ELECTRIC

INTRASTATE

ANNUAL REPORT

OF

OHIO POWER COMPANY

(Exact legal name of respondent)

If name was changed during year, show also the previous name and date of change.

1 RIVERSIDE PLAZA, COLUMBUS, OH 43215

(Address of principal business office at end of year)

TO THE

PUBLIC UTILITIES COMMISSION OF OHIO

RECEIVED
MAY 0 2 1996
ACCOUNTS & AUDITS

FOR THE

YEAR ENDED DECEMBER 31, 19 95

Name, title, address and telephone number (including area code) of the person to be contacted concerning this report.

T. P. BOWMAN, ASSISTANT SECRETARY, ASSISTANT CONTROLLER (330) 438-7800

301-315 CLEVELAND AVENUE S.W., CANTON, OH 44702

INSTRUCTIONS

This Form of Annual Report should be filled out and two (2) copies, duly verified, returned to the Public Utilities Commission of Ohio, Columbus, Ohio, and one (1) copy returned to the Office of Consumers' Counsel, Columbus, Ohio, as required by law. The respondent should retain one copy in its files for reference in case correspondence with regard to such report becomes necessary.

Amounts on any schedule should be rounded off to the nearest whole dollar.

"Intrastate" means from one point in Ohio to another point in Ohio, or wholly within Ohio.

Attention is called to the following sections of the Revised Code of Ohio:

4905.03 (614-2 G.C.) Revised Code
4905.10 (606 - G. C.) Revised Code
4905.14 (614-48 G.C.) Revised Code
4905.56 (614-65 G.C.) Revised Code
4905.99 (614-65 G.C.) Revised Code

Annual Report of OHIO POWER COMPANY Year Ended December 31, 19 95

ELECTRIC

ACCOUNT 142.XX - PIP CUSTOMER ACCOUNTS RECEIVABLE

Month (A)	Beginning Bal. PIP Less Than 2 Months Old (B)	Transfers From A/C 142 (C)	Transfers From A/C 144 (D)	Transfers To A/C 182 (E)	Ending Bal. PIP Less than 2 Months Old (F)=(B+C+D-E)
January	1,428,464	(1,544,812)		185,083	(301,431)
February	(301,431)	764,180		77,588	385,161
March	385,161	2,518,240		699,297	2,204,104
April	2,204,104	3,654,638		921,102	4,937,640
May	4,937,640	338,686		866,608	4,409,718
June	4,409,718	235,918		747,772	3,897,864
July	3,897,864	318,513		554,692	3,661,685
August	3,661,685	147,130		203,651	3,605,164
September	3,605,164	210,135		(31,014)	3,846,313
October	3,846,313	(90,474)		(58,716)	3,814,555
November	3,814,555	(124,101)		251,110	3,439,344
December	3,439,344	509,587		496,807	3,452,124
TOTAL		6,937,640		4,913,980	

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

ELECTRIC

ACCOUNT 182.XX PIP CUSTOMER DEFERRED ACCOUNTS RECEIVABLE

Month (A)	Beginning Balance PIP Greater Than 2 Months Old (B)	Transfers From A/C 142.XX (C)	Recoveries Through Tariff Rider (D)	Ending Balance PIP Greater Than 2 Months Old (E)=(B+C-D)
January	12,745,876	179,308	993,135	11,932,049
February	11,932,049	71,182	928,786	11,074,445
March	11,074,445	692,788	943,033	10,824,200
April	10,824,200	907,472	819,210	10,912,462
May	10,912,462	852,592	868,165	10,896,889
June	10,896,889	733,114	858,506	10,771,497
July	10,771,497	554,689	869,190	10,456,996
August	10,456,996	187,883	1,001,087	9,643,792
September	9,643,792	(41,452)	896,522	8,705,818
October	8,705,818	(66,085)	834,812	7,804,921
November	7,804,921	241,170	850,974	7,195,117
December	7,195,117	493,157	930,016	6,758,258
TOTAL		4,805,818	10,793,436	

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

STATEMENT OF INTRASTATE GROSS EARNINGS

FOR OHIO AT CLOSE OF YEAR

("Intrastate means from one point in Ohio to another point in Ohio, or wholly within Ohio.")

(For the uses and purposes designated in Revised Code Section 4905.10, assessment for maintaining the Public Utilities Commission of Ohio.)

Item	Total	Amount	
		Interstate	Intrastate
Electric Operating Revenues	1,789,103,514	284,623,330	1,504,480,184
Gains from Disposition of Utility Property			
Revenue from Electric Plant Leased to Others			
Other Utility Operating Income	37,063,604	3,426,285	33,637,319
Revenues from Merch., Jobbing & Contract Work	(376,789)		(376,789)
Revenue from Nonutility Operations			
Nonoperating Rental Income	144,044	0	144,044
Equity in Earnings of Subsidiary Companies	14,386,916	1,363,041	13,023,875
Interest & Dividend Income	3,352,793	13,500	3,339,293
Miscellaneous Nonoperating Revenue	7,338,561	1,177,222	6,161,339
Gains from Disposition. of Prop.	211,285	0	211,285
Extraordinary Income			
TOTAL GROSS EARNINGS	1,851,223,928	290,603,378	1,560,620,550
Earnings or Receipts from Sales to Other Public Utilities for Resale	(430,238,841)	(114,102,195)	(316,136,646)
NET GROSS EARNINGS	1,420,985,087	176,501,183	1,244,483,904

Annual Report of OHIO POWER COMPANY Year Ended December 31, 19 95

OATH

State of OHIO
County of FRANKLIN

WE, THE UNDERSIGNED M. P. RYAN, President,

and T. P. BOWMAN, ASSISTANT CONTROLLER,

of OHIO POWER COMPANY
(Full name of respondent.)

on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said Company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the intrastate gross earnings of said Company in respect to each and every matter and thing therein set forth; and we further say that no deductions were made before stating the amounts herein set forth, and that the accounts and figures contained in the foregoing return embrace all of the intrastate gross earnings of said Company during the period for which said return is made, to the best of our knowledge, information, and belief.

M. P. Ryan
M. P. RYAN President
(Or other Chief Officer.)

T. P. Bowman
T. P. BOWMAN (Officer in charge of Accounts.)

Subscribed and Sworn to before me, this 1st day of May, 1996.

Toini L Reese
(Signature of officer authorized to administer oaths.)

NOTARIAL SEAL STATE OF OHIO

TOINI L. REESE
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES JULY 17, 1996

THIS FILING IS (CHECK ONE BOX FOR EACH ITEM)			
Item 1: ☒ An Initial (Original) Submission	OR	☐	Resubmission No. ____
Item 2: ☐ An Original Signed Form	OR	☒	Conformed Copy

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

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

A & A ANNUAL ... REVIEW TEAM

MAY 09 1996

RECEIVED

MAY 01 1996

PUCO FISCAL

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

Exact Legal Name of Respondent (Company)	Year of Report
OHIO POWER COMPANY	Dec. 31, 19 95

Good Job

D. [illegible] 6/5/96

Acceptable

[illegible] 6/7/96

INSTRUCTIONS FOR FILING THE

FERC FORM NO. 1

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

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

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

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

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

III. What and Where to Submit

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

Office of the Secretary
Federal Energy Regulatory Commission
888 First Street, NE.
Room 1A208
Washington, DC 20426

Retain one copy of this report for your files.

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

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

Chief Accountant
Federal Energy Regulatory Commission
888 First Street, NE.
Room 72-04
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.)

III. What and Where to Submit (Continued)

(c) Continued

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

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

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

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

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

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

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

Public Reference and Files Maintenance Branch
Federal Energy Regulatory Commission
888 First Street, NE.
Room 21-A ED-12.2
Washington, DC 20426
(202) 208-2474

IV. When to Submit:

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

V. Where to Send Comments on Public Reporting Burden.

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

GENERAL INSTRUCTIONS

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

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

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

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

V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.

VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses. ( ).

VII. For any resubmissions, two (2) new data diskettes and an original and six (6) conformed paper copies of the entire form, as well as the appropriate number of copies of the subscription statement indicated at instruction III (a) must be filed. Resubmissions must be numbered sequentially both on the diskettes and on the cover page of the paper copies of the form. In addition, the cover page of each paper copy must indicate that the filing is a resubmission. Send the resubmissions to the address indicated at instruction III (a).

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

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

DEFINITIONS

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

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

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, 1995
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)

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) 04/26/96
02 Title Asst. Controller & Asst. Secretary		

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)	Year of Report Dec. 31, 1995

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. 12-95	
Officers	104	Ed. 12-87	
Directors	105	Ed. 12-95	
Security Holders and Voting Powers	106 - 107	Ed. 12-87	
Important Changes During the Year	108 - 109	Ed. 12-90	
Comparative Balance Sheet	110 - 113	Ed. 12-94	
Statement of Income for the Year	114 - 117	Rev. 12-95	
Statement of Retained Earnings for the Year	118 - 119	Ed. 12-94	
Statement of Cash Flows	120 - 121	Rev. 12-94	
Notes to Financial Statements	122 - 123	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200 - 201	Ed. 12-89	
Nuclear Fuel Materials	202 - 203	Ed. 12-89	none
Electric Plant in Service	204 - 207	Rev. 12-95	
Electric Plant Leased to Others	213	Rev. 12-95	none
Electric Plant Held for Future Use	214	Ed. 12-89	
Construction Work in Progress -- Electric	216	Ed. 12-87	
Construction Overheads -- Electric	217	Ed. 12-89	
General Description of Construction Overhead Procedure	218	Ed. 12-88	
Accumulated Provision for Depreciation of Electric Utility Plant.	219	Ed. 12-88	
Nonutility Property	221	Rev. 12-95	
Investment in Subsidiary Companies	224 - 225	Ed. 12-89	
Materials and Supplies	227	Ed. 12-89	
Allowances	228 - 229	Ed. 12-95	
Extraordinary Property Losses	230	Ed. 12-93	none
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-93	none
Other Regulatory Assets	232	Ed. 12-95	
Miscellaneous Deferred Debits	233	Ed. 12-94	
Accumulated Deferred Income Taxes (Account 190)	234	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250 - 251	Ed. 12-91	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	Rev. 12-95	
Other Paid-in Capital	253	Ed. 12-87	
Discount on Capital Stock	254	Ed. 12-87	none
Capital Stock Expense	254	Ed. 12-86	none
Long-Term Debt	256 - 257	Ed. 12-91	

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	Rev. 12-95	
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. 12-94	
Accumulated Deferred Income Taxes -- Other Property	274 - 275	Ed. 12-94	
Accumulated Deferred Income Taxes -- Other	276 - 277	Ed. 12-94	
Other Regulatory Liabilities	278	Ed. 12-94	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300 - 301	Ed. 12-90	
Sales of Electricity by Rate Schedules	304	Ed. 12-95	
Sales of Resale	310 - 311	Ed. 12-88	
Electric Operation and Maintenance Expenses	320 - 323	Ed. 12-95	
Number of Electric Department Employees	323	Ed. 12-93	
Purchased Power	326 - 327	Ed. 12-95	
Transmission of Electricity for Others	328 - 330	Ed. 12-90	
Transmission of Electricity by Others	332	Ed. 12-90	
Miscellaneous General Expenses -- Electric	335	Ed. 12-94	
Depreciation and Amortization of Electric Plant	336 - 337	Ed. 12-95	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-87	
COMMON SECTION			
Regulatory Commission Expenses	350 - 351	Ed. 12-90	
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	Rev. 12-95	
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)	Year of Report Dec. 31, 1995

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	none
Substations	426 - 427	Ed. 12-95	
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)	Year of Report Dec. 31, 1995

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 Controller and Assistant Secretary
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)	Year of Report Dec. 31, 1995

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.

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.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Cardinal Operating Company	Operates Generating Station	50	(a)
2				
3	Central Operating Company	Operates Generating Station	50	(b)
4				
5	Central Coal Company	Coal Mining-Inactive	50	(b)
6				
7	Central Ohio Coal Company	Coal Mining	100	
8				
9	Southern Ohio Coal Company	Coal Mining	100	
10				
11	Windsor Coal Company	Coal Mining	100	
12				
13				
14				
15				
16				
17				
18	(a) Joint Control			
19	-Buckeye Power, Inc.			
20				
21	(b) Joint Control			
22	-Appalachain Power Company			
23	(Associated Company)			
24				
25				
26				
27				

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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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3	Information included on file copies only		
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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		Dec. 31, 1995

DIRECTORS

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

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

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1		
2	E. Linn Draper, Jr., Chairman of the Board and	
3	Chief Executive Officer	Columbus, Ohio
4		
5	C. A. Erikson, President and Chief Operating Officer	Columbus, Ohio
6		
7	W. J. Lhota, Vice President	Columbus, Ohio
8		
9	G. P. Maloney, Vice President	Columbus, Ohio
10		
11	P. J. DeMaria, Vice President and Controller	Columbus, Ohio
12		
13	J. J. Markowsky, Vice President	Columbus, Ohio
14		
15	Henry Fayne	Columbus, Ohio
16		
17		
18	Item 2 - Company does not have an Executive Committee.	
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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)	Year of Report Dec. 31, 1995

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:
* Stock book does not close.	Total: 27,952,473 By proxy: 27,952,473	May 2, 1996 Canton, Ohio

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date): December 31, 1995 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	0
5	TOTAL number of security holders	2,374	1	2,373	0
6	TOTAL votes of Security holders listed below	29,429,850	27,952,473	1,477,377	0
7	American Electric Power Company, Inc.				
8	1 Riverside Plaza				
9	Columbus, OH 43215	27,952,473	27,952,473		
10					
11	Cede & Co.-M-c/o The Depository Trust Co				
12	P. O. Box 20				
13	Bowling Green Station				
14	New York, NY 10274	1,384,683		1,384,683	
15					
16	United States Leasing Int'l Inc.				
17	c/o U S Corporate Financing				
18	Attn: George Butowick				

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	615 Battery Street 2nd Floor				
20	San Francisco, CA 94119	44,500		44,500	
21					
22	Philadep & Co.				
23	1900 Market St. 2nd Fl.				
24	Phildelphia, PA 19103	21,880		21,880	
25					
26	US Leasing Intl Corp., % US Corp. Fin.				
27	615 Battery St.				
28	San Francisco, CA 94111	10,000		10,000	
29					
30	Kray & Co.				
31	One Financial Pl				
32	440 South LaSalle Street				
33	Chicago, Illinois 60605	8,986		8,986	
34					
35	Robert Eugene Martin and				
36	D. Elouise Martin JT Ten				
37	1274 Flintlock Drive				
38	Daytona Beach, FL 32119	2,201		2,201	
39					
40	J. Robert Tarbutton				
41	578 Teteridge Road				
42	Columbus, OH 43214	1,922		1,922	
43					
44	Oxbow Construction				
45	14 Vanderventer AVenue - Suite 235				
46	Port Washington, NY 11050	1,700		1,700	
47					
48	Lawrence I. Thouvenin &				
49	Gertrude D. Thouvenin JT TEN				
50	5221 Mapleton Street				
51	East Canton, OH 44730	1,505		1,505	
52					
53					

< Page 106 Line 1 Column a >

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 of 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 of Common Stock, voting separately as a class, shall be entitled to elect the remaining Directors.

Item 4 - None

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.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION

IMPORTANT CHANGES DURING THE YEAR (Continued)

Ohio Power Company

1. The following franchise rights secured as original franchise or an extension of present rights:

Date Acquired	Acquired From	Period	Consideration
7/24/95	City of Portsmouth, OH	20 years	None

2. None

3. None

4. Pursuant to the Clean Air Act Amendments of 1993 (CAAA), the AEP System was required to file a Phase I CAAA compliance plan (Plan) with the Public Utility Commission of Ohio (PUCO). The Plan centered around Ohio Power Company's (OPCo) two-unit 2,600-megawatt Gavin Plant which historically had emitted about 25% of the AEP System's total sulfur dioxide. The Plan required OPCo to install leased flue gas desulfurization equipment (scrubbers) at Gavin Plant. In 1992, the PUCO approved the Plan.

As a result of the PUCO's approval of the Plan, OPCo entered into an agreement in 1992 for construction and lease of the Gavin Plant scrubbers from JMG Funding, Limited Partnership (JMG), an unaffiliated entity. OPCo expects that the cost of the leased scrubbers will be approximately $675,000,000. The scrubbers on Gavin Units 1 and 2 commenced operation in December 1994 and March 1995, respectively.

On March 15, 1995, OPCo began to lease the scrubbers from JMG. The term of the lease is for 34 years, subject to certain termination provisions. OPCo may purchase the scrubbers during the last 19 years of the lease term and may renew the lease for an additional 20 years. Rent is payable quarterly and reflects, among other factors, amortization of the final cost of the scrubbers and the costs of JMG's equity and debt capital. OPCo's rental obligation under the lease has been pledged by JMG as security for the debt portion of the financing.

5. None

6. SEC File No. 33-63151 under the Securities Act of 1933; Public Utility Commission of Ohio Case No. 95-744-EL-AIS:

$85,000,000 8.16% Series A Junior Subordinated Deferrable Interest Debentures due 2025

IMPORTANT CHANGES DURING THE YEAR (Continued)

SEC File No. 70-8693 under the Public Utility Holding Company Act of 1935. Short-term borrowing authority not to exceed $250,000,000 for the period January 1, 1996 through December 31, 2000.

7. None

8. The 1995 wage agreement resulted in a general increase of 3.2% for represented employees.

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 certain companies. The tariff covered the terms and conditions of the service, as well as the price which the companies pay for transmission services, 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 March 29, 1995, the FERC issued a Notice of Proposed Rulemaking ("Mega-NOPR"). The Mega-NOPR proposes to require each public utility that owns or controls interstate transmission facilities to file open access network and point-to-point transmission tariffs that offer services comparable to the utility's own uses of its transmission system. The Mega-NOPR also proposes to require utilities to functionally unbundle their services, by requiring them to use their own tariffs in making off-system and third-party sales. As part of the proposed rule, the FERC issued recommended pro-forma tariffs which reflect the Commission's preliminary views on the minimum non-price terms and conditions for non-discriminatory transmission service. In connection with the Mega-NOPR, the Commission offered certain waivers of its regulations to utilities willing to adopt the pro-forma tariffs prior to issuance of the final rule. The Mega-NOPR also would allow a utility to seek recovery of certain prudently-incurred stranded costs that result from unbundled transmission service.

On July 18, 1995, the AEP System companies filed an Offer of Settlement in their transmission tariff case, in which the companies proposed to adopt the FERC's pro-forma transmission

IMPORTANT CHANGES DURING THE YEAR (Continued)

tariffs at certain stated rates that were lower than those requested in their initial tariff filing. The Offer of Settlement was approved by the FERC on February 14, 1996, except for certain pricing issues, which are still pending resolution by FERC.

In April 1981, 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 United State Court of Appeals for the Sixth Circuit affirmed the FERC's order, ending the matter.

On December 17, 1992, the Public Utility Commission of Ohio (PUCO) issued an order proposing rules for competitive bidding for new generating capacity, including transmission access for winning bidders. The proposed rules would establish a rebuttable presumption of prudence where new generating capacity is acquired through competitive bidding and provide other incentives to use competitive bidding. The proposed rules also contain procedures to ensure that bidders for a utility's new capacity will have open access to certain transmission facilities and prohibit the utility acquiring new capacity from withholding sulfur dioxide allowances from potential bidders. OPCo filed comments on the proposed rules generally supporting promulgation of rules governing competitive bidding but stating that the rules should not address access to transmission facilities or sulfur dioxide allowances, because existing federal laws address such concerns.

An application was filed by OPCo in July 1994 with the 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

IMPORTANT CHANGES DURING THE YEAR (Continued)

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.

The Acid Rain Title of the Clean Air Act Amendments of 1990 (CAAA) 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 which were appealed to the United States Court of Appeals for the District of Columbia Circuit by OPCo, other AEP System companies and a group of unaffiliated utilities based on the failure of Federal EPA to correctly define low nitrogen oxide burner technology. On November 29, 1994, the court remanded the rules to Federal EPA and on April 13, 1995, Federal EPA issued revised regulations

IMPORTANT CHANGES DURING THE YEAR (Continued)

pursuant to the court's remand. Compliance with these emission limitations is determined on an annual basis beginning in 1996. On January 19, 1996, Federal EPA published proposed revisions to the existing emission limitations for tangentially fired and dry bottom wall-fired boilers. Federal EPA must take final action on the proposed revisions by January 1, 1997. These limitations are expected to be more restrictive than those which are currently applicable.

The CAAA contain additional provisions, other than the Acid Rain Title, which could require reductions in emissions of nitrogen oxides from fossil fuel-fired power plants. Title I, dealing generally with non-attainment of ambient air quality standards, establishes a tiered system for classifying degrees of non-attainment with air quality standards for ozone. Depending upon the severity of non-attainment within a given non-attainment area, reductions in nitrogen oxides emissions from fossil fuel-fired power plants may be required as part of a state's plan for achieving attainment with ozone air quality standards. While ozone non-attainment is largely restricted to urban areas, AEP System generating stations could be determined to be affecting ozone concentrations and may therefore, eventually be required to reduce nitrogen oxides emissions pursuant to Title I.

