

WATERWORKS AND SEWAGE DISPOSAL
COMPANIES

ANNUAL REPORT

OF

Franklin Electric Power Co.

(Exact legal name of respondent)

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

P.O. Box 7, 44001, Akron, Ohio 44308

(Address of principal business office at end of year)

TO THE

PUBLIC UTILITIES COMMISSION OF OHIO



FOR THE

YEAR ENDED DECEMBER 31, 19 *75*

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

Robert E. Jones, Director, Franklin Electric Power Co., 354

Franklin Electric Power Co., P.O. Box 7, Akron, Ohio 44308, 216-949-4775-4896



WATERWORKS AND SEWAGE DISPOSAL COMPANIES

ANNUAL REPORT

OF

Fuel Benefits Agency, Inc

(Exact legal name of respondent)

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

PO Box 4291 Akron, Ohio 44321

(Address of principal business office at end of year)

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO

A & A ANNUAL REPORT
REVIEW TEAM

JUN 20 1996



RECEIVED
MAY 16 1996
PUCO FISCAL

FOR THE
YEAR ENDED DECEMBER 31, 1995

See Attached

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

Robert C. Lugin 216 666 0337 Ext 151

Conceptual

8/1/96

Sue Daly
is getting
in touch with
this company.

state in
entry must
file under name
that title was
filed under
ex: LDMI bond
Dolan is
Dolan's bond

WATERWORKS AND SEWAGE DISPOSAL
COMPANIES

ANNUAL REPORT

OF

Fruit Benefits Agency & Inc
PRINCIPAL OFFICE:

PO Box 4291 *Akron* *Summit* *Ohio* *44321*
(ADDRESS) (CITY) (COUNTY) (STATE) (ZIP CODE)

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO

FOR THE
YEAR ENDED DECEMBER 31, 1985

See attached

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

Robert C. Lewis - 216 666-0337 ext 150

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FIRST BENEFITS AGENCY, INC.
 STATEMENT OF FINANCIAL POSITION
 FOR THE EIGHT MONTHS ENDED
 DECEMBER 31, 1995

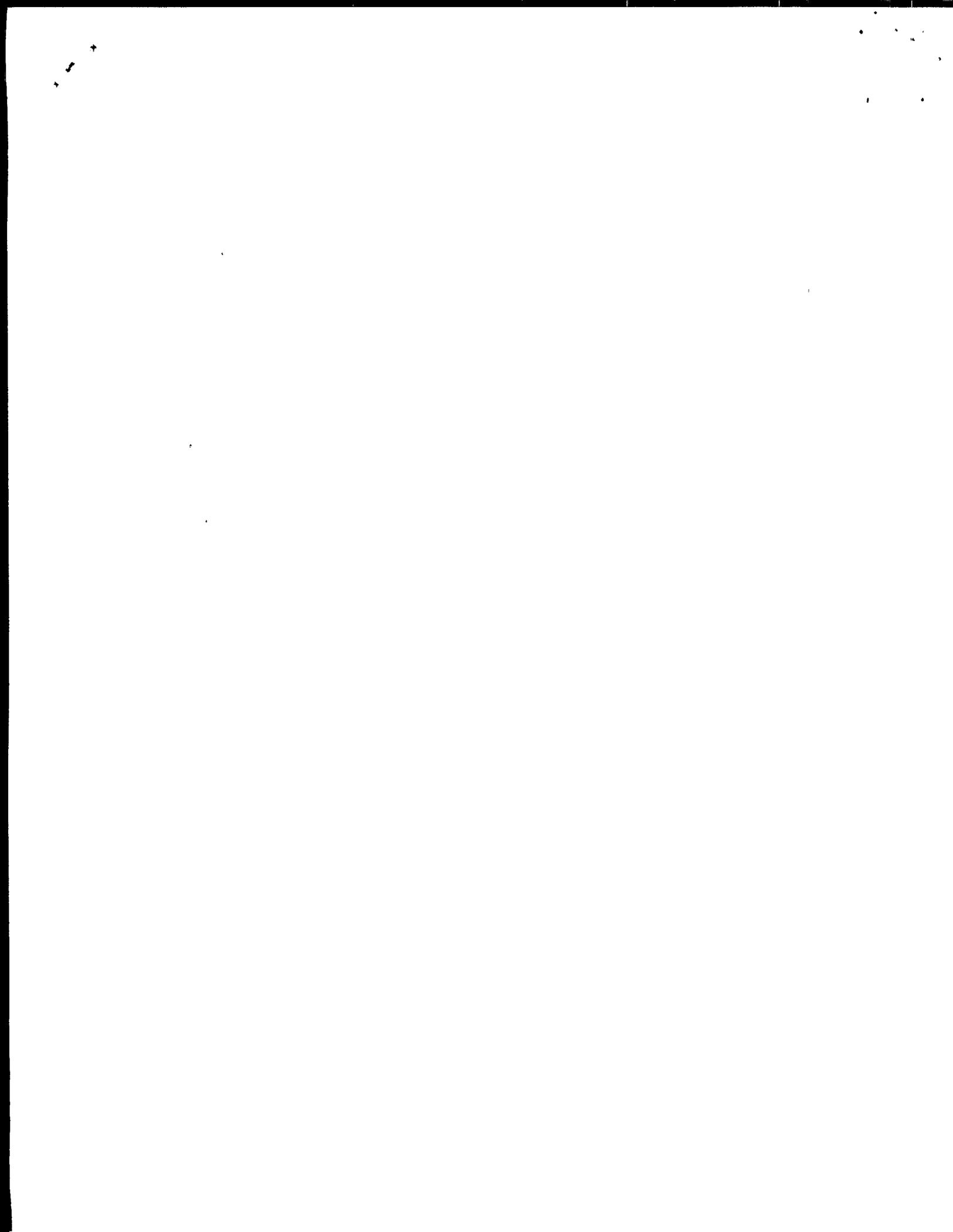
CASH		
CASH - CHECKING		2,416.99
SAVINGS - AKRON TEL. C.U.		576.24
TOTAL CASH	\$	2,993.23 ✓
RECEIVABLES		
ACCOUNTS REC. - FEES	\$	3,706.37
ACCOUNTS REC. - EMP. LIFE	\$.00
ACCOUNTS REC. - OTHERS		11,596.86
ACCOUNTS RECEIVABLE FBM		492.67CR
TOTAL RECEIVABLES	\$	14,810.56 ✓
OTHER CURRENT ASSETS		
DEPOSITS	\$	8,828.90
TOTAL OTHER CURRENT ASSETS	\$	8,828.90 ✓
ACCT REC FBA PENN		21,002.54CR
TOTAL ASSETS	\$	5,630.15 ✓

1

2

FIRST BENEFITS AGENCY, INC.
 STATEMENT OF FINANCIAL POSITION
 FOR THE EIGHT MONTHS ENDED
 DECEMBER 31, 1995

LIABILITIES	
ACCOUNTS PAY. - TRADE	\$ 632.11
ACCOUNTS PAY. - PREMIUMS	5,126.59
A/P LAMBORN	118.49DB
ACCT. PAYABLE - BSI	8,727.40
NON COMP PAY. GOETZ	31,020.00
TOTAL LIABILITIES	\$ ---45,387.61✓
EQUITY	
PAID IN CAPITAL	
COMMON STOCK	\$ 52,500.00
TREASURY STOCK	60,051.90DB
PAID IN CAPITAL	25,452.52
TOTAL PAID IN CAPITAL & COMMON STOCK	\$ ---17,900.82✓
RETAINED EARNINGS	\$ 46,372.77DB
CURRENT NET INCOME (LOSS)	11,285.31DB
CURRENT RETAINED EARNINGS	\$ ---57,658.08DB✓
TOTAL EQUITY	\$ ---39,757.46DB✓
TOTAL LIABILITIES & EQUITY	\$ -----5,630.15✓ =====



FIRST BENEFITS AGENCY, INC.
 STATEMENT OF FINANCIAL POSITION
 FOR THE EIGHT MONTHS ENDED
 DECEMBER 31, 1995

	CURRENT PERIOD	CURRENT FISCAL YTD	% OF TOTAL
INCOME			
GROSS RECEIPTS	\$ 95.47DB	\$ 381.14DB	3.90DB
LESS			
FEE INCOME	95.47DB	381.14DB	
OTHER INCOME - SCH 1	1,367.68	10,164.02	103.90
GROSS INCOME	\$ 1,272.21✓	\$ 9,782.88✓	100.00
OPERATING EXPENSES			
PERSONAL PROPERTY TAX	.00	.00	.00
LEGAL & ACCOUNTING FEES	.00	5,566.90	56.90
BANK CHARGES	10.30	44.15	.45
DUES & SUBSCRIPTIONS	.00	209.00	2.14
AUTO LEASE PAYMENTS	.00	1,160.68	11.86
TRAVEL & ENTERTAIN.- 80%	63.80	63.80	.65
RENT	.00	7,500.00	76.66
RENTAL - WATER TREATMENT	535.04	6,523.66	66.68
TOTAL OPERATING EXPENSES	\$ 609.14✓	\$ 21,068.19✓	215.36
INCOME (LOSS) FROM OPER.	\$ 663.07✓	\$ 11,285.31DB	115.36DB
NET INCOME (LOSS)	\$ 663.07	\$ 11,285.31DB	115.36DB

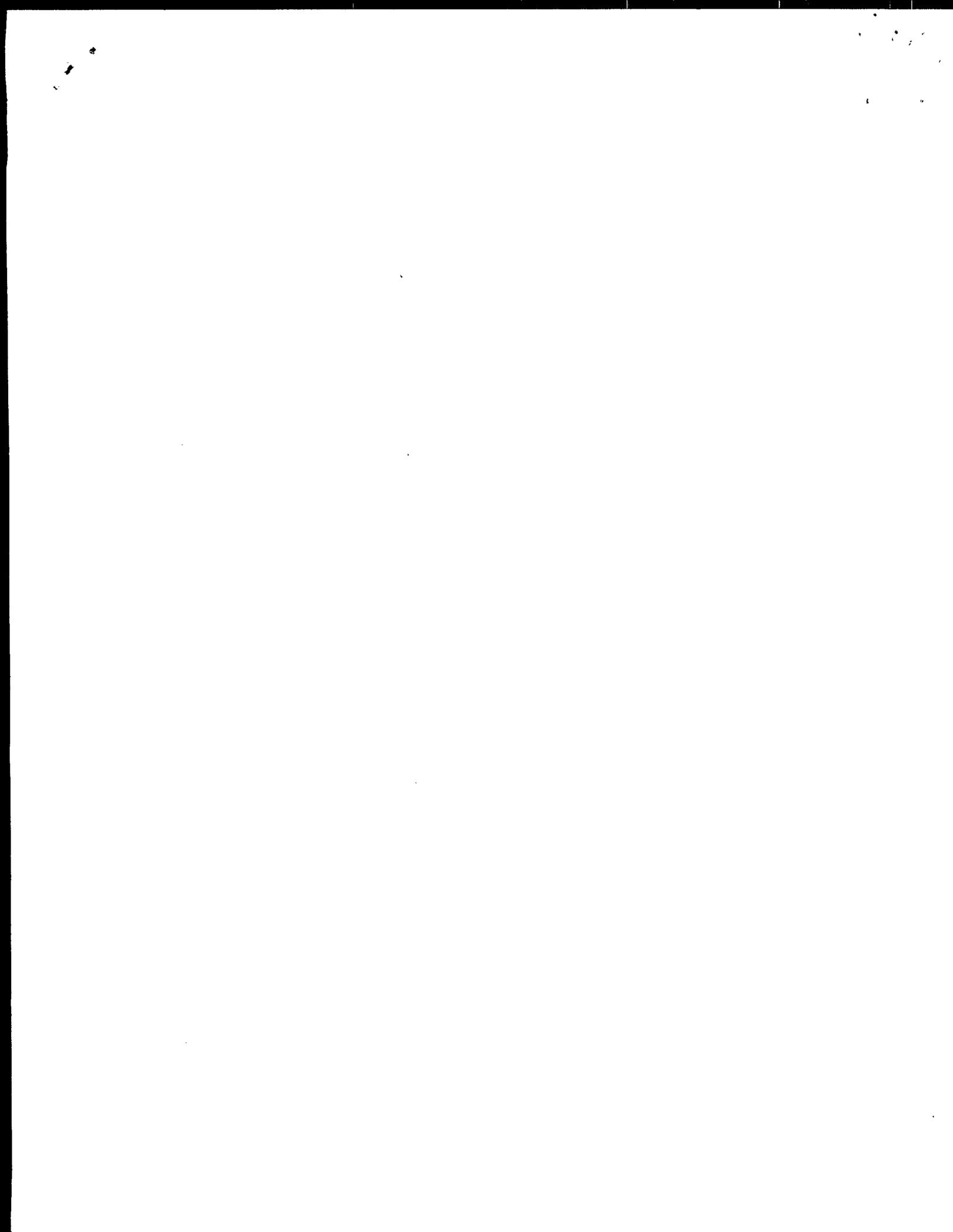


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WATERWORKS AND SEWAGE DISPOSAL COMPANIES

ANNUAL REPORT

OF

First Benefits Agency & Inc
PRINCIPAL OFFICE:

PO Box 4291 Akron Summit Ohio 44321
(ADDRESS) (CITY) (COUNTY) (STATE) (ZIP CODE)

