ELECTRIC

INTRASTATE

ANNUAL REPORT

OF

89-6003
Columbus Southern Power Company
Mr. Selwyn J. R. Dias, Director, Regulatory Services
88 E. Broad Street Suite 800
Columbus, OH 43215-3550

TO THE

PUBLIC UTILITIES COMMISSION OF OHIO

FOR THE

YEAR ENDED DECEMBER 31, 20__

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

____

____

INSTRUCTIONS

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

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

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

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

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

STATEMENT OF INTRASTATE GROSS EARNINGS

FOR OHIO AT CLOSE OF YEAR

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

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

Item	Total	Amount	
		Interstate	Intrastate
Electric Operating Revenues	2,095,745,975	479,699,091	1,616,046,884
Gains from Disposition of Utility Property	-330,589		-330,589
Revenue from Electric Plant Leased to Others			
Other Utility Operating Income			
Revenues from Merch., Jobbing & Contract Work			
Revenue from Nonutility Operations	2,220		2,220
Nonoperating Rental Income	495,294		495,294
Equity in Earnings of Subsidiary Companies	1,033,542		1,033,542
Interest & Dividend Income	1,754,763		1,754,763
Miscellaneous Nonoperating Revenue	8,335,738	2,934,799	5,400,939
Gains from Disposition. of Prop.	18,024		18,024
Extraordinary Income			
TOTAL GROSS EARNINGS	2,107,054,967	482,633,890	1,624,421,077
Earnings or Receipts from Sales to Other Public Utilities for Resale	(481,606,124)	(478,747,304)	(2,858,820)
NET GROSS EARNINGS	1,625,448,843	3,886,586	1,621,562,257

ELECTRIC

ACCOUNT 142.XX - PIP CUSTOMER ACCOUNTS RECEIVABLE

Month (A)	Beginning Bal. (B)	Transfers From A/C 142 (C)	Transfers From A/C 144 (D)	Transfers To A/C 186/182.3 (E)	Ending Bal. (F)=(B+C+D+E)
January					
February					
March					
April					
May	BALANCE TRANSFERRED TO A/C 1823025 AT THE START OF THE UNIVERSAL SERVICE FUND ON 09/01/2000				
June					
July					
August					
September					
October					
November					
December					
TOTAL					

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

ELECTRIC

ACCOUNT 186.XX/182.3XX PIP CUSTOMER DEFERRED ACCOUNTS RECEIVABLE

Month (A)	Beginning Balance PIP Deferred (B)	Transfers From A/C 142.XX (C)	Recoveries Through Tariff Rider (D)	Other Items (Explain Below) (E)	Ending Balance PIP Deferred (F)=(B+C-D+E)
January					
February					
March					
April					
May	BALANCE TRANSFERRED TO "TRANSITION REGULATORY ASSET" A/C 1823083 ON 09/01/2000				
June					
July					
August					
September					
October					
November					
December					
TOTAL					

NOTE: THIS SCHEDULE IS TO BE FILLED OUT AND PIP ACCOUNTING INFORMATION QUESTIONS BELOW ANSWERED BY COMPANIES THAT CURRENTLY HAVE PIP TARIFF RIDERS IN EFFECT.

Company defers aged PIP in (Acct. 186.XX/Acct. 182.3XX) select one

PIP balances are transferred after they become _________ months old

Pre-PIP balances (are, are not) transferred to PIP deferred

OATH

State of OHIO
County of FRANKLIN

WE, THE UNDERSIGNED Mark A Pye,
Vice President, and Joseph M Buonaiuto,
Sr Vice President

of COLUMBUS SOUTHERN POWER COMPANY
(Full name of respondent.)

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

Vice President - Tax
(Or other Chief Officer.)

(Officer in charge of Accounts.)

Subscribed and Sworn to before me, this 29th day of April, 2008.

(Signature of officer authorized to administer oaths.)

MY COMMISSION EXPIRES:
12\14\2010

THIS FILING IS	
Item 1: ☒ An Initial (Original) Submission	OR ☐ Resubmission No. ____

Form 1 Approved
OMB No. 1902-0021
(Expires 7/31/2008)
Form 1-F Approved
OMB No. 1902-0029
(Expires 6/30/2007)
Form 3-Q Approved
OMB No. 1902-0205
(Expires 6/30/2007)

89-

FERC FINANCIAL REPORT
FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. 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 these reports to be of confidential nature

Exact Legal Name of Respondent (Company)	Year/Period of Report
Columbus Southern Power Company	End of 2007/Q4

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q)is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

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 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

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 FERC Forms 1 and 3-Q electronically through the forms submission software. Retain one copy of each report for your files. Any electronic submission must be created by using the forms submission software provided free by the Commission at its web site: http://www.ferc.gov/docs-filing/eforms/form-1/elec-subm-soft.asp. The software is used to submit the electronic filing to the Commission via the Internet.

(b) The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

(c) Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

(d) For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

a) Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

b) Be 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 C.F.R. §§ 41.10-41.12 for specific qualifications.)

Reference Schedules	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

e) The following format must be used for the CPA Certification Statement 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."

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

(f) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders," and "CPA Certification Statement" have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission's website at http://www.ferc.gov/help/how-to.asp.

(g) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from http://www.ferc.gov/docs-filing/eforms/form-1/form-1.pdf and http://www.ferc.gov/docs-filing/eforms.asp#3Q-gas .

IV. When to Submit:

FERC Forms 1 and 3-Q must be filed by the following schedule:

a) FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and

b) FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,144 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. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 150 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); 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). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

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

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 period, and use for statement of income accounts the current year's year to date amounts.

III *Complete each question fully and accurately, even if it has been answered in a previous 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 and 3.

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).

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, submit the electronic filing using the form submission software only. Please explain* the reason for the resubmission in a footnote to the data field.

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

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

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons *and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service* as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "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. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "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 OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. *Describe the type of service in a footnote for each entry.*

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

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

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

EXCERPTS FROM THE LAW

ı

al Power Act, 16 U.S.C. § 791a-825r

. The words defined in this section shall have the following meanings for purposes of this Act, to with:

(3) 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, zed group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the ing. 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, ıy assignee or successor in interest thereof;

(7) 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or y of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or uting power; ......

