6,901	6	1600
36	August	3,647,087	575,623	6,567	25	1500
37	September	3,500,624	637,372	5,878	15	1500
38	October	3,572,323	709,940	4,775	26	0800
39	November	3,385,605	505,547	4,925	30	1900
40	December	3,632,670	512,865	5,363	12	2000
41	TOTAL	46,302,404	10,011,934			

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis,report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as show on line 21.
8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: Muskingum River (b)			Plant Name: Gavin (c)		
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Steam			Steam		
2	Type of Plant Construction(Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Conv. & Outdoor Boil			Conventional		
3	Year Originally Constructed	1953			1974		
4	Year Last Unit was Installed	1968			1975		
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	1,530.00			2,600.00		
6	Net Peak Demand on Plant -- MW (60 mintues)	1,476			2,622		
7	Plant Hours Connected to Load	8,436			8,260		
8	Net Continuous Plant Capability (Megawatts)						
9	When Not Limited by Condenser Water	1,425			2,600		
10	When Limited by Condenser Water	1,365			2,600		
11	Average Number of Employees	369			464		
12	Net Generation,Exclusive of Plant Use --KWh	5,737,988,000			12,476,389,000		
13	Cost of Plant						
14	Land and Land Rights	6,301,942			3,151,272		
15	Structures and Improvements	41,929,903			74,673,684		
16	Equipment Costs	376,950,546			615,981,857		
17	Total Cost	$425,182,391			$693,806,813		
18	Cost per KW of Installed Capacity (line 5)	277.8970			266.8488		
19	Production Expenses:						
20	Operation Supervision and Engineering	2,786,321			3,103,223		
21	Fuel	143,828,822			223,170,410		
22	Coolants and Water (Nuclear Plants Only)						
23	Steam Expenses	3,414,179			2,368,035		
24	Steam From Other Sources						
25	Steam Transferred (Cr.)						
26	Electric Expenses	940,250			976,848		
27	Misc. Steam (or Nuclear) Power Expenses	3,207,085			5,051,193		
28	Rents	24,968			97,351		
29	Maintenance Supervision and Engineering	1,632,272			2,432,604		
30	Maintenance of Structures	1,930,872			1,091,669		
31	Maintenance of Boiler (Or Reactor) Plant	10,271,573			18,395,605		
32	Maintenance of Electric Plant	2,934,395			3,555,538		
33	Maintenance Misc. Steam (or Nuclear) Plant	1,303,376			1,578,286		
34	Total Production Expenses	$172,274,113			$261,820,762		
35	Expenses per Net KWh	$0.0300			$0.0210		
36	Fuel: Kind (Coal,Gas,Oil,or Nuclear)	Coal	Oil		Coal	Oil	
37	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf)(Nuclear-indicate)	Tons	Barrels		Tons	Barrels	
38	Quantity (Units) of Fuel Burned	2,474,148	44,238		5,273,071	38,518	
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if unclear)	11,600	135,768		11,360	137,295	
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	$62.790	$24.780		$40.290	$22.470	
41	Average Cost of Fuel per Unit Burned	$57.690	$24.810		$42.150	$24.250	
42	Avg. Cost of Fuel Burned per Million Btu	$2.487	$4.352		$1.855	$4.206	
43	Avg. Cost of Fuel Burned per KWh Net Gen	$0.025	0		$0.018	0	
44	Average Btu per KWh Net Generation	10,047.000	0		9,741.000	0	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

9. Items under Cost of Plant are based on U.S. of A.accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching,and Other Expenses classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Account Nos.553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment,report each as a separate plant. However,if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit,include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development;(b)types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type,fuel used, fuel enrichment type and quantity for the report period,and other physical and operating characteristics of plant.

Plant Name: Kammer (d)			Plant Name: Amos OPCo Share (e)			Plant Name: * Amos Total Plant (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1958			1973			1971			3
1959			1973			1973			4
713.00			867.00			2,933.00			5
678			893			3,000			6
8,760			8,744			8,744			7
									8
630			867			2,900			9
600			867			2,900			10
235			163			496			11
4,498,271,000			4,586,299,000			13,817,491,000			12
									13
$165,996			$627,518						14
25,359,571			25,106,613						15
167,918,313			181,877,436						16
$193,443,880			$207,611,567						17
271.3098			239.4597						18
									19
1,436,358			1,420,164			5,453,314			20
48,590,271			80,089,806			237,943,202			21
									22
1,302,200			695,722			1,794,157			23
									24
									25
653,289			271,121			752,011			26
1,940,453			923,932			3,402,589			27
30,745			69,895			272,232			28
1,160,482			628,253			2,102,255			29
461,298			376,669			1,275,357			30
9,228,517			2,830,593			14,017,296			31
1,881,699			661,367			3,731,449			32
610,617			472,526			1,604,167			33
$67,295,929			$88,440,048			$272,348,029			34
$0.0150			$0.0193			$0.0197			35
Coal	Oil		Coal	Oil		Coal	Oil		36
Tons	Barrels		Tons	Barrels		Tons	Barrels		37
1,786,648	4,862		1,806,549	11,680		5,327,381	66,064		38
12,129	138,841		12,296	138,876		12,269	138,791		39
$25.350	$26.720		$42.990	$21.000		$42.940	$23.330		40
$27.120	$27.840		$44.130	$31.190		$44.310	$28.440		41
$1.118	$4.774		$1.795	$5.347		$1.806	$4.879		42
$0.011	0		$0.017	0		$0.017	0		43
9,642.000	0		9,701.000	0		9,488.000	0		44

< P403.1-(f) >

See Above

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).

2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote.If licensed project, give project number.

3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.

4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 2570 Plant Name: Racine (b)	FERC Licensed Project No. Plant Name: (c)
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	
2	Type of Plant Construction (Conventional or Outdoor)	Conventional Bulb	
3	Year Originally Constructed	1982	
4	Year Last Unit was Installed	1983	
5	Total installed Capacity (Generator Name Plate Rating in MW)	47.50	
6	Net Peak Demand on Plant-Megawatts (60 minutes)	43	
7	Plant Hours Connected to Load	7,735	
8	Net Plant Capability (In megawatts)		
9	(a) Under the Most Favorable Oper. Conditions	48	
10	(b) Under the Most Adverse Oper. Conditions	0	
11	Average Number of Employees	4	
12	Net Generation, Exclusive of Plant Use-KWh	188,821,000	
13	Cost of Plant:		
14	Land and Land Rights	$3,992	
15	Structures and Improvements	49,958,287	
16	Reservoirs, Dams, and Waterways	6,338,404	
17	Equipment Costs	53,531,735	
18	Roads, Railroads, and Bridges		
19	TOTAL Cost (Enter Total of lines 14 thru 18)	$109,832,418	
20	Cost per KW of Installed Capacity (Line 5)	$2,312.2614	
21	Production Expenses:		
22	Operation Supervision and Engineering	226,303	
23	Water for Power	16,727	
24	Hydraulic Expenses	177,619	
25	Electric Expenses	33,689	
26	Misc. Hydraulic Power Generation Expenses	80,581	
27	Rents	50,000	
28	Maintenance Supervision and Engineering	159,029	
29	Maintenance of Structures	12,158	
30	Maintenance of Reservoirs, Dams, and Waterways	15,571	
31	Maintenance of Electric Plant	319,888	
32	Maintenance of Misc. Hydraulic Plant	68,773	
33	Total Production Expenses (Total lines 22 thru 32)	$1,160,338	
34	Expenses per net KWh	$0.0061	

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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 construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f)and(g) the total pole miles of 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 From (a)	DESIGNATION To (b)	VOLTAGE (Indicate where other than 60 cycle,3 phase) Operating (c)	VOLTAGE Designed (d)	Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles) On Structure of Line Designated (f)	On Structures of Another Line (g)	Number of Circuits (h)
1	0168 BAKER	DON MARQUIS	765.00	765.00	AT	24.41	0	1
2	0168 BAKER	DON MARQUIS	765.00	765.00	ST	10.32	0	1
3	0171 KAMMER	DUMONT	765.00	765.00	AT	100.19	0	1
4	0171 KAMMER	DUMONT	765.00	675.00	ST	126.14	0	1
5	0171 KAMMER	DUMONT	765.00	765.00	ST	1.20	0	1
6	0194 AMOS	NORTH PROCTORVILLE	765.00	765.00	ST	5.30	0	1
7	0195 GAVIN	MARYSVILLE	765.00	765.00	ST	124.40	0	1
8	0232 AMOS	GAVIN	765.00	765.00	ST	0.49	0	1
9	0233 GAVIN	KAMMER	765.00	765.00	ST	2.62	0	1
10	0263 KAMMER	SOUTH CANTON	765.00	765.00	AT	0.24	0	1
11	0263 KAMMER	SOUTH CANTON	765.00	765.00	ST	78.44	0	1
12	0263 KAMMER	SOUTH CANTON	765.00	765.00	ST	1.01	0	1
13	0269 NORTH PROCTORVILLE	HANGING ROCK	765.00	765.00	ST	25.99	0	1
14	0270 HANGING ROCK	JEFFERSON	765.00	765.00	ST	6.14	0	1
15	0047 SPORN	MUSKINGUM	345.00	345.00	ST	46.52	0	1
16	0048 MUSKINGUM	CENTRAL	345.00	345.00	ST	28.10	0	1
17	0048 MUSKINGUM	CENTRAL	345.00	345.00	ST	53.94	0	2
18	0052 CENTRAL	EAST LIMA		345.00	ST	2.68	0	1
19	0052 CENTRAL	EAST LIMA	345.00	345.00	ST	71.36	0	2
20	0070 EAST LIMA	SORENSON	345.00	345.00	ST	42.99	0	1
21	0079 MUSKINGUM	TIDD	345.00	345.00	ST	83.57	0	2
22	0088 KAMMER EXT. NO. 1		345.00	345.00	ST	0.20	0	1
23	0088 KAMMER EXT. NO. 1		345.00	345.00	ST	0.38	0	1
24	0104 TIDD	CANTON CENTRAL	345.00	345.00	AT	37.29	0	1
25	0104 TIDD	CANTON CENTRAL	345.00	345.00	ST	14.21	0	1
26	0106 CANTON CENTRAL	JUNIPER	345.00	345.00	AT	4.06	0	1
27	0106 CANTON CENTRAL		345.00	345.00	ST	1.36	0	1
28	0106 CANTON CENTRAL	JUNIPER	345.00	345.00	ST	0.55	0	2
29	0119 MUSKINGUM	OHIO CENTRAL	345.00	345.00	AT	30.75	0	1
30	0119 MUSKINGUM	OHIO CENTRAL	345.00	345.00	ST	12.51	0	1
31	0142 KAMMER EXT. NO. 2		345.00	345.00	ST	0.15	0	1
32	0142 KAMMER EXT. NO. 2		345.00	345.00	ST	0.30	0	1
33	0161 OHIO CENTRAL	FOSTORIA CENTRAL	345.00	345.00	AT	100.53	0	1
34	0161 OHIO CENTRAL	FOSTORIA CENTRAL	345.00	345.00	ST	5.99	0	1
35	0162 FOSTORIA CENTRAL	EAST LIMA	345.00	345.00	AT	34.47	0	1
36					TOTAL	1,078.80	0	39