In addition, certain environmental organizations and northeastern states have filed comments with Federal EPA contending that nitrogen oxides emissions from the midwest must be reduced in order to achieve the National Ambient Air Quality Standard for ozone in the northeast. Similar comments have been filed by these organizations and others with the FERC in connection with the proposed rulemaking involving open access to transmission facilities. All AEP System coal-fired plants are potentially subject to the imposition of additional emission controls resulting from these initiatives. The Environmental Council of States formed the Ozone Transport Assessment Group (OTAG) in early 1995 to develop estimates of levels of reduction in volatile organic compound and/or nitrogen oxides emissions required for significant reductions in ozone concentrations in the eastern United States. OTAG, consisting of the environmental commissioners and air directors of 37 eastern states, Federal EPA and representatives from environmental and industry groups, is currently scheduled to complete modeling and technical work by the fall of 1996 with evaluation of technical findings and recommendations on regional emission controls to be submitted to Federal EPA by January 1997. The cost of meeting nitrogen oxide emissions reduction requirements which might be imposed to achieve the ozone ambient air quality

IMPORTANT CHANGES DURING THE YEAR (Continued)

standard cannot be precisely predicted but could be substantial.

In 1992, the PUCO approved a system-wide Phase I Acid Rain Program 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 was emitting 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. CSPCo's Conesville Units 1-3 have been modified to enable these units to burn coal or natural gas to comply. Although the compliance plan originally contemplated that CSPCo's Picway Unit 5 also would be modified to enable this unit to burn coal or natural gas to comply, this proposed modification has been indefinitely deferred. Beckjord Unit 6 (owned with The Cincinnati Gas & Electric Company and The Dayton Power & Light Company) has been switched to moderate sulfur coal. I&M's Tanners Creek Unit 4 has also been switched to moderate sulfur coal and I&M's Breed Plant was retired in 1994. Eight additional units are subject to Phase I rules, but no operating or fuel changes are planned, because they will hold allowances sufficient for 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.

IMPORTANT CHANGES DURING THE YEAR (Continued)

As a result of the aforementioned PUCO approval of OPCo's least-cost compliance plan, OPCo entered into an agreement in 1992 for construction and lease of the Gavin Plant scrubbers with JMG Funding, Limited Partnership (JMG), an unaffiliated entity. The scrubbers on Gavin Units 1 and 2 commenced operation in December 1994 and March 1995, respectively. On March 15, 1995, OPCo began to lease the scrubbers from JMG.

Recovery of compliance costs has been 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. OPCo's non-Ohio jurisdictional portion of shutdown costs for these mines, which includes the investment in the mines, leased asset buy-outs, reclamation costs and employee benefits is estimated to be approximately $195,000,000 net of tax at December 31, 1995.

West Virginia 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. West Virginia 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 dispositive action regarding the Mitchell Plant.

West Virginia has had a request to increase the sulfur dioxide emission limitation for Kammer pending before Federal EPA for many years, although the change has not been acted upon by Federal EPA. On August 4, 1994, however, Federal EPA issued a Notice of Violation to OPCo alleging that Kammer Plant was operating in violation of the applicable federally enforceable sulfur dioxide emission limit. A portion of the Notice of Violation relating to compliance has been resolved. Separate proceedings have been initiated by OPCo with both the West Virginia Division of Environmental Protection and Region III, Federal EPA in an effort to obtain approval for utilization of

IMPORTANT CHANGES DURING THE YEAR (Continued)

the existing fuel supply beyond the current final compliance date of May 15, 1996.

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 has also commenced administrative proceedings 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, at present it appears that the most likely OPCo plants at which the final rules could possibly result in more stringent emission limitations are Gavin Plant and Kammer Plant. Gavin Plant was not affected by Federal EPA's stack height rules as issued in June 1985. However, the provision exempting these plants 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 Resources 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

IMPORTANT CHANGES DURING THE YEAR (Continued)

review of the regulations.

National Pollutant Discharge Elimination System (NPDES) permits generally require certain thermal impact study programs to be undertaken. The thermal variance for the Muskingam River Plant impose thermal management conditions that could result in load curtailment under certain conditions, but the cost impacts are not expected to be significant. Based on favorable results of in-stream biological studies, OPCo has requested a modification of the thermal management plan in the renewed permit for Muskingam River expected to be issued in 1996.

The Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) 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 CERCLA 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 potentially responsible party for cleanup at one federal site and is a defendant in a cost recovery suit for that site. OPCo also is a defendant at two additional CERCLA sites.

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 20-month 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

IMPORTANT CHANGES DURING THE YEAR (Continued)

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 appealed to the Federal Mine Safety and Health Review Commission the July 20, 1993 and April 20, 1994 administrative law judge decisions and in November 1995 the Commission affirmed these 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 Clean Air Act Amendments of 1990, OPCo received sulfur dioxide allowances for its Kammer Plant. Ormet's complaint sought 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 March 31, 1995, the District Court issued an opinion and order dismissing Ormet's claims based on a lack of jurisdiction. On April 11, 1995, Ormet appealed the District Court's decision to the U.S. Court of Appeals for the Fourth Circuit with respect to OPCo.

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 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

IMPORTANT CHANGES DURING THE YEAR (Continued)

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. SOCCo and the West Virginia DEP have entered into a settlement agreement dated May 8, 1995, under which the West Virginia DEP has released SOCCo from any claims which it may have had and SOCCo has made a donation of $260,000 to the Water Quality Management Fund of the West Virginia DEP.

SOCCo has entered into a consent decree and settlement agreement with Federal EPA and OSM which was lodged with the U.S. District Court, Southern District of Ohio, on January 30, 1996 and noticed in the Federal Register on February 15, 1996. The decree and settlement agreement resolve all disputes between SOCCo and Federal EPA and OSM over the legality of the removal of water from SOCCo's Meigs 31 mine. Under the terms of the settlement agreement, SOCCo is responsible for the return of pre-pumping biological conditions in the affected streams if those conditions do not return to pre-pumping status under the plan previously agreed to by SOCCo and the Ohio EPA as a condition to the pumping. SOCCo will pay to the U.S. $1,900,000 as compensation for natural resources alleged to have been affected by the mine dewatering. The $1,900,000 will be used to fund Leading Creek watershed enhancement projects in three Ohio counties. Under the settlement agreement, SOCCo is also required to pay to the U.S. $242,200 as reimbursement for costs incurred in monitoring and assessing the effects of its discharge of water. SOCCo will also pay to the U.S. a civil penalty of $300,000. Of this amount, $200,000 is designated as settlement for claims under the Clean Water Act, and $100,000 is designated as settlement for claims under the Surface Mining Control and Reclamation Act. Finally, SOCCo will provide $100,000 to the State of West Virginia for work in the Ohio River for the benefit of Leading Creek on acceptance by the U.S. Fish and Wildlife Service of an acceptable plan from the State.

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 at least 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

IMPORTANT CHANGES DURING THE YEAR (Continued)

OPCo in the U.S. District Court, Northern District of West Virginia. A Partial Consent Decree has been entered by the court, extending until May 15, 1996 the date by which OPCo would need to reduce the sulfur content of the fuel supply for Kammer. Negotiations are in an advanced stage to extend the final compliance date beyond May 15, 1996 and to resolve the penalty issues raised by the civil complaint.

10. None

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	$4,312,105,365	$4,326,645,969
3	Construction Work in Progress (107)	200-201	47,964,038	58,520,002
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		$4,360,069,403	$4,385,165,971
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,782,427,361	1,809,013,499
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	$2,577,642,042	$2,576,152,472
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203		
8	(Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)	202-203		
9	Net Nuclear Fuel (Enter Total of lines 7 Less 8)	-		
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	$2,577,642,042	$2,576,152,472
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground-Noncurrent (117)	-		
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	17,052,608	19,005,133
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	8,451,856	8,490,100
16	Investments in Associated Companies (123)	-		
17	Investment in Subsidiary Companies (123.1)	224-225	181,039,716	169,729,991
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)	-		
19	Noncurrent Portion of Allowances	228-229		
20	Other Investments (124)		44,842,728	32,065,538
21	Special Funds (125-128)	-	40,967	40,967
22	TOTAL Other Property and Investments (Total of lines 14—17,19—21)		$234,524,163	$212,351,529
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	-	3,126,019	3,632,847
25	Special Deposits (132-134)	-	362,583	360,235
26	Working Fund (135)	-	798,222	761,862
27	Temporary Cash Investments (136)	-	0	0
28	Notes Receivable (141)		139,285	159,025
29	Customer Accounts Receivable (142)	-	94,984,390	125,709,738
30	Other Accounts Receivable (143)	-	8,644,555	8,362,724
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	1,019,346	1,423,522
32	Notes Receivable from Associated Companies (145)	-	0	0
33	Accounts Receivable from Assoc. Companies (146)	-	38,706,963	43,268,306
34	Fuel Stock (151)	227	143,997,244	121,978,036
35	Fuel Stock Expenses Undistributed (152)	227	2,231,522	2,599,574
36	Residuals (Elec) and Extracted Products (153)	227	0	0
37	Plant Materials and Operating Supplies (154)	227	46,727,327	53,963,702
38	Merchandise (155)	227	116,161	117,000
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	2,219,761
42	(Less) Noncurrent Portion of Allowances	228-229	0	0
43	Stores Expense Undistributed (163)	-	(717,666)	280,702
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)	-	40,833,184	39,144,967
47	Advances for Gas (166-167)	-	0	0
48	Interest and Dividends Receivable (171)	-	0	0
49	Rents Receivable (172)	-	142,178	285,835
50	Accrued Utility Revenues (173)	-	28,775,065	40,100,220
51	Miscellaneous Current and Accrued Assets (174)		256,492	247,358
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		$408,104,178	$441,768,370

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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)	-	$4,390,232	$4,163,063
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	513,384,064	547,206,681
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	0	0
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	0	0
60	Clearing Accounts (184)	-	133,013	508,671
61	Temporary Facilities (185)	-	5,194	(23,749)
62	Miscellaneous Deferred Debits (186)	233	137,305,824	119,777,124
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)	-	21,439,602	19,351,554
66	Accumulated Deferred Income Taxes (190)	234	98,336,930	102,684,265
67	Unrecovered Purchased Gas Costs (191)	-	0	0
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		$774,994,859	$793,667,609
69	TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52,and 68)		$3,995,265,242	$4,023,939,980

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	156,240,300
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	457,578,316
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	448,380,276	494,496,835
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	34,841,362	23,531,637
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	TOTAL Proprietary Capital (Enter Total of Lines 2 thru 13)	-	$1,508,763,019	$1,454,944,325
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	860,566,000	901,948,000
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)	-	145,012	86,480
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	6,639,917	8,746,159
22	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	$1,089,071,095	$1,128,288,321
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases-Noncurrent (227)	-	65,023,715	72,620,428
25	Accumulated Provision for Property Insurance (228.1)	-	0	0
26	Accumulated Provision for Injuries and Damages (228.2)	-	1,780,620	2,124,300
27	Accumulated Provision for Pensions and Benefits (228.3)	-	545,315	517,214
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	6,428,172	35,160,316
29	Accumulated Provision for Rate Refunds (229)	-	0	0
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)		$73,777,822	$110,422,258
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	17,150,000	9,400,000
33	Accounts Payable (232)	-	82,525,459	63,138,046
34	Notes Payable to Associated Companies (233)	-	0	0
35	Account Payable to Associated Companies (234)	-	36,995,238	32,928,541
36	Customer Deposits (235)	-	7,821,293	7,436,038
37	Taxes Accrued (236)	262-263	153,815,878	161,144,729
38	Interest Accrued (237)	-	20,454,383	18,741,931
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)	-	2,082,601	2,139,959
43	Miscellaneous Current and Accrued Liabilities (242)		66,835,636	43,320,176
44	Obligations Under Capital Leases-Current (243)		8,845,939	10,010,069
45	TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44)		$396,526,427	$348,259,489

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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)		$1,041,185	$1,037,057
48	Accumulated Deferred Investment Tax Credits (255)	266-267	42,827,568	49,860,043
49	Deferred Gains from Disposition of Utility Plant (256)		0	0
50	Other Deferred Credits (253)	269	13,344,642	3,453,294
51	Other Regulatory Liabilities (254)	278	132,859,202	140,380,646
52	Unamortized Gain on Reacquired Debt (257)	269	0	0
53	Accumulated Deferred Income Taxes (281-283)	272-277	737,054,282	787,294,547
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		$927,126,879	$982,025,587
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)		$3,995,265,242	$4,023,939,980

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	$1,831,115,334	$1,748,116,722
3	Operating Expenses			
4	Operation Expenses (401)	320-323	1,039,796,629	988,200,575
5	Maintenance Expenses (402)	320-323	144,202,163	150,568,207
6	Depreciation Expense (403)	336-337	135,355,634	131,794,431
7	Amort. & Depl. of Utility Plant (404-405)	336-337	475,944	690,931
8	Amort. of Utility Plant Acq. Adj. (406)	336-337	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	168,428,719	178,059,975
14	Income Taxes - Federal (409.1)	262-263	54,899,209	64,406,111
15	- Other (409.1)	262-263	1,618,001	3,374,999
16	Provision for Deferred Income Taxes (410.1)	234,272-277	120,373,744	110,195,090
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	86,257,796	101,304,598
18	Investment Tax Credit Adj. - Net (411.4)	266	(1,832,393)	(1,834,435)
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)		$1,577,072,550	$1,524,163,982
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		$254,042,784	$223,952,740

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
$1,831,115,334	$1,748,116,722					2
						3
1,039,796,629	988,200,575					4
144,202,163	150,568,207					5
135,355,634	131,794,431					6
475,944	690,931					7
12,696	12,696					8
0	0					9
0	0					10
0	0					11
0	0					12
168,428,719	178,059,975					13
54,899,209	64,406,111					14
1,618,001	3,374,999					15
120,373,744	110,195,090					16
86,257,796	101,304,598					17
(1,832,393)	(1,834,435)					18
0	0					19
0	0					20
0	0					21
0	0					22
$1,577,072,550	$1,524,163,982					23
$254,042,784	$223,952,740					24

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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)	--	$254,042,784	$223,952,740
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		918,831	670,088
30	(Less) Costs and Exp. of Merchandising,Job. & Contract Work (416)		1,295,620	932,787
31	Revenues From Nonutility Operations (417)		0	0
32	(Less) Expenses of Nonutility Operations (417.1)		0	0
33	Nonoperating Rental Income (418)		144,044	56,179
34	Equity in Earnings of Subsidiary Companies (418.1)	119	14,386,916	14,386,916
35	Interest and Dividend Income (419)		3,354,782	1,164,389
36	Allowance for Other Funds Used During Construction (419.1)		385,897	2,283,436
37	Miscellaneous Nonoperating Income (421)		7,338,561	1,899,608
38	Gain on Disposition of Property (421.1)		211,285	46,296
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		$25,444,696	$19,574,125
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		726,761	525
42	Miscellaneous Amortization (425)	340	0	0
43	Miscellaneous Income Deductions (426.1-426.5)	340	1,443,363	(1,391,552)
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		$2,170,124	($1,391,027)
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	659,985	754,539
47	Income Taxes - Federal (409.2)	262-263	1,703,730	(56,430)
48	Income Taxes - Other (409.2)	262-263	0	0
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277	3,999,234	2,372,909
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	4,668,042	3,209,074
51	Investment Tax Credit Adj. - Net (411.5)		(1,737,670)	(1,796,016)
52	(Less) Investment Tax Credits (420)		0	0
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		($42,763)	($1,934,072)
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		$23,317,335	$22,899,224
55	Interest Charges			
56	Interest on Long-Term Debt (427)		78,995,049	79,542,518
57	Amort. of Debt Disc. and Expense (428)		672,208	624,417
58	Amortization of Loss on Reacquired Debt (428.1)		2,088,048	2,088,048
59	(Less) Amort. of Premium on Debt - Credit (429)		58,532	58,392
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	7,076,844	3,450,990
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		859,993	1,421,038
64	Net Interest Charges (Enter Total of lines 56 thru 63)		$87,913,624	$84,226,543
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		$189,446,495	$162,625,421
66	Extraordinary Items			
67	Extraordinary Income (434)		0	0
68	(Less) Extraordinary Deductions (435)		0	0
69	Net Extraordinary Items (Enter Total of line 67 less line 68)		0	0
70	Income Taxes-Federal and Other (409.3)	262-263	0	0
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)		0	0
72	Net Income (Enter Total of lines 65 and 71)		$189,446,495	$162,625,421

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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 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		$448,380,276
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: *		(146,422)
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acc. 439) (Total of lines 10 thru 14)		($146,422)
16	Balance Transferred from Income (Account 433 less Account 418.1)		175,059,579
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	(15,065,187)
25			
26			
27			
28			
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(15,065,187)
30	Dividends Declared - Common Stock (Account 438)		
31	Common Stock	238	(139,428,052)
32			
33			
34			
35			
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		($139,428,052)
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		25,696,641
38	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36, and 37)		$494,496,835

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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)	$494,496,835
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (ACCOUNT 216.1)	
49	Balance - Beginning of Year (Debit or Credit)	34,841,362
50	Equity in Earnings for Year (Credit) (Account 418.1)	14,386,916
51	(Less) Dividends Received (Debit)	25,696,641
52	Other Changes (Explain)	
53	Balance - End of Year (Total of Lines 49 Thru 52)	$23,531,637

< Page 118 Line 10 Column c >

OHIO POWER COMPANY, 1995
Debits to Retained Earnings

Amort of Loss - $2.27 Series	25,584
Amort of Loss - 7.60% Series	4,529
Amort of Loss - 7 6/10% Series	4,151
Amort of Loss - 7.72% Series	12,792
Amort of Loss - 7.76% Series	57,060
Amort of Loss - 8.04% Series	2,154
Amort of Loss - 8.48% Series	40,152
Total	146,422

< Page 118 Line 24 Column c >

OHIO POWER COMPANY, 1995
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	1,162,455
7.60% Series	2,563,960
7 6/10% Series	2,563,960
6.35% Series	1,905,000
6.02% Series	2,408,000
5.90% Series	2,655,000
Total	$ 15,065,187

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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)	$189,446,495
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	135,882,518
5	Amortization of (Specify)	
6	DEFERRED COLLECTION OF FUEL COSTS	(26,212,712)
7		
8	Deferred Income Taxes (Net)	33,447,140
9	Investment Tax Credit Adjustment (Net)	(3,570,063)
10	Net (Increase) Decrease in Receivables	(34,764,081)
11	Net (Increase) Decrease in Inventory	13,415,574
12	Net (Increase) Decrease in Allowances Inventory	(2,219,761)
13	Net Increase (Decrease) in Payables and Accrued Expenses	(23,454,110)
14	Net (Increase) Decrease in Other Regulatory Assets	(11,507,435)
15	Net Increase (Decrease) in Other Regulatory Liabilities	23,162,014
16	(Less) Allowance for Other Funds Used During Construction	385,897
17	(Less) Undistributed Earnings from Subsidiary Companies	(11,309,725)
18	Other:OTHER OPERATING ITEMS	23,995,751
19		
20		
21		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	$328,545,158
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (Including Land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(121,141,588)
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	385,897
31	Other:PROCEEDS FROM SALE AND LEASEBACK TRANS	2,238,272
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	($118,517,419)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	1,042,619
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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)	($117,474,800)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long - Term Debt (b)	85,000,000
62	Preferred Stock	
63	Common Stock	
64	Other: Debt Issuance Expense and Discount	(2,824,499)
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)	$82,175,501
71		
72	Payments for Retirement of:	
73	Long - term Debt (b)	(43,618,000)
74	Preferred Stock	(85,000,000)
75	Common Stock	
76	Other: Premium on Reacquired Securities	(1,916,500)
77		
78	Net Decrease in Short-Term Debt (c)	(7,750,000)
79		
80	Dividends on Preferred Stock	(15,065,187)
81	Dividends on Common Stock	(139,428,052)
82	Net Cash provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	($210,602,238)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57,and 83)	$468,120
87		
88	Cash and Cash Equivalents at Beginning of Year	4,286,824
89		
90	Cash and Cash Equivalents at End of Year	4,754,944

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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.

PAGE 122 INTENTIONALLY LEFT BLANK

SEE PAGE 123 FOR REQUIRED INFORMATION

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 and provides electric power to over 668,000 retail customers in northwestern, east central, eastern and southern sections of Ohio. Wholesale electric power is supplied to neighboring utility systems. 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 subsidiary of AEP Co., Inc., the Company 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 and the exclusion of comparative statements of retained earnings and cash flows.

As a cost-based rate-regulated entity, the Company'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 to reflect the economic effects of regulation.

NOTES TO FINANCIAL STATEMENTS (Continued)

Use of Estimates

The preparation of these financial statements requires in certain instances the use of management's estimates. Actual results could differ from those estimates.

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 amounts of AFUDC for 1995 and 1994 were not significant.

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 1995	1994
Production:		
Steam-Fossil-Fired	3.4%	3.6%
Hydroelectric-Conventional	2.7%	2.1%
Transmission	2.3%	1.7%
Distribution	4.0%	3.8%
General	2.0%	2.1%

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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 through a PUCO fuel cost recovery mechanism. The PUCO approved a February 1995 Settlement Agreement between OPCo and certain other parties which fixed the fuel cost recovery rate factor at 1.465 cents per kwh through November of 1998. See Note 2 for further details about the Settlement Agreement. 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, debited to paid-in capital and amortized to retained earnings 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, 1995 and 1994. 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 $285.6 million in 1995 and $350.1 million in 1994. 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 $168.9 million and $180.2 million at December 31, 1995 and 1994, respectively.