(11) "project' means. a complete unit of improvement or development, consisting of a power house, all water its, all *dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and* 'age, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there ɔ the point of junction with the distribution system or with the interconnected primary transmission system, all llaneous structures used and useful in connection with said unit or any part thereof, and all water rights, of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or ɔriate in the maintenance and operation of such unit;

4. The Commission is hereby authorized and empowered

make investigations and to collect and record data concerning the utilization of the water 'resources of any region to /eloped, the water-power industry and its relation to other industries and to interstate or foreign commerce, and rning the location, capacity, development -costs, and relation to markets of power sites; ... to the extent the ıission may deem necessary or useful for the purposes of this Act."

304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or al* reports as the Commission may be rules and regulations or other prescribe as necessary or appropriate to assist ɔmmission in the -proper administration of this Act. The Commission may prescribe the manner and FERC Form in such reports salt be made, and require from such persons specific answers to all questions upon which the ıission may need information. The Commission may require that such reports shall include, among other things, full ıation as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due aid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the :t and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, ation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such n to make adequate provision for currently determining such costs and other facts. Such reports shall be made under ınless the Commission otherwise specifies*.10

FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

IDENTIFICATION

01 Exact Legal Name of Respondent Columbus Southern Power Company	02 Year/Period of Report End of 2007/Q4
03 Previous Name and Date of Change *(if name changed during year)* / /	
04 Address of Principal Office at End of Period *(Street, City, State, Zip Code)* 1 Riverside Plaza, Columbus, OH 43215-2373	
05 Name of Contact Person Stephen J. Clark	06 Title of Contact Person Senior Staff Accountant
07 Address of Contact Person *(Street, City, State, Zip Code)* AEP Service Corporation, 1 Riverside Plaza, Columbus, OH 43215-2373	

08 Telephone of Contact Person *Including Area Code*	09 This Report Is	10 Date of Report *(Mo, Da, Yr)*
(614) 716-1000	(1) [X] An Original (2) [ ] A Resubmission	/ /

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name	03 Signature	04 Date Signed *(Mo, Da, Yr)*
Joseph M. Buonaiuto	Joseph M. Buonaiuto	04/17/2008
02 Title Controller		

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

LIST OF SCHEDULES (Electric Utility)

Enter in column (c) 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".

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) 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".

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) 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".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Substations	426-427	
68	Footnote Data	450	

Stockholders' Reports Check appropriate box:

- [ ] Four copies will be submitted
- [ ] No annual report to stockholders is prepared

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Joseph M. Buonaiuto, Controller
1 Riverside Plaza
Columbus, Ohio 43215

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 13, 1937

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 or 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?

(1) [ ] Yes...Enter the date when such independent accountant was initially engaged:
(2) [X] No

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the repondent at the end of the 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 beneficiearies 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	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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	Simco Inc.	Owns and leases a coal	100	
2		conveyor system to Conesville		
3		Coal Preparation Company		
4		(a subsidiary company).		
5				
6	Colomet, Inc.	Acquires and holds	100	
7		property for possible future		
8		industrial sites.		
9				
10	Conesville Coal Preparation Company	Provides coal washing	100	
11		services for one of the		
12		Company's generating		
13		stations.		
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 policy making 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 Footnote		
2			
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Schedule Page: 104 Line No.: 1 Column: a

Executive Compensation Table

The following table shows the compensation earned by the chief executive officer and the five other most highly compensated executive officers of AEP at December 31, 2007:

Name and Principal Position (a)	Salary ($) (b)	Bonus ($) (c)	Stock Awards ($)(1) (d)	Non-Equity Incentive Plan Compensation ($)(2) (e)	Change in Pension Value and Non-qualified Deferred Compensation Earnings ($)(3) (f)	All Other Compensation ($)(4) (g)	Total ($) (h)
Michael G. Morris — Chairman of the board, president and chief executive officer	1,204,615	—	15,564,436	1,800,000	446,677	643,748	19,659,477
Holly Keller Koeppel — Executive vice president and chief financial officer	451,731	—	2,139,592	400,000	89,224	59,721	3,140,267
Susan Tomasky — Executive vice president	501,923	—	3,370,310	425,000	86,020	70,361	4,453,614
Carl L. English — Chief operating officer	511,961	—	3,166,371	400,000	99,096	59,844	4,237,272
Robert P. Powers — President-AEP Utilities	491,885	—	2,414,018	400,000	32,981	67,916	3,406,800
Thomas M. Hagan — Executive vice president	441,692	12,000	2,086,342	361,000	—	47,372	2,948,406

(1) The amounts reported in this column are the amounts recognized in our financial statements for 2007 pursuant to FASB 123R and include amounts for performance unit awards granted in 2005, 2006 and 2007.

(2) The amounts shown in this column are payments made under the Company's Senior Officer Incentive Plan. At the outset of each year, the HR Committee sets target bonuses and performance criteria that will be used to determine whether and to what extent executive officers will receive payments under this plan. For 2007, the HR Committee selected earnings per share and other measures as the performance criteria.

(3) The amounts shown in this column are attributable to the increase, if any, in the actuarial values of each of the named executive officer's combined benefits under AEP's qualified and non-qualified defined benefit plans determined using interest rate and mortality assumptions consistent with those used in the Company's financial statements. No named executive officer received preferential or above-market earnings on deferred compensation.

(4) A detailed breakout of the amounts shown in the All Other Compensation column is shown below:

Type	Michael G. Morris	Holly Keller Koeppel	Susan Tomasky	Carl L. English	Robert P. Powers	Thomas M. Hagan
Retirement Savings Plan Match	7,471	7,748	10,125	10,125	10,125	9,541
Supplemental Retirement Savings Plan Match	82,529	31,160	32,625	35,758	31,303	29,222
Tax Gross-Ups	103,328	446	920	-	2,156	809
Subsidiary Company Directors Fees	16,600	16,000	9,900	11,800	7,900	7,600
Life Insurance, Including Director Insurance	142,151	-	-	-	-	-
Country and Dining Club Dues, Incidentals and Airline Club Dues	1,779	2,017	890	2,161	6,779	200
Financial Counseling and Tax Preparation	-	2,350	15,900	-	9,653	-
Personal Use of Company Aircraft	289,865	-	-	-	-	-
Personal Services of Employees	26	-	-	-	-	-

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

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	Michael G. Morris, Chairman of the Board	Columbus, Ohio
2	and Chief Executive Officer	
3		
4	Robert P. Powers, Vice Chairman of the Board	Columbus, Ohio
5	and Vice President	
6		
7	Carl L. English, Vice President	Columbus, Ohio
8		
9	Holly Keller Koeppel, Vice President	Columbus, Ohio
10	and Chief Financial Officer	
11		
12	Stephen P. Smith, Vice President and Treasurer	Columbus, Ohio
13		
14	Susan Tomasky, Vice President	Columbus, Ohio
15		
16	Dennis E. Welch, Vice President	Columbus, Ohio
17		
18	Nicholas K. Akins, Vice President	Columbus, Ohio
19		
20	John B. Keane	Columbus, Ohio
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28	Note: The Respondent does not have an Executive Committee.	
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

IMPORTANT CHANGES DURING THE QUARTER/YEAR

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

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION.

