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



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

This report is mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company) OHIO POWER COMPANY	Year of Report Dec. 31, 1996
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INSTRUCTIONS FOR FILING THE
FERC FORM NO. 1
GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

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

III. What and Where to Submit

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

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

Retain one copy of this report for your files.

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

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

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

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

III. What and Where to Submit (Continued)

(c) Continued

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

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

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

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

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

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

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

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

IV. When to Submit:

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

V. Where to Send Comments on Public Reporting Burden.

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

GENERAL INSTRUCTIONS

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

DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL PENALTIES

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

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

IDENTIFICATION

01 Exact Legal Name of Respondent OHIO POWER COMPANY		02 Year of Report Dec. 31, 1996
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 <i>J. P. Bowman</i>	04 Date Signed (Mo, Da, Yr) 04/22/97
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.

LIST OF SCHEDULES (Electric Utility)

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

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	Ed. 12-87	
Control Over Respondent	102	Ed. 12-96	
Corporations Controlled by Respondent	103	Ed. 12-96	
Officers	104	Ed. 12-96	
Directors	105	Ed. 12-95	
Security Holders and Voting Powers	106 - 107	Ed. 12-96	
Important Changes During the Year	108 - 109	Ed. 12-96	
Comparative Balance Sheet	110 - 113	Ed. 12-94	
Statement of Income for the Year	114 - 117	Ed. 12-96	
Statement of Retained Earnings for the Year	118 - 119	Ed. 12-96	
Statement of Cash Flows	120 - 121	Ed. 12-96	
Notes to Financial Statements	122 - 123	Ed. 12-96	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for			
Depreciation, Amortization, and Depletion	200 - 201	Ed. 12-89	
Nuclear Fuel Materials	202 - 203	Ed. 12-89	none
Electric Plant in Service	204 - 207	Rev. 12-95	
Electric Plant Leased to Others	213	Rev. 12-95	none
Electric Plant Held for Future Use	214	Ed. 12-89	
Construction Work in Progress -- Electric	216	Ed. 12-87	
Construction Overheads -- Electric	217	Ed. 12-89	
General Description of Construction Overhead Procedure	218	Ed. 12-88	
Accumulated Provision for Depreciation of Electric Utility Plant	219	Ed. 12-88	
Nonutility Property	221	Rev. 12-95	
Investment in Subsidiary Companies	224 - 225	Ed. 12-89	
Materials and Supplies	227	Ed. 12-96	
Allowances	228 - 229	Ed. 12-95	
Extraordinary Property Losses	230	Ed. 12-93	none
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-93	none
Other Regulatory Assets	232	Ed. 12-95	
Miscellaneous Deferred Debits	233	Ed. 12-94	
Accumulated Deferred Income Taxes (Account 190)	234	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250 - 251	Ed. 12-91	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	Rev. 12-95	
Other Paid-in Capital	253	Ed. 12-87	
Discount on Capital Stock	254	Ed. 12-87	none
Capital Stock Expense	254	Ed. 12-86	none
Long-Term Debt	256 - 257	Ed. 12-96	

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	Ed. 12-96	
Taxes Accrued, Prepaid and Charged During Year	262 - 263	Ed. 12-96	
Accumulated Deferred Investment Tax Credits	266 - 267	Ed. 12-89	
Other Deferred Credits	269	Ed. 12-88	
Accumulated Deferred Income Taxes -- Accelerated Amortization Property	272 - 273	Ed. 12-96	
Accumulated Deferred Income Taxes -- Other Property	274 - 275	Ed. 12-96	
Accumulated Deferred Income Taxes -- Other	276 - 277	Ed. 12-96	
Other Regulatory Liabilities	278	Ed. 12-94	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300 - 301	Ed. 12-96	
Sales of Electricity by Rate Schedules	304	Ed. 12-95	
Sales of Resale	310 - 311	Ed. 12-88	
Electric Operation and Maintenance Expenses	320 - 323	Ed. 12-95	
Number of Electric Department Employees	323	Ed. 12-93	
Purchased Power	326 - 327	Ed. 12-95	
Transmission of Electricity for Others	328 - 330	Ed. 12-90	
Transmission of Electricity by Others	332	Ed. 12-90	
Miscellaneous General Expenses -- Electric	335	Ed. 12-94	
Depreciation and Amortization of Electric Plant	336 - 337	Ed. 12-95	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-87	
COMMON SECTION			
Regulatory Commission Expenses	350 - 351	Ed. 12-96	
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) An Original
(2) A Resubmission

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422 - 423	Ed. 12-87	
Transmission Lines Added During Year	424 - 425	Ed. 12-86	
Substations	426 - 427	Ed. 12-96	
Electric Distribution Meters and Line Transformers	429	Ed. 12-88	
Environmental Protection Facilities	430	Ed. 12-88	
Environmental Protection Expenses	431	Ed. 12-88	
Footnote Data	450	Ed. 12-87	none
Stockholders' Reports Check appropriate box:			
<input type="checkbox"/> Four copies will be submitted.			
<input type="checkbox"/> No annual report to stockholders is prepared.			

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

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 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) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, YF)	Year of Report Dec. 31, 1996
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CONTROL OVER RESPONDENT

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

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

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

CORPORATIONS CONTROLLED BY RESPONDENT

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

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

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

DEFINITIONS

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

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

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

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

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

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	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				
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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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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OFFICERS

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

who performs similar policymaking functions.

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	* See attached page included in filed copy only.		
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Executive Compensation

The following table shows for 1996 the compensation earned by the chief executive officer and the four other most highly compensated executive officers (as defined by regulations of the Securities and Exchange Commission) of the Company at December 31, 1996.

Summary Compensation Table

Name and Principal Position	Annual Compensation		Long-Term	All
	Salary (\$)	Bonus (\$)(1)	Payouts LTIP Payouts (\$)(1)	Other Compensation (\$)(2)
E. Linn Draper, Jr. Chairman of the board and chief executive officer of the Company; chairman, president and chief executive officer of AEP Co., Inc. and Service Corporation; chairman and chief executive officer of other subsidiaries	720,000	281,664	675,903	31,990
Peter J. DeMaria Vice president, controller and director of the Company; executive vice president administration and chief accounting officer and director of the Service Corporation; vice president, controller and director of other subsidiaries	360,000	140,832	290,825	21,190
G.P. Maloney Vice president and director of the Company; executive vice president chief financial officer and director of the Service Corporation; vice president and director of other subsidiaries	360,000	140,832	286,288	21,190
William J. Lhota President, chief operating officer and director of the Company; executive vice president and director of the Service Corporation; president, chief operating officer and director of other subsidiaries	320,000	125,184	263,114	19,690
James J. Markowsky Vice president and director of the Company; executive vice president power generation and director of the Service Corporation; vice president and				

director of other subsidiaries
303,000 118,534 254,535 19,480

(1) Amounts in the "Bonus" column reflect payments under the Management Incentive Compensation Plan for performance measured for the year ended December 31, 1996. Payments are made in March of the subsequent year. Amounts for 1996 are estimates but should not change significantly.

Amounts in the "Long-Term Compensation" column reflect performance share unit targets earned under the Performance Share Incentive Plan three-year performance period ending December 31, 1996.

(2) For 1996, includes (i) employer matching contributions under the AEP System Employees Savings Plan: Dr. Draper, \$3,600; Mr. DeMaria, \$3,175; Mr. Maloney, \$4,500; Mr. Lhota, \$4,500; and Dr. Markowsky, \$3,235; (ii) employer matching contributions under the AEP System Supplemental Savings Plan, a non-qualified plan designed to supplement the AEP Savings Plan: Dr. Draper, \$18,000; Mr. DeMaria, \$7,625; Mr. Maloney, \$6,300; Mr. Lhota, \$4,800; and Dr. Markowsky, \$5,855; and (iii) subsidiary companies director fees: \$10,390 for each of the named executive officers.

Name of Respondent
OHIO POWER COMPANY

This Report Is:
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Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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 (A)	COLUMBUS, OHIO
6		
7	W. J. LHOTA, PRESIDENT AND CHIEF OPERATING OFFICER (B)	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	J. H. VIPPERMAN, VICE PRESIDENT (B)	COLUMBUS, OHIO
18		
19	ITEM 2 - COMPANY DOES NOT HAVE AN EXECUTIVE COMMITTEE	
20		
21	(A) RESIGNED JANUARY 1, 1996	
22		
23	(B) ELECTED JANUARY 1, 1996	
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Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

SECURITY HOLDERS AND VOTING POWERS

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

2. If any security—other than stock carries voting rights, explain in a footnote the circumstances

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

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

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

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

* STOCK BOOK DOES NOT CLOSE

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

Total: 27,952,473

By proxy: 27,952,473

3. Give the date and place of such meeting:

MAY 7, 1996
COLUMBUS, OHIO

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date): December 31, 1996			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	28,741,789	27,952,473	789,316	
5	TOTAL number of security holders	2,255	1	2,254	
6	TOTAL votes of Security holders listed below	28,625,204	27,952,473	672,731	
7	AMERICAN ELECTRIC POWER COMPANY, INC.	27,952,473	27,952,473		
8	1 RIVERSIDE PLAZA				
9	COLUMBUS, OHIO 43215				
11	CEDE & CO.-M-C/O THE DEPOSITORY TRUST CO	649,825		649,825	
12	P. O. BOX 20				
13	BOWLING GREEN STATION				
14	NEW YORK, NY 10274	12,757		12,757	
16	PHILADEP & CO.				
17	1900 MARKET ST. 2ND FL.				
18	PHILADELPHIA, PA 19103				

Name of Respondent
OHIO POWER COMPANY

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Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

SECURITY HOLDERS AND VOTING POWERS (Continued)

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
19					
20	JAMES B. FULMER				
21	2121 STOCKBRIDGE ROAD				
22	AKRON, OH 44313	2,300		2,300	
23					
24	ROBERT EUGENE MARTIN AND				
25	D. ELOUISE MARTIN JT TEN				
26	1274 FLINTLOCK DRIVE				
27	DAYTONA BEACH, FL 32119	2,201		2,201	
28					
29	GERTRUDE D. THOUVENIN				
30	5221 MAPLTON STREET				
31	EAST CANTON, OH 44730	1,505		1,505	
32					
33	MARSHA A. ROOE				
34	4195 MUMFOR COURT				
35	COLUMBUS, OH 43220	1,100		1,100	
36					
37	MRS. EVELYN L. GISH				
38	3659 ORANGE AVENUE				
39	ROANOKE, VA 24012	1,043		1,043	
40					
41	MILLER CORRUGATED				
42	BOX SPECIAL 278				
43	KILVERT ST.				
44	WARWICK, RI 02886	1,000		1,000	
45					
46	JANET RECHT				
47	3926 PALISADES DRIVE				
48	WEIRTON, WV 26062	1,000		1,000	
49					
50					
51					
52					
53					

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

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

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.

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.

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.

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.

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.

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

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.

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.

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.

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.)

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

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

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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IMPORTANT CHANGES DURING THE YEAR (Continued)

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

Date Acquired	Acquired From	Period	Consideration
3/5/96	Village of North Baltimore, OH	30 years	None

2. None

3. None

4. None

5. None

6. 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. Effective March 7, 1997, Ohio Power Company (OPCo) adopted an amendment to its Amended Articles of Incorporation that eliminated a provision in the Articles limiting OPCo's ability to issue unsecured indebtedness, including short-term debt. The amendment was adopted to increase OPCo's flexibility in planning and financing its business activities.

8. The 1996 wage agreement resulted in a general increase of 3.0% 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 April 24, 1996, the FERC issued orders 888 and 889. These orders, which resulted from the FERC's March 29, 1995 Notice of Proposed Rulemaking ("Mega-NOPR"), require each public utility that owns or controls interstate transmission facilities to file an open access network and point-to-point transmission tariff that offers services comparable to the utility's own

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

IMPORTANT CHANGES DURING THE YEAR (Continued)

uses of its transmission system. The orders also 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 orders, the FERC issued a pro-forma tariff which reflects the FERC's views on the minimum non-price terms and conditions for non-discriminatory transmission service. In addition, the orders require all transmitting utilities to establish an Open Access Same-time Information System ("OASIS") which electronically posts transmission information such as available capacity and prices, and require utilities to comply with Standards of Conduct which prohibit utilities' system operators from providing non-public transmission information to the utility's merchant employees. The orders also allow a utility to seek recovery of certain prudently-incurred stranded costs that result from unbundled transmission service. On July 9, 1996, the AEP System companies filed a tariff conforming with the FERC's pro-forma transmission tariff, subject to the resolution of certain pricing issues, which are still pending before the FERC.

Ravenswood Aluminum Corporation and Ormet Corporation operate major aluminum reduction plants in the Ohio River Valley at Ravenswood, West Virginia, and in the vicinity of Hannibal, Ohio, respectively. The power requirements of such plants presently are approximately 356,000 kilowatts for Ravenswood and 534,000 kilowatts for Ormet.

On October 3, 1996, The Public Utilities Commission of Ohio (PUCO) approved, with some exceptions, a contract pursuant to which OPCo will continue to provide electric service to Ravenswood for the period July 1, 1996 through July 31, 2003. On February 6, 1997, the PUCO approved an amendment to the contract addressing these exceptions and the amended contract is now in effect.

On November 14, 1996, the PUCO approved (1) an interim agreement pursuant to which OPCo will continue to provide electric service to Ormet for the period December 1, 1997 through December 31, 1999 and (2) a joint petition with an electric cooperative to transfer the right to serve Ormet to the electric cooperative after December 31, 1999. As part of the territorial transfer, OPCo and Ormet entered into an agreement which contains penalties and other provisions designed to avoid having OPCo provide involuntary back-up power to Ormet.

Under the terms of a stipulation agreement approved by the PUCO in November 1992, beginning December 1, 1994, the cost of coal burned at Gavin Plant is subject to a 15-year predetermined price of \$1.575 per million Btus with quarterly escalation adjustments. A 1995 PUCO-approved settlement agreement fixes the EFC factor at 1.465 cents per kwh for the period June 1995 through November 1998 (less Ohio jurisdictional emission allowance gains currently set at .043 cents per kwh which, commencing on December 1, 1996, are being returned to customers). After November 2009, the price that OPCo can recover for coal from its affiliated Meigs mine

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IMPORTANT CHANGES DURING THE YEAR (Continued)

which supplies Gavin Plant will be limited to the lower of cost or the then-current market price. The agreements provide OPCo with the 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 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, including deferred amounts, will be recovered under the terms of the predetermined price agreement. Management intends to seek from non-Ohio jurisdictional ratepayers recovery of the non-Ohio jurisdictional portion of the investment in, and the liabilities and closing costs of, OPCo's Meigs, Muskingum and Windsor mines, but there can be no assurance that such recovery will be approved. The 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 \$90,000,000 for Meigs, \$55,000,000 for Muskingum and \$35,000,000 for Windsor, after tax at December 31, 1996.

OPCo's Muskingum and Windsor mines may have to close by January 2000 as a result of compliance by Muskingum River Plant and Cardinal Unit 1 with the Phase II requirements of the Clean Air Act Amendments of 1990 (CAAA). The Muskingum and Windsor mines supply coal to Muskingum River Plant and Cardinal Plant, respectively. The Muskingum and/or Windsor mines could close prior to January 2000 depending on the economics of continued operation under the terms of the 1995 settlement agreement. Unless future shutdown costs and/or the cost of coal production of OPCo's Meigs, Muskingum and Windsor mines can be recovered, OPCo's results of operations would be adversely affected.

In November 1992, the municipal wholesale customers of OPCo filed a complaint with the Securities and Exchange Commission (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. These customers also sought to intervene in three proceedings before the SEC. In September 1996, the SEC denied two requests to intervene, but has not ruled on the complaint.

The Acid Rain Program (Title IV) of the CAAA contains provisions governing nitrogen oxides (NOx) emissions. In April 1995, the United States Environmental Protection Agency (Federal EPA) promulgated NOx emission limitations for tangentially fired boilers and dry bottom wall-fired boilers for Phase I and Phase II units. In addition, on December 19, 1996, Federal EPA published final NOx emission limitations in

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IMPORTANT CHANGES DURING THE YEAR (Continued)

the Federal Register for wet bottom wall-fired boilers, cyclone boilers, units applying cell burner technology and all other types of boilers. These emission limitations are to be achieved by January 1, 2000. A petition for review of the regulations was filed by a number of utilities, including OPCo, in the U.S. Court of Appeals for the District of Columbia Circuit on December 26, 1996.

The CAAA contains additional provisions, other than the Acid Rain Program, which could require reductions in emissions of nitrogen oxides from fossil fuel-fired power plants. Title I, dealing generally with attainment of federally set National Ambient Air Quality Standards, establishes a tiered system for classifying degrees of non-attainment with the air quality standard 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 the ozone air quality standard. While ozone non-attainment is largely restricted to urban areas, AEP System generating units 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 states have taken the position that nitrogen oxides emissions from the midwest must be reduced in order to achieve the air quality standard for ozone in the northeast as well as the Lake Michigan and Atlanta, Georgia areas. All AEP 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 spring of 1997 with evaluation of technical findings and recommendations on regional emission controls to be submitted to Federal EPA in the summer of 1997. Federal EPA published a notice of intent in the January 10, 1997 Federal Register proposing the specification of ranges or amounts of nitrogen oxides and volatile organic compounds reductions required by states to reduce downwind concentrations of ozone. Federal EPA will direct states to revise their state implementation plans (SIPs) to provide for specified emission reductions within a set time period. Federal EPA's proposal for reductions of nitrogen oxides and volatile organic compounds is scheduled to be issued in March 1997 and final SIPs calls requiring revisions in state plans will be issued in the summer of 1997. The cost of meeting NOx emissions reduction requirements which might be imposed to achieve the ozone ambient air quality standard cannot be precisely predicted but could be substantial.

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IMPORTANT CHANGES DURING THE YEAR (Continued)

West Virginia promulgated sulfur dioxide limitations which Federal EPA approved in February 1978. The emission limitations for 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 Mitchell Plant with respect to secondary ambient air quality (welfare-related) standards. Because the CAAA 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 Mitchell Plant.

West Virginia has had a request to increase the sulfur dioxide emission limitation for Kammer Plant 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. On May 20, 1996, the Notice of Violation and an enforcement action subsequently filed by Federal EPA were resolved through the entry of a consent decree in the U.S. District Court for the Northern District of West Virginia. The decree provides for compliance with an interim emission limit of 6.5 pounds of sulfur dioxide per million Btu actual heat input on a three-hour basis and 5.8 pounds of sulfur dioxide per million Btu on an annual basis. West Virginia and industrial sources in the area of Kammer Plant are developing a revision to the state implementation plan with respect to sulfur dioxide emission limitations which is to be submitted no later than November 1998. The interim emission limit for Kammer Plant will remain in effect until after that time.

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 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 for the District of Columbia Circuit 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. 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

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IMPORTANT CHANGES DURING THE YEAR (Continued)

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 this plant was remanded to Federal EPA in the January 1988 court decision. Accordingly, the ultimate impact of the stack height rules on Gavin Plant will not be known until Federal EPA completes administrative proceedings on remand and reissues final stack height rules. OPCo intends to participate in the remand rulemaking affecting Gavin Plant.

On July 21, 1992, Federal EPA published final regulations in the Federal Register governing application of new source rules to generating plant repairs and pollution control projects undertaken to comply with the CAAA. 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 review of the regulations.

National Pollutant Discharge Elimination System (NPDES) permits generally require that certain thermal impact study programs be undertaken. The thermal variance for Muskingum River Plant imposes 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, the thermal temperature limits for Muskingum River Plant was raised in the renewed permits issued in 1996. Consequently, the potential for load curtailment and adverse cost impacts is further reduced.

The Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) and similar state law provide governmental agencies with the authority to require clean-up of hazardous waste sites and releases of hazardous substances into the environment and to seek compensation for damages to natural resources. 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 a defendant in three cases involving cost-recovery lawsuits at Federal EPA-identified CERCLA sites. In addition, OPCo has been identified as a potentially responsible party for clean-up at two federal sites. OPCo's share of clean-up costs, however, is not expected to be significant.

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

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IMPORTANT CHANGES DURING THE YEAR (Continued)

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 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. The Secretary of Labor has appealed the Commission's decision to the U.S. Court of Appeals for the District of Columbia Circuit. 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 AEP, OPCo, American Electric Power Service Corporation (Service Corporation) and two of its employees, Federal EPA and the Administrator of 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 SO2 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 SO2 allowances issued for use by 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 the Service Corporation and OPCo only. On October 23, 1996, the Court of Appeals issued an opinion reversing the District Court. On January 10, 1997, OPCo and the Service Corporation filed their answer and counterclaims in the District Court.

10. None

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Name of Respondent OHIO POWER COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, YF)	Year of Report Dec. 31, 1996
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	\$4,326,645,969	\$4,409,779,745	
3	Construction Work in Progress (107)	200-201	58,520,002	65,895,227	
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		\$4,385,165,971	\$4,475,674,972	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,809,013,499	1,913,352,839	
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	\$2,576,152,472	\$2,562,322,133	
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)	-	\$2,576,152,472	\$2,562,322,133	
11	Utility Plant Adjustments (116)	122			
12	Gas Stored Underground-Noncurrent (117)	-			
13	OTHER PROPERTY AND INVESTMENTS				
14	Nonutility Property (121)	221	19,005,133	20,039,630	
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	8,490,100	8,528,344	
16	Investments in Associated Companies (123)	-			
17	Investment in Subsidiary Companies (123.1)	224-225	169,729,991	129,451,157	
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)	-			
19	Noncurrent Portion of Allowances	228-229			
20	Other Investments (124)		32,065,538	32,826,145	
21	Special Funds (125-128)	-	40,967	40,967	
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)		\$212,351,529	\$173,829,555	
23	CURRENT AND ACCRUED ASSETS				
24	Cash (131)	-	3,632,847	3,702,730	
25	Special Deposits (132-134)	-	360,235	1,452,624	
26	Working Fund (135)	-	761,862	847,964	
27	Temporary Cash Investments (136)	-	0	0	
28	Notes Receivable (141)	-	159,025	150,398	
29	Customer Accounts Receivable (142)	-	125,709,738	118,550,765	
30	Other Accounts Receivable (143)	-	8,362,724	21,280,924	
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	1,423,522	1,433,259	
32	Notes Receivable from Associated Companies (145)	-	0	1,500,000	
33	Accounts Receivable from Assoc. Companies (146)	-	43,268,306	65,691,661	
34	Fuel Stock (151)	227	121,978,036	110,115,353	
35	Fuel Stock Expenses Undistributed (152)	227	2,599,574	2,316,014	
36	Residuals (Elec) and Extracted Products (153)	227	0	0	
37	Plant Materials and Operating Supplies (154)	227	53,963,702	48,979,900	
38	Merchandise (155)	227	117,000	0	
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	2,219,761	2,268,056	
42	(Less) Noncurrent Portion of Allowances	228-229	0	0	
43	Stores Expense Undistributed (163)	-	280,702	60,402	
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)	-	39,144,967	41,098,770	
47	Advances for Gas (166-167)	-	0	0	
48	Interest and Dividends Receivable (171)	-	0	0	
49	Rents Receivable (172)	-	285,835	203,991	
50	Accrued Utility Revenues (173)	-	40,100,220	38,852,619	
51	Miscellaneous Current and Accrued Assets (174)	-	247,358	236,356	
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$441,768,370	\$455,875,268	

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

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)	-		
55	Extraordinary Property Losses (182.1)	230	\$4,163,063	\$3,730,084
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
57	Other Regulatory Assets (182.3)	232	0	0
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	547,206,681	534,904,043
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	0	0
60	Clearing Accounts (184)	-	0	0
61	Temporary Facilities (185)	-	508,671	786,339
62	Miscellaneous Deferred Debits (186)	-	(23,749)	(40,745)
63	Def. Losses from Disposition of Utility Plt. (187)	233	119,777,124	128,513,979
64	Research, Devel. and Demonstration Expend. (188)	-	0	0
65	Unamortized Loss on Reacquired Debt (189)	352-353	0	0
66	Accumulated Deferred Income Taxes (190)	-	19,351,554	18,022,114
67	Unrecovered Purchased Gas Costs (191)	234	102,684,265	106,812,693
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)	-	0	0
69	TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52, and 68)		\$793,667,609	\$792,728,507
			\$4,023,939,980	\$3,984,755,463

Name of Respondent OHIO POWER COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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	156,240,300	148,431,600
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	1,552,987
7	Other Paid-in Capital (208-211)	253	457,578,316	459,109,147
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	494,496,835	558,396,568
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	23,531,637	25,618,543
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	TOTAL Proprietary Capital (Enter Total of Lines 2 thru 13)	-	\$1,454,944,325	\$1,514,310,299
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	901,948,000	752,281,000
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)	-	86,480	25,449
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	8,746,159	7,927,984
22	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	\$1,128,288,321	\$979,378,465
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases-Noncurrent (227)	-	72,620,428	76,013,766
25	Accumulated Provision for Property Insurance (228.1)	-	0	0
26	Accumulated Provision for Injuries and Damages (228.2)	-	2,124,300	2,313,318
27	Accumulated Provision for Pensions and Benefits (228.3)	-	517,214	489,772
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	35,160,316	35,186,577
29	Accumulated Provision for Rate Refunds (229)	-	0	0
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)	-	\$110,422,258	\$114,003,433
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	9,400,000	41,302,000
33	Accounts Payable (232)	-	63,138,046	42,909,388
34	Notes Payable to Associated Companies (233)	-	0	0
35	Account Payable to Associated Companies (234)	-	32,928,541	59,907,210
36	Customer Deposits (235)	-	7,436,038	7,333,936
37	Taxes Accrued (236)	262-263	161,144,729	161,781,551
38	Interest Accrued (237)	-	18,741,931	16,082,327
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)	-	2,139,959	1,943,473
43	Miscellaneous Current and Accrued Liabilities (242)	-	43,320,176	44,898,933
44	Obligations Under Capital Leases-Current (243)	-	10,010,069	10,833,008
45	TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44)	-	\$348,259,489	\$386,991,826

Name of Respondent
OHIO POWER COMPANY

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Year of Report
Dec. 31, 1996

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)		\$1,037,057	\$981,726
48	Accumulated Deferred Investment Tax Credits (255)	266-267	49,860,043	46,308,027
49	Deferred Gains from Disposition of Utility Plant (256)		0	0
50	Other Deferred Credits (253)	269	3,453,294	2,695,351
51	Other Regulatory Liabilities (254)	278	140,380,646	116,421,376
52	Unamortized Gain on Reacquired Debt (257)	269	0	0
53	Accumulated Deferred Income Taxes (281-283)	272-277	787,294,547	823,664,960
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		\$982,025,587	\$990,071,440
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)		\$4,023,939,980	\$3,984,755,463

Name of Respondent
OHIO POWER COMPANY

This Report Is:
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(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

STATEMENT OF INCOME FOR THE YEAR

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

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

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$1,920,725,015	\$1,831,115,334
3	Operating Expenses			
4	Operation Expenses (401)	320-323	1,083,758,230	1,039,796,629
5	Maintenance Expenses (402)	320-323	152,495,489	144,202,163
6	Depreciation Expense (403)	336-337	137,399,592	135,355,634
7	Amort. & Depl. of Utility Plant (404-405)	336-337	392,152	475,944
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	165,764,640	168,428,719
14	Income Taxes - Federal (409.1)	262-263	77,920,115	54,899,209
15	- Other (409.1)	262-263	2,252,348	1,618,001
16	Provision for Deferred Income Taxes (410.1)	234,272-277	131,138,047	120,373,744
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	97,380,035	86,257,796
18	Investment Tax Credit Adj. - Net (411.4)	266	(1,830,566)	(1,832,393)
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)		14,661,673	0
22	Losses from Disposition of Allowances (411.9)		1,418,985	0
23	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 22)		\$1,638,680,020	\$1,577,072,550
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$282,044,995	\$254,042,784

Name of Respondent
OHIO POWER COMPANY

This Report Is:
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Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

STATEMENT OF INCOME FOR THE YEAR (Continued)

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

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

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

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

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

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
\$1,920,725,015	\$1,831,115,334					1
						2
1,083,758,230	1,039,796,629					3
152,495,489	144,202,163					4
137,399,592	135,355,634					5
392,152	475,944					6
12,696	12,696					7
0	0					8
0	0					9
0	0					10
0	0					11
165,764,640	168,428,719					12
77,920,115	54,899,209					13
2,252,348	1,618,001					14
131,138,047	120,373,744					15
97,380,035	86,257,796					16
(1,830,566)	(1,832,393)					17
0	0					18
0	0					19
14,661,673	0					20
1,418,985	0					21
\$1,638,680,020	\$1,577,072,550					22
						23
\$282,044,995	\$254,042,784					24

Name of Respondent OHIO POWER COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
STATEMENT OF INCOME FOR THE YEAR (Continued)					
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	
25	Net Utility Operating Income (Carried forward from page 114)	--	\$282,044,995	\$254,042,784	
26	Other Income and Deductions				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues From Merchandising, Jobbing and Contract Work (415)		1,105,626	918,831	
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		1,444,484	1,295,620	
31	Revenues From Nonutility Operations (417)		0	0	
32	(Less) Expenses of Nonutility Operations (417.1)		0	0	
33	Nonoperating Rental Income (418)		132,470	144,044	
34	Equity in Earnings of Subsidiary Companies (418.1)	119	12,844,230	14,386,916	
35	Interest and Dividend Income (419)		1,074,925	3,354,782	
36	Allowance for Other Funds Used During Construction (419.1)		101,806	385,897	
37	Miscellaneous Nonoperating Income (421)		7,382,022	7,338,561	
38	Gain on Disposition of Property (421.1)		46,941	211,285	
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		\$21,243,536	\$25,444,696	
40	Other Income Deductions				
41	Loss on Disposition of Property (421.2)		44,564	726,761	
42	Miscellaneous Amortization (425)	340	0	0	
43	Miscellaneous Income Deductions (426.1-426.5)	340	8,974,552	1,443,363	
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		\$9,019,116	\$2,170,124	
45	Taxes Applic. to Other Income and Deductions				
46	Taxes Other Than Income Taxes (408.2)	262-263	748,006	659,985	
47	Income Taxes - Federal (409.2)	262-263	379,565	1,703,730	
48	Income Taxes - Other (409.2)	262-263	0	0	
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277	3,602,913	3,999,234	
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	6,857,006	4,668,042	
51	Investment Tax Credit Adj. - Net (411.5)		(1,721,450)	(1,737,670)	
52	(Less) Investment Tax Credits (420)		0	0	
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		(\$3,847,972)	(\$42,763)	
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		\$16,072,392	\$23,317,335	
55	Interest Charges				
56	Interest on Long-Term Debt (427)		73,814,511	78,995,049	
57	Amort. of Debt Disc. and Expense (428)		719,603	672,208	
58	Amortization of Loss on Reacquired Debt (428.1)		2,133,214	2,088,048	
59	(Less) Amort. of Premium on Debt - Credit (429)		28,799	58,532	
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	4,846,580	7,076,844	
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,022,973	859,993	
64	Net Interest Charges (Enter Total of lines 56 thru 63)		\$80,462,136	\$87,913,624	
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		\$217,655,251	\$189,446,495	
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)		\$217,655,251	\$189,446,495	

Name of Respondent
OHIO POWER COMPANY

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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, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance - Beginning of Year		
2	Changes (Identify by prescribed retained earnings accounts)		\$494,496,835
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: *		(167,677)
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acc. 439) (Total of lines 10 thru 14)		(\$167,677)
16	Balance Transferred from Income (Account 433 less Account 418.1)		204,811,021
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	(8,644,791)
25			
26			
27			
28			
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(8,644,791)
30	Dividends Declared - Common Stock (Account 438)		
31		238	(142,856,144)
32			
33			
34			
35			
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		(\$142,856,144)
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		10,757,324
38	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36, and 37)		\$558,396,568

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)	
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter total of lines 38 and 47)	\$558,396,568
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (ACCOUNT 216.1)	
49	Balance - Beginning of Year (Debit or Credit)	23,531,637
50	Equity in Earnings for Year (Credit) (Account 418.1)	12,844,230
51	(Less) Dividends Received (Debit)	10,757,324
52	Other Changes (Explain)	
53	Balance - End of Year (Total of Lines 49 Thru 52)	\$25,618,543

< Page 118 Line 10 Column a >

OHIO POWER COMPANY, 1996
DEBITS TO RETAINED EARNINGS

AMORT OF LOSS - \$2.27 SERIES	22,935
AMORT OF LOSS - 7.60% SERIES	18,285
AMORT OF LOSS - 7 6/10% SERIES	17,621
AMORT OF LOSS - 7.72% SERIES	11,467
AMORT OF LOSS - 7.76% SERIES	51,151
AMORT OF LOSS - 8.04% SERIES	10,222
AMORT OF LOSS - 8.48% SERIES	35,996

TOTAL	167,677

< Page 118 Line 24 Column A >

OHIO POWER COMPANY, 1996
DIVIDENDS DECLARED - PREFERRED STOCK (ACCOUNT 437)

4.08% SERIES	\$ 188,853
4.20% SERIES	235,148
4.40% SERIES	417,353
4 1/2 SERIES	910,812
6.35% SERIES	1,905,000
6.02% SERIES	2,400,475
5.90% SERIES	2,587,150

TOTAL	8,644,791

Name of Respondent
OHIO POWER COMPANY

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(Mo, Da, YF)

Year of Report
Dec. 31, 1996

STATEMENT OF CASH FLOWS

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

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 72(c) on page 117)	
3	Noncash Charges (Credits) to Income:	\$217,655,251
4	Depreciation and Depletion	
5	Amortization of (Specify)	137,842,684
6	DEFERRED COLLECTION OF FUEL COSTS	
7		(17,744,642)
8	Deferred Income Taxes (Net)	
9	Investment Tax Credit Adjustment (Net)	30,503,919
10	Net (Increase) Decrease in Receivables	(3,552,016)
11	Net (Increase) Decrease in Inventory	(29,582,374)
12	Net (Increase) Decrease in Allowances Inventory	17,467,345
13	Net Increase (Decrease) in Payables and Accrued Expenses	(48,295)
14	Net (Increase) Decrease in Other Regulatory Assets	6,830,337
15	Net Increase (Decrease) in Other Regulatory Liabilities	26,514,776
16	(Less) Allowance for Other Funds Used During Construction	(14,933,003)
17	(Less) Undistributed Earnings from Subsidiary Companies	101,806
18	Other:	2,086,906
19		(29,507,382)
20		
21		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	\$339,257,888
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (Including Land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(112,834,126)
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	101,806
31	Other:PROCEEDS FROM SALE AND LEASEBACK TRAN	5,310,132
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(\$107,422,188)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	3,427,686
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	42,365,740
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on pages 122-123.
Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on pages 122-123.

5. Codes used:

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

6. Enter on pages 122-123 clarifications and explanations.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	
53	Other:	
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(\$61,628,762)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long - Term Debt (b)	0
62	Preferred Stock	0
63	Common Stock	0
64	Other:	
65		
66	Net Increase in Short - Term Debt (c)	31,902,000
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	\$31,902,000
71		
72	Payments for Retirement of:	
73	Long - term Debt (b)	(149,667,000)
74	Preferred Stock	(7,808,700)
75	Common Stock	
76	Other: DISCOUNT ON REACQUIRED PREFERRED STOCK	1,020,357
77	PREMIUM ON LONG-TERM DEBT	(326,474)
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	(8,644,791)
81	Dividends on Common Stock	(142,856,144)
82	Net Cash provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(\$276,380,752)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57, and 83)	\$1,248,374
87		
88	Cash and Cash Equivalents at Beginning of Year	4,754,944
89		
90	Cash and Cash Equivalents at End of Year	6,003,318

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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NOTES TO FINANCIAL STATEMENTS

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

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

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

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

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

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

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

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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NOTES TO FINANCIAL STATEMENTS (Continued)

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 673,000 retail customers in northwestern, east central, eastern and southern sections of Ohio. Wholesale electric power is supplied to neighboring utility systems, power marketers and the American Electric Power (AEP) System Power Pool (Power Pool). As a member of the Power Pool and a signatory company to the AEP Transmission Equalization Agreement, OPCo's 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, the exclusion of comparative statements of retained earnings and cash flows and the requirement to report deferred tax assets and liabilities separately rather than as a single amount.

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 (deferred expenses) and regulatory liabilities (deferred income) are recorded to reflect the economic effects of regulation.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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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 1996 and 1995 were not significant.

Depreciation, Depletion and Amortization

Depreciation of electric utility plant 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 Depreciation Annual Rates 1996
Production:	
Steam-Fossil-Fired	3.4%
Hydroelectric-Conventional	2.7%
Transmission	2.3%
Distribution	4.0%
General	2.6%

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

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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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

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 and reserved certain items including emission allowances for later consideration in determining total fuel recovery. See Note 2. 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, deferred income taxes are recorded with related regulatory assets and liabilities 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. Deferred investment tax credits, which represent a regulatory liability, are being amortized over the life of the related plant investment commensurate with recovery in rates.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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NOTES TO FINANCIAL STATEMENTS (Continued)

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 included in 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 is credited to paid-in capital and amortized to retained earnings.

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 undistributed 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 \$803,000 and \$848,000 at December 31, 1996 and 1995, respectively. 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 \$341.7 million in 1996 and \$285.6 million in 1995. 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 \$128.6 million and \$168.9 million at December 31, 1996 and 1995, respectively.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
--	---	--------------------------------	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

The Company received from its subsidiaries and joint-facility companies dividends totaling \$10.8 million in 1996 and \$25.7 million in 1995 and return of capital investment totaling \$40.8 million in 1996.

The Company's operating revenues include energy sold directly to two wholly-owned subsidiaries in the amounts of \$9 million in 1996 and \$8.1 million in 1995.

2. RATE MATTERS:

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. A 1995 Settlement Agreement set the fuel component of the electric fuel component (EFC) factor at 1.465 cents per kwh for the period June 1, 1995 through November 30, 1998 and reserved certain items including emission allowances for later consideration in determining total fuel recovery. The PUCO ordered the amortization of the Ohio jurisdictional share of gains on the sale of emission allowances through the EFC rate effective December 1, 1996. The agreements provide OPCo with the opportunity to recover over the term of the stipulation agreement the Ohio jurisdictional share of OPCo's investment in and the liabilities and future shutdown costs of its affiliated mines as well as any fuel costs incurred above the fixed rate to the extent the actual cost of coal burned at the Gavin Plant is below the predetermined price. 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. Pursuant to these agreements the Company has deferred \$28.5 million for future recovery at December 31, 1996.