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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) Land (j)	Construction and Other Costs (k)	Total Cost (l)	EXPENSES, EXCEPT DEPRECIATION AND TAXES Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	Line No.
954 ACSR	$1,349,451	$7,969,920	$9,319,371					1
954 ASCS								2
954 ASCR	8,596,770	40,671,922	49,268,692					3
954 ACSR								4
954 ASCR								5
1351.5 ACSR	112,858	1,756,723	1,869,581					6
1351.5 ACSR	6,136,264	25,295,866	31,432,130					7
1351.5 ACSR		314,174	314,174					8
1351.5 ACSR	471,961	1,195,384	1,667,345					9
1351.5 ACSR	6,997,250	47,658,282	54,655,532					10
1351.5 ACSR								11
1351.5 ACSR			0					12
1351.5 ACSR	1,138,823	10,549,383	11,688,206					13
1351.5 ACSR	555,058	3,911,603	4,466,661					14
1275 ACSR	73,162	2,853,632	2,926,794					15
2303 ACAR	835,696	9,462,876	10,298,572					16
2303 ACAR								17
1275 ACSR	570,628	7,128,706	7,699,334					18
2303 ACAR								19
1275 ACSR	397,442	2,080,357	2,477,799					20
1414 ACSR	569,553	7,336,966	7,906,519					21
1414 ACSR	941	46,347	47,288					22
1414 ACSR								23
954 ACSR	600,262	3,447,854	4,048,116					24
954 ACSR								25
954 ACSR	216,361	551,903	768,264					26
954 ACSR			0					27
354 ACSR			0					28
1414 ACSR	234,856	2,368,514	2,603,370					29
954 ACSR								30
1414 ACSR	1,122	92,858	93,980					31
1414 ACSR								32
954 ACSR	1,366,276	8,367,187	9,733,463					33
954 ACSR								34
954 KCM ACSR	997,275	3,253,264	4,250,539					35
	$31,222,009	$186,313,721	$217,535,730					36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [x] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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 construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f)and(g) the total pole miles of 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 From (a)	DESIGNATION To (b)	VOLTAGE (Indicate where other than 60 cycle,3 phase) Operating (c)	VOLTAGE Designed (d)	Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles) On Structure of Line Designated (f)	On Structures of Another Line (g)	Number of Circuits (h)
1	0162 FOSTORIA CENTRAL	EAST LIMA	345.00	345.00	ST	5.35	0	1
2	0163 FOSTORIA CENTRAL	PEMBERVILLE	345.00	345.00	ST	19.29	0	2
3	0166 SOUTH CANTON	SAMMIS	345.00	345.00	ST	0.74	0	1
4	0167 SOUTH CANTON	STAR	345.00	345.00	ST	0.69	0	1
5	0172 SOUTHWEST LIMA EXTEN		345.00	345.00	ST	14.68	0	2
6	0173 SOUTHWEST LIMA	MIAMI	345.00	345.00	AT	18.04	0	1
7	0173 SOUTHWEST LIMA	MIAMI	345.00	345.00	ST	0.97	0	1
8	0208 TIDD	COLLIER	345.00	345.00	ST	0.31	0	2
9	0248 MARYSVILLE EXT. NO.		345.00	345.00	ST	4.22	0	2
10	0249 MARYSVILLE EXT. NO.		345.00	345.00	ST	4.84	0	2
11	0279 SOUTH CANTON	CANTON CENTRAL	345.00	345.00	ST	8.16	0	2
12	0001 LIMA	FT. WAYNE	138.00	138.00	WP	0.10	0	2
13	0001 LIMA	FT. WAYNE	138.00	138.00	ST	43.58	0	2
14	0004 HOWARD	ASHLAND	138.00	138.00	ST	6.15	0	1
15	0004 HOWARD	ASHLAND	138.00	138.00	ST	1.84	0	2
16	0005 WINDSOR	CANTON	138.00	138.00	ST	54.38	0	1
17	0005 WINDSOR	CANTON	138.00	138.00	WP	0.08	0	1
18	0005 WINDSOR		138.00	138.00	ST	0.32	0	1
19	0007 PHILO	HOWARD	138.00	138.00	WP	0.05	0	2
20	0007 PHILO	HOWARD	138.00	138.00	ST	80.73	0	2
21	0010 FOSTORIA	PEMBERVILLE	138.00	138.00	ST	18.49	0	2
22	0010 FOSTORIA	PEMBERVILLE	138.00	138.00	ST	0.06	0	1
23	0010 FOSTORIA	PEMBERVILLE	138.00	138.00	WP		0	1
24	0011 PHILO	RUTLAND	138.00	138.00	ST	65.70	0	2
25	0016 SOUTH POINT	TURNER	138.00	138.00	ST	0.48	0	2
26	0018 PHILO	TORREY	138.00	138.00	ST	70.73	0	1
27	0019 PHILO	TORREY	138.00	138.00	ST	30.70	0	2
28	0020 PHILO	CANTON	138.00	138.00	ST	74.03	0	1
29	0025 TIDD	WAGENHALS	138.00	18.00	ST	53.45	0	1
30	0028 PORTSMOUTH	TRENTON NO. 2	138.00	138.00	WP	76.97	0	1
31	0028 PORTSMOUTH	TRENTON NO. 2	138.00	138.00	ST	0.24	0	1
32	0028 PORTSMOUTH	TRENTON NO. 2	138.00	138.00	ST	0.45	0	2
33	0032 TRENTON	MUNCIE	138.00	138.00	ST	23.92	0	1
34	0033 RUTLAND	SPORN	138.00	138.00	ST	4.81	0	2
35	0034 SPORN	SOUTH POINT	138.00	138.00	ST	9.22	0	1
36					TOTAL	1,772.58	0	91

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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.

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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) Land (j)	Construction and Other Costs (k)	Total Cost (l)	EXPENSES, EXCEPT DEPRECIATION AND TAXES Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	Line No.
954 ACSR	$997,275	$3,253,264	$4,250,539					1
954 ACSR	391,441	3,339,821	3,731,262					2
954 ACSR	12,388	466,807	479,195					3
954 ACSR	14,027	176,702	190,729					4
1414 ACSR	478,155	2,257,008	2,735,163					5
954 ACSR	415,420	1,448,441	1,863,861					6
954 ACSR			0					7
954 ACSR	940	152,361	153,301					8
1275 ACSR	117,356	1,100,129	1,217,485					9
2303 ACAR	168,828	979,110	1,147,938					10
954 ACSR	457,056	4,318,910	4,775,966					11
	114,854	692,292	807,146				0	12
397.5 ACSR		0	0					13
397.5 ACSR	18,658	81,441	100,099					14
397.5 ACSR			0					15
397.5 ACSR	378,738	1,350,622	1,729,360					16
556.5 ACSR			0					17
636 ACSR								18
556.5 ASCR	280,472	1,807,810	2,088,282					19
556.5 ACSR								20
336.4 KCM	54,900	340,805	395,705					21
477 ACSR								22
556.5 ACSR								23
397.5 ACSR	96,979	1,448,499	1,545,478					24
397.5 ACSR	2,514	19,200	21,714					25
1,003.5 ACSR								26
397.5 ACSR	53,026	521,658	574,684					27
1033.5 ACSR	4,016	936,424	940,440					28
1033.5 ACSR	98,376	1,329,575	1,427,951					29
477 ACSR	146,865	1,925,127	2,071,992					30
477 ACSR								31
6X477 ACSR			0					32
397.5 ACSR		100,228	100,228					33
397.5 ACSR	7,006	86,019	93,025					34
397.5 ACSR	84,508	1,272,740	1,357,248					35
	$4,393,798	$29,404,993	$33,798,791	0			0	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

TRANSMISSION LINE STATISTICS

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Line No.	DESIGNATION From (a)	DESIGNATION To (b)	VOLTAGE (Indicate where other than 60 cycle,3 phase) Operating (c)	VOLTAGE Designed (d)	Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles) On Structure of Line Designated (f)	On Structures of Another Line (g)	Number of Circuits (h)
1	0034 SPORN	SOUTH POINT	138.00	138.00	ST	40.41	0	2
2	0036 SPORN	PORTSMOUTH	138.00	138.00	ST	0.05	0	1
3	0036 SPORN	PORTSMOUTH	138.00	138.00	ST	48.76	0	2
4	0037 HILLSBORO	MAYSVILLE	138.00	138.00	WP	33.55	0	1
5	0038 CROOKSVILLE	NORTH NEWARK	138.00	138.00	WP	30.67	0	1
6	0038 CROOKSVILLE	NORTH NEWARK	138.00	138.00	ST	0.58	0	2
7	0039 WEST LANCASTER	SOUTH BALTIMORE	138.00	138.00	WP	9.82	0	1
8	0041 NORTH NEWARK	WEST MT. VERNON	138.00	138.00	WP	20.28	0	1
9	0041 NORTH NEWARK	WEST MT. VERNON	138.00	138.00	ST	1.48	0	2
10	0042 SOUTH BALTIMORE	NORTH NEWARK	138.00	138.00	WP	21.04	0	1
11	0042 SOUTH BALTIMORE	NORTH NEWARK	138.00	138.00	ST	0.05	0	1
12	0042 SOUTH BALTIMORE	NORTH NEWARK	138.00	138.00	ST	0.08	0	2
13	0043 BELLEFONTE EXT.		138.00	138.00	ST	2.80	0	2
14	0044 SUMMERFIELD	NATRIUM	138.00	138.00	ST	27.07	0	2
15	0045 PHILO	MUSKINGUM	138.00	138.00	ST	23.16	0	2
16	0046 MUSKINGUM	SUMMERFIELD	138.00	138.00	ST	25.31	0	2
17	0049 FOSTORIA	EAST LIMA	138.00	138.00	WP	0.06	0	1
18	0049 FOSTORIA	EAST LIMA	138.00	138.00	ST	40.77	0	2
19	0050 EAST LIMA	LIMA	138.00	138.00	ST	4.43	0	2
20	0055 TORREY	WOOSTER	138.00	138.00	WP	28.69	0	1
21	0056 WEST MT. VERNON	SOUTH KENTON	138.00	138.00	WP	59.06	0	1
22	0057 SOUTH KENTON	STERLING	138.00	138.00	CP		0	1
23	0057 SOUTH KENTON	STERLING	138.00	138.00	WP	28.40	0	1
24	0058 SOUTH POINT	PORTSMOUTH	138.00	138.00	ST	0.04	0	1
25	0058 SOUTH POINT	PORTSMOUTH	138.00	138.00	ST	34.57	0	2
26	0059 PHILO	CROOKSVILLE	138.00	138.00	ST	15.37	0	2
27	0060 LIMA	STERLING	138.00	138.00	WP	5.96	0	1
28	0061 EAST LIMA	WEST LIMA	138.00	138.00	WP	0.15	0	2
29	0061 EAST LIMA	WEST LIMA	138.00	138.00	ST	11.19	0	2
30	0061 EAST LIMA	WEST LIMA	138.00	138.00	ST	1.05	0	3
31	0063 TORREY	MASSILLON	138.00	138.00	ST	0.29	0	2
32	0066 WAGENHALS	WEST CANTON	138.00	138.00	ST	9.16	0	1
33	0066 WAGENHALS	WEST CANTON	138.00	138.00	ST	0.85	0	2
34	0067 TORREY	AKRON	138.00	138.00	ST	0.28	0	1
35	0069 TIDD	SOUTH CADIZ	138.00	138.00	WP	16.59	0	1
36					TOTAL	2,314.60	0	145