1.

Date Acquired Or Extended	Community	Period of Franchise & Termination	Consideration
Renewed May 8, 2007	Village of Murray City, Ohio	One (1) year franchise, expiring May 8, 2008	None
Renewed May 29, 2007	Village of Rome, Ohio	Twenty-five (25) year franchise, expiring on May 29, 2032 with option to renew yearly	None

2. None

3. On April 25, 2007, the company purchased the Darby Generating Station located near Mount Sterling, Ohio from DPL Energy, LLC, a subsidiary of Dayton Power & Light, Inc., for approximately $102 million. The FERC Sec. 203 filing for this acquisition was approved on April 6, 2007. The required journal entries were sent to the FERC by letter dated 10/24/07. The FERC approved CSP's proposed accounting by letter dated 12/04/07.

4. None

5. None

6. State Commission Authority Case No. 07-479-EL-AIS

   $44,500,000 Ohio Air Quality Development Authority, Series 2007A, Floating Rate Notes, due August 1, 2040

   $56,000,000 Ohio Air Quality Development Authority, Series 2007B, Floating Rate Notes, due November 1, 2042

7. None

8. Wage agreements for 2007 resulted in general increase of 3.1% for represented employees.

9. Please refer to the Notes to Financial Statements Pages 122-123

10. None

11. (Reserved)

12. Not Used

13. Sandra S. Bennett resigned as Assistant Controller effective March 29, 2007

E. Kevin Bethel appointed as Assistant Controller effective March 29, 2007

Susan E. Higginson appointed as Assistant Controller effective March 29, 2007

Michael J. Sullivan resigned as Assistant Controller effective March 29, 2007

Heather L. Geiger resigned as Secretary effective October 1, 2007

Jane A. Harf resigned as Vice President- External Affairs effective October 29, 2007

Gene M. Jensen resigned as Vice President – Distribution Region Operations effective October 15, 2007

L. Rahmond Staggers appointed as Secretary effective October 1, 2007

E. Kevin Bethel resigned as Assistant Controller effective November 30, 2007

14. Proprietary capital ratio exceeds 30%

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	**UTILITY PLANT**			
2	Utility Plant (101-106, 114)	200-201	4,379,178,885	3,994,435,562
3	Construction Work in Progress (107)	200-201	415,326,829	294,134,711
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		4,794,505,714	4,288,570,273
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,902,042,383	1,714,174,829
6	Net Utility Plant (Enter Total of line 4 less 5)		2,892,463,331	2,574,395,444
7	Nuclear Fuel in Process of Ref., Conv.,Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		2,892,463,331	2,574,395,444
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	**OTHER PROPERTY AND INVESTMENTS**			
18	Nonutility Property (121)		13,311,383	13,003,079
19	(Less) Accum. Prov. for Depr. and Amort. (122)		3,007,772	2,718,113
20	Investments in Associated Companies (123)		430,000	430,000
21	Investment in Subsidiary Companies (123.1)	224-225	14,662,524	13,628,971
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	20,760,621	28,080,013
24	Other Investments (124)		12,708,050	12,779,206
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		58,660,019	0
30	Long-Term Portion of Derivative Assets (175)		43,221,813	56,126,092
31	Long-Term Portion of Derivative Assets – Hedges (176)		130,504	80,323
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		160,877,142	121,409,571
33	**CURRENT AND ACCRUED ASSETS**			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		1,381,560	1,312,028
36	Special Deposits (132-134)		59,164,115	8,898,027
37	Working Fund (135)		7,000	7,000
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		39,970,911	36,541,893
41	Other Accounts Receivable (143)		26,181,829	17,497,861
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		2,562,695	545,900
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		29,820,365	60,004,875
45	Fuel Stock (151)	227	35,216,366	36,499,470
46	Fuel Stock Expenses Undistributed (152)	227	632,569	848,950
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	34,673,327	30,572,149
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	37,434,778	31,404,411

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	*(Less) Noncurrent Portion of Allowances*		20,760,621	28,080,013
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		5,638,251	41,254,162
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		807,577	0
60	Rents Receivable (172)		185,306	203,862
61	Accrued Utility Revenues (173)		14,814,943	11,042,330
62	Miscellaneous Current and Accrued Assets (174)		25,000	0
63	Derivative Instrument Assets (175)		77,326,674	116,667,089
64	*(Less) Long-Term Portion of Derivative Instrument Assets (175)*		43,221,813	56,126,092
65	Derivative Instrument Assets - Hedges (176)		589,950	5,777,235
66	*(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176*		130,504	80,323
67	Total Current and Accrued Assets (Lines 34 through 66)		297,194,888	313,699,014
68	**DEFERRED DEBITS**			
69	Unamortized Debt Expenses (181)		5,777,651	5,026,666
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets (182.3)	232	230,051,471	292,908,392
73	Prelim. Survey and Investigation Charges (Electric) (183)		1,035	2,441
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	*Other Preliminary Survey and Investigation Charges (183.2)*		0	0
76	Clearing Accounts (184)		0	0
77	*Temporary Facilities (185)*		0	0
78	Miscellaneous Deferred Debits (186)	233	95,297,951	83,669,883
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		10,857,867	11,623,524
82	Accumulated Deferred Income Taxes (190)	234	100,930,856	80,835,838
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		442,916,831	474,066,744
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		3,793,452,192	3,483,570,773

Name of Respondent	This Report is:	Date of Report (mo, da, yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Rresubmission	/ /	end of 2007/Q4