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 including deferred amounts 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 \$180 million after tax at December 31, 1996.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
--	---	--------------------------------	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

The affiliated Muskingum and Windsor mines may have to close by January 2000 in order to comply with the Phase II requirements of the Clean Air Act Amendments of 1990 (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 1997-1999 are estimated to be \$555 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.

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.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
--	---	--------------------------------	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

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 capacity credits from the Power Pool.

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

	Year Ended December 31,	
	1996	1995
	(in thousands)	
Capacity Revenues	\$158,599	\$147,317
Energy Revenues	152,909	132,604
Total	\$311,508	\$279,921

Purchased power expense includes charges of \$31.1 million in 1996 and \$26.6 million in 1995 for energy received from the Power Pool.

Power Pool members share in wholesale sales to unaffiliated entities made by the Power Pool. The Company's share of the Power Pool's wholesale sales included in operating revenues were \$106.1 million in 1996 and \$94 million in 1995.

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 \$11.8 million in 1996 and \$15.6 million in 1995. Revenues from these transactions including a transmission fee are included in the above Power Pool wholesale operating revenues.

Purchased power expense includes \$5 million in 1996 and \$2.9 million in 1995 for 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 \$57.1 million in 1996 and \$55.2 million in 1995. Wheeling Power Company is an affiliated distribution utility that is not a member of the Power Pool.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
--	---	--------------------------------	---------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

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 \$12.5 million and \$13.7 million in 1996 and 1995, respectively.

Coal-transportation costs paid to affiliated companies aggregate approximately \$8.6 million and \$4.3 million in 1996 and 1995, respectively. These charges are included in fuel expense. The prices charged by the affiliates for coal transportation services 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. BENEFIT PLANS:

AEP System Pension Plan

The Company participates in the AEP System pension plan, a trustee, 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, 1996 and 1995 was \$3.5 million and \$2.1 million, respectively.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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NOTES TO FINANCIAL STATEMENTS (Continued)

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 \$3.6 million in 1996 and \$3.9 million in 1995.

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 retire from active service after reaching age 55 and have at least 10 service years.

The funding policy for OPEB cost is to make contributions to an external Voluntary Employees Beneficiary Association trust fund equal to the incremental OPEB costs (i.e., the amount that the total postretirement benefits cost under SFAS 106, "Employers Accounting for Postretirement Benefits Other Than Pensions," exceeds the pay-as-you-go amount). Contributions were \$13.9 million in 1996 and \$10.6 million in 1995. 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 1996 and 1995 required by SFAS 106 for employees and retirees were \$16.9 million and \$17.1 million, respectively.

With the issuance of SFAS 106, the Company received regulatory authority to defer the increased OPEB costs resulting from the SFAS 106 required change from pay-as-you-go to accrual accounting which were not being recovered in rates. The deferred amounts are being amortized over a 4-year period ending in March 1999. At December 31, 1996 and 1995, \$10.9 million and \$17.4 million, respectively, of OPEB costs were deferred.

6. COMMON SHAREHOLDER'S EQUITY:

Mortgage indentures, 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, 1996, \$23.9 million of retained earnings were restricted. Regulatory approval is required to pay dividends out of paid-in capital.

In 1996 and 1995 net changes in paid-in capital of \$1.2 million and (3.6) million, respectively, represented gains and expenses associated with cumulative preferred stock transactions.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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NOTES TO FINANCIAL STATEMENTS (Continued)

7. FEDERAL INCOME TAXES:

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

	Year Ended December 31,	
	1996	1995
	(in thousands)	
Charged (Credited) to Operating Expenses (net):		
Current	\$ 77,920	\$54,899
Deferred	33,758	34,116
Deferred Investment Tax Credits	(1,830)	(1,832)
Total	109,848	87,183
Charged (Credited) to Nonoperating Income (net):		
Current	380	1,704
Deferred	(3,254)	(669)
Deferred Investment Tax Credits	(1,722)	(1,738)
Total	(4,596)	(703)
Total Federal Income Taxes as Reported	\$105,252	\$86,480

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,	
	1996	1995
	(in thousands)	
Net Income	\$217,655	\$189,447
Federal Income Taxes	105,252	86,480
Pre-tax Book Income	\$322,907	\$275,927
Federal Income Taxes on Pre-tax Book Income at Statutory Rate (35%)	\$113,017	\$96,574
Increase (Decrease) in Federal Income Taxes Resulting From the Following Items:		
Depreciation	12,769	13,458
Removal Costs	(5,775)	(5,775)
Equity in Earnings of Subsidiaries	(4,705)	(5,035)
Corporate Owned Life Insurance	(2,266)	(5,164)
Investment Tax Credits (net)	(3,552)	(3,453)
Other	(4,236)	(4,125)
Total Federal Income Taxes as Reported	\$105,252	\$86,480
Effective Federal Income Tax Rate	32.6%	31.3%

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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NOTES TO FINANCIAL STATEMENTS (Continued)

The following tables show the elements of the net deferred tax liability and the significant temporary difference giving rise to such deferrals:

	December 31, 1996	1995
	(in thousands)	
Deferred Tax Assets	\$ 106,813	\$ 102,684
Deferred Tax Liabilities	(823,665)	(787,294)
Net Deferred Tax Liabilities	\$ (716,852)	\$ (684,610)
Property Related Temporary Differences	\$ (567,768)	\$ (545,301)
Amounts Due From Customers For Future Federal Income Taxes	(121,571)	(122,621)
Deferred State Income Taxes	(20,962)	(16,469)
All Other (net)	(6,551)	(219)
Total Net Deferred Tax Liabilities	\$ (716,852)	\$ (684,610)

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. During the audit the IRS agents requested a ruling from their National Office that certain interest deductions relating to corporate owned life insurance (COLI) claimed by the Company for 1991 through 1993 should not be allowed. The COLI program was established in 1990 as part of the Company's strategy to fund and reduce the cost of medical benefits for retired employees. AEP filed a brief with the IRS National Office refuting the agents' position. Although no adjustments have been proposed, a disallowance of the COLI interest deductions through December 31, 1996 would reduce earnings by approximately \$59 million (including interest). Management believes it will ultimately prevail on this issue and will vigorously contest any adjustments that may be assessed. Accordingly, no provision for this amount has been recorded. In the opinion of management, the final settlement of open years will not have a material effect on results of operations.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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NOTES TO FINANCIAL STATEMENTS (Continued)

8. 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,	
	1996	1995
	(in thousands)	
Operating Leases	\$57,629	\$53,368
Amortization of Capital Leases	9,965	8,539
Interest on Capital Leases	5,613	4,972
Total Rental Costs	\$73,207	\$66,879

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

	December 31,	
	1996	1995
	(in thousands)	
Electric Utility Plant:		
Production	\$ 21,689	\$21,457
General	83,967	74,613
Total Electric Utility Plant	105,656	96,070
Accumulated Amortization	26,889	20,485
Net Electric Utility Plant	78,767	75,585
Other Property (net)	8,080	7,045
Net Property under Capital Leases	\$ 86,847	\$82,630
Obligations under Capital Leases:*		
Noncurrent Liability	\$76,014	\$72,620
Liability Due Within One Year	10,833	10,010
Total Capital Lease Obligations	\$86,847	\$82,630

*Represents the present value of future minimum lease payments.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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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, 1996:

	Capital Leases (in thousands)	Noncancelable Operating Leases
1997	\$ 16,158	\$ 50,997
1998	15,064	50,565
1999	14,236	50,125
2000	13,292	50,118
2001	11,119	49,922
Later Years	46,470	497,516
Total Future Minimum Lease Rentals	116,339	\$749,243
Less Estimated Interest Element	29,492	
Estimated Present Value of Future Minimum Lease Rentals	\$ 86,847	

9. CUMULATIVE PREFERRED STOCK:

At December 31, 1996, authorized shares of cumulative preferred stock were as follows:

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

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

In 1995 the Company redeemed and canceled all of the outstanding shares of the following series of cumulative preferred stock not subject to mandatory redemption: 7.60%, 350,000 shares; 7-6/10%, 350,000 shares; and 8.04%, 150,000 shares.

In January 1997 a tender offer for all series of preferred stock was announced. In conjunction with the tender offer a special shareholders meeting was scheduled to be held on February 28, 1997 for the purpose of considering amendments to the Company's articles of incorporation to remove certain capitalization ratio requirements.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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NOTES TO FINANCIAL STATEMENTS (Continued)

A. Cumulative Preferred Stock Not Subject to Mandatory Redemption:

Series	Call Price December 31, 1996	Par Value	Number of Shares Redeemed		Shares Outstanding 12/31/96	Amount December 31, 1996 1995 (in thousands)	
			Year Ended December 31, 1996	Year Ended December 31, 1995		1996	1995
4.08%	\$103	\$100	7,425	-	42,575	\$ 4,258	\$ 5,000
4-1/2%	110	100	-	-	202,403	20,240	20,240
4.20%	103.20	100	8,025	-	51,975	5,198	6,000
4.40%	104	100	11,637	-	88,363	8,836	10,000
						\$38,532	\$41,240

B. Cumulative Preferred Stock Subject to Mandatory Redemption:

Series (a)	Par Value	Number of Shares Redeemed		Shares Outstanding December 31, 1996	Amount December 31, 1996 1995 (in thousands)	
		Year Ended December 31, 1996	Year Ended December 31, 1995		1996	1995
5.90% (b)	\$100	46,000	-	404,000	\$ 40,400	\$ 45,000
6.02% (c)	100	5,000	-	395,000	39,500	40,000
6.35% (d)	100	-	-	300,000	30,000	30,000
					\$109,900	\$115,000

- (a) Not callable until after 2002. There are no aggregate sinking fund provisions through 2001. Shares have been reacquired on the open market.
- (b) 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) 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) 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.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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NOTES TO FINANCIAL STATEMENTS (Continued)

10. LONG-TERM DEBT AND LINES OF CREDIT:

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

	December 31,	
	1996	1995
	(in thousands)	
First Mortgage Bonds	\$ 664,429	\$ 796,084
Installment Purchase		
Contracts	232,474	232,351
Debentures	82,475	99,854
	979,378	1,128,289
Less Portion Due Within		
One Year	46,620	80,214
Total	\$932,758	\$1,048,075

First mortgage bonds outstanding were as follows:

	December 31,		
	1996	1995	
	(in thousands)		
% Rate	Due		
5	1996 - January 1	\$ -	\$ 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
7-3/4	2002 - October 1	-	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
9.625	2021 - June 1	-	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)	(2,852)	(3,409)	
	664,429	796,084	
Less Portion Due Within			
One Year	46,620	62,759	
Total	\$617,809	\$733,325	

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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NOTES TO FINANCIAL STATEMENTS (Continued)

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.

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

	December 31,	
	1996	1995
	(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	(2,526)	(2,649)
Total	\$232,474	\$232,351

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.

A wholly-owned coal-mining subsidiary, not consolidated, has variable and fixed term loan agreements totaling \$82 million and \$90 million in 1996 and 1995, respectively, which are guaranteed by the Company.

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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NOTES TO FINANCIAL STATEMENTS (Continued)

Debentures outstanding were as follows:

	December 31,	
	1996	1995
	(in thousands)	
5-1/8% Series		
due 1996 - January 1	\$ -	\$ 8,297
6-5/8% Series		
due 1997 - August 1	-	4,253
7-7/8% Series		
due 1999 - March 1	-	4,905
8.16% Series A		
due 2025 - September 30	85,000	85,000
Unamortized Discount (net)	(2,525)	(2,601)
	82,475	99,854
Less Portion Due Within		
One Year	-	17,455
Total	\$82,475	\$82,399

At December 31, 1996, future long-term debt payments, excluding premium or discount, are as follows:

	Principal Amount
	(in thousands)
1997	\$ 46,620
1998	55,661
1999	-
2000	-
2001	-
Later Years	885,000
Total	\$987,281

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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NOTES TO FINANCIAL STATEMENTS (Continued)

Short-term debt borrowings are limited by provisions of the 1935 Act to \$250 million. Lines of credit are shared with other AEP System companies and at December 31, 1996 and 1995 were available in the amounts of \$409 million and \$372 million, respectively. Commitment fees of approximately 1/8 of 1% of the unused short-term lines of credit are required to maintain the lines of credit. Outstanding short-term debt consisted of:

	Balance Outstanding (in thousands)	Year-end Weighted Average Interest Rate
December 31, 1996:		
Notes Payable	\$ 4,600	5.4%
Commercial Paper	36,702	7.2
Total	\$41,302	7.0
December 31, 1995:		
Commercial Paper	\$9,400	6.2%

11. 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 \$109.7 million and \$117.4 million and for long-term debt were \$0.99 billion and \$1.17 billion at December 31, 1996 and 1995, respectively. The carrying amounts for preferred stock subject to mandatory redemption were \$109.9 million and \$115 million and for long-term debt were \$0.98 billion and \$1.13 billion at December 31, 1996 and 1995, respectively. 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.

12. SUPPLEMENTARY INFORMATION:

	Year Ended December 31, 1996 (in thousands)
Cash was paid for:	
Interest (net of capitalized amounts)	\$80,298
Income Taxes	78,997
Noncash Acquisitions Under Capital Leases were	20,961

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Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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

Line No.	Item (a)	Total (b)	Electric (c)
1			
2	UTILITY PLANT		
3	In Service		
4	Plant in Service (Classified)		
5	Property Under Capital Leases	\$4,326,152,833	\$4,326,152,833
6	Plant Purchased or Sold	78,767,132	78,767,132
7	Completed Construction not Classified	0	0
8	Experimental Plant Unclassified	0	0
9	TOTAL (Enter Total of lines 3 thru 7)	0	0
10	Leased to Others	\$4,404,919,965	\$4,404,919,965
11	Held for Future Use	0	0
12	Construction Work in Progress	4,223,202	4,223,202
13	Acquisition Adjustments	65,895,227	65,895,227
14	TOTAL Utility Plant (Enter total of lines 8 thru 12)	636,578	636,578
15	Accum. Prov. for Depr., Amort., & Depl.	\$4,475,674,972	\$4,475,674,972
16	Net Utility Plant (Enter Total of line 13 less 14)	1,913,352,839	1,913,352,839
17	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	\$2,562,322,133	\$2,562,322,133
18	In Service:		
19	Depreciation		
20	Amort. and Depl. of Producing Natural Gas Land and Land Rights	1,908,159,335	1,908,159,335
21	Amort. of Underground Storage Land and Land Rights		
22	Amort. of Other Utility Plant		
23	TOTAL In Service (Enter Total of lines 18 thru 21)	4,834,103	4,834,103
24	Leased to Others	\$1,912,993,438	\$1,912,993,438
25	Depreciation		
26	Amortization and Depletion		
27	TOTAL Leased to Others (Enter Total of lines 24 and 25)		
28	Held for Future Use		
29	Depreciation		
30	Amortization		
31	TOTAL Held for Future Use (Enter Total of lines 28 and 29)		
32	Abandonment of Leases (Natural Gas)		
33	Amort. of Plant Aquisition Adj.		
34	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31 and 32)	359,401	359,401
		\$1,913,352,839	\$1,913,352,839

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

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

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

Name of Respondent
OHIO POWER COMPANY

This Report Is:
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Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

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		
3	(302) Franchises and Consents	\$5,009	
4	(303) Miscellaneous Intangible Plant	66,769	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	155,006	
6	2. PRODUCTION PLANT	\$226,784	
7	A. Steam Production Plant		
8	(310) Land and Land Rights		
9	(311) Structures and Improvements	5,546,015	(32,659)
10	(312) Boiler Plant Equipment	242,291,582	4,039,940
11	(313) Engines and Engine-Driven Generators	1,478,695,113	14,616,270
12	(314) Turbogenerator Units	0	
13	(315) Accessory Electric Equipment	479,947,016	6,881,180
14	(316) Misc. Power Plant Equipment	155,314,388	1,459,732
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	41,948,806	1,159,487
16	B. Nuclear Production Plant	\$2,403,742,920	\$28,123,950
17	(320) Land and Land Rights		
18	(321) Structures and Improvements	0	
19	(322) Reactor Plant Equipment	0	
20	(323) Turbo generator Units	0	
21	(324) Accessory Electric Equipment	0	
22	(325) Misc. Power Plant Equipment	0	
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	0	
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements	3,992	
27	(332) Reservoirs, Dams, and Waterways	49,958,287	
28	(333) Water Wheels, Turbines, and Generators	6,343,491	
29	(334) Accessory Electric Equipment	40,002,043	5,991
30	(335) Misc. Power Plant Equipment	9,934,685	
31	(336) Roads, Railroads, and Bridges	3,451,098	14,281
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	0	
33	D. Other Production Plant	\$109,693,596	\$20,272
34	(340) Land and Land Rights		
35	(341) Structures and Improvements	0	
36	(342) Fuel Holders, Products, and Accessories	0	
37	(343) Prime Movers	0	
38	(344) Generators	0	
39	(345) Accessory Electric Equipment	0	

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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 col-

umn (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
			66,769	(302)	3
			155,006	(303)	4
			\$226,784		5
					6
					7
481,977			5,513,356	(310)	8
5,334,687		15,033	245,864,578	(311)	9
		619	1,487,977,315	(312)	10
			0	(313)	11
809,471		(13,304)	486,005,421	(314)	12
78,211			156,695,909	(315)	13
45,657		(2,348)	43,060,288	(316)	14
\$6,750,003		0	\$2,425,116,867		15
					16
			0	(320)	17
			0	(321)	18
			0	(322)	19
			0	(323)	20
			0	(324)	21
			0	(325)	22
			0		23
					24
			3,992	(330)	25
9,218			49,949,069	(331)	26
			6,343,491	(332)	27
			40,008,034	(333)	28
			9,934,685	(334)	29
3,728			3,461,651	(335)	30
			0	(336)	31
\$12,946			\$109,700,922		32
					33
			0	(340)	34
			0	(341)	35
			0	(342)	36
			0	(343)	37
			0	(344)	38
			0	(345)	39

Name of Respondent OHIO POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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		
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	0		
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	\$2,513,436,516	\$28,144,222	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	57,139,884	249,416	
45	(352) Structures and Improvements	27,603,243	87,095	
46	(353) Station Equipment	347,734,240	16,605,908	
47	(354) Towers and Fixtures	138,760,810	32,845	
48	(355) Poles and Fixtures	70,014,598	3,116,070	
49	(356) Overhead Conductors and Devices	156,637,059	1,711,460	
50	(357) Underground Conduit	320,611	6,212	
51	(358) Underground Conductors and Devices	643,658	1,978	
52	(359) Roads and Trails	0		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$798,854,103	\$21,810,984	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	6,244,276	41,368	
56	(361) Structures and Improvements	6,297,483	261,573	
57	(362) Station Equipment	91,207,269	5,573,828	
58	(363) Storage Battery Equipment	0		
59	(364) Poles, Towers, and Fixtures	179,755,233	10,672,196	
60	(365) Overhead Conductors and Devices	133,011,909	7,838,994	
61	(366) Underground Conduit	22,440,947	2,995,110	
62	(367) Underground Conductors and Devices	31,139,793	3,324,004	
63	(368) Line Transformers	196,260,074	10,969,023	
64	(369) Services	73,531,370	5,537,643	
65	(370) Meters	66,152,917	4,241,230	
66	(371) Installations on Customer Premises	11,489,906	1,417,166	
67	(372) Leased Property on Customer Premises	1,104		
68	(373) Street Lighting and Signal Systems	16,411,488	844,252	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$833,943,769	\$53,716,387	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	6,136,447	37,561	
72	(390) Structures and Improvements	51,886,184	861,291	
73	(391) Office Furniture and Equipment	3,851,020	13,174	
74	(392) Transportation Equipment	36,233		
75	(393) Stores Equipment	431,014		
76	(394) Tools, Shop and Garage Equipment	4,069,678	180,362	
77	(395) Laboratory Equipment	858,221		
78	(396) Power Operated Equipment	23,371		
79	(397) Communication Equipment	17,882,996	342,224	
80	(398) Miscellaneous Equipment	667,822	(2,367)	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	\$85,842,986	\$1,432,245	
82	(399) Other Tangible Property	14,257,723	(6,513)	
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$100,100,709	\$1,425,732	
84	TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83)	\$4,246,561,881	\$105,097,325	
85	(102) Electric Plant Purchased (See Instr. 8)	0		
86	(Less) (102) Electric Plant Sold (See Instr. 8)	0		
87	(103) Experimental Plant Unclassified	0		
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	\$4,246,561,881	\$105,097,325	

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, 1996	
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	(346)		40
			0			41
\$6,762,949		0	\$2,534,817,789			42
						43
15,148		(1,919)	57,372,233	(350)		44
2,388		(38,402)	27,649,548	(352)		45
2,248,732	4,230	98,492	362,194,138	(353)		46
1,506			138,792,149	(354)		47
328,689			72,801,979	(355)		48
328,035		2,839,555	160,860,039	(356)		49
			326,823	(357)		50
6,928			638,708	(358)		51
			0	(359)		52
\$2,931,426	\$4,230	\$2,897,726	\$820,635,617			53
						54
		6,519	6,292,163	(360)		55
11,893		32,176	6,579,339	(361)		56
1,249,686		(23,715)	95,507,696	(362)		57
			0	(363)		58
2,655,238		(239)	187,771,952	(364)		59
1,985,593			138,865,310	(365)		60
49,122			25,386,935	(366)		61
439,525			34,024,272	(367)		62
4,066,308		4,686	203,167,475	(368)		63
501,210			78,567,803	(369)		64
2,766,338	(4,230)	(77,124)	67,546,455	(370)		65
577,655			12,329,417	(371)		66
			1,104	(372)		67
359,801		0	16,895,939	(373)		68
\$14,662,369	(\$4,230)	(\$57,697)	\$872,935,860			69
						70
1		(4,598)	6,169,409	(389)		71
233,144		0	52,514,331	(390)		72
19,053			3,845,141	(391)		73
			36,233	(392)		74
(13,809)			444,823	(393)		75
476,793			3,773,247	(394)		76
17,427			840,794	(395)		77
			23,371	(396)		78
414,348		(2,835,431)	14,975,441	(397)		79
			665,455	(398)		80
\$1,146,957		(\$2,840,029)	\$83,288,245			81
2,672			14,248,538	(399)		82
\$1,149,629		(\$2,840,029)	\$97,536,783			83
\$25,506,373	0	0	\$4,326,152,833			84
			0	(102)		85
			0			86
			0	(103)		87
\$25,506,373	0	0	\$4,326,152,833			88

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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	02/01/96		418,481
5				
6	NORTHEAST CORRIDOR FOR MAYRSVILLE STATION SITUATED			
7	IN TAYLOR AND YORK TWP., UNION COUNTY, OHIO			
8	SITE #9519	02/01/76		263,474
9				
10	PURCHASE OF LAND, PROMWAY STATION			
11	STARK COUNTY, OHIO, SITE #1304	05/01/96		361,576
12				
13				
14				
15				
16				
17				
18				
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				
29				
30				
31				
32				
33				
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44				
45				
46				
47	TOTAL			\$4,223,202

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-1996	\$14,866,830
2	PUBLIC RELOCATION BLANKET-1996	660,729
3	PRODUCTION PLANT BLANKET-1996	10,130,425
4	CUSTOMER SERVICE BLANKET-1996	9,355,574
5	GENERAL PLANT BLANKET-1996	851,484
6	SYSTEM RESTORATION PROJECT	218,348
7	GENERATOR STATOR REWIND-SPORN	737,652
8	COAL SWITCH PROJECT-KAMMER UNITS 1-3	609,100
9	REPLACE BOTTOM ASH PIPE-CARDINAL UNITS 1 & 2	788,489
10	FGD RETROFIT PROJECT-GAVIN	141,287
11	DATA ACQUISITION SYSTEM EXPANSION DAS-MONITORING	706,611
12	TRANSFORMERS GAS MONITORS ON POWER TRANSFORMERS	333,700
13	GENERAL PLANT-COMMUNICATION BLANKET-1996	164,778
14	ZANESVILLE SERVICE CENTER-CONSTRUCT ADDITION	3,023,982
15	W MT VERNON-S KENTON 138KV-REPLACE OVERHEAD GROUNDWIRES	998,671
16	REPLACE OSCILLOGRAPHS	318,329
17	KAMMER PLANT-REPLACE RECIRCULATING GAS FAN MOTORS	153,277
18	HOWARD STATION	1,211,066
19	DIGITAL MICROWAVE REBUILD	1,385,033
20	WAGENHALS-PEKIN 69KV LINE	1,209,863
21		
22		
23		
24		
25		
26		
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42		
43	TOTAL	

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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	
2	GENERAL SERVICE CENTER YARD EXPANSION	\$865,093
3	REMODEL CENTRAL REGION SERVICE CENTER, NEWARK, OHIO	962,498
4	MUSKINGUM RIVER 345KV BULK OIL CIRCUIT BREAKER REPLACEMENT PROGRAM	289,403
5	MITCHELL PLANT-INSTALL TRANSFORMER	1,867,079
6	CONSTRUCTION CONTRIBUTIONS	3,044,885
7	MINOR PROJECTS UNDER \$100,000	(1,564,110)
8	OVERHEADS (CCO AND SCET&D)	780,918
9	MUSKINGUM U-2 LOWER FURNACE WALLS & FLOOR TUBING	2,462,101
10	SPORN U-2 INSTALL LOW-NOX BURNERS SYSTEM & INTERJECTORY AIR	377,151
11	SPORN U-5 REPLACE INSULATION ON SEC AIR & GAS RECIRC. DUCTWORK	1,430,797
12	SPORN U-5 CONDENSATE CLEAN UP SYSTEM UPGRADE	981,666
13	CARDINAL REPLACE FLY ASH SLURRY LINES	478,995
14	MITCHELL U-2 REPLACE 2ND RHT ROTARY NOZZLE	780,246
15	NEWARK CENTER STATION-INSTALL 138KV BREAKER, MOAB METERING	1,721,695
16	ANCHOR HOCKING STATION REPLACE BREAKERS	407,685
17	BUCYRUS CENTER INST. 69-12 TRF & 12KV BRKR & CUSTOM MTRNG	726,704
18	GENERAL OFFICE CANTON 4TH FLOOR FURNITURE	552,379
19	DOVER-SUGARCREEK 69KV LINE REBUILD	399,745
20	KAMMER PLANT-PLANT CAPITAL OVERHEADS	336,167
21	MITCHELL PLANT-PLANT CAPITAL OVERHEADS	210,547
22	MUSKINGUM PLANT-PLANT CAPITAL OVERHEADS	(215,939)
23	GAVIN PLANT-PLANT CAPITAL OVERHEADS	533,992
24	CARDINAL PLANT-PLANT CAPITAL OVERHEADS	330,522
25		269,780
26		
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43	TOTAL	\$65,895,227

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

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	applicable to non-steam construction	5,383,855
7		
8	(B) Engineering, Technical and Drafting Service -	
9	American Electric Power Service Corporation	
10	applicable to steam plant construction	1,126,860
11		
12	(C) Company Construction Overheads applicable to	
13	non-steam construction	13,567,466
14		
15	(D) Company Construction Overheads applicable to	
16	steam plant construction	600,531
17		
18	(E) Plant Capital Overheads applicable to	
19	steam plant construction	3,666,255
20		
21		
22		
23		
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46	TOTAL	\$24,344,967

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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

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

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

* *See Page 218-A

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	\$72,008,000		
(2)	Short-Term Interest			s 5.70%
(3)	Long-Term Debt	\$1,104,774,000	43.56%	d 7.48%
(4)	Preferred Stock	\$156,240,000	6.16%	p 5.71%
(5)	Common Equity	\$1,275,172,000	50.28%	c 12.81%
(6)	Total Capitalization	\$2,536,186,000	100%	
(7)	Average Construction Work in Progress Balance	\$70,922,000		

2. Gross Rate for Borrowed Funds $s(\frac{S}{W}) + d(\frac{D}{D+P+C})(1 - \frac{S}{W})$ 5.70%

3. Rate for Other Funds $[1 - \frac{S}{W}][p(\frac{P}{D+P+C}) + c(\frac{C}{D+P+C})]$ 0

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds - 5.50%

b. Rate for Other Funds - 0

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

- A. Engineering and Supervision (American Electric Power Service Corporation) applicable to non-steam plant construction.
- (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. Engineering and Supervision (American Electric Power Service Corporation) applicable to steam plant construction.
- (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.
- C. 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 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 note (c).
- D. 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 applicable. See (d) above.
- (f) See note (c).

E. Plant Capital Overheads applicable to steam plant construction

- (a) Charges representing AEPSC Regional Service Organization salaries and expenses applicable to steam plant construction.
- (b) AEPSC Regional Service Organization charges a generating station specific plant capital overhead work order for minor capital projects.
- (c) Costs are 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 projects.
- (e) Not Applicable. See (d) above.
- (f) See note (c) above.

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	\$1,804,218,330	\$1,804,218,330		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	137,399,592	137,399,592		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing				
6	Other Clearing Accounts				
7	Other Accounts (Specify):	211,439	211,439		
8					
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	\$137,611,031	\$137,611,031		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired				
12	Cost of Removal	(25,491,224)	(25,491,224)		
13	Salvage (Credit)	(17,185,472)	(17,185,472)		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	9,006,670	9,006,670		
15	Other Debit or Cr. Items (Describe):	(\$33,670,026)	(\$33,670,026)		
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$1,908,159,335	\$1,908,159,335		

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

18	Steam Production	1,303,761,860	1,303,761,860		
19	Nuclear Production				
20	Hydraulic Production-Conventional	32,976,188	32,976,188		
21	Hydraulic Production-Pumped Storage				
22	Other Production				
23	Transmission	305,514,195	305,514,195		
24	Distribution	230,523,125	230,523,125		
25	General	35,383,967	35,383,967		
26	TOTAL (Enter Total of lines 18 thru 25)	\$1,908,159,335	\$1,908,159,335		

NONUTILITY PROPERTY (Account 121)

- | | |
|--|--|
| <p>1. Give a brief description and state the location of non-utility property included in Account 121.</p> <p>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.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> | <p>4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.</p> <p>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).</p> |
|--|--|

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	404,215	0	404,215
5				
6	RIGHT-OF-WAY FOR TIDD-STRATTON TRANSMISSION LINE			
7	TRANSFERRED FROM A/C 105 IN SEPTEMBER 1967			
8	SITE #9245, #9265 AND #9266	103,373	0	103,373
9				
10	LAND RIGHTS FOR PHILO COAL - EASTERN HOCKING			
11	TRANSFERRED FROM A/C 101, SITE #9293	298,331	0	298,331
12				
13	LAND FOR AMOS PLANT ASH AREA #3			
14	TRANSFERRED FROM A/C 101 IN NOVEMBER 1978			
15	SITE #9200	125,126	0	125,126
16				
17	LAND FOR BLUE CREEK STATION			
18	TRANSFERRED FROM A/C 105 IN JULY 1978			
19	SITE #9224	115,944	0	115,944
20				
21	STORAGE BUILDINGS AT GAVIN GENERATING STATION			
22	TRANSFERRED FROM A/C 101 IN SEPTEMBER 1977			
23	SITE #9206	1,206,726	0	1,206,726
24				
25	MUSKINGUM MINE COAL LANDS			
26	TRANSFERRED FROM A/C 101 IN SEPTEMBER 1977			
27	SITE #9284	7,915,125	0	7,915,125
28				
29	LAND FOR TIFFIN OFFICE			
30	TRANSFERRED FROM A/C 105 IN MARCH 1987			
31	SITE #9279	264,222	0	264,222
32				
33	HANGING ROCK STATION SITE			
34	TRANSFERRED FROM A/C 101 IN MAY 1981, FROM A/C 105			
35	IN JULY 1989 - SITE #9236	213,983	0	213,983
36				
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	126,852	0	126,852
41				
42	WATERHEATER LEASING PROGRAM			
43	NET OF AMORTIZATION	7,044,613	1,035,029	8,079,642
44	Minor Item Previously Devoted to Public Service	706,170	(532)	705,638
45	Minor Items-Other Nonutility Property	480,453	0	480,453
46	TOTAL	\$19,005,133	\$1,034,497	\$20,039,630

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

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

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

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

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

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	CARDINAL OPERATING COMPANY			
2	-----			
3				
4	ADVANCES - OPEN ACCOUNT			154,880
5				
6	250 SHARES COMMON STOCK	01/01/68		250
7				
8	SUBTOTAL			155,130
9				
10				
11	CENTRAL COAL COMPANY			
12	-----			
13				
14	1,500 SHARES COMMON STOCK	01/01/48		
15		01/01/50		603,868
16				
17	SUBTOTAL			603,868
18				
19				
20	CENTRAL OPERATING COMPANY			
21	-----			
22				
23	1,500 SHARES COMMON STOCK	01/01/48		
24		01/01/53		3,000
25	UNDISTRIBUTED EARNINGS/LOSSES			
26	AND DIVIDENDS			86,191
27				
28	SUBTOTAL			89,191
29				
30				
31	CENTRAL OHIO COAL COMPANY			
32	-----			
33				
34	69,000 SHARES COMMON STOCK	01/01/46		
35		01/01/57		6,900,000
36				
37	CAPITAL CONTRIBUTIONS	01/01/76		
38		01/01/83		13,068,587
39				
40	ADVANCES (OPEN ACCOUNT)			1,500,000
41				
42	TOTAL Cost of Account 123.1 \$ 129,451,157		TOTAL	

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
	45,580	109,300		4
				5
		250		6
				7
	45,580	109,550	0	8
				9
				10
				11
				12
				13
				14
		603,868		15
				16
0	0	603,868	0	17
				18
				19
				20
				21
				22
				23
		3,000		24
				25
168		86,359		26
				27
168	0	89,359	0	28
				29
				30
				31
				32
				33
				34
	6,893,100	6,900		35
				36
				37
				38
	13,068,587	0		39
				40
	1,500,000	0		41
				42

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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			
3				
4	SUBTOTAL			840
5				
6				21,469,427
7	SOUTHERN OHIO COAL COMPANY			
8	-----			
9				
10	5,000 SHARES COMMON STOCK			
11		01/01/57		
12	CAPITAL CONTRIBUTIONS			10,001,000
13				
14	UNDISTRIBUTED EARNINGS/LOSSES			102,693,007
15	AND DIVIDENDS			
16				
17	SUBTOTAL			23,199,399
18				
19				135,893,406
20	WINDSOR COAL COMPANY			
21	-----			
22				
23	4,064 SHARES COMMON STOCK			
24		01/01/21		
25		01/01/41		
26		01/01/71		
27	CAPITAL CONTRIBUTIONS			1,334,762
28		01/01/77		
29		01/01/81		
30	ADVANCES - OPEN ACCOUNT			9,714,000
31		11/01/70		
32	UNDISTRIBUTED EARNINGS/LOSSES			225,000
33	AND DIVIDENDS			
34				
35	SUBTOTAL			245,207
36				
37				11,518,969
38				
39				
40				
41				
42	TOTAL Cost of Account 123.1 \$			129,451,157
			TOTAL	\$169,729,991

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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.
1,802,882	1,603,200	200,522		1
				2
1,802,882	23,064,887	207,422	0	3
				4
				5
				6
				7
				8
		10,001,000		9
				10
	20,858,473	81,834,534		11
				12
				13
9,678,298	8,814,130	24,063,567		14
				15
9,678,298	29,672,603	115,899,101	0	16
				17
				18
				19
				20
				21
				22
				23
				24
		1,334,762		25
				26
				27
		9,714,000		28
				29
		225,000		30
				31
1,362,882	339,994	1,268,095		32
				33
1,362,882	339,994	12,541,857	0	34
				35
				36
				37
				38
				39
				40
				41
\$12,844,230	\$53,123,064	\$129,451,157	0	42

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Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

MATERIALS AND SUPPLIES

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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)	\$121,978,036	\$110,115,353	
3	Residuals and Extracted Products (Account 153)	2,599,574	2,316,014	
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance	6,962,578	4,732,314	
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)	37,771,659	35,061,330	
9	Distribution Plant (Estimated)	3,230,313	2,939,602	
10	Assigned to - Other	5,999,152	6,246,654	
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	\$53,963,702	\$48,979,900	
12	Merchandise (Account 155)	117,000	0	
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)	280,702	60,402	
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	\$178,939,014	\$161,471,669	

Allowances (Accounts 158.1 and 158.2)

- | | |
|--|--|
| <p>1. Report below the particulars (details) called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>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.</p> | <p>4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA)</p> |
|--|--|

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		1997	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
01	Balance-Beginning of Year	892,280.00	\$2,219,761	502,821.00	
02 03 04	Acquired During Year: Issued (Less Withheld Allow.)	0	0	1.00	
05	Returned by EPA				
06 07 08	Purchases/Transfers: NON-ASSOCIATED COMPANY	79,068.00	7,744,746		
09	COLUMBUS SOUTHERN	1,039.00	154,212		
10	SYSTEM AGENT - APCO	23,203.00	569,241		
11	SYSTEM AGENT - CSP	261.00	6,396		
12	SYSTEM AGENT - KPCO	2,607.00	63,960		
13					
14					
15	Total	106,178.00	\$8,538,555		
16 17 18	Relinquished During Year: Charges to Account 509	498,283.00	4,076,270		
19	Other:				
20					
21 22	Cost of Sales/Transfers:	340,847.00	4,608,435		
23					
24					
25					
26					
27					
28	Total	340,847.00	\$4,608,435		
29	Balance-End of Year	159,328.00	\$2,073,611	502,822.00	
30 31 32	Sales: Net Sales Proceeds (Assoc. Co.)		24,657,338		
33	Net Sales Proceeds (Other)				
34	Gains		21,886,253		
35	Losses		1,827,811		
	Allowances Withheld (Account 158.2)				
36	Balance-Beginning of Year	12,385.00		12,385.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	12,385.00			
40	Balance-End of Year	0		12,385.00	0
41 42 43	Sales: Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)		843,958		
45	Gains		843,958		
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, 1996