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO

FOR THE
YEAR ENDED DECEMBER 31, 1991

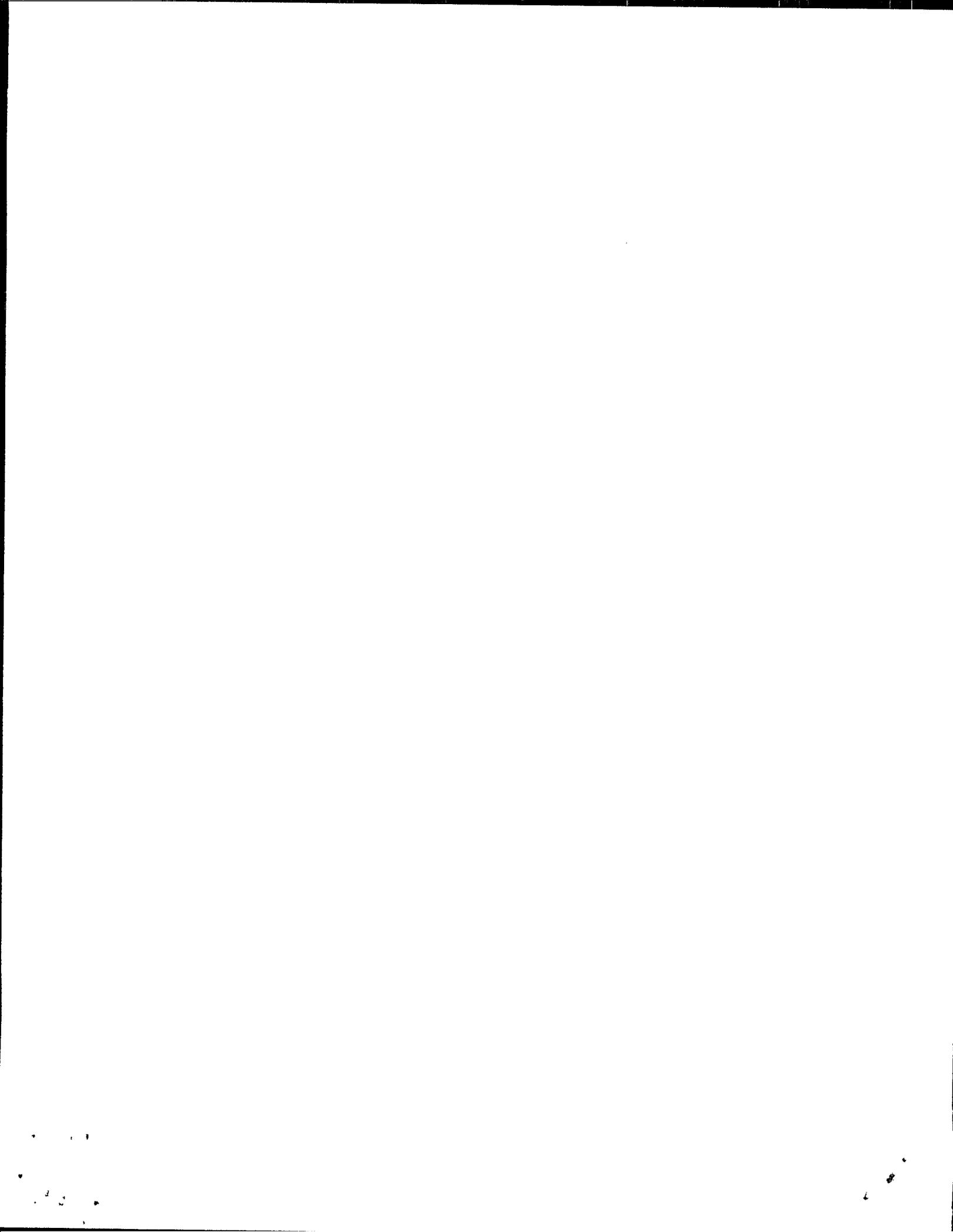
See attached

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

Robert C Lewis 216 666-0337 Ext 150

FIRST BENEFITS AGENCY, INC
 OTHER INCOME
 FOR THE EIGHT MONTHS ENDED
 DECEMBER 31, 1995

	CURRENT PERIOD	CURRENT FISCAL YTD	% OF TOTAL
INTEREST INCOME	\$ 13.00	\$ 13.00	.13
WATER TREATMENT INCOME	1,354.68	10,031.02	98.69
MISC. OTHER INCOME	.00	120.00	1.18
TOTAL OTHER INCOME	\$ 1,367.68	\$ 10,164.02	100.00



Phone Number (Including Area Code) _____
 Address _____
 Name _____

NAME ADDRESS, AND PHONE NUMBER OF PERSON TO WHOM INVOICE SHOULD BE DIRECTED

Phone Number (Including Area Code) _____
 Address _____
 Name _____

NAME, ADDRESS, AND PHONE NUMBER OF THE COMPANY'S CONTACT PERSONS TO RECEIVE ENTRIES AND ORDERS FROM THE DOCKETING DIVISION

SCHEDULE: 27

Annual Report of _____ Year Ended December 31, 19 _____

The foregoing report must be verified by the President or Chief Officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

VERIFICATION

OATH

State of Ohio
County of Summit
_____ makes oath and says that
(Insert here the name of the affiant.)
Robert C. Frazer

he is President
_____ (Insert here the official title of deponent)
of Fruit Products Company, Inc.
_____ (Insert here the exact legal title or name of the respondent.)

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said 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 1-1-1985 to and including 12-31-1985.

(Signature of affiant.)
Robert C. Frazer

WATERWORKS AND SEWAGE DISPOSAL COMPANIES

ANNUAL REPORT

OF

East Bendish Agency & Inc
PRINCIPAL OFFICE:

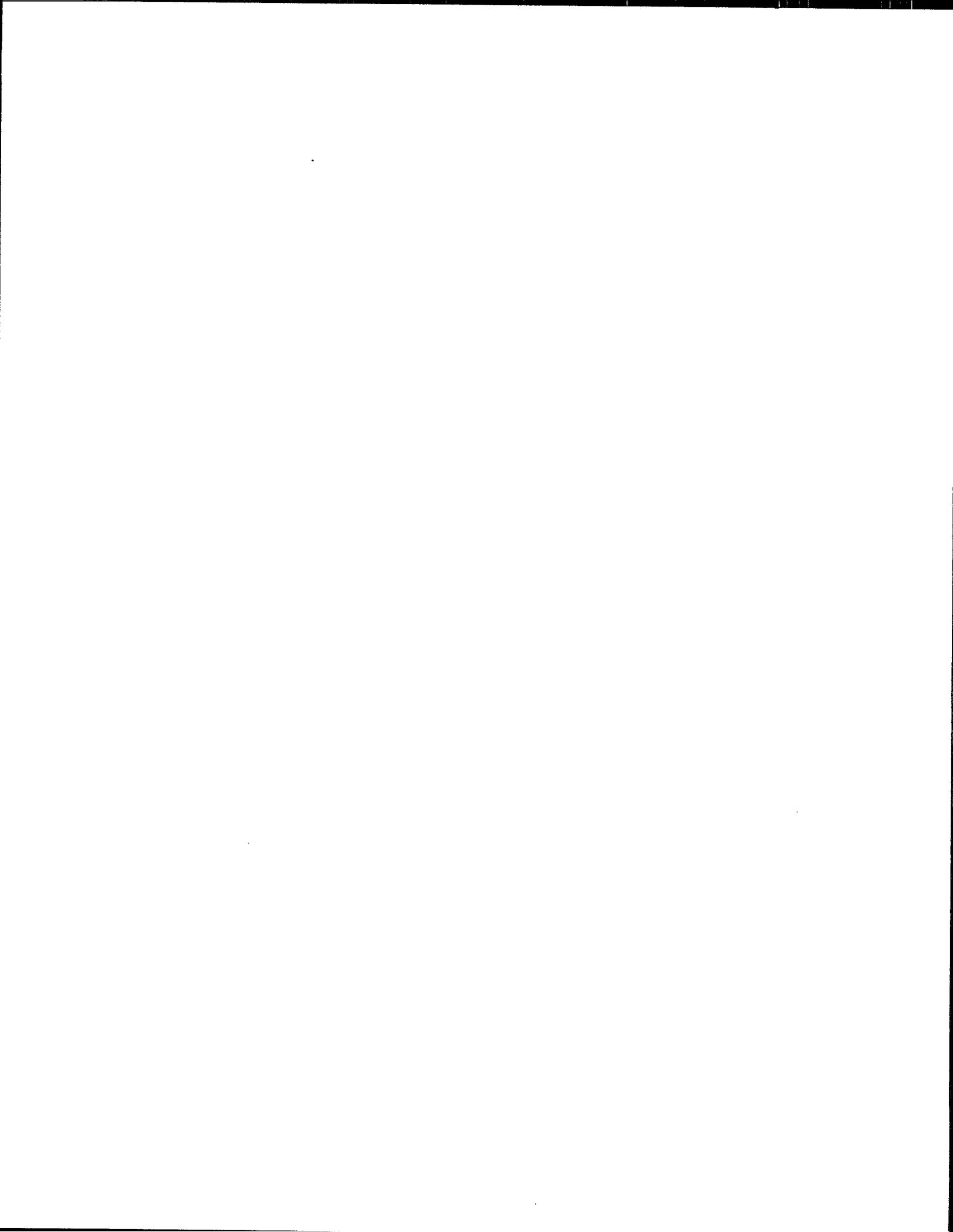
PO Box 4291 *Akron* *Summit* *Ohio* *44321*
(ADDRESS) (CITY) (COUNTY) (STATE) (ZIP CODE)

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO

FOR THE
YEAR ENDED DECEMBER 31, 19 *95*

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

Robert C. Frazier, *2950 N. Beach Rd. # 334*
Englewood Fla 344321 *1-941-475-4891*



GENERAL INSTRUCTIONS

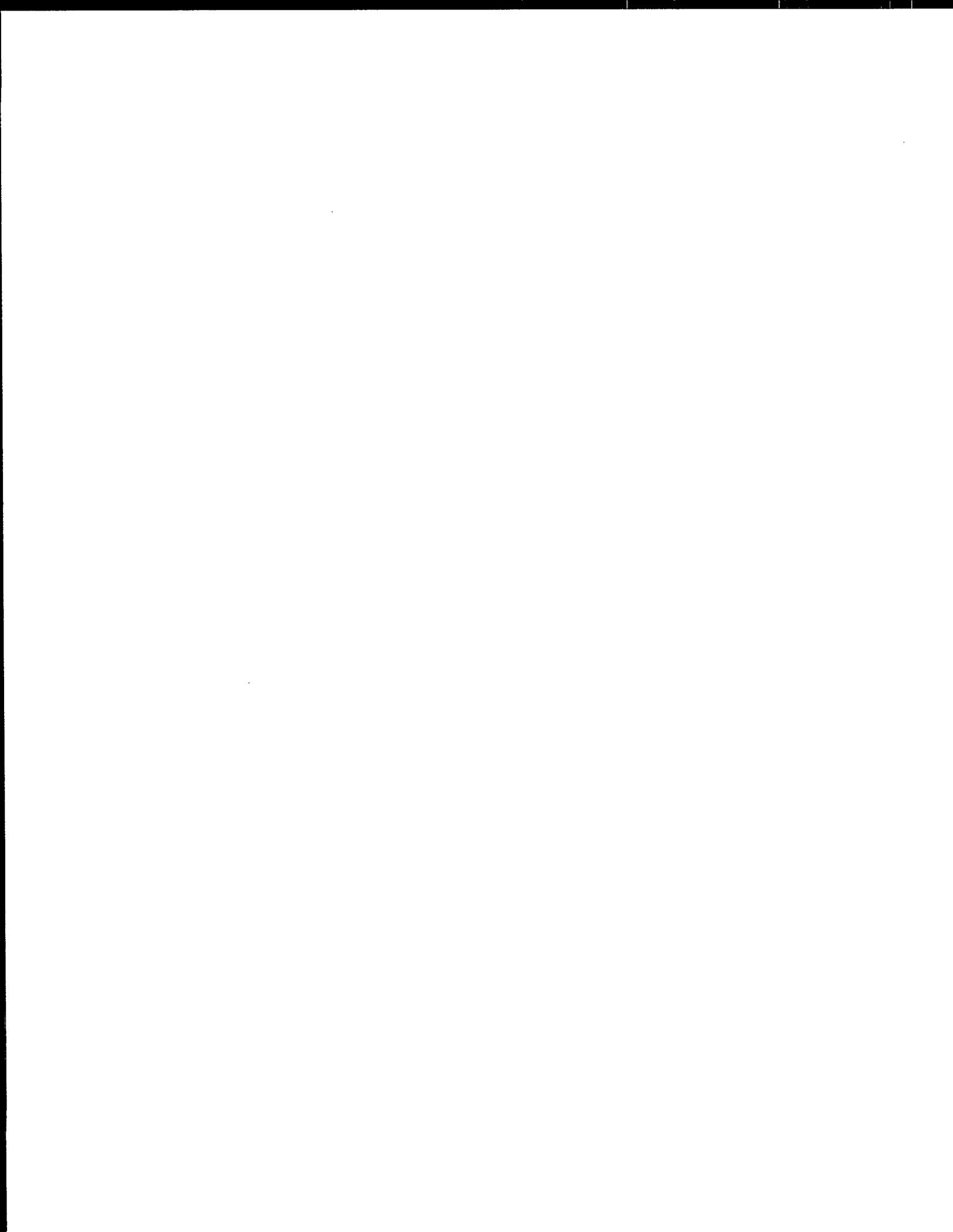
Please read the general instructions carefully before filling out this form:

1. The word "Respondent" in the following inquiries means the person, firm, association, or company in whose behalf the report is made.
2. The schedules and questions contained in this report were developed to be generally applicable to all waterworks and/or sewage disposal companies. All instructions shall be followed and each question answered as fully and accurately as possible. Sufficient answer shall appear to show that no schedule, question, or line item has been overlooked. **If a particular line item or schedule does not apply to the respondent, indicate this by answering "none", "-0-", or "not applicable", as appropriate, where it truly and completely states the fact.**
3. This report was prepared in conformance with the 1976 NARUC Uniform Systems of Accounts for water and/or sewer companies. Interpret all accounting words and phrases in accordance with these USOAs.
4. Account numbers which appear in brackets refer to those used by Class C and/or D waterworks or sewage disposal companies, if different than those used by Class A and B companies.
5. The information required with respect to any statement furnished is the minimum requirement. The respondent may add such further material information as is necessary to ensure that the required statements are not misleading.
6. All copies filed with the Commission must be legible and permanent. All entries shall be made in permanent ink or by a typewriter. Items of a reverse or contrary character shall be enclosed in parentheses, or indicated by a minus sign followed by the amount.
7. The annual report shall be signed by a duly elected officer of the respondent and it shall be notarized.
8. The information required in this report, unless otherwise indicated, is to be reported for the entire company and not for the State of Ohio only.
9. Totals should be provided as indicated. The respondent shall ensure that schedule totals and subtotals are mathematically correct.
10. If a line item is supported by a detailed schedule elsewhere in this report, the respondent should ensure that the detailed schedule is completed and that the amounts on both schedules match.
11. Please list all accounts and totals in whole dollars only. Make sure the rounded numbers equal to the original totals, when the original totals are rounded to the nearest dollar amount.