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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) Land (j)	Construction and Other Costs (k)	Total Cost (l)	EXPENSES, EXCEPT DEPRECIATION AND TAXES Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	Line No.
397.5 ACSR								1
477 ACSR	101,414	1,576,034	1,677,448					2
477 ACSR								3
477 ASCR	47,320	787,881	835,201					4
397.5 ACSR	81,464	701,835	783,299					5
397.5 ACSR								6
397.5 ACSR	58,821	311,340	370,161					7
477 ACSR	59,245	570,408	629,653					8
477 ACSR								9
397.5 ACSR	83,697	608,073	691,770					10
397.5 ACSR			0				0	11
795 ACSR			0				0	12
397.5 ACSR	20,086	148,712	168,798					13
556.5 ACSR	72,502	885,921	958,423					14
636 ACSR	47,622	847,873	895,495					15
556.5 ACSR	40,221	874,550	914,771					16
397.5 ACSR	149,175	762,877	912,052					17
397.5 ACSR			0					18
397.5 ACSR			0					19
556.5 ACSR	189,074	824,068	1,013,142					20
477 ACSR	315,468	1,574,120	1,889,588					21
336.4 ACSR	95,722	646,372	742,094					22
477 ACSR			0					23
397.5 ACSR	68,327	515,398	583,725					24
397.5 ACSR								25
336.4 ACSR	44,469	339,268	383,737					26
4/0 CU.	29,289	395,649	424,938					27
556.5 ACSR	279,319	532,501	811,820					28
556.5 ACSR								29
556.5 ACSR								30
1033.5 ACSR		32,522	32,522					31
556.5 ACSR	322,096	472,205	794,301					32
795 ACSR								33
556.5 ACSR		23,562	23,562					34
477 ACSR	27,518	466,200	493,718					35
	$2,132,849	$13,897,369	$16,030,218	0			0	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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 construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f)and(g) the total pole miles of 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 From (a)	DESIGNATION To (b)	VOLTAGE (Indicate where other than 60 cycle,3 phase) Operating (c)	VOLTAGE Designed (d)	Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles) On Structure of Line Designated (f)	On Structures of Another Line (g)	Number of Circuits (h)
1	0071 AKRON	CANTON	138.00	138.00	ST	3.75	0	1
2	0072 TIDD	WEIRTON NO. 2	138.00	138.00	WP	6.21	0	1
3	0072 TIDD	WEIRTON NO. 2	138.00	138.00	ST	0.05	0	1
4	0073 WEIRTON	SOUTH TORONTO	69.00	138.00	ST	0.48	0	2
5	0073 WEIRTON	SOUTH TORONTO	138.00	138.00	ST	0.14	0	1
6	0075 SPORN	KAISER NO. 1	138.00	138.00	ST	4.25	0	2
7	0076 LUCASVILLE	SARGENTS	138.00	138.00	WP	11.88	0	1
8	0078 TIDD	WINDSOR JCT.	138.00	138.00	ST	3.77	0	1
9	0080 NEWCOMERSTOWN	SOUTH COSHOCTON	138.00	138.00	WP	14.33	0	1
10	0081 FORD MOTOR EXT.		138.00	138.00	ST	0.25	0	2
11	0086 SPORN	KAISER NO. 2	138.00	138.00	ST	5.67	0	2
12	0087 WINDSOR JUNCTION	TILTONVILLE	138.00	138.00	ST	3.81	0	1
13	0087 WINDSOR JUNCTION	TILTONVILLE	138.00	138.00	ST	0.30	0	2
14	0089 WEST PHILO EXT NO. 1		138.00	138.00	WP	0.05	0	1
15	0090 WEST PHILO EXT NO. 1		138.00	138.00	WP	0.13	0	1
16	0091 KAMMER	OHIO FERRO ALLOYS	138.00	138.00	WP	2.45	0	1
17	0091 KAMMER	OHIO FERRO ALLOYS	138.00	138.00	ST	0.71	0	1
18	0095 PORTSMOUTH	TRENTON NO. 1	138.00	138.00	WP	97.31	0	1
19	0095 PORTSMOUTH	TRENTON NO. 1	138.00	138.00	ST	1.04	0.14	1
20	0095 PORTSMOUTH	TRENTON NO. 1	138.00	138.00	ST	0.24	0	2
21	0096 THIVENER	BUCKEYE CO-OP	138.00	138.00	WP	6.16	0	1
22	0097 MERCERVILLE	APPLE GROVE	138.00	138.00	ST	5.11	0	2
23	0098 MILLWOOD EXT.		138.00	138.00	WP	0.10	0	1
24	0101 THIVENER EXT.		138.00	138.00	WP	0.09	0	1
25	0102 MEIGS EXT NO. 1		138.00	138.00	WP	0.10	0	1
26	0103 MEIGS EXT NO. 2		138.00	138.00	WP	0.17	0	1
27	0108 OHIO CENTRAL	NORTH NEWARK	138.00	138.00	ST	0.33	0	2
28	0108 OHIO CENTRAL	NORTH NEWARK	138.00	138.00	WP	21.30	0	1
29	0110 NORTH STRASBURG EXT		138.00	138.00	WP	0.06	0	1
30	0111 NORTH STRASBURG EXT		138.00	138.00	WP	0.06	0	1
31	0112 ZANESVILLE EXT		138.00	138.00	ST	6.48	0	2
32	0113 HOWARD	BUCYRUS CENTER	138.00	138.00	ST	16.30	0	1
33	0113 HOWARD	BUCYRUS CENTER	138.00	138.00	ST	0.27	0	2
34	0114 SOUTH PEMBERVILLE	FREMONT	138.00	138.00	WP	14.18	0	1
35	0114 SOUTH PEMBERVILLE	FREMONT	138.00	138.00	ST	1.29	0	2
36					TOTAL	2,543.42	0.14	191

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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)	
200 KCM CU.	$344,508	$2,952,194	$3,296,702					1
556.5 ACSR	91,838	209,553	301,391					2
556.5 ACSR								3
219.9 ACSR	36,090	70,490	106,580					4
556.5 ACSR								5
795 ACSR	14,809	203,498	218,307					6
636 ACSR	26,227	597,803	624,030					7
1780 ACSR	22,461	287,538	309,999					8
336.4 ACSR	30,676	513,295	543,971					9
397.5 ACSR	5,172	25,145	30,317					10
795 ACSR	30,216	315,247	345,463					11
556.5 ACSR	23,575	252,728	276,303					12
556.5 ACSR								13
397.5 ACSR		6,879	6,879					14
397.5 ACSR		6,046	6,046					15
556.5 ACSR	14,212	136,491	150,703					16
556.5 ACSR								17
477 ACSR	79,161	3,771,093	3,850,254					18
477 ACSR								19
477 ACSR								20
219.9 ACSR	11,916	179,513	191,429					21
397.5 ACSR	15,784	503,553	519,337					22
500 KCM CU.		2,786	2,786					23
219.9 ACSR		2,576	2,576					24
219.9 ACSR	751	40,348	41,099					25
219.9 ACSR	522	5,878	6,400					26
397.5 ACSR	112,544	844,386	956,930					27
556.5 ACSR 2								28
1033.5 ACSR		5,723	5,723					29
1033.5 ACSR		7,048	7,048					30
336.4 ACSR	16,999	106,597	123,596					31
556.5 ACSR	210,656	423,220	633,876					32
556.5 ACSR								33
556.5 ACSR	139,504	377,657	517,161					34
556.5 ACSR								35
	$1,227,621	$11,847,285	$13,074,906					36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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 construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f)and(g) the total pole miles of 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 From (a)	DESIGNATION To (b)	VOLTAGE (Indicate where other than 60 cycle,3 phase) Operating (c)	VOLTAGE Designed (d)	Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles) On Structure of Line Designated (f)	On Structures of Another Line (g)	Number of Circuits (h)
1	0115 SUMMERFIELD	BERNE	138.00	138.00	WP	3.46	0	1
2	0118 SOUTH COSHOCTON	WOOSTER	138.00	138.00	WP	39.51	0	1
3	0120 OHIO CENTRAL	COSHOCTON JCT.	138.00	138.00	ST	0.20	0	1
4	0120 OHIO CENTRAL	COSHOCTON JCT.	138.00	138.00	ST	14.52	0	2
5	0122 KAMMER	ORMET NO. 1	138.00	138.00	ST	1.71	0	2
6	0123 FINDLAY CENTER EXT.		138.00	138.00	ST	6.66	0	1
7	0125 TIDD	WEIRTON NO. 1	138.00	138.00	ST	0.41	0	2
8	0126 ARROYO	EAST LIVERPOOL	138.00	138.00	ST	0.15	0	1
9	0128 TIDD	NATRIUM	138.00	138.00	ST	0.26	0	1
10	0129 HOWARD	FOSTORIA	138.00	138.00	ST	0.50	0	1
11	0129 HOWARD	FOSTORIA	138.00	138.00	ST	44.38	0	2
12	0130 EAST WHEELERSBURG	TEXAS EASTERN	138.00	138.00	WP	1.99	0	1
13	0131 KAMMER	ORMET NO. 2	138.00	138.00	ST	1.55	0	2
14	0133 SUNNYSIDE	WAGENHALS NO. 1	138.00	138.00	ST	1.44	0	1
15	0133 SUNNYSIDE	WAGENHALS NO. 1	138.00	138.00	WP	2.23	0	1
16	0134 TIDD	WHEELING STEEL	138.00	138.00	ST	5.12	0	2
17	0141 MILLBROOK	SILOAM	138.00	138.00	ST	1.60	0	2
18	0141 MILLBROOK	SILOAM	138.00	138.00	SP	0.05	0	1
19	0143 ZANESVILLE	OHIO CENTRAL	138.00	138.00	WP	10.33	0	1
20	0143 ZANESVILLE	OHIO CENTRAL	138.00	138.00	ST	1.87	0	1
21	0144 TORREY	TIMKEN	138.00	138.00	WP	0.80	0	1
22	0144 TORREY	TIMKEN	138.00	138.00	ST	0.86	0	1
23	0145 CANTON CENTRAL	TIMKEN	138.00	138.00	SP	0.74	0	1
24	0145 CANTON CENTRAL	TIMKEN	138.00	138.00	ST	5.52	0	1
25	0146 EAST LIMA	WESTMINSTER	138.00	138.00	ST	8.38	0	2
26	0147 SUNNYSIDE	WAGENHALS NO. 2	138.00	138.00	WP	2.21	0	1
27	0149 CANTON CENTRAL	WAGENHALS	138.00	138.00	ST	2.02	0	2
28	0151 SOUTH CANTON	TORREY	138.00	138.00	ST	1.26	0	1
29	0151 SOUTH CANTON	TORREY	138.00	138.00	ST	1.60	0	2
30	0152 MALAGA	SPEIDEL	69.00	138.00	WP	11.99	0	1
31	0153 BRIDGEVILLE EXT.		138.00	138.00	WP	1.88	0	1
32	0156 TIFFIN CENTER EXT.		138.00	138.00	WP	5.34	0	1
33	0156 TIFFIN CENTER EXT.		69.00	138.00	WP	1.81	0	2
34	0158 ROBINSON PARK	RICHLAND	138.00	138.00	WP	14.94	0	1
35	0159 EAST LIMA	RICHLAND	138.00	138.00	WP	27.74	0	1
36					TOTAL	2,768.45	0.14	237

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

TRANSMISSION LINE STATISTICS (Continued)