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	41,026,065	41,026,065
3	Preferred Stock Issued (204)	250-251	0	0
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	257,892,418	257,892,418
7	Other Paid-In Capital (208-211)	253	322,457,346	322,299,905
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	552,162,467	448,287,458
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	9,532,633	8,499,079
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-16,393,676	-19,235,577
16	Total Proprietary Capital (lines 2 through 15)		1,166,677,253	1,058,769,348
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	0	0
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	100,000,000	100,000,000
21	Other Long-Term Debt (224)	256-257	1,204,745,000	1,104,245,000
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		6,521,314	6,923,060
24	Total Long-Term Debt (lines 18 through 23)		1,298,223,686	1,197,321,940
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		4,379,778	5,726,842
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		169,899	14,866
29	Accumulated Provision for Pensions and Benefits (228.3)		28,365,349	40,059,251
30	Accumulated Miscellaneous Operating Provisions (228.4)		1,349,324	237,762
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		27,375,875	40,459,805
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		78,112	16,925
34	Asset Retirement Obligations (230)		20,587,519	18,573,958
35	Total Other Noncurrent Liabilities (lines 26 through 34)		82,305,856	105,089,409
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		113,061,421	112,101,748
39	Notes Payable to Associated Companies (233)		102,508,916	9,242,039
40	Accounts Payable to Associated Companies (234)		67,365,377	61,337,332
41	Customer Deposits (235)		45,602,194	34,990,807
42	Taxes Accrued (236)	262-263	181,760,019	161,630,634
43	Interest Accrued (237)		25,349,651	19,514,709
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

Name of Respondent	This Report is:	Date of Report (mo, da, yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Rresubmission	/ /	end of 2007/Q4

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		28,783	58,539
48	Miscellaneous Current and Accrued Liabilities (242)		46,524,786	32,085,048
49	Obligations Under Capital Leases-Current (243)		3,103,825	2,692,043
50	Derivative Instrument Liabilities (244)		55,916,003	89,187,857
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		27,375,875	40,459,805
52	Derivative Instrument Liabilities - Hedges (245)		1,655,946	574,022
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		78,112	16,925
54	Total Current and Accrued Liabilities (lines 37 through 53)		615,422,934	482,938,048
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		295,006	301,176
57	Accumulated Deferred Investment Tax Credits (255)	266-267	20,767,043	22,951,500
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	34,828,328	17,311,748
60	Other Regulatory Liabilities (254)	278	19,879,806	40,551,757
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	4,494,386	2,766,628
63	Accum. Deferred Income Taxes-Other Property (282)		421,484,586	414,499,767
64	Accum. Deferred Income Taxes-Other (283)		129,073,308	141,069,452
65	Total Deferred Credits (lines 56 through 64)		630,822,463	639,452,028
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		3,793,452,192	3,483,570,773

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

STATEMENT OF INCOME

Quarterly
1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.
2. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.
4. If additional columns are needed place them in a footnote.

Annual or Quarterly if applicable
5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility columnin a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	2,091,769,321	1,803,111,277		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,175,999,662	1,021,302,307		
5	Maintenance Expenses (402)	320-323	93,274,357	88,654,182		
6	Depreciation Expense (403)	336-337	128,977,138	109,214,517		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	3,133,765	11,691,852		
8	Amort. & Depl. of Utility Plant (404-405)	336-337	10,554,338	10,847,204		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		62,840,791	61,354,254		
13	(Less) Regulatory Credits (407.4)		8,346,182	35,983		
14	Taxes Other Than Income Taxes (408.1)	262-263	161,055,556	154,535,987		
15	Income Taxes - Federal (409.1)	262-263	162,038,438	116,820,497		
16	- Other (409.1)	262-263	-4,914,352	1,563,133		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	134,426,786	72,253,814		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	154,100,691	83,059,116		
19	Investment Tax Credit Adj. - Net (411.4)	266	-2,237,768	-2,124,901		
20	(Less) Gains from Disp. of Utility Plant (411.6)		330,589	456,275		
21	Losses from Disp. of Utility Plant (411.7)			51,399		
22	(Less) Gains from Disposition of Allowances (411.8)		3,979,747	10,753,046		
23	Losses from Disposition of Allowances (411.9)		3,093			
24	Accretion Expense (411.10)		1,231,544	1,242,940		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,759,626,139	1,553,102,765		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		332,143,182	250,008,512		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. 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 material refund to the utility with respect to power or gas purchases. State for each year effected 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 or gas purchases.
11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	Line No.
						1
2,091,769,321	1,803,111,277					2
						3
1,175,999,662	1,021,302,307					4
93,274,357	88,654,182					5
128,977,138	109,214,517					6
3,133,765	11,691,852					7
10,554,338	10,847,204					8
						9
						10
						11
62,840,791	61,354,254					12
8,346,182	35,983					13
161,055,556	154,535,987					14
162,038,438	116,820,497					15
-4,914,352	1,563,133					16
134,426,786	72,253,814					17
154,100,691	83,059,116					18
-2,237,768	-2,124,901					19
330,589	456,275					20
	51,399					21
3,979,747	10,753,046					22
3,093						23
1,231,544	1,242,940					24
1,759,626,139	1,553,102,765					25
332,143,182	250,008,512					26