HISTORY

1.	Date of organization	<u>1994</u>
2.	Date when operations began	<u>1994</u>
3.	Under the laws of what Government, State or Territory organized? If more than one, name all.	<u>State of Ohio</u>
4.	If a consolidated or merged company, name all constituent and all merged companies.	<u>NA</u>
5.	Date and authority for each consolidation and each merger.	<u>NA</u>
6.	State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual.	<u>Corp.</u>
7.	If a reorganized company, given name of original corporation, refer to laws under which it was organized, and state the occasion for the reorganization.	<u>NA</u>
8.	Where are the books and records of the company kept?	<u>3634 Longway Rd Apt. 1124 44321</u>
9.	General description of territory served by respondent.	<u>For Office Only and Surrounding Area</u>
10.	Number of locations within Ohio.	<u>one</u>



FACTS PERTAINING TO CONTROL OF RESPONDENT

1. Did any individual, association, corporation or corporations, control the respondent at close of year? <u>Yes</u>
If control was so held, state: <u>Run the System</u>
(a) The form of control, whether sole or joint: <u>Sole</u>
(b) The name of the controlling corporation or corporations: <u>Funt Benefits Agency Inc</u>
(c) The manner in which control was established: <u>Formed by PUCD of state of Ohio</u>
(d) The extent of control: <u>Complete</u>
(e) Whether control was direct or indirect: <u>Direct</u>
(f) The name of the intermediary through which control, if indirect, was established. <u>NA</u>
2. Did any individual, association, or corporation, as trustee, control the respondent at close of year? <u>No</u>
If control was so held, state: <u>NA</u>
(a) The name of the trustee: <u>NA</u>
(b) The name of the beneficiary or beneficiaries for whom the trust was maintained. <u>NA</u>



IMPORTANT CHANGES DURING THE YEAR

Hereunder give particulars concerning the matters indicated below. Except as otherwise indicated data furnished should apply to the same period the report covers. Answers should be numbered in accordance with the inquiries and if "none" states the fact, it should be used. If information which answers an inquiry is given elsewhere in the report, identification of the other answer will be sufficient.

- 1. Purchase or sale of entire property, or of a part of property when service territory is included: Give brief description of each transaction, name of other party, date, consideration, and Commission authorization.

Sold to Frigis Ltd

- 2. Lease of property (to or from another) of the kind covered by the preceding inquiry: To the extent applicable give details corresponding to those required by the preceding inquiry.

Leased property back from Frigis Ltd

- 3. Capital stock and debt issued during the year: Identify the securities, give purpose of issuance, date, consideration received and Commission authorization.

N/A

- 4. Changes in articles of incorporation: Give brief particulars of each change and date.

N/A

- 5. Other important changes: Give brief particulars of each other important change which is not disclosed elsewhere in this report.

N/A

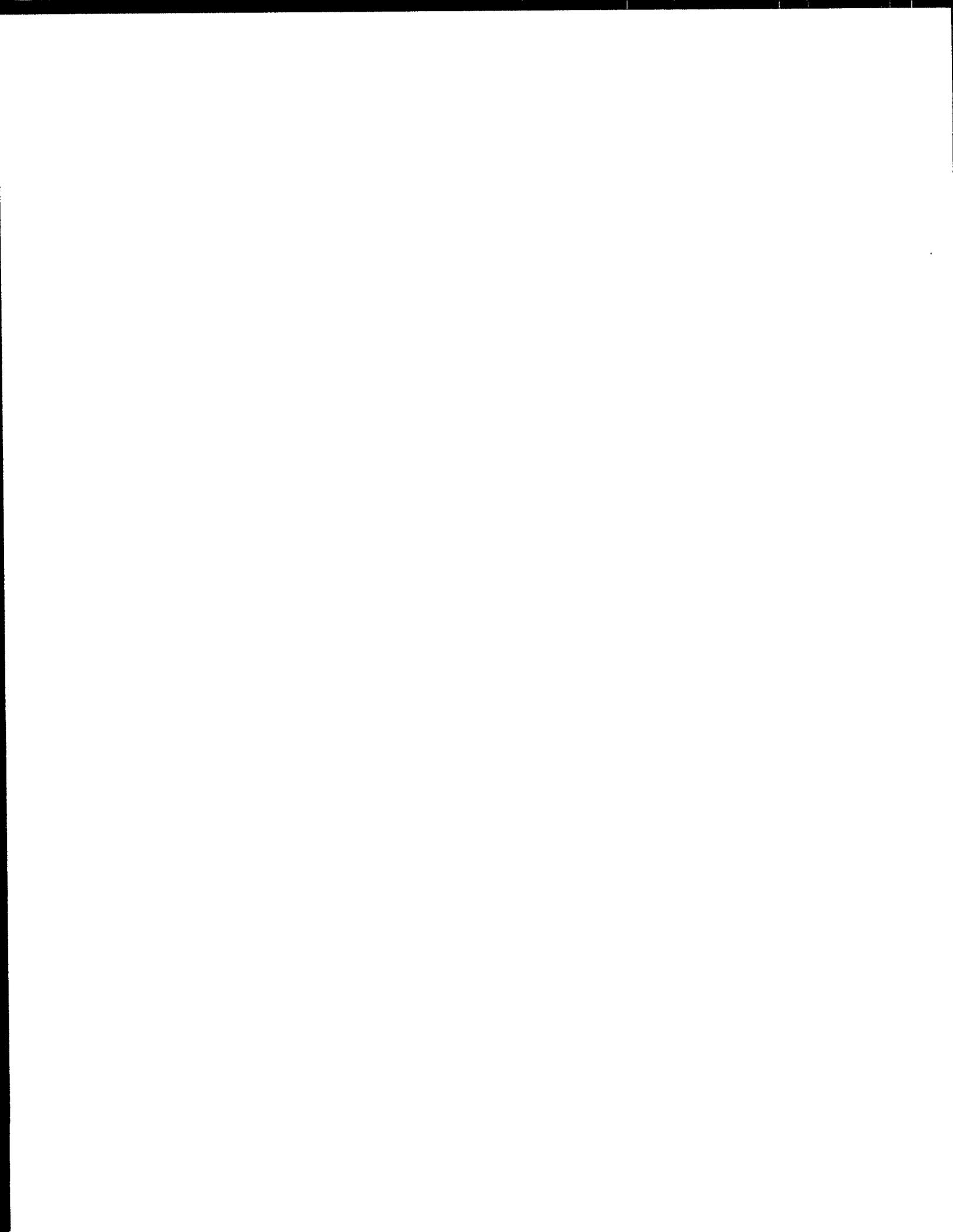


SCHEDULE: 1

VOTING POWERS AND ELECTIONS

1. In the schedule below, show the particulars called for concerning the stockholders of respondent who, at the date of the latest closing of the stock-book of respondent prior to the actual filing of this report, had the twenty highest voting powers of the respondent. If any such holder held in trust, attach a statement showing the beneficial owners. If the stock-book was not closed within the year, show twenty such stockholders as of the close of the year. In the space provided, show total shares and votes of all stockholders.

Line No.	Name and Address of Stockholders	No. of Shares Held	No. of Voting Shares	Other Vote Empowered Securities
	<i>Ingis LTD 2950 N. Beach Rd A 334 Englewood Fla 44321</i>		<i>423</i>	
	<i>Nick Evans 5918 Fairfax St NW North Canton, Ohio 44720</i>		<i>23</i>	
	<i>A. Perry Las Turner 2222 Madison Rd Columbus, Ohio 43221</i>		<i>131</i>	
	<p>TOTAL LISTED ABOVE TOTAL ALL STOCKHOLDERS</p>		<p><u>577</u></p>	



SCHEDULE: 2

BOARD OF DIRECTORS				
1. Give the names of each person who was a member of the Board of Directors at any time during the year.				
2. Columns (d) and (e) relate to Board meetings only.				
Line No.	Name of Director and Address (City and State) (a)	Served Continuously From (b)	Term Expired or Current Term Will Expire (c)	Number of Meetings Attended During Year (d)
1.	<i>Robert C. Ferguson 2950 N. Woodlands A334 Englewood, CO 80123</i>			
2.	<i>William M. Fagan PO Box 4241 Aurora CO 80014-4241</i>			
3.	<i>Rick K. Evans 5918 Fern Fox Rd, Northglenn, CO 80233</i>			
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.	Name of Chairman of the Board			
17.	Name of Secretary of Board			
18.	Number of Meetings of Board during the year			
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year			
20.	Number of directors required to constitute a quorum			



SCHEDULE: 3

PRINCIPAL GENERAL OFFICERS

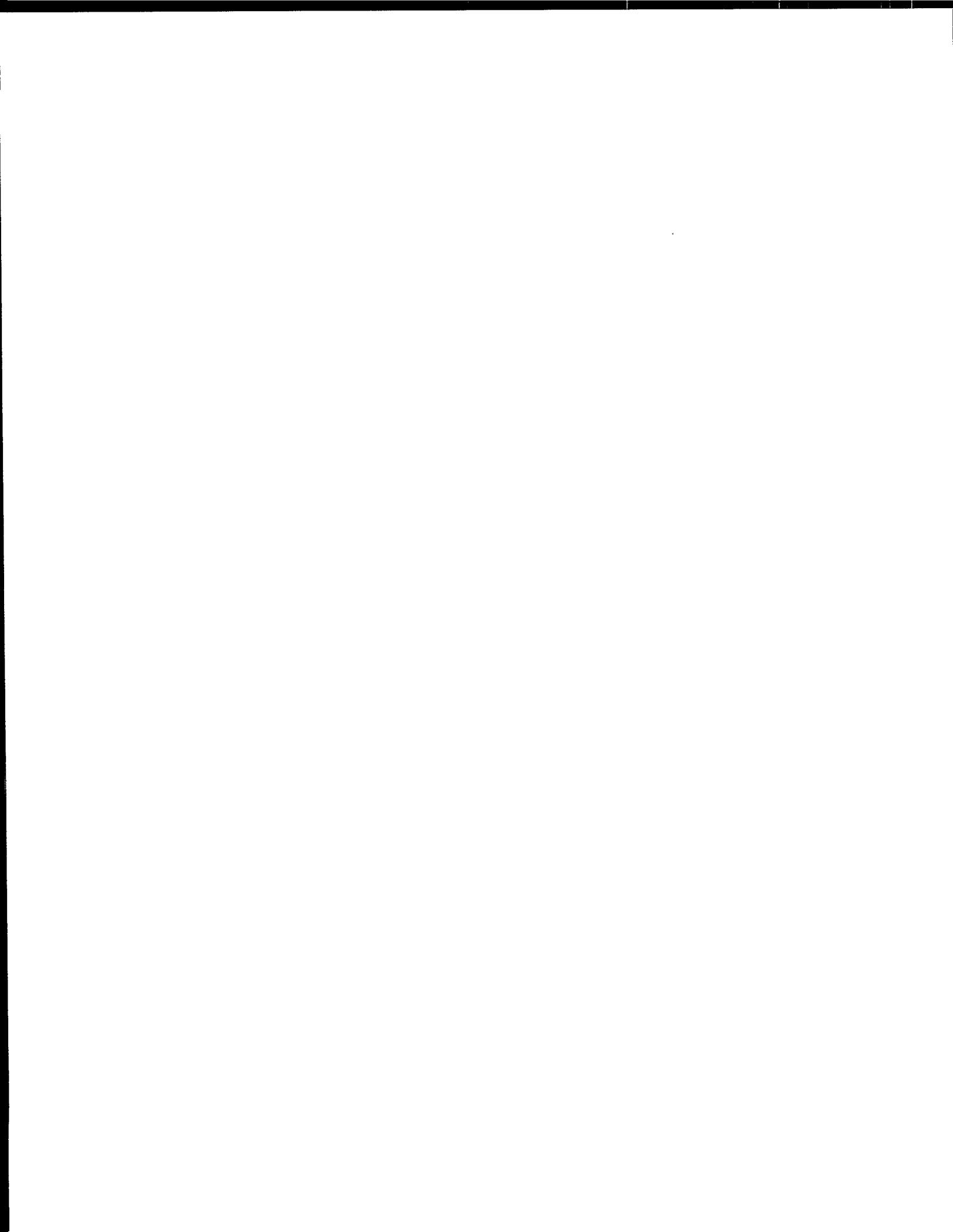
1. The persons to be listed herein are the chairman of the board, president, vice-president, treasurer, general counsel, and comptroller. Respondents that do not have officers bearing the aforesaid titles shall list those officers who have the responsibilities normally associated with such titles.
2. Customary abbreviations may be used in showing titles and departments in columns (a) and (b).