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Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way) Land (j)	Construction and Other Costs (k)	Total Cost (l)	EXPENSES, EXCEPT DEPRECIATION AND TAXES Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	Line No.
4/0 ACSR	$13,905	$124,120	$138,025					1
477 ACSR	206,654	1,072,183	1,278,837					2
556.5 ACSR	98,865	848,748	947,613					3
636 ACSR								4
1033.5 ACSR	1,686	143,489	145,175					5
556.5 ACSR	99,850	387,721	487,571					6
556.5 ACSR	1,453	36,352	37,805					7
556.5 ACSR	4,128	25,660	29,788					8
556.5 ACSR	1,423	35,982	37,405					9
397.5 ACSR	7,029	30,841	37,870					10
397.5 ACSR								11
4/0 ACSR	14,193	134,909	149,102					12
1033.5 ACSR	1,475	136,392	137,867					13
1033.5 ACSR	146,576	201,698	348,274					14
397.5 ACSR								15
556.4 ACSR	115,909	300,858	416,767					16
556.5 ACSR	40,871	154,440	195,311					17
954 ACSR								18
556.5 ACSR	229,027	830,976	1,060,003					19
556.5 ACSR								20
1033.5 ACSR	3,597	210,425	214,022					21
1033.5 ACSR								22
1033.5 ACSR	118,290	556,636	674,926					23
636 ACSR								24
636 ACSR	190,216	406,610	596,826					25
397.5 ACSR		67,143	67,143					26
1033.5 ACSR	378	338,249	338,627					27
1780 ACSR	2,610	292,038	294,648					28
556.5 ACSR 2								29
556.5 ACSR	79,051	350,039	429,090					30
336.4 ACSR	7,806	88,199	96,005					31
556.5 ACSR	84,321	242,878	327,199					32
556.5 ACSR								33
636 KCM ACSR	106,467	379,289	485,756					34
636 KCM ACSR	339,163	872,995	1,212,158					35
	$1,914,943	$8,268,870	$10,183,813					36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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 construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f)and(g) the total pole miles of 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 From (a)	DESIGNATION To (b)	VOLTAGE (Indicate where other than 60 cycle,3 phase) Operating (c)	VOLTAGE Designed (d)	Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles) On Structure of Line Designated (f)	On Structures of Another Line (g)	Number of Circuits (h)
1	0164 FOSTORIA CENTRAL	FOSTORIA	138.00	138.00	ST	0.08	0	1
2	0164 FOSTORIA CENTRAL	FOSTORIA	138.00	138.00	ST	1.48	0	2
3	0169 SOUTH CALDWELL	SOUTH CUMBERLAND	138.00	138.00	WP	10.86	0	1
4	0170 HANGING ROCK EXTENSI		138.00	138.00	ST	4.33	0	1
5	0174 CANTON CENTRAL	BLUEBELL	138.00	138.00	WP	0.36	0	1
6	0175 CANTON CENTRAL	CLOVERDALE	138.00	138.00	WP	0.38	0	1
7	0176 TIDD	STEUBENVILLE	138.00	138.00	ST	7.30	0	1
8	0177 SOUTHWEST LIMA	STERLING	138.00	138.00	ST	5.14	0	2
9	0177 SOUTHWEST LIMA	STERLING	34.00	138.00	WP	0.18	0	2
10	0177 SOUTHWEST LIMA	STERLING	138.00	138.00	SP	0.02	0	1
11	0177 SOUTHWEST LIMA	STERLING	138.00	138.00	WP	0.03	0	1
12	0178 SOUTHWEST LIMA	WEST LIMA	138.00	138.00	ST	0.88	0	2
13	0180 OHIO CENTRAL EXT. NO		138.00	138.00	WP	0.46	0	1
14	0181 OHIO CENTRAL EXT. NO		138.00	138.00	WP	0.45	0	1
15	0182 SOUTH CANTON	WEST CANTON	138.00	138.00	SP	5.20	0	2
16	0182 SOUTH CANTON	WEST CANTON	138.00	138.00	ST	2.59	0	1
17	0182 SOUTH CANTON	WEST CANTON	138.00	138.00	ST	2.26	0	2
18	0183 KAMMER	WEST BELLAIRE	138.00	138.00	ST	12.85	0	1
19	0183 KAMMER	WEST BELLAIRE	69.00	138.00	ST	0.33	0	2
20	0183 KAMMER	WEST BELLAIRE	138.00	138.00	ST	0.25	0	1
21	0183 KAMMER	WEST BELLAIRE	69.00	138.00	ST	0.20	0	2
22	0186 EAST ZANESVILLE EXT.		138.00	138.00	WP	0.04	0	1
23	0187 WEST BELLAIRE	BRUES	138.00	138.00	ST	4.26	0	1
24	0188 WEST BELLAIRE	TILTONVILLE	138.00	138.00	WP	11.49	0	1
25	0188 WEST BELLAIRE	TILTONVILLE	138.00	138.00	ST	0.50	0	1
26	0189 CROOKSVILLE TIE		138.00	138.00	WP	0.20	0	1
27	0190 SOUTHWEST LIMA	WEST MOULTON	138.00	138.00	WP	13.33	0	1
28	0193 TIFFIN CENTER	FREMONT CENTER	138.00	138.00	WP	11.84	0	1
29	0193 TIFFIN CENTER	FREMONT CENTER	138.00	138.00	ST	0.70	0	1
30	0193 TIFFIN CENTER	FREMONT CENTER	138.00	138.00	ST	0.04	0	2
31	0196 FREMONT CENTER	FREMONT	138.00	138.00	WP	3.02	0	1
32	0196 FREMONT CENTER	FREMONT	138.00	138.00	ST	2.68	0	1
33	0198 NORTH PROCTORVILLE	EAST HUNTINGTON	138.00	138.00	ST	3.86	0	1
34	0198 NORTH PROCTORVILLE	EAST HUNTINGTON	34.00	138.00	ST	0.08	0	2
35	0200 CAMPBELL ROAD	MIDWEST CO-OP	138.00	138.00	WP	0.15	0	1
36					TOTAL	2,876.27	0.14	282

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as show on line 21.
8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: Cardinal-OP Share (b)			Plant Name: * Cardinal Tot. Plt. (c)		
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Steam			Steam		
2	Type of Plant Construction(Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Partial Outdoor			Partial Outdoor		
3	Year Originally Constructed	1967			1967		
4	Year Last Unit was Installed	1967			1977		
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	615.00			1,881.00		
6	Net Peak Demand on Plant -- MW (60 mintues)	1,319			1,823		
7	Plant Hours Connected to Load	8,760			8,760		
8	Net Continuous Plant Capability (Megawatts)						
9	When Not Limited by Condenser Water	600			1,830		
10	When Limited by Condenser Water	585			1,800		
11	Average Number of Employees	159			384		
12	Net Generation,Exclusive of Plant Use --KWh	4,698,651,000			9,892,622,000		
13	Cost of Plant						
14	Land and Land Rights	256,745					
15	Structures and Improvements	15,905,010					
16	Equipment Costs	176,034,731					
17	Total Cost	$192,196,486					
18	Cost per KW of Installed Capacity (line 5)	312.5146					
19	Production Expenses:						
20	Operation Supervision and Engineering	770,874			2,851,803		
21	Fuel	72,757,732			160,822,529		
22	Coolants and Water (Nuclear Plants Only)						
23	Steam Expenses	573,658			2,118,210		
24	Steam From Other Sources						
25	Steam Transferred (Cr.)						
26	Electric Expenses	225,377			832,370		
27	Misc. Steam (or Nuclear) Power Expenses	1,016,348			3,594,792		
28	Rents	491			1,840		
29	Maintenance Supervision and Engineering	597,852			1,167,624		
30	Maintenance of Structures	794,073			1,554,636		
31	Maintenance of Boiler (Or Reactor) Plant	6,776,543			13,614,111		
32	Maintenance of Electric Plant	1,622,407			3,132,795		
33	Maintenance Misc. Steam (or Nuclear) Plant	566,195			1,100,691		
34	Total Production Expenses	$85,701,550			$190,791,401		
35	Expenses per Net KWh	$0.0182			$0.0193		
36	Fuel: Kind (Coal,Gas,Oil,or Nuclear)	Coal	Oil		Coal	Oil	
37	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf)(Nuclear-indicate)	Tons	Barrels		Tons	Barrels	
38	Quantity (Units) of Fuel Burned	1,867,942	12,322		4,008,477	36,162	
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if unclear)	12,085	137,378		12,097	137,531	
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	$38.740	$21.950		$38.950	$21.960	
41	Average Cost of Fuel per Unit Burned	$38.790	$24.280		$39.490	$23.190	
42	Avg. Cost of Fuel Burned per Million Btu	$1.605	$4.208		$1.632	$4.014	
43	Avg. Cost of Fuel Burned per KWh Net Gen	$0.015	0		$0.016	0	
44	Average Btu per KWh Net Generation	9,624.000	0		9,824.000	0	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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

9. Items under Cost of Plant are based on U.S. of A.accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching,and Other Expenses classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Account Nos.553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment,report each as a separate plant. However,if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit,include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development;(b)types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type,fuel used, fuel enrichment type and quantity for the report period,and other physical and operating characteristics of plant.

Plant Name: Mitchell (d)	Plant Name: Sporn OPCo Share (e)	Plant Name: * Sporn Total Plant (f)	Line No.
Steam	Steam	Steam	1
Outdoor Boiler	Conventional	Outdoor & Conv.	2
1971	1950	1950	3
1971	1960	1960	4
1,633.00	801.00	1,106.00	5
1,608	747	1,042	6
8,470	8,721	8,721	7
			8
1,600	742	1,050	9
1,600	721	1,020	10
250	249	348	11
8,600,090,000	2,424,608,000	3,396,509,000	12
			13
$722,620	$101,828		14
32,314,138	21,195,881		15
391,126,035	226,884,854		16
$424,162,793	$248,182,563		17
259.7445	309.8409		18
			19
2,210,643	1,856,088	2,599,730	20
120,959,380	39,585,535	55,299,532	21
			22
1,203,617	1,641,823	2,299,488	23
			24
			25
589,908	717,521	1,005,051	26
2,072,090	2,257,784	3,065,914	27
60,824	7,524	10,524	28
1,544,170	881,262	1,234,425	29
1,057,998	887,748	1,242,882	30
7,463,652	7,031,250	9,856,321	31
2,041,463	2,225,379	3,119,209	32
761,895	888,170	1,244,063	33
$139,965,640	$57,980,084	$80,977,139	34
$0.0163	$0.0239	$0.0238	35

Coal	Oil		Coal	Oil		Coal	Oil		Line No.
Tons	Barrels		Tons	Barrels		Tons	Barrels		37
3,448,905	41,834		955,424	34,781		1,338,459	48,750		38
12,167	138,497		12,168	136,734		12,167	136,734		39
$34.180	$23.730		$35.760	$30.510		$35.790	$30.510		40
$34.760	$25.410		$40.260	$32.180		$40.140	$32.180		41
$1.429	$4.369		$1.654	$5.604		$1.650	$5.604		42
$0.014	0		$0.016	0		$0.016	0		43
9,787.000	0		9,671.000	0		9,672.000	0		44

< P402.1-(c) >
Ohio Power Company
Jointly owned by respondent and Buckeye Power, Inc.

< P403-(f) >

Ohio Power Company

Jointly owned by respondent and Appalachian Power Company (Associated Company).