The Company received dividends totaling $25.7 million in 1995 and $13.7 million in 1994 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 $8.1 million in 1995 and $9.4 million in 1994.

2. RATE MATTERS:

Base Rate Activity

In March 1995 a Settlement Agreement was approved by the Public Utilities Commission of Ohio (PUCO) that resolved a July 1994 base rate case and a pending electric fuel component (EFC) proceeding. Under the terms of the Settlement Agreement, base rates increased by $66 million annually. The base rate increase includes recovery of the cost of the flue gas desulfurization systems (scrubbers) installed at the Gavin Plant. The Settlement Agreement also fixed the EFC rate at 1.465 cents per kwh from June 1995 through November 1998. The Agreement also provides the Company with the opportunity to recover its Ohio jurisdictional share of its investment in and the liabilities and the future shut-down costs of its affiliated mines as well as any fuel costs incurred above the fixed rate. Further, OPCo's Clean Air Act Amendments of 1990 (CAAA) compliance plan was approved.

Recovery of Fuel Costs

Under the terms of a 1992 stipulation agreement 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 through November 2009. (As discussed above the Settlement Agreement fixes the EFC factor at 1.465 cents per kwh for the period June 1, 1995 through November 30, 1998.) Beginning December 1, 1998 the escalated predetermined price will be effective until 2009. 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 1992 stipulation agreement, in conjunction with the above-referenced Settlement Agreement, provides the Company with an opportunity to accelerate recovery of its investment in and the liabilities, closing costs and any operating losses of its affiliated mining operations incurred during the fixed EFC period 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. Management intends to seek from ratepayers recovery of the non-Ohio jurisdictional portion of the investment in and the liabilities and closing costs of the affiliated Meigs, Muskingum and Windsor mines. The non-Ohio jurisdictional portion of shutdown costs for these mines which includes the investment in the mines, leased asset buyouts, reclamation costs and employee benefits is estimated to be approximately $195 million after tax at December 31, 1995.

The affiliated Muskingum and Windsor mines may have to close by January 2000 as part of the 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. Unless future shutdown costs and/or the cost of affiliated coal production of the Meigs, Muskingum and Windsor mines can be recovered, results of operations and possibly financial condition would be adversely affected.

3. COMMITMENTS AND CONTINGENCIES:

Construction and Other Commitments

Substantial construction commitments have been made. Such commitments do not include any expenditures for new generating capacity. The aggregate construction program expenditures for 1996-1998 are estimated to be $458 million.

In addition to fuel acquired from coal-mining subsidiaries and spot-markets, 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. (See Note 2 for changes in the fuel clause mechanism resulting from the Settlement and Stipulation Agreements.) The unaffiliated 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.

NOTES TO FINANCIAL STATEMENTS (Continued)

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 in 1995 and the second, more restrictive phase (Phase II) begins in the year 2000. The law also established a permanent nationwide cap on sulfur dioxide emissions after 1999.

The AEP System complied with the Phase I restrictions by the installation of flue gas desulfurization equipment (scrubbers) on OPCo's two-unit 2,600 mw Gavin Plant and by the use of fuel switching at certain other units. The two scrubbers became operational in December 1994 and March 1995 and are being leased under an operating lease from an unaffiliated company. OPCo's lease expense and other operating costs of the scrubbers are being recovered in its base rates that went into effect in March 1995.

Litigation

The Company is involved in a number of 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 the results of operations or financial condition.

4. RELATED PARTY TRANSACTIONS:

Benefits and costs of the System's generating plants are shared by members of the Power Pool. The Company is a member 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.

NOTES TO FINANCIAL STATEMENTS (Continued)

Operating revenues includes revenues for supplying energy and capacity to the Power Pool as follows:

	Year Ended December 31, 1995	1994
	(in thousands)	
Capacity Revenues	$147,317	$127,928
Energy Revenues	132,604	133,189
Total	$279,921	$261,117

Purchased power expense includes charges of $26.6 million in 1995 and $20.9 million in 1994 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 $94 million in 1995 and $98.4 million in 1994.

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 $15.6 million in 1995 and $21.7 million in 1994. Revenues from these transactions including a transmission fee are included in the above Power Pool wholesale operating revenues.

Purchased power expense includes $2.9 million in 1995 and $2.1 million in 1994 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 $55.2 million in 1995 and $56.8 million in 1994. 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 operation expense includes equalization charges of $13.7 million and $14.3 million in 1995 and 1994, respectively.

NOTES TO FINANCIAL STATEMENTS (Continued)

Coal-transportation costs paid to affiliated companies aggregate approximately $4.3 million and $7.9 million in 1995 and 1994, respectively. These charges are included in fuel expense. The prices charged by the affiliates are computed in accordance with orders issued by the SEC.

The Company and an affiliate, Appalachian Power Company, jointly own two power plants. The costs of operating these facilities are apportioned between the owners based on ownership interests. The Company's share of these costs is included in the appropriate expense accounts on the Statement of Income and the investment is included in electric utility plant on the Comparative Balance Sheet.

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, 1995	1994
	(in thousands)	
Charged (Credited) to Operating Expenses (net):		
Current	$54,899	$64,406
Deferred	34,116	8,890
Deferred Investment Tax Credits	(1,832)	(1,834)
Total	87,183	71,462
Charged (Credited) to Nonoperating Income (net):		
Current	1,704	(56)
Deferred	(669)	(836)
Deferred Investment Tax Credits	(1,738)	(1,796)
Total	(703)	(2,688)
Total Federal Income Taxes as Reported	$86,480	$ 68,774

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, 1995	1994
	(in thousands)	
Net Income	$189,447	$162,625
Federal Income Taxes	86,480	68,774
Pre-tax Book Income	$275,927	$231,399
Federal Income Taxes on Pre-tax Book Income at Statutory Rate (35%)	$96,574	$80,990
Increase (Decrease) in Federal Income Taxes Resulting From the Following Items:		
Depreciation	13,458	11,814
Removal Costs	(5,775)	(5,775)
Corporate Owned Life Insurance	(5,164)	(4,779)
Investment Tax Credits (net)	(3,453)	(3,630)
Equity In Earnings of Subsidiaries	(5,035)	(5,035)
Other	(4,125)	(4,811)
Total Federal Income Taxes as Reported	$86,480	$68,774
Effective Federal Income Tax Rate	31.3%	29.7%

NOTES TO FINANCIAL STATEMENTS (Continued)

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

	December 31, 1995	1994
	(in thousands)	
Deferred Tax Assets	$ 102,684	$ 98,337
Deferred Tax Liabilities	(787,294)	(753,523)
Net Deferred Tax Liabilities	$(684,610)	$(655,186)
Property Related Temporary Differences	$(545,301)	$(514,027)
Amounts Due From Customers For Future Federal Income Taxes	(122,621)	(124,084)
Deferred State Income Taxes	(16,469)	(16,469)
All Other (net)	(219)	(606)
Total Net Deferred Tax Liabilities	$(684,610)	$(655,186)

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 1991. Returns for the years 1991 through 1993 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 participating AEP 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 required contribution in accordance with 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, 1995 and 1994 was $2.1 million and $4.9 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 various 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 1995 and 1994.

Postretirement Benefits Other Than Pensions (OPEB)

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 or older when employment terminates.

SFAS 106, "Employers Accounting for Post-retirement Benefits Other Than Pensions," was adopted in January 1993 to account for the Company's aggregate liability for OPEB. SFAS 106 requires the accrual during the employee's service years of the present value liability for OPEB costs. 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 1995 and 1994 required by SFAS 106 for employees and retirees, which includes the recognition of one-twentieth of the prior service transition obligation, was $17.1 million and $15.7 million, respectively.

The Company received authority from the FERC and the PUCO to defer the increased OPEB costs which are not being currently recovered in rates. Future recovery of the FERC 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 approved in March 1995 in the retail base rate case discussed in Note 2. At December 31, 1995 and 1994, $17.4 million and $18.7 million, respectively of OPEB costs were deferred.

As a result of SFAS 106, a Voluntary Employees Beneficiary Association (VEBA) trust fund for OPEB benefits for all employees was established and a corporate owned life insurance (COLI) program was implemented to lower the net OPEB costs, except where restricted by state law. The insurance policies have a substantial cash surrender value which is recorded, net of equally substantial policy loans, in other property and investments. Legislation was passed by Congress which would have significantly reduced the tax benefits of a COLI program in the future. The legislation containing this provision was vetoed by the President. At this time it is uncertain if legislation repealing certain tax benefits for COLI programs will be enacted. If enacted this legislation would negatively impact the effectiveness of the COLI program as a funding and cost reduction mechanism. For the PUCO jurisdiction where OPEB costs are reflected in cost of service beginning in March 1995, the funding policy is to make VEBA trust fund contributions equal to the increase in OPEB costs resulting from the implementation of SFAS 106. These contributions include amounts collected from ratepayers and the net earnings from the COLI program. For the FERC jurisdiction where OPEB recovery has not yet been approved, 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 $10.6 million in 1995 and $2.1 million in 1994.

7. LEASES:

Leases of property, plant and equipment are for periods of 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 generally charged to operating expenses in accordance with rate-making treatment. The components of rental costs are as follows:

	Year Ended December 31, 1995	1994
	(in thousands)	
Operating Leases	$53,368	$ 9,292
Amortization of Capital Leases	8,539	6,068
Interest on Capital Leases	4,972	2,930
Total Rental Costs	$66,879	$18,290

Properties under capital leases and related obligations on the Comparative Balance Sheet are as follows:

	December 31, 1995	1994
	(in thousands)	
Electric Utility Plant:		
Production	$21,457	$21,971
General	74,613	69,057
Total Electric Utility Plant	96,070	91,028
Accumulated Amortization	20,485	22,228
Net Electric Utility Plant	75,585	68,800
Other Property	7,045	5,070
Net Property under Capital Leases	$82,630	$73,870
Obligations under Capital Leases:		
Noncurrent Liability	$72,620	$65,024
Liability Due Within One Year	10,010	8,846
Total Capital Lease Obligations	$82,630	$73,870

NOTES TO FINANCIAL STATEMENTS (Continued)

Properties under operating leases and related obligations are not included in the Comparative Balance Sheet.

Future minimum lease rentals consisted of the following at December 31, 1995:

	Capital Leases	Noncancelable Operating Leases
	(in thousands)	
1996	$ 14,851	$ 51,836
1997	14,081	51,377
1998	13,042	50,863
1999	12,262	50,405
2000	11,333	50,387
Later Years	45,104	555,521
Total Future Minimum Lease Rentals	110,673	$810,389
Less Estimated Interest Element	28,043	
Estimated Present Value of Future Minimum Lease Rentals	$ 82,630	

NOTES TO FINANCIAL STATEMENTS (Continued)

. SUPPLEMENTARY INFORMATION:

	Year Ended December 31, 1995 (in thousands)
Cash was paid for:	
Interest (net of capitalized amounts)	$86,924
Income Taxes	51,076
Noncash Acquisitions Under Capital Leases were	19,048

9. COMMON SHAREHOLDER'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, 1995, $156.5 million retained earnings were restricted. Regulatory approval is required to pay dividends out of paid-in capital.

In 1995 net charges to paid-in capital of $3.6 million represented expenses of issuing and retiring cumulative preferred stock.

10. CUMULATIVE PREFERRED STOCK:

At December 31, 1995, 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.

A. Cumulative Preferred Stock Not Subject to Mandatory Redemption:

Series	Call Price December 31, 1995	Par Value	Number of Shares Redeemed Year Ended December 31, 1995	1994	Shares Outstanding 12/31/95	Amount December 31, 1995 (in thousands)	1994
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%	-	-	350,000	-	-	-	35,000
7-6/10%	-	-	350,000	-	-	-	35,000
8.04%	-	-	150,000	-	-	-	15,000
						$41,240	$126,240

B. Cumulative Preferred Stock Subject to Mandatory Redemption:

Series(a)	Par Value	Shares Outstanding December 31, 1995	Amount December 31, 1995 (in thousands)	1994
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

NOTES TO FINANCIAL STATEMENTS (Continued)

(a) Not callable until after 2002. There are no aggregate sinking fund provisions through 2000.
(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, 1995	1994
	(in thousands)	
First Mortgage Bonds	$ 796,084	$ 839,366
Installment Purchase Contracts	232,351	232,227
Debentures	99,854	17,478
	1,128,289	1,089,071
Less Portion Due Within One Year	80,214	-
Total	$1,048,075	$1,089,071

NOTES TO FINANCIAL STATEMENTS (Continued)

First mortgage bonds outstanding were as follows:

% Rate	Due	December 31, 1995	1994
		(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(a)	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	2,543	46,161
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)		(3,409)	(3,745)
		796,084	839,366
Less Portion Due Within One Year		62,759	-
Total		$733,325	$839,366

(a) Entire series called for redemption on March 1, 1996.

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.

NOTES TO FINANCIAL STATEMENTS (Continued)

Debentures outstanding were as follows:

	December 31, 1995	1994
	(in thousands)	
5-1/8% Series due 1996 - January 1	$ 8,297	$ 8,297
6-5/8% Series (a) due 1997 - August 1	4,253	4,253
7-7/8% Series (a) due 1999 - March 1	4,905	4,905
8.16% Series A due 2025 - September 30	85,000	-
Unamortized Premium (Discount) net	(2,601)	23
	99,854	17,478
Less Portion Due Within One Year	17,455	-
Total	$82,399	$17,478

(a) Entire series called for redemption on March 1, 1996.

In October 1995 the Company issued $85 million of 8.16% Series A Junior Subordinated Deferrable Interest Debentures due in 2025.

A wholly-owned coal-mining subsidiary, not consolidated, has variable and fixed rate term loan agreements totaling $90 million in 1995 and 1994 which are guaranteed by the Company.

NOTES TO FINANCIAL STATEMENTS (Continued)

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

	December 31, 1995	1994
	(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	(2,649)	(2,773)
Total	$232,351	$232,227

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, 1995, annual long-term debt payments, excluding premium or discount, are as follows:

	Principal Amount (in thousands)
1996	$ 80,214
1997	46,620
1998	55,661
1999	-
2000	-
Later Years	954,453
Total	$1,136,948

Short-term debt borrowings are limited by provisions of the 1935 Act to $250 million and further limited by charter provisions to $223 million. Lines of credit are shared with other AEP System companies and at December 31, 1995 and 1994 were available in the amounts of $372 million and $558 million, respectively. Commitment fees of approximately 1/8 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 $9 million and $17 million of commercial paper at December 31, 1995 and 1994, respectively, with a weighted average interest rate of 6.2% in 1995 and 6.3% in 1994.

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 $117.4 million and $98.2 million and for long-term debt were $1.17 billion and $1.01 billion at December 31, 1995 and 1994, respectively. The carrying amounts for preferred stock subject to mandatory redemption and for long-term debt were $115 million and $1.1 billion, respectively, for both December 31, 1995 and 1994. 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.

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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)	Year of Report Dec. 31, 1995

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)	$4,246,561,881	$4,246,561,881
4	Property Under Capital Leases	75,585,884	75,585,884
5	Plant Purchased or Sold	0	0
6	Completed Construction not Classified	0	0
7	Experimental Plant Unclassified	0	0
8	TOTAL (Enter Total of lines 3 thru 7)	$4,322,147,765	$4,322,147,765
9	Leased to Others	0	0
10	Held for Future Use	3,861,626	3,861,626
11	Construction Work in Progress	58,520,002	58,520,002
12	Acquisition Adjustments	636,578	636,578
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	$4,385,165,971	$4,385,165,971
14	Accum. Prov. for Depr., Amort., & Depl.	1,809,013,499	1,809,013,499
15	Net Utility Plant (Enter Total of line 13 less 14)	$2,576,152,472	$2,576,152,472
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	1,804,218,330	1,804,218,330
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	4,448,464	4,448,464
22	TOTAL In Service (Enter Total of lines 18 thru 21)	$1,808,666,794	$1,808,666,794
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.	346,705	346,705
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31 and 32)	$1,809,013,499	$1,809,013,499

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	*Year of Report* Dec. 31, 1995

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.
[redacted]					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
[redacted]					17
					18
					19
	[redacted]				20
					21
					22
					23
[redacted]					24
					25
					26
					27
[redacted]					28
					29
					30
					31
	[redacted]				32
					33

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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. Show in a footnote 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	155,006
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	$71,778	$155,006
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	11,327,921	(5,799,706)
9	(311) Structures and Improvements	236,484,800	6,512,716
10	(312) Boiler Plant Equipment	1,464,521,971	25,889,662
11	(313) Engines and Engine-Driven Generators	0	0
12	(314) Turbogenerator Units	475,880,155	15,335,543
13	(315) Accessory Electric Equipment	153,967,337	1,871,305
14	(316) Misc. Power Plant Equipment	42,404,309	1,485,465
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	$2,384,586,493	$45,294,985
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	5,087
28	(333) Water Wheels, Turbines, and Generators	40,075,517	28,045
29	(334) Accessory Electric Equipment	9,986,854	3,729
30	(335) Misc. Power Plant Equipment	3,469,364	705
31	(336) Roads, Railroads, and Bridges	0	0
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	$109,832,418	$37,566
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
			$5,009	(301)	2
0	0	0	66,769	(302)	3
0	0	0	155,006	(303)	4
0	0	0	$226,784		5
0	0	0			6
					7
			5,546,015	(310)	8
3,149	0	20,949	242,291,582	(311)	9
691,658	0	(14,276)	1,478,695,113	(312)	10
11,306,568	0	(409,952)	0	(313)	11
0	0	0	479,947,016	(314)	12
11,691,710	0	423,028	155,314,388	(315)	13
526,906	0	2,652	41,948,806	(316)	14
1,939,516	0	(1,452)	$2,403,742,920		15
$26,159,507	0	$20,949			16
			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	(325)	22
0	0	0	0		23
0	0	0			24
			3,992	(330)	25
0	0	0	49,958,287	(331)	26
0	0	0	6,343,491	(332)	27
0	0	0	40,002,043	(333)	28
0	0	0	9,934,685	(334)	29
101,519	0	18,971	3,451,098	(335)	30
74,869	0	(18,971)	0	(336)	31
0	0	0	$109,693,596		32
0	0	0			33
$176,388	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
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)	Year of Report Dec. 31, 1995

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)	$2,494,418,911	$45,332,551
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	56,953,143	200,293
45	(352) Structures and Improvements	28,445,947	(838,066)
46	(353) Station Equipment	342,543,720	10,618,299
47	(354) Towers and Fixtures	139,455,237	(691,123)
48	(355) Poles and Fixtures	67,008,988	3,401,382
49	(356) Overhead Conductors and Devices	155,387,079	1,446,062
50	(357) Underground Conduit	308,900	11,711
51	(358) Underground Conductors and Devices	632,679	10,979
52	(359) Roads and Trails	0	0
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	$790,735,693	$14,159,537
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	6,101,992	145,409
56	(361) Structures and Improvements	6,268,394	37,269
57	(362) Station Equipment	87,153,118	4,222,409
58	(363) Storage Battery Equipment	0	0
59	(364) Poles, Towers, and Fixtures	173,038,434	10,248,619
60	(365) Overhead Conductors and Devices	128,204,173	7,143,111
61	(366) Underground Conduit	20,333,608	2,243,555
62	(367) Underground Conductors and Devices	29,120,780	2,497,765
63	(368) Line Transfomers	188,293,071	11,661,644
64	(369) Services	69,129,190	4,981,746
65	(370) Meters	63,670,485	4,392,467
66	(371) Installations on Customer Premises	11,020,166	1,004,477
67	(372) Leased Property on Customer Premises	1,104	0
68	(373) Street Lighting and Signal Systems	16,052,756	811,428
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	$798,387,271	$49,389,899
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	6,161,476	422,122
72	(390) Structures and Improvements	51,522,253	854,066
73	(391) Office Furniture and Equipment	3,882,072	3,457
74	(392) Transportation Equipment	36,233	0
75	(393) Stores Equipment	441,819	6,619
76	(394) Tools, Shop and Garage Equipment	4,205,344	116,213
77	(395) Laboratory Equipment	871,531	0
78	(396) Power Operated Equipment	23,371	0
79	(397) Communication Equipment	18,680,877	52,800
80	(398) Miscellaneous Equipment	660,842	13,694
81	SUBTOTAL (Enter Total of lines 71 thru 80)	$86,485,818	$1,468,971
82	(399) Other Tangible Property	14,293,379	79,660
83	TOTAL General Plant (Enter Total of lines 81 and 82)	$100,779,197	$1,548,631
84	TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83)	$4,184,392,850	$110,585,624
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	54,384,190	0
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	$4,238,777,040	$110,585,624