Line No.	Title of General Officer (a)	Department Over Which Jurisdiction is Exercised (b)	Name of Person Holding The Office at End of Year (c)	Office Address (City and State) (d)
1.	Richard C. Cogan, Chairman	10101	Same	2750 N. Beach Rd. A 334 Englewood, Fla 31223
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				



SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
	UTILITY PLANT				
101	Utility Plant in Service	17-21			
102	Completed Constr. Not Classified				
103	Utility Plant in Process of Reclas.				
104	Utility Plant Leased to Others				
105	Property Held for Future Use				
106	Utility Plant Purchased or Sold				
107	Construction Work in Progress				
114 (108)	Utility Plant Acquisition Adjustm.				
	TOTAL UTILITY PLANT (101-114)		0	0	
108-113, 115 (110)	Accumulated Provision for Depreciation and Amortization	22-29			
	Net Utility Plant				
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		0	0	
	OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property				
122	Accum. Provision for Deprec. and Amortization of Nonutility Plant				
123	Investments in Associated Companies				
124	Other Investments				
125-128	Special Funds				
	TOTAL OTHER PROPERTY AND INVESTMENTS (121-128)				
	Current and Accrued Assets				
131	Cash			2,403.23	
132	Interest Special Deposits				
133	Dividend Special Deposits				
134	Other Special Deposits				
135	Working Funds				
136 (132)	Temporary Cash Investment				
141	Notes Receivable				
142	Customer Accounts Receivable			3,706.37	
143	Other Accounts Receivable			11,104.19	
144	Accumulated Provision for Uncollectible Accounts-Cr.				
145	Notes Receiv. from Assoc. Companies				
146	Accts. Receiv. from Assoc. Companies				
151	Fuel Stock				
152	Fuel Stock Expense				
154	Plant Mtrls. and Operating Supplies				
155	Merchandise				



SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
156 (150)	Other Materials and Supplies				
163	Store Expense				
166	Prepayments	34			
171	Interest and Dividends Receivable				
172	Utility Plant				
	Rents Receivable				
173	Accrued Utility Revenues				
174 (170)	Misc. Current and Accrued Assets	30			
	TOTAL CURRENT AND ACCRUED ASSETS (131-174)				
	DEFERRED DEBITS				
181	Unamorti. Debt Discount and Expense				
182	Extraordinary Property Losses	30			
183	Preliminary Survey & Invest. Charges				
184	Clearing Accounts				
185	Temporary Facilities				
186 (183)	Miscellaneous Deferred Debits	31			
187	Research and Develop. Expenditure	31			
	TOTAL DEFERRED CREDITS (181-187)				
	TOTAL ASSETS AND OTHER DEBITS			17,863.79	
	EQUITY CAPITAL				
201	Common Stock Issued	32		17,900.62	
202	Common Stock Subscribed				
203	Common Stock Liabil. for Conversion				
204	Preferred Stock Issued	32			
205	Preferred Stock Subscribed				
206	Pref. Stock Liability for Conversion				
207	Premium on Capital Stock				
208	Donations Rcvd. from Stockholders				
209	Reduction in Par or Stated Value of Capital Stock				
210	Gain on Resale or Cancellation of Reacquired Capital Stock				
211	Miscellaneous Paid-In Capital				
212	Installmnts. Rcvd. on Capital Stock				
213	Discount on Capital Stock				
214	Capital Stock Expense				
215	Appropriated Retained Earnings			(66,486.98)	
216	Unappropriated Retained Earnings	16			
217	Reacquired Capital Stock				
218	NonCorporate Proprietorship	16			
	TOTAL EQUITY CAPITAL (201-218)				



SCHEDULE: 4

BALANCE SHEET

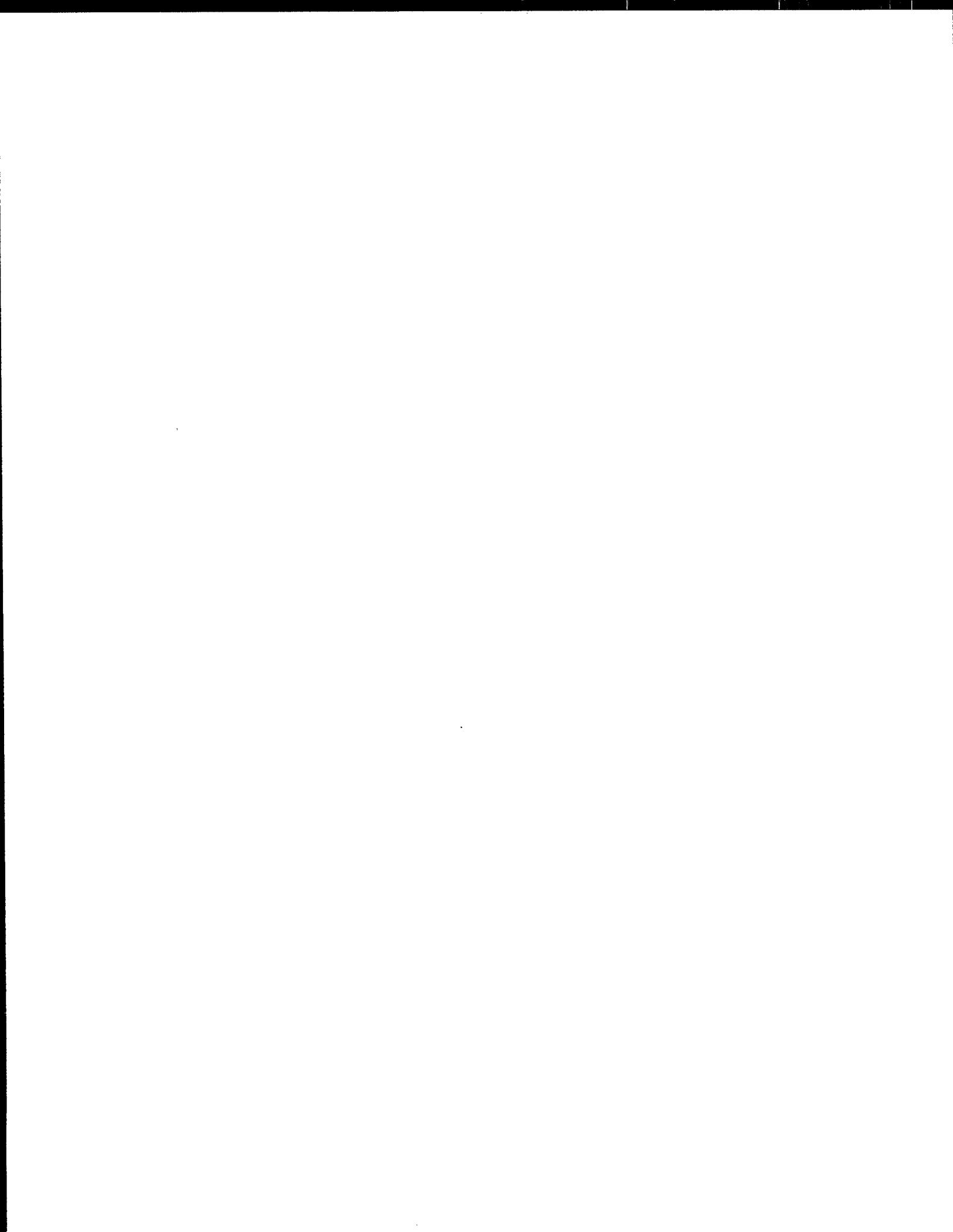
Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
	LONG-TERM DEBT				
221	Bonds	33			
222	Reacquired Bonds	33			
223	Advances from Associated Companies	33			
224	Other Long-Term Debt	33			
	TOTAL LONG TERM DEBT (221-224)				
	CURRENT AND ACCRUED LIABILITIES				
231	Notes Payable				
232	Accounts Payable			66,390.15	
233	Notes Payable to Assoc. Companies				
234	Accounts Payable to Assoc. Companies				
235	Customer Deposits				
236	Taxes Accrued				
237	Interest Accrued				
238	Dividends Declared				
239	Matured Long-Term Debt				
240	Matured Interest				
241	Tax Collections Payable				
242 (238)	Misc. Current and Accrued Liabilities	36			
	TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)				
	DEFERRED CREDITS				
251	Unamortized Premium on Debt				
252	Customer Advances for Construct.				
253	Other Deferred Credits				
254	Regulatory Asset Account				
255	Accum. Deferred Invest. Tax Credits				
	TOTAL DEFERRED CREDITS (251-255)				
	OPERATING RESERVES				
261	Property Insurance Reserves				
262	Inquiries and Damages Reserves				
263	Pensions and Benefits Reserves				
265	Miscellaneous Operating Reserves				
	TOTAL OPERATING RESERVES (261-265)				
271	CIAC				
	ACCUM. DEFERRED INCOME TAXES				
281	Accum. Deferred Income Taxes-Accelerated Amortization	34			
282	Accumulated Deferred Income Taxes-Liberalized Depreciation	35			
283	Accum. Deferred Income Taxes-Other	35			
	TOTAL ACCUM. DEFERRED INCOME TAXES (281-283)				
	TOTAL LIABILITIES PLUS EQUITY CAPITAL AND OTHER CREDITS			17,863.79	



SCHEDULE: 4A

NOTES TO BALANCE SHEET

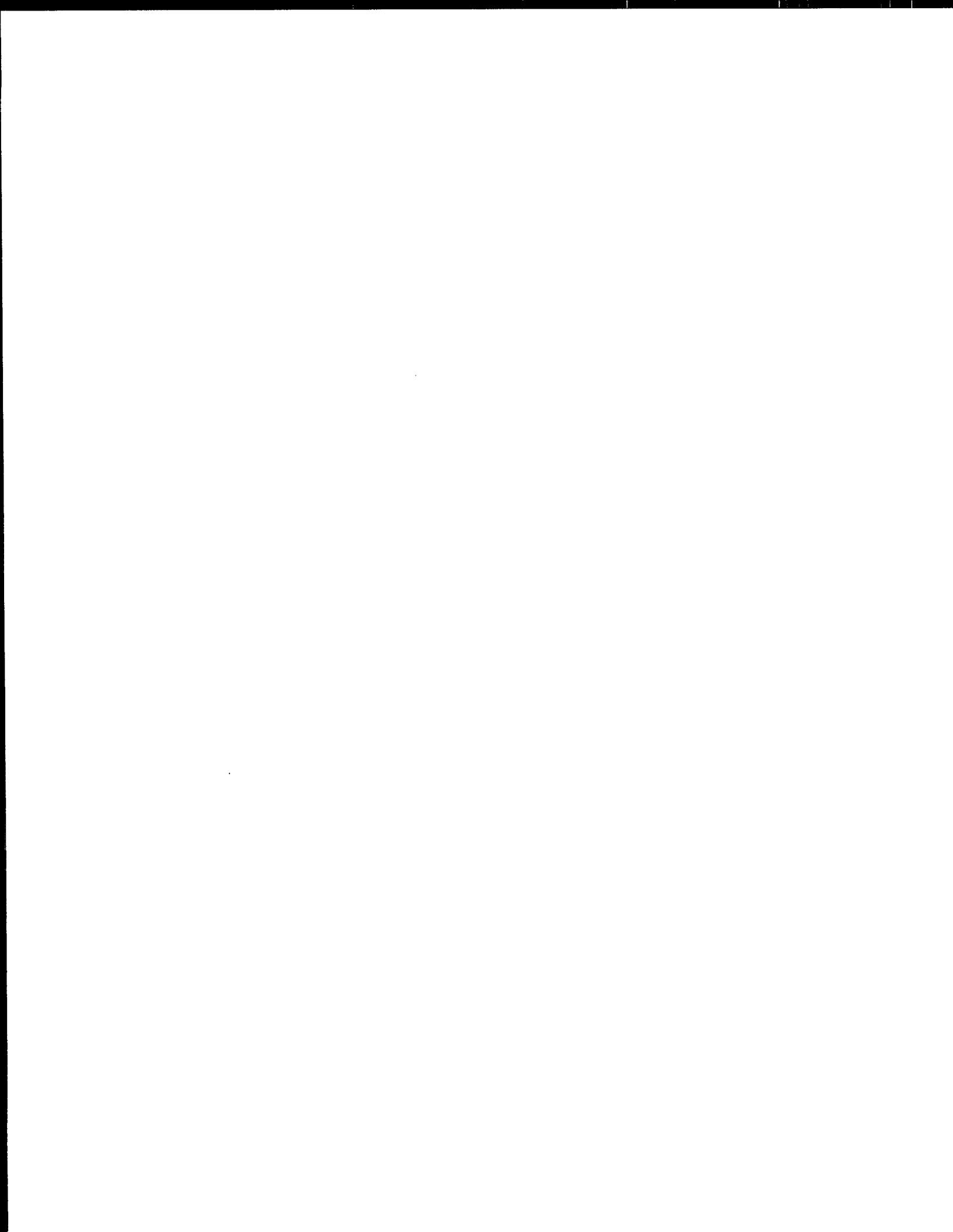
- None -



SCHEDULE: 5

INCOME STATEMENT		
Acct. No.	Account Title	Page No.
	UTILITY OPERATING INCOME	
400	Operating Revenues	37
	OPERATING EXPENSES	
401	Operation Expense	38-40
402 (401)	Maintenance Expense	38-40
403	Depreciation Expense	
404	Amortization of Limited-Term Utility Plant	
405 (404)	Amortization of Other Utility Plant	
406 (404)	Amortization of Utility Plant/Acquisition Adjust.	
407 (404)	Amortization of Property Losses	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	4
409.1	Income Taxes, Utility Operating Income	
410.1	Provision for Deferred Income Tax; Utility Operating Income	
411.1	Income Taxes Deferred in Prior Years-Credit, Util.. Oper. Income	
412.1	Invest. Tax Credits, Util.. Operations, Deferred to Future Periods	
412.2	Invest. Tax Credits, Utility Operations, Restored to Oper. Income	
	TOTAL OPERATING EXPENSES (401-412.2)	
	NET OPERATING INCOME (400) Less (401-412.2)	
	OTHER OPERATING INCOME:	
413	Income From Utility Plant Leased to Others	
414	Gains (Losses) from Disposition of Utility Property	
	TOTAL OTHER OPERATING INCOME (413-414)	
	OTHER INCOME AND DEDUCTIONS	
415	Revenues from Merchandising, Jobbing and Contract Work	
416	Costs and Exprns. of Merchandising, Jobbing and Contract Work	
417	Income from Nonutility Operations	
418	Nonoperating Rental Income	
419	Interest and Dividend Income	
420	Allowance for Funds Used During Construction	
421	Miscellaneous Nonoperating Income	
422	Gains (Losses) from Disposition of Utility Property	
	TOTAL OTHER INCOME (415-422)	
425	Miscellaneous Amortization	
426	Miscellaneous Income Deductions	
	TOTAL OTHER INCOME DEDUCTIONS (425-426)	
	TOTAL OTHER INCOME AND DEDUCTIONS (415-422) Less (425-426)	
408.2	Taxes Other Than Income Taxes, Other Income and Deductions	
409.2	Incomes Taxes, Other Income and Deductions	
410.2	Prov. for Deferred Income Taxes, Other Income and Deductions	
411.2	Income Taxes Dfrd. in Prior Yrs.-Crdt., Other Income and Deduct.	
412.3	Invest. Tax Credits, Utility Oper., Restored to Nonoper. Income	
412.4	Investment Tax Credits, Nonutility Operations, Net	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-412.4)	
	NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)	