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

1998		1999		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
502,798.00	0	502,818.00		5,862,414.00	0	8,263,131.00	\$2,219,761	01
				229,714.00	0	229,715.00		02
						0		03
						79,068.00	7,744,746	04
				0	0	2,380.00	348,657	05
				1,341.00	194,445	24,544.00	763,686	06
						1,602.00	200,841	07
						3,948.00	258,405	08
								09
				1,341.00	\$194,445	107,519.00	\$8,733,000	10
				0	0	498,283.00	4,076,270	11
				0	0	340,847.00	4,608,435	12
								13
				0	0	340,847.00	\$4,608,435	14
502,798.00	0	502,818.00		6,093,469.00	\$194,445	7,761,235.00	\$2,268,056	15
								16
								17
								18
								19
								20
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Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)
Dec. 31, 1996

Year of Report
Dec. 31, 1996

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		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	WV PROPERTY TAXES	\$11,749,523	\$7,600,000	VARIOUS	\$7,950,006	\$11,399,517
2						
3	OHIO PROPERTY TAXES	70,000,000	69,500,000	VARIOUS	70,000,000	69,500,000
4						
5	ELEC THERM STOR EQUIPMENT	176,176	7,839	VARIOUS	6,449	177,566
6						
7	COAL TERM - OPER. EXP.	805,511	2,677,579	VARIOUS	3,059,472	423,618
8						
9	ASSOC COST-UNAUDITED ITEMS	271,675	704,408	VARIOUS	476,166	499,917
10						
11	ALLOWANCES	2,179,034	210,081	VARIOUS	2,354,749	34,366
12						
13	DEFD ALLOW PURCHASES	24,553,146		VARIOUS	2,020,354	22,532,792
14						
15	OTHER EXPENSES	5,730,631	6,441,175	VARIOUS	6,873,281	5,298,525
16						
17	PROCUREMENT CARD EXP	106,805	144,061	232	106,805	144,061
18						
19	MINOR ITEM (3)	19,356	1,782,954	VARIOUS	1,790,545	11,765
20						
21						
22						
23						
24						
25						
26						
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28						
29						
30						
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32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress	4,185,267				18,491,852
48	DEFERRED REGULATORY COMM EXPENSES (See pages 350-351)					
49	TOTAL	\$119,777,124				\$128,513,979

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Book Tax Gain-Sale of Misc. Property	\$11,066,739	0
3	Accrued Post Retirement Expense	7,057,539	9,047,934
4	Emission Allowances-Net	6,179,807	15,180,452
5	Accrued Book Pension Exp	4,266,001	5,276,355
6	Interest Expense Capitalized For Tax	6,918,521	7,519,505
7	Other	13,259,413	17,617,414
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$48,748,020	\$54,641,660
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other SFAS-109/Non Utility	53,936,245	52,171,033
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	\$102,684,265	\$106,812,693

NOTES

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Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

MATERIALS AND SUPPLIES

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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)	\$121,978,036	\$110,115,353	
3	Residuals and Extracted Products (Account 153)	2,599,574	2,316,014	
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance	6,962,578	4,732,314	
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)	37,771,659	35,061,330	
9	Distribution Plant (Estimated)	3,230,313	2,939,602	
10	Assigned to - Other	5,999,152	6,246,654	
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)			
12	Merchandise (Account 155)	\$53,963,702	\$48,979,900	
13	Other Materials and Supplies (Account 156)	117,000	0	
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
15	Stores Expense Undistributed (Account 163)			
16		280,702	60,402	
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	\$178,939,014	\$161,471,669	

Allowances (Accounts 158.1 and 158.2)

- | | |
|--|--|
| <p>1. Report below the particulars (details) called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>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.</p> | <p>4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA)</p> |
|--|--|

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		1997	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
01	Balance-Beginning of Year	892,280.00	\$2,219,761	502,821.00	
02 03 04	Acquired During Year: Issued (Less Withheld Allow.)	0	0	1.00	
05	Returned by EPA				
06 07 08	Purchases/Transfers: NON-ASSOCIATED COMPANY	79,068.00	7,744,746		
09	COLUMBUS SOUTHERN	1,039.00	154,212		
10	SYSTEM AGENT - APCO	23,203.00	569,241		
11	SYSTEM AGENT - CSP	261.00	6,396		
12	SYSTEM AGENT - KPCO	2,607.00	63,960		
13					
14					
15	Total	106,178.00	\$8,538,555		
16 17 18	Relinquished During Year: Charges to Account 509	498,283.00	4,076,270		
19	Other:				
20					
21 22	Cost of Sales/Transfers:	340,847.00	4,608,435		
23					
24					
25					
26					
27					
28	Total	340,847.00	\$4,608,435		
29	Balance-End of Year	159,328.00	\$2,073,611	502,822.00	
30 31 32	Sales: Net Sales Proceeds (Assoc. Co.)		24,657,338		
33	Net Sales Proceeds (Other)		21,886,253		
34	Gains		1,827,811		
35	Losses				
	Allowances Withheld (Account 158.2)				
36	Balance-Beginning of Year	12,385.00		12,385.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	12,385.00			
40	Balance-End of Year	0		12,385.00	0
41 42 43	Sales: Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)		843,958		
45	Gains		843,958		
46	Losses				

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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

1998		1999		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
502,798.00	0	502,818.00		5,862,414.00	0	8,263,131.00	\$2,219,761	01
				229,714.00	0	229,715.00	0	02 03 04
						0	0	05
				0	0	79,068.00	7,744,746	06 07 08
				1,341.00	194,445	2,380.00	348,657	09
						24,544.00	763,686	10
						1,602.00	200,841	11
						3,948.00	258,405	12
								13
				1,341.00	\$194,445	107,519.00	\$8,733,000	14 15
				0	0	498,283.00	4,076,270	16 17 18
								19
				0	0	340,847.00	4,608,435	20 21 22
								23
								24
								25
								26
								27
502,798.00	0	502,818.00		6,093,469.00	\$194,445	7,761,235.00	\$4,608,435	28
							\$2,268,056	29
							24,657,338	30 31 32
								33
							21,886,253	34
							1,827,811	35
12,385.00	0	12,385.00		160,176.00	0	209,716.00	0	36
								37
				0	0	0	0	38
				3,257.00	0	15,642.00	0	39
12,385.00	0	12,385.00		156,919.00	0	194,074.00	0	40
								41 42
					210,061	0	1,054,019	44
					210,061	0	1,054,019	45
								46

OTHER REGULATORY ASSETS (Account 182.3)

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

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

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Net Fuel Costs (a)	\$31,781,316	401	\$17,130,363	\$28,538,092
2					
3	SFAS 109 DFIT	2,220,130	Various	11,815,883	415,649,540
4	SFAS 109 Def State Inc Tax	4,493,000		0	20,962,000
5	SFAS 106 Other Post Retirement Benefits	336,716	401	6,881,914	10,858,756
6	SFAS 112 Post Employ Pre-Retirement Benefits	1,935,183	Various	642,938	6,350,176
7					
8	Gavin FGD Project	0	401	2,689,668	5,986,669
9	Other WIP - Demand Side Management	3,146,323	186	3,733,850	(431,179)
10	PIP - Customer Arrearages	6,823,871	144	10,931,389	
11			142	311,630	2,339,110
12	Investment Otisca Coal	0	426	5,492,201	505,850
13	Cook Coal Term Lease Costs	0	Various	46,896	902,748
14	Tidd Work Orders	9,238,255	186	13,267,826	9,238,255
15	Other Exp.-Press Fluid Bed Combustion-R&D FERC Proj	0		0	151,508
16	Other Exp.-Test UHV Dumont	0		0	405,573
17	Unamort Cost Dumont Fac Disp	0	401	6,636	
18			188	659,880	1,720,821
19					
20	Rate Case	335,013	186	485,483	335,013
21					
22	DSM - Program Costs	0	401	1,637,412	
23			186	7,793	3,636,768
24	DSM - Carrying Charges	0	401	168,972	381,193
25	DSM - Lost Revenues	1,024,746	456	1,983,152	4,036,426
26	DSM - Shared Savings	354,925	254	606,512	1,027,818
27					
28	Emission Allowances:				
29	Carrying Chg Allow - State	288,199	Various	657,858	603,114
30	Carrying Chg Allow Loss - State	109,492	Various	62,031	47,461
31	Dfd Allow Loss	1,827,810	Various	2,012,551	1,892,116
32	Carrying Chg Purch Allow - FERC	1,769,978		0	4,066,094
33	Carrying Chg Allow Loss - FERC	29	Various	172	0
34	Def Allow Consumption	4,663,938		0	4,663,938
35					
36	VEBA Trust Contr	0	401	1,339,692	11,020,044
37					
38	Minor Items (2) less than \$50,000	1,477,764	Various	1,556,624	16,139
39					
40	(a) Cost amortized in accordance with PUCO rate order in Case No. 85-276-EL-AIR, beginning in July 1986.				
41					
42					
43					
44	TOTAL	\$71,826,688		\$84,129,326	\$534,904,043

Name of Respondent
OHIO POWER COMPANY

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Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

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		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	WV PROPERTY TAXES	\$11,749,523	\$7,600,000	VARIOUS	\$7,950,006	\$11,399,517
2						
3	OHIO PROPERTY TAXES	70,000,000	69,500,000	VARIOUS	70,000,000	69,500,000
4						
5	ELEC THERM STOR EQUIPMENT	176,176	7,839	VARIOUS	6,449	177,566
6						
7	COAL TERM - OPER. EXP.	805,511	2,677,579	VARIOUS	3,059,472	423,618
8						
9	ASSOC COST-UNAUDITED ITEMS	271,675	704,408	VARIOUS	476,166	499,917
10						
11	ALLOWANCES	2,179,034	210,081	VARIOUS	2,354,749	34,366
12						
13	DEFD ALLOW PURCHASES	24,553,146		VARIOUS	2,020,354	22,532,792
14						
15	OTHER EXPENSES	5,730,631	6,441,175	VARIOUS	6,873,281	5,298,525
16						
17	PROCUREMENT CARD EXP	106,805	144,061	232	106,805	144,061
18						
19	MINOR ITEM (3)	19,356	1,782,954	VARIOUS	1,790,545	11,765
20						
21						
22						
23						
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28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
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39						
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43						
44						
45						
46						
47	Misc. Work in Progress	4,185,267				18,491,852
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					
49	TOTAL	\$119,777,124				\$128,513,979

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Book Tax Gain-Sale of Misc. Property	\$11,066,739	0
3	Accrued Post Retirement Expense	7,057,539	9,047,934
4	Emission Allowances-Net	6,179,807	15,180,452
5	Accrued Book Pension Exp	4,266,001	5,276,355
6	Interest Expense Capitalized For Tax	6,918,521	7,519,505
7	Other	13,259,413	17,617,414
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$48,748,020	\$54,641,660
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other SFAS-109/Non Utility	53,936,245	52,171,033
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	\$102,684,265	\$106,812,693

NOTES

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Name of Respondent OHIO POWER COMPANY	This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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CAPITAL STOCK (Accounts 201 and 204)

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

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

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized By Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	COMMON STOCK	40,000,000		
2				
3	TOTAL_COMMON	40,000,000		
4				
5	PREFERRED STOCK:			
6	CUMULATIVE PREFERRED \$100 PAR	3,762,403		
7	-4-1/2% 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	
13				
14	-6.02% SERIES (B)		\$100.00	
15				
16	-6.35% SERIES (B)		\$100.00	
17				
18				
19	CUMULATIVE PREFERRED - \$25 PAR (C)	4,000,000		
20				
21	TOTAL_PREFERRED	7,762,403		
22				
23	(A) NOT CALLABLE UNTIL AFTER 2002			
24				
25	(B) NON-VOTING & NOT CALLABLE UNTIL AFTER 2002			
26				
27	(C) AUTHORIZED BUT NOT ISSUED			
28				
29				
30				
31				
32				
33				
34				
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36				
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42				

CAPITAL STOCK (Account 201 and 204)(Continued)

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

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

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

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

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.)		HELD BY RESPONDENT				Line No.
		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
						2
27,952,473	321,201,454	0	0	0	0	3
						4
						5
						6
202,403	20,240,300					7
88,363	8,836,300					8
42,575	4,257,500					9
51,975	5,197,500					10
						11
404,000	40,400,000					12
						13
395,000	39,500,000					14
						15
300,000	30,000,000					16
						17
0	0					18
						19
1,484,316	148,431,600	0	0	0	0	20
						21
						22
						23
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Name of Respondent
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Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

**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		
16	4.40% SERIES	202,403	1,392,488
17	4.08% SERIES	88,363	109,570
18	4.20% SERIES	42,575	35,337
19		51,975	15,592
20			
21			
22			
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44			
45			
46	TOTAL	385,316	\$1,552,987

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(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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.

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.

(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

Line No.	Item (a)	Amount (b)
1	208 - Donations Received from Stockholders	
2	-----	
3	Prior to 1996	
4	Cash Contributions in 1996	461,035,096
5		0
6	Subtotal	
7		461,035,096
8	209 - Reduction in Par or Stated Value of Capital Stock	
9	-----	
10		0
11	210 - Gain on Resale or Cancellation of Reacquired Capital Stock	
12	-----	
13	Prior to 1996	
14	Discount on Preferred Stock Reacquired During 1996	(3,625,528)
15	Original Issuance Premium on Preferred Stock Retired During 1996	1,020,358
16	1996 Amortization of Loss on Preferred Stock	342,796
17		167,677
18	Subtotal	
19		(2,094,697)
20	211 - Miscellaneous Paid-In Capital	
21	-----	
22	Recorded in connection with merger of Central Ohio Light and Power	
23	Company with respondent in 1955	
24		168,748
25	Subtotal	
26		168,748
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	\$459,109,147

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	7.850 % due 06/2023	40,000,000	61,740 300,000 D
4			
5			
6	6.875 % due 06/2003	40,000,000	61,740 250,000 D
7			
8			
9	6.750 % due 04/2003	40,000,000	66,740 250,000 D
10			
11			
12	7.750 % due 04/2023	40,000,000	66,740 250,000 D
13			
14			
15	8.750 % due 06/2022	50,000,000	105,625 375,000 D
16			
17			
18	8.250 % due 03/2002	50,000,000	105,625 312,500 D
19			
20			
21	* 7 5/8 % due 04/2002	25,000,000	74,010 (129,250) P
22			
23			
24	* 7 3/4 % due 10/2002	25,000,000	
25			
26	* 5 % due 01/1996	50,000,000	74,125 (580,000) P
27			
28			
29	6 1/2 % due 08/1997	50,000,000	90,603 (330,000) P
30			
31			
32			
33	TOTAL		

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Year of Report
Dec. 31, 1996

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

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

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

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

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

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

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

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
06/09/93	06/01/23	06/01/93	06/01/23	40,000,000	3,140,000	1 2 3 4
06/09/93	06/01/03	06/01/93	06/01/03	40,000,000	2,750,000	5 6 7
03/25/93	04/01/03	04/01/93	04/01/03	40,000,000	2,700,000	8 9
03/25/93	04/01/23	04/01/93	04/01/23	40,000,000	3,100,000	10 11 12 13
06/16/92	06/01/22	06/01/92	06/01/22	50,000,000	4,375,000	14 15 16
03/04/92	03/01/02	03/01/92	03/01/02	50,000,000	4,125,000	17 18 19
04/01/72	04/01/02	04/01/72	04/01/02	0	322,347	20 21 22
10/01/72	10/01/02	10/01/72	10/01/02	0	310,001	23 24
01/01/66	01/01/96	01/01/66	01/01/96	0	0	25 26 27
08/01/67	08/01/97	08/01/67	08/01/97	46,620,000	3,030,300	28 29 30 31 32
						33

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 - page 2		
2	-----		
3	6 3/4 % due 03/1998	60,000,000	86,035 (517,800) P
4			
5			
6	8.800 % due 02/2022	50,000,000	105,625 312,500 D
7			
8			
9	* 9.625 % due 06/2021	50,000,000	354,250 375,000 D
10			
11			
12	6.550 % due 10/2003	40,000,000	61,740 250,000 D
13			
14			
15	7.375 % due 10/2023	40,000,000	61,740 300,000 D
16			
17			
18	6.000 % due 11/2003	25,000,000	36,800 156,250 D
19			
20			
21	7.100 % due 11/2023	25,000,000	38,600 187,500 D
22			
23			
24	6.150 % due 12/2003	50,000,000	118,400 312,500 D
25			
26			
27	7.300 % due 04/2024	25,000,000	59,200 187,500 D
28			
29			
30	8.100 % due 02/2002	50,000,000	105,625 312,500 D
31			
32			
33	TOTAL		

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Year of Report
Dec. 31, 1996

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

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

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

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

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

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

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

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

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

Nominal Date of Issue (d)	Date of Maturity ...(e)...	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
03/01/68	03/01/98	03/01/68	03/01/98	55,661,000	3,757,118	1 2 3
02/10/92	02/01/22	02/01/92	02/01/22	50,000,000	4,400,000	4 5 6
06/01/91	06/01/21	06/01/91	06/01/21	0	2,258,765	7 8 9
08/17/93	10/01/03	08/01/93	10/01/03	40,000,000	2,620,000	10 11 12
08/17/93	10/01/23	08/01/93	10/01/23	40,000,000	2,950,000	13 14 15
10/13/93	11/01/03	11/01/93	11/01/03	25,000,000	1,500,000	16 17 18
10/13/93	11/01/23	11/01/93	11/01/23	25,000,000	1,775,000	19 20 21
11/10/93	12/01/03	11/01/93	12/01/03	50,000,000	3,075,000	22 23 24
12/22/93	04/01/24	12/01/93	04/01/24	25,000,000	1,825,000	25 26 27
02/10/92	02/01/02	02/01/92	02/01/02	50,000,000	4,050,000	28 29 30
						31 32 33

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 - Page 3		
2	-----		
3	* 9 7/8 % due 08/2020	50,000,000	226,000
4			184,500 D
5			
6	* 5 1/8 % due 01/1996	40,000,000	49,565
7			(543,600) P
8			
9	8.160 % due 09/2025	85,000,000	197,311
10			2,627,188 D
11			
12	* 6 5/8 % due 08/1997	20,000,000	30,804
13			(212,000) P
14			
15	* 7 7/8 % due 03/1999	15,000,000	24,112
16			(141,000) P
17			
18			
19	subtotal	1,035,000,000	6,752,043
20			
21			
22			
23	Account 222 -Required Bonds	0	0
24	-----		
25			
26	Account 223-Advances form Associated Companies	0	0
27	-----		
28			
29			
30			
31			
32			
33	TOTAL		

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

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

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

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

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

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

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

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
08/01/90	08/01/20	08/01/90	08/01/20	0	83,706	1 2 3 4
01/01/66	01/01/96	01/01/66	01/01/96	0	0	5 6 7
10/18/95	09/30/25	11/01/95	09/30/25	85,000,000	6,916,733	8 9 10
08/01/67	08/01/97	08/01/67	08/01/97	0	46,960	11 12 13
03/01/69	03/01/99	03/01/69	03/01/99	0	64,378	14 15 16 17
				752,281,000	59,175,308	18 19 20 21
				0	0	22 23 24
				0	0	25 26 27
						28 29 30 31 32
						33

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, Recquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
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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 224 - Other Long-Term Debt		
2	-----		
3	Installment Purchase Contracts:		
4	Pollution Control - Marshall County, WV:		
5			
6	5.900 % due 04/2022	35,000,000	749,600
7			680,050 D
8			
9	6.850 % due 06/2022	50,000,000	775,600
10			783,467 D
11			
12	5.450 % due 07/2014	50,000,000	878,100
13			655,500 D
14			
15	Air Quality Bonds:		
16			
17	7.400 % due 08/2009	50,000,000	999,060
18			375,000 D
19			
20	Pollution Control: Mason County, WV:		
21			
22	5.45 % due 12/2016	50,000,000	890,600
23			539,500 D
24			
25	subtotal	235,000,000	7,326,477
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	\$1,270,000,000	\$14,078,520

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

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

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

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

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

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

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

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
05/01/93	04/01/22	06/01/93	04/01/22	35,000,000	2,065,000	1
						2
						3
						4
						5
06/04/92	06/01/22	06/01/92	06/01/22	50,000,000	3,425,000	6
						7
						8
						9
11/30/93	07/01/14	12/01/93	07/01/14	50,000,000	2,725,000	10
						11
						12
						13
						14
						15
08/01/89	08/01/09	08/01/89	08/01/09	50,000,000	3,700,000	16
						17
						18
						19
						20
10/14/93	12/01/16	11/01/93	12/01/16	50,000,000	2,724,203	21
						22
						23
						24
				235,000,000	14,639,203	25
						26
						27
						28
						29
						30
						31
						32
				\$987,281,000	\$73,814,511	33

< Page 256 Line 21 Column A >

Ohio Power Company, 1996

7.625 % FMB issue was redeemed in April 1996. The unamortized premium and debt expense were charged to account 421.

< Page 256 Line 24 Column a >

Ohio Power Company

7.750 % FMB was redeemed in March of 1996.

< Page 256 Line 26 Column a >

Ohio Power Company

The 5.000 % FMB was retired in January 1996.

< Page 256-2 Line 9 Column a >

Ohio Power Company

The 9.625 % FMB due 06/2021 was redeemed in June 1996. The unamortized discount and debt expense were charged to account 189.

< Page 256-3 Line 3 Column a >

Ohio Power Company

The 9.875 % FMB was redeemed in May 1996. The unamortized discount and debt expense were charged to account 426.

< Page 256-3 Line 6 Column a >

Ohio Power

The 5.125 % sinking fund debenture was redeemed in January 1996.

< Page 256-3 Line 12 Column a >

Ohio Power

The 6.625 % sinking fund debenture was redeemed in March 1996.

The unamortized premium and debt expense were charged to account 189.

< Page 256-3 Line 15 Column a >

Ohio Power Company

The 7.875 % sinking fund debenture was redeemed in March 1996.
The unamortized premium and debt expense were charged to account 189.

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(Next page is 261)

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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. For electronic reporting purposes complete line 27 and provide the substitute page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	
2	Reconciling Items for the Year	* \$217,655,251
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	239,952,976
28	Show Computation of Tax:	
29	FEDERAL INCOME TAX ON CURRENT YEAR TAXABLE INCOME	83,983,542
30	ADJUSTMENTS DUE TO SYSTEM CONSOLIDATION (A)	(524,235)
31	ESTIMATED CURRENTLY PAYABLE (B)	83,459,307
32	ADJUSTMENTS DUE TO PRIOR YEAR ACCRUALS (NET)	(5,151,599)
33	TAX EXPENSE OF JOINT FACILITY COMPANY	(4,554)
34	TAX EXPENSE OF SUBSIDIARY COMPANY	(3,474)
35	ESTIMATED CURRENT FEDERAL INCOME TAXES (NET)	78,299,680
36		
37		
38		
39		
40		
41		
42		
43		
44		

(A) REPRESENTS THE ALLOCATION OF THE ESTIMATED CURRENT YEAR NET OPERATING TAX LOSS OF AMERICAN ELECTRIC POWER COMPANY INC. IN ACCORDANCE WITH RULE 45(C) OF THE PUBLIC UTILITY HOLDING COMPANY ACT OF 1935.

(B) THE COMPANY JOINS IN THE FILING OF A CONSOLIDATED FEDERAL INCOME TAX RETURN WITH ITS AFFILIATED COMPANIES IN THE AEP SYSTEM. IN ACCORDANCE WITH THE PUBLIC UTILITY HOLDING COMPANY ACT OF 1935, THE TAX LOSS OF THE PARENT COMPANY, AMERICAN ELECTRIC POWER COMPANY INC. IS ALLOCATED TO THE 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.

OHIO POWER COMPANY
RECONCILIATION OF BOOK AND TAX INCOME

NET INCOME, PG. 117	217,655,251
FEDERAL INCOME TAXES	105,251,583
PRETAX BOOK INCOME	<u>322,906,834</u>

INCREASE (DECREASE) IN TAXABLE INCOME RESULTING FROM:

EXCESS OF BOOK VERSUS TAX DEPRECIATION	19,744,824
BOOK/TAX GAIN-SALE OF MISC PROPERTY	(31,619,253)
DEFERRED FUEL COST (NET)	(17,081,130)
PROPERTY TAX ADJUSTMENTS	(2,033,554)
POST RETIREMENT BENEFITS	15,684,262
EQUITY IN EARNINGS OF SUBSIDIARIES	(13,444,221)
REMOVAL COST	(16,500,000)
SEVERANCE BENEFITS	(7,496,286)
UNCOLLECTIBLE ACCOUNTS (NET)	9,568
TIDD PFBC	1,680,875
CORPORATE OWNED LIFE INSURANCE	(6,473,592)
SELF INSURANCE RESERVES	348,995
PERCENTAGE REPAIR ALLOWANCE	(4,800,000)
PENSION EXPENSE	3,036,243
DEMAND SIDE MANAGEMENT	1,098,326
LOSS ON REACQUIRED DEBT (NET)	1,816,435
BOOK WRITE-OFF OTISCA PLANT (NET)	1,738,248
PROVISION FOR ASBESTOS LAWSUIT	1,859,005
BOOK LOSS PROVISION FOR PLANT M&S	1,697,365
ACCRUED SURCHARGE-COAL BILLINGS	1,273,683
PERCENTAGE OF INCOME PAYMENT-BAD DEBT	779,550
EMISSION ALLOWANCES	8,352,488
DEFERRED BOLIVIAN RAIN FOREST COST	712,250
GAVIN SCRUBBER-DEFERRED BOOK COST (NET)	2,689,668
GAVIN SCRUBBER-ACCEL AMORT (NET)	(55,868,892)

BOOK ACCRUED MIN RENTS-GAVIN SCRUBBER	3,519,350
PROV LOSS-CARRY CHARGE ON PURCHASED EMISSIONS ALL	4,848,862
OTHER	1,473,073

FEDERAL TAX NET INCOME-ESTIMATED CURRENT YEAR	<u>239,952,976</u>
TAXABLE INCOME (SEPERATE RETURN BASIS)	

INSTRUCTION #2

THE TAX COMPUTATION AS SHOWN ABOVE REPRESENTS AN ESTIMATE OF THE COMPANY'S ALLOCATED PORTION OF SYSTEM CONSOLIDATED FEDERAL INCOME TAX. THE COMPUTATION FOR ACTUAL 1996 SYSTEM FEDERAL INCOME TAXES WILL NOT BE AVAILABLE UNTIL THE CONSOLIDATED FEDERAL INCOME TAX RETURN IS COMPLETED AND FILED IN SEPTEMBER 1997. THE ACTUAL ALLOCATION OF THE SYSTEM CONSOLIDATED FEDERAL INCOME TAX RETURN TO MEMBERS OF THE CONSOLIDATED GROUP WILL NOT BE AVAILABLE UNTIL OCTOBER 1997.

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

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

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

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

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

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2	INCOME TAX	4,993,106		78,304,234	76,735,818	
3	INCOME TAX-JT. FAC.			(4,554)	(4,554)	
4	UNEMPLOYMENT INSURANCE-1995	449		(126)	323	
5	UNEMPLOYMENT INSURANCE - 1996	15,589		205,581	208,233	
6	UNEMPLOYMENT INSURANCE - JT..			20,147	20,147	
7	INS CONTRIBUTION ACT-1995	352,655		(352,655)	0	
8	INS CONTRIBUTION ACT-1996	149,069		11,812,749	11,471,381	
9	INS CONTRIBUTION ACT-JT. FAC.			1,156,188	1,156,188	
10	ENVIR. EXCISE TAX-1994	(50,402)		50,402	0	
11	ENVIR. EXCISE TAX-1995	32,000		(21,373)	10,627	
12	ENVIR. EXCISE TAX-1996			385,000	382,373	
13	EXCISE TAX-JT. FAC.			1,780	1,780	
14	EXCISE TAX-COOK-1995	10,387		0	0	
15	EXCISE TAX-COOK-1996			24,000		
16	SUBTOTAL	5,502,853	0	91,581,373	89,982,316	0
17	STATE OF OHIO:					
18	EX. GR. REC.-YR. END 4/30/96		31,988,888	48,339,359	32,695,053	
19	EX. GR. REC.-YR. END 4/30/97		0		16,228,360	
20	OHIO PUB.UTIL.EXCISE-4/30/95	452,270		(452,270)	0	
21	OHIO PUB.UTIL.EXCISE-4/30/96	696,736		(238,341)	0	
22	OHIO PUB.UTIL.EXCISE-4/30/97			735,020	0	
23	P.U.C.O. MTCE. ASSESS.-1996			1,138,500	1,138,500	
24	P.U.C.O. MTCE. ASSESS.-1996		0	487,683	487,683	
25	OHIO DEPT. OF DEV.-4/30/96	101,600		51,980	153,580	
26	OHIO DEPT. OF DEV.-12/31/96			153,580		
27	SALES & USE-1989			(4,944)	(4,944)	
28	SALES & USE-1992-1995	500,000		(120,995)	379,005	
29	SALES & USE-1995	99,730		(25,364)	74,366	
30	SALES & USE-1996			979,863	904,863	
31	SALES & USE-JT. FACIL.			9,568	9,568	
32	CONSUMERS COUNCIL-1996			270,000	270,000	
33	CONSUMERS COUNCIL-1996		0	123,749	123,749	
34	UNEMPLOYMENT INSURANCE-1995	565		(15)	550	
35	UNEMPLOYMENT INSURANCE-1996	16,772		217,324	228,270	
36	UNEMPLOYMENT INSURANCE-JT.FA.			3,399	3,399	
37	DOMESTIC FRAN.-JT.FAC.			14	14	
38	SUBTOTAL	1,867,673	31,988,888	51,668,110	52,692,016	0
39						
40						
41	TOTAL					

Name of Respondent
OHIO POWER COMPANY

This Report Is:
() [x] An Original
(2) [] A Resubmission

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also show in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED					Line No.
(Taxes Accrued (Account 236) (g))	Prepaid Taxes (incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)		
6,561,522		77,924,669				1	
0		(4,554)			379,565	2	
0		(126)				3	
12,937		102,586			102,995	4	
0		20,147				5	
0						6	
490,437		7,232,082			(352,655)	7	
0		1,156,188			4,580,667	8	
0		50,402				9	
0		(21,373)				10	
2,627		385,000				11	
0		1,780				12	
10,387						13	
24,000					24,000	14	
7,101,910		86,846,801	0	0	4,734,572	15	
	16,344,582	48,290,750				16	
	16,228,360				48,609	17	
0		(452,270)				18	
458,395		(238,341)				19	
735,020		735,020				20	
0		1,138,500				21	
0		487,683				22	
0		51,980				23	
153,580		153,580				24	
0		(4,944)				25	
0		(110,151)			(10,844)	26	
0		(25,364)				27	
75,000		794,599			185,264	28	
0		9,568				29	
0		270,000				30	
0		123,749				31	
0		(15)				32	
5,826		30,891				33	
0		3,399			186,433	34	
0		14				35	
1,427,821	32,572,942	51,258,648	0	0	409,462	36	
						37	
						38	
						39	
						40	
						41	

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

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

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

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	STATE OF ILLINOIS					
2	UNEMPLOYMENT INSURANCE-1995	125		0	125	
3	UNEMPLOYMENT INSURANCE-1996	1,225		2,813	3,234	
4	SALES & USE TAX-1996			0	0	
5	INCOME TAX-1994	18,592		(18,592)	0	
6	INCOME TAX-1995	(24,337)		24,337	0	
7	INCOME TAX-1996			158,799	158,799	
8	SUBTOTAL	(4,395)	0	167,357	162,158	0
9						
10	STATE OF WEST VIRGINIA					
11	INCOME TAX-1988			(20,551)	(20,551)	
12	INCOME TAX-1990			(58,186)	(58,186)	
13	INCOME TAX-1993			(97,759)	(97,759)	
14	INCOME TAX-1995	192,000		(185,082)	6,918	
15	INCOME TAX-1996			2,520,000	2,272,082	
16	INCOME TAX-JT. FAC.			93,926	93,926	
17	LIC. & CORP.ORG.-YR.		2,195	4,400	4,400	
18	LIC. & CORP. ORG.-JT.FAC.			25	25	
19	BUS. FRANCHISE-1995	24,000		(32,424)	0	
20	BUS. FRANCHISE-1996			12,000	0	
21	BUS. FRANCHISE-JT. FAC.			313	313	
22	BUS. & OCCUP.-1995	2,690,588		(79,031)	2,611,557	
23	BUS. & OCCUP.-1996			32,197,872	29,514,716	
24	SALES & USE-JT. FAC.			57,594	57,594	
25	UNEMPLOYMENT INS.-1995	246		(184)	62	
26	UNEMPLOYMENT INS.-1996	2,233		51,765	54,291	
27	UNEMPLOYMENT INS.-JT. FAC.			32,376	32,376	
28	SALES & USE TAX-1995	10,045		(3,030)	7,015	
29	SALES & USE TAX-1996			70,122	63,122	
30	SUBTOTAL	2,919,112	2,195	34,564,146	34,541,901	0
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL					

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(MO, Da, Yr)

Year of Report
Dec. 31, 1996

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also show in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED					Line No.
(Taxes Accrued (Account 236) (g))	Prepaid Taxes (incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)		
0						0	1
0							2
804							3
0						5,863	4
0							5
0						(18,592)	6
0						24,337	7
804	0					158,799	8
						170,407	9
0							10
0							11
0							12
0							13
247,918							14
0							15
0	2,195						16
0							17
(8,424)							18
12,000							19
0							20
0							21
2,683,156							22
0							23
0							24
(293)							25
0							26
0						4,517	27
7,000							28
2,941,357	2,195					9,783	29
						14,300	30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

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

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

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

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	LOCAL:					
2	REAL & PER PR OHIO-1994	46,045		(204,028)	(157,983)	
3	REAL & PER PR OHIO-1995	68,200,000		(1,722,998)	66,477,002	
4	REAL & PER PR OHIO-1996	70,000,000		(1,500,000)	0	
5	REAL & PER PR OHIO-1997			69,500,000	0	
6	REAL & PER PR W. VIRG.-1994	4,020,613		(144,385)	3,876,228	
7	REAL & PER PR W. VIRG.-1995	7,800,000		(200,000)	3,771,109	
8	REAL & PER PR W. VIRG.-1996			7,600,000	0	
9	REAL & PER PR W. VIR.-JT.FAC.			1,745,497	1,745,497	
10	REAL & PER PR ILLINOIS-1993	(10,074)		10,074	0	
11	REAL & PER PR ILLINOIS-1994	700,000		(101,249)	598,751	
12	REAL & PER PR ILLINOIS-1995			730,000	0	
13	SUBTOTAL	150,756,584	0	75,712,911	76,310,604	
14						
15	OTHER:					
16	EMPL. TAXES ACCRD. PAY-1995	102,902		(102,902)	0	
17	EMPL. TAXES ACCRD. PAY-1996			150,768	0	
18	SUBTOTAL	102,902	0	47,866		
19						
20	INSTRUCTION NO. 1-FEDERAL AND					
21	STATE TAXES CHARGED TO					
22	ACCOUNTS TO WHICH THE					
23	MATERIAL ON WHICH THE TAX WAS					
24	LEVIED WAS CHARGED, ESTIMATED					
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	\$161,144,729	\$31,991,083	\$253,741,763	\$253,688,995	

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

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

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

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

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED					Line No.
(Taxes Accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)	Line No.	
		(204,028)				1	
		(1,852,906)			129,908	2	
		67,750,000			(69,250,000)	3	
68,500,000					69,500,000	4	
69,500,000					(3,075,538)	5	
		2,931,153			(3,115,142)	6	
3,828,891		2,915,142			7,600,000	7	
7,600,000						8	
		1,745,497				9	
					10,074	10	
					(101,249)	11	
					730,000	12	
730,000					2,428,053	13	
150,158,891	0	73,284,858		0		14	
					(102,902)	15	
					150,768	16	
0					47,866	17	
150,768						18	
150,768	0	0		0		19	
						20	
						21	
						22	
						23	
						24	
						25	
						26	
						27	
						28	
						29	
						30	
						31	
						32	
						33	
						34	
						35	
						36	
						37	
						38	
						39	
						40	
\$161,781,551	\$32,575,137	\$245,937,103	0	0	\$7,804,660	41	

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. 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.
Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%	* \$7,210,974			411	\$656,613	* (\$311)
3	4%	* 39,475,950			411	2,470,588	* (173,116)
4	7%	* 2,887,200			411	172,548	
5	10%	* 285,919			411	78,840	
6							
7							
8	TOTAL	\$49,860,043				\$3,378,589	(\$173,427)
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
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42							
43							
44							
45							
46							
47							
48							

Name of Respondent
OHIO POWER COMPANY

This Report Is:
(1) An Original
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Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

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.
\$6,554,050	30 YEARS		1
36,832,246	30 YEARS		2
2,714,652	30 YEARS		3
207,079	30 YEARS		4
\$46,308,027			5
			6
			7
			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
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			42
			43
			44
			45
			46
			47
			48

< Page 266 Line 2 Column A >

OHIO POWER, 1996

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 EQUAL 10%

< Page 266 Line 3 Column G >

ADJUSTMENT OF PRIOR YEAR FEDERAL INCOME TAX RETURNS.

< Page 266 Line 4 Column A >

PERCENT SHOULD EQUAL 11%

BUSINESS ENERGY INVESTMENT CREDIT RELATED TO QUALIFIED
HYDROELECTRIC GENERATING PROPERTY, I.E. RACINE UNITS NO. 1, NO 2.

< Page 266 Line 5 Column A >

PERCENT SHOULD EQUAL 20%

RESEARCH AND DEVELOPMENT CREDIT RELATING TO QUALIFIED RESEARCH
FACILITIES.

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.