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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
$26,335,895	0	$20,949	$2,513,436,516		42
					43
13,552	0	0	57,139,884	(350)	44
4,638	0	0	27,603,243	(352)	45
4,588,812	0	(838,967)	347,734,240	(353)	46
3,304	0	0	138,760,810	(354)	47
394,178	0	(1,594)	70,014,598	(355)	48
196,082	0	0	156,637,059	(356)	49
0	0	0	320,611	(357)	50
0	0	0	643,658	(358)	51
0	0	0	0	(359)	52
$5,200,566	0	($840,561)	$798,854,103		53
					54
733	0	(2,392)	6,244,276	(360)	55
8,180	0	0	6,297,483	(361)	56
1,031,143	0	862,885	91,207,269	(362)	57
0	0	0	0	(363)	58
3,533,414	0	1,594	179,755,233	(364)	59
2,335,513	0	138	133,011,909	(365)	60
136,216	0	0	22,440,947	(366)	61
478,752	0	0	31,139,793	(367)	62
3,695,934	0	1,293	196,260,074	(368)	63
579,566	0	0	73,531,370	(369)	64
1,884,686	0	(25,349)	66,152,917	(370)	65
534,737	0	0	11,489,906	(371)	66
0	0	0	1,104	(372)	67
452,696	0	0	16,411,488	(373)	68
$14,671,570	0	$838,169	$833,943,769 ✓		69
					70
454,489	0	7,338	6,136,447	(389)	71
496,567	0	6,432	51,886,184	(390)	72
33,574	0	(935)	3,851,020	(391)	73
0	0	0	36,233	(392)	74
17,424	0	0	431,014	(393)	75
251,879	0	0	4,069,678	(394)	76
13,310	0	0	858,221	(395)	77
0	0	0	23,371	(396)	78
843,343	0	(7,338)	17,882,996	(397)	79
3,609	0	(3,105)	667,822	(398)	80
$2,114,195	0	$2,392	$85,842,986	5T	81
115,316	0	0	14,257,723	(399)	82
$2,229,511	0	$2,392	$100,100,709 ✓		83
$48,437,542	0	$20,949	$4,246,561,881		84
	0	0	0	(102)	85
0	0	0	0		86
54,384,190	0	0	0	(103)	87
$102,821,732	0	$20,949	$4,246,561,881		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		Dec. 31, 1995

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 MARYSVILLE STATION SITUATED			
3	IN TAYLOR AND YORK TWP., UNION COUNTY, OHIO			
4	SITE #9520	02/01/76		418,481
5				
6	NORTHEAST CORRIDOR FOR MARYSVILLE STATION SITUATED			
7	IN TAYLOR AND YORK TWP., UNION COUNTY, OHIO			
8	SITE #9519	02/01/76		263,474
9				
10				
11				
12				
13				
14				
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16				
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19				
20				
21	Other Property:			
22	DON MARQUIS STATION ASSOCIATED EQUIPMENT FOR			
23	TRANSFORMER BANK NO. 2 SITUATED IN			
24	SCIOTO TWP., PIKE COUNTY, OHIO			
25	SITE #9521 AND #9522	01/01/86		1,352,451
26				
27	32 ITEMS UNDER $250,000			1,827,220
28				
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47	TOTAL			$3,861,626

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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-1995	$15,281,000
2	PUBLIC RELOCATION BLANKET-1995	703,945
3	PRODUCTION PLANT BLANKET-1995	4,277,698
4	CUSTOMER SERVICE BLANKET-1995	7,347,616
5	GENERAL PLANT BLANKET-1995	188,813
6	REPLACE UNDERGROUND CABLE	381,179
7	REBUILD SUGARCREEK-MILLERSBURG LINE	140,055
8	THORNVILLE STATION AREA	582,266
9	REPLACE EHV OSCILLOGRAPH-GAVIN & NORTH PROCTORVILLE	682,264
10	SYSTEM RESTORATION PROJECT	1,473,786
11	GENERATOR STATOR REWIND-SPORN	661,851
12	HP/RH ROTOR & DIAPHRAGMS-KAMMER	3,402,859
13	COAL SWITCH PROJECT-KAMMER UNITS 1-3	582,349
14	REPLACE BOTTOM ASH PIPE-CARDINAL UNITS 1 & 2	778,177
15	FGD RETROFIT PROJECT-GAVIN	150,499
16	DATA ACQUISITION SYSTEM EXPANSION DAS -MONITORING	693,411
17	TRANSFORMERS GAS MONITORS ON POWER TRANSFORMERS	408,005
18	GENERAL PLANT-COMMUNICATION BLANKET-1995	309,991
19	REINSULATE 800MW GENERATOR FIELD-MITCHELL PLANT UNIT #2	304,925
20	REPLACE BREAKER-TIFFIN CENTER STATION	209,937
21	ZANESVILLE SERVICE CENTER-CONSTRUCT ADDITION	1,533,102
22	W MT VERNON-S KENTON 138KV-REPLACE OVERHEAD GROUNDWIRES	541,049
23	BRUES-MARTINS FERRY 69KV LINE-REBUILD & RECONSTRUCT	509,673
24	REPLACE OSCILLOGRAPHS	104,342
25	UPPER SANDUSKY-FORREST 69KV LINE REBUILD	889,110
26	KAMMER PLANT-REPLACE RECIRCULATING GAS FAN MOTORS	153,277
27	CARDINAL PLANT-REPLACE FUEL STORAGE TANKS	121,005
28	CARDINAL STATION WASH DOWN SYSTEM	154,189
29	CARDINAL UNIT #1-BARGE UNLOADING CHUTE MODIFICATION	258,162
30	GAVIN BARGE UNLOADER BUCKETS	305,528
31	AMOS PLANT-REPLACE BOILER ROOM DEAERATOR	222,453
32	HOWARD STATION	823,220
33	DIGITAL MICROWAVE REBUILD	1,200,927
34	WOOSTER AREA IMPROVEMENTS-CANAL ROAD STATION	218,143
35	WOOSTER AREA IMPROVEMENTS-WOOSTER STATION	174,588
36	FOSTORIA CENTRAL STATION	2,418,480
37	WEST CANTON STATION	117,609
38	NORTH WILLARD STATION	437,005
39	WAGENHALS-PEKIN 69KV LINE	766,289
40	ROBYVILLE-SOUTH CADIZ 69KV LINE	221,999
41	DENNISON-NEW PHILADELPHIA 34.5KV LINE	641,504
42	WOOSTER AREA IMPROVEMENTS-BEALL AVENUE STATION	610,747
43	TOTAL	

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		Dec. 31, 1995

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	ABATEMENT & REMODELING OF CANTON GENERAL OFFICE	$662,931
2	PLAN OF SERVICE FOR NOBLE CORRECTION FACILITY, CALDWELL, OHIO	183,113
3	SERVICE TO ADAMS RURAL COOPERATIVE	236,785
4	GENERAL SERVICE CENTER YARD EXPANSION	778,570
5	REMODEL CENTRAL REGION SERVICE CENTER, NEWARK, OHIO	289,403
6	MUSKINGUM RIVER 345KV BULK OIL CIRCUIT BREAKER REPLACEMENT PROGRAM	1,253,967
7	EAST LIMA 345KV BULK OIL CIRCUIT BREAKER REPLACEMENT PROGRAM	918,091
8	MITCHELL PLANT-INSTALL TRANSFORMER	3,003,151
9	PURCHASE SPARE 362KV CIRCUIT BREAKER MSP	281,448
10	CONSTRUCTION CONTRIBUTIONS	(1,145,750)
11	MINOR PROJECTS UNDER $100,000	(213,379)
12	OVERHEADS (CCO AND SCET&D)	1,288,645
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43	TOTAL	$58,520,002

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		Dec. 31, 1995

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		
2	1. Kinds of Overheads	
3		
4	(A) Engineering, Technical and Drafting Service -	
5	American Electric Power Service Corporation	
6		6,961,277
7	(B) Company Construction Overheads applicable to	
8	non-steam construction	
9		13,231,649
10	(C) Company Construction Overheads applicable to	
11	steam plant construction	
12		1,073,997
13		
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46	TOTAL	$21,266,923

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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 *	$41,022,000			
(2)	Short-Term Interest				s	6.35%
(3)	Long-Term Debt	D	$1,063,241,000	41.91%	d	7.54%
(4)	Preferred Stock	P	$241,240,000	9.51%	p	6.40%
(5)	Common Equity	C	$1,232,681,000	48.59%	c	13.19%
(6)	Total Capitalization		$2,537,162,000	100%		
(7)	Average Construction Work in Progress Balance	W	$62,410,000			

2. Gross Rate for Borrowed Funds $s(\frac{S}{W}) + d(\frac{D}{D+P+C})(1 - \frac{S}{W})$ 5.25%

3. Rate for Other Funds $[1 - \frac{S}{W}][p(\frac{P}{D+P+C}) + c(\frac{C}{D+P+C})]$ 2.41%

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds - 5.35%

b. Rate for Other Funds - 2.15%

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) Not Applicable. See (d) above.

(f) See (c) above.

B. Company Construction Overheads applicable to non-steam construction

(a) Charges representing salaries and expenses of Company's administrative and general, engineering, supervision and related drafting and technical work applicable to non-steam 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 pro-

portion to the direct costs charged to such projects.

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

(e) Not applicable. See (d) above.

(f) See note (c).

C. Company Construction Overheads applicable to 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) Not appicable. See (d) above.

(f) See note (c).

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	$1,778,118,169	$1,778,118,169		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	135,355,634	135,355,634		
4	(413) Exp. of Elec. Plt.Leas.to Others				
5	Transportation Expenses—Clearing				
6	Other Clearing Accounts	211,631	211,631		
7	Other Accounts (Specify):				
8					
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	$135,567,265	$135,567,265		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(102,349,809)	(102,349,809)		
12	Cost of Removal	(18,328,163)	(18,328,163)		
13	Salvage (Credit)	10,142,700	10,142,700		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	($110,535,272)	($110,535,272)		
15	Other Debit or Cr.Items (Describe):	1,068,168	1,068,168		
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	$1,804,218,330	$1,804,218,330		

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

18	Steam Production	1,231,410,740	1,231,410,740		
19	Nuclear Production				
20	Hydraulic Production-Conventional	30,035,278	30,035,278		
21	Hydraulic Production-Pumped Storage				
22	Other Production				
23	Transmission	292,132,950	292,132,950		
24	Distribution	215,884,407	215,884,407		
25	General	34,754,955	34,754,955		
26	TOTAL (Enter Total of lines 18 thru 25)	$1,804,218,330	$1,804,218,330		

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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)	Year of Report Dec. 31, 1995

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	ITEMS PREVIOUSLY DEVOTED TO PUBLIC SERVICE:			
2	LAND RIGHTS FOR FOSTORIA CENTRAL - UPPER SANDUSKY			
3	TRANSFERRED FROM A/C 101 IN FEBRUARY 1984			
4	SITE #9249 AND #9269			
5		404,215	0	404,215
6	RIGHT-OF-WAY FOR TIDD-STRATTON TRANSMISSION LINE			
7	TRANSFERRED FROM A/C 105IN SEPTEMBER 1967			
8	SITE #9245, #9265 AND #9266			
9		103,373	0	103,373
10	LAND RIGHTS FOR PHILO COAL - EASTERN HOCKING			
11	TRANSFERRED FROM A/C 101, SITE #9293			
12		298,331	0	298,331
13	LAND FOR AMOS PLANT ASH AREA #3			
14	TRANSFERRED FROM A/C 101 IN NOVEMBER 1978			
15	SITE #9200			
16		125,126	0	125,126
17	LAND FOR BLUE CREEK STATION			
18	TRANSFERRED FROM A/C 105 IN JULY 1978			
19	SITE #9224			
20		115,944	0	115,944
21	STORAGE BUILDINGS AT GAVIN GENERATING STATION			
22	TRANSFERRED FROM A/C 101 IN SEPTEMBER 1977			
23	SITE #9206			
24		1,206,726	0	1,206,726
25	MUSKINGUM MINE COAL LANDS			
26	TRANSFERRED FROM A/C 101 IN SEPTEMBER 1977			
27	SITE #9284			
28		7,915,125	0	7,915,125
29	LAND FOR TIFFIN OFFICE			
30	TRANSFERRED FROM A/C 105 IN MARCH 1987			
31	SITE #9279			
32		264,222	0	264,222
33	HANGING ROCK STATION SITE			
34	TRANSFERRED FROM A/C 101IN MAY 1981, FROM A/C 105			
35	IN JULY 1989 - SITE #9236			
36		213,983	0	213,983
37	OTHER NON-UTILITY PROPERTY:			
38	LAND AND LAND RIGHTS FOR SPORN MINE #2			
39	(LIEVING PROPERTY) TRANSFERRED FROM A/C 107 IN			
40	JUNE 1982 - SITE #9289			
41		126,852	0	126,852
42	WATERHEATER LEASING PROGRAM			
43	NET OF AMORTIZATION			
44	Minor Item Previously Devoted to Public Service	5,070,337	1,974,276	7,044,613
45	Minor Items-Other Nonutility Property	727,119	(20,949)	706,170
46	TOTAL	481,255	(802)	480,453
		$17,052,608	$1,952,525	$19,005,133

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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				154,880
4	ADVANCES - OPEN ACCOUNT			
5		01/01/68		250
6	250 SHARES COMMON STOCK			
7				155,130
8	SUBTOTAL			
9				
10				
11	CENTRAL COAL COMPANY			
12	---			
13		01/01/48		
14	1,500 SHARES COMMON STOCK	01/01/50		603,868
15				
16				603,868
17	SUBTOTAL			
18				
19				
20	CENTRAL OPERATING COMPANY			
21	---			
22		01/01/48		
23	1,500 SHARES COMMON STOCK	01/01/53		3,000
24				
25	UNDISTRIBUTED EARNINGS/LOSSES			86,023
26	AND DIVIDENDS			
27				89,023
28	SUBTOTAL			
29				
30				
31	CENTRAL OHIO COAL COMPANY			
32	---			
33		01/01/46		
34	69,000 SHARES COMMON STOCK	01/01/57		6,900,000
35				
36		01/01/76		
37	CAPITAL CONTRIBUTIONS	01/01/83		13,068,587
38				
39				1,500,000
40	ADVANCES (OPEN ACCOUNT)			
41				
42	TOTAL Cost of Account 123.1 $ 169,729,991		TOTAL	

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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
		603,868		14
				15
				16
0	0	603,868	0	17
				18
				19
				20
				21
				22
		3,000		23
				24
				25
168		86,191		26
				27
168	0	89,191	0	28
				29
				20
				31
				32
				33
		6,900,000		34
				35
				36
		13,068,587		37
				38
				39
		1,500,000		40
				41
				42

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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			348,343
3				
4	SUBTOTAL			21,816,930
5				
6				
7	SOUTHERN OHIO COAL COMPANY			
8	----------			
9				
10	5,000 SHARES COMMON STOCK	01/01/57		10,001,000
11				
12	CAPITAL CONTRIBUTIONS			102,693,007
13				
14	UNDISTRIBUTED EARNINGS/LOSSES			
15	AND DIVIDENDS			33,024,652
16				
17	SUBTOTAL			145,718,659
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 - OPEN ACCOUNT	11/01/70		225,000
31				
32	UNDISTRIBUTED EARNINGS/LOSSES			
33	AND DIVIDENDS			1,382,344
34				
35	SUBTOTAL			12,656,106
36				
37				
38				
39				
40				
41				
42	TOTAL Cost of Account 123.1 $ 169,729,991		TOTAL	$181,039,716

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	3,003,570	840		2
				3
2,656,067	3,003,570	21,469,427	0	4
				5
				6
				7
				8
				9
		10,001,000		10
				11
		102,693,007		12
				13
				14
10,367,808	20,193,061	23,199,399		15
				16
10,367,808	20,193,061	135,893,406	0	17
				18
				19
				20
				21
				22
				23
				24
		1,334,762		25
				26
				27
		9,714,000		28
				29
		225,000		20
				31
				32
1,362,873	2,500,010	245,207		33
				34
1,362,873	2,500,010	11,518,969	0	35
				36
				37
				38
				39
				40
				41
$14,386,916	$25,696,641	$169,729,991	0	42

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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		Dec. 31, 1995

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)	$143,997,244	$121,978,036	
2	Fuel Stock Expenses Undistributed (Account 152)	2,231,522	2,599,574	
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)		6,962,578	
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	33,630,173	37,771,659	
8	Transmission Plant (Estimated)	5,304,591	3,230,313	
9	Distribution Plant (Estimated)	7,727,855	5,999,152	
10	Assigned to - Other	64,708		
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	$46,727,327	$53,963,702	
12	Merchandise (Account 155)	116,161	117,000	
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)	(717,666)	280,702	
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	$192,354,588	$178,939,014	

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		Dec. 31, 1995

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 No. (b)	Current Year Amt. (c)	1996 No. (d)	1996 Amt. (e)
01	Balance-Beginning of Year	656,114.00		754,891.00	
02 03 04	Acquired During Year: Issued (Less Withheld Allow.)	2,444.00		2,449.00	
05	Returned by EPA				
06 07 08	Purchases/Transfers:	73,422.00	8,148,485		
09					
10					
11					
12					
13					
14					
15	Total	73,422.00	$8,148,485		
16 17 18	Relinguished During Year: Charges to Account 509	408,018.00	2,819,330		
19	Other:				
20					
21 22	Cost of Sales/Transfers:	189,022.00	3,109,394		
23					
24					
25					
26					
27					
28	Total	189,022.00	$3,109,394		
29	Balance-End of Year	134,940.00	$2,219,761	757,340.00	
30 31 32	Sales: Net Sales Proceeds (Assoc. Co.)		7,268,858		
33	Net Sales Proceeds (Other)				
34	Gains		6,232,975		
35	Losses		2,073,510		
	Allowances Withheld (Account 158.2)				
36	Balance-Beginning of Year	4,127.00		12,385.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	4,127.00			
40	Balance-End of Year	0		12,385.00	
41 42 43	Sales: Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)		544,807		
45	Gains		544,807		
46	Losses				

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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.

1997		1998		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
502,821.00		502,798.00		6,135,663.00		8,552,287.00		01
				229,569.00		234,462.00		02 03 04
								05
						73,422.00	8,148,485	06 07 08
								09
								10
								11
								12
								13
								14
						73,422.00	$8,148,485	15
						408,018.00	2,819,330	16 17 18
								19
								20
						189,022.00	3,109,394	21 22
								23
								24
								25
								26
								27
						189,022.00	$3,109,394	28
502,821.00		502,798.00		6,365,232.00		8,263,131.00	$2,219,761	29
							7,268,858	30 31 32
								33
							6,232,975	34
							2,073,510	35
12,385.00		12,385.00		169,314.00		210,596.00		36
				6,505.00		6,505.00		37
				0		0		38
				3,258.00		7,385.00		39
12,385.00		12,385.00		172,561.00		209,716.00		40
								41 42 43
					418,796		963,603	44
					418,796		963,603	45
								46

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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)	$53,399,216	Various	$39,512,077	$13,887,139
2					
3	SFAS 109 DFIT	1,278,436	Various	9,319,393	425,245,293
4	SFAS 109 Def State Inc Tax	16,469,000		0	16,469,000
5	SFAS 106 - Other Post Retirement Benefits-PUCO	2,034,057	401	3,797,966	15,735,088
6	SFAS 106 - Other Post Retirement Benefits-FERC	536,253	Various	49,928	1,668,866
7	SFAS 112 - Post Employ Pre-Retirement Benefits	230,338	Various	1,600,579	5,057,931
8					
9	Gavin FGD Project	10,649,719	401	3,833,490	8,676,337
10	Cook Coal Terminal-Operating Expense	2,114,905	Various	2,082,971	94,751
11					
12	Other WIP - Demand Side Management	27,633,461	186	39,211,799	156,348
13					
14	PIP - Customer Arrearages	5,069,624	Various	11,057,242	6,758,258
15					
16	Investment Otisca Coal Cleaning Plant	0		0	5,998,051
17	Cook Coal Term Lease Costs	3,795	Various	42,989	949,644
18	Tidd Work Orders	13,267,826	186	15,284,701	13,267,826
19	Other Exp-Press Fluid Bed Combustion-R&D FERC Proj	0		0	151,508
20	Other Exp-Test UHV Dumont	0			405,573
21	Unamort Cost Dumont Fac Disp	0	Various	528,551	2,387,337
22					
23	Rate Case	485,483	186	518,683	485,483
24					
25	DSM - Program Costs	6,446,884	Various	1,164,911	5,281,973
26	DSM - Carrying Charges	676,894	401	126,729	550,165
27	DSM - Lost Revenues	6,004,332	Various	1,009,500	4,994,832
28	DSM - Shared Savings	1,557,435	Various	278,030	1,279,405
29					
30	Car Chg Purch Allow-State	1,057,567	Various	84,794	972,773
31	Dfd Allow Loss	2,076,857		0	2,076,857
32	Car Chg Purch Allow-FERC	2,296,116		0	2,296,116
33					
34	VEBA Trust Contr	13,396,917	401	1,037,181	12,359,736
35					
36	Minor Items (8) less than $50,000	143	Various	2,321,127	391
37					
38					
39	(a) Cost amortized in accordance with PUCO rate				
40	order in Case No. 85-276-EL-AIR, beginning				
41	in July 1986.				
42					
43					
44	TOTAL	$166,685,258		$132,862,641	$547,206,681