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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)	
1033.5 ACSR	$16,563	$389,064	$405,627					1
1033.5 ACSR								2
556.5 ACSR	35,642	317,142	352,784					3
636 ACSR	21,763	313,209	334,972					4
795 ACSR		25,021	25,021					5
795 ACSR		24,681	24,681					6
759 ACSR	57,799	498,842	556,641					7
1590 ASCR	155,698	943,536	1,099,234					8
4/0 CU.								9
556.5 ACSR								10
556.5 ACSR								11
556.5 ACSR								12
556.5 ACSR		19,301	19,301					13
556.5 ACSR		19,770	19,770					14
795 ACSR	518,302	886,248	1,404,550					15
795 ACSR								16
795 ACSR								17
1033.5 ACSR	177,771	1,407,772	1,585,543					18
954 ACSR 2-B								19
1033.5 ACSR								20
954 ASCR 2-B								21
556.5 ACSR		4,938	4,938					22
556.5 ACSR	147,936	439,211	587,147					23
795 ACSR	227,558	943,189	1,170,747					24
795 ACSR								25
556.5 ACSR	868	10,088	10,956					26
636 ACSR	96,160	466,133	562,293					27
556.5 ACSR	234,776	776,326	1,011,102					28
556.5 ACSR								29
795 ACSR								30
795 ACSR	123,110	574,358	697,468					31
795 ACSR								32
795 ACSR	171,730		171,730					33
795 ACSR								34
336.4 ACSR	7,295		7,295					35
	$1,992,971	$8,058,829	$10,051,800					36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [x] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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 construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f)and(g) the total pole miles of 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 From (a)	DESIGNATION To (b)	VOLTAGE (Indicate where other than 60 cycle,3 phase) Operating (c)	VOLTAGE Designed (d)	Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles) On Structure of Line Designated (f)	On Structures of Another Line (g)	Number of Circuits (h)
1	0201 NORTH PROCTORVILLE	SOUTH POINT	138.00	138.00	ST	0.04	0	1
2	0201 NORTH PROCTORVILLE	SOUTH POINT	138.00	138.00	ST	10.83	0	2
3	0202 MUSKINGUM	WOLF CREEK	138.00	138.00	WP	4.37	0	1
4	0202 MUSKINGUM	WOLF CREEK	138.00	138.00	ST	0.34	0	1
5	0203 SWITZER EXT. NO. 1		138.00	138.00	WP	0.04	0	1
6	0204 SWITZER EXT. NO. 2		138.00	138.00	WP	0.06	0	1
7	0210 BUCKLEY ROAD EXT.		138.00	138.00	SP	0.09	0	1
8	0210 BUCKLEY ROAD EXT.		138.00	138.00	WP	2.62	0	1
9	0213 WINDSOR EXT NO. 2			138.00	WP	0.11	0	1
10	0221 DARRAH	NORTH PROCTORVILLE	138.00	138.00	ST	3.51	0	1
11	0223 DEXTER	MEIGS NO. 2	138.00	138.00	WP	5.53	0	1
12	0224 NORTH RUTLAND	MEIGS NO. 1	138.00	138.00	WP	3.84	0	1
13	0225 AMITY	ACADEMIA	138.00	138.00	ST	0.14	0	1
14	0225 AMITY	ACADEMIA	138.00	138.00	ST	6.33	0	2
15	0226 ACADEMIA	WEST MT. VERNON	138.00	138.00	ST	0.15	0	2
16	0226 ACADE,OA	WEST MT. VERNON	138.00	138.00	ST	5.95	0	1
17	0229 CANNELVILLE	GUERNSEY MUSKINGUM C	138.00	138.00	WP	0.11	0	1
18	0230 FAIRCREST EXT.		138.00	138.00	SP	0.04	0	1
19	0235 WEST MILLERSPORT	HEATH	138.00	138.00	WP	11.85	0	1
20	0235 WEST MILLERSPORT	HEATH	138.00	138.00	ST	0.16	0	1
21	0238 NORTH PROCTORVILLE E		138.00	138.00	ST	3.54	0	1
22	0240 NORTH CROWN CITY EXT		138.00	138.00	WP	0.24	0	1
23	0241 NORTH CROWN CITY EXT		138.00	138.00	WP	0.24	0	1
24	0242 HEATH EXT. NO. 2		138.00	138.00	ST	1.29	0	1
25	0243 HEATH EXT. NO. 1		138.00	138.00	ST	1.29	0	1
26	0244 EAST SIDE EXT.		138.00	138.00	WP	0.24	0	2
27	0244 EAST SIDE EXT.		138.00	138.00	ST	0.08	0	2
28	0245 SOUTHEAST CANTON	SUNNYSIDE	138.00	138.00	ST	2.31	0	2
29	0247 SOUTHEAST CANTON	WACO	138.00	138.00	ST	2.12	0	2
30	0252 WEST DOVER EXT. NO.		138.00	138.00	WP	0.10	0	1
31	0253 WEST DOVER EXT. NO.		138.00	138.00	WP	0.09	0	1
32	0254 BUCKEYE CO-OP EXT., A		138.00	138.00	WP	0.21	0	1
33	0257 GREENLAWN EXT.		138.00	138.00	WP	1.09	0	2
34	0260 EAST PROCTORVILLE EX		138.00	138.00	ST	0.13	0	2
35	0264 FREMONT	SANDUSKY BAY	69.00	138.00	WP	12.13	0	1
36					TOTAL	2,957.48	0.14	326

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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) Land (j)	Construction and Other Costs (k)	Total Cost (l)	EXPENSES, EXCEPT DEPRECIATION AND TAXES Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	Line No.
795 ACSR	$263,763	$1,404,381	$1,668,144					1
795 ACSR								2
556.5 ACSR	16,142	132,416	148,558					3
636 ACSR								4
556.5 ACSR		5,580	5,580					5
556.5 ACSR		6,304	6,304					6
795 ACSR	44,871	228,859	273,730					7
795 ACSR								8
	232	9,417	9,649					9
1033.5 ACSR	412	485,970	486,382					10
556.5 ACSR	35,977	243,930	279,907					11
556.5 ACSR	19,114	181,347	200,461					12
556.5 ACSR	138,868	445,812	584,680					13
795 ACSR								14
556.5 ACSR	23,751	555,222	578,973					15
975 ACSR								16
336.4 ACSR		19,184	19,184					17
1033.5 ACSR		7,504	7,504					18
795 ACSR	327,915	640,196	968,111					19
795 ACSR								20
556.5 ACSR	67,989	270,925	338,914					21
556.5 ACSR	1	16,202	16,203					22
556.5 ACSR	2	20,499	20,501				0	23
795 ACSR	108,502	105,267	213,769					24
556.5 ACSR	35,321	45,208	80,529					25
795 ACSR	21,856	102,801	124,657					26
795 ACSR								27
1033.5 ACSR	207,578	631,713	839,291					28
1033.5 ACSR	189,408	524,861	714,269					29
1033.5 ACSR		12,561	12,561					30
1033.5 ACSR		6,432	6,432					31
556.5 ACSR	1,299	20,961	22,260					32
795 ACSR	28,216	98,324	126,540					33
1033.5 ACSR	2,527	47,088	49,615					34
795 ACSR	481,243	1,009,428	1,490,671					35
	$2,014,987	$7,278,392	$9,293,379	0			0	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [x] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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 construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f)and(g) the total pole miles of 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 From (a)	DESIGNATION To (b)	VOLTAGE (Indicate where other than 60 cycle,3 phase) Operating (c)	VOLTAGE Designed (d)	Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles) On Structure of Line Designated (f)	On Structures of Another Line (g)	Number of Circuits (h)
1	0265 WEST DOVER	SUGARCREEK	138.00	138.00	WP	4.07	0	1
2	0267 NORTH PORTSMOUTH	CENTRAL PORTSMOUTH	138.00	138.00	WP	6.04	0	1
3	0273 BUCKLEY ROAD	FREMONT CENTER	69.00	138.00	WP	0.90	0	2
4	0274 WAYVIEW	HOOVER NORTH	69.00	138.00	ST	0.02	0	1
5	0274 WAYVIEW	HOOVER NORTH	69.00	138.00	ST	1.04	0	2
6	0275 WEST CANTON JCT.	WAYVIEW	138.00	138.00	WP	1.01	0	1
7	0275 WEST CAMTPM KCT/	WAYVIEW	138.00	138.00	SP	1.80	0	2
8	0275 WEST CANTON JCT.	WAYVIEW	138.00	138.00	ST	1.89	0	1
9	0276 BELDEN VILLAGE EXT.		138.00	138.00	SP	1.51	0	1
10	0280 EAST AMSTERDAM	CARROLL CO-OP	69.00	138.00	WP	7.98	0	1
11	0282 SOUTH POINT TIE		138.00	138.00	WP	0.09	0	1
12	0286 WEST CANTON TIE		138.00	138.00	SP	0.07	0	2
13	0289 OHIO CENTRAL EXT. NO		138.00	138.00	WP	0.27	0	1
14	0290 SOUTH CANTON EXT. NO		138.00	138.00	ST	0.71	0	2
15	0294 SOUTH CANTON EXT. NO		138.00	138.00	ST	0.31	0	2
16	0295 BROADACRE EXT.		138.00	138.00	SP	0.04	0	2
17	0307 WEST VAN WERT	DELPHOS CENTER	69.00	138.00	WP	1.70	0	1
18	0313 BUCKEYE CO-OP EXT., W		138.00	138.00	WP	0.85	0	1
19	0316 ORDNANCE JCT. EXT.		138.00	138.00	SP	0.10	0	2
20	0317 GUERNSEY	MUSKINGUM CO-OP EXT.	138.00	138.00	WP	0.12	0	1
21	0318 BUCKEYE CO-OP EXT., M		138.00	138.00	WP	0.15	0	1
22	0320 HEDDING ROAD	MORROW CO-OP	138.00	138.00	WP	0.09	0	1
23	0324 WEST MILLERSPORT	SOUTH CENTRAL POWER	138.00	138.00	WP	0.20	0	1
24	0325 SHELBY MUNICIPAL EXT		138.00	138.00	ST	0.53	0	1
25	0326 BLOOMFIELD	GUERNSEY MUSKINGUM C	138.00	138.00	WP	0.41	0	1
26	0327 NORTH CENTRAL CO-OP		138.00	138.00	WP	0.45	0	1
27	0329 TYCOON EXT.		138.00	138.00	WP	0.29	0	1
28	0331 LICKING CO-OP EXT.,		138.00	138.00	WP	0.04	0	1
29	0333 ASHLEY EXT.		69.00	138.00	WP	0.62	0	1
30	0334 NORTH CHESHIRE EXT N		138.00	138.00	ST	0.38	0	2
31	0336 SHUFFEL ROAD	TIMKEN RESEARCH	69.00	138.00	ST	0.66	0	1
32	0337 TIMKEN RICHVILLE EX		138.00	138.00	WP	1.11	0	2
33	0338 CONESVILLE COAL PREP		138.00	138.00	WP	0.63	0	1
34	0339 A.G.A. GAS EXT.		138.00	138.00	WP	0.16	0	1
35	0342 EAST WOOSTER EXT. NO		138.00	138.00	ST	5.15	0	2
36					TOTAL	2,998.87	0.14	372

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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) Land (j)	Construction and Other Costs (k)	Total Cost (l)	EXPENSES, EXCEPT DEPRECIATION AND TAXES Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	Line No.
795 ACSR	$283,482	$283,917	$567,399					1
795 ACSR	92,664	555,793	648,457					2
556.5 ACSR	27,304	224,397	251,701					3
795 ACSR	26,126	397,019	423,145					4
795 ACSR								5
795 ACSR	80,908	1,084,186	1,165,094					6
795 ACSR								7
795 ACSR								8
795 ACSR	130,564	357,139	487,703					9
795 ACSR	212,391	1,002,883	1,215,274					10
795 ACSR		12,090	12,090					11
795 ACSR	123,243	279,035	402,278					12
636 ACSR		15,828	15,828					13
1033.5 ACSR	8,058	109,450	117,508					14
1033.5 ACSR	24,315	121,459	145,774					15
1780 ACSR		43,415	43,415					16
795 ACSR	30,533	162,383	192,916					17
556.5 ACSR	9,488	103,743	113,231					18
1590 ACSR								19
556.5 ACSR	974	41,700	42,674					20
556.5 ACSR	18,223	32,856	51,079					21
795 ACSR	8	40,513	40,521					22
556.5 ACSR		33,801	33,801					23
336.4 ACSR								24
336.4 ACSR	5,181	96,269	101,450					25
336.4 ACSR	22,978	90,260	113,238					26
556.5 ACSR	8,496	92,336	100,832					27
336.4 ACSR	940	22,202	23,142					28
336.4 ACSR	68,548	130,886	199,434					29
1033.5 ACSR	11,603	84,918	96,521					30
795 ACSR	2,599	173,505	176,104					31
1033.5 ACSR	137,311	564,837	702,148					32
1033.5 ACSR		163,120	163,120					33
336.4 ACSR		46,462	46,462					34
556.5 ACSR	53,089	209,764	262,853					35
	$1,379,026	$6,576,166	$7,955,192					36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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; of (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f)and(g) the total pole miles of 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 From (a)	DESIGNATION To (b)	VOLTAGE (Indicate where other than 60 cycle,3 phase) Operating (c)	VOLTAGE Designed (d)	Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles) On Structure of Line Designated (f)	On Structures of Another Line (g)	Number of Circuits (h)
1	0343 EAST WOOSTER EXTENSI		138.00	138.00	WP	0.18	0	1
2	0343 EAST WOOSTER EXTENSI		138.00	138.00	WP	0.43	0	2
3	0344 WAGENHALS	LTB STEEL NO. 1	138.00	138.00	ST	0.65	0	1
4	0345 WAGENHALS	LTV STEEL NO. 2	138.00	138.00	ST	0.68	0	1
5	0346 FOSTORIA TIE		138.00	138.00	WP	0.02	0	1
6	0347 FOSTORIA CENTRAL EXT		138.00	138.00	ST	0.10	0	2
7	0348 FOSTORIA CENTRAL EXT		138.00	138.00	ST	0.10	0	1
8	0349 FOSTORIA POWER EXTEN		138.00	138.00	ST	0.10	0	3
9	0350 HANCOCK WOOD CO-OP		138.00	138.00	WP	0.03	0	1
10	0351 EAST LEIPSIC EXTENSI		138.00	138.00	SP	6.57	0	2
11	0352 BUCKEYE COOP EXTENSI		138.00	138.00	WP	0.09	0	1
12	0353 STERLING	FOUNDRY PARK	138.00	138.00	WP	0.91	0	1
13	0354 GAVIN EXTENSION NO.		138.00	138.00	ST	3.10	0	2
14	0355 GAVIN EXTENSION NO.		138.00	138.00	ST	3.01	0	2
15	0358 LICKING RECC EXT., A1P		138.00	138.00	WP	0.24	0	1
16								
17								
18	Total Expenses 765KV Lines							
19								
20	Total Expenses 345KV Lines							
21								
22	Total Expenses 138KV Lines							
23								
24	Total Expenses 69KV Lines							
25	and Below							
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	3,015.08	0.14	394