2. For any deferred credit being amortized, show the period of amortization.

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

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	KAMMER BARGE UNLOADER - INT	\$423,576	A/P	\$37,206	\$2,862	\$389,232
2	ADVANCED OAR CASH	88,612	VARIOUS	750,769	851,429	189,272
3	RENTS BILLED IN ADVANCE	562,168	VARIOUS	1,043,424	953,837	472,581
4	BOLIVAIN RAIN FOREST	0			427,350	427,350
5	ALLOWANCES	1,197,120	186	1,197,120	0	0
6	RAVENSWOOD OUTSTANDING ISSUES	550,662		0	0	550,662
7	RACINE HYDRO MITIGATION	477,000			178,000	655,000
8	MINOR ITEMS (5) <5% OF TOTAL	154,156	VARIOUS	797,461	654,559	11,254
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
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33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	\$3,453,294		\$3,825,980	\$3,068,037	\$2,695,351

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	0		
4	Pollution Control Facilities	19,909,747	19,921,931	1,799,402
5	Other	0		
6				
7				
8	TOTAL Electric(Enter Total of lines 3 thru 7)	\$19,909,747	\$19,921,931	\$1,799,402
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)	\$19,909,747	\$19,921,931	\$1,799,402
18	Classification of TOTAL			
19	Federal Income Tax	19,909,747	19,921,931	1,799,402
20	State Income Tax			
21	Local Income Tax			

NOTES

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

income and deductions.
3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
						0	3
						38,032,276	4
						0	5
							6
							7
						\$38,032,276	8
0							9
							10
							11
							12
							13
							14
							15
						0	16
						\$38,032,276	17
0					0		18
						38,032,276	19
							20
							21

NOTES(Continued)

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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			
3	Gas	\$290,880,703	\$28,425,317	\$18,719,993
4	Other (Define)	0		
5	TOTAL (Enter Total of lines 2 thru 4)	0		
6	Other (Specify)	\$290,880,703	\$28,425,317	\$18,719,993
7	NON-UTILITY	0		
8	SFAS 109	18,526,606		
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	253,970,793		
10	Classification of TOTAL	\$563,378,102	\$28,425,317	\$18,719,993
11	Federal Income Tax			
12	State Income Tax	563,378,102	28,425,317	18,719,993
13	Local Income Tax			

NOTES

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

income and deductions.

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
0	\$5,598					\$300,580,429	2
						0	3
						0	4
0	\$5,598		0			\$300,580,429	5
						0	6
1,589,449	3,328,316					16,787,739	7
		182.3	5,454,919			248,515,874	8
\$1,589,449	\$3,333,914		\$5,454,919			\$565,884,042	9
							10
1,589,449	3,333,914		5,454,919			565,884,042	11
							12
							13

NOTES(Continued)

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	\$2,365,391	\$27,243,254	\$27,516,096
4	GAVIN SCRUBBER-DEFERRED COST	2,463,165	573,550	941,388
5	EMISSION ALLOWANCES	3,445,757	3,532,448	738,639
6	LOSS ON REACQUIRED DEBT	6,684,201	110,872	735,189
7	POSTRETIREMENT BENEFITS	4,257,851		437,365
8	Other	18,737,271	19,337,274	21,043,259
9	TOTAL Electric (Total of lines 3 thru 8)	\$37,953,636	\$50,797,398	\$51,411,936
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other (Specify) SFAS 109	166,053,062		
19	TOTAL (Acct 283) (Enter Total of lines 9,17 and 18)	\$204,006,698	\$50,797,398	\$51,411,936
20	Classification of TOTAL			
21	Federal Income Tax	187,537,698	50,797,398	51,411,936
22	State Income Tax	16,469,000		
23	Local Income Tax			

NOTES

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credits to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
						\$2,092,549	3
						2,095,327	4
1,944,818						8,184,384	5
						6,059,884	6
						3,820,486	7
				190.1	9,160,424	26,191,710	8
\$1,944,818					\$9,160,424	\$48,444,340	9
							10
							11
							12
							13
							14
							15
							16
							17
				182/254	5,251,240	171,304,302	18
\$1,944,818					\$14,411,664	\$219,748,642	19
							20
							21
1,944,818				182/254	9,918,664	198,786,642	21
				182/254	4,493,000	20,962,000	22
							23

NOTES (Continued)

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	SFAS 109 DEFERRED FEDERAL INCOME TAX	VARIOUS	\$6,595,640	0	\$68,304,028
2	ACCUM. DEPRECIATION - OTISCA COAL CLEANING PLANT	456	3,851,351	396,215	354,722
3	PROVISION - FUEL CAP LOSS	401	2,430,627	0	0
4	DEFERRED REVENUE - DSM SHARED SAVINGS	182	1,599,714		
5		401	234,051	1,348,127	1,027,818
6	DEFERRED REVENUE - DSM NET LOSS REVENUE	426	128,423	394,678	1,185,837
7	PROVISION - PFBC CLOSURE	186	802,993	0	775,540
8	DEFERRED REVENUE - ALLOWANCE CARRYING CHARGES		0	5,067,270	5,067,270
9	PROCEEDS ALLOWANCE AUCTION - RCVD.	VARIOUS	1,481,045	1,054,020	2,680,281
10	CARRYING CHARGES - ALLOWANCE GAINS	VARIOUS	263,290	728,081	2,211,792
11	DEFERRED ALLOWANCE GAIN - ASSOCIATED	VARIOUS	5,760,146	24,035,825	24,508,653
12	DEFERRED ALLOWANCE GAIN - NONASSOCIATED	VARIOUS	36,899,524	6,438,546	9,822,311
13	CARRYING CHARGES - ALLOWANCE GAINS (FERC)	VARIOUS	6,958,831	3,583,603	483,124
14					
15					
16					
17					
18					
19					
20					
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36					
37					
38					
39					
40					
41	TOTAL		\$67,005,635	\$43,046,365	\$116,421,376

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Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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		
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr.4)	265,885,890	257,300,446
5	Large (or Ind.) (See Instr.4)	644,398,343	647,289,017
6	(444) Public Street and Highway Lighting	8,045,322	8,051,580
7	(445) Other Sales to Public Authorities	19,252	13,209
8	(446) Sales to Railroads and Railways	0	0
9	(448) Interdepartmental Sales	0	0
10	TOTAL Sales to Ultimate Consumers	* \$1,354,069,998	\$1,336,121,968
11	(447) Sales for Resale	\$526,702,146	\$457,758,268
12	TOTAL Sales of Electricity	\$1,880,772,144	\$1,793,880,236
13	(Less) (449.1) Provision for Rate Refunds	0	0
14	TOTAL Revenues Net of Prov. for Refunds	\$1,880,772,144	\$1,793,880,236
15	Other Operating Revenues		
16	(450) Forfeited Discounts	\$917,813	\$1,083,313
17	(451) Miscellaneous Service Revenues	3,417,334	2,147,331
18	(453) Sales of Water and Water Power	0	0
19	(454) Rent from Electric Property	6,925,574	4,932,361
20	(455) Interdepartmental Rents	0	0
21	(456) Other Electric Revenues	28,692,150	29,072,093
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	\$39,952,871	\$37,235,098
27	TOTAL Electric Operating Revenues	\$1,920,725,015	\$1,831,115,334

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

ELECTRIC OPERATING REVENUES (Account 400)(Continued)

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

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

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

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

MEGAWATT HOURS SOLD		AVG. NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
6,559,464	6,537,261	581,836	578,131	2
				3
4,802,830	4,712,324	77,794	76,570	4
20,241,080	20,262,529	8,066	8,089	5
82,086	82,786	2,525	2,525	6
455	291	26	26	7
0	0	0	0	8
0	0	0	0	9
31,685,915	31,595,191	670,247	665,341	10
21,092,902	14,269,212	77	52	11
52,778,817	45,864,403	670,324	665,393	12
0	0	0	0	13
52,778,817	45,864,403	670,324	665,393	14

Line 12, Column (b) includes \$
Line 12, Column (d) includes

(1,247,601) of unbilled revenues.
(38,668) MWH relating to unbilled revenues.

OHIO POWER COMPANY

INSTRUCTION NO. 7 (DETAIL OF UNMETERED SALES)

	AVERAGE CUSTOMERS -----	ESTIMATED MWH SOLD -----	REVENUE -----
RESIDENTIAL	21,876	13,623	2,654,094
COMMERCIAL & INDUSTRIAL	12,818	34,768	4,880,000
PUBLIC STREET & HIGHWAY LIGHTING	746 -----	58,821 -----	6,660,759 -----
TOTAL	35,440 =====	107,212 =====	14,194,853 =====

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SALES OF ELECTRICITY BY RATE SCHEDULES

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

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

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

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

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

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

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	A/C					
2	440-RESIDENTIAL SALES					
3	RS-4 RESIDENTIAL SALES	6,522,164	431,840,833	581,369	11,218	6.6211e
4	RS-ES-5 RES/ENERGY STORAGE	12,166	540,779	415	29,315	2.4450e
5	RS-TOD-6 RES SALES/TOD	1,020	57,671	48	21,250	5.6540e
6	OL-17 OUTDOOR LIGHTING	13,623	2,654,094			19.4824e
7	SPECIAL AGREEMENTS	102	4,177	4	25,500	4.0950e
8	YEAR END UNBILLED	10,389	623,637			6.0028e
9	TOTAL A/C 440	6,559,464	435,721,191	581,836	11,273	6.6426e
10						
11						
12	A/C 442-COMM. & IND. SALES					
13	GS1-8 GEN SERV/NON-DEM METERED	299,259	23,640,409	51,888	5,767	7.8996e
14	GS2-9 GEN/SERV/LOW LOAD FCTR	2,453,452	148,576,641	25,455	96,383	6.0558e
15	GS-TOD-10 GEN SERV/TOD	17,604	868,408	109	161,504	4.9330e
16	GS3-11 GEN SERV-MED/HIGH LOAD	6,497,279	294,662,686	6,951	934,725	4.5351e
17	GS4-12 GEN SERV/LARGE	5,319,578	184,654,157	49	108,562,816	3.4712e
18	GS4-12CDB GEN SERV/LARGE	2,139,597	69,500,817	2	1,069,798,500	3.2483e
19	IRP-13 INTERRUPTIBLE POWER	644,800	14,848,761	1	644,800,000	2.3028e
20	EHG-14 ELEC. HTG. GENERAL	53,099	3,039,870	955	55,601	5.7249e
21	EHS-15 ELEC. HTG. SCHOOL	2,714	64,634	2	1,357,000	2.3815e
22	SS-16 SCHOOL SERVICE	100,390	6,063,238	445	225,595	6.0396e
23	OL-17 OUTDOOR LIGHTING	33,684	4,789,572			14.2191e
24	SPECIAL AGREEMENTS	7,531,465	161,444,027	3	2,510,488,333	2.1435e
25	YEAR END UNBILLED	(49,011)	(1,868,987)			3.8134e
26	TOTAL A/C 442	25,043,910	910,284,233	85,860	291,683	3.6347e
27						
28						
29						
30	A/C 444 STREET & HIGHWAY PUB. LGT					
31	GS1-8 GENERAL SERVICE	10,964	820,025	1,750	6,265	7.4792e
32	GS2-9 GEN SERV/LOW LOAD FCTR	2,219	127,992	29	76,517	5.7680e
33	GS3-11 GEN SERV-MED/HIGH LOAD	2,244	132,788	25	89,760	5.9174e
34	OL-17 OUTDOOR LIGHTING	239	35,644			14.9138e
35	SL-18 STREET LIGHTING	63,838	6,632,819	673	94,855	10.3900e
36	SPECIAL AGREEMENTS	2,613	297,494	48	54,437	11.3851e
37	YEAR END UNBILLED	(31)	(1,440)			4.6451e
38	TOTAL A/C 444	82,086	8,045,322	2,525	32,509	9.8010e
39						
40						
41	Total Billed					
42	Total Unbilled Rev.(See Instr. 6)					
43	TOTAL					

SALES OF ELECTRICITY BY RATE SCHEDULES

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

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

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

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

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

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

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	A/C 445 PUB. AUTHORITIES OTHER					
2	SPECIAL AGREEMENTS	452	19,157	26	17,384	4.2382c
3	YEAR END UNBILLED		65			3.1666c
4	TOTAL A/C 445	455	19,252	26	17,500	4.2512c
5						
6						
7						
8						
9	* ADDITIONAL REVENUE DUE TO					
10	FUEL CLAUSE ADJUSTMENT.					
11						
12						
13						
14						
15						
16						
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35						
36						
37						
38						
39						
40						
41	Total Billed	31,724,565	\$1,355,316,693	670,324	47,327	4.2721c
42	Total Unbilled Rev.(See Instr. 6)	(38,650)	(\$1,246,695)			3.2256c
43	TOTAL	31,685,915	\$1,354,069,998	670,274	47,274	4.2734c

OHIO POWER COMPANY 1996

NUMBER & TITLE OF RATE SCHEDULE	ADDITIONAL REVENUE DUE TO FUEL CLAUSE ADJUSTMENT
A/C 440 RESIDENTIAL	
RS-4 RESIDENTIAL SALES	\$ 95,273,354
RS-ES-5 RES/ENERGY STORAGE	177,621
RS-TOD-6 RES SALES/TOD	14,908
OL-17 OUTDOOR LIGHTING	198,498
SPEC. AGREEMENTS	1,486
TOTAL	95,665,867
A/C 442 COMM. & INDUSTRIAL SALES	
GS1-8 GEN SERV/NON-DEMAND METERED	4,371,427
GS2-9 GEN SERV/LOW LOAD FACTOR	35,852,281
GS/TOD-10 GEN SERV/TOD	256,166
GS3-11 GEN SERV.MED/HIGH LOAD	95,008,721
GS4-12 GEN SERV/LARGE	77,749,921
GS4-12/CDB GEN SERV/LARGE	31,254,929
IRP-13 INTERRUPTIBLE POWER	9,419,411
EHG-14 ELEC. HEATING GENERAL	775,647
EHS-15 ELEC. HEATING SCHOOL	39,625
SS-16 SCHOOL SERVICE	1,466,198
OL-17 OUTDOOR LIGHTING	491,182
SPEC. AGREEMENTS	9,344
TOTAL	256,694,852
A/C 444 PUBLIC STREET & HIGHWAY LIGHTING	
GS1-8 GENERAL SERV/NON-DEMAND METERED	160,067
GS2-9 GENERAL SERV/LOW LOAD FACTOR	32,411
GS3-11 GENERAL SERV-MED/HIGH LOAD	32,779
OL-17 OUTDOOR LIGHTING	3,492
SL-18 STREET LIGHTING (FILED TARIFF)	932,096
SPEC. AGREEMENTS	(2,632)
TOTAL	1,158,213
A/C 445-OTHER SALES TO PUBLIC AUTHORITIES	
SPEC. AGREEMENTS	2,060
TOTAL	2,060
GRAND TOTAL	\$353,520,992

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Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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SALES FOR RESALE (Account 447)

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

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system-resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

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

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

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

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

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	WHEELING POWER CO.	RQ	OPCO 18			
2	OHIO EDISON	RQ	OPCO 25			
3	BUCKEYE POWER	RQ	OPCO 25			
4	OHIO EDISON	RQ				
5	ARCADIA, VILLAGE OF	RQ	MRS	.785	.782	.732
6	BLOOMDALE, VILLAGE OF	RQ	MRS	.814	.829	.705
7	BRYAN, VILLAGE OF	RQ	MRS	32.926	42.497	34.970
8	CAREY, VILLAGE OF	RQ	MRS	15.085	16.058	14.159
9	CLYDE, VILLAGE OF	RQ	MRS	22.090	24.524	21.424
10	CYGNET, VILLAGE OF	RQ	MRS	.567	.577	.504
11	DESHLER, VILLAGE OF	RQ	MRS	4.226	4.371	3.992
12	GREENWICH, VILLAGE OF	RQ	MRS	2.030	2.114	1.837
13	GREENWICH, VILLAGE OF	RQ	MRS	.923	.927	.849
14	OHIO CITY, VILLAGE OF	RQ	MRS	1.388	1.406	1.317

SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
1,865,918		\$57,081,790		\$57,081,790	1
638,012		15,976,957		15,976,957	2
183,298		3,392,717		3,392,717	3
5,508		253,650		253,650	4
4,098	71,321	80,427		151,748	5
3,830	73,372	75,227		148,599	6
205,605	2,368,177	3,777,051		6,145,228	7
94,438	1,104,261	1,774,910		2,879,171	8
143,325	1,602,881	2,695,621		4,298,502	9
2,884	51,073	56,768		107,841	10
23,392	335,434	440,403		775,837	11
11,188	183,196	212,615		395,811	12
5,098	75,605	95,962		171,567	13
7,269	126,365	142,730		269,095	14

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, YF)	Year of Report Dec. 31, 1996
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SALES FOR RESALE (Account 447)

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

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

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

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

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

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

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	PLYMOUTH, VILLAGE OF	RQ	MRS	1.874	1.885	1.689
2	PLYMOUTH, VILLAGE OF	RQ	MRS	.183	.196	.155
3	REPUBLIC, VILLAGE OF	RQ	MRS	.576	.585	.518
4	ST. CLAIRSVILLE, VILLAGE OF	RQ	MRS	8.572	8.874	8.462
5	SHILOH, VILLAGE OF	RQ	MRS	.958	.950	.880
6	SYCAMORE, VILLAGE OF	RQ	MRS	2.322	2.292	2.093
7	WAPAKONETA, VILLAGE OF	RQ	MRS	26.306	26.860	25.996
8	WHARTON, VILLAGE OF	RQ	MRS	.805	.791	.689
9	SUBTOTAL-RQ					
10	INDIANAPOLIS P&L	LF	IMPCO 21			
11	NCEMC	LF	APCO 135			
12	AMP OHIO	LF	OPCO 74			
13	CITY OF COLUMBUS	LF	OPCO 74			
14	DOVER	LF	OPCO 74			

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

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

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
10,066	\$175,078	\$199,669		\$374,747	1
832	16,731	16,311		33,042	2
2,826	53,997	56,092		110,089	3
46,575	643,312	874,871		1,518,183	4
4,967	89,687	98,582		188,269	5
13,160	209,864	258,511		468,375	6
162,169	1,901,620	3,048,223		4,949,843	7
4,023	72,693	79,151		151,844	8
3,438,481	9,154,667	90,688,238	0	99,842,905	9
45,763	2,663,836	674,942	* 1,164,690	4,503,468	10
492,773	3,435,479	6,715,608	1,141,161	11,292,248	11
135,426	2,201,367	1,870,117	397,613	4,469,097	12
59,468	896,550	812,054	157,347	1,865,951	13
5,644	59,771	45,418	10,491	115,680	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, 1996
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SALES FOR RESALE (Account 447)

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

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

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

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

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

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

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	ST MARY	LF	OPCO 74			
2						
3	INDIANAPOLIS P&L	IF	IMPCO 21			
4						
5	AMP OHIO	SF	OPCO 74			
6	CENTRAL ILL PS	SF	IMPCO 67			
7	CITY OF COLUMBUS	SF	OPCO 74			
8	CLEVELAND PUB PWR	SF	* NOTE 1			
9	DOVER	SF	OPCO 74			
10	EDISON SAULT ELEC	SF	NOTE 1			
11	SHELBY	SF	OPCO 74			
12	ST MARY	SF	OPCO 74			
13	CAROLINA P&L	LU	APCO 24			
14	VIRGINIA ELEC & PWR	LU	APCO 16			

SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
7,467	\$89,654	\$81,620	\$15,735	\$187,009	1
					2
3,872		65,556	0	65,556	3
					4
56,100	500,651	709,249	167,374	1,377,274	5
0	78,963	0	0	78,963	6
4,930	13,178	12,133	13,514	38,825	7
14,273	135,682	222,335	69,420	427,437	8
5,426	24,274	59,183	20,307	103,764	9
45,360	106,723	723,919	100,654	931,296	10
339	5,521	3,494	3,180	12,195	11
6,445	17,350	16,950	19,684	53,984	12
0			1,874,386	1,874,386	13
42,606	2,346,621	787,030	2,599,377	5,733,028	14

SALES FOR RESALE (Account 447)

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

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

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

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

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

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

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1						
2	AEP AFF-ASSOC. CO.	OS	APCO 20			
3	AIG TRADING CORP	OS	NOTE 1			
4	AES POWER, INC	OS	NOTE 1			
5	ALEPNA POWER CO	OS	NOTE 1			
6	AMP OHIO	OS	OPCO 74			
7	AQUILA POWER CORP	OS	NOTE 1			
8	AYP ENERGY	OS	NOTE 1			
9	BUCKEYE (OP)	OS	OPCO 25			
10	CAROLINA P&L	OS	APCO 24			
11	CATEX-VITOL ELEC	OS	NOTE 1			
12	CENTRAL ILL PS	OS	IMPCCO 67			
13	CINCINNATI G&E	OS	OPCO 21			
14	CITIZENS-LEHMAN PWR	OS	NOTE 1			

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
11,953,203		311,508,396	0	311,508,396	2
39		1,597	217	1,814	3
2,393		11,674	2,109	13,783	4
25,858		544,734	151,166	695,900	5
72,820		1,379,611	244,349	1,623,960	6
4,982		130,399	12,397	142,796	7
196		8,089	1,151	9,240	8
477,448		9,204,532	0	9,204,532	9
32,707		738,132	104,807	842,939	10
16,237		398,540	36,508	435,048	11
5,822		167,179	20,844	188,023	12
10,046		291,573	40,691	332,264	13
11,416		246,381	24,018	270,399	14

SALES FOR RESALE (Account 447)

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

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

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

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

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

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

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	CITY OF CLEVELAND	OS	NOTE 1			
2	CITY OF COLUMBUS	OS	OPCO 74			
3	CLEVE ELEC ILLUM	OS	OPCO 31			
4	CNG ENERGY SERV	OS	NOTE 1			
5	COASTAL ELEC SERVICES	OS	NOTE 1			
6	COMMONWEALTH ED	OS	IMPCO 20			
7	CONSUMERS PWR	OS	IMPCO 68			
8	CORAL POWER	OS	NOTE 1			
9	DAYTON P&L	OS	OPCO 36			
10	DELHI ENERGY SERV	OS	NOTE 1			
11	DOVER	OS	OPCO 74			
12	DUKE	OS	APCO 18			
13	DUQUESNE	OS	OPCO 33			
14	EASTEX PWR MKT	OS	NOTE 1			

SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j+k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
8,516		\$219,779	\$22,007	\$241,786	1
8,348		172,884	31,909	204,793	2
3,826		128,853	15,128	143,981	3
2,202		54,085	6,285	60,370	4
294		4,912	1,050	5,962	5
276,516		6,989,060	919,916	7,908,976	6
398,089		7,838,906	1,254,038	9,092,944	7
1,539		40,210	7,593	47,803	8
8,249		221,249	26,339	247,588	9
1,565		47,109	7,440	54,549	10
2,741		52,540	5,246	57,786	11
109,564		2,208,669	314,049	2,522,718	12
19,925		422,124	34,828	456,952	13
1,267		32,217	6,369	38,586	14

SALES FOR RESALE (Account 447)

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

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

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

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

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

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

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	EKPC	OS	KPCO 14			
2	ELECTRIC CLEARINGHOUSE	OS	NOTE 1			
3	ENGELHARD PWR MKT	OS	NOTE 1			
4	ENRON PWR MKT	OS	NOTE 1			
5	ENTERGY	OS	NOTE 1			
6	FEDERAL ENERGY SALES	OS	NOTE 1			
7	HEARTLAND ENG SERV	OS	NOTE 1			
8	ILLINOIS PWR	OS	IMPCO 23			
9	IMPA	OS	IMPCO 74			
10	INDIANAPOLIS P&L	OS	IMPCO 21			
11	KENTUCKY UTIL.	OS	OPCO 22			
12	KOCH POWER SERV	OS	NOTE 1			
13	LG&E PWR MKT	OS	NOTE 1			
14	LOUIS DREYFUS ELEC PWR	OS	NOTE 1			

SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
16,759		\$491,815	\$53,270	\$545,085	1
5,466		127,389	18,649	146,038	2
51		942	196	1,138	3
57,000		991,776	131,813	1,123,589	4
3,511		104,405	12,252	116,657	5
17,274		385,899	68,505	454,404	6
6,152		125,066	6,514	131,580	7
19,608		526,796	68,543	595,339	8
50,876		1,006,360	190,783	1,197,143	9
776		16,252	1,451	17,703	10
216		5,848	724	6,572	11
48,756		1,219,480	170,320	1,389,800	12
57,432		1,061,791	204,908	1,266,699	13
50,738		880,051	206,914	1,086,965	14

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

SALES FOR RESALE (Account 447)

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

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

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

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

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

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

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	LOUISVILLE GAS & ELEC	OS	IMPCO 79			
2	MICH PUB PWR AGENCY	OS	NOTE 1			
3	MIDCON PWR SERV	OS	NOTE 1			
4	MORGAN STANLEY GROUP	OS	NOTE 1			
5	NIPSCO	OS	IMPCO 22			
6	NORAM ENERGY SERV	OS	NOTE 1			
7	OHIO EDISON	OS	OPCO 25			
8	ORRVILLE	OS	OPCO 74			
9	OVEC	OS	APCO 22			
10	PAN ENERGY	OS	NOTE 1			
11	PECO ENERGY, INC	OS	NOTE 1			
12	PHIBRO, INC	OS	NOTE 1			
13	PENNSYLVANIA P&L	OS	NOTE 1			
14	POWER CO OF AMERICA	OS	NOTE 1			

SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

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

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
4,072					
53,600		\$120,081	\$15,024	\$135,105	1
96		973,217	96,975	1,070,192	2
224		2,892	473	3,365	3
9,990		8,424	0	8,424	4
4,495		316,111	43,815	359,926	5
78,246		97,862	16,284	114,146	6
1,678		1,861,151	127,943	1,989,094	7
3,391		27,943	1,796	29,739	8
351		312,028	120,566	432,594	9
607,376		8,813	1,302	10,115	10
20,833		10,720,274	1,725,605	12,445,879	11
74		339,092	14,970	354,062	12
195		1,210	219	1,429	13
		7,445	887	8,332	14

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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SALES FOR RESALE (Account 447)

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

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

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

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

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

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

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

Line No.	Name of Company, or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	PS OF INDIANA	OS	IMPCO 24			
2	RAINBOW ENERGY MKT	OS	NOTE 1			
3	RICHMOND P&L	OS	IMPCO 70			
4	SCANA ENERGY MKT	OS	NOTE 1			
5	SHELBY	OS	OPCO 74			
6	SONAT PWR MKT	OS	NOTE 1			
7	SOUTHERN ENGY MKT	OS	NOTE 1			
8	ST MARY	OS	OPCO 74			
9	ST MARY (OP)	OS	OPCO 74			
10	TRANS CANADA PWR	OS	NOTE 1			
11	TOLEDO ED	OS	OPCO 35			
12	TVA	OS	APCO 52			
13	VIRGINIA ELEC & PWR	OS	APCO 16			
14	WABASH	OS	IMPCO 76			

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 explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total(\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
8,722		\$268,586	\$23,061	\$291,647	1
17,856		436,352	30,098	466,450	2
23,110		420,742	61,615	482,357	3
416		10,518	1,262	11,780	4
3,840		81,922	6,952	88,874	5
7,665		177,830	27,109	204,939	6
14,902		194,318	28,639	222,957	7
11,017		199,628	19,201	218,829	8
3		300	0	300	9
209		4,148	638	4,786	10
6,384		148,547	23,269	171,816	11
152,442		3,893,056	507,966	4,401,022	12
55,782		1,081,086	85,532	1,166,618	13
1,791		49,036	136	49,172	14

SALES FOR RESALE (Account 447)

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

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

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

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

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	WISCONSIN ELEC PWR	OS	NOTE 1			
2	WESTERN PWR SERV	OS	NOTE 1			
3	WEST PENN PWR	OS	OPCO 73			
4	WISCONSIN PWR CO	OS	NOTE 1			
5	AES POWER INC	OS	NOTE 1			
6	CAROLINA P&L	OS	NOTE 1			
7	CATEX-VITOL ELEC	OS	NOTE 1			
8	CITIZENS-LEHMAN PWR	OS	NOTE 1			
9	KOCH POWER SERV	OS	NOTE 1			
10	PECO ENERGY, INC	OS	NOTE 1			
11	PHIBRO, INC	OS	NOTE 1			
12	SUBTOTAL-NON-RQ					
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.

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 explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
2,128		\$57,489	\$5,311	\$62,800	1
894		27,244	3,789	31,033	2
47,238		845,395	84,616	930,011	3
5,831		167,595	12,262	179,857	4
694,254			* 5,542,424	5,542,424	5
166,835			595,427	595,427	6
9,305			90,113	90,113	7
339,660			2,576,084	2,576,084	8
363,148			2,954,906	2,954,906	9
35,169			259,846	259,846	10
184,884			1,330,030	1,330,030	11
17,654,421	12,575,620	385,667,247	28,616,374	426,859,241	12
					13
21,092,902	21,730,287	476,355,485	28,616,374	526,702,146	14

< Page 311.1 Line 10 Column J >

NOTE 2 - REPRESENTS TRANSMISSION CHARGES ASSOCIATED WITH ACCOUNT 447. (PAGE 311.1 LINE 10 COLUMN J THROUGH PAGE 311.8 LINE 4 COLUMN J)

< Page 311.8 Line 5 Column J >

NOTE 3 - REPRESENTS COAL CONVERSION SERVICES AND RELATED TRANSMISSION CHARGES. (PAGE 311.8 LINE 5 COLUMN J THROUGH PAGE 311.8 LINE 11 COLUMN J)

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

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. POWER PRODUCTION EXPENSES			
A. Steam Power Generation			
3	Operation		
4	(500) Operation Supervision and Engineering		
5	(501) Fuel	\$16,783,103	\$18,841,711
6	(502) Steam Expenses	684,087,165	650,825,363
7	(503) Steam from Other Sources	36,884,996	29,626,134
8	(Less) (504) Steam Transferred--Cr.		
9	(505) Electric Expenses	723,634	4,451,579
10	(506) Miscellaneous Steam Power Expenses	21,950,082	25,553,997
11	(507) Rents	57,639,513	48,085,685
12	(509) Allowance	(98,149)	2,887,400
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	\$817,970,344	\$780,271,869
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	\$12,784,413	\$9,281,990
16	(511) Maintenance of Structures	8,178,230	8,430,879
17	(512) Maintenance of Boiler Plant	64,745,139	56,842,372
18	(513) Maintenance of Electric Plant	14,633,675	13,343,472
19	(514) Maintenance of Miscellaneous Steam Plant	5,429,515	6,412,918
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	\$105,770,972	\$94,311,631
21	TOTAL Power Production Expenses--Steam Power (Enter Total of lines 13 and 20)	\$923,741,316	\$874,583,500
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred--Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses--Nuclear Power (Enter total of lines 33 and 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	\$203,365	\$239,158
45	(536) Water for power	16,437	16,294
46	(537) Hydraulic Expenses	226,879	190,451
47	(538) Electric Expenses	49,431	30,717
48	(539) Miscellaneous Hydraulic Power Generation Expenses	141,240	89,510
49	(540) Rents	52,002	50,000
50	TOTAL Operation (Enter Total of lines 44 thru 49)	\$689,354	\$616,130

Name of Respondent OHIO POWER COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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	\$140,089	\$166,821	
54	(542) Maintenance of Structures	47,003	71,199	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	17,485	24,254	
56	(544) Maintenance of Electric Plant	192,609	332,808	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	48,361	90,094	
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	\$445,547	\$685,176	
59	TOTAL Power Production Expenses-Hydraulic Power(Enter total of lines 50 and 58)	\$1,134,901	\$1,301,306	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering			
63	(547) Fuel			
64	(548) Generation Expenses			
65	(549) Miscellaneous Other Power Generation Expenses			
66	(550) Rents			
67	TOTAL Operation (Enter Total of lines 62 thru 66)			
68	Maintenance			
69	(551) Maintenance Supervision and Engineering			
70	(552) Maintenance of Structures			
71	(553) Maintenance of Generating and Electric Plant			
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)			
74	TOTAL Power Production Expenses--Other Power (Enter Total of lines 67 and 73)			
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	\$63,861,726	\$61,945,203	
77	(556) System Control and Load Dispatching	4,029,890	3,875,159	
78	(557) Other Expenses	(141,654)	676,822	
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)	\$67,749,962	\$66,497,184	
80	TOTAL Power Production Expenses (Enter Total of Lines 21,41,59,74, and 79)	\$992,626,179	\$942,381,990	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	\$5,040,802	\$3,162,692	
84	(561) Load Dispatching	1,621,951	1,299,384	
85	(562) Station Expenses	1,336,988	1,397,487	
86	(563) Overhead Lines Expenses	260,469	332,567	
87	(564) Underground Lines Expenses	355	663	
88	(565) Transmission of Electricity by Others	14,686,815	14,986,351	
89	(566) Miscellaneous Transmission Expenses	2,632,038	2,516,703	
90	(567) Rents	952,751	1,142,906	
91	TOTAL Operation (Enter Total of lines 83 thru 90)	\$26,532,169	\$24,838,753	
92	Maintenance			
93	(568) Maintenance Supervision and Engineering	\$1,471,960	\$1,671,254	
94	(569) Maintenance of Structures	267,492	284,593	
95	(570) Maintenance of Station Equipment	3,804,860	5,367,708	
96	(571) Maintenance of Overhead Lines	4,417,142	5,373,228	
97	(572) Maintenance of Underground Lines	6,517	2,739	
98	(573) Maintenance of Miscellaneous Transmission Plant	393,088	59	
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	\$10,361,059	\$12,699,581	
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	\$36,893,228	\$37,538,334	
101	3. DISTRIBUTION EXPENSES			
102	Operation			
103	(580) Operation Supervision and Engineering	\$5,342,296	\$4,412,513	

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, 1996
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			
106	(582) Station Expenses	\$363,223	\$423,929	
107	(583) Overhead Line Expenses	854,365	915,346	
108	(584) Underground Line Expenses	736,710	553,125	
109	(585) Street Lighting and Signal System Expenses	640,291	548,720	
110	(586) Meter Expenses	533,819	460,008	
111	(587) Customer Installations Expenses	2,440,587	2,659,464	
112	(588) Miscellaneous Expenses	1,711,003	1,560,117	
113	(589) Rents	6,185,338	7,275,513	
114	TOTAL Operation (Enter Total of lines 103 thru 113)	2,737,002	805,261	
115	Maintenance	\$21,544,634	\$19,613,996	
116	(590) Maintenance Supervision and Engineering			
117	(591) Maintenance of Structures	\$3,496,037	\$3,659,812	
118	(592) Maintenance of Station Equipment	106,729	155,297	
119	(593) Maintenance of Overhead Lines	2,377,664	2,702,732	
120	(594) Maintenance of Underground Lines	17,734,781	18,865,655	
121	(595) Maintenance of Line Transformers	1,307,081	1,416,172	
122	(596) Maintenance of Street Lighting and Signal Systems	2,692,096	2,747,986	
123	(597) Maintenance of Meters	203,614	243,519	
124	(598) Maintenance of Miscellaneous Distribution Plant	888,256	1,026,522	
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	1,416,561	1,184,220	
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	\$30,222,819	\$32,001,915	
127	4. CUSTOMER ACCOUNTS EXPENSES			
128	Operation			
129	(901) Supervision			
130	(902) Meter Reading Expenses	\$2,273,479	\$2,173,056	
131	(903) Customer Records and Collection Expenses	4,614,036	4,567,832	
132	(904) Uncollectible Accounts	16,282,045	13,314,606	
133	(905) Miscellaneous Customer Accounts Expenses	13,840,987	12,518,812	
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	520,735	396,802	
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
136	Operation			
137	(907) Supervision			
138	(908) Customer Assistance Expenses	\$277,039	\$2,578,993	
139	(909) Information and Instructional Expenses	13,508,326	10,317,902	
140	(910) Miscellaneous Customer Service and Information Expenses	166,850	322,516	
141	(911) Miscellaneous Customer Service and Information Expenses	1,074,101	659,996	
142	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 137 thru 140)	\$15,026,316	\$13,879,407	
143	6. SALES EXPENSES			
144	Operation			
145	(912) Supervision			
146	(913) Demonstrating and Selling Expenses	\$54,806	\$48,078	
147	(914) Advertising Expenses	350,392	268,680	
148	(915) Advertising Expenses	253,228	362,376	
149	(916) Miscellaneous Sales Expenses	1,236,026	1,629,520	
150	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	\$1,894,452	\$2,308,654	
151	7. ADMINISTRATIVE AND GENERAL EXPENSES			
152	Operation			
153	(920) Administrative and General Salaries	\$15,830,877	\$24,762,974	
154	(921) Office Supplies and Expenses	16,893,412	17,088,723	
155	(Less) (922) Administrative Expenses Transferred--Credit	213,651	755,271	

Name of Respondent OHIO POWER COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, YF)	Year of Report Dec. 31, 1996
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
155	(923) Outside Services Employed	\$1,755,056	\$2,041,232	
156	(924) Property Insurance	2,367,546	2,216,880	
157	(925) Injuries and Damages	5,582,241	4,462,693	
158	(926) Employee Pensions and Benefits	46,000,763	41,205,628	
159	(927) Franchise Requirements	414	452	
160	(928) Regulatory Commission Expenses	1,371,184	1,477,463	
161	(929) (Less) Duplicate Charges--Cr.	269,534	411,103	
162	(930.1) General Advertising Expenses	597,154	1,110,959	
163	(930.2) Miscellaneous General Expenses	3,771,696	4,763,648	
164	(931) Rents	1,129,670	835,250	
165	TOTAL Operation (Enter Total of lines 151 Thru 164)	\$94,818,828	\$98,799,528	
166	Maintenance			
167	(935) Maintenance of General Plant	\$5,695,981	\$4,503,860	
168	TOTAL Administrative and General Expenses (Enter total of lines 165 thru 167)	\$100,514,809	\$103,303,388	
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80,100,126,134,141,148 and 168)	\$1,236,253,719	\$1,183,998,792	

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 personnel, 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 determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12/31/96
2. Total Regular Full-Time Employees	3,252
3. Total Part-Time and Temporary Employees	
4. Total Employees	3,252

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

1. Report all power purchases made during the year. Iso report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.

2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.