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		Dec. 31, 1995

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	$11,421,772	$8,200,000	VARIOUS	$7,872,249	$11,749,523
2						
3	OHIO PROPERTY TAXES	69,600,000	70,000,000	VARIOUS	69,600,000	70,000,000
4						
5	ELEC. THERM. STOR. EQUIP.	192,190	2,235	143	18,249	176,176
6						
7	COAL TERM.-OPER. EXP.	263,681	3,844,748	VARIOUS	3,302,918	805,511
8						
9	ASSOC. COST.-UNAUDITED ITEMS	752,101	271,675	234	752,101	271,675
10						
11	ALLOWANCES	19,639,077	2,583,787	VARIOUS	20,043,830	2,179,034
12						
13	DEFD. ALLOW. PURCHASES	0	24,616,507	VARIOUS	63,361	24,553,146
14						
15	OTHER EXPENSES	7,728,332	8,650,272	VARIOUS	10,647,973	5,730,631
16						
17	PROCUREMENT CARD EXP.	0	106,805		0	106,805
18						
19	MINOR ITEM (6)	745,216	3,382,258	VARIOUS	4,108,118	19,356
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress	26,963,455				4,185,267
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					0
49	TOTAL	$137,305,824				$119,777,124

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	$11,066,739	$11,066,739
3	ACCRUED POST RETIREMENT EXPENSE	6,536,807	7,057,539
4	DEFERRED REPRICED FUEL	4,214,304	(4,994,243)
5	ACCRUED BOOK PENSION EXPENSE	3,681,822	4,266,001
6	ACCRUED VACATION PAY	3,091,872	3,228,084
7	Other	19,741,351	28,123,900
8	TOTAL Electric (Enter Total of lines 2 thru 7)	$48,332,895	$48,748,020
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other SFAS-109 Nonutility	50,004,035	53,936,245
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	$98,336,930	$102,684,265

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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)	Year of Report Dec. 31, 1995

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	PREFERRED STOCK:			
6	CUMULATIVE PREFERRED $100 PAR	3,762,403		
7	-4.5% SERIES		$100.00	$110.00
8	-4.40% SERIES		$100.00	$104.00
9	-4.08% SERIES		$100.00	$103.00
10	-4.2% SERIES		$100.00	$103.20
11				
12	-5.90% SERIES (A)		$100.00	0
13				
14	-6.02% SERIES (B)		$100.00	0
15				
16	-6.35% SERIES (B)		$100.00	0
17				
18				
19	CUMULATIVE PREFERRED - $25 PAR (C)	4,000,000		
20				
21	TOTAL PREFERRED	7,762,403		
22				
23				
24	(A) NOT CALLABLE UNTIL AFTER 2002			
25				
26	(B) NON-VOTING & NOT CALLABLE UNTIL AFTER 2002			
27				
28	(C) AUTHORIZED BUT NOT ISSUED			
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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					1
27,952,473	321,201,454					2
						3
						4
						5
202,403	20,240,300					6
100,000	10,000,000					7
50,000	5,000,000					8
60,000	6,000,000					9
						10
450,000	45,000,000					11
						12
400,000	40,000,000					13
						14
300,000	30,000,000					15
						16
						17
0	0					18
						19
1,562,403	156,240,300					20
						21
						22
						23
						24
						25
						26
						27
						28
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						41
						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		Dec. 31, 1995

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 a double 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 Subscribed		
2	None		
3			
4	Account 203-Common Stock Liab Conv		
5	None		
6			
7	Account 205-Preferred Stock Subscribed		
8	None		
9			
10	Account 206-Preferred Stock Liab Conversion		
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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43			
44			
45			
46	TOTAL	1,262,403	$1,895,783

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		Dec. 31, 1995

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 1995	461,035,096
4	Cash Contributions in 1995	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	
11	----------	
12	Amort to Adjust Retained Earnings	67,329
13	Premium on Preferred Stock	(1,916,500)
14	Unamortized Loss on Preferred Stock	(1,776,357)
15		
16	Subtotal	(3,625,528)
17		
18	211 - Miscellaneous Paid-In Capital	
19	----------	
20	Recorded in connection with merger of Central Ohio Light and Power	
21	Company with respondent in 1955	168,748
22		
23	Subtotal	168,748
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	$457,578,316

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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

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

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

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

12. In a 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	2,543,000	2,763,698	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
						21
10/01/72	10/01/02	10/01/72	10/01/02	24,000,000	1,860,000	22
						23
06/09/93	06/01/23	06/01/93	06/01/23	40,000,000	3,140,000	24
						25
						26
06/09/93	06/01/03	06/01/93	06/01/03	40,000,000	2,750,000	27
						28
						29
03/25/93	04/01/03	04/01/93	04/01/03	40,000,000	2,700,000	30
						31
						32
[redacted]						33

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	36,800
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		

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)	AMORTIZATION PERIOD 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	1,500,000	10
						11
						12
10/13/93	11/01/23	11/01/93	11/01/23	25,000,000	1,775,000	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	1,825,000	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
						33

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	$40,000,000	$49,565
2			(543,600) P
3			
4	6-5/8% SERIES	20,000,000	30,804
5			(212,000) P
6			
7	7-7/8% SERIES	15,000,000	24,112
8			(141,000) P
9			
10	8.16% SERIES	85,000,000	197,311
11			2,627,188 D
12			
13	SUBTOTAL (ACCOUNT 221)	1,035,000,000	6,752,043
14			
15	ACCOUNT 222 - REACQUIRED BONDS	0	6,752,043
16	----------		
17			
18	ACCOUNT 223 - ADVANCES FROM ASSOCIATED COMPANIES	0	0
19	----------		
20			
21	ACCOUNT 224 - OTHER LONG-TERM DEBT		
22	----------		
23			
24	INSTALLMENT PURCHASE CONTRACTS:		
25	POLLUTION CONTROL REVENUE BONDS MARSHALL COUNTY, W.VA.:		
26			
27	5.90% SERIES D	35,000,000	749,600
28			680,050 D
29			
30	6.85% - SERIES	50,000,000	775,600
31			783,467 D
32			
33	TOTAL		

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

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

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

12. In a 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	425,221	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	386,268	7
						8
						9
10/18/95	09/30/25	11/01/95	09/30/25	85,000,000	1,425,847	10
						11
						12
				901,948,000	64,355,049	13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
05/01/93	04/01/22	06/01/93	04/01/22	35,000,000	2,065,000	27
						28
						29
06/04/92	06/01/22	06/01/92	06/01/22	50,000,000	3,425,000	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)	Year of Report Dec. 31, 1995

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% - SERIES B	$50,000,000	$878,100
2			655,500 D
3			
4	5.45% MASON COUNTY, W.VA. - SERIES A	50,000,000	890,600
5			539,500 D
6			
7	7.4% AIR QUALITY BONDS - SERIES B	50,000,000	999,060
8			375,000 D
9			
10	SUBTOTAL	235,000,000	14,078,520
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	$1,270,000,000	$20,830,563

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.
11/30/93	07/01/14	12/01/93	07/01/14	50,000,000	2,725,000	1
						2
						3
10/14/93	12/01/16	11/01/93	12/01/16	50,000,000	2,725,000	4
						5
						6
08/01/89	08/01/09	08/01/89	08/01/09	50,000,000	3,700,000	7
						8
						9
				235,000,000	14,640,000	10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				$1,136,948,000	$78,995,049	33

< Page 256 Line 4 Column A >

OHIO POWER COMPANY, 1995
9-7/8% Series due 2020: $43,618,000 redeemed on August 1, 1995

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(Next page is 261)

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		Dec. 31, 1995

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)	$189,446,495
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	* SEE FOOT NOTE PAGE	
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	SEE FOOT NOTE PAGE	
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	SEE FOOT NOTE PAGE	
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	SEE FOOT NOTE PAGE	
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	187,011,000
28	Show Computation of Tax:	
29	FEDERAL INCOME TAX ON CURRENT-YEAR TAXABLE INCOME	65,454,000
30	ADJUSTMENTS DUE TO SYSTEM CONSOLIDATION (A)	(625,000)
31	ESTIMATED CURRENTLY PAYABLE (B)	64,829,000
32	ADJUSTMENTS DUE TO PRIOR YEARS' ACCRUALS (NET)	(8,401,000)
33	TAX EXPENSE OF JOINT-FACILITY COMPANY	191,000
34	TAX EXPENSE OF SUSIDIARY COMPANY	(16,000)
35	ESTIMATED CURRENT FEDERAL INCOME TAXES (NET)	56,603,000
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.	

< Page 261 Line 5 Column a >

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

Net Income for the year per page 117	189,446,000
Federal Income Taxes	86,480,000
Pre-Tax Book Income	275,926,000
Increase (Decrease) in Taxable Income Resulting from:	
Excess of Book over Tax Depreciation	16,256,000
Deferred Fuel Costs (net)	(25,681,000)
Property Tax Adjustments	(1,234,000)
Post Retirement Benefits	1,440,000
Equity in Earnings of Subsidiaries	(14,387,000)
Removal Costs	(16,500,000)
Severance Benefits	9,052,000
Uncollectable Accounts (net)	422,000
Tidd PFBC	2,775,000
Corporate Owned Life Insurance	(14,754,000)
Self Insurance Reserves	615,000
Percent Repair Allowance	(1,680,000)
Pension Expense	1,775,000
Demand Side Management	41,000
Loss on Reacquired Debt	2,088,000
Percentage of Income Payment - Bad Debt	7,702,000
Emission Allowances	6,151,000
Gavin Scrubbers - Deferred Book Cost (net)	(6,816,000)
Gavin Scrubbers - Accel. Amort. (net)	(56,885,000)
Other	705,000
Federal Tax Net Income-Estimated Current Year Taxable Income (Separate Return Basis)	187,011,000

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 1995 System Federal income taxes will not be available until the consolidated federal income tax return is completed and filed in September 1996. The actual allocation of the System consolidated federal income tax to the members of the consolidated group will not be available until October 1996.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	(2,210,574)		56,411,934	49,208,254	
3	Income Tax-Jt. Fac.			191,005	191,005	
4	Unemployment Insurance-1994	2,634		(6)	2,628	
5	Unemployment Insurance-1995	15,917		220,405	235,873	
6	Unemployment Insurance-1996			15,589		
7	Unemployment Insurance-Jt. Fc			22,360	22,360	
8	Ins Contribution Act-1994	352,462			352,462	
9	Ins Contribution Act-1995	159,367		12,993,080	12,799,792	
10	Ins Contribution Act-1996			149,069		
11	Envir. Excise Tax-1994	114		(50,516)		
12	Envir. Excise Tax-1995			288,000	256,000	
13	Excise Tax-Jt. Fac.			2,784	2,784	
14	Ins Contribution Act-Jt. Fac.			1,303,681	1,303,681	
15	Excise Tax-Cook			23,299	12,912	
16	SUBTOTAL	(1,680,080)	0	71,570,684	64,387,751	0
17						
18	STATE OF OHIO:					
19	Ex. Gr. Rec.-Yr. End 4/30/95		35,627,272	55,085,491	51,447,107	
20	P.U.C. Mtce. Assess.-1993			1,517,678	1,517,678	
21	Ohio Dept. of Dev.-1995	100,000		52,424	152,424	
22	Ohio Dept. of Dv.-1996			101,600		
23	Sales & Use-1989-1992	75,000		472,330	47,330	
24	Sales & Use-1994	90,389		(1,876)	88,513	
25	Sales & Use-1995			953,088	853,358	
26	Sales & Use-Jt. Facil.			15,603	15,603	
27	Consumers Council-1995			362,383	362,383	
28	Ohio Pub. Util. Excise-1994	459,626		(459,626)		
29	Ohio Pub. Util. Excise-1995	745,604		(293,334)		
30	Ohio Pub. Util. Excise-1996			696,736		
31	Unemployment Insurance-1994	2,453		2	2,455	
32	Unemployment Insurance-1995	12,096		305,715	317,246	
33	Unemployment Insurance-1996			16,772		
34	Unemployment Insurance-Jt.			7,243	7,243	
35	Domestic Fran.-Jt. Fac.			14	14	
36						
37	SUBTOTAL	1,485,168	35,627,272	58,832,243	54,811,354	0
38						
39						
40						
41	TOTAL					

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		Dec. 31, 1995

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				
(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
4,993,106		54,708,204			1,703,730	2
		191,005				3
						4
449		147,721			88,267	5
15,589						6
		22,360				7
						8
352,655		8,226,547			4,915,602	9
149,069						10
(50,402)		(50,516)				11
32,000		288,000				12
		2,784				13
		1,303,681				14
10,387					23,299	15
5,502,853	0	64,839,786	0	0	6,730,898	16
						17
						18
	31,988,888	49,860,181			5,225,310	19
		1,517,678				20
		52,424				21
101,600		101,600				22
500,000		472,330				23
						24
99,730		724,000			227,212	25
		15,603				26
		362,383				27
		(459,626)				28
452,270		(293,334)				29
696,736		696,736				30
						31
565		201,868			120,621	32
16,772						33
		7,243				34
		14				35
						36
1,867,673	31,988,888	53,259,100	0	0	5,573,143	37
						38
						39
						40
						41

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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 ILLINOIS:					
2	Unemployment Insurance-1994	151			151	
3	Unemployment Insurance-1995	1,076		5,233	6,184	
4	Unemployment Insurance-1996			1,225		
5	Sales & Use Tax-1991	(158,418)		158,418		
6	Sales & Use Tax-1992					
7	Sales & Use Tax-1994	2,868		695	3,563	
8	Sales & Use Tax-1995			20,097	20,097	
9	Income Tax	(4,852)		162,601	163,494	
10	SUBTOTAL	(159,175)	0	348,269	193,489	0
11						
12	STATE OF WEST VIRGINIA:					
13	Income Tax	318,000		1,578,135	1,704,135	
14	Income Tax-Jt. Fac.			41,313	41,313	
15	Lic. & Corp. Org. Yr.		2,195	4,365	4,365	
16	Lic. & Corp. Org.-Jt. Fac			25	25	
17	Bus. Franchise-1995			56,950	32,950	
18	Bus. Franchise-Jt. Fac.			167	167	
19	Bus. & Occup.-1994	4,396,888		(494,489)	3,902,399	
20	Bus. & Occup.-1995			32,214,257	29,523,669	
21	Sales & Use-Jt. Fac.			59,140	59,140	
22	Unemployment Ins.-1994	406			406	
23	Unemployment Ins-1995	2,414		70,888	73,056	
24	Unemployment Ins-1996			2,233		
25	Unemployment Ins-Jt. Fac.			36,456	36,456	
26	Sales & Use Tax-1994	7,871		(334)	7,537	
27	Sales & Use Tax-1995			91,586	81,541	
28	SUBTOTAL	4,725,579	2,195	33,660,692	35,467,159	0
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL					

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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				
(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
125		4,043				2
1,225					2,415	3
0		158,418				4
						5
		695				6
		20,097				7
(5,745)						8
(4,395)	0	183,253	0	0	162,601	9
					165,016	10
						11
192,000		1,578,135				12
		41,313				13
	2,195	4,365				14
		25				15
24,000		56,950				16
		167				17
						18
2,690,588		31,719,768				19
		59,140				20
						21
246		45,771				22
2,233					27,350	23
		36,456				24
		(334)				25
10,045		76,354				26
2,919,112	2,195	33,618,110	0	0	15,232	27
					42,582	28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						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		Dec. 31, 1995

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-1993	66,943,755		(1,067,000)	65,830,710	
3	Real & Per Pr Ohio-1994	69,600,000		(1,400,000)		
4	Real & Per Pr Ohio-1995			70,000,000		
5	Real & Per Pr W. Virg.-1993	3,920,001		(342,849)	3,577,152	
6	Real & Per Pr W. Virg.-1994	7,500,000		400,000	3,879,387	
7	Real & Per Pr W. Virg.-1995			7,800,000		
8	Real & Per Pr Illinois-1993	684,000			694,074	
9	Real & Per Pr Illinois-1994	700,000				
10	Real & Per Pr Illinois-1995					
11	SUBTOTAL	149,347,756	0	75,390,151	73,981,323	0
12						
13	OTHER:					
14	Empl. Taxes Accrd Pay-1993	96,630		(96,630)		
15	Empl. Taxes Accrd Pay-1994			102,902		
16	SUBTOTAL	96,630	0	6,272	0	0
17						
18	Instruction No. 1-Federal and					
19	State Taxes charged to					
20	accounts to which the					
21	material on which the tax was					
22	levied was charged, estimated					
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	$153,815,878	$35,629,467	$239,808,311	$228,841,076	0

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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				
(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
46,045					(69,071,000)	3
68,200,000		66,604,000			70,000,000	4
70,000,000						5
						6
4,020,613		5,729,036			(5,671,885)	7
7,800,000					7,800,000	8
(10,074)						9
700,000						10
150,756,584	0	72,333,036	0	0	3,057,115	11
						12
						13
					(96,630)	14
					102,902	15
102,902					6,272	16
102,902	0	0	0	0		17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
$161,144,729	$31,991,083	$224,233,285	0	0	$15,575,026	41

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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%	* $7,868,018					
3	4%	* 31,552,846			411	$656,768	* ($276)
4	7%	* 3,059,748			411	2,481,101	* 10,404,205
5	10%	* 346,956			411	172,548	
6					411	61,037	
7							
8	TOTAL	$42,827,568		0		$3,371,454	$10,403,929
9	Other (List separately and show 3%,4%,7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
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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		Dec. 31, 1995

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.
[redacted]	[redacted]		1
$7,210,974	30 years		2
39,475,950	30 years		3
2,887,200	30 years		4
285,919			5
0			6
0			7
$49,860,043			8
[redacted]			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
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			48

< Page 266 Line 2 Column B >

OHIO POWER COMPANY, 1995

Percent should equal 4%

< Page 266 Line 2 Column g >

Adjustment of prior year Federal Income Tax Returns.

< Page 266 Line 3 Column a >

Percent should be 10%

< Page 266 Line 3 Column g >

Transfer from account 253.2	$ 10,602,538
Adjustment of prior year Federal Inc Tax Return	(198,333)
Total Adjustment	$ 10,404,205

< Page 266 Line 4 Column a >

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

< Page 266 Line 5 Column a >

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

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(Next page is 269)

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		Dec. 31, 1995

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	Kammer Barge Unloader - Int	$261,177	Various	$31,505	$193,904	$423,576
2						
3	Rents Billed In Advance	326,815	Various	704,589	939,942	562,168
4						
5	Allowances	1,197,120		0	0	1,197,120
6						
7	Ravenswood Outstanding Issues	438,890		0	111,772	550,662
8						
9	Racine Hydro Mitigation	314,000		0	163,000	477,000
10						
11	Minor Items (8) < 5% Of Total	10,806,640	Various	37,033,676	26,469,804	242,768
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
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38						
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40						
41						
42						
43						
44						
45						
46						
47	TOTAL	$13,344,642		$37,769,770	$27,878,422	$3,453,294

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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

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

2. For Other (Specify), include deferrals relating to other

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other	0	21,730,100	1,820,353
6				
7				
8	TOTAL Electric(Enter Total of lines 3 thru 7)	0	21,730,100	1,820,353
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Acct 281) (Total of 8,15,and 16)	0	$21,730,100	$1,820,353
18	Classification of TOTAL			
19	Federal Income Tax	0	21,730,100	1,820,353
20	State Income Tax			
21	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)	Year of Report Dec. 31, 1995

ACCUMULATED DEFERRED INCOME TAXES -- ACCELERATED AMORTIZATION PROPERTY (Account 281) (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
[redacted]							2
						0	3
						19,909,747	4
						0	5
							6
							7
						$19,909,747	8
[redacted]							9
							10
							11
							12
							13
							14
							15
							16
						$19,909,747	17
[redacted]							18
						19,909,747	19
							20
							21

NOTES(Continued)

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	$278,071,350	$29,997,973	$17,183,022
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	$278,071,350	$29,997,973	$17,183,022
6	Other (Specify)			
7	NON-UTILITY	19,553,263		
8	SFAS-109	257,125,537		
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	$554,750,150	$29,997,973	$17,183,022
10	Classification of TOTAL			
11	Federal Income Tax	554,750,150	29,997,973	17,183,022
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)	Year of Report Dec. 31, 1995

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)	
							1
						$290,880,703	2
	$5,598					0	3
						0	4
						$290,880,703	5
0	$5,598		0		0	0	6
						18,526,606	7
1,933,599	2,960,256					253,970,793	8
		182.3	3,154,744			$563,378,102	9
$1,933,599	$2,965,854		$3,154,744		0		10
						563,378,102	11
1,933,599	2,965,854		3,154,744				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)	Year of Report Dec. 31, 1995

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	PIP CUSTOMER BAD DEBT	$5,061,071	$40,941,755	$43,637,435
4	GAVIN SCRUBBER-DEFERRED COSTS	651,038	2,540,944	728,817
5	EMISSION ALLOWANCES	86	2,861,686	584,002
6	LOSS ON REACQUIRED DEBT	7,403,601		719,400
7	POST RETIREMENT BENEFITS	3,786,330	7,647	365,947
8	Other	18,752,704	3,062,280	3,117,674
9	TOTAL Electric (Total of lines 3 thru 8)	$35,654,830	$49,414,312	$49,153,275
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other (Specify) SFAS-109	146,649,302		
19	TOTAL (Acct 283) (Enter Total of lines 9,17 and 18)	$182,304,132	$49,414,312	$49,153,275
20	Classification of TOTAL			
21	Federal Income Tax	182,304,132	49,414,312	49,153,275
22	State Income Tax			
23	Local Income Tax			

NOTES

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
							2
						$2,365,391	3
						2,463,165	4
1,167,987						3,445,757	5
						6,684,201	6
829,821						4,257,851	7
39,961						18,737,271	8
$2,037,769						$37,953,636	9
[redacted]							10
							11
							12
							13
							14
							15
							16
							17
				182/254	19,403,760	166,053,062	18
$2,037,769					$19,403,760	$204,006,698	19
[redacted]							20
2,037,769					2,934,760	187,537,698	21
					16,469,000	16,469,000	22
							23