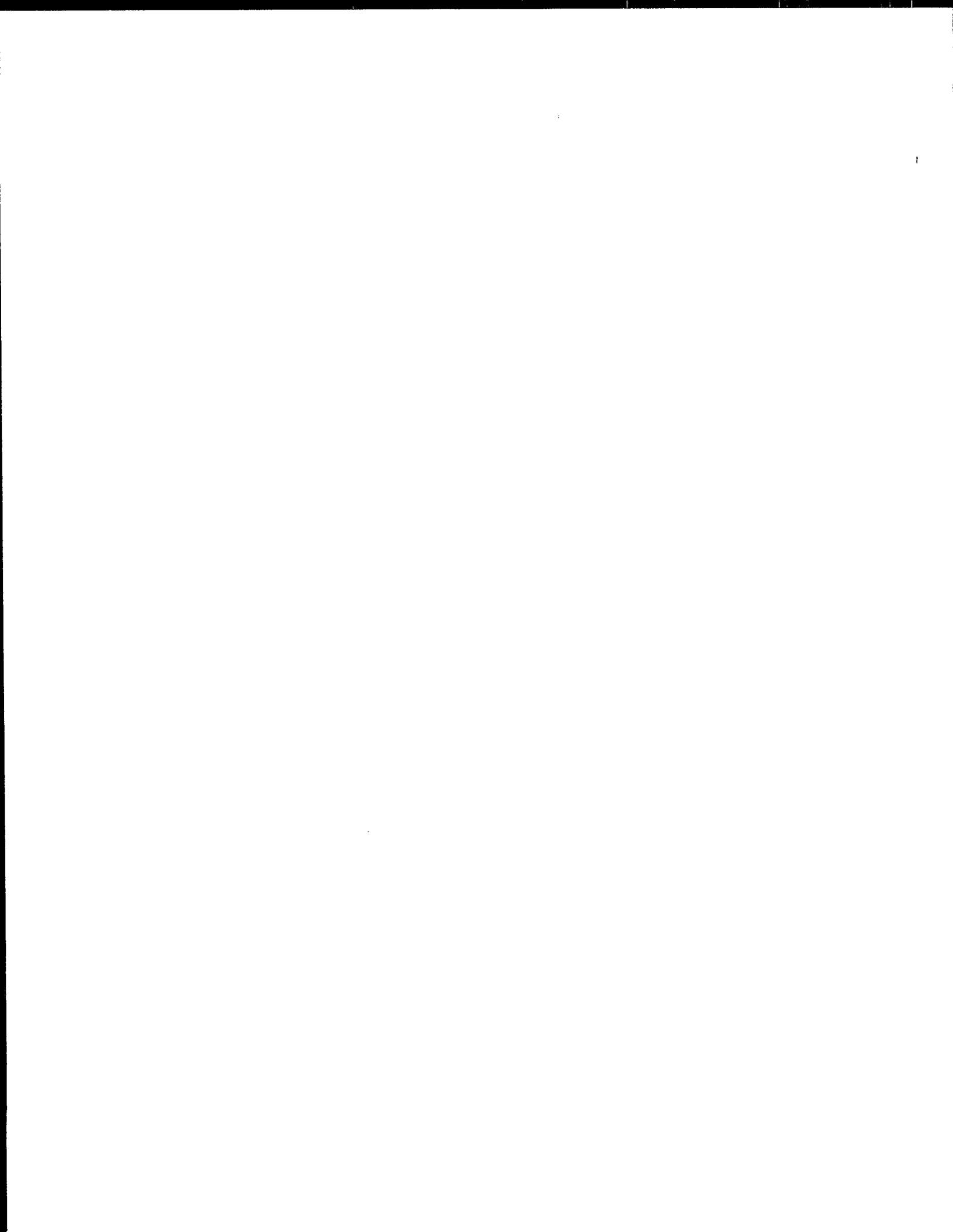




SCHEDULE: 5A

NOTES TO INCOME STATEMENT

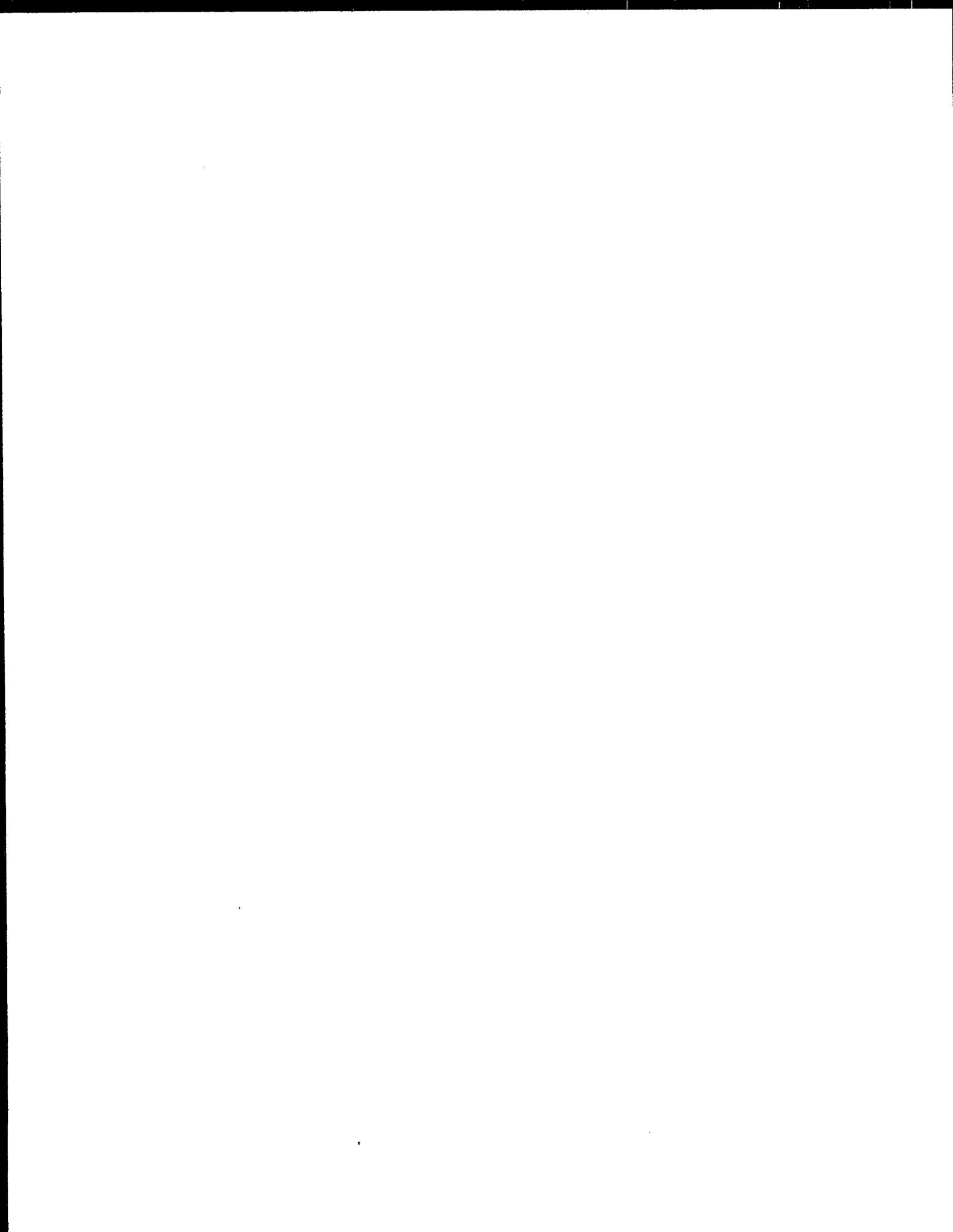
— None —





SCHEDULE: 8A No Other Reports Needed from Hereafter

UTILITY PLANT IN SERVICE-ACCOUNT 101 WATERWORKS UTILITIES					
Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)=(b)+(c)- (d)+(e)
INTANGIBLE PLANT					
301 Organization					
302 Franchise and Consents					
303 Miscellaneous Intangible Plant					
TOTAL INTANGIBLE PLANT (301-303)					
TANGIBLE PLANT					
SOURCE OF SUPPLY PLANT					
310 Land and Land Rights					
311 Structures and Improvements					
312 Collecting and Impounding Reservoirs					
313 Lake, River and Other Intakes					
314 Wells and Springs					
315 Infiltration Galleries and Tunnels					
316 Supply Mains					
317 Other Water Source Plant					
TOTAL SOURCE OF SUPPLY PLANT (310-317)					
PUMPING PLANT					
320 Land and Land Rights					
321 Structures and Improvements					
322 Boiler Plant Equipment					
323 Other Power Production Equipment					
324 Steam Pumping Equipment					
325 Electric Pumping Equipment					
326 Diesel Pumping Equipment					
327 Hydraulic Pumping Equipment					
328 Other Pumping Equipment					
TOTAL PUMPING PLANT (320-328)					
WATER TREATMENT PLANT					
330 Land and Land Rights					
331 Structures and Improvements					



Annual Report of First Benefits Agency Inc Year Ended December 31, 1991

SCHEDULE: 27

NAME, ADDRESS, AND PHONE NUMBER OF THE COMPANY'S CONTACT PERSONS
TO RECEIVE ENTRIES AND ORDERS FROM THE DOCKETING DIVISION

Name Robert C Lugin 40 Kathleen M Lugin

Address PO Box 4291 Alton Ohio 44321

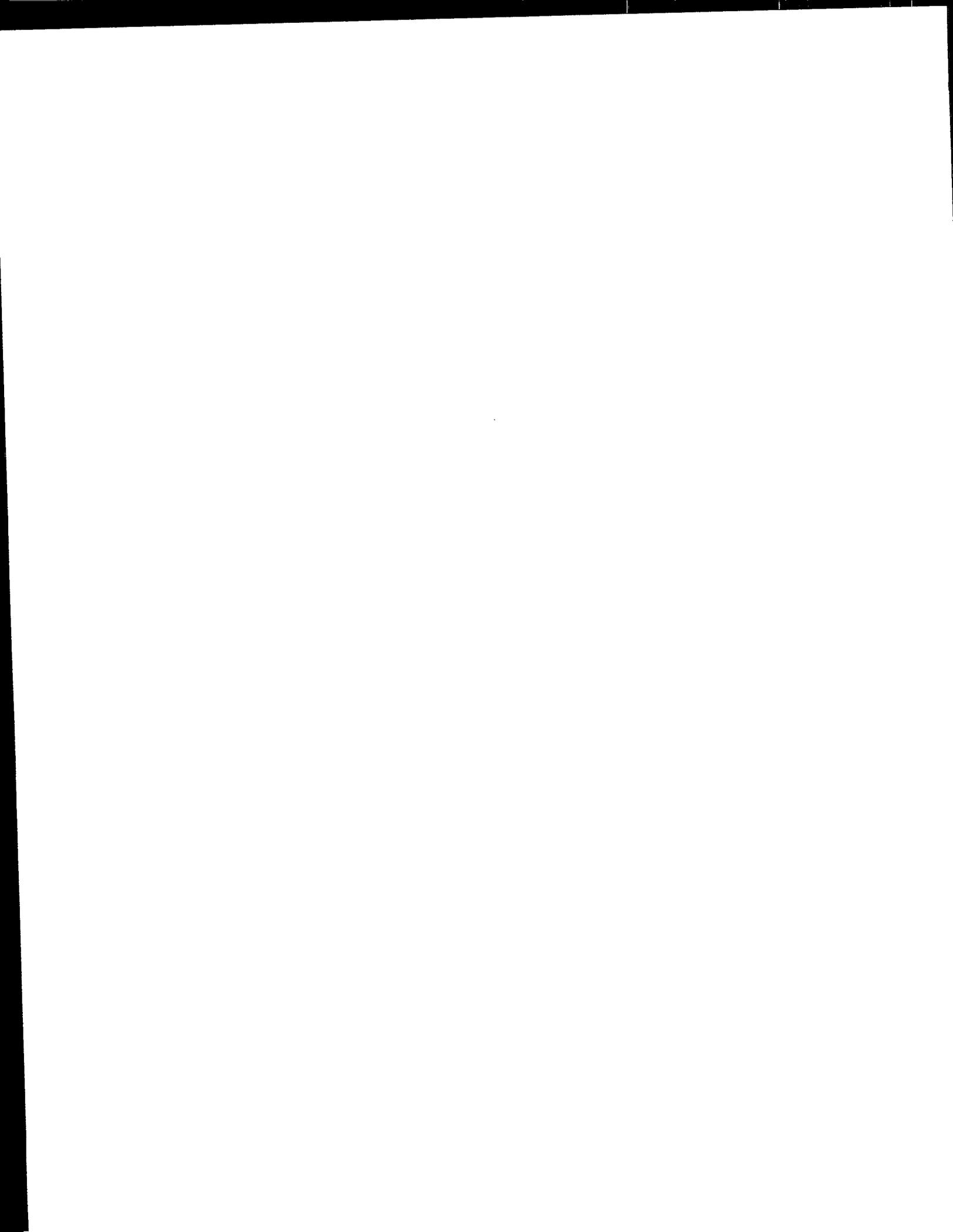
Phone Number (Including Area Code) 1-216-666 0337. Ext 150

NAME ADDRESS, AND PHONE NUMBER OF PERSON TO WHOM INVOICE
SHOULD BE DIRECTED

Name Same as above

Address

Phone Number (Including Area Code)



VERIFICATION

The foregoing report must be verified by the President or Chief Officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

State of Ohio
County of Summit

Robert C Fruzzi makes oath and says that
(Insert here the name of the affiant.)

he is President
(Insert here the official title of deponent)

of Fruit Benefits Agency Inc
(Insert here the exact legal title or name of the respondent.)