3. In column(b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis(i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	WEST PENN POWER/ALLEGHENY POWER	SF	* OPCO 73			
2						
3	INDIANAPOLIS POWER & LIGHT	IF	IMPCO 21	N/A	N/A	N/A
4						
5	TENNESSEE VALLEY AUTHORITY	* OS	APCO 52	N/A	N/A	N/A
6	CAROLINA POWER & LIGHT	OS	APCO 24	N/A	N/A	N/A
7	DUKE POWER CO	OS	APCO 18	N/A	N/A	N/A
8	VIRGINIA ELECTRIC & POWER	OS	APCO 16	N/A	N/A	N/A
9	PECO ENERGY	OS	*	N/A	N/A	N/A
10	COMMONWEALTH EDISON CO	OS	IMPCO 20	N/A	N/A	N/A
11	NORTHERN INDIANA PUB SERV CO	OS	IMPCO 22	N/A	N/A	N/A
12	PUBLIC SERVICE OF INDIANA	OS	IMPCO 24	N/A	N/A	N/A
13	ILLINOIS POWER CO	OS	IMPCO 23	N/A	N/A	N/A
14	INDIANAPOLIS POWER & LIGHT	OS	IMPCO 21	N/A	N/A	N/A

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

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

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

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

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

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

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
15,097			\$37,123	\$23,527		\$60,650	1
							2
488				12,639		12,639	3
							4
62,834				1,456,283		1,456,283	5
14,966				425,158		425,158	6
13,518				535,366		535,366	7
23,160				799,598		799,598	8
85,311				1,674,504		1,674,504	9
58,087				469,662		469,662	10
1,711				41,472		41,472	11
3,445				129,798		129,798	12
1,895				49,819		49,819	13
3,139				60,320		60,320	14

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column(b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

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

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

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

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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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	TOLEDO EDISON CO	OS	OPCO 25	N/A	N/A	N/A
2	OHIO EDISON	OS	OPCO 25	N/A	N/A	N/A
3	CLEVELAND ELEC ILLUMINATING CO	OS	OPCO 31	N/A	N/A	N/A
4	DAYTON POWER & LIGHT CO	OS	OPCO 36	N/A	N/A	N/A
5	DUQUESNE	OS	OPCO 33	N/A	N/A	N/A
6	KENTUCKY UTILITIES	OS	OPCO 22	N/A	N/A	N/A
7	CINCINNATI GAS & ELECTRIC CO	OS	OPCO 21	N/A	N/A	N/A
8	OHIO VALLEY ELECTRIC CORP	OS	APCO 22	N/A	N/A	N/A
9	WEST PENN POWER/ALLEGHENY POWER	OS	OPCO 73	N/A	N/A	N/A
10	BUCKEYE POWER	OS	OPCO 25	N/A	N/A	N/A
11	CENTRAL ILLINOIS PUBLIC SERV	OS	IMPCCO 67	N/A	N/A	N/A
12	CONSUMERS POWER CO	OS	IMPCCO 66	N/A	N/A	N/A
13	LOUISVILLE GAS & ELECTRIC	OS	IMPCCO 70	N/A	N/A	N/A
14	RICHMOND POWER & LIGHT CO	OS	IMPCCO 70	N/A	N/A	N/A

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

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

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

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

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

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

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
605				\$16,161		\$16,161	1
3,022				66,267		66,267	2
15,099				258,792		258,792	3
8,231				165,966		165,966	4
1,977				50,236		50,236	5
636				11,776		11,776	6
1,278				29,131		29,131	7
270,944				4,983,359		4,983,359	8
11,548				332,328		332,328	9
0				11,753		11,753	10
9,391				436,477		436,477	11
129,846				4,198,503		4,198,503	12
30,990				495,022		495,022	13
76				5,154		5,154	14

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

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column(b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

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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)	Average Monthly CP Demand (f)
1	AMERICAN MUNICIPAL POWER	OS	OPCO 74	N/A	N/A	N/A
2	CITY OF COLUMBUS	OS	OPCO 74	N/A	N/A	N/A
3	CITY OF DOVER	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	WISCONSIN POWER & LIGHT	OS		N/A	N/A	N/A
8	* AEP SYSTEM POWER POOL	OS	CSPCO 30	N/A	N/A	N/A
9						
10	EAST KENTUCKY POWER COOP	AD	KPCO 14	N/A	N/A	N/A
11	CITY OF HAMILTON	AD	OPCO 96	N/A	N/A	N/A
12						
13	OHIO EDISON	EX	OPCO 25			
14	DAYTON POWER & LIGHT CO	EX	OPCO 36			

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

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

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

4. footnote for each adjustment.

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

5. provided.

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

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

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
4				\$175		\$175	1
35				962		962	2
3				217		217	3
10				183		183	4
45				1,375		1,375	5
600,386				15,976,957		15,976,957	6
208				6,806		6,806	7
3,068,241				31,099,443		31,099,443	8
							9
0				(95)		(95)	10
0				(55)		(55)	11
							12
			163				13
	47,823	260					14

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column(b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis(i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	CITY OF DOVER	EX	OPCO 74			
2	CITY OF ORVILLE	EX	OPCO 74			
3	CITY OF SHELBY	EX	OPCO 74			
4	CITY OF ST MARYS	EX	OPCO 74			
5	CLEVELAND ELEC ILLUMINATING CO	EX	OPCO 31			
6	KENTUCKY UTILITIES	EX	OPCO 22			
7	CINCINNATI GAS & ELECTRIC	EX	OPCO 21			
8	WEST PENN POWER	EX	OPCO 73			
9	AMP OHIO	EX	OPCO 25			
10	LOOP REGULATION ENERGY					
11	* MISC. ADJUSTMENTS TO MWH					
12						
13	TOTAL					
14						

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

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

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

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

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

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

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

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
	3,878	3,792					1
	7,711	7,490					2
	3,457	3,455					3
	7,728	6,865					4
	17	57					5
	76						6
	2	2					7
	941	1,135					8
	79	40					9
364				6,370		6,370	10
126,295							11
							12
4,562,885	71,712	23,259	37,123	63,831,409	0	63,868,532	13
							14

< Page 326 Line 1 Column C >

THE RESPONDENT, APPALACHAIN 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 - APPALACHAIN POWER COMPANY
OPCO - OHIO POWER COMPANY
IMPCCO - INDIANA MICHIGAN POWER COMPANY
KPCO - KENTUCKY POWER COMPANY
CSPCO - COLUMBUS SOUTHERN POWER COMPANY

< Page 326 Line 5 Column B >

STATISTICAL CLASSIFICATION "OS" INCLUDES NON-FIRM HOURLY, DAILY AND WEEKLY PURCHASES THAT THE SUPPLIER MAY CANCEL, IF NECESSARY, WITH LITTLE NOTICE.

< Page 326 Line 9 Column C >

AEP POWER SALES TARIFF - AEP COMPANIES FERC ELECTRIC TARIFF ORIGINAL VOLUME 2.

< Page 326.2 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 INTERCONNECTION AGREEMENT DATED JULY 6, 1951, AS AMENDED.

ADJUSTMENT FOR SERVICE RENDERED IN PRIOR PERIOD.

< Page 326.3 Line 11 Column A >

OVEC SURPLUS AND SUPPLEMENTAL LOSSES (NET)	19,107
LOOP REGULATION ENERGY DIFFERENCE	(3,312)
PURCHASED POWER TRANSFER LOSSES	44,561
UNIT POWER LOSSES (NET)	32,271
OHIO EDISON BUCKEYE (NET)	37,667
NON-DISPLACEMENT PAYBACK LOSSES	(15)
AEP SYSTEM POWER POOL LOSSES	(3,984)
TOTAL	126,295

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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

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

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

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

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

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classifi- cation (d)
1	* BUCKEYE POWER INC	BUCKEYE POWER 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	DEMAND SIDE MANAGEMENT RENT CUSTOM	OHIO POWER COMPANY	DEMAND SIDE RENT CUSTOMERS	LF
10	SOUTH CENTRAL POWER COOP-OH	OHIO POWER COMPANY	SOUTH CENTRAL POWER COOP.	LF
11	AMERICAN MUNICIPAL POWER-OHIO INC.	NEW YORK PUBLIC AUTHORITY	OHIO POWER MUNICIPALS	LF
12	AMERICAN MUNICIPAL POWER-OHIO INC.	VARIOUS	CITY OF COLUMBUS	LF
13	AMERICAN MUNICIPAL POWER-OHIO INC	VARIOUS	DOVER/ST. MARYS/JACKSON/OHIO	LF
14	AMERICAN MUNICIPAL POWER-OHIO INC	VARIOUS	WESTERVILLE, JACKSON, GLOUSTER, OH	LF
15	VIRGINIA ELECTRIC POWER	PSI ENERGY	VIRGINIA ELEC CO.	LF
16	INDIANA MUNICIPAL POWER AGENCY	VARIOUS	INDIANA MUNICIPAL AGENCY	LF
17	CLEVELAND PUBLIC POWER	CINCINNATI GAS & ELEC/E.KENTUCKY	CLEVELAND PUBLIC POWER	LF

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1996	Year of Report Dec. 31, 1996
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as "wheeling")

- OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.
- AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column(h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
	CARDINAL PLANT	OHIO RURAL COOPS	1,085	3,627,658	3,627,658	1
	OHIO POWER COMPANY	CARDINAL PLANT	92	0	0	2
	CARDINAL PLANT	HOWARD 138KV	0	37,667	33,667	3
	CARDINAL PLANT	RICHLAND 138KV	0	87,846	87,846	4
	CARDINAL PLANT	WEST LANCASTER 138KV	0	995,987	995,987	5
	CARDINAL PLANT	HUTCHINGS 138KV	0	1,242,038	1,242,038	6
	CARDINAL PLANT	TRENTON/COLLINSVILLE	0	208,482	208,482	7
	CARDINAL PLANT	WOLF CREEK 138KV	0	61,585	61,585	8
	OHIO POWER COMPANY	DEMAND SIDE MGMT.CUS	0	0	0	9
	OHIO POWER COMPANY	SOUTH CENTRAL POWER	0	0	0	10
	CANTON CENTRAL HANNA	AMP MUNIES	3	6,647	6,647	11
	COLUMBUS SOUTHERN PW	CITY OF COLUMBUS		114,850	114,850	12
	AEP SYSTEM	OHIO POWER COMPANY		41,050	41,046	13
	CANTON CENTRAL HANNA	COLUMBUS SOUTHERN PW	2	4,336	4,336	14
	VARIOUS	SEE NOTE G-15	105	673,671	660,138	15
	VARIOUS	SEE NOTE G-16	16	131,867	127,493	16
	TRENTON/COLLINSVILLE	CANTON CENTRAL/HANNA	80	163,953	157,991	17

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)

(Including transactions referred to as "wheeling")

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total revenues(\$) (k+l+m) (n)	Line No.
\$11,739,748	0	\$1,140	\$11,740,888	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
3,276,285	0	0	3,276,285	9
0	0	9,576	9,576	10
24,616	0	0	24,616	11
466,761	0	0	466,761	12
103,356	0	0	103,356	13
0	15,015	0	15,015	14
3,233,198	0	0	3,233,198	15
453,348	0	0	453,348	16
386,044	0	24,299	410,343	17

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

- | | |
|---|--|
| <p>1. Report all transmission of electricity, i. e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column(b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).</p> | <p>4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:</p> <p>LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p> |
|---|--|

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classification (d)
1	BLUE RIDGE AGENCY	PSI ENERGY	BLUE RIDGE AGENCY	LF
2	CITIES OF DANVILLE/BEDFORD	PSI ENERGY	CITY OF DANVILLE, VIRGINIA	OS
3	WABASH VALLEY POWER ASSOCIATION INC.	AEP SYSTEM	WABASH VALLEY POWER ASSOCIATION	LF
4	CINERGY SERVICES, INC.	AEP SYSTEM	VARIOUS	OS
5	CATEX-VITOL ELECTRIC, L.L.C.	AEP SYSTEM	VARIOUS	OS
6	NORTH CAROLINA ELECTRIC MEMBERSHIP CORP.	AEP SYSTEM	SEE NOTE C-1	OS
7	ELECTRIC CLEARING HOUSE, INC.	AEP SYSTEM	VARIOUS	OS
8	ERON POWER MARKETING, INC.	AEP SYSTEM	VARIOUS	OS
9	KOCH POWER SERVICES, INC.	AEP SYSTEM	VARIOUS	OS
10	PECO ENERGY COMPNAY	AEP SYSTEM	VARIOUS	OS
11	HEARTLAND ENERGY SERVICES, INC.	AEP SYSTEM	VARIOUS	OS
12	LG&E POWER MARKETING, INC.	AEP SYSTEM	VARIOUS	OS
13	LOUIS DREYFUS ELECTRIC POWER, INC.	AEP SYSTEM	VARIOUS	OS
14	RAINBOW ENERGY MARKETING CORPORATION	AEP SYSTEM	VARIOUS	OS
15	RICHMOND POWER & LIGHT	AEP SYSTEM	VARIOUS	OS
16	AMERICAN MUNICIPAL POWER-OHIO	AEP SYSTEM	VARIOUS	OS
17	EAST KENTUCKY POWER COOPERATIVE, INC.	AEP SYSTEM	VARIOUS	OS

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

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

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

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

as identified in column (d), is provided.

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
VARIOUS	VARIOUS	BLUERIDGE AGENCY	41	95,746	92,299	1
VARIOUS	VARIOUS	CITY OF DANVILLE	15	31,652	31,476	2
NOTE F=20	NOTE F=20	NOTE G-20	59	202,310	210,491	3
VARIOUS	VARIOUS	VARIOUS	0	224,874	224,874	4
VARIOUS	VARIOUS	VARIOUS	0	38,014	32,906	5
VARIOUS	VARIOUS	VARIOUS	0	431,672	422,897	6
VARIOUS	VARIOUS	VARIOUS	0	27,461	27,461	7
VARIOUS	VARIOUS	VARIOUS	0	188,455	188,388	8
VARIOUS	VARIOUS	VARIOUS	0	46,893	46,906	9
VARIOUS	VARIOUS	VARIOUS	0	1,691,214	1,691,318	10
VARIOUS	VARIOUS	VARIOUS	0	6,262	6,262	11
VARIOUS	VARIOUS	VARIOUS	0	16,464	16,446	12
VARIOUS	VARIOUS	VARIOUS	0	18,564	18,563	13
VARIOUS	VARIOUS	VARIOUS	0	18,399	18,399	14
VARIOUS	VARIOUS	VARIOUS	0	13,395	13,473	15
VARIOUS	VARIOUS	VARIOUS	0	59,274	53,214	16
VARIOUS	VARIOUS	VARIOUS	0	33,357	33,357	17

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

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total revenues(\$) (k+l+m) (n)	Line No.
\$311,326	0	0	\$311,326	1
145,895	0	0	145,895	2
1,450,702	0	0	1,450,702	3
0	601,361	0	601,361	4
0	102,935	0	102,935	5
0	449,739	0	449,739	6
0	(12,934)	0	(12,934)	7
0	500,646	0	500,646	8
0	177,241	0	177,241	9
0	2,267,420	0	2,267,420	10
0	17,721	0	17,721	11
0	60,376	0	60,376	12
0	32,868	0	32,868	13
0	76,550	0	76,550	14
0	57,473	0	57,473	15
0	77,173	0	77,173	16
0	100,455	0	100,455	17

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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

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

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

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

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classifi- cation (d)
1	STAND ENERGY CORPORATION	AEP SYSTEM	VARIOUS	OS
2	ENGELHARD POWER MARKETING	AEP SYSTEM	VARIOUS	OS
3	CITIZENS-LEHMAN POWER SERIES	AEP SYSTEM	VARIOUS	OS
4	OHIO EDISON COMPANY	AEP SYSTEM	VARIOUS	OS
5	AQUILA POWER CORPORATION	AEP SYSTEM	VARIOUS	OS
6	COMMONWEALTH EDISON	AEP SYSTEM	VARIOUS	OS
7	WISCONSIN POWER & LIGHT COMPANY	AEP SYSTEM	VARIOUS	OS
8	AES POWER, INC.	AEP SYSTEM	VARIOUS	OS
9	ALLEGHENY POWER SERVICES CORPORATION	AEP SYSTEM	VARIOUS	OS
10	CNG POWER SERVICES, INC.	AEP SYSTEM	VARIOUS	OS
11	NORAM ENERGY SERVICES, INC	AEP SYSTEM	VARIOUS	OS
12	SONAT POWER MARKETING	AEP SYSTEM	VARIOUS	OS
13	TOLEDO EDISON COMPANY	AEP SYSTEM	VARIOUS	OS
14	VIRGINIA ELECTRIC POWER	AEP SYSTEM	VARIOUS	OS
15	DAYTON POWER & LIGHT	AEP SYSTEM	VARIOUS	OS
16	MIDCON POWER SERVICES CORP.	AEP SYSTEM	VARIOUS	OS
17	FEDERAL ENERGY SALES, INC.	AEP SYSTEM	VARIOUS	OS

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

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

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

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

as identified in column (d), is provided.

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
			0	41,502	41,048	1
	VARIOUS	VARIOUS	0	2,464	2,464	2
	VARIOUS	VARIOUS	0	32,370	32,370	3
	VARIOUS	VARIOUS	0	1,433	1,433	4
	VARIOUS	VARIOUS	0	70,857	70,857	5
	VARIOUS	VARIOUS	0	128,017	127,783	6
	VARIOUS	VARIOUS	0	646	645	7
	VARIOUS	VARIOUS	0	755	755	8
	VARIOUS	VARIOUS	0	2,063	2,708	9
	VARIOUS	VARIOUS	0	865	864	10
	VARIOUS	VARIOUS	0	1,274	1,274	11
	VARIOUS	VARIOUS	0	11,676	11,676	12
	VARIOUS	VARIOUS	0	376	376	13
	VARIOUS	VARIOUS	0	18,774	23,949	14
	VARIOUS	VARIOUS	0	8,165	8,165	15
	VARIOUS	VARIOUS	0	6,878	6,878	16
	VARIOUS	VARIOUS	0	14,211	13,298	17

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

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. 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.
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
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	\$120,169	0	\$120,169	1
0	15,740	0	15,740	2
0	114,198	0	114,198	3
0	3,999	0	3,999	4
0	126,386	0	126,386	5
0	351,635	0	351,635	6
0	2,469	0	2,469	7
0	5,435	0	5,435	8
0	1,916	0	1,916	9
0	4,566	0	4,566	10
0	3,239	0	3,239	11
0	49,800	0	49,800	12
0	1,127	0	1,127	13
0	67,185	0	67,185	14
0	27,836	0	27,836	15
0	8,734	0	8,734	16
0	74,991	0	74,991	17

Name of Respondent OHIO POWER COMPANY	This Report Is: <input type="checkbox"/> An Original <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(including transactions referred to as "wheeling")

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

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

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

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

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classifi- cation (d)
1	PANENERGY POWER SERVICES, INC.	AEP SYSTEM	VARIOUS	OS
2	WESTERN POWER SERVICES	AEP SYSTEM	VARIOUS	OS
3	CLEVELAND ELECTRIC ILLUMINATING	AEP SYSTEM	VARIOUS	OS
4	CONSUMERS POWER COMPANY	AEP SYSTEM	VARIOUS	OS
5	DELHI ENERGY SERVICES, INC.	AEP SYSTEM	VARIOUS	OS
6	MORGAN STANLEY CAPITAL GROUP, INC.	AEP SYSTEM	VARIOUS	OS
7	AIG TRADING CORPORATION	AEP SYSTEM	VARIOUS	OS
8	DUKE POWER COMPANY	AEP SYSTEM	VARIOUS	OS
9	NORTHERN INDIANA PUBLIC SERVICE	AEP SYSTEM	VARIOUS	OS
10	CORAL POWER, L.L.C.	AEP SYSTEM	VARIOUS	OS
11	IUC POWER SERVICES	AEP SYSTEM	VARIOUS	OS
12	AYP ENERGY, INC.	AEP SYSTEM	VARIOUS	OS
13	ILLINOVA POWER MARKETING, INC.	AEP SYSTEM	VARIOUS	OS
14	LOUISVILLE GAS & ELECTRIC COMPANY	AEP SYSTEM	VARIOUS	OS
15	TENNESSEE VALLEY AUTHORITY	AEP SYSTEM	VARIOUS	OS
16	ASSOCIATED LOSSES			
17				

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

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

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

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
VARIOUS	VARIOUS	VARIOUS	0	1,677	1,677	1
VARIOUS	VARIOUS	VARIOUS	0	667	695	2
VARIOUS	VARIOUS	VARIOUS	0	265	265	3
VARIOUS	VARIOUS	VARIOUS	0	1,887	1,887	4
VARIOUS	VARIOUS	VARIOUS	0	40	40	5
VARIOUS	VARIOUS	VARIOUS	0	409	409	6
VARIOUS	VARIOUS	VARIOUS	0	1,177	1,177	7
VARIOUS	VARIOUS	VARIOUS	0	1,019	1,019	8
VARIOUS	VARIOUS	VARIOUS	0	2,314	2,314	9
VARIOUS	VARIOUS	VARIOUS	0	1,168	1,168	10
VARIOUS	VARIOUS	VARIOUS	0	861	861	11
VARIOUS	VARIOUS	VARIOUS	0	743	743	12
VARIOUS	VARIOUS	VARIOUS	0	672	672	13
VARIOUS	VARIOUS	VARIOUS	0	21	21	14
			0	0	26	15
				0	34,977	16
						17

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)

(Including transactions referred to as "wheeling")

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total revenues(\$) (k+l+m) (n)	Line No.
0	\$3,831	0	\$3,831	1
0	3,004	0	3,004	2
0	875	0	875	3
0	7,409	0	7,409	4
0	141	0	141	5
0	2,350	0	2,350	6
0	4,701	0	4,701	7
0	4,700	0	4,700	8
0	9,265	0	9,265	9
0	(644)	0	(644)	10
0	4,280	0	4,280	11
0	(18,655)	0	(18,655)	12
0	3,967	0	3,967	13
0	105	0	105	14
0	0	0	0	15
0	0	0	0	16
0				17

NOTES APPLICABLE TO PAGES 328, 329, & 330

- NOTE D-1 THRU D-8: EARLIEST TERMINATION DATE 6/20/03
NOTE D-9: EARLIEST TERMINATION DATE 12/31/96
NOTE D-10: EARLIEST TERMINATION DATE 6/20/04
NOTE D-11: EARLIEST TERMINATION DATE 12/31/96
NOTE D-12: EARLIEST TERMINATION DATE 12/31/96
NOTE D-13: EARLIEST TERMINATION DATE 12/31/96
NOTE D-14: EARLIEST TERMINATION DATE 12/31/96
NOTE D-15: EARLIEST TERMINATION DATE 12/31/99
NOTE D-16: EARLIEST TERMINATION DATE 12/31/96
NOTE D-17: EARLIEST TERMINATION DATE 12/31/96
NOTE D-18: EARLIEST TERMINATION DATE 12/31/96
NOTE D-19: EARLIEST TERMINATION DATE 12/31/03
NOTE D-20: EARLIEST TERMINATION DATE 12/31/98
- NOTE E-09: OHIO PUCO NOS 92-573 AND 574 FOR, OHIO POWER COMPANY
- NOTE E-10: CONTRACT DATE 1 DECEMBER 1994
- NOTE E-18: FERC RATE SCHEDULE NO FOR BEFORED #1, DANVILLE #2, MARTINSVILLE #2, RICHLANDS, #4, AGENT IS BLUEFRIDGE AGENCY - KY.
- NOTE E-20 - E-65: AMERICAN ELECTRIC POWER POINT TO POINT TARIFF AMERICAN ELECTRIC POWER COMPANY ORIGINAL FERC ELECTRIC TARIFF VOLUME 1.
- NOTE F13: VARIOUS INTERCONNECTION POINTS WITH OHIO POWER.
- NOTE F-20: JOINT TRANSMISSION SYSTEM OWNED BY WABASH VALLEY POWER ASSOC. PUBLIC SERVICE INDIANA ENERGY INC., AND INDIANA MUNICIPAL POWER AGENCY.
- NOGE G-15: DELIVERY FROM THE BULK TRANSMISSION FACILITIES OF APPALACHIAN POWER COMPANY, WITHIN THE AEP SYSTEM TO THE INTERCONNECTION POINTS OF VIRGINIA ELECTRIC POWER COMPANY.
- NOTE G-16: CITY OF ANERSON, AND TOWN OF FRANKTON INTERCONNECTION POINTS.
- NOTE G-20: SIXTY-SEVEN DELIVERY POINTS REPRESENTING SIX RURAL ELECTRIC COOPS IN INDIANA AND MICHIGAN.
- NOTE H-14: BILLING DEMAND 2 MW SHARED BY CONTRACTUAL AGREEMENT.
- NOTE K-2: BUCKEYE SUPPLEMENTARY POWER DEMAND CHARGE FOR THE AMOUNT OF CAPACITY, AS OF THE HIGH-VOLTAGE CARDINAL STATION BUSES, WHICH IS AVAILABLE TO BUCKEYE IN EXCESS OF 86.9565% OF BUCKEYE'S CONTRACTUAL NET CAPABILITY OF BUCKEYE'S INITIAL UNIT AND BUCKEYE'S ADDITIONAL UNIT.
- NOTE M-1: ANNUAL RENTAL FOR WOODSFIELD SUBSTION \$570, AND AIR

PRODUCTS \$570.

NOTE M-17: LINES M1 EXCISE TAX.

NOTE N-1: TOTAL BILL TO BUCKEYE POWER INC. \$19,244,860 - OHIO POWER COMPANY SHAR WAS \$11,740,888. BALANCE WAS ALLOCATED TO CINCINNATI GAS & ELECTRIC, DAYTON POWER & LIGHT, MONONGAHELA POWER, COLUMBUS SOUTHERN POWER, TOLEDO EDISON, AND THE OHIO EDISON COMPANY.

NOTE N-8: DEMAND SIDE MANAGEMENT, OHIO POWER COMPANY CUSTOMERS RENT THE INSTALLED WATER HEATERS UNDER OPERATING LEASES, WHICH REQUIRES THEM TO REMAIN IN THE PROGRAM FOR AT LEAST 12 MONTHS.

NOTE N-9: 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-13: OHIO POWER MEMBER LOAD RATIO SHARE OF TRANSMISSION SERVICE CHARGES TO AMERICAN - MUNICIPAL POWER - OHIO FOR CITY OF DOVER, CITY OF JACKSON, CITY OF ST. MARYS, DATED 5/1/90, BETWEEN AMERICAN MUNICIPAL POWER - OHIO AND OHIO POWER COMPANY.

NOTE N-14: OHIO POWER COMPANY MEMBER LOAD RATIO SHARE OF TRANSMISSION SERVICE CHARGES PROVIDED FOR DELIVER ENERGY

NOTE N-16: OHIO POWER COMPANY MEMBER LOAD RATIO SHARE OF TRANSMISSION SERVICE CHARGE PROVIDED FOR DELIVER ENERGY FROM PUBLIC SERVICE INDIANA OF INDIANA FOR INDIANA MUNICIPAL POWER AGENCY FOR CITIES OF ANDERSON AND FRANKTON.

NOTE N-17: OHIO POWER COMPANY MEMBER LOAD RATIO SHARE OF TRANSMISSION SERVICE CHARGES PROVIDED FOR DELIVER ENERGY FROM CINCINNATI GAS & ELECTRIC OF OHIO, EAST KENTUCKY TO THE CITY OF CLEVELAND, OHIO FOR CLEVELAND PUBLIC POWER.

NOTE N-18: OHIO POWER MEMBER LOAD RATIO SHARE OF TRANSMISSION SERVICE CHARGES PROVIDED FOR DELIVER ENERGY FROM PUBLIC SERVICE INDIANA OF INDIANA TO BLUE RIDGE AGENCY, AGENTS FOR THE CITIES OF BEDFORD, DANVILLE, MARTINSVILLE, RICHLANDS.

NOTE N-19: OHIO POWER COMPANY MEMBER LOAD RATIO SHARE OF TRANSMISSION SERVICE CHARGES PROVIDED FOR DELIVER ENERGY FROM PUBLIC SERVICE INDIANA, OF INDIANA TO THE CITY OF DANVILLE AND BEDFORD AND VIRGINIA.

NOTE N-20: OHIO POWER COMPANY MEMBER LOAD RATIO SHARE OF TRANSMISSION SERVICE CHARGE PROVIDED FOR DELIVER ENERGY FROM PUBLIC SERVICE INDIANA OF INDIANA FOR SIXTY-SEVEN DELIVERY POINTS REPRESENTING SIX

RURAL ELECTRIC COOP IN INDIANA & MICHIGAN.

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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					12,532,044	12,532,044
3							
4	* WHEELING POWER CO.					1,147,359	1,147,359
5							
6	* CINCINNATI GAS &						
7	ELECTRIC COMPANY					33,600	33,600
8							
9	* OHIO VALLEY ELECTRIC						
10	CORPORATION					71,134	71,134
11							
12	VIRGINIA ELECTRIC						
13	POWER COMPANY	220,867	212,091			362,912	362,912
14							
15	DUKE POWER CO.	219,509	210,734			538,896	538,896
16							

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	CAROLINA POWER & LIGHT	72	72				
2						\$870	\$870
3	TOTAL	440,448	422,897	0	0	14,686,815	14,686,815
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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16							

< Page 332 Line 1 Column A >

OHIO POWER COMPANY, 1996

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 COMPANY (ASSOCIATED COMPANY) - TRANSMISSION FACILITIES PROVIDED BY WHEELING POWER COMPANY AND BASIS OF SETTLEMENT ARE PURSUANT TO TRANSMISSION FACILITIES AGREEMENT DATED MARCH 1, 1963, DESIGNATED OHIO POWER COMPANY RATE SCHEDULE F.E.R.C. NO. 30. TIDD PLANT (BRILLIANT, OHIO) - WEIRTON, 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 VIRGINIA).

< 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.

Name of Respondent OHIO POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
MISCELLANEOUS GENERAL EXPENSES (Account 930.2)(ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	\$546,290		
2	Nuclear Power Research Expenses	0		
3	Other Experimental and General Research Expenses	94,043		
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	220,177		
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)			
6				
7	VACATION ACCRUAL PAY ADJUSTMENT	(93,024)		
8	COMPANY'S SHARE OF JOINTLY-OWNED PLANT EXPENSES	(2,811)		
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	108,701		
13	(B) COMPANY'S SHARE OF AEP FIT EXPENSES (CRDTS)	(724,220)		
14	(C) EXPENSES OF SYSTEM PERSONNEL IN CONNECTION			
15	WITH MANAGEMENT DEVELOPMENT	24,242		
16	(D) COMPANY'S SHARE OF LOAD RESEARCH	128,835		
17	(E) DIRECTORS FEES	8,400		
18	(F) ORGANIZE PICA '97 CONFERENCE	16,212		
19	(G) R & D PROJECTS	6,819		
20	(H) VARIOUS AEP SERVICE CORP BILLINGS	59,546		
21	EXPENSES IN CONNECTION WITH "GREEN LIGHTS PROGRAM"	57,322		
22	ELECTRIC POWER RESEARCH INSTITUTE- DUES & RESEARCH	3,247,474		
23	EMPLOYEE TRAINING	58,997		
24	ADJUSTMENT ASSOCIATED WITH THE IMPLEMENTATION OF A			
25	NEW PAYROLL SYSTEM	27,519		
26	TO WRITE OFF UNCOLLECTIBLE FUNDS AND MERCHANDISE	12,493		
27	ASSOCIATED COMPANY RECEIVABLES	(59,327)		
28	UNVOUCHERED LIABILITIES	10,000		
29	ASSOCIATED BUSINESS DEVELOPMENT (NON-ENERGY)	11,195		
30	MINOR ITEMS EACH LESS THAN \$5,000 (17 ITEMS)	12,813		
31				
32				
33				
34				
35				
36				
37				
38				
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41				
42				
43				
44				
45				
46	TOTAL	\$3,771,696		

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, YF)	Year of Report Dec. 31, 1996
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)
(Except amortization of acquisition adjustments)

1. Report in Section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).
 2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
 3. Report all available information called for in section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
 4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Acc 404) (c)	Amortization of Other Electric Plant (Acc 405) (d)	Total (e)
1	Intangible Plant				
2	Steam Product Plant	81,285,742	10,977		81,296,719
3	Nuclear Production Plant				
4	Hydraulic Production Plant--Conventional	2,914,819	1,656		2,916,475
5	Hydraulic Production Plant--Pumped Storage				
6	Other Production Plant				
7	Transmission Plant	17,372,701			17,372,701
8	Distribution Plant	33,794,450			33,794,450
9	General Plant	2,031,880	373,006		2,404,886
10	Common Plant--Electric			6,513	6,513
11	TOTAL	\$137,399,592	\$385,639	\$6,513	\$137,791,744

B. Basis for Amortization Charges

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	10100						
13	311	245,823			2.77%		
14	312	1,487,782			3.52%		
15	314	486,005			3.35%		
16	315	156,696			3.16%		
17	316	43,060			3.36%		
18	subtotal	2,419,366					
19							
20	331	49,949			2.78%		
21	332	6,343			2.60%		
22	333	40,008			2.56%		
23	334	9,935			2.57%		
24	335	3,462			2.36%		
25	subtotal	109,697					
26							
27	352	27,650			1.91%		
28	353	362,194			2.33%		
29	354	138,792			1.67%		
30	355	72,802			4.81%		
31	356	160,860			1.84%		
32	357	327			2.00%		
33	358	639			2.00%		
34	subtotal	763,264					
35							
36	361	6,579			1.91%		
37	362	95,508			2.86%		
38	364	187,772			4.84%		
39	365	138,865			4.00%		
40	366	25,387			2.00%		
41	367	34,024			3.33%		
42	368	203,167			3.64%		
43	369	78,568			4.55%		
44	370	67,546			4.03%		
45	371	12,329			10.00%		
46	372	1			3.33%		
47	373	16,896			5.75%		
48	subtotal	866,642					
49							
50	390	52,514			2.56%		

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

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	3,845			3.17%		
13	392	36			1.90%		
14	393	445			3.13%		
15	394	3,773			3.80%		
16	395	841			3.50%		
17	396	23			3.46%		
18	397	14,975			2.86%		
19	398	665			4.00%		
20	subtotal	77,117					
21							
22							
23							
24							
25							
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

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

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

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

Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

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

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

Line No.	Item (a)	Amount (b)
1	ACCOUNT 425 - MISCELLANEOUS	0
2		
3	ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS	
4	ACCOUNT 426.1 - DONATIONS	
5	EDUCATIONAL:	
6	OTHER EACH UNDER \$26,000	46,609
7	MEDICAL:	
8	OTHER EACH UNDER \$26,000	4,500
9	COMMUNITY:	
10	UNITED WAY & COMMUNITY CHESTS-VAR.LOCATIONS	103,621
11	OTHER EACH UNDER \$26,000	37,200
12	OTHER:	
13	COMPANY'S SHARE OF PARENT COMPANY DONATIONS	261,691
14	OTHER EACH UNDER \$26,000	63,286
15		
16	TOTAL-426.1	516,907
17		
18		
19	ACCOUNT 426.2 LIFE INSURANCE	0
20		
21		
22	ACCOUNT 426.3 PENALTIES	
23	KAMMER PLANT CIVIL PENALTY	200,000
24		
25	TOTAL-426.3	200,000
26		
27		
28		
29	ACCOUNT 426.4 EXPENDITURES FOR CERTAIN CIVIC,	
30	POLITICAL, AND RELATED ACTIVITIES	
31	COMPANY'S SHARE OF PARENT COMPANY EXPENDITURES	235,111
32	COMPANY'S SHARE OF RELATED COMPANY EXPENDITURES	13,754
33	MISCELLANEOUS EACH UNDER \$15,000	45,351
34		
35	TOTAL-426.4	294,216
36		
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41		

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	TO RECORD LOSS ON SALE AND TO WRITE OFF INVEST-	
5	MENT IN COMMON STOCK, PREFERRED STOCK & WARRANTS	241,278
6	CLUB DUES AND MEMBERSHIPS	35,102
7	SHARE OF ESTIMATED LOSS RESULTING FROM	
8	SHUTDOWN IF INACTIVE FACILITIES	116,449
9	COMPANY'S SHARE OF PARENT COMPANY EXPENDITURES	18,512
10	COMPANY'S SHARE OF RELATED COMPANY EXPENDITURES	21,346
11	COMPANY'S SHARE OF COST IN CONNECTION WITH	
12	SHUTDOWN OF MARTINKA MINE	(834,124)
13	TO WRITE OFF A PORTION OF DEFERRED ASSETS AND	
14	DEFERRED LIABILITIES ASSOCIATED WITH THE OTISCA	
15	PLANT	1,640,850
16	AEP BRANDING COMPARISON	719,023
17	PROVISION FOR THE CARRING CHARGES ON ALLOWANCES	
18	PURCHASED FROM NON-AFFILIATES	5,067,270
19	DSM - NET LOST REVENUE	266,255
20	MAINTENANCE OF RECREATION LAND FACILITIES	13,333
21	TO WRITE OFF COST ASSOCIATED WITH THE REDEMPTION	
22	OF FIRST MORTGAGE BONDS	33,426
23	OHIO JURISDICTIONAL SHARE OF LOSSES ON EMISSION	
24	ALLOWANCE SALES TO AFFILIATES	592,876
25	MISCELLANEOUS EACH UNDER \$369,000	31,833
26		
27	TOTAL-426.5	7,963,429
28		
29	ACCOUNT 430 INTEREST ON DEBT TO ASSO. COMPANIES	0
30		
31	ACCOUNT 431 OTHER INTEREST EXPENSE	
32	CUSTOMER'S DEPOSITS - 5 1/4%	381,531
33	NOTES PAYABLE - SHORT-TERM - VAR. CREDIT LINES	485,286
34	NOTES PAYABLE - COMMERCIAL PAPER - VARIOUS	3,520,784
35	CARRYING CHARGES - EMISSION ALLOWANCES	443,456
36	MISCELLANEOUS EACH UNDER \$242,000	15,523
37		
38	TOTAL-431	4,846,580
39		
40		
41		

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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. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number, and a description of the case.)	Assessed by Regulatory Commission	Expenses of Utility	Total Expenses for Current Year (b) + (c)	Deferred in Account 182.3 at Beginning of year
	(a)	(b)	(c)	(d)	(e)
1	ANNUAL FERC ASSESSMENT CHARGES 1996	\$1,000,547		\$1,000,547	
2					
3					
4					
5					
6	RACINE HYDRO PROJECT #2570 - PROPORTION				
7	OF COST OF ADMINISTERING THE FEDERAL WATER				
8	POWER ACT	110,602		110,602	
9				0	
10	FERC COST SEMI-ANNUAL REVIEW		27,154	27,154	
11	PUCO CASE NO. 78-629-EL-FAC, SUBFILE A				
12					
13	1995 FUEL ADJUSTMENT FILING		72,069	72,069	
14	PUCO CASE NO. 95-101-EL-EFC				
15					
16	2 MINOR ITEMS UNDER \$25,000		10,342	10,342	
17					
18	AMORT 1994 RATE CASE PUCO				0
19	CASE NO. 94-996-EL-AIR		150,470	150,470	
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
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32					
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42					
43					
44					
45					
46	TOTAL	\$1,111,149	\$260,035	\$1,371,184	0

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

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

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CHARGED CURRENTLY TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3, End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
ELECTRIC	928	\$1,000,547					1
							2
							3
							4
							5
							6
							7
ELECTRIC	928	110,602					8
							9
ELECTRIC	928	27,154					10
							11
							12
ELECTRIC	928	72,069					13
							14
ELECTRIC	928	10,342					15
							16
							17
ELECTRIC	928	150,470					18
							19
							20
							21
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							24
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							45
		\$1,371,184	0		0	0	46

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	PERFORMED INTERNALLY	
2		
3	A(1)B GENERATION: FOSSIL-FUEL STEAM	PFBC DEMONSTRATION PLANT
4		
5		PFBC DEMONSTRATION PLANT
6		
7		EPRI CYCLONE NOX CONTROL INTEREST GROUP
8		4 ITEM(S) UNDER \$5,000
9		
10	A(1)D GENERATION: NUCLEAR	ADVANCED PRESSURIZED WATER REACTOR DESIGN
11		
12	A(2) SYSTEM PLANNING, ENGINEERING & OPERATION	2 ITEM(S) UNDER \$5,000
13		
14	A(3)A TRANSMISSION: OVERHEAD	AEP + ASEA UHV PROJECT (*S)
15		POWER FREQUENCY AC SPARKOVER VOLTAGE MEASUREMENT OF SMALL AIR GAPS
16		4 ITEM(S) UNDER \$5,000
17		
18	A(3)B TRANSMISSION: UNDERGROUND	MAGNETIC FIELD SHIELDING CASE STUDIES
19		
20	A(4) DISTRIBUTION:	SOLAR MAGNETIC DISTURBANCE MONITORING SYSTEM
21		SUBCYCLE TRANSFER SWITCH FOR EASTON PROJECT
22		3 ITEM(S) UNDER \$5,000
23		
24	A(5) ENVIRONMENT: (OTHER THAN EQUIPMENT)	EPRI WEST VIRGINIA GROUND-WATER STUDY
25		ONCE-THROUGH COOLING FISH STUDIES
26		PREVENTION OF ACIDIC DRAINING FROM COAL CLEANING REFUGE
27		BIOMARKERS STUDY ON FISH FROM AEP WASTE WATER RECEIVING STREAMS
28		OHIO RIVER ECOLOGICAL RESEARCH PROGRAM 1994-1995
29		AEP SMART TREES (LAND MGMT.)
30		3 ITEM(S) UNDER \$5,000
31		
32		
33		
34		
35		
36		
37		
38		

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(MO, DA, YF)

Year of Report
Dec. 31, 1996

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
- (3) Research Support to Nuclear Power Groups
- (4) Research Support to Others (Classify)
- (5) Total Cost Incurred

with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).