NOTES (Continued)

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	$5,908,389	$2,047,492	$74,899,668
2					
3	Accum. Depreciation - OTISCA Coal Cleaning Plant		0	364,714	3,809,858
4					
5	Provision - Fuel Cap Loss	Various	36,864,948	25,085,275	2,430,627
6					
7	Deferred Revenue - DSM Shared Savings	186	33,471	474,413	1,513,456
8					
9	Deferred Revenue - DSM Net Lost Revenue		0	919,582	919,582
10					
11	Provision - PFBC Closure	186	1,385,467	2,964,000	1,578,533
12					
13	Proceeds Allowance Auction - Rcvd.	254	31,619,253	1,017,421	3,107,306
14					
15	Carrying Charges - Allowance Gains	Various	584,424	669,884	1,747,001
16					
17	Deferred Allowance Gain - Associated		0	6,232,974	6,232,974
18					
19	Deferred Allowance Gain - Nonassociated		0	40,283,289	40,283,289
20					
21	Carrying Charges - Allowance Gains (FERC)		0	3,858,352	3,858,352
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
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37					
38					
39					
40					
41	TOTAL		$76,395,952	$83,917,396	$140,380,646

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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)	Year of Report Dec. 31, 1995

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	$423,467,716	$384,180,802
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr.4)	257,300,446	241,565,942
5	Large (or Ind.) (See Instr.4)	647,289,017	628,445,462
6	(444) Public Street and Highway Lighting	8,051,580	8,059,373
7	(445) Other Sales to Public Authorities	13,209	19,182
8	(446) Sales to Railroads and Railways	0	0
9	(448) Interdepartmental Sales	0	0
10	TOTAL Sales to Ultimate Consumers	* $1,336,121,968	$1,262,270,761
11	(447) Sales for Resale	$457,758,268	$452,146,478
12	TOTAL Sales of Electricity	$1,793,880,236	$1,714,417,239
13	(Less) (449.1) Provision for Rate Refunds	0	0
14	TOTAL Revenues Net of Prov. for Refunds	$1,793,880,236	$1,714,417,239
15	Other Operating Revenues		
16	(450) Forfeited Discounts	$1,083,313	$1,713,516
17	(451) Miscellaneous Service Revenues	2,147,331	1,055,765
18	(453) Sales of Water and Water Power	0	0
19	(454) Rent from Electric Property	4,932,361	3,419,779
20	(455) Interdepartmental Rents	0	0
21	(456) Other Electric Revenues	29,072,093	27,510,423
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	$37,235,098	$33,699,483
27	TOTAL Electric Operating Revenues	$1,831,115,334	$1,748,116,722

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
6,537,261	6,170,618	578,131	573,349	2
				3
4,712,324	4,498,620	76,570	74,997	4
20,262,529	19,974,116	8,089	8,079	5
82,786	81,943	2,525	2,533	6
291	439	26	26	7
0	0	0	0	8
0	0	0	0	9
31,595,191	30,725,736	665,341	658,984	10
14,269,212	13,484,702	52	49	11
45,864,403	44,210,438	665,393	659,033	12
0	0	0	0	13
45,864,403	44,210,438	665,393	659,033	14

Line 12, Column (b) includes $ 11,325,155 of unbilled revenues.

Line 12, Column (d) includes 163,352 MWH relating to unbilled revenues.

< Page 300 Line 10 Column b >

OHIO POWER COMPANY

Instruction No. 7 (Detail of Unmetered Sales)

	Average Customers	Estimated MWH Sold	Revenue
Residential	21,446	13,713	$ 2,596,332
Commercial & Industrial	12,818	33,786	4,838,892
Public Street & Highway Lighting	769	59,988	6,696,498
Total	35,033	107,487	$14,131,722

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		Dec. 31, 1995

SALES OF ELECTRICITY BY RATE SCHEDULES

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

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

3. Where the same customers are served under more than one rate schedule in the same revenue account 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-4 Residential Sales	6,422,593	413,044,601	577,655	11,118	6.4311¢
3	RS-ES-5 Res/Energy Storage	11,330	517,490	421	26,337	4.3317¢
4	RS-TOD-6 Res Sales/TOD	1,102	59,087	52	21,192	5.3617¢
5	OL-17 Outdoor Lighting	13,713	2,596,332			18.9333¢
6	SPP-20 Cogen/SPP	9	468	1	9,000	5.2000¢
7	Special Agreements	42	2,139	2	21,000	5.0928¢
8	Year End Unbilled	87,872	7,247,599			8.2479¢
9	TOTAL A/C 440	6,537,261	423,467,716	578,131	11,307	6.4777¢
10						
11						
12	A/C 442 Comm. & Ind. Sales					
13	GS1-8 Gen Serv/Non-Dem Metered	283,886	22,451,454	50,849	5,582	7.9086¢
14	GS2-9 Gen Serv/Low Load Fctr	2,333,591	139,707,223	26,258	88,871	5.9867¢
15	GS-TOD-10 Gen Serv/TOD	675	34,184	5	135,000	5.0642¢
16	GS3-11 Gen Serv-Med/High Load	5,338,842	240,595,588	5,497	971,228	4.5065¢
17	GS4-12 Gen Serv/Large	5,426,649	185,724,095	51	106,404,882	3.4224¢
18	GS4-12/CDB Gen Serv/Large	2,062,071	67,393,567	2	1,031,035,500	3.2682¢
19	IRP-13 Interruptible Power	676,202	14,997,316	2	338,101,000	2.2178¢
20	EHG-14 Elec. Htg. General	63,124	3,574,900	1,042	60,579	5.6632¢
21	EHS-15 Elec. Htg. School	2,676	62,902	2	1,338,000	2.3505¢
22	SS-16 School Service	130,056	7,509,598	535	243,095	5.7741¢
23	OL-17 Outdoor Lighting	32,701	4,736,720			14.4849¢
24	LP-18 (prior) Large Power	1,008,207	43,140,114	412	2,447,104	4.2788¢
25	Special Agreements	7,541,015	170,602,218	4	1,885,253,750	2.2623¢
26	Year End Unbilled	75,158	4,059,584			5.4013¢
27	TOTAL A/C 442	24,974,853	904,589,463	84,659	295,005	3.6220¢
28						
29						
30	A/C 444 Street & Highway Pub. Lgt					
31	GS1-8 General Service	11,755	864,885	1,780	6,603	7.3575¢
32	GS2-9 Gen Serv/Low Load Fctr	2,620	143,675	34	77,058	5.4837¢
33	GS3-11 Gen Serv-Med/High Load	1,799	108,424	21	85,666	6.0269¢
34	OL-17 Outdoor Lighting	246	36,450			14.8170¢
35	SL-18 Street Lighting	60,480	6,216,097	605	99,966	10.2779¢
36	Special Agreements	5,595	665,727	85	65,823	11.8986¢
37	Year End Unbilled	291	16,322			5.6089¢
38	TOTAL A/C 444	82,786	8,051,580	2,525	32,786	9.7257¢
39						
40						
41	Total Billed					
42	Total Unbilled Rev.(See Instr. 6)					
43	TOTAL					

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		Dec. 31, 1995

SALES OF ELECTRICITY BY RATE SCHEDULES

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

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

3. Where the same customers are served under more than one rate schedule in the same revenue account 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 Pub. Authorities Other					
2	Special Agreements	292	13,244	26	11,230	4.5356¢
3	Year End Unbilled	(1)	(35)			3.5000¢
4	TOTAL A/C 445	291	13,209	26	11,192	4.5391¢
5						
6						
7						
8						
9	* Additional revenue due to					
10	fuel clause adjustment.					
11						
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36						
37						
38						
39						
40						
41	Total Billed	31,431,871	$1,324,798,498	665,341	47,241	4.2148¢
42	Total Unbilled Rev.(See Instr. 6)	163,320	$11,323,470			6.9333¢
43	TOTAL	31,595,191	$1,336,121,968	665,341	47,487	4.2288¢

< Page 304-A Line 09 Column a >

OHIO POWER COMPANY 1995

Number & Title of Rate Schedule	Revenue due to Fuel Clause Adj.
A/C 440 Residential	
RS-4 Residential	$ 92,185,123
RS-ES-5 Res/Energy Storage	170,307
RS-TOD-6 Res Sales/TOD	15,762
01-17 Outdoor Lighting	196,444
SPP-20 Cogen/SPP	124
Spec. Agreements	608
Total	92,568,368
A/C 442 Comm. & Industrial Sales	
GS1-8 Gen Serv/Non-Demand Metered	4,082,220
GS2-9 Gen Serv/Low Load Factor	33,512,931
GS/TOD-10 Gen Serv/TOD	9,886
GS3-11 Gen Serv-Med/High Load	77,420,688
GS4-12 Gen Serv/Large	78,056,972
IRP-12/CDB Gen Serv/Large	29,561,709
IRP-13 Interruptible Power	9,710,816
EHG-14 Elec. Heating General	900,140
EHS-15 Elec. Heating School	38,123
SS-16 School Service	1,850,253
OL-17 Outdoor Lighting	469,120
LP-18 (prior) Large Power	14,148,996
Special Agreements	29,709
Total	249,791,563
A/C 444 Public Street & Highway Lighting	
GS1-8 General Serv/Non-Demand Metered	168,866
GS2-9 General Serv/Low Load Factor	37,272
GS3-11 General Serv-Med/High Load	26,083
OL-17 Outdoor Lighting	3,508
SL-18 Street Lighting (filed tariff)	869,124
Special Agreements	(7,985)
Total	1,096,868
A/C 445 Other Sales to Public Authorities	
Special Agreements	1,522
Total	1,522
GRAND TOTAL	$343,458,321

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(Next page is 310)

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	* Wheeling Power Co	RQ	* OPCo 18	n/a	n/a	n/a
2	Ohio Edison	RQ	OPCo 25	n/a	n/a	n/a
3	Buckeye Power	RQ	OPCo 25	n/a	n/a	n/a
4	Arcadia, Village of	RQ	MRS	.770	.740	.662
5	Bloomdale, Village of	RQ	MRS	.809	.778	.673
6	Bryan, Village of	RQ	MRS	29.743	30.244	24.580
7	Carey, Village of	RQ	MRS	14.540	14.540	13.295
8	Clyde, Village of	RQ	MRS	21.705	21.705	20.792
9	Cygnet, Village of	RQ	MRS	.565	.538	.460
10	Deshler, Village of	RQ	MRS	4.120	4.120	5.572
11	Greenwich, Village of	RQ	MRS	1.947	1.924	1.768
12	Greenwich, Village of	RQ	MRS	.913	.913	.652
13	Ohio City, Village of	RQ	MRS	1.418	1.364	1.258
14	Plymouth, Village of	RQ	MRS	1.833	1.737	1.585

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)		
1,832,413	$18,313,080	$36,921,721		$55,234,801	1
616,218	1,613,300	15,485,666		17,098,966	2
210,432		4,189,572		4,189,572	3
4,002	69,901	80,265		150,166	4
4,085	72,865	81,895		154,760	5
184,060	2,141,198	3,454,030		5,595,228	6
90,228	1,070,316	1,734,546		2,804,862	7
140,301	1,576,763	2,698,968		4,275,731	8
2,799	50,881	56,180		107,061	9
22,415	327,784	431,189		758,973	10
10,969	175,831	213,056		388,887	11
4,488	73,874	86,324		160,198	12
7,519	129,244	150,515		279,759	13
9,833	171,213	199,175		370,388	14

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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:

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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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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.

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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	Plymouth, Village of	RQ	MRS	.188	.177	.133
2	Republic, Village of	RQ	MRS	.587	.560	.503
3	St. Clairsville, City of	RQ	MRS	8.221	8.140	7.841
4	Shiloh, Village of	RQ	MRS	.988	.941	.869
5	Sycamore, Village of	RQ	MRS	2.409	2.316	2.077
6	Wapakoneta, City of	RQ	MRS	24.941	24.941	23.801
7	Wharton, Village of	RQ	MRS	.748	.719	.523
8	SUBTOTAL-RQ					
9	Carolina P&L	LU	APCo 24	N/A	N/A	N/A
10	VEPCo	LU	APCo 16	N/A	N/A	N/A
11	Buckeye Power	LU	OPCo 25	N/A	N/A	N/A
12	Richmond P&L	SF	IMPCo 70	N/A	N/A	N/A
13	City of Dover	SF	OPCo 74	N/A	N/A	N/A
14	AMP Ohio	SF	OPCo 74	N/A	N/A	N/A

SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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Megawatthours Sold (g)	REVENUE			Total($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
806	$17,210	$16,120		$33,330	1
2,891	55,024	58,596		113,620	2
45,562	618,476	875,786		1,494,262	3
5,536	92,496	112,097		204,593	4
13,498	216,950	270,772		487,722	5
148,624	1,804,467	2,857,377		4,661,844	6
3,556	67,437	71,435		138,872	7
3,360,235	28,658,310	70,045,285	0	98,703,595	8
0	1,902,597	0		1,902,597	9
44,609	4,445,696	1,602,119		6,047,815	10
96,604	0	1,947,912		1,947,912	11
0	0	5		5	12
6,342	50,677	68,929		119,606	13
64,514	437,392	974,046		1,411,438	14

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

SALES FOR RESALE (Account 447)

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1	City of St Marys	SF	OPCo 74	N/A	N/A	N/A
2	City of Orrville	SF	OPCo 74	N/A	N/A	N/A
3	City of Shelby	SF	OPCo 74	N/A	N/A	N/A
4	City of Columbus	SF	OPCo 74	N/A	N/A	N/A
5	Bedford	SF	*	N/A	N/A	N/A
6	WEPCo	SF		N/A	N/A	N/A
7	Indianapolis P&L	LF	IMPCo 21	N/A	N/A	N/A
8	City of Dover	LF	OPCo 74	N/A	N/A	N/A
9	AMP Ohio	LF	OPCo 74	N/A	N/A	N/A
10	City of Columbus	LF	OPCo 74	N/A	N/A	N/A
11	City of St Marys	LF	OPCo 74	N/A	N/A	N/A
12	Indianapolis P&L	IF	IMPCo 21	N/A	N/A	N/A
13	Commonwealth Ed	* OS	IMPCo 20	N/A	N/A	N/A
14	Allegheny Pwr Sys	OS	OPCo 73	N/A	N/A	N/A

SALES FOR RESALE (Account 447) (Continued)

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Megawatthours Sold (g)	REVENUE			Total($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
5,508	$35,083	$10,928		$46,011	1
468	2,649	703		3,352	2
2,004	14,885	4,595		19,480	3
6,139	35,896	12,300		48,196	4
3,672	9,099	44,923		54,022	5
0	41,166	0		41,166	6
46,693	3,875,106	736,715		4,611,821	7
6,486	77,723	58,975		136,698	8
95,454	1,593,322	1,421,232		3,014,554	9
101,678	1,904,214	1,567,754		3,471,968	10
16,488	310,892	268,091		578,983	11
4,121	0	73,346		73,346	12
124,060		4,079,809		4,079,809	13
765,885	3,452,318	13,420,052		16,872,370	14

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

SALES FOR RESALE (Account 447)

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1	Carolina P&L	OS	APCo 24	N/A	N/A	N/A
2	Central Ill PS	OS	IMPCO 67	N/A	N/A	N/A
3	Cincinnati G&E	OS	OPCo 21	N/A	N/A	N/A
4	Cleveland Elec Illum	OS	OPCo 31	N/A	N/A	N/A
5	Consumers Pwr	OS	IMPCo 68	N/A	N/A	N/A
6	Dayton P&L	OS	OPCo 36	N/A	N/A	N/A
7	Richmond P&L	OS	IMPCo 70	N/A	N/A	N/A
8	City of Dover	OS	OPCo 74	N/A	N/A	N/A
9	AMP Ohio	OS	OPCo 74	N/A	N/A	N/A
10	City of St Marys	OS	OPCo 74	N/A	N/A	N/A
11	Louisville G&E	OS	IMPCO 79	N/A	N/A	N/A
12	Duke	OS	APCo 18	N/A	N/A	N/A
13	Duquesne	OS	OPCo 33	N/A	N/A	N/A
14	City of Orrville	OS	OPCo 74	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)		
25,618		$633,380		$633,380	1
14,422		499,513		499,513	2
8,096		315,451		315,451	3
47,925		1,621,183		1,621,183	4
520,374		12,451,027		12,451,027	5
23,833		711,902		711,902	6
59,147		1,373,670		1,373,670	7
4,659		123,365		123,365	8
90,668		2,154,731		2,154,731	9
11,856		298,561		298,561	10
13,900		479,752		479,752	11
15,796		408,748		408,748	12
49,469		1,575,204		1,575,204	13
3,258		76,533		76,533	14

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	Illinois Pwr	OS	IMPCo 23	N/A	N/A	N/A
2	City of Shelby	OS	OPCo 74	N/A	N/A	N/A
3	Indianapolis P&L	OS	IMPCo 21	N/A	N/A	N/A
4	Kentucky Util	OS	OPCo 22	N/A	N/A	N/A
5	NIPSCo	OS	IMPCo 22	N/A	N/A	N/A
6	Ohio Edison	OS	OPCo 25	N/A	N/A	N/A
7	PS of Indiana	OS	IMPCo 24	N/A	N/A	N/A
8	TVA	OS	APCo 52	N/A	N/A	N/A
9	Toledo Ed	OS	OPCo 35	N/A	N/A	N/A
10	VEPCo	OS	APCo 16	N/A	N/A	N/A
11	East KY Pwr Co op	OS	KPCo 14	N/A	N/A	N/A
12	Wabash Valley Pwr	OS	IMPCo 76	N/A	N/A	N/A
13	City of Hamilton	OS	OPCo 96	N/A	N/A	N/A
14	City of Columbus	OS	OPCo 37	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)		
6,475		$248,737		$248,737	1
2,650		63,739		63,739	2
7,952		229,239		229,239	3
270		11,616		11,616	4
16,659		532,553		532,553	5
93,629		2,660,996		2,660,996	6
10,837		425,627		425,627	7
116,674		3,795,275		3,795,275	8
23,106		887,024		887,024	9
75,909		1,613,073		1,613,073	10
18,459		622,439		622,439	11
233		7,089		7,089	12
220		22,891		22,891	13
10,915		275,764		275,764	14

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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.

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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	Ohio Valley Elec Corp	OS	APCo 22	N/A	N/A	N/A
2	Citizen Lehman	OS	*	N/A	N/A	N/A
3	Wisconsin Pwr	OS	*	N/A	N/A	N/A
4	Cleveland Public Pwr	OS		N/A	N/A	N/A
5	Enron	OS		N/A	N/A	N/A
6	AEP System Pool(2)	OS	APCo 20	N/A	N/A	N/A
7	Miscellaneous Adj.					
8	SUBTOTAL-NON-RQ					
9						
10						
11						
12						
13						
14	TOTAL					

SALES FOR RESALE (Account 447) (Continued)

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

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

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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)		
2,772		$46,600		$46,600	1
22,739		281,955		281,955	2
474		13,994		13,994	3
6,937		155,565		155,565	4
1,604		35,574		35,574	5
8,210,719	147,316,589	132,604,163		279,920,752	6
(1)		2		2	7
10,908,978	165,505,304	193,549,369	0	359,054,673	8
					9
					10
					11
					12
					13
14,269,213	194,163,614	263,594,654	0	457,758,268	14

< Page 310 Line 1 Column a >

An associated company.

< Page 310 Line 1 Column c >

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

APCo - Appalachain Power Company
OPCo - Ohio Power Company
IMPCo - Indiana Michigan Power Company
KPCo - Kentucky Power Company
CSPCo - Columbus Southern Power Company

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

< Page 310.2 Line 5-6 Column c >

AEP Power Sales Tariff, AEP Companies FERC ELectric Tariff Original Volume 2.

< Page 310.2 Line 13 Column b >

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

< Page 310.5 Line 2 Column c >

AEP Power Sales Tariff, AEP Companies FERC Electric Tariff Original Volume 2.