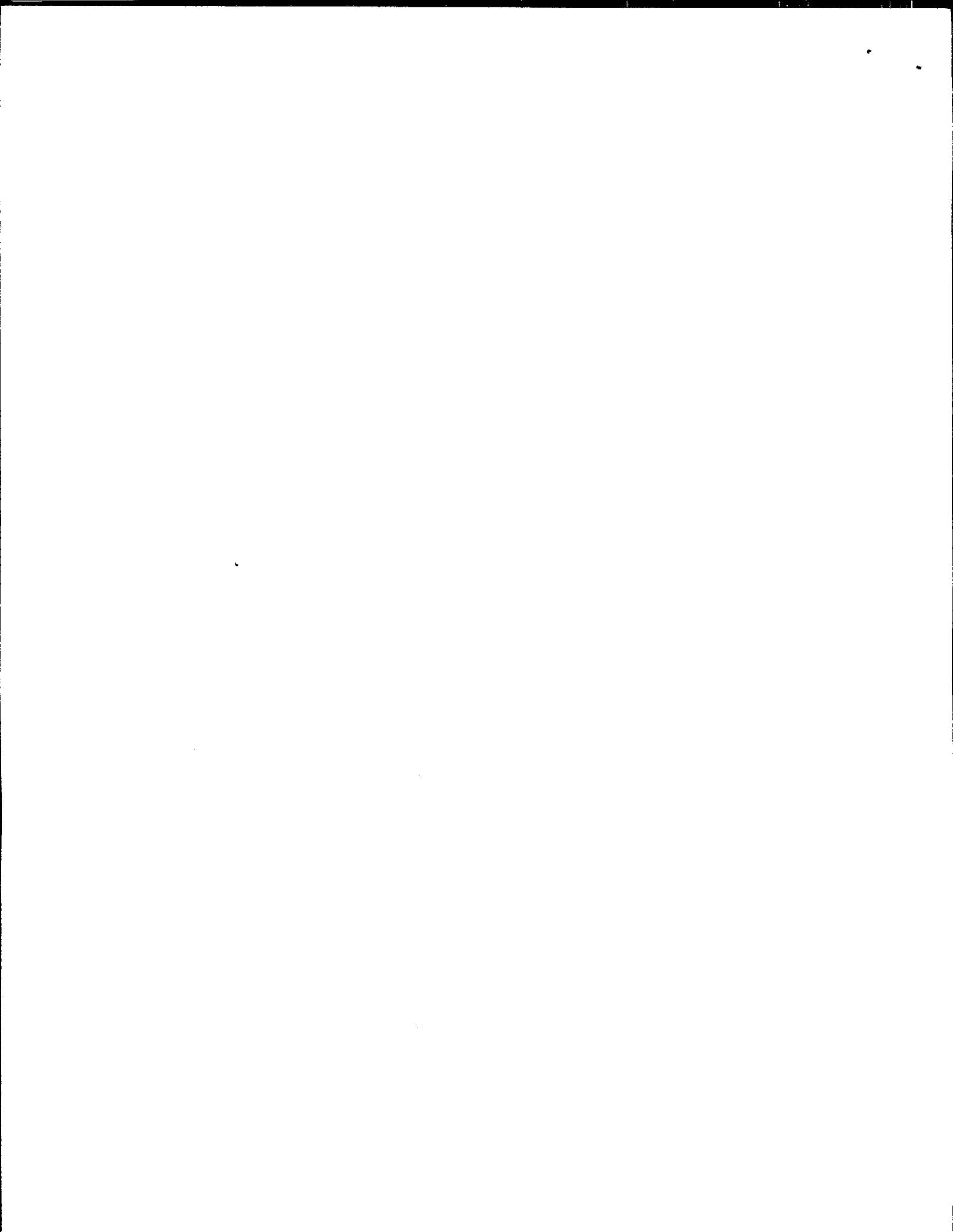
that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including 1-1, 1992 to and including 12-31, 1992.

Robert C Fruzzi
(Signature of affiant.)



FIRST BENEFITS AGENCY, INC.
 STATEMENT OF FINANCIAL POSITION
 FOR THE EIGHT MONTHS ENDED
 DECEMBER 31, 1995

CASH		
CASH - CHECKING		2,416.99
SAVINGS - AKRON TEL. C.U.		576.24
TOTAL CASH	\$	-----2,993.23-----
RECEIVABLES		
ACCOUNTS REC. - FEES	\$	3,706.37
ACCOUNTS REC. - EMP. LIFE	\$.00
ACCOUNTS REC. - OTHERS		11,596.86
ACCOUNTS RECEIVABLE FBM		492.67CR
TOTAL RECEIVABLES	\$	-----14,810.56-----
OTHER CURRENT ASSETS		
DEPOSITS	\$	8,828.90
TOTAL OTHER CURRENT ASSETS	\$	-----8,828.90-----
ACCT REC FBA PENN		21,002.54CR
TOTAL ASSETS	\$	-----5,630.15----- =====



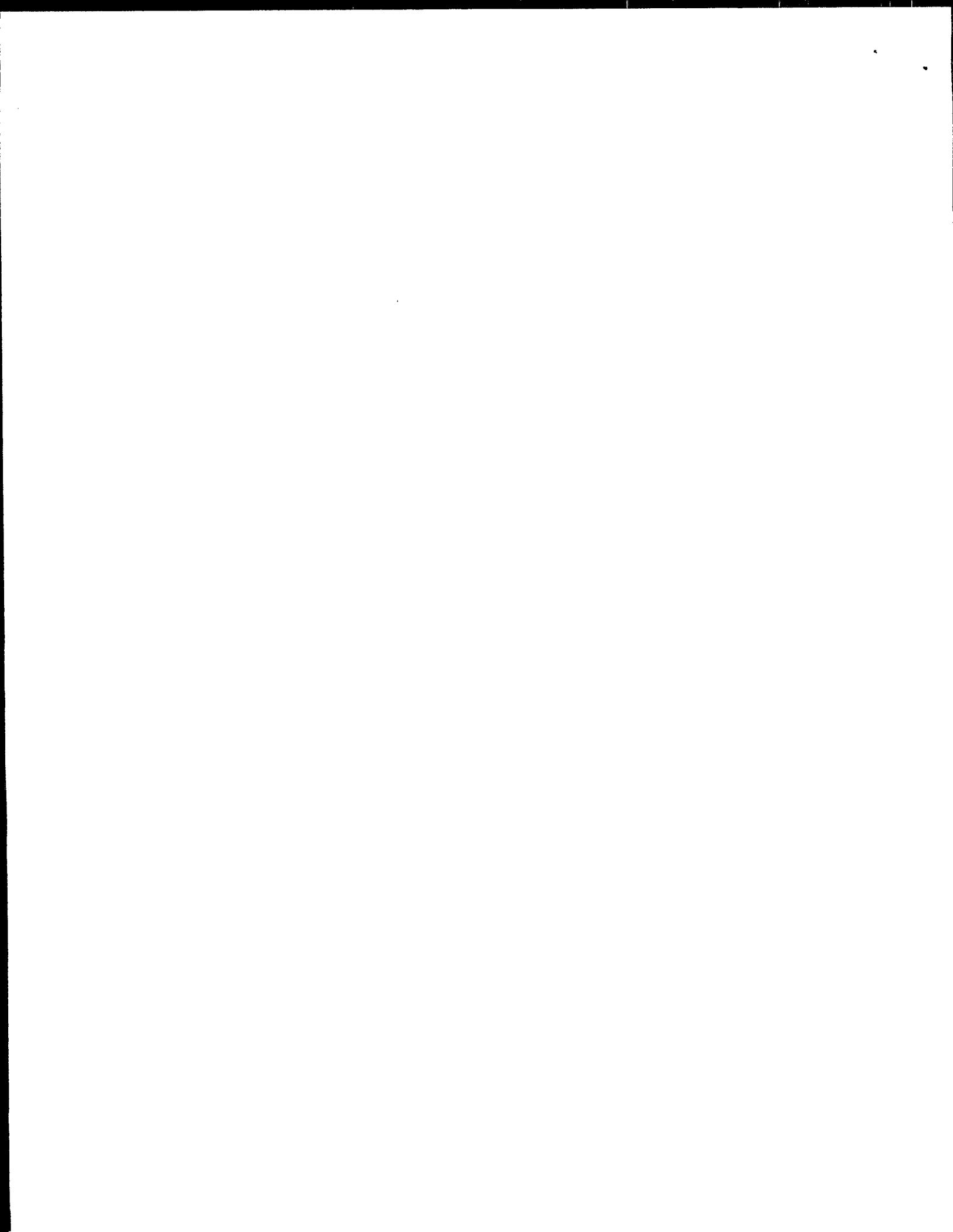
FIRST BENEFITS AGENCY, INC.
 STATEMENT OF FINANCIAL POSITION
 FOR THE EIGHT MONTHS ENDED
 DECEMBER 31, 1995

LIABILITIES	
ACCOUNTS PAY. - TRADE	\$ 632.11
ACCOUNTS PAY. - PREMIUMS	5,126.59
A/P LAMBORN	118.49DB
ACCT. PAYABLE - BSI	8,727.40
NON COMP PAY. GOETZ	31,020.00
TOTAL LIABILITIES	\$ ---45,387.61---
EQUITY	
PAID IN CAPITAL	
COMMON STOCK	\$ 52,500.00
TREASURY STOCK	60,051.90DB
PAID IN CAPITAL	25,452.52
TOTAL PAID IN CAPITAL & COMMON STOCK	\$ ---17,900.62---
RETAINED EARNINGS	\$ 46,372.77DB
CURRENT NET INCOME (LOSS)	11,285.31DB
CURRENT RETAINED EARNINGS	\$ ---57,658.08DB---
TOTAL EQUITY	\$ ---39,757.46DB---
TOTAL LIABILITIES & EQUITY	\$ -----5,630.15----- =====



FIRST BENEFITS AGENCY, INC.
 STATEMENT OF FINANCIAL POSITION
 FOR THE EIGHT MONTHS ENDED
 DECEMBER 31, 1995

	CURRENT PERIOD	CURRENT FISCAL YTD	% OF TOTAL
INCOME			
GROSS RECEIPTS	\$ 95.47DB	\$ 381.14DB	3.90DB
LESS			
FEE INCOME	95.47DB	381.14DB	
OTHER INCOME - SCH 1	1,367.68	10,164.02	103.90
GROSS INCOME	\$ 1,272.21	\$ 9,782.88	100.00
OPERATING EXPENSES			
PERSONAL PROPERTY TAX	.00	.00	.00
LEGAL & ACCOUNTING FEES	.00	5,566.90	56.90
BANK CHARGES	10.30	44.15	.45
DUES & SUBSCRIPTIONS	.00	209.00	2.14
AUTO LEASE PAYMENTS	.00	1,160.68	11.86
TRAVEL & ENTERTAIN.- 80%	63.80	63.80	.65
RENT	.00	7,500.00	76.66
RENTAL - WATER TREATMENT	535.04	6,523.66	66.68
TOTAL OPERATING EXPENSES	\$ 609.14	\$ 21,068.19	215.36
INCOME (LOSS) FROM OPER.	\$ 663.07	\$ 11,285.31DB	115.36DB
NET INCOME (LOSS)	\$ 663.07	\$ 11,285.31DB	115.36DB



FIRST BENEFITS AGENCY, INC
 OTHER INCOME
 FOR THE EIGHT MONTHS ENDED
 DECEMBER 31, 1995

SCHEDULE 1

	CURRENT PERIOD	CURRENT FISCAL YTD	% OF TOTAL
INTEREST INCOME	\$ 13.00	\$ 13.00	.13
WATER TREATMENT INCOME	1,354.68	10,031.02	98.69
MISC. OTHER INCOME	.00	120.00	1.18
	=====	=====	=====
TOTAL OTHER INCOME	\$ 1,367.68	\$ 10,164.02	100.00
	=====	=====	=====