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.

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

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
3,258,252		506	3,258,252		1
79,153		506	79,153		2
24,426		506	24,426		3
10,921		506	10,921		4
33,913		930	33,913		5
7,837		566 930	7,837		6
728,818		566	728,818		7
9,535		588	9,535		8
5,082		566 588	5,082		9
16,671		588	16,671		10
10,181		566	10,181		11
6,240		588	6,240		12
3,191		588 506	3,191		13
173,084		506	173,084		14
48,688		506	48,688		15
25,076		506	25,076		16
23,786		506	23,786		17
18,630		506	18,630		18
6,017		930	6,017		19
5,314		506	5,314		20
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Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)

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:	GLOBE METALLURGICAL INC., DEMONSTRATION OF INDUCTIVELY TRANSPARENT ARTICLE TECH(ITAT)
2		TRANSTEXT IMPLEMENTATION PROGRAM
3		EVALUATION OF UNITARY/HEATING TECHNOLOGIES
4		IMPLEMENTATION OF FAULT ANALYSIS IN LIGHTING LOCATION SYSTEM (FALLS)
5		ELECTRIC VEHICLE BATTERY CHARGER R&D/TC PROJECT
6		PROTOTYPE OF NATIONAL ASSOCIATION OF HOME BUILDERS SMART HOUSE FIELD TEST
7		ELECTROTECHNOLOGY FOR ENVIRONMENTALLY COMPATIBLE METAL PRODUCTION
8		4 ITEM(S) UNDER \$5,000
9		
10		
11	A(7) TOTAL COST INCURRED INTERNALLY	
12		
13	PERFORMED EXTERNALLY	
14		
15	B(1) RESEARCH SUPPORT TO THE ERC OR THE EPRI:	RESOURCE ALLOCATION FRAMEWORK WITH EPRI
16		
17	B(2) RESEARCH SUPPORT TO EEI	NATIONAL EMF RESEARCH PROGRAM SPONSORED BY EDISON ELECTRIC INSTITUTE(EEI)
18		
19	B(5) TOTAL COST INCURRED EXTERNALLY	
20		
21	GRAND TOTAL	
22		
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Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
- (3) Research Support to Nuclear Power Groups
- (4) Research Support to Others (Classify)
- (5) Total Cost Incurred

with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).

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.

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

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
56,250...		903	56,250		1
35,735		588	35,735		2
15,000		930	15,000		3
14,128		566	14,128		4
10,931		930	10,931		5
9,797		588	9,797		6
5,840		903	5,840		7
6,867		930	6,867		8
4,649,363			4,649,363		9
					10
	27,318	506	27,318		11
	17,598	566	17,598		12
	44,916		44,916		13
4,649,363	44,916		4,694,279		14
					15
					16
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Name of Respondent OHIO POWER COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
DISTRIBUTION OF SALARIES AND WAGES					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the			appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production	\$31,079,278			
4	Transmission	3,903,755			
5	Distribution	12,586,621			
6	Customer Accounts	11,402,402			
7	Customer Service and Informational	400,916			
8	Sales	2,921,637			
9	Administrative and General	9,475,580			
10	TOTAL Operation (Enter Total of lines 3 thru 9)	\$71,770,189			
11	Maintenance				
12	Production	29,548,127			
13	Transmission	3,353,904			
14	Distribution	13,291,235			
15	Administrative and General	1,541,051			
16	TOTAL Maint. (Total of lines 12 thru 15)	\$47,734,317			
17	Total Operation and Maintenance				
18	Production (Enter Total of lines 3 and 12)	\$60,627,405			
19	Transmission (Enter Total of lines 4 and 13)	\$7,257,659			
20	Distribution (Enter Total of lines 5 and 14)	\$25,877,856			
21	Customer Accounts (Transcribe from line 6)	11,402,402			
22	Customer Service and Informational (Transcribe from line 7)	400,916			
23	Sales (Transcribe from line 8)	2,921,637			
24	Administrative and General (Enter Total of lines 9 and 15)	\$11,016,631			
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	\$119,504,506	\$13,434,385	\$132,938,891	
26	Gas				
27	Operation				
28	Production--Manufactured Gas				
29	Production--Nat. Gas(Including Expl. and Dev.)				
30	Other Gas Supply				
31	Storage, LNG Terminaling and Processing				
32	Transmission				
33	Distribution				
34	Customer Accounts				
35	Customer Service and Informational				
36	Sales				
37	Administrative and General				
38	TOTAL Operation (Enter Total of lines 28 thru 37)				
39	Maintenance				
40	Production--Manufactured Gas				
41	Production--Natural Gas				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing				
44	Transmission				
45	Distribution				
46	Administrative and General				
47	TOTAL Maint. (Enter Total of lines 40 thru 46)				

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas			
48	Total Operation and Maintenance			
49	Production--Manufactured Gas (Enter Total of lines 28 and 40)			
50	Production--Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)			
51	Other Gas Supply (Enter Total of lines 30 and 42)			
52	Storage, LNG Terminaling, and Processing (Total of lines 31 and 43)			
53	Transmission (Lines 32 and 44)			
54	Distribution (Lines 33 and 45)			
55	Customer Accounts (Line 34)			
56	Customer Service and Informational (Line 35)			
57	Sales (Line 36)			
58	Administrative and General (Lines 37 and 46)			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)			
60	Other Utility Departments			
61	Operation and Maintenance			0
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	\$119,504,506	\$13,434,385	\$132,938,891
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	17,509,153	2,518,772	20,027,925
66	Gas Plant			
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	\$17,509,153	\$2,518,772	\$20,027,925
69	Plant Removal (By Utility Departments)			
70	Electric Plant	3,206,879	353,852	3,560,731
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	\$3,206,879	\$353,852	\$3,560,731
74	Other Accounts (Specify):			
75	152-FUEL UNDIST	4,229,788	(4,229,788)	0
76	163-STORES EXPENSE - CLEARING	4,582,069	(4,650,800)	(68,731)
77	184-TRANSPORTATION EXPENSE - CLEARING	2,327,863	(2,043,863)	284,000
78	184-BUILDING SERVICE - CLEARING	346,016	(252,592)	93,424
79	186-OTHER WORK IN PROGRESS & MISC. DEFERRED DEBITS	5,129,967	(5,129,967)	0
80	CLEARING ACCOUNTS	5,085,874		5,085,874
81				
82				
83				
84				
85				
86				
87				
88				
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93				
94				
95	TOTAL Other Accounts	\$21,701,577	(\$16,307,010)	\$5,394,567
96	TOTAL SALARIES AND WAGES	\$161,922,115	(\$1)	\$161,922,114

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	Megawatt Hours (b)	Line No.	Item (a)	Megawatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	31,685,915
3	Steam	50,115,603	23	Requirements Sales for Resale (See instruction 4, page 311.)	3,438,481
4	Nuclear	0	24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	17,654,421
5	Hydro--Conventional	176,437	25	Energy Furnished Without Charge	0
6	Hydro--Pumped Storage	0	26	Energy Used by the Company (Electric Department Only, Excluding Station Use)	0
7	Other	0	27	Total Energy Losses	2,124,561
8	(Less) Energy for Pumping	0	28	TOTAL (Enter Total of Lines 22 Thru 27) (MUST EQUAL LINE 20)	54,903,378
9	Net Generation (Enter Total of lines 3 thru 8)	50,292,040			
10	Purchases	4,562,885			
11	Power Exchanges:				
12	Received	71,712			
13	Delivered	23,259			
14	Net Exchanges (Line 12 minus line 13)	48,453			
15	Transmission For Other (Wheeling)				
16	Received	10,895,778			
17	Delivered	10,895,778			
18	Net Transmission for Other (Line 16 minus Line 17)	0			
19	Transmission By Other Losses	0			
20	TOTAL (Enter Total of Lines 9, 10, 14, 18 and 19)	54,903,378			

MONTHLY PEAKS AND OUTPUT

1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.
3. Report in column (c) a monthly breakdown of the Non-Requirements Sales For Resale reported on line 24. Include in the monthly amounts any energy losses associated with the sales so that the total on line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales For Resale.
4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).
5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales For Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	4,794,463	1,379,854	5,373	24	0900
30	February	4,932,192	1,723,927	5,335	5	1100
31	March	4,948,118	1,565,552	5,235	7	1100
32	April	4,368,907	1,361,347	4,941	1	1100
33	May	4,242,076	1,229,424	5,225	20	1500
34	June	3,978,937	909,885	5,443	28	1600
35	July	4,614,665	1,512,107	5,249	17	1600
36	August	4,896,060	1,667,189	5,547	7	1600
37	September	3,993,898	1,045,497	5,190	5	1600
38	October	4,337,572	1,303,085	4,460	21	1200
39	November	4,723,552	1,598,671	5,007	15	0800
40	December	5,072,938	1,880,432	5,135	19	2200
41	TOTAL	54,903,378	17,176,970			

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Name of Respondent OHIO POWER COMPANY	This Report Is: () [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

- Report data for plant in Service only.
- Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
- Indicate by a footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
- Quantities of fuel burned (line 37) and average cost per unit of fuel burned (line 40) must be consistent with charges to expense accounts 501 and 547 (line 41) as shown on line 19.
- If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: MUSKINGUM RIVER (b)		Plant Name: GAVIN (c)	
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	STEAM		STEAM	
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	CONV. & OUTDOOR BOIL.		CONVENTIONAL	
3	Year Originally Constructed	1953		1974	
4	Year Last Unit was Installed	1968		1975	
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	1,530.00		2,600.00	
6	Net Peak Demand on Plant -- MW (60 minutes)	1,445		2,607	
7	Plant Hours Connected to Load	8,784		8,006	
8	Net Continuous Plant Capability (Megawatts)	1,425		2,600	
9	When Not Limited by Condenser Water	1,365		2,600	
10	When Limited by Condenser Water	332		432	
11	Average Number of Employees	8,268,478,000		16,888,010,000	
12	Net Generation, Exclusive of Plant Use --KWh	614,730		3,002,976	
13	Cost of Plant: Land and Land Rights	46,310,754		76,444,507	
14	Structures and Improvements	389,467,949		618,397,948	
15	Equipment Costs	\$436,393,433		\$697,845,431	
16	Total Cost	285,2244		268,4020	
17	Cost per KW of Installed Capacity (line 5)	3,152,044		5,134,827	
18	Production Expenses: Oper. Supv. & Engr.	125,885,943		261,659,234	
19	Fuel				
20	Coolants and Water (Nuclear Plants Only)	4,113,966		26,277,143	
21	Steam Expenses				
22	Steam From Other Sources				
23	Steam Transferred (Cr.)			158,441	
24	Electric Expenses	117,759		4,575,127	
25	Misc. Steam (or Nuclear) Power Expenses	4,550,017		57,378,158	
26	Rents	31,987		(13,545)	
27	Allowances	(35,529)		2,603,015	
28	Maintenance Supervision and Engineering	2,795,402		2,031,046	
29	Maintenance of Structures	1,591,415		18,222,898	
30	Maintenance of Boiler (Or Reactor) Plant	9,647,000		2,906,328	
31	Maintenance of Electric Plant	3,560,185		1,533,815	
32	Maintenance Misc. Steam (or Nuclear) Plant	986,948		\$382,466,487	
33	Total Production Expenses	\$156,397,137		\$0.0226	
34	Expenses per Net KWh	\$0.0189			
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	COAL	OIL	COAL	OIL
36	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf)(Nuclear-indicate)	TONS	BARRELS	TONS	BARRELS
37	Quantity (Units) of Fuel Burned	2,706,136	45,533	7,283,035	45,829
38	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if nuclear)	12,031	136,443	11,232	138,199
39	Average Cost of Fuel per Unit, as Delivered T.O.B. Plant During Year	\$43.397	\$28.771	\$34.907	\$28.805
40	Average Cost of Fuel per Unit Burned	\$42.430	\$28.582	\$35.768	\$25.177
41	Avg. Cost of Fuel Burned per Million Btu	\$1.763	\$4.988	\$1.592	\$4.338
42	Avg. Cost of Fuel Burned per KWh Net Gen	\$0.017		\$0.015	
43	Average Btu per KWh Net Generation	9,475,000		9,703,000	

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

9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.
10. For IC and GI plants, report Operating Expenses, Account Nos. 548 and 549 on line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 31 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment, type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: AMOS - OPCO SHARE (d)		Plant Name: AMOS TOTAL (e)		Plant Name: SPORN OPCO SHARE (f)		Line No.
STEAM		STEAM		STEAM		1
CONVENTIONAL		CONVENTIONAL		CONVENTIONAL		2
1973		1971		1950		3
1973		1973		1960		4
867.00		2,933.00		801.00		5
907		3,018		751		6
8,480		8,480		8,784		7
						8
867		2,900		742		9
867		2,900		721		10
76		381		194		11
4,279,201,000		15,390,586,000		4,246,811,000		12
\$627,518				\$101,828		13
25,537,208				23,019,971		14
184,547,977				230,967,451		15
\$210,712,703				\$254,089,250		16
243.0365				317.2150		17
6,093,779		6,093,779		1,911,322		18
205,197,564		205,197,564		53,671,086		19
						20
2,658,974		2,658,974		2,948,819		21
						22
						23
335,150		335,150		68,547		24
4,224,657		4,224,657		2,336,971		25
271,546		271,546		17,184		26
						27
6,879,061		6,879,061		2,402,216		28
1,481,642		1,481,642		819,623		29
10,476,073		10,476,073		6,398,483		30
2,112,791		2,112,791		1,536,009		31
922,644		922,644		401,900		32
\$240,653,881		\$240,653,881		\$72,512,160		33
\$0.0562		\$0.0156		\$0.0170		34
COAL	OIL	COAL	OIL	COAL	OIL	35
TONS	BARRELS	TONS	BARRELS	TONS	BARRELS	36
1,414,793	31,092	5,127,796	95,623	1,683,891	19,026	37
12,320	138,919	12,335	138,913	12,142	136,596	38
\$37.987	\$29.577	\$38.605	\$29.656	\$30.396	\$32.812	39
\$39.215	\$29.942	\$39.458	\$29.947	\$31.466	\$36.014	40
\$1.592	\$5.132	\$1.599	\$5.133	\$1.296	\$6.278	41
\$0.015		\$0.015		\$0.013		42
9,614.000		9,479.000		9,699.000		43

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (line 37) and average cost per unit of fuel burned (line 40) must be consistent with charges to expense accounts 501 and 547 (line 41) as shown on line 19.
8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: CARDINAL-OP SHARE (b)	Plant Name: CARDINAL TOTAL PLANT (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	STEAM	STEAM
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	PARTIAL OUTDOOR	PARTIAL OUTDOOR
3	Year Originally Constructed	1967	1967
4	Year Last Unit was Installed	1967	1977
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	615.00	1,881.00
6	Net Peak Demand on Plant -- MW (60 minutes)	1,195	1,868
7	Plant Hours Connected to Load	8,784	8,784
8	Net Continuous Plant Capability (Megawatts)		
9	When Not Limited by Condenser Water	600	1,830
10	When Limited by Condenser Water	585	1,800
11	Average Number of Employees	227	358
12	Net Generation, Exclusive of Plant Use -- KWh	3,578,725,000	9,344,627,000
13	Cost of Plant: Land and Land Rights	277,694	
14	Structures and Improvements	16,178,127	
15	Equipment Costs	182,023,381	
16	Total Cost	\$198,479,202	
17	Cost per KW of Installed Capacity (line 5)	322.7304	
18	Production Expenses: Oper. Supv. & Engr.	878,078	3,213,472
19	Fuel	65,304,021	150,507,638
20	Coolants and Water (Nuclear Plants Only)		
21	Steam Expenses	577,697	2,114,157
22	Steam From Other Sources		
23	Steam Transferred (Cr.)		
24	Electric Expenses	54,323	198,794
25	Misc. Steam (or Nuclear) Power Expenses	1,297,482	4,715,922
26	Rents	0	0
27	Allowances	(15,017)	
28	Maintenance Supervision and Engineering	850,817	2,030,348
29	Maintenance of Structures	513,574	1,189,416
30	Maintenance of Boiler (Or Reactor) Plant	7,112,966	16,936,712
31	Maintenance of Electric Plant	1,673,806	3,979,637
32	Maintenance Misc. Steam (or Nuclear) Plant	540,906	1,255,396
33	Total Production Expenses	\$78,788,653	\$186,141,492
34	Expenses per Net KWh	\$0.0220	\$0.0199
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	COAL	OIL
36	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf)(Nuclear-indicate)	TONS	BARRELS
37	Quantity (Units) of Fuel Burned	1,475,993	22,584
38	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if nuclear)	12,171	139,193
39	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$46.453	\$25.905
40	Average Cost of Fuel per Unit Burned	\$43.764	\$24.997
41	Avg. Cost of Fuel Burned per Million Btu	\$1.798	\$4.276
42	Avg. Cost of Fuel Burned per KWh Net Gen	\$0.018	\$0.016
43	Average Btu per KWh Net Generation	9,566.000	9,784.000

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

9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.
10. For IC and GI plants, report Operating Expenses, Account Nos. 548 and 549 on line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 31 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: SPORN TOTAL (d)		Plant Name: MITCHELL (e)		Plant Name: KAMMER (f)		Line No.
STEAM		STEAM		STEAM		1
OUTDOOR & CONV.		OUTDOOR BOILER		CONVENTIONAL		2
1950		1971		1958		3
1960		1971		1959		4
1,106.00		1,633.00		713.00		5
1,047		1,678		657		6
8,784		8,784		8,784		7
						8
1,050		1,600		630		9
1,020		1,600		660		10
269		211		204		11
5,916,199,000		8,323,909,000		4,532,382,000		12
		\$722,617		\$165,993		13
		32,866,868		25,507,143		14
		391,512,521		176,821,706		15
		\$425,102,006		\$202,494,842		16
		260.3196		284.0039		17
2,662,643		2,047,865		2,071,535		18
74,782,876		113,950,149		41,285,884		19
						20
4,108,029		505,627		1,804,970		21
						22
						23
95,491		104,935		121,145		24
3,228,718		3,662,517		1,893,359		25
23,939		96,233		45,198		26
		(10,502)		(23,556)		27
3,346,747		1,360,127		1,291,846		28
1,141,773		1,970,501		835,282		29
8,926,912		9,769,551		10,552,271		30
2,139,899		2,410,198		1,881,649		31
559,894		942,337		760,559		32
\$101,016,921		\$136,809,538		\$62,520,142		33
\$0.0170		\$0.0164		\$0.0137		34
COAL	OIL	COAL	OIL	COAL	OIL	35
TONS	BARRELS	TONS	BARRELS	TONS	BARRELS	36
2,345,816	26,505	3,002,467	45,533	1,782,119	5,381	37
12,142	136,596	12,380	139,038	12,298	138,921	38
\$30.688	\$32.923	\$34.815	\$29.521	\$21.447	\$31.869	39
\$31.472	\$36.014	\$34.415	\$26.150	\$23.069	\$32.508	40
\$1.296	\$6.278	\$1.430	\$4.478	\$0.938	\$5.572	41
\$0.013		\$0.014		\$0.009		42
9,699.000		9,643.000		9,678.000		43

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

- | | |
|--|--|
| <p>1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).</p> <p>2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.</p> | <p>3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.</p> <p>4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.</p> |
|--|--|

Line No.	Item (a)	FERC Licensed Project No. 2570 Plant Name: (b)	FERC Licensed Project No. Plant Name: (c)
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	
2	Type of Plant Construction (Conventional or Outdoor)	Conventional Bulb	
3	Year Originally Constructed	1982	
4	Year Last Unit was Installed	1983	
5	Total installed Capacity (Generator Name Plate Rating in MW)	47.50	
6	Net Peak Demand on Plant-Megawatts (60 minutes)	44	
7	Plant Hours Connected to Load	7,527	
8	Net Plant Capability (In megawatts)		
9	(a) Under the Most Favorable Oper. Conditions	48	
10	(b) Under the Most Adverse Oper. Conditions	0	
11	Average Number of Employees	5	
12	Net Generation, Exclusive of Plant Use-KWh	176,437,000	
13	Cost of Plant:		
14	Land and Land Rights	\$3,992	
15	Structures and Improvements	49,949,069	
16	Reservoirs, Dams, and Waterways	6,343,491	
17	Equipment Costs	53,404,370	
18	Roads, Railroads, and Bridges		
19	TOTAL Cost (Enter Total of lines 14 thru 18)	\$109,700,922	
20	Cost per KW of Installed Capacity (Line 5)	\$2,309.4930	
21	Production Expenses:		
22	Operation Supervision and Engineering	203,365	
23	Water for Power	16,437	
24	Hydraulic Expenses	226,879	
25	Electric Expenses	49,431	
26	Misc. Hydraulic Power Generation Expenses	141,240	
27	Rents	52,002	
28	Maintenance Supervision and Engineering	140,089	
29	Maintenance of Structures	47,003	
30	Maintenance of Reservoirs, Dams, and Waterways	17,485	
31	Maintenance of Electric Plant	192,609	
32	Maintenance of Misc. Hydraulic Plant	48,361	
33	Total Production Expenses (Total lines 22 thru 32)	\$1,134,901	
34	Expenses per net KWh	\$0.0064	

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. Plant Name: (d)	FERC Licensed Project No. Plant Name: (e)	FERC Licensed Project No. Plant Name: (f)	Line No.
			1
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction.

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

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1	0168 BAKER	DON MARQUIS	765.00	765.00	AT	26.41	0	1	
2	0168 BAKER	DON MARQUIS	765.00	765.00	ST	10.32	0	1	
3	0171 KAMMER	DUMONT	765.00	765.00	AT	100.19	0	1	
4	0171 KAMMER	DUMONT	765.00	765.00	ST	126.14	0	1	
5	0171 KAMMER	DUMONT (WV)	765.00	765.00	ST	1.20	0	1	
6	0194 AMOS	NORTH PROCTORVILLE	765.00	765.00	ST	5.30	0	1	
7	0195 GAVIN	MARYSVILLE	765.00	765.00	ST	124.40	0	1	
8	0232 AMOS	GAVIN	765.00	765.00	ST	0.49	0	1	
9	0233 GAVIN	KAMMER	765.00	765.00	ST	2.62	0	1	
10	0263 KAMMER	SOUTH CANTON	765.00	765.00	AT	0.24	0	1	
11	0263 KAMMER	SOUTH CANTON	765.00	765.00	ST	78.44	0	1	
12	0263 KAMMER	SOUTH CANTON	765.00	765.00	ST	1.01	0	1	
13	0269 NORTH PROCTORVILLE	HANGING ROCK	765.00	765.00	ST	25.99	0	1	
14	0270 HANGING ROCK	JEFFERSON	765.00	765.00	ST	6.14	0	1	
15	0047 SPORN	MUSKINGUM	345.00	345.00	ST	46.52	0	1	
16	0048 MUSKINGUM	CENTRAL	345.00	345.00	ST	28.10	0	1	
17	0048 MUSKINGUM	CENTRAL	345.00	345.00	ST	53.94	0	2	
18	0052 CENTRAL	EAST LIMA		345.00	ST	2.68	0	1	
19	0052 CENTRAL	EAST LIMA	345.00	345.00	ST	71.36	0	2	
20	0070 EAST LIMA	SORENSEN	345.00	345.00	ST	42.99	0	1	
21	0079 MUSKINGUM	TIDD	345.00	345.00	ST	83.57	0	2	
22	0088 KAMMER EXT. NO 1		345.00	345.00	ST	0.20	0	1	
23	0088 KAMMER EXT. NO 1 (WV)		345.00	345.00	ST	0.38	0	1	
24	0104 TIDD	CANTON CENTRAL	345.00	345.00	AT	37.29	0	1	
25	0104 TIDD	CANTON CENTRAL	345.00	345.00	ST	14.21	0	1	
26	0106 CANTON CENTRAL	JUNIPER	345.00	345.00	AT	4.06	0	1	
27	0106 CANTON	JUNIPER	345.00	345.00	ST	1.36	0	1	
28	0106 CANTON	JUNIPER	345.00	345.00	ST	0.55	0	2	
29	0119 MUSKINGUM	OHIO CENTRAL	345.00	345.00	AT	30.75	0	1	
30	0119 MUSKINGUM	OHIO CENTRAL	345.00	345.00	ST	12.51	0	1	
31	0142 KAMMER EXT. NO. 2		345.00	345.00	ST	0.15	0	1	
32	0142 KAMMER EXT. NO. 2 (WV)		345.00	345.00	ST	0.30	0	1	
33	0161 OHIO CENTRAL	FOSTORIA CENTRAL	345.00	345.00	AT	100.53	0	1	
34	0161 OHIO CENTRAL	FOSTORIA CENTRAL	345.00	345.00	ST	5.92	0	1	
35	0162 FOSTORIA CENTRAL	EAST LIMA	345.00	345.00	AT	34.47	0	1	
36	TOTAL								

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
954 ACSR 954 ACSR 4-B	\$1,876,001	\$7,443,370	\$9,319,371					1
954 ACSR 4-B	\$9,997,115	\$39,271,577	\$49,268,692					2
954 ACSR 4-B								3
954 ACSR 4-B								4
954 ACSR 4-B								5
1351.5 ACSR	\$204,407	\$1,665,174	\$1,869,581					6
1351.5 ACSR	\$7,175,412	\$24,256,718	\$31,432,130					7
1351.5 ACSR		\$314,184	\$314,184					8
1351.5 ACSR	\$494,510	\$1,172,835	\$1,667,345					9
1351.5 ACSR	\$9,464,919	\$45,190,613	\$54,655,532					10
1351.5 ACSR								11
1351.5 ACSR								12
1351.5 ACSR	\$1,480,628	\$10,207,578	\$11,688,206					13
1351.5 ACSR	\$650,192	\$3,816,469	\$4,466,661					14
1275 ACSR/PE	\$259,060	\$2,667,734	\$2,926,794					15
2303 ACAR	\$1,255,207	\$9,068,592	\$10,323,799					16
2303 ACAR								17
1275 ACSR/PE	\$737,119	\$6,962,215	\$7,699,334					18
2303 ACAR								19
1275 ACSR/PE	\$428,290	\$2,049,509	\$2,477,799					20
1414 ACSR/PE	\$1,075,707	\$6,830,812	\$7,906,519					21
1414 ACSR/PE	\$3,204	\$44,084	\$47,288					22
1414 ACSR/PE								23
954 ACSR 2-B	\$914,992	\$3,133,124	\$4,048,116					24
954 ACSR 2-B								25
954 ACSR 2-B	\$234,114	\$534,150	\$768,264					26
954 ACSR 2-B								27
954 ACSR 2-B								28
1414 ACSR/PE	\$442,149	\$2,161,221	\$2,603,370					29
954 ACSR 2-B								30
1414 ACSR/PE	\$1,554	\$92,426	\$93,980					31
1414 ACSR/PE								32
954 ACSR 2-B	\$1,678,273	\$8,055,190	\$9,733,463					33
954 ACSR 2-B								34
954 ACSR 2-B	\$1,073,666	\$3,176,873	\$4,250,539					35

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction.

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

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

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

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
954 ACSR 2-B								1
954 ACSR 2-B	418,163	3,313,099	3,731,262					2
954 ACSR 2-B	\$15,472	\$463,723	\$479,195					3
954 ACSR 2-B	\$20,410	\$170,319	\$190,729					4
1414 ACSR/PE	\$513,253	\$2,221,910	\$2,735,163					5
954 ACSR 2-B	\$443,997	\$1,419,864	\$1,863,861					6
954 ACSR 2-B								7
954 ACSR 2-B	\$999	\$152,302	\$153,301					8
1275 ACSR/PE	\$108,893	\$1,093,444	\$1,202,337					9
2303 ACAR	\$186,006	\$961,932	\$1,147,938					10
954 ACSR 2-B	\$512,626	\$4,263,340	\$4,775,966					11
397.5 ACSR	\$119,502	\$687,644	\$807,146					12
397.5 ACSR								13
397.5 ACSR	\$20,508	\$79,591	\$100,099					14
397.5 ACSR								15
556.5 ACSR	\$389,119	\$1,340,241	\$1,729,360					16
636 ACSR								17
556.5 ACSR								18
556.5 ACSR	\$305,134	\$1,783,148	\$2,088,282					19
556.5 ACSR								20
336.4 ACSR	\$59,421	\$336,284	\$395,705					21
477 ACSR								22
556.5 ACSR								23
397.5 ACSR	\$138,617	\$1,407,603	\$1,546,220					24
397.5 ACSR	\$2,514	\$19,200	\$21,714					25
1033.5 ACSR								26
397.5 ACSR	\$63,306	\$511,378	\$574,684					27
1033.5 ACSR	\$4,016	\$1	\$4,017					28
1033.5 ACSR	\$214,121	\$1,213,830	\$1,427,951					29
477 ACSR	\$277,800	\$1,956,261	\$2,234,061					30
477 ACSR								31
6X477 ACSR								32
397.5 ACSR	\$4,691	\$95,537	\$100,228					33
397.5 ACSR	\$10,001	\$83,024	\$93,025					34
397.5 ACSR	\$152,649	\$1,204,599	\$1,357,248					35
								36

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction.

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

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0034 SPORN	SOUTH POINT	138.00	138.00	ST			
2	0035 SPORN	PORTSMOUTH	138.00	138.00	ST	40.41	0	2
3	0036 SPORN	PORTSMOUTH	138.00	138.00	ST	0.05	0	1
4	0037 HILLSBORO	MAYSVILLE	138.00	138.00	WP	48.76	0	2
5	0038 CROOKSVILLE	NORTH NEWARK	138.00	138.00	WP	33.55	0	1
6	0038 CROOKSVILLE	NORTH NEWARK	138.00	138.00	WP	30.67	0	1
7	0039 WEST LANCASTER	SOUTH BALTIMORE	138.00	138.00	ST	0.58	0	2
8	0041 NORTH NEWARK	WEST MT. VERNON	138.00	138.00	WP	9.82	0	1
9	0041 NORTH NEWARK	WEST MT. VERNON	138.00	138.00	WP	20.28	0	1
10	0042 SOUTH BALTIMORE	NORTH NEWARK	138.00	138.00	ST	1.48	0	2
11	0042 SOUTH BALTIMORE	NORTH NEWARK	138.00	138.00	WP	21.04	0	1
12	0042 SOUTH BALTIMORE	NORTH NEWARK	138.00	138.00	ST	0.05	0	1
13	0043 BELLEFONTE EXT.		138.00	138.00	ST	0.08	0	2
14	0044 SUMMERFIELD	NATRIUM	138.00	138.00	ST	2.80	0	2
15	0045 PHILO	MUSKINGUM	138.00	138.00	ST	27.07	0	2
16	0046 MUSKINGUM	SUMMERFIELD	138.00	138.00	ST	23.16	0	2
17	0049 FOSTORIA	EAST LIMA	138.00	138.00	ST	25.31	0	2
18	0049 FOSTORIA	EAST LIMA	138.00	138.00	WP	0.06	0	1
19	0050 EAST LIMA	LIMA	138.00	138.00	ST	40.77	0	2
20	0055 TORREY	WOOSTER	138.00	138.00	ST	4.43	0	2
21	0056 WEST MT. VERNON	SOUTH KENTON	138.00	138.00	WP	28.69	0	1
22	0057 SOUTH KENTON	STERLING	138.00	138.00	WP	59.06	0	1
23	0057 SOUTH KENTON	STERLING	138.00	138.00	CP		0	1
24	0058 SOUTH POINT	PORTSMOUTH	138.00	138.00	WP	28.40	0	1
25	0058 SOUTH POINT	PORTSMOUTH	138.00	138.00	ST	0.04	0	1
26	0059 PHILO	CROOKSVILLE	138.00	138.00	ST	34.57	0	2
27	0060 LIMA	STERLING	138.00	138.00	ST	15.37	0	2
28	0061 EAST LIMA	WEST LIMA	138.00	138.00	WP	5.96	0	1
29	0061 EAST LIMA	WEST LIMA	138.00	138.00	WP	0.15	0	2
30	0061 EAST LIMA	WEST LIMA	138.00	138.00	ST	11.19	0	2
31	0063 TORREY	MASSILLON	138.00	138.00	ST	1.05	0	3
32	0066 WAGENHALS	WEST CANTON	138.00	138.00	ST	0.29	0	2
33	0066 WAGENHALS	WEST CANTON	138.00	138.00	ST	9.16	0	1
34	0067 TORREY	AKRON	138.00	138.00	ST	0.85	0	2
35	0069 TIDD	SOUTH CADIZ	138.00	138.00	WP	16.59	0	1
36								
TOTAL								

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
397.5 ACSR								1
477 ACSR	292,599	1,384,849	1,677,448					2
477 ACSR								3
477 ACSR	\$106,703	\$749,095	\$855,798					4
397.5 ACSR	\$101,265	\$682,034	\$783,299					5
397.5 ACSR								6
397.5 ACSR	\$69,643	\$300,518	\$370,161					7
477 ACSR	\$84,396	\$545,257	\$629,653					8
477 ACSR								9
397.5 ACSR	\$119,954	\$598,085	\$718,039					10
397.5 ACSR								11
795 ACSR								12
397.5 ACSR	\$31,776	\$292,532	\$324,308					13
556.5 ACSR	\$157,804	\$800,619	\$958,423					14
636 ACSR	\$151,470	\$744,025	\$895,495					15
556.5 ACSR	\$124,221	\$790,550	\$914,771					16
397.5 ACSR	\$157,978	\$754,074	\$912,052					17
397.5 ACSR								18
397.5 ACSR								19
556.5 ACSR	\$218,662	\$794,480	\$1,013,142					20
477 ACSR	\$405,614	\$1,483,974	\$1,889,588					21
336.4 ACSR	\$118,271	\$623,823	\$742,094					22
477 ACSR								23
397.5 ACSR	\$96,813	\$1,486,699	\$1,583,512					24
397.5 ACSR								25
336.4 ACSR	\$58,078	\$325,659	\$383,737					26
4/0 CU.	\$32,604	\$404,713	\$437,317					27
556.5 ACSR	\$288,848	\$547,984	\$836,832					28
556.5 ACSR								29
556.5 ACSR								30
1033.5 ACSR		\$32,552	\$32,552					31
556.5 ACSR	\$337,756	\$444,899	\$782,655					32
795 ACSR								33
556.5 ACSR		\$23,562	\$23,562					34
477 ACSR	\$96,329	\$397,389	\$493,718					35
								36

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction.