< Page 310.5 Line 3-5 Column c >

AEP Power Sales Tariff, AEP Companies FERC Electric Tariff Original Volume 2.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering		
5	(501) Fuel	$18,841,711	$13,583,671
6	(502) Steam Expenses	650,825,363	720,952,190
7	(503) Steam from Other Sources	29,626,134	11,199,234
8	(Less) (504) Steam Transferred--Cr.		
9	(505) Electric Expenses		
10	(506) Miscellaneous Steam Power Expenses	4,451,579	4,374,314
11	(507) Rents	25,553,997	19,504,465
12	(509) Allowance	48,085,685	291,798
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	2,887,400	
14	Maintenance	$780,271,869	$769,905,672
15	(510) Maintenance Supervision and Engineering		
16	(511) Maintenance of Structures	$9,281,990	$8,876,895
17	(512) Maintenance of Boiler Plant	8,430,879	6,600,327
18	(513) Maintenance of Electric Plant	56,842,372	61,997,733
19	(514) Maintenance of Miscellaneous Steam Plant	13,343,472	14,922,248
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	6,412,918	6,181,065
21	TOTAL Power Production Expenses--Steam Power (Enter Total of lines 13 and 20)	$94,311,631	$98,578,268
22	B. Nuclear Power Generation	$874,583,500	$868,483,940
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)	0	
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for power	$239,158	$226,303
46	(537) Hydraulic Expenses	16,294	16,727
47	(538) Electric Expenses	190,451	177,619
48	(539) Miscellaneous Hydraulic Power Generation Expenses	30,717	33,689
49	(540) Rents	89,510	80,581
50	TOTAL Operation (Enter Total of lines 44 thru 49)	50,000	50,000
		$616,130	$584,919

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	$166,821	$159,029
54	(542) Maintenance of Structures	71,199	12,158
55	(543) Maintenance of Reservoirs, Dams, and Waterways	24,254	15,571
56	(544) Maintenance of Electric Plant	332,808	319,888
57	(545) Maintenance of Miscellaneous Hydraulic Plant	90,094	68,773
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	$685,176	$575,419
59	TOTAL Power Production Expenses-Hydraulic Power(Enter total of lines 50 and 58)	$1,301,306	$1,160,338
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)	0	
74	TOTAL Power Production Expenses--Other Power (Enter Total of lines 67 and 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	$61,945,203	$59,955,907
77	(556) System Control and Load Dispatching	3,875,159	3,441,473
78	(557) Other Expenses	676,822	2,831,352
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)	$66,497,184	$66,228,732
80	TOTAL Power Production Expenses (Enter Total of lines 21,41,59,74,and 79)	$942,381,990	$935,873,010
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervison and Engineering	$3,162,692	$2,916,993
84	(561) Load Dispatching	1,299,384	1,494,084
85	(562) Station Expenses	1,397,487	1,349,860
86	(563) Overhead Lines Expenses	332,567	610,890
87	(564) Underground Lines Expenses	663	1,861
88	(565) Transmission of Electricity by Others	14,986,351	15,754,433
89	(566) Miscellaneous Transmission Expenses	2,516,703	2,040,870
90	(567) Rents	1,142,906	704,711
91	TOTAL Operation (Enter Total of lines 83 thru 90)	$24,838,753	$24,873,702
92	Maintenance		
93	(568) Maintenance Supervision and Engineering	$1,671,254	$1,495,129
94	(569) Maintenance of Structures	284,593	396,529
95	(570) Maintenance of Station Equipment	5,367,708	6,392,453
96	(571) Maintenance of Overhead Lines	5,373,228	7,741,997
97	(572) Maintenance of Underground Lines	2,739	7,276
98	(573) Maintenance of Miscellaneous Transmission Plant	59	349
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	$12,699,581	$16,033,733
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	$37,538,334	$40,907,435
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering	$4,412,513	$4,099,580

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	$423,929	$391,319
106	(582) Station Expenses	915,346	878,528
107	(583) Overhead Line Expenses	553,125	874,789
108	(584) Underground Line Expenses	548,720	559,657
109	(585) Street Lighting and Signal System Expenses	460,008	543,861
110	(586) Meter Expenses	2,659,464	3,071,702
111	(587) Customer Installations Expenses	1,560,117	1,648,795
112	(588) Miscellaneous Expenses	7,275,513	6,211,840
113	(589) Rents	805,261	787,223
114	TOTAL Operation (Enter Total of lines 103 thru 113)	$19,613,996	$19,067,294
115	Maintenance		
116	(590) Maintenance Supervision and Engineering	$3,659,812	$3,367,950
117	(591) Maintenance of Structures	155,297	128,140
118	(592) Maintenance of Station Equipment	2,702,732	3,016,857
119	(593) Maintenance of Overhead Lines	18,865,655	17,948,491
120	(594) Maintenance of Underground Lines	1,416,172	1,326,431
121	(595) Maintenance of Line Transformers	2,747,986	3,268,410
122	(596) Maintenance of Street Lighting and Signal Systems	243,519	257,068
123	(597) Maintenance of Meters	1,026,522	987,421
124	(598) Maintenance of Miscellaneous Distribution Plant	1,184,220	1,118,526
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	$32,001,915	$31,419,294
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	$51,615,911	$50,486,588
127	4.CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision	$2,173,056	$1,831,244
130	(902) Meter Reading Expenses	4,567,832	4,479,714
131	(903) Customer Records and Collection Expenses	13,314,606	9,069,399
132	(904) Uncollectible Accounts	12,518,812	9,815,961
133	(905) Miscellaneous Customer Accounts Expenses	396,802	446,919
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	$32,971,108	$25,643,237
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision	$2,578,993	$1,846,888
138	(908) Customer Assistance Expenses	10,317,902	4,584,443
139	(909) Information and Instructional Expenses	322,516	230,629
140	(910) Miscellaneous Customer Service and Information Expenses	659,996	772,663
141	TOTAL Cust. Service and Informational Exp.(Enter Total of lines 137 thru 140)	$13,879,407	$7,434,623
142	6. SALES EXPENSES		
143	Operation		
144	(911) Supervision	$48,078	$30,701
145	(912) Demonstrating and Selling Expenses	268,680	294,292
146	(913) Advertising Expenses	362,376	477,395
147	(916) Miscellaneous Sales Expenses	1,629,520	1,315,949
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	$2,308,654	$2,118,337
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	Operation		
151	(920) Administrative and General Salaries	$24,762,974	$16,922,183
152	(921) Office Supplies and Expenses	17,088,723	12,701,346
153	(Less) (922) Administrative Expenses Transferred--Credit	755,271	923,405

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	$2,041,232	$1,215,432
156	(924) Property Insurance	2,216,880	1,946,397
157	(925) Injuries and Damages	4,462,693	3,700,971
158	(926) Employee Pensions and Benefits	41,205,628	31,021,587
159	(927) Franchise Requirements	452	457
160	(928) Regulatory Commission Expenses	1,477,463	523,948
161	(929) (Less) Duplicate Charges--Cr.	(411,103)	(817,773)
162	(930.1) General Advertising Expenses	1,110,959	1,762,353
163	(930.2) Miscellaneous General Expenses	4,763,648	3,516,386
164	(931) Rents	835,250	774,177
165	TOTAL Operation (Enter Total of lines 151 Thru 164)	$98,799,528	$72,344,059
166	Maintenance		
167	(935) Maintenance of General Plant	$4,503,860	$3,961,493
168	TOTAL Administrative and General Expenses (Enter total of lines 165 thru 167)	$103,303,388	$76,305,552
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80,100,126,134,141,148 and 168)	$1,183,998,792	$1,138,768,782

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)	12/31/95
2. Total Regular Full-Time Employees	3,780
3. Total Part-Time and Temporary Employees	54
4. Total Employees	3,834

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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 firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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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/ALLEGHENY POWER	SF	* OPCO 73	3	3	3
2	INDIANAPOLIS POWER & LIGHT	IF	IMPCO 21	N/A	N/A	N/A
3	TENNESSEE VALLEY AUTHORITY	* OS	APCO 52	N/A	N/A	N/A
4	CAROLINA POWER & LIGHT	OS	APCO 24	N/A	N/A	N/A
5	DUKE POWER CO	OS	APCO 18	N/A	N/A	N/A
6	VIRGINIA ELECTRIC & POWER	OS	APCO 16	N/A	N/A	N/A
7	PECO ENERGY	OS	*	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	TOLEDO EDISON CO	OS	OPCO 35	N/A	N/A	N/A

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

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

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

5. provided.
For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non- coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement.Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l), Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy.If more energy was delivered than received, enter a negative amount. If the settlement amount (1) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

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

	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.
19,505			$48,889	$18,823		$67,712	1
77				1,158		1,158	2
156,684				2,868,796		2,868,796	3
31,037				1,186,130		1,186,130	4
91,583				3,500,599		3,500,599	5
36,425				1,315,451		1,315,451	6
5,952				117,589		117,589	7
1,546				27,137		27,137	8
255,389				3,969,986		3,969,986	9
7,258				143,265		143,265	10
22,158				566,710		566,710	11
4,041				209,332		209,332	12
1,544				34,895		34,895	13
678				16,225		16,225	14

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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 firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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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.

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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 (d)	Actual Demand(MW) Average Monthly NCP Demand (e)	Actual Demand(MW) Average Monthly CP Demand (f)
1	OHIO EDISON	OS	OPCO 25	N/A	N/A	N/A
2	CLEVELAND ELEC ILLIMINATING CO	OS	OPCO 31	N/A	N/A	N/A
3	DAYTON POWER & LIGHT CO	OS	OPCO 36	N/A	N/A	N/A
4	DUQUESNE	OS	OPCO 33	N/A	N/A	N/A
5	KENTUCKY UTILITIES	OS	OPCO 22	N/A	N/A	N/A
6	CINCINNATI GAS & ELECTRIC CO	OS	OPCO 21	N/A	N/A	N/A
7	OHIO VALLEY ELECTRIC CORP	OS	APCO 22	N/A	N/A	N/A
8	WEST PENN POWER/ALLEGHENY POWER	OS	OPCO 73	N/A	N/A	N/A
9	CENTRAL ILLINOIS PUBLIC SERV	OS	IMPCO 67	N/A	N/A	N/A
10	CONSUMERS POWER CO	OS	IMPCO 68	N/A	N/A	N/A
11	LOUISVILLE GAS & ELECTRIC	OS	IMPCO 70	N/A	N/A	N/A
12	RICHMOND POWER & LIGHT CO	OS	IMPCO 70	N/A	N/A	N/A
13	AMERICAN MUNICIPAL POWER	OS	OPCO 74	N/A	N/A	N/A
14	CITY OF COLUMBUS	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)	Year of Report Dec. 31, 1995

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

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	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.
223				$5,396		$5,396	1
2,527				52,633		52,633	2
1,493				48,846		48,846	3
451				15,513		15,513	4
120				1,995		1,995	5
2,350				117,659		117,659	6
197,656				2,921,359		2,921,359	7
10,878				594,753		594,753	8
5,211				152,666		152,666	9
12,527				458,963		458,963	10
3,381				19,592		19,592	11
145				(3,925)		(3,925)	12
8				1,053		1,053	13
138				3,608		3,608	14

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

PURCHASED POWER (Account 555)
(Including power exchanges)

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1	CITY OF HAMILTON	OS	OPCO 96	N/A	N/A	N/A
2	CITY OF DOVER	OS	OPCO 74	N/A	N/A	N/A
3	CITY OF ORVILLE	OS	OPCO 74	N/A	N/A	N/A
4	CITY OF SHELBY	OS	OPCO 74	N/A	N/A	N/A
5	CITY OF ST MARYS	OS	OPCO 74	N/A	N/A	N/A
6	OHIO EDISON	OS	OPCO 25	N/A	N/A	N/A
7						
8	* AEP SYSTEM POWER POOL	OS	CSPCO 30	N/A	N/A	N/A
9	OHIO EDISON	EX	OPCO 25			
10	DAYTON POWER & LIGHT CO	EX	OPCO 36			
11	CITY OF DOVER	EX	OPCO 74			
12	CITY OF ORRVILLE	EX	OPCO 74			
13	CITY OF SHELBY	EX	OPCO 74			
14	CITY OF ST MARYS	EX	OPCO 74			

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

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3,196				$16,185		$16,185	1
10				403		403	2
2,730				58,573		58,573	3
53				2,363		2,363	4
64				4,332		4,332	5
574,595				16,848,577		16,848,577	6
						0	7
2,047,934				26,560,596		26,560,596	8
	1,760	480					9
	39,018	11,421					10
	3,904	3,902					11
	7,902	8,012					12
	3,727	3,752					13
	6,046	7,478					14

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

PURCHASED POWER (Account 555)
(Including power exchanges)

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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	LOOP REGULATION ENERGY					
2	* MISC. ADJUSTMENTS TO MWH					
3	TOTAL					
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						

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

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

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

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

5. provided.
For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non- coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement.Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l), Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy.If more energy was delivered than received, enter a negative amount. If the settlement amount (1) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

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

Megawatthours Purchased (g)	POWER EXCHANGES Megawatthours Received (h)	POWER EXCHANGES Megawatthours Delivered (i)	COST/SETTLEMENT OF POWER Demand Charges ($) (j)	COST/SETTLEMENT OF POWER Energy Charges ($) (k)	COST/SETTLEMENT OF POWER Other Charges ($) (l)	COST/SETTLEMENT OF POWER Total (j+k+l) of Settlement ($) (m)	Line No.
2,233				$39,078		$39,078	1
113,971							2
3,615,771	62,357	35,045	48,889	61,896,314	0	61,945,203	3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14

< Page 326 Line 1 Column c >

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

< Page 326 Line 3 Column b >

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

< Page 326 Line 7 Column c >

AEP Power Sales Tariff -AEP Companies FERC Electric Tariff Original Volume 2.

< Page 326.1 Line 8 Column a >

Receipts of power from the members of the AEP System Power Pool (see note 2) governed by the terms of the interconnention agreement dated July 6, 1951, as amended.

< Page 326.3 Line 2 Column a >

OVEC surplus and supplemental losses (net)	8,086
Loop regulation energy difference	353
Purchased Power transfer losses	42,060
Unit power losses (net)	34,654
Ohio Edison Buckeye (net)	36,100
Dump Power/Backup	22
AEP Systm Power Pool losses	(7,304)
TOTAL	113,971

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		Dec. 31, 1995

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	BUCKEYE POWER INC.	OHIO RURAL ELECTRIC COOPS	LF
2	BUCKEYE POWER INC	OHIO POWER COMPANY	BUCKEYE POWER INC	LF
3	BUCKEYE POWER INC	BUCKEYE POWER INC	OHIO EDISON CO.	LF
4	BUCKEYE POWER INC	BUCKEYE POWER INC	TOLEDO EDISON CO.	LF
5	BUCKEYE POWER INC	BUCKEYE POWER INC	COLUMBUS SOUTHERN POWER	LF
6	BUCKEYE POWER INC	BUCKEYE POWER INC	DAYTON POWER & LIGHT	LF
7	BUCKEYE POWER INC	BUCKEYE POWER INC	CINCINNATI GAS & ELECTRIC	LF
8	BUCKEYE POWER INC	BUCKEYE POWER INC	MONONGAHELA POWER CO.	LF
9	CITY OF HAMILTON	KENTUCKY POWER COMPANY	CINCINNATI GAS & ELECTRIC	LF
10	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF ARCADIA	LF
11	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF BLOOMDALE	LF
12	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF BRYAN	LF
13	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF CAREY	LF
14	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF CYGNET	LF
15	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF DESHLER	LF
16	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF GREENWICH	LF
17	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF OHIO CITY	LF

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

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

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

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column(h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
69	CARDINAL PLANT	OHIO RURAL ELECTRIC	1,060	3,552,212	3,552,212	1
69	OHIO POWER COMPANY	CARDINAL PLANT	92	0	0	2
53	CARDINAL PLANT	HOWARD 138 KV	0	36,100	36,100	3
52	CARDINAL PLANT	RICHLAND 138 KV	0	80,207	80,207	4
54	CARDINAL PLANT	WEST LANCASTER	0	951,834	951,834	5
57	CARDINAL PLANT	HUTCHINGS 138 KV	0	1,207,176	1,207,176	6
60	CARDINAL PLANT	TRENTON/COLLINSVILLE	0	204,625	204,625	7
64	CARDINAL PLANT	WOLF CREEK 69 KV	0	56,806	56,806	8
74	MILLBROOK PARK	SEE NOTE (G-9)	55	302,515	302,515	9
74	CANTON CENTRAL	VILLAGE OF ARCADIA		357	357	10
74	CARTON CENTRAL	VILLAGE OF BLOOMDALE		554	554	11
74	CANTON CENTRAL	VILLAGE OF BRYAN		5,040	5,040	12
74	CANTON CENTRAL	VILLAGE OF CAREY		2,050	2,050	13
74	CANTON CENTRAL	VILLAGE OF CYGNET		324	324	14
74	CANTON CENTRAL	VILLAGE OF DESHLER		1,210	1,210	15
74	CANTON CENTRAL	VILLAGE OF GREENWICH		816	816	16
74	CANTON CENTRAL	VILLAGE OF OHIO CITY		701	701	17

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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.
$11,859,130	0	$1,100	$11,860,230	1
3,489,072	0	0	3,489,072	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
0	0	0	0	8
1,368,000	302,515	90,601	1,761,116	9
1,460	357	89	1,906	10
2,260	554	142	2,956	11
14,564	5,040	980	20,584	12
5,918	2,050	397	8,365	13
1,331	324	87	1,742	14
3,498	1,210	237	4,945	15
3,344	816	210	4,370	16
2,870	701	176	3,747	17

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF PLYMOUTH	LF
2	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF REPUBLIC	LF
3	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF SHILOH	LF
4	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF ST. CLAIRSVILLE	LF
5	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF SYCAMORE	LF
6	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF WAPAKONETA	LF
7	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF WHARTON	LF
8	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	OHIO POWER COMPANY	LF
9	AMERICAN MUNICIPAL POWER - OH	MONONGAHELA POWER CO.	COLUMBUS SOUTHERN POWER	LF
10	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	CITY OF WESTERVILLE	LF
11	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	CITY OF JACKSON	LF
12	AMERICAN MUNICIPAL POWER - OH	CLEVELAND ELECTRIC ILLUM CO.	VILLAGE OF GLOUSTER	LF
13	VIRGINIA ELECTRIC POWER - VA	INDIANA MICHIGAN POWER	APPALACHIAN POWER CO.	LF
14	AMERICAN MUNICIPAL POWER - OH	INDIANA MICHIGAN POWER	CITY OF DOVER	LF
15	AMERICAN MUNICIPAL POWER - OH	PUBLIC SERVICE INDIANA	CITY OF JACKSON	LF
16	CLEVELAND PUBLIC POWER - OH	CINCINNATI GAS & ELECTRIC	CLEVELAND PUBLIC POWER	LF
17	CLEVELAND PUBLIC POWER - OH	EAST KENTUCKY POWER COOP.	CLEVELAND PUBLIC POWER	LF

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

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

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

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column(h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
74	CANTON CENTRAL/HANNA	VILLAGE OF PLYMOUTH		1,053	1,053	1
74	CANTON CENTRAL/HANNA	VILLAGE OF REPUBLIC		406	406	2
74	CANTON CENTRAL/HANNA	VILLAGE OF SHILOH		406	406	3
74	CANTON CENTRAL/HANNA	VILLAGE OF ST.CLAIR		3,192	3,192	4
74	CANTON CENTRAL/HANNA	VILLAGE OF SYCAMORE		624	624	5
74	CANTON CENTRAL/HANNA	VILLAGE OF WAPAKONE		5,859	5,859	6
74	CANTON CENTRAL/HANNA	VILLAGE OF WHARTON		247	247	7
74	CANTON CENTRAL/HANNA	AMP-MUNIES	3	2,118	2,118	8
74	SEE NOTE (F-26)	CITY OF COLUMBUS	12	11,347	11,063	9
74	CANTON CENTRAL HANNA	CITY OF WESTERVILLE		3,019	3,019	10
74	CANTON CENTRAL/HANNA	CITY OF JACKSON		1,061	1,061	11
74	CANTON CENTRAL/HANNA	VILLAGE OF GLOUSTER		304	304	12
16	SEE NOTE (F-30)	SEE NOTE (G-30)	100	497,011	486,986	13
74	SEE NOTE (F-31)	DOVER 138 KV	8	18,905	18,486	14
74	SEE NOTE (F-32)	CITY OF JACKSON	5	7,090	7,090	15
8	TRENTON/COLLINSVILLE	CANTON CENTRAL/HANNA	50	101,412	97,762	16
9	APPALACHIAN POWER CO	CANTON CENTRAL/HANNA	30	69,386	69,892	17

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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.
$4,730	$1,053	$290	$6,073	1
1,817	406	109	2,332	2
1,829	406	111	2,346	3
9,229	3,192	618	13,039	4
2,552	624	154	3,330	5
16,929	5,859	1,137	23,925	6
1,006	247	64	1,317	7
5,611	2,118	0	7,729	8
62,203	0	0	62,203	9
8,911	3,019	0	11,930	10
3,138	1,061	0	4,199	11
910	304	0	1,214	12
2,590,769	497,011	0	3,087,780	13
51,814	18,905	0	70,719	14
19,433	7,090	0	26,523	15
370,406	67,935	21,857	460,198	16
222,246	45,531	13,341	281,118	17

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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 ELECTRICAL POWER - OH	OHIO VALLEY ELECTRIC	TENNESSEE VALLEY AUTHORITY	SF
2	BLUERIDGE AGENCY - KY	PUBLIC SERVICE INDIANA	BLUERIDGE AGENCY - KY	LF
3	CITY OF DANVILLE - VA	PUBLIC SERVICE INDIANA	CITY OF DANVILLE - VA	LF
4	WABASH VALLEY POWER ASSOC.-IN	PUBLIC SERVICE INDIANA	WABASH VALLEY POWER ASSOC.-IN	LF
5	INDIANA MUNICIPAL POWER AGENCY - IN	PUBLIC SERVICE INDIANA	INDIANA MUNICIPAL POWER AGENCY	LF
6	DEMAND SIDE MANAGEMT RENT CUSTOMERS	OHIO POWER COMPANY	DEMAND SIDE MANAGEMT RENT CUSTOMS	SF
7	SOUTH CENTRAL POWER COOP. - OH	OHIO POWER COMPANY	SOUTH CENTRAL POWER COOP.	SF
8	AMERICAN MUNICIPAL POWER - OH	COMMONWEALTH EDISON	CITY OF COLUMBUS	LF
9	AMERICAN MUNICIPAL POWER - OH	PUBLIC SERVICE INDIANA	CITY OF COLUMBUS	LF
10	AMERICAN MUNICIPAL POWER - OH	COMMONWEALTH EDISON	CLEVELAND ELECTRIC COMPANY	LF
11	AES POWER INC	VARIOUS	VARIOUS	SF
12	ENRON POWER MARKETING	VARIOUS	VARIOUS	SF
13	ELECTRIC CLEARING HOUSE	VARIOUS	VARIOUS	SF
14	CITIZENS LEHMAN POWER SALES	VARIOUS	VARIOUS	SF
15	LG&E POWER MARKETING	VARIOUS	VARIOUS	SF
16	STAND ENERGY CORPORATION	VARIOUS	VARIOUS	SF
17	RAINBOW ENERGY MARKETING	VARIOUS	VARIOUS	SF