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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) Land (j)	Construction and Other Costs (k)	Total Cost (l)	EXPENSES, EXCEPT DEPRECIATION AND TAXES Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	Line No.
795 ACSR	$13,901	$209,058	$222,959					1
1033.5 ACSR			0					2
1033.5 ACSR	67,168	102,244	169,412					3
336.4 ACSR	1,218	118,525	119,743					4
1033.5 ACSR			0					5
1033.5 ACSR	3,617	45,851	49,468					6
336.4 ACSR	10,877	59,075	69,952					7
556.5 ACSR		11,441	11,441					8
795 ACSR		12,614	12,614					9
336.4 ACSR	442,965	2,956,390	3,399,355					10
795 ACSR	512	37,478	37,990					11
1033.5 ACSR	6,744	59,758	66,502					12
1033.5 ACSR		1,714,307	1,714,307					13
556.5 ACSR		2,032,647	2,032,647					14
								15
								16
								17
				39,815	1,826,647		1,866,462	18
								19
				60,985	778,465		839,450	20
								21
				280,244	3,110,392		3,390,636	22
								23
								24
				231,707	2,033,769		2,265,476	25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	$547,002	$7,359,388	$7,906,390	$612,751	$7,749,273		$8,362,024	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the estimated final completion

Line No.	LINE DESIGNATION From (a)	LINE DESIGNATION To (b)	Line Length in Miles (c)	SUPPORTING STRUCTURE Type (d)	SUPPORTING STRUCTURE Average Number per Miles (e)	CIRCUITS PER STRUCTURE Present (f)	CIRCUITS PER STRUCTURE Ultimate (g)
1	Gavin						
2	Extention #2						
3	#0355						
4			3.01	Steel Pole		2	2
5							
6	Licking Rec						
7	138kv						
8	Extention						
9	#0358						
10			0.24	Wood Pole		1	1
11							
12	N. Cheshire						
13	Extention						
14	#0328						
15			(0.90)	Wood Pole		(2)	(2)
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		2.35		0	1	1

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

TRANSMISSION LINES ADDED DURING YEAR (Continued)

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

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

CONDUCTORS			Voltage KV (Operating)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)	(k)	Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Device (n)	Total (o)	
							0	1
								2
1033.5	KCM ACR		138		939,161	1,093,486	2,032,647	3
								4
								5
								6
								7
								8
								9
556.5	KCM ACR		138					10
							0	11
							0	12
								13
556.5	KCM ACR		69	4,300	110,961	113,569	228,830	14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
				$4,300	$1,050,122	$1,207,055	$2,261,477	44

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	ACADEMIA/MT. VERNON, OH	T	138.00	69.00	12.00
2		T	23.00	12.00	
3	ASH AVENUE/FOSTORIA, OH	D	34.50	12.00	
4	BALTIMORE/LANCASTER, OH	D	69.00	4.00	
5	BEALL AVENUE/WOOSTER, OH	D	23.00	4.00	
6		D	23.00	12.00	
7	BELDEN VILLAGE/CANTON, OH	D	138.00	12.00	
8	BELLAIRE/BELMONT, OH	D	69.00	12.00	
9		D	69.00	4.00	
10	BLISS PARK/CANTON, OH	D	69.00	12.00	
11	BOLIVAR/CANTON, OH	D	138.00	34.50	
12	BRIDGEPORT/BELMONT, OH	D	69.00	12.00	
13		D	69.00	4.00	
14	BUCKLEY ROAD/FOSTORIA, OH	T	138.00	69.00	12.00
15	BUCYRUS/BUCYRUS, OH	D	69.00	12.00	
16	BUCURUS CENTER/BUCYRUS, OH	T	138.00	69.00	12.00
17	CALDWELL/MCCONNELSVILLE, OH	T	138.00	34.50	
18	CAMBRIDGE/ZANESVILLE, OH	D	34.50	12.00	
19	CANAL ROAD/WOOSTER, OH	T	138.00	69.00	23.00
20		T	138.00	23.00	12.00
21	CANTON CENTRAL/CANTON, OH	T	345.00	138.00	12.00
22	CARDINAL PLANT/BRILLIANT, OH	T	23.00	138.00	
23		T	4.00	13.20	
24		T	4.00	24.00	
25		T	24.00	345.00	
26		T	23.00	345.00	
27		T	6.90	138.00	
28		T	6.90	26.00	
29		T	0.60	6.90	
30		T	0.60	13.80	
31	CARROLLTON/CANTON, OH	D	138.00	12.00	
32	CENTRAL PORTSMOUTH/PORTSMOUTH, OH	T	69.00	12.00	
33		T	138.00	69.00	
34		T	34.50	7.20	
35	CHATFIELD/BUCYRUS, OH	T	138.00	69.00	12.00
36	CHERRY AVE/CANTON, OH	D	69.00	12.00	
37	CONESVILLE PREP PLT./COSHOCTON, OH	D	138.00	12.00	
38	COSHOCTON/COSHOCTON, OH	D	69.00	12.00	
39		D	69.00	4.00	
40	CRESTWOOD/FOSTORIA, OH	D	34.50	12.00	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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.

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
75	1					1
5	2					2
20	1					3
10	2					4
9	1					5
9	1	1				6
40	2					7
6	1					8
6	3	1				9
20	1					10
25	1					11
20	1					12
3	1					13
115	1					14
20	1					15
75	1					16
9	1					17
9	1					18
75	1					19
30	1					20
400	2					21
725	1					22
40	2					23
82	2	1				24
725	1					25
725	1	1				26
40	1	1				27
70	2					28
1	1					29
4	4	2				30
16	2					31
9	1					32
130	1					33
8	1					34
75	1					35
10	2					36
20	1					37
20	1					38
8	1					39
20	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [x] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	CROOKSVILLE/ZANESVILLE, OH	T	69.00	4.00	
2		T	138.00	69.00	12.00
3	CYCLOPS/COSHOCTON, OH	D	69.00	12.00	
4	DAYTON LANE/PORTSMOUTH, OH	D	69.00	12.00	
5	DENNISON/CANTON, OH	T	69.00	34.50	7.50
6		T	69.00	12.00	
7		T	34.50	4.00	
8	DERWENT/ZANESVILLE, OH	D	69.00	34.50	12.00
9		D	23.00	12.00	
10	DOGWOOD RIDGE/PORTSMOUTH, OH	D	138.00	12.00	
11	DOW CHEMICAL-HANGING ROCK/PORTSMOUTH, OH	D	69.00	12.00	
12	DUNKIRK/LIMA, OH	T	69.00	12.00	
13		T	69.00	23.00	
14	EAST AMSTERDAM/STEUBENVILLE, OH	T	138.00	69.00	12.00
15	EAST CAMBRIDGE/ZANESVILLE, OH	T	69.00	34.50	
16	EAST CANTON/CANTON, OH	D	69.00	12.00	
17	EAST FREMONT/FOSTORIA, OH	D	69.00	12.00	
18		D	69.00	4.00	
19	EAST LIMA/LIMA, OH	T	138.00	69.00	12.00
20		T	345.00	138.00	12.00
21		T	13.00	5.60	
22		T	13.00		
23	EAST LIVERPOOL/STEUBENVILLE, OH	T	138.00	69.00	12.00
24	EAST NEWARK/ZANESVILLE, OH	D	69.00	12.00	
25	EAST OTTAWA/LIMA, OH	T	69.00	34.50	
26	EAST PROCTORVILLE/PORTSMOUTH, OH	D	138.00	34.50	
27	EAST SIDE LIMA/LIMA, OH	D	138.00	34.50	
28		D	34.50	4.00	
29	EAST WOOSTER/WOOSTER, OH	T	138.00	69.00	12.00
30		T	138.00	23.00	
31		T	23.00	4.00	
32		T	23.00	12.00	
33		T	138.00	69.00	12.00
34	EASTON STREET/CANTON, OH	D	69.00	12.00	
35	EASTOWN ROAD/LIMA, OH	D	138.00	12.00	
36	ELIZABETH STREET/LIMA, OH	D	34.50	4.00	
37	ETNA/LANCASTER, OH	D	69.00	34.50	
38		D	69.00	12.00	
39	FAIRCREST STREET/CANTON, OH	D	138.00	12.00	
40	FAIRDALE/ZANESVILLE, OH	D	69.00	12.00	

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.

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
9	1					1
90	1					2
20	1					3
40	2					4
35	1					5
8	1					6
6	2					7
35	1					8
3	1					9
20	1					10
13	2					11
4	1					12
12	4					13
50	1					14
37	1					15
20	1					16
9	1					17
8	1					18
60	1		CONDENSER	1	90	19
600	3					20
30	1					21
75	3					22
50	1					23
9	1					24
7	2					25
20	1					26
25	1					27
5	1					28
50	1					29
25	1					30
6	1					31
3	1					32
100	2					33
20	1					34
20	1					35
19	2					36
25	1					37
6	1					38
20	1					39
11	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	FINDLAY/FOSTORIA, OH	D	34.50	12.00	
2	FINDLAY CENTER/FOSTORIA, OH	T	138.00	69.00	34.50
3		T	34.50	4.00	
4	FOREST/LIMA, OH	T	69.00	12.00	
5		T	69.00	23.00	4.00
6	FOSTORIA CENTRAL/FOSTORIA, OH	T	345.00	138.00	13.80
7	FREMONT/FOSTORIA, OH	T	23.00	12.00	
8		T	138.00	69.00	12.00
9	FREMONT CENTER/FOSTORIA, OH	T	138.00	69.00	12.00
10		T	69.00	12.00	
11	GAVIN 765KV/CHESHIRE, OH	T	765.00	69.00	
12		T	69.00	12.00	
13		T	138.00	69.00	12.00
14	GAVIN PLANT/CHESHIRE, OH	T	26.00	765.00	
15		T	4.00	69.00	
16		T	4.00	26.00	
17		T	12.00	69.00	
18		T	13.80	138.00	
19		T	4.00	138.00	
20	GRANVILLE/ZANESVILLE, OH	D	69.00	12.00	
21	GREELY/FOSTORIA, OH	D	69.00	12.00	
22		D	69.00	4.00	
23	GREENLAWN/FOSTORIA, OH	T	138.00	69.00	12.00
24	GREER/CANTON, OH	T	34.50	12.00	
25		T	69.00	34.50	
26	HAMMONDSVILLE/STEUBENVILLE, OH	T	69.00	23.00	
27		T	69.00	12.00	
28	HANGING ROCK/PORTSMOUTH, OH	T	138.00	69.00	34.50
29		T	765.00		
30	HARPSTER/BUCYRUS, OH	T	69.00	34.50	
31	HAVILAND/LIMA, OH	T	138.00	69.00	12.00
32		T	138.00	69.00	34.50
33		T	138.00	34.50	12.00
34	HEATH/LANCASTER, OH	T	138.00	69.00	12.00
35		T	138.00	34.50	
36		T	69.00	4.00	
37	HIGHLAND AVE./WOOSTER, OH	D	69.00	12.00	
38	HIGHLAND TERRACE/BELMONT, OH	D	69.00	12.00	
39	HOWARD/BUCYRUS, OH	T	69.00	12.00	
40		T	138.00	69.00	11.00

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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.