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

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

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

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
200 CU	\$397,163	\$2,899,539	\$3,296,702					1
556.5 ACSR	116,789	184,802	301,591					2
556.5 ACSR								3
219.9 ACSR	\$36,985	\$69,595	\$106,580					4
556.5 ACSR								5
795 ACSR	\$39,729	\$178,578	\$218,307					6
636 ACSR	\$77,247	\$930,714	\$1,007,961					7
1780 ACSR	\$50,235	\$259,764	\$309,999					8
336.4 ACSR	\$61,796	\$482,175	\$543,971					9
397.5 ACSR	\$5,312	\$25,005	\$30,317					10
795 ACSR	\$74,582	\$270,881	\$345,463					11
556.5 ACSR	\$45,654	\$230,649	\$276,303					12
556.5 ACSR								13
397.5 ACSR	\$592	\$6,287	\$6,879					14
397.5 ACSR								15
556.5 ACSR	\$28,603	\$122,100	\$150,703					16
556.5 ACSR								17
477 ACSR	\$392,562	\$3,856,197	\$4,248,759					18
477 ACSR								19
477 ACSR								20
219.9 ACSR	\$38,610	\$152,819	\$191,429					21
397.5 ACSR	\$40,620	\$478,717	\$519,337					22
500 CU.		\$2,786	\$2,786					23
219.9 ACSR		\$2,576	\$2,576					24
219.9 ACSR	\$891	\$40,208	\$41,099					25
219.9 ACSR	\$1,207	\$5,193	\$6,400					26
397.5 ACSR	\$180,336	\$776,594	\$956,930					27
556.5 ACSR 2								28
1033.5 ACSR		\$5,723	\$5,723					29
1033.5 ACSR	\$83	\$6,965	\$7,048					30
336.4 ACSR	\$19,512	\$104,084	\$123,596					31
556.5 ACSR	\$222,508	\$411,368	\$633,876					32
556.5 ACSR								33
556.5 ACSR	\$156,468	\$360,693	\$517,161					34
556.5 ACSR								35
								36

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

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5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construc-

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

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0115 SUMMERFIELD	BERNE	138.00	138.00	WP	3.46	0	1
2	0118 SOUTH COSHOCTON	WOOSTER	138.00	138.00	WP	39.31	0	1
3	0120 OHIO CENTRAL	COSHOCTON JCT.	138.00	138.00	ST	0.20	0	1
4	0120 OHIO CENTRAL	COSHOCTON JCT.	138.00	138.00	ST	14.52	0	2
5	0122 KAMMER	ORMET NO. 1	138.00	138.00	ST	1.71	0	2
6	0123 FINDLAY CENTER EXT.		138.00	138.00	ST	6.66	0	1
7	0125 TIDD	WEIRTON NO. 1	138.00	138.00	ST	0.41	0	2
8	0126 ARROYO	EAST LIVERPOOL	138.00	138.00	ST	0.15	0	1
9	0128 TIDD	NATRIUM	138.00	138.00	ST	0.26	0	1
10	0129 HOWARD	FOSTORIA	138.00	138.00	ST	0.50	0	1
11	0129 HOWARD	FOSTORIA	138.00	138.00	ST	44.38	0	2
12	0130 EAST WHEELERSBURG	TEXAS EASTERN	138.00	138.00	WP	1.99	0	1
13	0131 KAMMER	ORMET NO. 2	138.00	138.00	ST	1.55	0	2
14	0133 SUNNYSIDE	WAGENHALS NO. 1	138.00	138.00	ST	1.44	0	1
15	0133 SUNNYSIDE	WAGENHALS NO. 1	138.00	138.00	WP	2.23	0	1
16	0134 TIDD	WHEELING STEEL	138.00	138.00	ST	5.12	0	2
17	0141 MILLBROOK	SILOAM	138.00	138.00	ST	1.60	0	2
18	0141 MILLBROOK	SILOAM	138.00	138.00	SP	0.05	0	1
19	0143 ZANESVILLE	OHIO CENTRAL	138.00	138.00	WP	10.33	0	1
20	0143 TORREY	OHIO CENTRAL	138.00	138.00	ST	1.87	0	1
21	0144 TORREY	TIMKEN	138.00	138.00	WP	0.80	0	1
22	0144 TORREY	TIMKEN	138.00	138.00	ST	0.86	0	1
23	0145 CANTON CENTRAL	TIMKEN	138.00	138.00	SP	0.74	0	1
24	0145 CANTON CENTRAL	TIMKEN	138.00	138.00	ST	5.52	0	1
25	0146 EAST LIMA	WESTMINSTER	138.00	138.00	ST	8.38	0	2
26	0147 SUNNYSIDE	WAGENHALS NO. 2	138.00	138.00	WP	2.21	0	1
27	0149 CANTON CENTRAL	WAGENHALS	138.00	138.00	ST	2.02	0	2
28	0151 SOUTH CANTON	TORREY	138.00	138.00	ST	1.26	0	1
29	0151 SOUTH CANTON	TORREY	138.00	138.00	ST	1.60	0	2
30	0152 MALAGA	SPEIDEL	69.00	138.00	WP	11.99	0	1
31	0153 BRIDGEVILLE EXT.		138.00	138.00	WP	1.88	0	1
32	0156 TIFFIN CENTER EXT.		138.00	138.00	WP	5.34	0	1
33	0156 TIFFIN CENTER EXT.		69.00	138.00	WP	1.81	0	2
34	0158 ROBINSON PARK	RICHLAND	138.00	138.00	WP	14.94	0	1
35	0159 EAST LIMA	RICHLAND	138.00	138.00	WP	27.74	0	1
36					TOTAL			

TRANSMISSION LINE STATISTICS (Continued)

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

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
4/0 ACSR	\$13,905	\$124,120	\$138,025					1
477 ACSR	304,837	964,582	1,269,419					2
556.5 ACSR	\$132,152	\$815,461	\$947,613					3
636 ACSR								4
1033.5 ACSR	\$10,607	\$134,568	\$145,175					5
556.5 ACSR	\$121,176	\$366,395	\$487,571					6
556.5 ACSR	\$1,896	\$35,909	\$37,805					7
556.5 ACSR	\$4,128	\$25,660	\$29,788					8
556.5 ACSR	\$1,423	\$35,982	\$37,405					9
397.5 ACSR	\$7,029	\$30,841	\$37,870					10
397.5 ACSR								11
4/0 ACSR	\$14,193	\$134,909	\$149,102					12
1033.5 ACSR	\$9,540	\$128,327	\$137,867					13
1033.5 ACSR	\$149,568	\$198,706	\$348,274					14
397.5 ACSR								15
556.5 ACSR	\$136,465	\$280,302	\$416,767					16
556.5 ACSR	\$49,080	\$146,231	\$195,311					17
954 ACSR								18
556.5 ACSR	\$312,373	\$747,630	\$1,060,003					19
556.5 ACSR								20
1033.5 ACSR	\$5,655	\$208,367	\$214,022					21
1033.5 ACSR								22
1033.5 ACSR	\$124,081	\$550,845	\$674,926					23
636 ACSR								24
636 ACSR	\$201,012	\$395,814	\$596,826					25
397.5 ACSR		\$67,143	\$67,143					26
1033.5 ACSR	\$1,585	\$337,042	\$338,627					27
1780 ACSR	\$7,157	\$287,491	\$294,648					28
556.5 ACSR 2								29
556.5 ACSR	\$108,181	\$320,909	\$429,090					30
336.4 ACSR	\$17,128	\$78,877	\$96,005					31
556.5 ACSR	\$90,342	\$236,857	\$327,199					32
556.5 ACSR								33
636 ACSR	\$121,928	\$363,828	\$485,756					34
636 ACSR	\$355,024	\$857,134	\$1,212,158					35

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction.

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

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0164 FOSTORIA CENTRAL	FOSTORIA	138.00	138.00	ST			
2	0184 FOSTORIA CENTRAL	FOSTORIA	138.00	138.00	ST			
3	0169 SOUTH CALDWELL	SOUTH CUMBERLAND	138.00	138.00	WP	0.08	0	1
4	0170 HANGING ROCK EXT.		138.00	138.00	WP	1.48	0	2
5	0174 CANTON CENTRAL	BLUEBELL	138.00	138.00	ST	10.86	0	1
6	0175 CANTON CENTRAL	CLOVERDALE	138.00	138.00	WP	4.33	0	1
7	0176 TIDD	STUEBENVILLE	138.00	138.00	WP	0.36	0	1
8	0177 SOUTHWEST LIMA	STERLING	138.00	138.00	ST	0.38	0	1
9	0177 SOUTHWEST LIMA	STERLING	138.00	138.00	ST	7.30	0	1
10	0177 SOUTHWEST LIMA	STERLING	34.00	138.00	WP	5.14	0	2
11	0177 SOUTHWEST LIMA	STERLING	138.00	138.00	SP	0.18	0	2
12	0178 SOUTHWEST LIMA	WEST LIMA	138.00	138.00	WP	0.02	0	1
13	0180 OHIO CENTRAL EXT NO 1		138.00	138.00	ST	0.03	0	1
14	0181 OHIO CENTRAL EXT NO 2		138.00	138.00	WP	0.88	0	2
15	0182 SOUTH CANTON	WEST CANTON	138.00	138.00	WP	0.46	0	1
16	0182 SOUTH CANTON	WEST CANTON	138.00	138.00	SP	0.45	0	1
17	0182 SOUTH CANTON	WEST CANTON	138.00	138.00	ST	5.20	0	2
18	0183 KAMMER	WEST BELLAIRE	138.00	138.00	ST	2.59	0	1
19	0183 KAMMER	WEST BELLAIRE	138.00	138.00	ST	2.26	0	2
20	0183 KAMMER	WEST BELLAIRE (WV)	69.00	138.00	ST	12.85	0	1
21	0183 KAMMER	WEST BELLAIRE (WV)	138.00	138.00	ST	0.33	0	2
22	0186 EAST ZANESVILLE EXT.		69.00	138.00	ST	0.25	0	1
23	0187 WEST BELLAIRE	BRUES	138.00	138.00	WP	0.20	0	2
24	0188 WEST BELLAIRE	TILTONVILLE	138.00	138.00	ST	0.04	0	1
25	0188 WEST BELLAIRE	TILTONVILLE	138.00	138.00	WP	4.26	0	1
26	0189 CROOKSVILLE TIE		138.00	138.00	ST	11.49	0	1
27	0190 SOUTHWEST LIMA	WEST MOULTON	138.00	138.00	WP	0.50	0	1
28	0193 TIFFIN CENTER	FREMONT CENTER	138.00	138.00	WP	0.20	0	1
29	0193 TIFFIN CENTER	FREMONT CENTER	138.00	138.00	WP	13.33	0	1
30	0193 TIFFIN CENTER	FREMONT CENTER	138.00	138.00	ST	11.84	0	1
31	0196 FREMONT CENTER	FREMONT	138.00	138.00	ST	0.70	0	1
32	0196 FREMONT CENTER	FREMONT	138.00	138.00	WP	0.04	0	2
33	0198 NORTH PROCTORVILLE	EAST HUNTINGTON	138.00	138.00	ST	3.02	0	1
34	0198 NORTH PROCTORVILLE	EAST HUNTINGTON	138.00	138.00	ST	2.68	0	1
35	0200 CAMPBELL ROAD	MIDWEST CO-OP	34.00	138.00	ST	3.86	0	1
36			138.00	138.00	WP	0.08	0	2
TOTAL						0.15	0	1

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1033.5 ACSR	\$17,527	\$388,100	\$405,627					1
1033.5 ACSR								2
556.5 ACSR	\$76,201	\$276,583	\$352,784					3
636 ACSR	\$69,853	\$361,855	\$431,708					4
795 ACSR	\$1,607	\$23,414	\$25,021					5
795 ACSR	\$874	\$23,807	\$24,681					6
795 ACSR	\$95,789	\$460,852	\$556,641					7
1590 ACSR	\$169,056	\$930,178	\$1,099,234					8
4/0 CU.								9
556.5 ACSR								10
556.5 ACSR								11
556.5 ACSR								12
556.5 ACSR	\$375	\$18,926	\$19,301					13
556.6 ACSR	\$199	\$19,571	\$19,770					14
795 ACSR	\$545,298	\$859,252	\$1,404,550					15
795 ACSR								16
795 ACSR								17
1033.5 ACSR	\$288,055	\$1,296,827	\$1,584,882					18
954 ACSR 2-B								19
1033.5 ACSR								20
954 ACSR 2-B								21
556.5 ACSR		\$4,938	\$4,938					22
556.5 ACSR	\$175,209	\$411,938	\$587,147					23
795 ACSR	\$330,224	\$840,523	\$1,170,747					24
795 ACSR								25
556.5 ACSR	\$868	\$10,088	\$10,956					26
636 ACSR	\$130,175	\$432,118	\$562,293					27
556.5 ACSR	\$256,571	\$754,531	\$1,011,102					28
556.5 ACSR								29
795 ACSR								30
795 ACSR	\$128,757	\$568,711	\$697,468					31
795 ACSR								32
795 ACSR	\$217,008	\$697,254	\$914,262					33
795 ACSR								34
795 ACSR	\$7,295	\$6,963	\$14,258					35
336.4 ACSR								36

Name of Respondent
OHIO POWER COMPANY

This Report Is:
(2) [X] An Original
(3) [] A Resubmission

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction.

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

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0201 NORTH PROCTORVILLE	SOUTH POINT	138.00	138.00	ST			1
2	0201 NORTH PROCTORVILLE	SOUTH POINT	138.00	138.00	ST	0.04	0	2
3	0202 MUSKINGUM	WOLF CREEK	138.00	138.00	WP	10.83	0	1
4	002 MUSKINGUM	WOLF CREEK	138.00	138.00	ST	4.37	0	1
5	0203 SWITZER EXT. NO. 1		138.00	138.00	WP	0.34	0	1
6	0204 SWITZER EXT. NO. 2		138.00	138.00	WP	0.04	0	1
7	0210 BUCKLEY ROAD EXT.		138.00	138.00	SP	0.06	0	1
8	0210 BUCKLEY ROAD EXT.		138.00	138.00	WP	0.09	0	1
9	0213 WINDSOR EXT. NO. 2			138.00	WP	2.62	0	1
10	0221 DARRAH	NORTH PROCTORVILLE	138.00	138.00	ST	0.11	0	1
11	0223 DEXTER	MEIGS NO. 2	138.00	138.00	WP	3.51	0	1
12	0224 NORTH RUTLAND	MEIGS NO. 1	138.00	138.00	WP	5.53	0	1
13	0225 AMITY	ACADEMIA	138.00	138.00	ST	3.84	0	1
14	0225 AMITY	ACADEMIA	138.00	138.00	ST	0.14	0	1
15	0226 ACADEMIA	WEST MT. VERNON	138.00	138.00	ST	6.33	0	2
16	0226 ACADEMIA	WEST MT. VERNON	138.00	138.00	ST	0.15	0	2
17	0229 CANNELVILLE	GUERNSEY MUSKINGUM C	138.00	138.00	WP	5.95	0	1
18	0230 FAIRCREST EXT.		138.00	138.00	SP	0.11	0	1
19	0235 WEST MILLERSPORT	HEATH	138.00	138.00	WP	11.85	0	1
20	0235 WEST MILLERSPORT	HEATH	138.00	138.00	ST	0.16	0	1
21	0238 NORTH PROCTORVILLE E		138.00	138.00	ST	0.16	0	1
22	0240 NORTH CROWN CITY EXT		138.00	138.00	WP	3.54	0	1
23	0241 NORTH CROWN CITY EXT		138.00	138.00	WP	0.24	0	1
24	0242 HEATH EXT. NO. 2		138.00	138.00	ST	0.24	0	1
25	0243 HEATH EXT. NO. 1		138.00	138.00	ST	1.29	0	1
26	0244 EAST SIDE EXT.		138.00	138.00	WP	1.29	0	1
27	0244 EAST SIDE EXT.		138.00	138.00	ST	0.24	0	2
28	0245 SOUTHEAST CANTON	SUNNYSIDE	138.00	138.00	ST	0.08	0	2
29	0247 SOUTHEAST CANTON	WACO	138.00	138.00	ST	2.31	0	2
30	0252 WEST DOVER EXT. NO.		138.00	138.00	WP	2.12	0	2
31	0253 WEST DOVER EXT. NO.		138.00	138.00	WP	0.10	0	1
32	0254 BUCKEYE CO-OP EXT. A		138.00	138.00	WP	0.09	0	1
33	0257 GREENLAWN EXT.		138.00	138.00	WP	0.21	0	1
34	0260 EAST PROCTORVILLE EX.		138.00	138.00	ST	1.09	0	2
35	0264 FREMONT	SANDUSKY BAY	69.00	138.00	WP	0.13	0	2
36			TOTAL			12.13	0	1

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
795 ACSR	\$387,022	\$1,672,520	\$2,059,542					1
795 ACSR								2
556.5 ACSR	\$29,168	\$119,390	\$148,558					3
636 ACSR								4
556.5 ACSR		\$5,580	\$5,580					5
556.5 ACSR		\$6,304	\$6,304					6
795 ACSR	\$45,747	\$230,254	\$276,001					7
795 ACSR								8
	\$232	\$9,417	\$9,649					9
1033.5 ACSR	\$36,957	\$597,353	\$634,310					10
556.5 ACSR	\$70,644	\$209,263	\$279,907					11
556.5 ACSR	\$48,250	\$152,211	\$200,461					12
556.5 ACSR	\$173,198	\$411,482	\$584,680					13
795 ACSR								14
556.5 ACSR	\$40,795	\$538,178	\$578,973					15
795 ACSR								16
336.4 ACSR	\$697	\$18,487	\$19,184					17
1033.5 ACSR		\$7,504	\$7,504					18
795 ACSR	\$369,312	\$598,799	\$968,111					19
795 ACSR								20
556.5 ACSR	\$78,186	\$260,728	\$338,914					21
556.5 ACSR	\$2,168	\$14,035	\$16,203					22
556.5 ACSR	\$2,276	\$18,225	\$20,501					23
795 ACSR	\$112,231	\$101,538	\$213,769					24
556.5 ACSR	\$37,817	\$42,712	\$80,529					25
795 ACSR	\$23,316	\$101,341	\$124,657					26
795 ACSR								27
1033.5 ACSR	\$214,206	\$625,085	\$839,291					28
1033.5 ACSR	\$194,250	\$520,019	\$714,269					29
1033.5 ACSR		\$12,561	\$12,561					30
1033.5 ACSR	\$348	\$6,084	\$6,432					31
556.5 ACSR	\$2,627	\$19,633	\$22,260					32
795 ACSR	\$29,329	\$97,211	\$126,540					33
1033.5 ACSR	\$3,146	\$46,469	\$49,615					34
795 ACSR	\$522,464	\$968,207	\$1,490,671					35
								36

TRANSMISSION LINE STATISTICS

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5. Indicate whether the type of supporting structure reported in column(e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construc-

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

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

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

TRANSMISSION LINE STATISTICS (Continued)

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

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
795 ACSR	\$301,205	\$266,194	\$567,399					1
795 ACSR	141,040	733,235	874,275					2
556.5 ACSR	\$27,304	\$224,397	\$251,701					3
795 ACSR	\$26,126	\$397,019	\$423,145					4
795 ACSR								5
795 ACSR	\$89,149	\$1,075,945	\$1,165,094					6
795 ACSR								7
795 ACSR								8
795 ACSR	\$133,378	\$354,325	\$487,703					9
795 ACSR	\$284,961	\$930,313	\$1,215,274					10
795 ACSR		\$12,090	\$12,090					11
795 ACSR	\$135,135	\$267,143	\$402,278					12
636 ACSR		\$15,828	\$15,828					13
1033.5 ACSR	\$12,103	\$105,405	\$117,508					14
1033.5 ACSR	\$27,213	\$118,561	\$145,774					15
1780 ACSR		\$43,415	\$43,415					16
795 ACSR	\$30,533	\$162,383	\$192,916					17
556.5 ACSR	\$19,405	\$93,826	\$113,231					18
1590 ACSR								19
556.5 ACSR	\$974	\$41,700	\$42,674					20
556.5 ACSR	\$21,636	\$29,443	\$51,079					21
795 ACSR	\$8	\$40,513	\$40,521					22
556.5 ACSR		\$33,801	\$33,801					23
336.4 ACSR								24
336.4 ACSR	\$5,181	\$96,269	\$101,450					25
336.4 ACSR	\$26,148	\$87,090	\$113,238					26
556.5 ACSR	\$20,171	\$80,661	\$100,832					27
336.4 ACSR	\$940	\$22,202	\$23,142					28
336.4 ACSR	\$86,963	\$112,471	\$199,434					29
1033.5 ACSR	\$16,571	\$79,950	\$96,521					30
795 ACSR	\$4,001	\$175,402	\$179,403					31
1033.5 ACSR	\$153,330	\$548,818	\$702,148					32
1033.5 ACSR	\$21,917	\$141,203	\$163,120					33
336.4 ACSR	\$4,230	\$43,481	\$47,711					34
556.5 ACSR	\$57,693	\$205,160	\$262,853					35
								36

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to these structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1	0343 EAST WOOSTER EXT.		138.00	138.00	WP	0.19	0	1	
2	0343 EAST WOOSTER EXT.		138.00	138.00	WP	0.43	0	2	
3	0344 WAGENHALS	LTV STEEL NO. 1	138.00	138.00	ST	0.65	0	1	
4	0345 WAGENHALS	LTV STEEL NO. 2	138.00	138.00	ST	0.68	0	1	
5	0346 FOSTORIA TIE		138.00	138.00	WP	0.02	0	1	
6	0347 FOSTORIA CENTRAL EXT.		138.00	138.00	ST	0.10	0	2	
7	0348 FOSTORIA CENTRAL EXT.		138.00	138.00	ST	0.10	0	1	
8	0349 FOSTORIA POWER EXT.		138.00	138.00	ST	0.10	0	3	
9	0350 HANCOCK WOOD CO-OP		138.00	138.00	WP	0.03	0	1	
10	0351 EAST LEIPSIC EXT.		138.00	138.00	SP	6.57	0	2	
11	0352 BUCKEYE CO-OP EXT.		138.00	138.00	WP	0.09	0	1	
12	0353 STERLING		FOUNDRY PARK	138.00	138.00	WP	0.91	0	1
13	0354 GAVIN EXT. NO. 1		138.00	138.00	ST	3.10	0	2	
14	0355 GAVIN EXT. NO. 2		138.00	138.00	ST	3.01	0	2	
15	0358 LICKING REC. EXT. A		138.00	138.00	WP	0.24	0	1	
16	0359 BUCKHORN		HOLMES	138.00	138.00	WP	0.98	0	
17	0360 ADAMS RUAL ELECTRIC		138.00	138.00	WP	0.80	0		
18									
19									
20	OHIO 69KV LINES & BELOW			69.00		2,478.32	0		
21	WV 69KV LINES & BELOW			69.00		0.67	0		
22									
23	TOTAL 765KV EXPENSES								
24	TOTAL 345KV EXPENSES								
25	TOTAL 138KV EXPENSES								
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36					TOTAL	5,497.84	0.14	394	

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
795 ACSR								1
795 ACSR	\$16,134	\$206,825	\$222,959					2
1033.5 ACSR	\$67,527	\$101,885	\$169,412					3
1033.5 ACSR	\$1,568	\$118,175	\$119,743					4
336.4 ACSR								5
1033.5 ACSR	\$3,617	\$45,851	\$49,468					6
1033.5 ACSR	\$10,877	\$59,075	\$69,952					7
336.4 ACSR								8
556.5 ACSR		\$12,614	\$12,614					9
795 ACSR	\$453,408	\$2,945,947	\$3,399,355					10
336.4 ACSR	\$1,602	\$36,388	\$37,990					11
795 ACSR	\$7,772	\$74,088	\$81,860					12
1033.5 ACSR	\$349,666	\$1,509,061	\$1,858,727					13
1033.5 ACSR	\$190,026	\$1,842,620	\$2,032,646					14
556.5 ACSR	\$1,275	\$62,153	\$63,428					15
336.4 ACSR		\$2,378	\$2,378					16
556.5 ACSR	\$3,853	\$227,025	\$230,878					17
								18
								19
	\$11,358,247	\$90,336,396	\$101,694,643	\$54,124	\$2,159,215		\$2,213,339	20
			0					21
				\$36,553	\$428,417		\$464,970	22
								23
				\$43,616	\$267,867		\$311,483	24
								25
			0	\$126,531	\$1,568,160		\$1,694,691	26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	\$69,814,684	\$356,753,579	\$426,568,263	\$260,824	\$4,423,659	0	\$4,684,483	36

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.

ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the estimated final completion

2. Provide separate subheadings for overhead and under-

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	0359 BUCKHORN	HOLMES	0.98	WP			
2							
3	0360 ADAMS RUAL ELECTRIC		0.81	WP	22.00	1	1
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
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38							
39							
40							
41							
42							
43							
44	TOTAL		1.79		22.00	1	1

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

TRANSMISSION LINES ADDED DURING YEAR (Continued)

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

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

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Device (n)	Total (o)	
336.4	ACSR		138	0	0	\$2,378	\$2,378	1
556.5	ACSR		138	3,853	182,554	44,471	230,878	2
							0	3
								4
								5
								6
								7
								8
								9
								10
								11
								12
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								40
								41
								42
								43
				\$3,853	\$182,554	\$46,849	\$233,256	44

Name of Respondent OHIO POWER COMPANY		This Report Is: (1) [] An Original (2) [x] A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year.			resale, may be grouped according to functional character, but the number of such substations must be shown.		
2. Substations which serve only one industrial or street railway customer should not be listed below.			4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).		
3. Substations with capacities of less than 10 MVA except those serving customers with energy for					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ACADEMIA/MT VERNON, OH	UNATTENDED-T	138.00	69.00	12.00
2		UNATTENDED-T	23.00	12.00	
3	ANCHOR HOCKING/LANCASTER, OH	UNATTENDED-D	69.00	12.00	
4		UNATTENDED-D	69.00	4.00	
5		UNATTENDED-D	34.50	0.48	
6		UNATTENDED-D	34.50	4.00	
7	ASH AVE/FOSTORIA, OH	UNATTENDED-D	34.50	12.00	
8	BEALL AVE/WOOSTER, OH	UNATTENDED-D	69.00	4.00	
9		UNATTENDED-D	69.00	12.00	
10	BELDEN VILLAGE/CANTON, OH	UNATTENDED-D	138.00	12.00	
11	BLISS PARK/CANTON, OH	UNATTENDED-D	69.00	12.00	
12	BOLIVAR/CANTON, OH	UNATTENDED-D	138.00	34.50	
13	BRIDGEPORT/BELMONT, OH	UNATTENDED-D	69.00	12.00	
14		UNATTENDED-D	69.00	4.00	
15	BUCKLEY RD/FOSTORIA, OH	UNATTENDED-T	138.00	69.00	12.00
16	BUCYRUS/BUCYRUS, OH	UNATTENDED-D	69.00	12.00	
17	BUCYRUS CENTER/BUCYRUS, OH	UNATTENDED-T	138.00	69.00	12.00
18	BYESVILLE/ZANESVILLE, OH	UNATTENDED-D	69.00	12.00	
19	CALCUTTA/STEBENVILLE, OH	UNATTENDED-D	69.00	12.00	
20	CALDWELL/MCCONNELSVILLE, OH	UNATTENDED-T	138.00	34.50	
21		UNATTENDED-T	138.00	12.00	
22		UNATTENDED-T	34.50	4.00	
23	CAMBRIDGE/ZANESVILLE, OH	UNATTENDED-D	34.50	12.00	
24		UNATTENDED-D	34.50	4.00	
25	CANAL RD/WOOSTER, OH	UNATTENDED-T	138.00	69.00	23.00
26		UNATTENDED-T	138.00	23.00	12.00
27	CANTON CENTRAL/CANTON, OH	UNATTENDED-T	345.00	138.00	12.00
28	CARDINAL PLANT/BRILLIANT, OH	ATTENDED-T	138.00	23.00	
29		ATTENDED-T	13.20	4.00	
30		ATTENDED-T	24.00	4.00	
31		ATTENDED-T	345.00	24.00	
32		ATTENDED-T	345.00	23.00	
33		ATTENDED-T	138.00	6.90	
34		ATTENDED-T	26.00	6.90	
35		ATTENDED-T	6.90	0.60	
36		ATTENDED-T	13.80	0.60	
37	CARROLLTON/CANTON, OH	UNATTENDED-D	138.00	12.00	
38	CENTRAL PORTSMOUTH/PORTSMOUTH, OH	UNATTENDED-T	69.00	12.00	
39		UNATTENDED-T	138.00	69.00	34.50
40		UNATTENDED-T	34.50	7.20	

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
75.00	1					1
5.00	2					2
6.00	1					3
6.00	1					4
1.00	3					5
3.00	1					6
20.00	1					7
15.00	2					8
20.00	1					9
40.00	2					10
20.00	1					11
25.00	1					12
20.00	1					13
3.00	1					14
115.00	1					15
20.00	1					16
75.00	1					17
30.00	1					18
20.00	1					19
9.00	1					20
9.00	1					21
1.00	1					22
9.00	1					23
8.00	1					24
75.00	1					25
30.00	1					26
400.00	2					27
725.00	1					28
40.00	2					29
82.00	3					30
725.00	1					31
725.00	1	1				32
40.00	1	1				33
70.00	2					34
1.00	1					35
4.00	4	2				36
16.00	2					37
10.00	1					38
130.00	1					39
	8	1				40

SUBSTATIONS

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

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

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

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	CHATFIELD/BUCYRUS, OH	UNATTENDED-T	138.00	69.00	12.00
2	CHERRY AVE/CANTON, OH	UNATTENDED-D	69.00	12.00	
3	CONESVILLE PREP PLT/COSHOCTON, OH	UNATTENDED-D	138.00	12.00	
4	COSHOCTON/COSHOCTON, OH	UNATTENDED-D	69.00	12.00	
5		UNATTENDED-D	69.00	4.00	
6	CRESTWOOD/FOSTORIA, OH	UNATTENDED-D	34.50	12.00	
7	CROOKSVILLE/ZANESVILLE, OH	UNATTENDED-T	69.00	4.00	
8		UNATTENDED-T	138.00	69.00	12.00
9	CYCLOPS/COSHOCTON, OH	UNATTENDED-D	69.00	12.00	
10	DAYTON LANE/PORTSMOUTH, OH	UNATTENDED-D	69.00	12.00	
11	DENNISON/CANTON, OH	UNATTENDED-T	69.00	34.50	7.50
12		UNATTENDED-T	69.00	12.00	
13		UNATTENDED-T	34.50	4.00	
14	DOGWOOD RIDGE/PORTSMOUTH, OH	UNATTENDED-D	138.00	12.00	
15	DON MARQUIS	UNATTENDED-T	765.00	345.00	34.50
16		UNATTENDED-T	345.00		
17	DOW CHEMICAL-HANGING ROCK/PORTSMOUTH, OH	UNATTENDED-D	69.00	12.00	
18	DUNKIRK/LIMA, OH	UNATTENDED-T	69.00	12.00	
19		UNATTENDED-T	69.00	23.00	
20	EAST AMSTERDAM/STEUENVILLE, OH	UNATTENDED-T	138.00	69.00	12.00
21	EAST CAMBRIDGE/ZANESVILLE, OH	UNATTENDED-T	69.00	34.50	
22	EAST CANTON/CANTON, OH	UNATTENDED-D	69.00	12.00	
23	EAST FREMONT/FOSTORIA, OH	UNATTENDED-D	69.00	12.00	
24		UNATTENDED-D	69.00	4.00	
25	EAST LANCASTER/LANCASTER, OH	UNATTENDED-D	69.00	12.00	
26		UNATTENDED-D	69.00	4.00	
27	EAST LIMA/LIMA, OH	UNATTENDED-T	138.00	69.00	12.00
28		UNATTENDED-T	345.00	138.00	12.00
29		UNATTENDED-T	13.00	5.60	
30		UNATTENDED-T	13.00		
31	EAST LIVERPOOL/STEUENVILLE, OH	UNATTENDED-T	138.00	69.00	12.00
32	EAST NEWARK/ZANESVILLE	UNATTENDED-D	69.00	12.00	
33		UNATTENDED-D	69.00	4.00	
34	EAST OTTAWA/LIMA, OH	UNATTENDED-T	69.00	34.50	
35	EAST PROCTORVILLE/PORTSMOUTH, OH	UNATTENDED-D	138.00	34.50	
36	EAST SIDE LIMA/LIMA, OH	UNATTENDED-D	138.00	34.50	
37		UNATTENDED-D	34.50	4.00	
38	EAST WOOSTER/WOOSTER, OH	UNATTENDED-T	138.00	69.00	12.00
39		UNATTENDED-T	138.00	23.00	
40		UNATTENDED-T	23.00	4.00	

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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

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

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
75.00	1					1
10.00	2					2
20.00	1					3
20.00	1					4
8.00	1					5
20.00	1					6
9.00	1					7
90.00	1					8
20.00	1					9
40.00	2					10
35.00	1					11
8.00	1					12
6.00	2					13
20.00	1					14
2,000.00	4					15
100.00	3	1				16
22.00	4					17
4.00	1					18
12.00	4					19
50.00	1					20
37.00	1					21
20.00	1					22
10.00	1					23
8.00	1					24
5.00	1					25
5.00	1					26
60.00	1					27
600.00	3		CONDENSER	1	90	28
30.00	1					29
75.00	3					30
50.00	1					31
9.00	1					32
7.00	2					33
20.00	1					34
25.00	1					35
25.00	1					36
5.00	1					37
50.00	1					38
25.00	1					39
6.00	1					40

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, 1996	
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year.			resale, may be grouped according to functional character, but the number of such substations must be shown.		
2. Substations which serve only one industrial or street railway customer should not be listed below.			4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).		
3. Substations with capacities of less than 10 MVA except those serving customers with energy for					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	EAST WOOSTER/WOOSTER, OH	UNATTENDED-T	23.00	12.00	
2	EAST ZANESVILLE/ZANESVILLE, OH	UNATTENDED-T	138.00	69.00	12.00
3	EASTON ST/CANTON, OH	UNATTENDED-D	69.00	12.00	
4	EASTOWN RD/LIMA, OH	UNATTENDED-D	138.00	12.00	
5	ELIZABETH ST/LIMA, OH	UNATTENDED-D	34.50	4.00	
6	ETNA/LANCASTER, OH	UNATTENDED-D	69.00	34.50	
7		UNATTENDED-D	69.00	12.00	
8	FAIRCREST ST/CANTON, OH	UNATTENDED-D	138.00	12.00	
9	FAIRDALE/ZANESVILLE, OH	UNATTENDED-D	69.00	12.00	
10	FINDLAY/FOSTORIA, OH	UNATTENDED-D	34.50	12.00	
11	FINDLAY CENTER/FOSTORIA, OH	UNATTENDED-T	138.00	69.00	34.50
12		UNATTENDED-T	34.50	4.00	
13	FOREST/LIMA, OH	UNATTENDED-T	69.00	12.00	
14		UNATTENDED-T	69.00	23.00	4.00
15	FOSTORIA CENTRAL/FOSTORIA, OH	UNATTENDED-T	345.00	138.00	13.80
16	FREMONT/FOSTORIA, OH	UNATTENDED-T	23.00	12.00	
17		UNATTENDED-T	138.00	69.00	12.00
18	FREMONT CENTER/FOSTORIA, OH	UNATTENDED-T	138.00	69.00	12.00
19		UNATTENDED-T	69.00	12.00	
20	G E HEBRON/LANCASTER, OH	UNATTENDED-D	69.00	12.00	
21	GAVIN 765KV/CHESHIRE, OH	ATTENDED-T	765.00	69.00	
22		ATTENDED-T	69.00	12.00	
23		ATTENDED-T	138.00	69.00	12.00
24	GAVIN PLANT/CHESHIRE, OH	ATTENDED-T	765.00	26.00	
25		ATTENDED-T	69.00	4.00	
26		ATTENDED-T	26.00	4.00	
27		ATTENDED-T	69.00	12.00	
28		ATTENDED-T	138.00	13.80	
29		ATTENDED-T	138.00	4.00	
30	GRANVILLE/ZANESVILLE, OH	UNATTENDED-D	69.00	12.00	
31	GREELY/FOSTORIA, OH	UNATTENDED-D	69.00	12.00	
32		UNATTENDED-D	69.00	4.00	
33	GREENLAWN/FOSTORIA, OH	UNATTENDED-T	138.00	69.00	12.00
34	GREER/CANTON, OH	UNATTENDED-T	34.50	12.00	
35		UNATTENDED-T	69.00	34.50	
36	HAMMONDSVILLE/STEUBENVILLE, OH	UNATTENDED-T	69.00	23.00	
37		UNATTENDED-T	69.00	12.00	
38	HANGING ROCK/PORTSMOUTH, OH	UNATTENDED-T	138.00	69.00	34.50
39		UNATTENDED-T	765.00		
40	HARPSTER/BUCYRUS, OH	UNATTENDED-T	69.00	34.50	

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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

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

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
3.00	1					1
100.00	2					2
20.00	1					3
20.00	1					4
19.00	2					5
25.00	1					6
6.00	1					7
20.00	1					8
10.00	1					9
17.00	2					10
75.00	1					11
3.00	1					12
3.00	1					13
8.00	3	1				14
400.00	1					15
3.00	1					16
130.00	1					17
75.00	1					18
5.00	1					19
19.00	2					20
300.00	3	1				21
2.00	4	1				22
130.00	1					23
3,000.00	6	2				24
160.00	4	1				25
240.00	6					26
40.00	2					27
350.00	7					28
140.00	7					29
20.00	1					30
20.00	1					31
6.00	1					32
75.00	1					33
10.00	6	2				34
21.00	1					35
10.00	1					36
5.00	1					37
50.00	1					38
300.00	3	1				39
20.00	1					40

SUBSTATIONS

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

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

3. Substations with capacities of less than 10 MVA except those serving customers with energy for

resale, may be grouped according to functional character, but the number of such substations must be shown.