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)	
NOTE (N-45)	APPALACHIAN POWER CO	OVEC SARGENTS 345 KV	213	454	454	1
NOTE (E-36)	PUBLIC SERVICE INDIA	BLUERIDGE AGENCY	41	96,910	93,422	2
6	PUBLIC SERVICE INDIA	CITY OF DANVILLE	10	487	469	3
76	SEE NOTE (F-38)	SEE NOTE (G-38)		214,798	206,853	4
5	PUBLIC SERVICE INDIA	SEE NOTE (G-39)	35	15,365	14,801	5
NOTE (E-40)	OHIO POWER COMPANY	DEMAND SIDE MGMT CST	0	0	0	6
NOTE (E-41)	OHIO POWER COMPANY	SOUTH CENTRAL POWER	0	0	0	7
74	COMMONWEALTH EDISON	CITY OF COLUMBUS	15	35,456	35,456	8
74	PUBLIC SERVICE INDIA	CITY OF COLUMBUS	5	5,974	5,974	9
74	COMMONWEALTH EDISON	CANTON CENTRAL/HANNA	10	23,634	23,165	10
NOTE (N-45)	VARIOUS	VARIOUS	0	3,752	3,752	11
NOTE (N-45)	VARIOUS	VARIOUS	0	108,240	108,240	12
NOTE (N-45)	VARIOUS	VARIOUS	0	15,971	15,971	13
NOTE (N-45)	VARIOUS	VARIOUS	0	21,549	21,549	14
NOTE (N-45)	VARIOUS	VARIOUS	0	41,851	41,851	15
NOTE (N-45)	VARIOUS	VARIOUS	0	12,592	12,592	16
NOTE (N-45)	VARIOUS	VARIOUS	0	10,248	10,248	17

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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.
0	$2,467	0	$2,467	1
337,862	0	0	337,862	2
10,229	487	0	10,716	3
1,236,606	206,853	0	1,443,459	4
106,251	0	0	106,251	5
2,781,931	0	0	2,781,931	6
0	0	15,007	15,007	7
97,155	35,456	0	132,611	8
32,384	5,974	0	38,358	9
64,773	23,634	0	88,407	10
0	0	18,518	18,518	11
0	0	582,599	582,599	12
0	0	81,449	81,449	13
0	0	88,319	88,319	14
0	0	276,786	276,786	15
0	0	63,919	63,919	16
0	0	39,105	39,105	17

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	HEARTLAND ENERGY SERVICES	VARIOUS	VARIOUS	SF
2	LOUIS DREYFUS ELECTRIC POWER INC.	VARIOUS	VARIOUS	SF
3	CATEX - VITOL ELECTRIC, L.L.C.	VARIOUS	VARIOUS	SF
4	NORAM ENERGY SERVICES	VARIOUS	VARIOUS	SF
5	CITY OF BEDFORD	AMERICAN ELECTRIC POWER	CITY OF BEDFORD	SF
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17	Total			

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		Dec. 31, 1995

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)	
NOTE (N-45)	VARIOUS	VARIOUS	0	2,075	2,075	1
NOTE (N-45)	VARIOUS	VARIOUS	0	3,453	3,453	2
NOTE (N-45)	VARIOUS	VARIOUS	0	1,467	1,467	3
NOTE (N-45)	VARIOUS	VARIOUS	0	163	163	4
NOTE (N-45)	VARIOUS	APPALACHIAN POWER CO	3	3,672	3,672	5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
				7,744,078	7,717,722	17

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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.
0	0	$14,855	$14,855	1
0	0	27,211	27,211	2
0	0	3,707	3,707	3
0	0	1,184	1,184	4
0	0	11,886	11,886	5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
24,792,171	1,243,199	1,356,245	27,391,615	17

< Page 328 Line 1 Column A >

NOTES APPLICABLE TO PAGES 328, 329 & 330

NOTE D-1	EARLIEST TERMINATION DATE 6/20/03
NOTE D-2	EARLIEST TERMINATION DATE 12/31/95
NOTE D-3	EARLIEST TERMINATION DATE 11/30/95
NOTE D-5	EARLIEST TERMINATION DATE 7/31/96
NOTE D-6	EARLIEST TERMINATION DATE 7/31/96
NOTE D-7	EARLIEST TERMINATION DATE 12/31/99
NOTE D-8	EARLIEST TERMINATION DATE 12/31/95
NOTE D-9	EARLIEST TERMINATION DATE 12/31/95
NOTE D-10	EARLIEST TERMINATION DATE 12/31/95
NOTE D-11	EARLIEST TERMINATION DATE 12/31/95
NOTE D-12	EARLIEST TERMINATION DATE 12/31/03
NOTE D-13	EARLIEST TERMINATION DATE 01/31/95
NOTE D-14	EARLIEST TERMINATION DATE 12/31/95
NOTE D-15	EARLIEST TERMIATNION DATE 07/31/96
NOTE D-16	EARLIEST TERMINATION DATE 12/31/95
NOTE D-17	EARLIEST TERMINATION DATE 12/31/04
NOTE D-18	EARLIEST TERMINATION DATE 12/31/95
NOTE D-19	EARLIEST TERMINATION DATE 12/31/95
NOTE D-20	EARLIEST TERMINATION DATE 12/31/95
NOTE D-21	EARLIEST TERMINATION DATE 10/31/95
NOTE D-22	EARLIEST TERMINATION DATE 12/31/96
NOTE D-23	EARLIEST TERMINATION DATE 10/31/96
NOTE D-24	EARLIEST TERMINATION DATE 12/31/96
NOTE D-25	EARLIEST TERMINATION DATE 10/31/95
NOTE D-26	EARLIEST TERMINATION DATE 03/31/96
NOTE D-27	EARLIEST TERMINATION DATE 10/31/96
NOTE D-28	EARLIEST TERMINATION DATE 10/31/96
NOTE D-29	EARLIEST TERMINATION DATE 10/31/96
NOTE D-30	EARLIEST TERMINATION DATE 11/30/96
NOTE D-31	EARLIEST TERMINATION DATE 10/31/96
NOTE D-32	EARLIEST TERMINATION DATE 12/31/95

NOTE E-36 FERC RATE SCHEDULE NO. FOR BEDFORD #1, DANVILLE, #2 MARTINSVILLE #3, RICHLANDS #4, AGENT IS BLUERIDGE AGENCY - KY.

NOTE E-40 OHIO PUCO CASE NOS 92-573 AND 574-EL-FOR., FOR OHIO POWER COMPANY.

NOTE E-41 CONTRACT DATE 1 DECEMBER 1994.

NOTE R-26 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 F30 TO F32 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-38 JOINT TRANSMISSION SYSTEM OWNED BY WABASH VALLEY POWER ASSOC., PUBLIC SERVICE INDIANA ENERGY INC., AND INDIANA MUNICIPAL POWER AGENCY.

NOTE G-9 TRENTON STATION 138 KV
COLLINSVILLE STATION 138 KV

NOTE G-30 DELIVERY FROM THE BULK TRANSMISSION FACILITIES OF APPALACHIAN POWER COMPANY WITHIN THE AMERICAN ELECTRIC SYSTEM TO THE INTERCONNECTION POINTS OF VIRGINIA ELECTRIC & POWER COMPANY.

NOTE 6-38 SIXTY-SEVEN DELIVERY POINTS REPRESENTING SIX RURAL ELECTRIC COOPS IN INDIANA AND MICHIGAN.

NOTE G-39 CITY OF ANDERSON, AND TOWN OF FRANKTON INTERCONNECTION POINTS.

NOTE H10 TO H24 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 ARCADIA	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 H27 - H29 BILLING DEMAND 2MW SHARED BY CONTRACTUAL AGREEMENT.

NOTE H-38 BILLING 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. - $19,394,997 - OHIO POWER COMPNAY SHARE WAS $11,860,230. 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-2 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 CONTRACTURAL NET CAPABILITY OF BUCKEYE'S INITIAL UNIT AND BUCKEYE'S ADDITIONAL UNIT.

NOTE N-26 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 N27 TO N29 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-31 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, INC., AND OHIO POWER COMPANY.

NOTE N-32 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-33 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-34 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-36 OHIO POWER COMPANY MEMBER LOAD RATIO SHARE OF TRANSMISSION SERVICE CHARGES PROVIDED TO DEIVER ENERGY FROM PUBLIC SERVICE INDIANA OF INDIANA TO BLUERIDGE AGENCY, AGENTS FOR THE CITIES OF BEDFORD, DANVILLE, MARTINSVILLE, RICHLANDS.

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 THE CITY OF DANVILLE VIRGINIA.

NOTE N-38 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-39 OHIO POWER COMPANY MEMBER LOAD RATIO SHARE OF TRANSMISSION SERVICE CHARGES PORVIDED TO DELIVER ENERGY FROM PUBLIC SERVICE INDIANA OF INDIANA TO INDIANA MUNICIPAL POWER AGENCY FOR CITIES OF ANDERSON AND FRANKTON.

NOTE N-40 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-41 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.

NOTE N-42 OHIO POWER COMPNAY MEMBER LOAD RATIO SHARE OF TRANSMISSION SERVICE CHARGES PROVIDED TO DELIVER ENERGY FROM COMMONWEALTH EDISON OF ILLINOIS TO THE CITY OF COLUMBUS, OHIO.

NOTE N-43 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 COLUMBUS, OHIO.

NOTE N-44 OHIO POWER COMPANY MEMBER LOAD RATIO SHARE OF TRANSMISSION SERVICE CHARGES PROVIDED TO DELIVER ENERGY FROM COMMONWEALTH EDISON OF ILLINOIS TO CLEVELAND ELECTRIC COMPNAY, OHIO.

NOTES N45 TO N56 AMERICAN ELECTRIC POWER POINT TO POINT TARIFF. AMERICAN ELECTRIC POWER COMPANY ORIGINAL FERC ELECTRIC TARIFF VOLUME I.

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(Next page is 332)

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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						
3						13,730,874	13,730,874
4	* WHEELING POWER COMPAN						0
5						1,164,645	1,164,645
6	* CINCINNATI GAS &						
7	ELECTRIC COMPANY						
8						19,600	19,600
9	* OHIO VALLEY ELECTRIC						
10	CORPORATION						
11						71,232	71,232
12							
13							
14							
15							
16	TOTAL	0	0	0	0	14,986,351	14,986,351

< Page 332 Line 1 Column A >

OHIO POWER COMPANY, 1995

The respondent, Appalachian 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.

< Page 332 Line 4 Column a >

Wheeling Power Compay (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, 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 (Brilliant, Ohio) - Wiley Ridge (Chester, West Virgnia).

< Page 332 Line 6 Column 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.

< Page 332 Line 9 Column 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.

Page 332 Footnote.1

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

MISCELLANEOUS GENERAL EXPENSES (Account 930.2)(ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	$512,546
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	92,459
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	325,890
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	46,706
8	Company's Share of Jointly-Owned Plant Expenses	(22,715)
9	Other Miscellaneous General Expenses:	
10	AEP Service Corp for:	
11	(a) Company's share of interest cost on AEP	
12	Service Corp borrowed capital	
13	(b) Company's share of AEP FIT expenses (crdts)	106,477
14	(c) Expenses of system personnel in connection	(1,111,921)
15	with M&CS System	
16	(d) Company's share of load research	280,000
17	(e) Directors Fees	85,852
18	Expenses in connection with "Green Lights Program"	8,900
19	Electric Power Research Institute-Dues & Research	79,906
20	Inter-Company Billings	4,339,077
21	To Clear Unreconciled Unclaimed Funds	18,427
22	Minor items each less than $5000 (22 items)	(10,657)
23		12,701
24		
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45		
46	TOTAL	$4,763,648

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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				
2	Steam Product Plant	82,267,751			82,267,751
3	Nuclear Production Plant				
4	Hydraulic Production Plant--Conventional	2,787,241	1,656		2,788,897
5	Hydraulic Production Plant--Pumped Storage				
6	Other Production Plant				
7	Transmission Plant	16,274,902			16,274,902
8	Distribution Plant	31,964,864			31,964,864
9	General Plant	2,060,876	471,625		2,532,501
10	Common Plant--Electric			2,663	2,663
11	TOTAL	$135,355,634	$473,281	$2,663	$135,831,578

B. Basis for Amortization Charges

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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						
13	311	242,292			2.77%		
14	312	1,478,695			3.52%		
15	314	479,947			3.35%		
16	315	155,314			3.16%		
17	316	41,949			3.36%		
18	subtotal	2,398,197					
19							
20	331	49,958			2.78%		
21	332	6,343			2.60%		
22	333	40,002			2.56%		
23	334	9,935			2.57%		
24	335	3,451			2.36%		
25	subtotal	109,689					
26							
27	352	27,603			1.91%		
28	353	347,734			2.33%		
29	354	138,761			1.67%		
30	355	70,015			4.33%		
31	356	156,637			1.84%		
32	357	321			2.00%		
33	358	644			2.00%		
34	subtotal	741,715					
35							
36	361	6,297			1.91%		
37	362	91,207			2.86%		
38	364	179,755			4.84%		
39	365	133,012			4.00%		
40	366	22,441			2.00%		
41	367	31,140			3.33%		
42	368	196,260			3.64%		
43	369	73,531			4.55%		
44	370	66,153			4.03%		
45	371	11,490			10.00%		
46	372	1			3.33%		
47	373	16,411			5.75%		
48	subtotal	827,698					
49							
50	390	51,886			2.56%		

Name of Respondent	This Report Is:	Date of Report	Year of Report
OHIO POWER COMPANY	(1) [x] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 1995

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	391	3,851			3.17%		
13	392	36			1.90%		
14	393	431			3.13%		
15	394	4,070			3.80%		
16	395	858			3.50%		
17	396	23			3.46%		
18	397	17,883			2.86%		
19	398	668			4.00%		
20	subtotal	79,706					
21							
22							
23							
24							
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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)	Year of Report Dec. 31, 1995

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	
2		0
3	Account 426 - Miscellaneous Income Deductions	
4	Account 426.1 - Donations	
5	Educational:	
6	Other each under $32,000	
7	Medical:	54,361
8	Other each under $32,000	
9	Community:	3,600
10	United Way & Community Chests-Var. Locations	
11	Other each under $32,000	57,576
12	Other:	12,220
13	Company's Share of Parent Company Donations	
14	Other each under $32,000	441,765
15		80,402
16	TOTAL-426.1	
17		649,924
18		
19	Account 426.2 Life Insurance	
20		0
21		
22	Account 426.3 Penalties	
23	Company's Share of Sporn Plant Expenditures	
24	Other each under $1,000	1,438
25		330
26	TOTAL-426.3	
27		1,768
28		
29	Account 426.4 Expenditures for Certain Civic,	
30	Political, and Related Activities	
31	Company's Share of Parent Company Expenditures	
32	Company's Share of Related Company Expenditures	364,972
33	Miscellaneous each under $21,000	28,587
34		27,052
35	TOTAL-426.4	
36		420,611
37		
38		
39		
40		
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		Dec. 31, 1995

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	44,067
5	Share of Estimated Loss Resulting From	
6	Shutdown of Inactive Facilities	90,761
7	Company's Share of Parent Company Expenditures	29,036
8	Company's Share of Related Company Expenditures	9,205
9	Company's Share of Cost In Connection With	
10	Shutdown of Martinka Mine	(1,515,652)
11	To Record Loss and To Write Off Provision	
12	Associated With Country Club Hills	113,294
13	To Write Off Costs Associated With The	
14	Redemption of First Mortgage Bonds	273,218
15	Fuel Cap - COLI Adjustment	387,709
16	DSM - Net Lost Revenue	919,582
17	Miscellaneous each under $19,000	19,840
18		
19	TOTAL-426.5	371,060
20		
21		
22	Account 430 Interest on Debt to Assoc. Companies	0
23		
24		
25	Account 431 Other Interest Expense	
26	Customer's Deposits - 5 1/4%	378,112
27	Notes Payable - Short-term - Var. Credit Lines	301,711
28	Notes Payable - Commercial Paper - Various	2,356,174
29	Interest Costs Associated With Settlement of	
30	Contract Dispute With Large Indust. Customer	96,987
31	Carrying Charges - Emission Allowances	3,943,813
32	Sporn Plant Costs	47
33		
34	TOTAL-431	7,076,844
35		
36		
37		
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41		

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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- 1995	$1,079,846		$1,079,846	
2					
3	1993 Mid-Year Fuel Adjustment Filing and				
4	1994 Annual Audit. PUCO Case No. 93-101-EL-EFC		170,104	170,104	
5					
6	Racine Hydro Project #2570 - Proportion				
7	of cost of administering the Federal Water				
8	Power Act.	88,666		88,666	
9					
10	Fuel cost Semi-Annual Review.				
11	PUCO Case No. 78-629-EL-FAC, Subfile A		26,693	26,693	
12					
13	1994 Fuel Adjustment Filing.				
14	PUCO Case No.94-101-EL-EFC		84,350	84,350	
15					
16	6 minor items under $25,000.		27,804	27,804	
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
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44					
45					
46	TOTAL	$1,168,512	$308,951	$1,477,463	0

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	$1,079,846					1
							2
							3
							4
Electric	928	170,104					5
							6
							7
							8
Electric	928	88,666					9
							10
							11
Electric	928	26,693					12
							13
							14
Electric	928	84,350					15
							16
Electric	928	27,804					17
							18
							19
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							21
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							24
							25
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							43
							44
							45
		$1,477,463	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)	Year of Report Dec. 31, 1995

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 Tidd Hot Gas Clean-up
2		Total Cost Incurred
3		Less: Dept. of Energy Reimbursement
4		Respondent's Cost (Note)
5		
6	A(1)B Generation: Fossil-Fuel Steam	Design and Construction of 70 MW PFBC Demonstration Plant
7		Total Cost Incurred
8		Less: Dept. of Energy Reimbursement
9		Respondent's Cost
10		
11		Muskingum River Plant
12		Ammonia Flue Gas Conditioning Project
13		
14		Neural Network Replacement for PID controllers
15		Central Variable Speed Auxiliary Turbine/Generator Rotating Equipment
16		Speed Control
17		2 Item(s) Under $5,000
18	A(1)D Generation: Nuclear	First-of-a-Kind Engineering for Advanced Light Water Reactors
19		Advanced Pressurized Water Reactor Design
20		
21	A(1)E Generation: Unconventional Generation	1 Item(s) Under $5,000
22	A(2) System Planning,Engineering, & Operation:	GAPP Experiment
23	A(3)A Transmission: Overhead	AEP + ASEA UHV Project (*S)
24		5 Item(s) Unver $5,000
25	A(3)B Transmission: Underground	Magnetic Field Shielding Case Studies
26	A(4) Distribution:	6 Item(s) Under $5,000
27	A(5) Environment: (Other Than Equipment)	EPRI West Virginia Ground-Water Study
28		Ohio River Ecological Research Program 1994-1995
29		Assessment of Bioindicator Applications at Selected AEP Wastewater Receiving Streams
30		3 Item(s) Under $5,000
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
788,021		107	788,021		2
(1,397,715)		107	(1,397,715)		3
(609,694)		107	(609,694)		4
					5
					6
1,668,384		186	1,668,384		7
0		186	0		8
1,668,384		186	1,668,384		9
					10
81,260		506	81,260		11
					12
					13
5,821		506	5,821		14
5,469		506	5,469		15
					16
4,853		506	4,853		17
					18
125,551		506	125,551		19
43,972		930	43,972		20
					21
150		930	150		22
					23
15,058		930	15,058		24
					25
568,207		566	568,207		26
7,047		566	7,047		27
					28
14,024		588	14,024		29
					30
14,592		588/506/566	14,592		31
					32
217,673		506	217,673		33
26,470		506	26,470		34
					35
11,490		506	11,490		36
7,128		506/930	7,128		37
					38

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		Dec. 31, 1995

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(6) Other:	Prototype of National Association of Home Builders Smart House Field Test
2		Unpressurized Storage Water Heater Vessel & Control
3		Improving Steel Industry Competitiveness
4		Transtext Implementation Program
5		Evaluation of Unitary/Heating Technologies
6		High Temperature Domestic Hot Wager Mixing Valve Test
7		2 Item(s) Under $5,000
8		
9		
10		
11	B(2) Research Support to EEI	National EMF Research Program Sponsored by Edison Electric Institute (EEI)
12		
13	B(4) Research Support to Others:	1 Item(s) Under $5,000
14		
15		
16		
17		
18		
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