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
17	2					1
75	1					2
3	1					3
3	1					4
8	3	1				5
400	1					6
3	1					7
130	1					8
75	1					9
5	1					10
300	3	1				11
2	4	1				12
130	1					13
3	6	2				14
160	4	1				15
240	6					16
40	2					17
350	7					18
140	7					19
20	1					20
9	1					21
6	1					22
75	1					23
10	6	2				24
21	1					25
10	1					26
5	1					27
50	1					28
300	3	1				29
20	1					30
75	1					31
50	1					32
8	1					33
84	1					34
25	1					35
3	1					36
20	1					37
11	1					38
9	1		CONDENSER	1	15	39
90	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	KALIDA/LIMA, OH	T	69.00	34.50	
2		T	69.00	12.00	
3	KAMMER 345 KV/MOUNDSVILLE, WV	T	345.00	138.00	13.80
4		T	34.50	12.00	
5		T	69.00	12.00	
6	KAMMER 765/500KV/MOUNDSVILLE, WV	T	765.00	500.00	34.50
7		T	765.00		
8		T	13.80	12.00	
9		T	765.00	345.00	34.50
10		T	34.50	12.00	
11	KAMMER PLANT/MOUNDSVILLE, WV	T	15.00	138.00	
12		T	4.00	138.00	
13		T	4.00	15.00	
14		T	0.60	4.00	
15		T	0.60	13.80	
16		T	4.00	13.80	
17	KENTON/LIMA, OH	D	69.00	34.50	
18	LANCASTER/LANCASTER, OH	D	69.00	12.00	
19		D	69.00	4.00	
20	LANCASTER JUNCTION/LANCASTER, OH	D	69.00	12.00	
21	LINDEN AVENUE/ZANESVILLE, OH	D	69.00	12.00	
22		D	69.00	4.00	
23	LOUISVILLE/CANTON, OH	D	69.00	12.00	
24	MAHONING ROAD/CANTON, OH	D	69.00	12.00	
25	MALVERN/CANTON, OH	T	138.00	69.00	12.00
26		T	138.00	23.00	12.00
27		T	23.00	12.00	
28	MARTINSBURG ROAD/MT. VERNON, OH	D	69.00	12.00	
29	MARYSVILLE/LIMA, OH	T	765.00	345.00	12.00
30		T	765.00		
31	MEMORIAL DRIVE/LANCASTER, OH	D	69.00	12.00	
32	MILES AVENUE/CANTON, OH	D	138.00	12.00	
33	MILLBROOK PARK/PORTSMOUTH, OH	T	138.00	69.00	34.50
34		T	138.00	34.50	11.00
35		T	138.00	34.50	
36		T	138.00	12.00	
37		T	34.50		
38	MITCHELL PLANT/MOUNDSVILLE, WV	T	25.00	765.00	
39		T	24.00	765.00	
40		T	4.00	34.50	

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.

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	Line No.
8	1					1
5	1					2
1,100	3					3
2	1					4
3	1					5
1,500	3	1				6
600	6	2				7
1	2					8
1,500	3	1				9
4	4	1				10
780	3					11
16	1	1				12
45	6					13
4	6	1				14
28	8					15
9	1					16
25	1					17
20	1					18
19	3					19
20	1					20
20	1					21
9	1					22
20	1					23
20	1					24
50	1					25
13	1					26
5	1					27
20	1					28
3	3	1				29
900	9	1				30
20	1					31
20	1					32
75	1		CONDENSER	1	20	33
144	4					34
20	2					35
9	1					36
3	1					37
317	1					38
633	2					39
44	3	1				40

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	MITCHELL PLANT/MOUNDSVILLE, WV	T	4.00	26.00	
2		T	0.60	4.00	
3		T	0.60	34.50	
4		T	24.00	345.00	
5		T	34.50	69.00	
6		T	0.60	4.16	
7	MONROE STREET/BELMONT, OH	D	69.00	12.00	
8	MOUNT VERNON/MT. VERNON, OH	D	69.00	4.00	
9		D	69.00	12.00	
10	MUSKINGUM 138KV/ZANESVILLE, OH	T	345.00	138.00	12.00
11		T	138.00	69.00	12.00
12		T	12.00	34.50	
13		T	138.00	12.00	
14	MUSKINGUM PLANT #1-4/ZANESVILLE, OH	T	17.00	138.00	
15		T	4.00	138.00	
16		T	4.00	17.00	
17		T	0.60	13.20	
18		T	17.00	345.00	
19		T	15.00	138.00	
20		T	13.50	15.50	
21		T	4.00	13.20	
22		T	15.00	345.00	
23		T	13.20	15.50	
24	MUSKINGUM PLANT #5/ZANESVILLE, OH	T	23.00	345.00	
25		T	4.00	24.00	
26		T	0.60	4.00	
27	NEW LEXINGTON/ZANESVILLE, OH	D	69.00	12.00	
28	NEW LIBERTY/FOSTORIA, OH	T	138.00	34.50	
29		T	34.50	12.00	
30	NEW PHILADELPHIA/CANTON, OH	D	69.00	34.50	
31	NEWARK/ZANESVILLE, OH	T	69.00	4.00	
32	NEWARK CENTER/ZANESVILLE, OH	T	138.00	69.00	12.00
33	NEWCOMERSTOWN/COSHOCTON, OH	T	69.00	34.50	12.00
34		T	138.00	69.00	12.00
35		T	23.00	12.00	
36	NORTH CANTON/CANTON, OH	D	69.00	12.00	
37	NORTH COSHOCTON/COSHOCTON, OH	T	69.00	12.00	
38		T	69.00	34.50	12.00
39	NORTH CROWN CITY-GAVIN/CHESHIRE, OH	T	138.00	69.00	13.20
40		T	34.50	12.00	

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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.

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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
160	8	1				1
10	7					2
42	15	1				3
950	1	1				4
66	1					5
1	2					6
20	1					7
9	2					8
9	5					9
300	2					10
75	1					11
225	2					12
30	2					13
240	3					14
11	1	1				15
45	6					16
915	6					17
234	3	1				18
260	1	1				19
15	1					20
50	5	1				21
260	1					22
17	1	1				23
675	1					24
40	2	1				25
5	5	1				26
20	1					27
60	2					28
1	1					29
20	1					30
10	2					31
115	1					32
60	2					33
50	1					34
5	1					35
20	1					36
20	1					37
35	1					38
15	1					39
1	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	NORTH DELPHOS/LIMA, OH	T	138.00	69.00	34.50
2	NORTH END FOSTORIA/FOSTORIA, OH	D	69.00	12.00	
3		D	69.00	4.00	
4	NORTH FINDLAY/FOSTORIA, OH	T	138.00	34.50	
5		T	138.00	69.00	34.50
6		T	34.50	4.00	
7	NORTH HEBRON/LANCASTER, OH	D	69.00	34.50	
8	NORTH MUSKINGUM/MCCONNELSVILLE, OH	T	138.00	69.00	12.00
9	NORTH NEWARK/ZANESVILLE, OH	T	138.00	69.00	4.00
10		T	69.00	4.00	
11		T	69.00	12.00	
12	NORTH PORTSMOUTH/PORTSMOUTH, OH	T	138.00	69.00	34.50
13		T	34.50	12.00	
14	NORTH PROCTORVILLE/PORTSMOUTH, OH	T	765.00	138.00	13.80
15	NORTH SPENCERVILLE/LIMA, OH	D	69.00	12.00	
16	NORTH WALDO/COLUMBUS, OH	T	138.00	69.00	4.00
17		T	69.00	12.00	
18	NORTH WELLSVILLE/STEUBENVILLE, OH	D	69.00	12.00	
19	NORTH WOODCOCK/LIMA, OH	T	138.00	69.00	34.50
20		T	34.50	4.00	
21	NORTH ZANESVILLE/ZANESVILLE, OH	D	138.00	12.00	
22	NORTHEAST CANTON/CANTON, OH	T	23.00	12.00	
23		T	138.00	69.00	12.00
24	NORTHEAST FINDLAY/FOSTORIA, OH	T	138.00	34.50	
25	NORTHWEST LIMA/LIMA, OH	D	138.00	12.00	
26	OAKWOOD ROAD/CANTON, OH	D	69.00	12.00	
27	OHIO CENTRAL/ZANESVILLE, OH	T	345.00	138.00	12.00
28		T	138.00	69.00	12.00
29	PAULDING/LIMA, OH	D	69.00	12.00	
30	PEKIN/CANTON, OH	T	69.00	12.00	
31		T	69.00	23.00	
32	PIEDMONT AVENUE/CANTON, OH	D	23.00	4.00	
33	PITTSBURGH AVENUE/MT. VERNON, OH	D	69.00	4.00	
34	PLEASANT STREET/PORTSMOUTH, OH	T	69.00	12.00	
35		T	69.00	34.50	
36	POWELSON/ZANESVILLE, OH	D	138.00	12.00	
37	QUARRY ROAD/LANCASTER, OH	D	69.00	12.00	
38	RACINE HYDRO-GAVIN/CHESHIRE, OH	T	69.00	6.90	
39		T	69.00	0.60	
40	RALSTON/LANCASTER, OH	D	69.00	12.00	

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.

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
50	1					1
9	1					2
6	1					3
90	1					4
75	1					5
45	3					6
20	1					7
50	1					8
80	2					9
3	1					10
20	1					11
40	1					12
2	3					13
6,000	3	1				14
20	1					15
40	1					16
6	1					17
11	1					18
50	1					19
2	3					20
20	1					21
4	1					22
50	1					23
30	1					24
20	1					25
20	1					26
400	1					27
75	1					28
20	1					29
5	1					30
10	1					31
20	2					32
10	2					33
20	1					34
9	1					35
11	1					36
20	1					37
64	4					38
1	3	1				39
19	2					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [x] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	REEDURBAN/CANTON, OH	T	138.00	12.00	
2		T	138.00	69.00	12.00
3	RIVERVIEW/FOSTORIA, OH	D	69.00	12.00	
4		D	69.00	4.00	
5	ROCKHILL/LIMA, OH	T	138.00	34.50	11.00
6		T	138.00	34.50	50.00
7		T	138.00	12.00	
8	RUTLAND-GAVIN/CHESHIRE, OH	T	138.00	34.50	
9	SAINT CLAIR AVE./STEUBENVILLE, OH	D	69.00	12.00	
10	SCHOENBRUNN/CANTON, OH	D	34.50	12.00	
11	SCHROYER AVENUE/CANTON, OH	T	69.00	4.00	
12		T	69.00	23.00	12.00
13		T	69.00	12.00	
14	SCIOTO TRAIL/PORTSMOUTH, OH	D	34.50	12.00	
15	SEROCO AVENUE/ZANESVILLE, OH	D	69.00	4.00	
16		D	69.00	12.00	
17	SHARP ROAD/MT. VERNON, OH	T	138.00	69.00	12.00
18	SHAWNEE ROAD/LIMA, OH	T	138.00	69.00	34.50
19		T	138.00	12.00	
20		T	34.50	4.00	
21	SOMERTON/BELMONT, OH	T	138.00	69.00	12.00
22	SOUTH CADIZ/STEUBENVILLE, OH	T	69.00	12.00	
23		T	138.00	69.00	12.00
24	SOUTH CAMBRIDGE/ZANESVILLE, OH	T	69.00	34.50	12.00
25	SOUTH CANTON/CANTON, OH	T	345.00	138.00	34.50
26		T	138.00	12.00	
27		T	765.00	345.00	34.50
28		T	34.50	12.00	
29	SOUTH COSHOCTON/COSHOCTON, OH	T	138.00	69.00	12.00
30		T	69.00	34.50	12.00
31		T	138.00	34.50	
32	SOUTH CUMBERLAND/MCCONNELSVILLE, OH	T	138.00	69.00	34.50
33		T	138.00	25.00	
34		T	34.50	4.00	
35	SOUTH DELPHOS/LIMA, OH	D	69.00	12.00	
36		D	69.00	4.00	
37	SOUTH FINDLAY/FOSTORIA, OH	D	34.50	12.00	
38	SOUTH HICKSVILLE/LIMA, OH	T	138.00	69.00	12.00
39	SOUTH KENTON/LIMA, OH	T	139.00	69.00	
40		T	23.00	4.00	

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.