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (in MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HAVILAND/LIMA, OH	UNATTENDED-T	138.00	69.00	12.00
2		UNATTENDED-T	138.00	69.00	34.50
3		UNATTENDED-T	138.00	12.00	
4	HEATH/LANCASTER, OH	UNATTENDED-T	138.00	69.00	12.00
5		UNATTENDED-T	138.00	34.50	
6		UNATTENDED-T	69.00	4.00	
7	HIGHLAND AVE/WOOSTER, OH	UNATTENDED-D	69.00	12.00	
8	HIGHLAND TERRACE/BELMONT, OH	UNATTENDED-D	69.00	12.00	
9	HOWARD/BUCYRUS, OH	UNATTENDED-T	69.00	12.00	
10	UNATTENDED-T	138.00	69.00	11.00
11	KALIDA/LIMA, OH	UNATTENDED-T	69.00	34.50	
12		UNATTENDED-T	69.00	12.00	
13	KAMMER 345KV/MOUNDSVILLE, WV	ATTENDED-T	345.00	138.00	13.80
14		ATTENDED-T	345.00	138.00	12.00
15		ATTENDED-T	34.50	12.00	
16		ATTENDED-T	69.00	12.00	
17	KAMMER 765KV/MOUNDSVILLE, WV	ATTENDED-T	765.00	500.00	34.50
18		ATTENDED-T	765.00		
19		ATTENDED-T	13.80	12.00	
20		ATTENDED-T	765.00	345.00	34.50
21		ATTENDED-T	34.50	12.00	
22	KAMMER PLANT/MOUNDSVILLE, WV	ATTENDED-T	138.00	15.00	
23		ATTENDED-T	138.00	4.00	
24		ATTENDED-T	15.00	4.00	
25		ATTENDED-T	4.00	0.60	
26		ATTENDED-T	13.80	0.60	
27		ATTENDED-T	13.80	4.00	
28	KENTON/LIMA, OH	UNATTENDED-D	69.00	34.50	
29	LANCASTER/LANCASTER, OH	UNATTENDED-D	69.00	12.00	
30		UNATTENDED-D	69.00	4.00	
31	LANCASTER JUNCTION/LANCASTER, OH	UNATTENDED-D	69.00	12.00	
32	LINDEN AVE/ZANESVILLE, OH	UNATTENDED-D	69.00	12.00	
33		UNATTENDED-D	69.00	4.00	
34	LOUISVILLE/CANTON, OH	UNATTENDED-D	69.00	12.00	
35	MAHONING RD/CANTON, OH	UNATTENDED-D	69.00	12.00	
36	MALVERN/CANTON, OH	UNATTENDED-T	138.00	69.00	12.00
37		UNATTENDED-T	138.00	23.00	12.00
38		UNATTENDED-T	23.00	12.00	
39	MARTINSBURG RD/MT VERNON, OH	UNATTENDED-D	69.00	12.00	
40	MARYSVILLE/LIMA, OH	UNATTENDED-T	765.00	345.00	12.00

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
75.00	1					1
50.00	1					2
8.00	1					3
84.00	1					4
25.00	1					5
3.00	1					6
20.00	1					7
10.00	1					8
9.00	1					9
90.00	1		CONDENSER	1	15	10
8.00	1					11
5.00	1					12
450.00	1					13
650.00	2					14
2.00	1					15
3.00	1					16
1,500.00	3	1				17
600.00	6	2				18
1.00	2					19
1,500.00	3					20
4.00	3	1				21
780.00	3					22
16.00	1	1				23
45.00	6					24
4.00	6					25
27.00	8					26
9.00	1					27
25.00	1					28
20.00	1					29
19.00	3					30
20.00	1					31
20.00	1					32
9.00	1					33
20.00	1					34
20.00	1					35
50.00	1					36
13.00	1					37
5.00	1					38
20.00	1					39
300.00	3	1				40

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

SUBSTATIONS

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

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

3. Substations with capacities of less than 10 MVA except those serving customers with energy for

resale, may be grouped according to functional character, but the number of such substations must be shown.

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	MARYSVILLE/LIMA, OH	UNATTENDED-T	765.00		
2	MEMORIAL DR/LANCASTER, OH	UNATTENDED-D	69.00	12.00	
3	MILES AVE/CANTON, OH	UNATTENDED-D	138.00	12.00	
4	MILLBROOK PARK/PORTSMOUTH, OH	UNATTENDED-T	138.00	69.00	34.50
5		UNATTENDED-T	138.00	34.50	11.00
6		UNATTENDED-T	138.00	34.50	
7		UNATTENDED-T	138.00	12.00	
8		UNATTENDED-T	34.50		
9		UNATTENDED-T	34.50	12.00	
10	MITCHELL PLANT, MOUNDSVILLE, WV	ATTENDED-T	765.00	25.00	
11		ATTENDED-T	765.00	24.00	
12		ATTENDED-T	34.50	4.00	
13		ATTENDED-T	26.00	4.00	
14		ATTENDED-T	4.00	0.60	
15		ATTENDED-T	34.50	0.60	
16		ATTENDED-T	345.00	24.00	
17		ATTENDED-T	69.00	34.50	
18		ATTENDED-T	4.16	0.60	
19	MONROE ST/BELMONT, OH	UNATTENDED-D	69.00	12.00	
20	MT VERNON/MT VERNON, OH	UNATTENDED-D	69.00	4.00	
21		UNATTENDED-D	69.00	12.00	
22	MUSKINGUM 138KV/ZANESVILLE, OH	ATTENDED-T	345.00	138.00	12.00
23		ATTENDED-T	138.00	69.00	12.00
24		ATTENDED-T	12.00	34.50	
25		ATTENDED-T	138.00	12.00	
26	MUSKINGUM PLANT #1-4/ZANESVILLE, OH	ATTENDED-T	138.00	17.00	
27		ATTENDED-T	138.00	4.00	
28		ATTENDED-T	17.00	4.00	
29		ATTENDED-T	13.20	0.60	
30		ATTENDED-T	345.00	17.00	
31		ATTENDED-T	138.00	15.00	
32		ATTENDED-T	15.50	13.50	
33		ATTENDED-T	13.20	4.00	
34		ATTENDED-T	345.00	15.00	
35		ATTENDED-T	4.16	0.60	
36	MUSKINGUM PLANT #5/ZANESVILLE, OH	ATTENDED-T	345.00	23.00	
37		ATTENDED-T	24.00	4.00	
38		ATTENDED-T	4.00	0.60	
39		ATTENDED-T	13.20	4.00	
40	NEW LEXINGTON/ZANESVILLE, OH	UNATTENDED-D	69.00	12.00	

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
900.00	9	1				1
20.00	1					2
20.00	1					3
75.00	1					4
44.00	4					5
20.00	2					6
9.00	1					7
3.00	1					8
9.00	1					9
317.00	1					10
632.00	2	1				11
44.00	3	1				12
160.00	8	1				13
10.00	7					14
42.00	15	1				15
950.00	1	1				16
66.00	1					17
1.00	2					18
20.00	1					19
9.00	2					20
9.00	5					21
300.00	2					22
75.00	1					23
2.00	2					24
30.00	2					25
240.00	3					26
11.00	1	1				27
45.00	6					28
8.00	5					29
234.00	3	1				30
260.00	1	1				31
15.00	1					32
30.00	4					33
260.00	1					34
2.00	1					35
675.00	1	1				36
40.00	2	1				37
5.00	5	1				38
20.00	1	1				39
20.00	1					40

Name of Respondent OHIO POWER COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year.			resale, may be grouped according to functional character, but the number of such substations must be shown.		
2. Substations which serve only one industrial or street railway customer should not be listed below.			4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).		
3. Substations with capacities of less than 10 Mva except those serving customers with energy for					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (in Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	NEW LIBERTY/FOSTORIA, OH	UNATTENDED-T	138.00	34.50	
2		UNATTENDED-T	34.50	12.00	
3	NEW PHILADELPHIA/CANTON, OH	UNATTENDED-D	69.00	34.50	
4	NEWARK/ZANESVILLE, OH	UNATTENDED-T	69.00	4.00	
5	NEWARK CENTER/ZANESVILLE, OH	UNATTENDED-T	138.00	69.00	12.00
6	NEWCOMERSTOWN/COSHOCTON, OH	UNATTENDED-T	69.00	34.50	12.00
7		UNATTENDED-T	138.00	69.00	12.00
8		UNATTENDED-T	23.00	12.00	
9		UNATTENDED-T	69.00	34.50	
10	NORTH CANTON/CANTON, OH	UNATTENDED-D	69.00	12.00	
11	NORTH COSHOCTON/COSHOCTON, OH	UNATTENDED-T	69.00	12.00	
12		UNATTENDED-T	69.00	34.50	12.00
13	NORTH CROWN CITY-GAVIN/CHESHIRE, OH	UNATTENDED-T	138.00	69.00	13.20
14		UNATTENDED-T	34.50	12.00	
15	NORTH DELPHOS/LIMA, OH	UNATTENDED-T	138.00	69.00	34.50
16	NORTH END FOSTORIA/FOSTORIA, OH	UNATTENDED-D	69.00	12.00	
17		UNATTENDED-D	69.00	4.00	
18	NORTH FINDLAY/FOSTORIA, OH	UNATTENDED-T	138.00	34.50	
19		UNATTENDED-T	138.00	69.00	34.50
20		UNATTENDED-T	34.50	4.00	
21	NORTH HEBRON/LANCASTER, OH	UNATTENDED-D	69.00	34.50	
22	NORTH MUSKINGUM/MCCONNELSVILLE, OH	UNATTENDED-T	138.00	69.00	12.00
23	NORTH NEWARK/ZANESVILLE, OH	UNATTENDED-T	138.00	69.00	4.00
24		UNATTENDED-T	69.00	4.00	
25		UNATTENDED-T	69.00	12.00	
26	NORTH PORTSMOUTH/PORTSMOUTH, OH	UNATTENDED-T	138.00	69.00	34.50
27		UNATTENDED-T	34.50	12.00	
28	NORTH PROCTORVILLE/PORTSMOUTH, OH	UNATTENDED-T	765.00	138.00	13.80
29	NORTH SPENCERVILLE/LIMA, OH	UNATTENDED-D	69.00	12.00	
30	NORTH WELLSVILLE/STEUBENVILLE, OH	UNATTENDED-D	69.00	12.00	
31	NORTH WILLARD/BUCYRUS, OH	UNATTENDED-D	69.00	12.00	
32	NORTH WOODCOCK/LIMA, OH	UNATTENDED-T	138.00	69.00	34.50
33		UNATTENDED-T	34.50	4.00	
34	NORTH ZANESVILLE/ZANESVILLE, OH	UNATTENDED-D	138.00	12.00	
35	NORTHEAST CANTON/CANTON, OH	UNATTENDED-T	23.00	12.00	
36		UNATTENDED-T	138.00	69.00	12.00
37	NORTHEAST FINDLAY/FOSTORIA, OH	UNATTENDED-T	138.00	34.50	
38	NORTHWEST LIMA/LIMA, OH	UNATTENDED-D	138.00	12.00	
39	OAKWOOD RD/CANTON, OH	UNATTENDED-D	69.00	12.00	
40	OHIO CENTRAL/ZANESVILLE, OH	UNATTENDED-T	345.00	138.00	12.00

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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

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

Capacity of Substation (In Service) (in MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line NO.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
60.00	2					1
1.00	1					2
20.00	1					3
10.00	2					4
115.00	1					5
35.00	1					6
50.00	1					7
5.00	1					8
25.00	1					9
20.00	1					10
20.00	1					11
35.00	1					12
15.00	1					13
1.00	1					14
50.00	1					15
9.00	1					16
6.00	1					17
90.00	1					18
75.00	1					19
5.00	3					20
20.00	1					21
50.00	1					22
80.00	2					23
3.00	1					24
20.00	1					25
40.00	1					26
2.00	3					27
600.00	3	1				28
20.00	1					29
10.00	1					30
20.00	1					31
50.00	1					32
2.00	3					33
20.00	1					34
4.00	1					35
50.00	1					36
30.00	1					37
20.00	1					38
20.00	1					39
400.00	1					40

SUBSTATIONS

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

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

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

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	OHIO CENTRAL/ZANESVILLE, OH	UNATTENDED-T	138.00	69.00	12.00
2	PAULDING/LIMA, OH	UNATTENDED-D	69.00	12.00	
3	PEKIN/CANTON, OH	UNATTENDED-T	69.00	12.00	
4		UNATTENDED-T	69.00	23.00	
5	PIEDMONT AVE/CANTON, OH	UNATTENDED-D	23.00	4.00	
6	PITTSBURGH AVE/MT VERNON, OH	UNATTENDED-D	69.00	4.00	
7	PLEASANT ST/PORTSMOUTH, OH	UNATTENDED-T	69.00	12.00	
8		UNATTENDED-T	69.00	34.50	
9	POWELSON/ZANESVILLE, OH	UNATTENDED-D	138.00	12.00	
10	QUARRY RD/LANCASTER, OH	UNATTENDED-D	69.00	12.00	
11	RACINE HYDRO-GAVIN/CHESHIRE	ATTENDED-T	69.00	0.60	
12		ATTENDED-T	69.00	6.90	
13	RALSTON/LANCASTER, OH	UNATTENDED-D	69.00	12.00	
14	REEDURBAN/CANTON, OH	UNATTENDED-T	138.00	12.00	
15		UNATTENDED-T	138.00	69.00	12.00
16	RIVERVIEW/FOSTORIA, OH	UNATTENDED-D	69.00	12.00	
17		UNATTENDED-D	69.00	4.00	
18	ROCKHILL/LIMA, OH	UNATTENDED-T	138.00	34.50	11.00
19		UNATTENDED-T	138.00	34.50	
20		UNATTENDED-T	138.00	12.00	
21	RUTLAND-GAVIN/CHESHIRE, OH	UNATTENDED-T	138.00	34.50	
22	ST CLAIR AVE/STEBENVILLE, OH	UNATTENDED-D	69.00	12.00	
23	SCHOENBRUNN/CANTON, OH	UNATTENDED-D	34.50	12.00	
24	SCHROYER AVE/CANTON, OH	UNATTENDED-T	69.00	4.00	
25		UNATTENDED-T	69.00	23.00	12.00
26		UNATTENDED-T	69.00	12.00	
27	SCIOTO TRAIL/PORTSMOUTH, OH	UNATTENDED-D	34.50	12.00	
28	SEROCO AVE/ZANESVILLE, OH	UNATTENDED-D	69.00	4.00	
29		UNATTENDED-D	69.00	12.00	
30	SHARP RD/MT VERNON, OH	UNATTENDED-T	138.00	69.00	12.00
31	SHAWNEE RD/LIMA, OH	UNATTENDED-T	138.00	69.00	34.50
32		UNATTENDED-T	138.00	12.00	
33		UNATTENDED-T	34.50	4.00	
34	SOMERTON/BELMONT, OH	UNATTENDED-T	138.00	69.00	12.00
35	SOUTH BALTIMORE/LANCASTER, OH	UNATTENDED-T	138.00	69.00	4.00
36	SOUTH CADIZ/STEBENVILLE, OH	UNATTENDED-T	69.00	12.00	
37		UNATTENDED-T	138.00	69.00	12.00
38	SOUTH CAMBRIDGE/ZANESVILLE, OH	UNATTENDED-T	69.00	34.50	12.00
39	SOUTH CANTON/CANTON, OH	UNATTENDED-T	345.00	138.00	34.50
40		UNATTENDED-T	138.00	12.00	

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1996

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
75.00	1					1
20.00	1					2
5.00	1					3
10.00	1					4
20.00	2					5
10.00	2					6
20.00	1					7
9.00	1					8
10.00	1					9
20.00	1					10
1.00	3	1				11
48.00	3	1				12
19.00	2					13
20.00	1					14
60.00	1					15
20.00	1					16
5.00	1					17
50.00	6		CONDENSER	1	20	18
50.00	1					19
9.00	1					20
20.00	1					21
20.00	1					22
20.00	1					23
6.00	1					24
35.00	1					25
9.00	1					26
20.00	1					27
9.00	1					28
6.00	1					29
75.00	1					30
75.00	1					31
20.00	1					32
1.00	1					33
50.00	1					34
15.00	1					35
4.00	1					36
75.00	1					37
85.00	3					38
675.00	1					39
8.00	1					40

SUBSTATIONS

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

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

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

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SOUTH CANTON/CANTON, OH	UNATTENDED-T	765.00	345.00	34.50
2		UNATTENDED-T	34.50	12.00	
3	SOUTH COSHOCTON/COSHOCTON, OH	UNATTENDED-T	138.00	69.00	12.00
4		UNATTENDED-T	69.00	34.50	12.00
5		UNATTENDED-T	138.00	34.50	
6	SOUTH CUMBERLAND/MCCONNELSVILLE, OH	UNATTENDED-T	138.00	69.00	34.50
7		UNATTENDED-T	138.00	25.00	
8		UNATTENDED-T	34.50	4.00	
9	SOUTH DELPHOS/LIMA, OH	UNATTENDED-D	69.00	12.00	
10		UNATTENDED-D	69.00	4.00	
11	SOUTH FINDLAY/FOSTORIA, OH	UNATTENDED-D	34.50	12.00	
12	SOUTH HICKSVILLE/LIMA, OH	UNATTENDED-T	138.00	69.00	12.00
13	SOUTH KENTON/LIMA, OH	UNATTENDED-T	138.00	69.00	23.00
14		UNATTENDED-T	23.00	4.00	
15	SOUTH LANCASTER/LANCASTER, OH	UNATTENDED-T	138.00	69.00	12.00
16		UNATTENDED-T	138.00	69.00	34.50
17	SOUTH MARTINS FERRY/BELMONT, OH	UNATTENDED-D	69.00	12.00	
18	SOUTH MILLERSBURG/WOOSTER, OH	UNATTENDED-T	138.00	34.50	7.20
19	SOUTH NEWARK/LANCASTER, OH	UNATTENDED-D	69.00	12.00	
20	SOUTH POINT/PORTSMOUTH, OH	UNATTENDED-T	38.00	69.00	34.50
21		UNATTENDED-T	138.00	34.50	
22		UNATTENDED-T	34.50	12.00	
23	SOUTH SIDE LIMA/LIMA, OH	UNATTENDED-D	34.50	12.00	
24		UNATTENDED-D	34.50	4.00	
25	SOUTH TIFFIN/FOSTORIA, OH	UNATTENDED-T	138.00	69.00	
26	SOUTH TORONTO STUEBENVILLE, OH	UNATTENDED-T	138.00	69.00	12.00
27	SOUTH VAN WERT/LIMA, OH	UNATTENDED-D	69.00	12.00	
28		UNATTENDED-D	69.00	4.00	
29	SOUTHEAST CANTON/CANTON, OH	UNATTENDED-T	345.00	138.00	34.50
30	SOUTHEAST LOGAN/LANCASTER, OH	UNATTENDED-D	69.00	12.00	
31	SOUTHWEST LIMA/LIMA, OH	UNATTENDED-T	345.00	138.00	23.80
32		UNATTENDED-T	345.00	138.00	12.00
33	STANLEY COURT/CANTON, OH	UNATTENDED-T	69.00	12.00	
34		UNATTENDED-T	69.00	23.00	4.00
35	STERLING/LIMA, OH	UNATTENDED-T	138.00	34.50	11.00
36		UNATTENDED-T	138.00	34.50	
37	STUEBENVILLE/STUEBENVILLE, OH	UNATTENDED-T	138.00	69.00	12.00
38		UNATTENDED-T	23.00	12.00	
39	STONE ST/FOSTORIA, OH	UNATTENDED-D	69.00	4.00	
40		UNATTENDED-D	69.00	12.00	

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
1,500.00	3	1				1
1.00	2					2
75.00	1					3
35.00	1					4
30.00	1					5
75.00	1					6
8.00	1	1				7
2.00	3					8
8.00	1					9
5.00	1					10
20.00	1					11
75.00	1					12
60.00	3					13
1.00	1					14
60.00	1					15
130.00	1					16
20.00	1					17
25.00	1					18
20.00	1					19
115.00	1					20
100.00	7	2				21
7.00	2					22
6.00	1					23
7.00	4	1				24
50.00	1					25
60.00	1					26
20.00	1					27
5.00	1					28
600.00	1					29
10.00	1					30
450.00	1					31
400.00	1					32
20.00	1					33
33.00	1					34
25.00	3	1	CONDENSER	1	20	35
30.00	3					36
100.00	1					37
3.00	1					38
17.00	5					39
20.00	1					40

Name of Respondent OHIO POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996	
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year.			resale, may be grouped according to functional character, but the number of such substations must be shown.		
2. Substations which serve only one industrial or street railway customer should not be listed below.			4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).		
3. Substations with capacities of less than 10 MVA except those serving customers with energy for					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SUGARCREEK TERMINAL/CANTON, OH	UNATTENDED-D	138.00	12.00	
2	SUMMERFIELD/BELMONT, OH	UNATTENDED-T	138.00	69.00	6.90
3	SUMMERHILL/BELMONT, OH	UNATTENDED-D	69.00	12.00	
4	SUNNYSIDE/CANTON, OH	UNATTENDED-T	138.00	12.00	
5		UNATTENDED-T	138.00	23.00	
6		UNATTENDED-T	23.00	4.00	
7	SUNSET BOULEVARD/STEUENVILLE, OH	UNATTENDED-D	69.00	12.00	
8	SWITZER/BELMONT, OH	UNATTENDED-T	138.00	69.00	12.00
9	TENTH & OFFNER ST/PORTSMOUTH, OH	UNATTENDED-D	34.50	12.00	
10	THIRD ST/CANTON, OH	UNATTENDED-D	23.00	4.00	
11		UNATTENDED-D	69.00	12.00	
12	TIDD 345KV/STEUENVILLE, OH	UNATTENDED-T	345.00	138.00	12.00
13		UNATTENDED-T	34.50	4.00	
14	TIDD 69KV/STEUENVILLE, OH	UNATTENDED-T	138.00	69.00	12.00
15		UNATTENDED-T	69.00	12.00	
16	TIFFIN CENTER/FOSTORIA, OH	UNATTENDED-T	138.00	69.00	12.00
17	TIFFIN TAP-OFF/FOSTORIA, OH	UNATTENDED-D	69.00	12.00	
18		UNATTENDED-D	69.00	4.00	
19	TILTONSVILLE/BELMONT, OH	UNATTENDED-T	138.00	69.00	12.00
20		UNATTENDED-T	69.00	12.00	
21	TIMKEN/CANTON, OH	UNATTENDED-T	138.00	23.00	
22		UNATTENDED-T	138.00	23.00	12.00
23	TORONTO/STEUENVILLE, OH	UNATTENDED-D	69.00	12.00	
24	TORREY/CANTON, OH	UNATTENDED-T	138.00	23.00	12.00
25		UNATTENDED-T	138.00	69.00	12.00
26		UNATTENDED-T	69.00	12.00	
27	UPPER SANDUSKY/BUCYRUS, OH	UNATTENDED-D	69.00	12.00	
28		UNATTENDED-D	69.00	4.00	
29	VAN WERT/LIMA, OH	UNATTENDED-D	69.00	12.00	
30		UNATTENDED-D	69.00	4.00	
31	WAGENHALS/CANTON, OH	UNATTENDED-T	138.00	69.00	23.00
32		UNATTENDED-T	138.00	23.00	12.00
33		UNATTENDED-T	138.00	69.00	7.20
34	WAKEFIELD/PORTSMOUTH, OH	UNATTENDED-T	138.00	34.50	12.00
35		UNATTENDED-T	34.50	4.00	
36	WAYVIEW/CANTON, OH	UNATTENDED-T	138.00	12.00	
37		UNATTENDED-T	138.00	69.00	12.00
38	WEST BELLAIRE/BELMONT, OH	UNATTENDED-T	345.00	138.00	12.00
39		UNATTENDED-T	138.00	69.00	12.00
40	WEST CAMBRIDGE/ZANESVILLE, OH	UNATTENDED-T	138.00	69.00	12.00

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(Mo, Da, YF)

Year of Report
Dec. 31, 1996

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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

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Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)	
20.00	1					1
25.00	1					2
20.00	1					3
20.00	1					4
71.00	4					5
2.00	1					6
20.00	1					7
15.00	1					8
18.00	6	1				9
10.00	5	1				10
20.00	1					11
350.00	2	1				12
3.00	2					13
140.00	4					14
4.00	1					15
50.00	1					16
10.00	1					17
5.00	1					18
90.00	1					19
10.00	1					20
150.00	2					21
60.00	3					22
20.00	1					23
72.00	6	1				24
90.00	1					25
9.00	1					26
20.00	1					27
3.00	1					28
20.00	1					29
6.00	1					30
75.00	1					31
60.00	3	1				32
50.00	1					33
12.00	1					34
1.00	1					35
20.00	1					36
90.00	1					37
400.00	1					38
115.00	1					39
90.00	1					40

Name of Respondent OHIO POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year.			resale, may be grouped according to functional character, but the number of such substations must be shown.		
2. Substations which serve only one industrial or street railway customer should not be listed below.			4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).		
3. Substations with capacities of less than 10 MVA except those serving customers with energy for					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WEST CAMBRIDGE/ZANESVILLE, OH	UNATTENDED-T	138.00	34.50	
2	WEST CANTON/CANTON, OH	UNATTENDED-T	138.00	12.00	
3		UNATTENDED-T	138.00	34.50	
4		UNATTENDED-T	138.00	69.00	12.00
5		UNATTENDED-T	69.00	34.50	
6	WEST COSHOCTON/COSHOCTON, OH	UNATTENDED-T	138.00	69.00	12.00
7		UNATTENDED-T	138.00	69.00	12.00
8		UNATTENDED-T	69.00	34.50	
9	WEST END FOSTORIA/FOSTORIA, OH	UNATTENDED-T	138.00	69.00	12.00
10		UNATTENDED-T	69.00	4.00	
11	WEST HEBRON/LANCASTER, OH	UNATTENDED-T	138.00	69.00	34.50
12		UNATTENDED-T	34.50	34.50	
13	WEST HICKSVILLE/LIMA, OH	UNATTENDED-D	69.00	12.00	
14	WEST LANCASTER/LANCASTER, OH	UNATTENDED-T	138.00	69.00	12.00
15		UNATTENDED-T	138.00	69.00	7.20
16	WEST LIMA/LIMA, OH	UNATTENDED-T	138.00	34.50	
17	WEST LOUISVILLE/CANTON, OH	UNATTENDED-D	69.00	12.00	
18	WEST MELROSE/FOSTORIA, OH	UNATTENDED-D	34.50	12.00	
19	WEST MILLERSBURG/WOOSTER, OH	UNATTENDED-D	138.00	34.50	
20	WEST MILLERSPORT/LANCASTER, OH	UNATTENDED-T	345.00	138.00	12.00
21	WEST MOULTON/LIMA, OH	UNATTENDED-T	23.00	12.00	
22		UNATTENDED-T	138.00	69.00	12.00
23	WEST MT VERNON/MT VERNON, OH	UNATTENDED-T	138.00	69.00	4.00
24	WEST NEW PHILADELPHIA/CANTON, OH	UNATTENDED-T	138.00	34.50	4.00
25		UNATTENDED-T	138.00	69.00	7.20
26		UNATTENDED-T	138.00	12.00	
27	WEST VAN WERT/LIMA, OH	UNATTENDED-T	69.00	34.50	
28	WEST WOOSTER/WOOSTER, OH	UNATTENDED-D	69.00	12.00	
29	WHIRLPOOL/FOSTORIA, OH	UNATTENDED-D	34.50	12.00	
30	WILLISTON AVE/FOSTORIA, OH	UNATTENDED-D	69.00	12.00	
31	WOODLAWN/LIMA, OH	UNATTENDED-D	138.00	12.00	
32	WOOSTER/WOOSTER, OH	UNATTENDED-T	138.00	69.00	12.00
33		UNATTENDED-T	138.00	23.00	
34		UNATTENDED-T	23.00	12.00	
35		UNATTENDED-T	23.00	4.00	
36	ZANESVILLE/ZANESVILLE, OH	UNATTENDED-T	138.00	69.00	12.00
37					
38					
39	STATIONS UNDER 10,000 KVA	UNATTENDED-T/D			
40					

Name of Respondent
OHIO POWER COMPANY

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

Date of Report
(MO, Da, Yr)

Year of Report
Dec. 31, 1996

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
30.00	1					1
20.00	1					2
20.00	1					3
130.00	1					4
20.00	1					5
50.00	1					6
50.00	1					7
30.00	1					8
75.00	1					9
10.00	2					10
75.00	1					11
25.00	1					12
10.00	1					13
60.00	1					14
39.00	3					15
250.00	2					16
19.00	2					17
20.00	1					18
25.00	1					19
450.00	1					20
2.00	1					21
75.00	1					22
30.00	1					23
15.00	1					24
50.00	1					25
9.00	1					26
25.00	1					27
20.00	1					28
20.00	1					29
20.00	1					30
50.00	1					31
25.00	1					32
4.00	1					33
2.00	1					34
130.00	1					35
						36
						37
1,386.00	307					38
						39
						40

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original. (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent.
If 500 or more meters or line transformers are held under a

lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other parties, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item (a)	Number of Watt-Hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In Mva) (d)
1	Number at Beginning of Year	694,138	241,052	8,082
2	Additions During Year			
3	Purchases	28,993	8,265	351
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	28,993	8,265	351
6	Reductions During Year			
7	Retirements	25,921	5,533	178
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	25,921	5,533	178
10	Number at End of Year (Lines 1+5-9)	697,210	243,784	8,255
11	In Stock	14,531	4,789	401
12	Locked Meters on Customers' Premises	23,516		
13	Inactive Transformers on System			
14	In Customers' Use	658,582	238,105	7,824
15	In Company's Use	581	890	30
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	697,210	243,784	8,255

ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.

2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgement where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimations on a percentage of plant basis. Explain such estimations in a footnote.

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

A. Air pollution control facilities:

- (1) Scrubbers, precipitators, tall smokestacks, etc.
- (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash

or low sulfur fuels including storage and handling equipment

- (3) Monitoring equipment
- (4) Other.

B. Water pollution control facilities:

- (1) Cooling towers, ponds, piping, pumps, etc.
- (2) Waste water treatment equipment
- (3) Sanitary waste disposal equipment
- (4) Oil interceptors
- (5) Sediment control facilities
- (6) Monitoring equipment
- (7) Other.

C. Solid waste disposal costs:

- (1) Ash handling and disposal equipment
- (2) Land
- (3) Settling ponds
- (4) Other.

D. Noise abatement equipment:

- (1) Structures
- (2) Mufflers
- (3) Sound proofing equipment
- (4) Monitoring equipment
- (5) Other.

E. Esthetic costs:

- (1) Architectural costs
- (2) Towers
- (3) Underground lines
- (4) Landscaping
- (5) Other.

F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.

G. Miscellaneous:

- (1) Preparation of environmental reports
- (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.
- (3) Parks and related facilities
- (4) Other.

5. In those instances where costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).

6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (e)	Actual Cost (f)
		Additions (b)	Retirements (c)	Adjustments (d)		
1	Air Pollution Control Facilities	\$1,171,364	\$882,320	0	\$442,632,138	\$442,632,138
2	Water Pollution Control Facilities	572,139	(36,893)	0	97,193,293	97,193,293
3	Solid Waste Disposal Costs	122,442	43,395	0	66,035,346	66,035,346
4	Noise Abatement Equipment	2,932	0	0	1,060,894	1,060,894
5	Esthetic Costs	0	0	0	595,026	595,026
6	Additional Plant Capacity	(8,479,387)	0	0	105,673,439	0
7	Miscellaneous (Identify significant)	0	0	0	0	0
8	TOTAL (Total of lines 1 thru 7)	(\$6,610,510)	\$888,822	0	\$713,190,136	\$607,516,697
9	Construction Work in Progress				3,114,788	3,114,788

Name of Respondent OHIO POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1996
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ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
3. Report expenses under the subheadings listed below.
4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.
5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addi-

- tion of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.
6. Under item 8 include ad valorem and other taxes assessed directly on or directly related to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.
7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	\$24,105,827	\$20,534,064
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	8,821,001	8,821,001
3	Fuel Related Costs		
4	Operation of Facilities	13,106,274	13,106,274
5	Fly Ash and Sulfur Sludge Removal	84,186,780	84,186,780
6	Difference in Cost of Environmentally Clean Fuels	0	0
7	Replacement Power Costs	19,909,855	0
8	Taxes and Fees	166,894	166,894
9	Administrative and General	189,855	189,855
10	Other (Identify significant)	102,047	102,047
11	TOTAL	\$150,588,533	\$127,106,915

Schedule

INDEX

Page No.

Accrued and prepaid taxes	262-263
Accumulated Deferred Income Taxes	234
Accumulated provisions for depreciation of common utility plant	272-277
utility plant	356
utility plant (summary)	219
Advances	200-201
from associated companies	256-257
Allowances	228-229
Amortization	
miscellaneous	340
of nuclear fuel	202-203
Appropriations of Retained Earnings	118-119
Associated Companies	
advances from	256-257
corporations controlled by respondent	103
control over respondent	102
interest on debt to	256-257
Attestation	1
Balance sheet	
comparative	110-113
notes to	122-123
Bonds	256-257
Capital Stock	251
discount	254
expense	254
installments received	252
premiums	252
reacquired	251
subscribed	252
Cash flows, statement of	120-121
Changes	
important during year	108-109
Construction	
overheads, electric	217
overhead procedures, general description of	218
work in progress - common utility plant	356
work in progress - electric	216
work in progress - other utility departments	200-201
Control	
corporations controlled by respondent	103
over respondent	102
security holders and voting powers	106-107
Corporation	
controlled by	103
incorporated	101
CPA, background information on	101
CPA Certification, this report form	i-ii

<u>Schedule</u>	INDEX (Continued)	<u>Page No.</u>
Deferred		
credits, other		269
debits, miscellaneous		233
income taxes accumulated - accelerated amortization property		272-273
income taxes accumulated - other property		274-275
income taxes accumulated - other		276-277
income taxes accumulated - pollution control facilities		234
Definitions, this report form		iii
Depreciation and amortization		
of common utility plant		356
of electric plant		219
		336-337
Directors		105
Discount on capital stock		254
Discount - premium on long-term debt		256-257
Distribution of salaries and wages		354-355
Dividend appropriations		118-119
Earnings, Retained		118-119
Electric energy account		401
Environmental protection		
expenses		431
facilities		430
Expenses		
electric operation and maintenance		320-323
electric operation and maintenance, summary		323
unamortized debt		256
Extraordinary property losses		230
Filing requirements, this report form		i-ii
General description of construction overhead procedure		218
General information		101
Instructions for filing the FERC Form 1		i-iv
Generating plant statistics		
hydroelectric (large)		406-407
pumped storage (large)		408-409
small plants		410-411
steam-electric (large)		402-403
Hydro-electric generating plant statistics		406-407
Identification		1
Important changes during year		108-109
Income		
statement of, by departments		114-117
statement of, for the year (see also revenues)		114-117
deductions, interest on debt to associated companies		340
deductions, miscellaneous amortization		340
deductions, other income deduction		340
deductions, other interest charges		340
Incorporation information		101
Installments received on capital stock		252

Schedule

INDEX (Continued)

Page No.

Interest	
charges, on debt to associated companies	340
charges, other	340
charges, paid on long-term debt, advances, etc.	256-257
Investments	
nonutility property	221
subsidiary companies	224-225
Investment tax credits, accumulated deferred	266-267
Law, excerpts applicable to this report form	iv
List of schedules, this report form	2-4
Long-term debt	256-257
Losses - Extraordinary property	230
Materials and supplies	227
Meters and line transformers	429
Miscellaneous general expenses	335
Notes	
to balance sheet	122-123
to statement of changes in financial position	122-123
to statement of income	122-123
to statement of retained earnings	122-123
Nonutility property	221
Nuclear fuel materials	202-203
Nuclear generating plant, statistics	402-403
Number of Electric Department Employees	323
Officers and officers' salaries	104
Operating	
expenses - electric	320-323
expenses - electric (summary)	323
Other	
paid-in capital	253
donations received from stockholders	253
gains on resale or cancellation of reacquired capital stock	253
miscellaneous paid-in capital	253
reduction in par or stated value of capital stock	253
regulatory assets	232
regulatory liabilities	278
Overhead, construction - electric	217
Peaks, monthly, and output	401
Plant, Common utility	
accumulated provision for depreciation	356
acquisition adjustments	356
allocated to utility departments	356
completed construction not classified	356
construction work in progress	356
expenses	356
held for future use	356
in service	356
leased to others	356
Plant data	217-218
	336-337
	401-429

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Plant - electric	
accumulated provision for depreciation	219
construction work in progress	216
held for future use	214
in service	204-207
leased to others	213
Plant - utility and accumulated provisions for depreciation	
amortization and depletion (summary)	201
Pollution control facilities, accumulated deferred	
income taxes	234
Power Exchanges	326-327
Premium and discount on long-term debt	256
Premium on capital stock	251
Prepaid taxes	262-263
Property - losses, extraordinary	230
Pumped storage generating plant statistics	408-409
Purchased power (including power exchanges)	326-327
Reacquired capital stock	250
Reacquired long-term debt	256-257
Receivers' certificates	256-257
Reconciliation of reported net income with taxable income	
from Federal income taxes	261
Regulatory commission expenses deferred	233
Regulatory commission expenses for year	350-351
Research, development and demonstration activities	352-353
Retained Earnings	
amortization reserve Federal	119
appropriated	118-119
statement of, for the year	118-119
unappropriated	118-119
Revenues - electric operating	300-301
Salaries and wages	
directors fees	105
distribution of	354-355
officers'	104
Sales of electricity by rate schedules	304
Sales - for resale	310-311
Salvage - nuclear fuel	202-203
Schedules, this report form	2-4
Securities	
exchange registration	250-251
holders and voting powers	106-107
Statement of Cash Flows	120-121
Statement of income for the year	114-117
Statement of retained earnings for the year	118-119
Steam-electric generating plant statistics	402-403
Stock liability for conversion	252
Substations	426
Supplies - materials and	227

Schedule

INDEX (Continued)

Page No.

Taxes	
accrued and prepaid	262-263
charged during year	262-263
on income, deferred and accumulated	234
reconciliation of net income with taxable income for	272-277
Transformers, line - electric	261
Transmission	429
lines added during year	424-425
lines statistics	422-423
of electricity for others	328-330
of electricity by others	332
Unamortized	
debt discount	256-257
debt expense	256-257
premium on debt	256-257
Unrecovered Plant and Regulatory Study Costs	230