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)		332,143,182	250,008,512		
28	Other Income and Deductions					
29	Other Income					
30	Nonutilty Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)			1,585		
33	Revenues From Nonutility Operations (417)		2,220	686		
34	(Less) Expenses of Nonutility Operations (417.1)					
35	Nonoperating Rental Income (418)		495,294	416,601		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	1,033,542	308,791		
37	Interest and Dividend Income (419)		1,754,763	8,646,068		
38	Allowance for Other Funds Used During Construction (419.1)		3,035,767	1,865,605		
39	Miscellaneous Nonoperating Income (421)		8,335,738	6,990,087		
40	Gain on Disposition of Property (421.1)		18,024	79,215		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		14,675,348	18,305,468		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)			9,501		
44	Miscellaneous Amortization (425)	340				
45	Donations (426.1)	340	5,798,730	4,889,798		
46	Life Insurance (426.2)					
47	Penalties (426.3)		2,894,634	10,936		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		460,705	361,494		
49	Other Deductions (426.5)		16,073,612	16,003,309		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		25,227,681	21,275,038		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	315,000	315,000		
53	Income Taxes-Federal (409.2)	262-263	-6,046,206	-4,543,174		
54	Income Taxes-Other (409.2)	262-263				
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	13,186,111	14,509,981		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	13,383,693	14,566,965		
57	Investment Tax Credit Adj.-Net (411.5)		53,311	-138,791		
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-5,875,477	-4,423,949		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		-4,676,856	1,454,379		
61	*Interest Charges*					
62	Interest on Long-Term Debt (427)		63,523,309	62,230,590		
63	Amort. of Debt Disc. and Expense (428)		977,667	1,172,326		
64	Amortization of Loss on Reaquired Debt (428.1)		765,656	765,656		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)	340	7,423,100	5,098,015		
68	Other Interest Expense (431)	340	3,963,321	2,642,370		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		7,275,095	5,955,433		
70	Net Interest Charges (Total of lines 62 thru 69)		69,377,958	65,953,524		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		258,088,368	185,509,367		
72	Extraordinary Items					
73	Extraordinary Income (434)			107,480		
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)			107,480		
76	Income Taxes-Federal and Other (409.3)	262-263		37,618		
77	Extraordinary Items After Taxes (line 75 less line 76)			69,862		
78	Net Income (Total of line 71 and 77)		258,088,368	185,579,229		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. 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)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. 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.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. 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.
9. 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)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		448,287,458	353,174,461
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Amort. of Loss on Redemption of 9.50% Cumulative Preferred Stock	210	-59,092	(59,092)
11	Amort. of Loss on Redemption of 7.875% Cumulative Preferred Stock	210	-40,729	(40,729)
12	Amort. of Preferred Stock Issuance Expense	210	-57,620	(57,620)
13	FIN 48 Adoption, Net of Tax of $1,627,434	Various	-3,022,376	
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)		-3,179,817	(157,441)
16	Balance Transferred from Income (Account 433 less Account 418.1)		257,054,826	185,270,438
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31				
32	Common Stock		-150,000,000	(90,000,000)
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-150,000,000	(90,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		552,162,467	448,287,458
	APPROPRIATED RETAINED EARNINGS (Account 215)			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. 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)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. 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.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. 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.
9. 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)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		552,162,467	448,287,458
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		8,499,079	8,190,288
50	Equity in Earnings for Year (Credit) (Account 418.1)		1,033,542	308,791
51	(Less) Dividends Received (Debit)			
52	Acct 439 - FIN48 Adjustment to Retained Earnings		12	
53	Balance-End of Year (Total lines 49 thru 52)		9,532,633	8,499,079

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(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 in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	258,088,368	185,579,229
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	142,665,241	131,753,573
5	Amortization of Regulatory Debits and Credits, Net	54,494,609	61,318,271
6	Net Increase (Decrease) in Customer Deposits	10,611,387	-12,022,338
7	Carrying Costs Income	-4,757,852	-4,121,752
8	Deferred Income Taxes (Net)	-19,871,487	-10,862,286
9	Investment Tax Credit Adjustment (Net)	-2,184,457	-2,263,692
10	Net (Increase) Decrease in Receivables	10,199,633	-1,950,997
11	Net (Increase) Decrease in Inventory	-2,421,647	-11,891,358
12	Net (Increase) Decrease in Allowances Inventory	-6,030,367	11,693,263
13	Net Increase (Decrease) in Payables and Accrued Expenses	29,965,265	71,932,793
14	Net (Increase) Decrease in Other Regulatory Assets	-22,677,603	-19,932,024
15	Net Increase (Decrease) in Other Regulatory Liabilities	-10,561,949	12,136,938
16	(Less) Allowance for Other Funds Used During Construction	3,035,767	1,865,605
17	(Less) Undistributed Earnings from Subsidiary Companies	1,033,542	308,791
18	Other (provide details in footnote):	15,678,171	-1,291,592
19			
20			
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	449,128,003	407,903,632
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-341,124,862	-308,415,618
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	-3,035,767	-1,865,605
31	Other (provide details in footnote): Acquisition of Darby Plant	-102,032,517	
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-440,121,612	-306,550,013
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	1,200,499	1,827,199
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(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 in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
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	31,597	3,881,326
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54	Change in Other Cash Deposits, Net	-52,609,322	-1,151,000
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-491,498,838	-301,992,488
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	100,500,000	
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65	Deferred Issuance Expenses	-1,326,510	
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
68	Notes Receivable / Payable - Associated Companies	93,266,877	
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	192,440,367	
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)		
74	Preferred Stock		
75	Common Stock		
76	Notes Receivable / Payable - Associated Companies		-15,531,926
77			
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-150,000,000	-90,000,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	42,440,367	-105,531,926
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	69,532	379,218
87			
88	Cash and Cash Equivalents at Beginning of Period	1,319,028	939,810
89			
90	Cash and Cash Equivalents at End of period	1,388,560	1,319,028

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) X An Original (2) _ A Resubmission	/ /	2007/Q4

FOOTNOTE DATA

Schedule Page: 120 Line No.: 18 Column: b

	2007 Cash Flow Incr / (Decr)	2006 Cash Flow Incr / (Decr)
Other Net Electric Utility Plant	(8,628,770)	(5,035,593)
Net Nonutility Property	(18,567)	84,797
Other Investments	39,481	41,011
Spec Deposits - Gas Options & Electric Trading	2,343,234	9,085,117
Prepayments	(983,329)	820,763
Accrued Utility Revenues	(3,772,613)	(956,390)
Unamortized Debt Expense	575,525	850,154
Other Deferred Debits	(427,405)	(2,150,993)
Deferred Property Taxes	(11,063,491)	(7,881,720)
Unamortized Loss on Reacquired Debt	765,657	765,655
Energy Trading Contracts	12,337,770	(7,990,074)
Other Comprehensive Income - FAS 133	(4,048,156)	4,256,622
Unamortized Discount on Long-Term Debt	401,746	401,747
Obligations Under Capital Leases - Noncurrent	(1,347,064)	(744,550)
Accumulated Provisions - Misc	470,804	(441,204)
Other Current & Accrued Liabilities	13,316,821	2,592,518
Obligations Under Capital Leases - Current	411,782	(314,362)
Other Deferred Credits	17,516,580	2,950,269
Other Miscellaneous	(2,211,834)	2,374,641
Total	15,678,171	(1,291,592)

Schedule Page: 120 Line No.: 37 Column: b

	2007 Cash Flow Incr / (Decr)	2006 Cash Flow Incr / (Decr)
Sale of meters and transformers between affiliated operating companies	1,200,499	518,798
Sale of turbine blades to affiliated operating company	0	591,810
Sale of leased vehicles to BLC Corp.	0	305,575
Sale of 2.81 Acres to Marion Bldg to Brian Daniel	0	261,319
Sale of CSP's portion of the Catahoula property to the U.S. Fish & Wildlife Service	0	149,697
	1,200,499	1,827,199

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 Cormmission 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.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION.