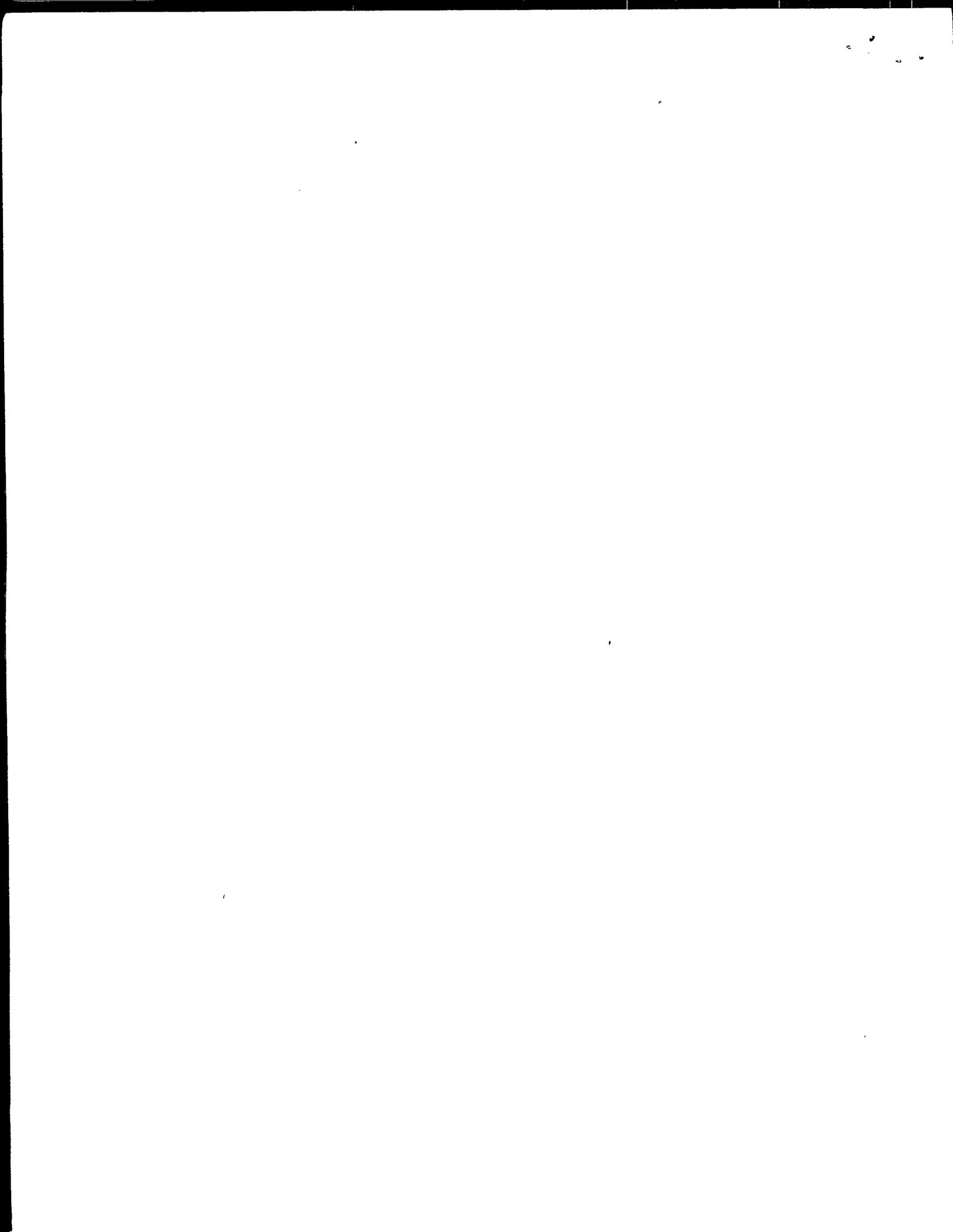


FIRST BENEFITS AGENCY, INC.
 STATEMENT OF FINANCIAL POSITION
 FOR THE YEAR ENDED
 APRIL 30, 1995

CASH			
PETTY CASH	\$.00	
CASH - CHECKING		17,901.53	
SAVINGS - AKRON TEL. C.U.		563.24	
TOTAL CASH	\$	-----18,464.77-----	
RECEIVABLES			
ACCOUNTS REC. - FEES	\$	1,395.94	
ACCOUNTS REC. - EMP. LIFE	\$	115.13CR	
ACCOUNTS REC. - OTHERS		11,596.86	
ACCOUNTS RECEIVABLE FBM		3,407.33	
TOTAL RECEIVABLES	\$	-----16,285.00-----	
OTHER CURRENT ASSETS			
DEPOSITS	\$	8,828.90	
BUILDING		.00	
TOTAL OTHER CURRENT ASSETS	\$	-----8,828.90-----	
ACCT REC FBA PENN		21,002.54CR	
TOTAL ASSETS	\$	-----22,576.13----- =====	

FIRST BENEFITS AGENCY, INC.
 STATEMENT OF FINANCIAL POSITION
 FOR THE YEAR ENDED
 APRIL 30, 1995

LIABILITIES	
ACCOUNTS PAY. - TRADE	\$ 6,407.91
ACCOUNTS PAY. - PREMIUMS	5,126.59
ACCOUNTS PAY. NAT'L INS	.00
A/P LAMBORN	233.62DB
ACCT PAYABLE FRAZIER LTD	.00
TIC FEE PAYABLE	.00
ACCT. PAYABLE - BSI	8,727.40
NON COMP PAY MOZINGO	.00
NON COMP PAY. GOETZ	31,020.00
TOTAL LIABILITIES	\$ -----51,048.28-----
EQUITY	
PAID IN CAPITAL	
COMMON STOCK	\$ 52,500.00
TREASURY STOCK	60,051.90DB
PAID IN CAPITAL	25,452.52
TOTAL PAID IN CAPITAL & COMMON STOCK	\$ -----17,900.62-----
RETAINED EARNINGS	\$ 36,722.02DB
CURRENT NET INCOME (LOSS)	9,650.75DB
CURRENT RETAINED EARNINGS	\$ -----46,372.77DB-----
TOTAL EQUITY	\$ -----28,472.15DB-----
TOTAL LIABILITIES & EQUITY	\$ -----22,576.13----- =====



FIRST BENEFITS AGENCY, INC.
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED
APRIL 30, 1995

	CURRENT PERIOD	CURRENT FISCAL YTD	% OF TOTAL
INCOME			
GROSS RECEIPTS	\$ 7,309.03	\$ 39,890.68	98.61
LESS			
PREMIUM EXPENSE	.00	.00	.00
FEE INCOME	7,309.03	39,890.68	98.61
OTHER INCOME - SCH 1	1,193.40	15,706.87	38.83
GROSS INCOME	\$ 8,502.43	\$ 55,597.55	100.00
OPERATING EXPENSES			
EMPLOYEE BEN - INS. PREM	.00	107.37	.19
EMPLOYEE BEN. PLAN CONTR.	.00	5,072.74	9.12
PERSONAL PROPERTY TAX	352.09	438.04	.79
FRANCHISE TAX	.00	476.00	.86
OTHER TAXES	1,875.46	24.54CR	.04CR
LEGAL & ACCOUNTING FEES	10,000.00CR	46,408.89	83.47
BANK CHARGES	.00	2,009.73	3.61
DUES & SUBSCRIPTIONS	.00	115.00	.21
AUTO LEASE PAYMENTS	294.50	2,138.78	3.85
TRAVEL & ENTERTAIN.-80%	.00	194.69	.35
OFFICE SUPPLIES	.00	280.00	.50
RENT	150.00	1,800.00	3.24
TELEPHONE	.00	.00	.00
UTILITIES	.00	56.00	.10
NON-COMPETE AGREEMENTS	.00	.00	.00
RENTAL - WATER TREATMENT	546.44	6,649.19	11.96
INSURANCE	.00	700.00CR	1.26CR
INTEREST EXP.	.00	226.41	.41
TOTAL OPERATING EXPENSES	\$ 6,781.51CR	\$ 65,248.30	117.36
INCOME (LOSS) FROM OPER.	\$ 15,283.94	\$ 9,650.75DB	17.36DB
NET INCOME (LOSS)	\$ 15,283.94	\$ 9,650.75DB	17.36DB

FIRST BENEFITS AGENCY, INC
 OTHER INCOME
 FOR THE YEAR ENDED
 APRIL 30, 1995

SCHEDULE 1

	CURRENT PERIOD	CURRENT FISCAL YTD	% OF TOTAL
INTEREST INCOME	\$----- .00	\$----- 563.66	3.59
GAIN(LOSS-DB)FIXED ASSETS	.00	.00	.00
BSI COVENANT	.00	.00	.00
RENTAL INCOME - BUILDING	.00	1,313.81	8.36
WATER TREATMENT INCOME	1,193.40	13,829.40	88.05
	=====	=====	=====
TOTAL OTHER INCOME	\$----- 1,193.40	\$----- 15,706.87	100.00
	=====	=====	=====

WATERWORKS AND SEWAGE DISPOSAL
COMPANIES

ANNUAL REPORT

OF

First Benefits Agency Inc.

(Exact legal name of respondent)

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

PO Box 4241 Akron Ohio 44321

(Address of principal business office at end of year)

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO



A & A ANNUAL REPORT
REVIEW TEAM

JUN 20 1996

FOR THE

YEAR ENDED DECEMBER 31, 19*95*

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

Robert C Frigin 2950 N. Beach Rd A-334

Englewood Hl 44321 1-941 475-4891

Cre. exp table
2/11/96
~~2/11/96~~
a

WATERWORKS AND SEWAGE DISPOSAL COMPANIES

ANNUAL REPORT

OF

Fruit Benefits Agency & Inc
PRINCIPAL OFFICE:

PO Box 4291 *Macon* *Summit* *Ohio* *44321*
(ADDRESS) (CITY) (COUNTY) (STATE) (ZIP CODE)

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO

FOR THE
YEAR ENDED DECEMBER 31, 19 *95*

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

Robert C. Frayin, 2950 W. Beach Rd R 334
Englewood Fla 34432 1-941-475-4891

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GENERAL INSTRUCTIONS

Please read the general instructions carefully before filling out this form:

1. The word "Respondent" in the following inquiries means the person, firm, association, or company in whose behalf the report is made.
2. The schedules and questions contained in this report were developed to be generally applicable to all waterworks and/or sewage disposal companies. All instructions shall be followed and each question answered as fully and accurately as possible. Sufficient answer shall appear to show that no schedule, question, or line item has been overlooked. **If a particular line item or schedule does not apply to the respondent, indicate this by answering "none", "-0-", or "not applicable", as appropriate, where it truly and completely states the fact.**
3. This report was prepared in conformance with the 1976 NARUC Uniform Systems of Accounts for water and/or sewer companies. Interpret all accounting words and phrases in accordance with these USOAs.
4. Account numbers which appear in brackets refer to those used by Class C and/or D waterworks or sewage disposal companies, if different than those used by Class A and B companies.
5. The information required with respect to any statement furnished is the minimum requirement. The respondent may add such further material information as is necessary to ensure that the required statements are not misleading.
6. All copies filed with the Commission must be legible and permanent. All entries shall be made in permanent ink or by a typewriter. Items of a reverse or contrary character shall be enclosed in parentheses, or indicated by a minus sign followed by the amount.
7. The annual report shall be signed by a duly elected officer of the respondent and it shall be notarized.
8. The information required in this report, unless otherwise indicated, is to be reported for the entire company and not for the State of Ohio only.
9. Totals should be provided as indicated. The respondent shall ensure that schedule totals and subtotals are mathematically correct.
10. If a line item is supported by a detailed schedule elsewhere in this report, the respondent should ensure that the detailed schedule is completed and that the amounts on both schedules match.
11. Please list all accounts and totals in whole dollars only. Make sure the rounded numbers equal to the original totals, when the original totals are rounded to the nearest dollar amount.

HISTORY

1.	Date of organization	<u>1994</u>
2.	Date when operations began	<u>1994</u>
3.	Under the laws of what Government, State of Territory organized? If more than one, name all.	<u>State of Ohio</u>
4.	If a consolidated or merged company, name all constituent and all merged companies.	<u>NA</u>
5.	Date and authority for each consolidation and each merger.	<u>NA</u>
6.	State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual.	<u>Corp.</u>
7.	If a reorganized company, given name of original corporation, refer to laws under which it was organized, and state the occasion for the reorganization.	<u>NA</u>
8.	Where are the books and records of the company kept?	<u>3636 Gayway Blvd Akron Ohio 44321</u>
9.	General description of territory served by respondent.	<u>For office only and surrounding areas</u>
10.	Number of locations within Ohio.	<u>one</u>

FACTS PERTAINING TO CONTROL OF RESPONDENT

1. Did any individual, association, corporation or corporations, control the respondent at close of year? <u>Yes</u>
If control was so held, state: <u>Run the System</u>
(a) The form of control, whether sole or joint: <u>Sole</u>
(b) The name of the controlling corporation or corporations: <u>Fruit Benefits Agency Inc</u>
(c) The manner in which control was established: <u>Formed by PUCD of state of Ohio</u>
(d) The extent of control: <u>Complete</u>
(e) Whether control was direct or indirect: <u>Direct</u>
(f) The name of the intermediary through which control, if indirect, was established. <u>NA</u>
2. Did any individual, association, or corporation, as trustee, control the respondent at close of year? <u>No</u>
If control was so held, state: <u>NA</u>
(a) The name of the trustee: <u>NA</u>
(b) The name of the beneficiary or beneficiaries for whom the trust was maintained. <u>NA</u>

IMPORTANT CHANGES DURING THE YEAR

Hereunder give particulars concerning the matters indicated below. Except as otherwise indicated data furnished should apply to the same period the report covers. Answers should be numbered in accordance with the inquiries and if "none" states the fact, it should be used. If information which answers an inquiry is given elsewhere in the report, identification of the other answer will be sufficient.