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	Line No.
20	1					1
60	1					2
20	1					3
5	1					4
50	6		CONDENSER	1	20	5
50	1					6
9	1					7
20	1					8
20	1					9
20	1					10
6	1					11
35	1					12
9	1					13
20	1					14
9	1					15
6	1					16
75	1					17
75	1					18
20	1					19
1	1					20
50	1					21
4	1					22
75	1					23
85	3					24
675	1					25
8	1					26
1,500	3	1				27
1	2					28
75	1					29
35	1					30
30	1					31
75	1					32
8	1	1				33
2	3					34
8	1					35
5	1					36
20	1					37
75	1					38
60	3					39
1	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [x] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	SOUTH LANCASTER/LANCASTER, OH	T	138.00	69.00	12.00
2		T	138.00	69.00	34.50
3	SOUTH MARTINS FERRY/BELMONT, OH	D	69.00	12.00	
4	SOUTH MILLERSBURG/WOOSTER, OH	T	138.00	34.50	7.20
5	SOUTH NEWARK/LANCASTER, OH	D	69.00	12.00	
6	SOUTH POINT/PORTSMOUTH, OH	T	138.00	69.00	34.50
7		T	138.00	34.50	
8		T	34.50	12.00	
9	SOUTH SIDE LIMA/LIMA, OH	D	34.50	12.00	
10		D	34.50	4.00	
11	SOUTH TIFFIN/FOSTORIA, OH	T	138.00	69.00	
12	SOUTH TORONTO/STEUBENVILLE, OH	T	138.00	69.00	12.00
13	SOUTH VAN WERT/LIMA, OH	D	69.00	12.00	
14		D	69.00	4.00	
15	SOUTHEAST CANTON/CANTON, OH	T	345.00	139.00	34.50
16	SOUTHEAST LOGAN/LANCASTER, OH	D	69.00	12.00	
17	SOUTHWEST LIMA/LIMA, OH	T	345.00	138.00	23.80
18		T	345.00	138.00	12.00
19	STANLEY COURT/CANTON, OH	T	69.00	12.00	
20		T	69.00	23.00	4.00
21	STATE LINE/STEUBENVILLE, OH	D	69.00	4.00	
22		D	69.00	12.00	
23	STERLING/LIMA, OH	T	138.00	34.50	11.00
24		T	138.00	34.50	
25	STEUBENVILLE/STEUBENVILLE, OH	T	138.00	69.00	12.00
26	STONE STREET/FOSTORIA, OH	D	69.00	4.00	
27		D	69.00	12.00	
28	SUGARCREEK TERMINAL/CANTON, OH	D	138.00	12.00	
29	SUMMERFIELD/BELMOMT, OH	T	138.00	69.00	6.90
30	SUMMERHILL/BELMONT, OH	D	69.00	12.00	
31	SUNNYSIDE/CANTON, OH	T	138.00	12.00	
32		T	138.00	23.00	
33		T	23.00	4.00	
34	SUNSET BOULEVARD/STEUBENVILLE, OH	D	69.00	12.00	
35	SWITZER/BELMONT, OH	T	138.00	69.00	
36	TENTH & OFFNERE ST./PORTSMOUTH, OH	D	34.50	12.00	1.00
37	THIRD STREET/CANTON, OH	D	23.00	4.00	
38		D	69.00	12.00	
39	THORNVILLE/LANCASTER, OH	D	69.00	12.00	
40	TIDD 345 KV/STEUBENVILLE, OH	T	345.00	138.00	12.00

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.

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	Line No.
60	1					1
130	1					2
20	1					3
25	1					4
20	1					5
115	1					6
100	7					7
7	2					8
6	1					9
7	4	1				10
50	1					11
60	1					12
20	1					13
5	1					14
600	1					15
11	1					16
450	1					17
400	1					18
20	1					19
33	1					20
4	1					21
9	1					22
25	3	1	CONDENSER	1	20	23
30	3					24
100	1					25
14	4	1				26
20	1					27
20	1					28
25	1					29
20	1					30
20	1					31
72	4					32
2	1					33
20	1					34
15	1					35
18	6	1				36
12	6					37
20	1					38
15	2					39
500	3					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	TIDD 345KV/STEUBENVILLE, OH	T	34.50	4.00	
2	TIDD 69KV/STEUBENVILLE, OH	T	138.00	69.00	12.00
3		T	69.00	12.00	
4	TIFFIN CENTER/FOSTORIA, OH	T	138.00	69.00	12.00
5	TIFFIN TAP-OFF/FOSTORIA, OH	D	69.00	12.00	
6		D	69.00	4.00	
7	TILTONSVILLE/BELMONT, OH	T	138.00	69.00	12.00
8		T	69.00	12.00	
9	TIMKEN/CANTON, OH	T	138.00	23.00	
10		T	138.00	23.00	12.00
11	TORONTO/STEUBENVILLE, OH	D	69.00	12.00	
12	TORREY/CANTON, OH	T	138.00	23.00	12.00
13		T	69.00	12.00	
14		T	138.00	69.00	12.00
15	UPPER SANDUSKY/BUCYRUS, OH	D	69.00	12.00	
16		D	69.00	4.00	
17	VAN WERT/LIMA, OH	D	69.00	12.00	
18		D	69.00	4.00	
19	W. NEW PHILADELPHIA/CANTON, OH	T	138.00	34.50	4.00
20		T	138.00	69.00	7.20
21		T	138.00	12.00	
22	WAGENHALS/CANTON, OH	T	138.00	69.00	23.00
23		T	138.00	23.00	12.00
24		T	138.00	69.00	7.20
25	WAKEFIELD/PORTSMOUTH, OH	T	138.00	34.50	12.00
26		T	34.50	4.00	
27	WAYVIEW/CANTON, OH	T	138.00	12.00	
28		T	138.00	69.00	12.00
29	WEST BELLAIRE/BELMONT, OH	T	345.00	138.00	12.00
30		T	138.00	69.00	12.00
31	WEST CAMBRIDGE/ZANESVILLE, OH	T	138.00	69.00	12.00
32		T	138.00	34.50	
33	WEST CANTON/CANTON, OH	T	138.00	12.00	
34		T	138.00	34.50	
35		T	138.00	69.00	12.00
36		T	69.00	34.50	
37	WEST COSHOCTON/COSHOCTON, OH	T	138.00	69.00	12.00
38	WEST DOVER/CANTON, OH	T	138.00	69.00	12.00
39		T	69.00	34.50	
40	WEST END FOSTORIA/FOSTORIA, OH	T	138.00	69.00	12.00

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.

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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	Line No.
3	2					1
140	4					2
4	1					3
50	1					4
9	1					5
5	1					6
90	1					7
11	1					8
150	2					9
60	3					10
20	1					11
72	6		CONDENSER	1	30	12
6	1					13
90	1					14
9	1					15
3	1					16
20	1					17
6	1					18
15	1					19
50	1					20
9	1					21
75	1		CONDENSER	1	19	22
60	1	1				23
50	1					24
13	1					25
1	1					26
20	1					27
90	1					28
400	1					29
115	1					30
90	1					31
30	1					32
20	1					33
20	1					34
130	1					35
20	1					36
50	1					37
50	1					38
30	1					39
75	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [X] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

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4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	WEST END FOSTORIA/FOSTORIA, OH	T	69.00	4.00	
2	WEST HEBRON/LANCASTER, OH	T	138.00	69.00	34.50
3		T	34.50	34.50	
4	WEST HICKSVILLE/LIMA, OH	D	69.00	12.00	
5	WEST LANCASTER/LANCASTER, OH	T	138.00	69.00	12.00
6		T	138.00	69.00	7.20
7	WEST LIMA/LIMA, OH	T	138.00	34.50	
8	WEST LOUISVILLE/CANTON, OH	D	69.00	12.00	
9	WEST MELROSE/FOSTORIA, OH	D	34.50	12.00	
10	WEST MILLERSBURG/WOOSTER, OH	D	138.00	34.50	
11	WEST MILLERSPORT/LANCASTER, OH	T	345.00	138.00	12.00
12	WEST MOULTON/LIMA, OH	T	23.00	12.00	
13		T	138.00	69.00	12.00
14	WEST MOUNT VERNON/MT. VERNON, OH	T	138.00	69.00	4.00
15	WEST VAN WERT/LIMA, OH	T	69.00	34.50	
16	WEST WOOSTER/WOOSTER, OH	D	69.00	12.00	
17	WHIRLPOOL/FOSTORIA, OH	D	34.50	12.00	
18	WILLISTON AVENUE/FOSTORIA, OH	D	69.00	12.00	
19	WOODLAWN/LIMA, OH	D	138.00	12.00	
20	WOOSTER/WOOSTER, OH	T	138.00	69.00	12.00
21		T	138.00	23.00	
22		T	23.00	12.00	
23		T	23.00	4.00	
24	ZANESVILLE/ZANESVILLE, OH	T	138.00	69.00	12.00
25		T	23.00	12.00	
26					
27					
28	STATIONS BELOW 10,000				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
OHIO POWER COMPANY	(1) [x] An Original (2) [ ] A Resubmission	04/28/95	Dec. 31, 1994

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.

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
75	1					1
75	1					2
25	1					3
11	1					4
60	1					5
40	3					6
250	2					7
19	2					8
20	1					9
25	1					10
450	1					11
2	1					12
75	1					13
30	1					14
25	1					15
20	1					16
20	1					17
20	1					18
20	1					19
50	1					20
25	1					21
4	1					22
2	1					23
115	1					24
5	1					25
						26
						27
1,434						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

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	699,933	233,606	7,662
2	Additions During Year			
3	Purchases	26,535	9,580	403
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	26,535	9,580	403
6	Reductions During Year			
7	Retirements	31,699	6,029	202
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	31,699	6,029	202
10	Number at End of Year (Lines 1+5-9)	694,769	237,157	7,863
11	In Stock	23,225	5,880	438
12	Locked Meters on Customers' Premises	16,189		
13	Inactive Transformers on System			
14	In Customers' Use	654,506	230,423	7,394
15	In Company's Use	849	854	31
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	694,769	237,157	7,863

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 Additions (b)	Retirements (c)	Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Air Pollution Control Facilities	$39,317,094	$5,802,152	($1,435)	$436,121,561	$214,160,216
2	Water Pollution Control Facilities	1,168,508	55,465	(3,025)	96,009,991	25,173,421
3	Solid Waste Disposal Costs	110,808	1,661	0	65,850,165	37,872,561
4	Noise Abatement Equipment	5,308	0	0	1,051,045	343,614
5	Esthetic Costs	0	0	0	595,026	91,656
6	Additional Plant Capacity	(1,136,825)	0	235,325	40,674,910	0
7	Miscellaneous (Identify significant)	0	0	0	0	0
8	TOTAL (Total of lines 1 thru 7)	$39,464,893	$5,859,278	$230,865	$640,302,698	$277,641,468
9	Construction Work in Progress				3,880,625	0

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/28/95	Year of Report Dec. 31, 1994

ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made,state the basis or method used.

2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.

3. Report expenses under the subheadings listed below.

4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.

5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment,use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.

6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.

7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	$21,382,805	0
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	12,436,715	4,121,385
3	Fuel Related Costs		
4	Operation of Facilities	5,734,393	0
5	Fly Ash and Sulfur Sludge Removal	3,155,005	0
6	Difference in Cost of Environmentally Clean Fuels	0	0
7	Replacement Power Costs	10,636,162	0
8	Taxes and Fees	165,221	0
9	Administrative and General	957,867	0
10	Other (Identify significant)	87,971	22,372
11	TOTAL	$54,556,139	$4,143,757

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