INDEX OF NOTES TO FINANCIAL STATEMENTS

GLOSSARY OF TERMS FOR NOTES

When the following terms and abbreviations appear in the text of this report, they have the meanings indicated below.

Term	Meaning
AEGCo	AEP Generating Company, an AEP electric utility subsidiary.
AEP or Parent	American Electric Power Company, Inc.
AEP Credit	AEP Credit, Inc., a subsidiary of AEP which factors accounts receivable and accrued utility revenues for affiliated electric utility companies.
AEP East companies	APCo, CSPCo, I&M, KPCo and OPCo.
AEPEP	AEP Energy Partners, Inc., a subsidiary of AEP dedicated to wholesale marketing and trading, asset management and commercial and industrial sales in the deregulated Texas market.
AEPES	AEP Energy Services, Inc., a subsidiary of AEP Resources, Inc.
AEPSC	American Electric Power Service Corporation, a service subsidiary providing management and professional services to AEP and its subsidiaries.
AEP System or the System	American Electric Power System, an integrated electric utility system, owned and operated by AEP's electric utility subsidiaries.
AEP Power Pool	Members are APCo, CSPCo, I&M, KPCo and OPCo. The Pool shares the generation, cost of generation and resultant wholesale off-system sales of the member companies.
AEP West companies	PSO, SWEPCo, TCC and TNC.
ALJ	Administrative Law Judge.
AOCI	Accumulated Other Comprehensive Income.
APCo	Appalachian Power Company, an AEP electric utility subsidiary.
ARO	Asset Retirement Obligations.
CAA	Clean Air Act.
CSPCo	Columbus Southern Power Company, an AEP electric utility subsidiary.
CSW	Central and South West Corporation, a subsidiary of AEP (Effective January 21, 2003, the legal name of Central and South West Corporation was changed to AEP Utilities, Inc.).
CSW Operating Agreement	Agreement, dated January 1, 1997, by and among PSO, SWEPCo, TCC and TNC governing generating capacity allocation. This agreement was amended in May 2006 to remove TCC and TNC. AEPSC acts as the agent.
DETM	Duke Energy Trading and Marketing L.L.C., a risk management counterparty.
DOE	United States Department of Energy.
DOJ	United States Department of Justice.
EITF	Financial Accounting Standards Board's Emerging Issues Task Force.
ERCOT	Electric Reliability Council of Texas.
FASB	Financial Accounting Standards Board.
Federal EPA	United States Environmental Protection Agency.
FERC	Federal Energy Regulatory Commission.
FIN	FASB Interpretation No.
FIN 47	FASB Interpretation No. 47, "Accounting for Conditional Asset Retirement Obligations."

GLOSSARY OF TERMS FOR NOTES (Continued)

When the following terms and abbreviations appear in the text of this report, they have the meanings indicated below.

Term	Meaning
FIN 48	FIN 48, "Accounting for Uncertainty in Income Taxes" and FASB Staff Position FIN 48-1 "Definition of *Settlement* in FASB Interpretation No. 48."
GAAP	Accounting Principles Generally Accepted in the United States of America.
IGCC	Integrated Gasification Combined Cycle, technology that turns coal into a cleaner-burning gas.
IRS	Internal Revenue Service.
I&M	Indiana Michigan Power Company, an AEP electric utility subsidiary.
KGPCo	Kingsport Power Company, an AEP electric distribution subsidiary.
KPCo	Kentucky Power Company, an AEP electric utility subsidiary.
kV	Kilovolt.
MISO	Midwest Independent Transmission System Operator.
MLR	Member load ratio, the method used to allocate AEP Power Pool transactions to its members.
MTM	Mark-to-Market.
MW	Megawatt.
MWH	Megawatthour.
NO_X	Nitrogen oxide.
NSR	New Source Review.
OATT	Open Access Transmission Tariff.
OCC	Corporation Commission of the State of Oklahoma.
OPCo	Ohio Power Company, an AEP electric utility subsidiary.
OPEB	Other Postretirement Benefit Plans.
OVEC	Ohio Valley Electric Corporation, which is 43.47% owned by AEP.
PJM	Pennsylvania – New Jersey – Maryland regional transmission organization.
Property, Plant and Equipment	Includes Utility Plant and Nonutility Property.
PSO	Public Service Company of Oklahoma, an AEP electric utility subsidiary.
PUCO	Public Utilities Commission of Ohio.
PUCT	Public Utility Commission of Texas.
PUHCA	Public Utility Holding Company Act.
Risk Management Contracts	Trading and nontrading derivatives, including those derivatives designated as cash flow and fair value hedges.
RSP	Rate Stabilization Plan.
RTO	Regional Transmission Organization.
SCR	Selective Catalytic Reduction.
SEC	United States Securities and Exchange Commission.
SECA	Seams Elimination Cost Allocation.
SFAS	Statement of Financial Accounting Standards issued by the Financial Accounting Standards Board.

GLOSSARY OF TERMS FOR NOTES (Continued)

When the following terms and abbreviations appear in the text of this report, they have the meanings indicated below.

Term	Meaning
SFAS 71	Statement of Financial Accounting Standards No. 71, "Accounting for the Effects of Certain Types of Regulation."
SFAS 109	Statement of Financial Accounting Standards No. 109, "Accounting for Income Taxes."
SFAS 133	Statement of Financial Accounting Standards No. 133, "Accounting for Derivative Instruments and Hedging Activities."
SFAS 143	Statement of Financial Accounting Standards No. 143, "Accounting for Asset Retirement Obligations."
SFAS 157	Statement of Financial Accounting Standards No. 157, "Fair Value Measurements."
SFAS 158	Statement of Financial Accounting Standards No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."
SFAS 159	Statement of Financial Accounting Standards No. 159, "The Fair Value Option for Financial Assets and Financial Liabilities."
SIA	System Integration Agreement.
SPP	Southwest Power Pool.
SO_2	Sulfur Dioxide.
Sweeny	Sweeny Cogeneration Limited Partnership, owner and operator of a four unit, 480 MW gas-fired generation facility, owned 50% by AEP. AEP's 50% interest in Sweeny Cogeneration Plant was sold in October 2007.
SWEPCo	Southwestern Electric Power Company, an AEP electric utility subsidiary.
TCC	AEP Texas Central Company, an AEP electric utility subsidiary.
TNC	AEP Texas North Company, an AEP electric utility subsidiary.
Utility Money Pool	AEP System's Utility Money Pool.
WPCo	Wheeling Power Company, an AEP electric distribution subsidiary.