1. Purchase or sale of entire property, or of a part of property when service territory is included: Give brief description of each transaction, name of other party, date, consideration, and Commission authorization.

Sold to Frugis LTD

2. Lease of property (to or from another) of the kind covered by the preceding inquiry: To the extent applicable give details corresponding to those required by the preceding inquiry.

Leased property Back from Frugis LTD

3. Capital stock and debt issued during the year: Identify the securities, give purpose of issuance, date, consideration received and Commission authorization.

NA

4. Changes in articles of incorporation: Give brief particulars of each change and date.

NA

5. Other important changes: Give brief particulars of each other important change which is not disclosed elsewhere in this report.

NA

SCHEDULE: 1

VOTING POWERS AND ELECTIONS				
1. In the schedule below, show the particulars called for concerning the stockholders of respondent who, at the date of the latest closing of the stock-book of respondent prior to the actual filing of this report, had the twenty highest voting powers of the respondent. If any such holder held in trust, attach a statement showing the beneficial owners. If the stock-book was not closed within the year, show twenty such stockholders as of the close of the year. In the space provided, show total shares and votes of all stockholders.				
Line No.	Name and Address of Stockholders	No. of Shares Held	No. of Voting Shares	Other Vote Empowered Securities
	<i>Fingus Ltd 2950 N. Beach Rd A 334 Englewood Fla 44321</i>		<i>423</i>	
	<i>Rick Evans 5918 Fairfax St NW North Canton, Ohio 44720</i>		<i>23</i>	
	<i>A. Dony Las Turner 2222 Walton Rd Columbus, Ohio 43221</i>		<i>131</i>	
	TOTAL LISTED ABOVE			
	TOTAL ALL STOCKHOLDERS		<i>577</i>	

SCHEDULE: 2

BOARD OF DIRECTORS				
1. Give the names of each person who was a member of the Board of Directors at any time during the year. 2. Columns (d) and (e) relate to Board meetings only.				
Line No.	Name of Director and Address (City and State) (a)	Served Continuously From (b)	Term Expired or Current Term Will Expire (c)	Number of Meetings Attended During Year (d)
1.	<i>Robert C Ferguson 2950 N Beach Rd #334 Englewood Fla 32223</i>			
2.	<i>William M Fegan PO Box 4291 Akron Ohio 44321</i>			
3.	<i>Rick Enerson 5918 Fairfax Rd, North Canton Ohio 44720</i>			
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.	Name of Chairman of the Board			
17.	Name of Secretary of Board			
18.	Number of Meetings of Board during the year			
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year			
20.	Number of directors required to constitute a quorum			

SCHEDULE: 3

PRINCIPAL GENERAL OFFICERS

1. The persons to be listed herein are the chairman of the board, president, vice-president, treasurer, general counsel, and comptroller. Respondents that do not have officers bearing the aforesaid titles shall list those officers who have the responsibilities normally associated with such titles.
2. Customary abbreviations may be used in showing titles and departments in columns (a) and (b).

Line No.	Title of General Officer (a)	Department Over Which Jurisdiction is Exercised (b)	Name of Person Holding The Office at End of Year (c)	Office Address (City and State) (d)
1.	Robert C. Fryer, Chairman	Total	Sammy	2950 N. Beach Rd A-334 Emerywood, Ill 34223
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
	UTILITY PLANT				
101	Utility Plant in Service	17-21			
102	Completed Constr. Not Classified				
103	Utility Plant in Process of Reclas.				
104	Utility Plant Leased to Others				
105	Property Held for Future Use				
106	Utility Plant Purchased or Sold				
107	Construction Work in Progress				
114 (108)	Utility Plant Acquisition Adjustm.				
	TOTAL UTILITY PLANT (101-114)		0	0	
108-113, 115 (110)	Accumulated Provision for Depreciation and Amortization	22-29			
	Net Utility Plant				
116 (109)	Other Utility Plant Adjustments				
	TOTAL PLANT (101-116)		0	0	
	OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property				
122	Accum. Provision for Deprec. and Amortization of Nonutility Plant				
123	Investments in Associated Companies				
124	Other Investments				
125-128	Special Funds				
	TOTAL OTHER PROPERTY AND INVESTMENTS (121-128)				
	Current and Accrued Assets				
131	Cash			2,993.23	
132	Interest Special Deposits				
133	Dividend Special Deposits				
134	Other Special Deposits				
135	Working Funds				
136 (132)	Temporary Cash Investment				
141	Notes Receivable				
142	Customer Accounts Receivable			3,706.37	
143	Other Accounts Receivable			11,104.19	
144	Accumulated Provision for Uncollectible Accounts-Cr.				
145	Notes Receiv. from Assoc. Companies				
146	Accts. Receiv. from Assoc. Companies				
151	Fuel Stock				
152	Fuel Stock Expense				
154	Plant Mtrls. and Operating Supplies				
155	Merchandise				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
156 (150)	Other Materials and Supplies				
163	Store Expense				
166	Prepayments	34			
171	Interest and Dividends Receivable				
172	Utility Plant				
	Rents Receivable				
173	Accrued Utility Revenues				
174 (170)	Misc. Current and Accrued Assets	30			
	TOTAL CURRENT AND ACCRUED ASSETS (131-174)				
	DEFERRED DEBITS				
181	Unamorti. Debt Discount and Expense				
182	Extraordinary Property Losses	30			
183	Preliminary Survey & Invest. Charges				
184	Clearing Accounts				
185	Temporary Facilities				
186 (183)	Miscellaneous Deferred Debits	31			
187	Research and Develop. Expenditure	31			
	TOTAL DEFERRED CREDITS (181-187)				
	TOTAL ASSETS AND OTHER DEBITS			17,803.79	
	EQUITY CAPITAL				
201	Common Stock Issued	32		17,900.62	
202	Common Stock Subscribed				
203	Common Stock Liabil. for Conversion				
204	Preferred Stock Issued	32			
205	Preferred Stock Subscribed				
206	Pref. Stock Liability for Conversion				
207	Premium on Capital Stock				
208	Donations Rcvd. from Stockholders				
209	Reduction in Par or Stated Value of Capital Stock				
210	Gain on Resale or Cancellation of Reacquired Capital Stock				
211	Miscellaneous Paid-In Capital				
212	Installmnts. Rcvd. on Capital Stock				
213	Discount on Capital Stock				
214	Capital Stock Expense				
215	Appropriated Retained Earnings			(66,486.98)	
216	Unappropriated Retained Earnings	16			
217	Reacquired Capital Stock				
218	NonCorporate Proprietorship	16			
	TOTAL EQUITY CAPITAL (201-218)				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Beginning Balance	Ending Balance	Increase or (Decrease)
	LONG-TERM DEBT				
221	Bonds	33			
222	Reacquired Bonds	33			
223	Advances from Associated Companies	33			
224	Other Long-Term Debt	33			
	TOTAL LONG TERM DEBT (221-224)				
	CURRENT AND ACCRUED LIABILITIES				
231	Notes Payable				
232	Accounts Payable			66,390.15	
233	Notes Payable to Assoc. Companies				
234	Accounts Payable to Assoc. Companies				
235	Customer Deposits				
236	Taxes Accrued				
237	Interest Accrued				
238	Dividends Declared				
239	Matured Long-Term Debt				
240	Matured Interest				
241	Tax Collections Payable				
242 (238)	Misc. Current and Accrued Liabilities	36			
	TOTAL CURRENT AND ACCRUED LIABILITIES (231-242)				
	DEFERRED CREDITS				
251	Unamortized Premium on Debt				
252	Customer Advances for Construct.				
253	Other Deferred Credits				
254	Regulatory Asset Account				
255	Accum. Deferred Invest. Tax Credits				
	TOTAL DEFERRED CREDITS (251-255)				
	OPERATING RESERVES				
261	Property Insurance Reserves				
262	Inquiries and Damages Reserves				
263	Pensions and Benefits Reserves				
265	Miscellaneous Operating Reserves				
	TOTAL OPERATING RESERVES (261-265)				
271	CIAC				
	ACCUM. DEFERRED INCOME TAXES				
281	Accum. Deferred Income Taxes- Accelerated Amortization	34			
282	Accumulated Deferred Income Taxes- Liberalized Depreciation	35			
283	Accum. Deferred Income Taxes-Other	35			
	TOTAL ACCUM. DEFERRED INCOME TAXES (281-283)				
	TOTAL LIABILITIES PLUS EQUITY CAPITAL AND OTHER CREDITS			17,863,794	

SCHEDULE: 4A

NOTES TO BALANCE SHEET

- None -

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount
	UTILITY OPERATING INCOME		
400	Operating Revenues	37	13,866.78
	OPERATING EXPENSES		
401	Operation Expense	38-46	29,897.09
402 (401)	Maintenance Expense	38-46	
403	Depreciation Expense		
404	Amortization of Limited-Term Utility Plant		
405 (404)	Amortization of Other Utility Plant		
406 (404)	Amortization of Utility Plant/Acquisition Adjust.		
407 (404)	Amortization of Property Losses		
408.1	Taxes Other Than Income Taxes, Utility Operating Income	47	
409.1	Income Taxes, Utility Operating Income		
410.1	Provision for Deferred Income Tax, Utility Operating Income		
411.1	Income Taxes Deferred in Prior Years-Credit, Util.. Oper. Income		
412.1	Invest. Tax Credits, Util.. Operations, Deferred to Future Periods		
412.2	Invest. Tax Credits, Utility Operations, Restored to Oper. Income		
	TOTAL OPERATING EXPENSES (401-412.2)		
	NET OPERATING INCOME (400) Less (401-412.2)		
	OTHER OPERATING INCOME:		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER OPERATING INCOME (413-414)		
	OTHER INCOME AND DEDUCTIONS		
415	Revenues from Merchandising, Jobbing and Contract Work		
416	Costs and Expns. of Merchandising, Jobbing and Contract Work		
417	Income from Nonutility Operations		
418	Nonoperating Rental Income		
419	Interest and Dividend Income		
420	Allowance for Funds Used During Construction		
421	Miscellaneous Nonoperating Income		
422	Gains (Losses) from Disposition of Utility Property		
	TOTAL OTHER INCOME (415-422)		
425	Miscellaneous Amortization		
426	Miscellaneous Income Deductions		
	TOTAL OTHER INCOME DEDUCTIONS (425-426)		
	TOTAL OTHER INCOME AND DEDUCTIONS (415 -422) Less (425-426)		
408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
409.2	Incomes Taxes, Other Income and Deductions		
410.2	Prov. for Deferred Income Taxes, Other Income and Deductions		
411.2	Income Taxes Dfrd. in Prior Yrs.-Crdt., Other Income and Deduct.		
412.3	Invest. Tax Credits, Utility Oper., Restored to Nonoper. Income		
412.4	Investment Tax Credits, Nonutility Operations, Net		
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-412.4)		
	NET OTHER INCOME AND DEDUCTIONS (415-422) Less (425-412.4)		

SCHEDULE: 5A

NOTES TO INCOME STATEMENT

— None —

SCHEDULE: 8A No Other Reports Needed from Hereafter

UTILITY PLANT IN SERVICE-ACCOUNT 101 WATERWORKS UTILITIES					
Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)=(b)+(c)- (d)+(e)
INTANGIBLE PLANT					
301 Organization					
302 Franchise and Consents					
303 Miscellaneous Intangible Plant					
TOTAL INTANGIBLE PLANT (301-303)					
TANGIBLE PLANT					
SOURCE OF SUPPLY PLANT					
310 Land and Land Rights					
311 Structures and Improvements					
312 Collecting and Impounding Reservoirs					
313 Lake, River and Other Intakes					
314 Wells and Springs					
315 Infiltration Galleries and Tunnels					
316 Supply Mains					
317 Other Water Source Plant					
TOTAL SOURCE OF SUPPLY PLANT (310-317)					
PUMPING PLANT					
320 Land and Land Rights					
321 Structures and Improvements					
322 Boiler Plant Equipment					
323 Other Power Production Equipment					
324 Steam Pumping Equipment					
325 Electric Pumping Equipment					
326 Diesel Pumping Equipment					
327 Hydraulic Pumping Equipment					
328 Other Pumping Equipment					
TOTAL PUMPING PLANT (320-328)					
WATER TREATMENT PLANT					
330 Land and Land Rights					
331 Structures and Improvements					

SCHEDULE: 27

NAME, ADDRESS, AND PHONE NUMBER OF THE COMPANY'S CONTACT PERSONS
TO RECEIVE ENTRIES AND ORDERS FROM THE DOCKETING DIVISION

Name Robert C Lugin - 40 Kathleen M Lugin
Address PO Box 4241 Akron OH 44321
Phone Number (Including Area Code) 1-216-666 0337 Ext 150

NAME ADDRESS, AND PHONE NUMBER OF PERSON TO WHOM INVOICE
SHOULD BE DIRECTED

Name Same as above
Address _____
Phone Number (Including Area Code) _____

VERIFICATION

The foregoing report must be verified by the President or Chief Officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

State of Ohio
County of Summit

Robert C Fruzilin makes oath and says that
(Insert here the name of the affiant.)

he is President
(Insert here the official title of deponent)

of Fruit Benefits Agency Inc
(Insert here the exact legal title or name of the respondent.)

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said 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 1-1, 1992 to and including 12-31, 1992.

Robert C Fruzilin
(Signature of affiant.)