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

As a public utility, CSPCo engages in the generation and purchase of electric power, and the subsequent sale, transmission and distribution of that power to 746,000 retail customers at December 31, 2007 in central and southern Ohio. As a member of the AEP Power Pool, CSPCo shares the revenues and the costs of the AEP Power Pool's sales to neighboring utilities and power marketers.

The cost of the AEP Power Pool's generating capacity is allocated among its members based on relative peak demands and generating reserves through the payment of capacity charges and the receipt of capacity revenues. The capacity reserve relationship of the AEP Power Pool members changes as generating assets are added, retired or sold and relative peak demand changes. AEP Power Pool members are also compensated for the out-of-pocket costs of energy delivered to the AEP Power Pool and charged for energy received from the AEP Power Pool. The AEP Power Pool calculates each member's prior twelve-month peak demand relative to the sum of the peak demands of all members as a basis for sharing revenues and costs. The result of this calculation is the member load ratio (MLR), which determines each member's percentage share of revenues and costs.

In March 2007, CSPCo and AEGCo entered into a 10-year unit power agreement for the entire output from the Lawrenceburg Plant with an option for an additional 2-year period. CSPCo pays AEGCo for the capacity, depreciation, fuel, operation and maintenance and tax expenses. These payments are due regardless of whether the plant is operating. The fuel and operation and maintenance payments are based on actual costs incurred.

Prior to April 1, 2006, under the SIA, AEPSC allocated physical and financial revenues and expenses from neighboring utilities, power marketers and other power and gas risk management activities among AEP East companies and AEP West companies based on an allocation methodology established at the time of the AEP-CSW merger. Sharing in a calendar year was based upon the level of such activities experienced for the twelve months ended June 30, 2000, which immediately preceded the merger. This activity resulted in an AEP East companies' and AEP West companies' allocation of approximately 91% and 9%, respectively, for revenues and expenses.

Effective April 1, 2006, under the SIA, AEPSC allocates physical and financial revenues and expenses from neighboring utilities, power marketers and other power and gas risk management activities based upon the location of such activity, with margins resulting from trading and marketing activities originating in PJM and MISO generally accruing to the benefit of the AEP East companies and trading and marketing activities originating in SPP and ERCOT generally accruing to the benefit of PSO and SWEPCo. Margins resulting from other transactions are allocated among the AEP East companies, PSO and SWEPCo in proportion to the marketing realization directly assigned to each zone for the current month plus the preceding eleven months. Accordingly, the 2006 results of operations and cash flows reflect nine months of the SIA change.

AEPSC conducts power, gas, coal and emission allowance risk management activities on CSPCo's behalf. CSPCo shares in the revenues and expenses associated with these risk management activities, as described in the preceding paragraph, with the other AEP East companies, PSO and SWEPCo. Power and gas risk management activities are allocated based on the existing power pool agreement and the SIA. CSPCo shares in coal and emission allowance risk management activities based on its proportion of fossil fuels burned by the AEP System. Risk management activities primarily involve the purchase and sale of electricity under physical forward contracts at fixed and variable prices and to a lesser extent gas, coal and emission allowances. The electricity, gas, coal and emission allowance contracts include physical transactions, over-the-counter options and financially-settled swaps and exchange-traded futures and options. AEPSC settles the majority of the physical forward contracts by entering into offsetting contracts.

To minimize the credit requirements and operating constraints when operating within PJM, the AEP East companies as well as KGPCo and WPCo, agreed to a netting of all payment obligations incurred by any of the AEP East companies against all balances due to the AEP East companies, and to hold PJM harmless from actions that any one or more AEP East companies may take with respect to PJM.

CSPCo is jointly and severally liable for activity conducted by AEPSC on behalf of the AEP East companies, PSO and SWEPCo related to power purchase and sale activity pursuant to the SIA.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Rates and Service Regulation

CSPCo is subject to regulation by the FERC under the Federal Power Act and the Energy Policy Act of 2005 (2005 PUHCA) and maintains accounts in accordance with regulatory guidelines. Rates are regulated by the FERC and the PUCO. The PUCO approves the retail rates charged and regulates the retail services and operations for the generation and supply of power, a majority of transmission energy delivery services and distribution services.

The FERC regulates wholesale power markets and wholesale power transactions. CSPCo's wholesale power transactions are generally market-based and are not cost-based regulated unless CSPCo negotiates and files a cost-based contract with the FERC or the FERC determines that CSPCo has "market power" in the region in which the transaction is taking place. CSPCo enters into wholesale all-requirements power supply contracts with various municipalities and cooperatives that are FERC regulated, cost-based contracts.

The FERC also regulates, on a cost basis, CSPCo's wholesale transmission service and rates. The FERC claimed jurisdiction over retail transmission rates when the retail rates were unbundled in connection with restructuring CSPCo's rates. Therefore CSPCo's retail transmission rates are based on FERC's OATT rates that are cost-based. Otherwise, retail transmission rates are still regulated, on a cost basis, by the PUCO.

In addition, the FERC regulates the AEP Power Pool, the CSW Operating Agreement, the East Transmission Equalization Agreement, Transmission Coordination Agreement, System Interim Allowance Agreement, and SIA, all of which allocate shared costs and revenues to AEP's utility subsidiaries that are parties to the agreements.

The PUCO regulates all of CSPCo's retail public utility transmission and distribution operations and rates. The retail generation/power supply operations are in transition to market pricing under state restructuring legislation. These rates are currently subject to rate stabilization plans, which expire on December 31, 2008. Under the present legislation in Ohio, rates are scheduled to be market based starting in January 2009. However, legislation is under consideration that may extend that transition date. See Note 3 for further information of restructuring legislation and its effects in Ohio.

The Energy Policy Act of 2005 repealed the 1935 PUHCA effective February 8, 2006 and replaced it with the 2005 PUHCA. With the repeal of the 1935 PUHCA, the SEC no longer has jurisdiction over the affiliated activities of registered holding companies, their respective service corporations and their intercompany transactions, which the SEC regulated since 1935 predominantly at cost. Jurisdiction over holding company-related affiliated activities was transferred to the FERC and the required reporting was reduced by the 2005 PUHCA. The FERC also has jurisdiction over the issuances and acquisitions of securities, the acquisition or sale of certain utility assets, mergers with another electric utility or holding company, intercompany transactions, accounting and AEPSC intercompany service billings which are generally at cost. The intercompany sale of non-power goods and non-AEPSC services to affiliates cannot exceed market under the 2005 PUHCA.

Both the FERC and state regulatory commissions are permitted to review and audit the books and records of any company within a public utility holding company system.

Basis of Accounting

CSPCo's accounting is subject to the requirements of the PUCO and the FERC. The financial statements have been prepared in accordance with the Uniform System of Accounts prescribed by the FERC. The principal differences from GAAP include:

- Accounting for subsidiaries on an equity basis.
- The requirement to report deferred tax assets and liabilities separately rather than a single amount.
- The classification of accrued taxes as a single amount rather than assets and liabilities.
- The exclusion of current maturities of long-term debt from current liabilities.
- The classification of accrued non-ARO asset removal costs as accumulated depreciation rather than regulatory liabilities.
- The classification of capital lease payments as operating activities instead of financing activities.
- The classification of prepaid pension benefits as current assets instead of noncurrent assets in 2006.
- The classification of change in emission allowances held for speculation as investing activities instead of operating activities.
- The classification of PJM hourly activity for physical transactions as purchases and sales instead of net sales.
- The classification of the adoption of SFAS 158 as a component of Other Comprehensive Income instead of an adjustment to AOCI.
- The reporting of acquired generating facilities on a gross basis rather than a net basis.
- The classification of certain tax liabilities related to FIN 48 as Deferred Income Taxes, Taxes Accrued or Interest Accrued rather than Deferred Credits.
- The classification of the cumulative effect of adoption of SFAS 123 (Revised 2004) "Share-Based Payment" as an extraordinary item.
- The classification of certain other assets and liabilities as noncurrent instead of current.

Accounting for the Effects of Cost-Based Regulation

As a cost-based rate-regulated electric public utility company, CSPCo's financial statements reflect the actions of regulators that result in the recognition of certain revenues and expenses in different time periods than enterprises that are not rate-regulated. In accordance with SFAS 71, regulatory assets (deferred expenses) and regulatory liabilities (future revenue reductions or refunds) are recorded to reflect the economic effects of regulation by matching expenses with their recovery through regulated revenues and income with its passage to customers through the reduction of regulated revenues. Due to the commencement of legislatively required restructuring and a transition to customer choice and market-based rates, CSPCo discontinued the application of SFAS 71, regulatory accounting, for the generation portion of its business in September 2000.

Use of Estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates include, but are not limited to, inventory valuation, allowance for doubtful accounts, long-lived asset impairment, unbilled electricity revenue, valuation of long-term energy contracts, the effects of regulation, long-lived asset recovery, the effects of contingencies and certain assumptions made in accounting for pension and postretirement benefits. The estimates and assumptions used are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could ultimately differ from those estimates.

Property, Plant and Equipment and Equity Investments

Electric utility property, plant and equipment are stated at original purchase cost. Property, plant and equipment of nonregulated operations and other investments are stated at fair market value at acquisition (or as adjusted for any applicable impairments) plus the original cost of property acquired or constructed since the acquisition, less disposals. Additions, major replacements and betterments are added to the plant accounts. Normal and routine retirements from the plant accounts, net of salvage, are charged to accumulated depreciation for both cost-based rate-regulated and nonregulated operations under the group composite method of depreciation. The group composite method of depreciation assumes that on average, asset components are retired at the end of their useful lives and thus there is no gain or loss. The equipment in each primary electric plant account is identified as a separate group. Under the group composite method of depreciation, continuous interim routine replacements of items such as boiler tubes, pumps, motors, etc. result in the original cost, less salvage, being charged to accumulated depreciation. For the nonregulated generation assets, a gain or loss would be recorded if the retirement is not considered an interim routine replacement. The depreciation rates that are established for the generating plants take into account the past history of interim capital replacements and the amount of salvage received. These rates and the related lives are subject to periodic review. Removal costs are charged to accumulated depreciation provision for cost-based rate-regulated operations and charged to expense for nonregulated operations. The costs of labor, materials and overhead incurred to operate and maintain the plants are included in operating expenses.

Long-lived assets are required to be tested for impairment when it is determined that the carrying value of the assets may no longer be recoverable or when the assets meet the criteria under SFAS 144, "Accounting for the Impairment or Disposal of Long-Lived Assets." Equity investments are required to be tested for impairment when it is determined there may be an other than temporary loss in value.

The fair value of an asset or investment is the amount at which that asset or investment could be bought or sold in a current transaction between willing parties, as opposed to a forced or liquidation sale. Quoted market prices in active markets are the best evidence of fair value and are used as the basis for the measurement, if available. In the absence of quoted prices for identical or similar assets or investments in active markets, fair value is estimated using various internal and external valuation methods including cash flow analysis and appraisals.

Allowance for Funds Used During Construction (AFUDC) and Interest Capitalization

AFUDC represents the estimated cost of borrowed and equity funds used to finance construction projects that is capitalized and recovered through depreciation over the service life of the regulated electric utility plant. For nonregulated operations including generating assets in Ohio, effective with the discontinuance of SFAS 71 regulatory accounting, interest is capitalized during construction in accordance with SFAS 34, "Capitalization of Interest Costs."

Valuation of Nonderivative Financial Instruments

The book values of Cash, Special Deposits, Working Fund, accounts receivable and accounts payable approximate fair value because of the short-term maturity of these instruments.

Cash and Cash Equivalents

Cash and Cash Equivalents on the Statement of Cash Flows include Cash and Working Fund on the Comparative Balance Sheet with original maturities of three months or less.

Supplementary Information

	2007	2006
For the Year Ended December 31,	**(in thousands)**	
Cash Was Paid for:		
Interest (Net of Capitalized Amounts)	$ 65,580	$ 62,878
Income Taxes (Net of Refunds)	142,537	91,743
Noncash Acquisitions Under Capital Leases	1,948	2,286
Noncash Assumption of Liabilities Related to Acquisition	2,339	-
At December 31,		
Noncash Construction Expenditures Included in Accounts Payable	42,163	35,627

Special Deposits

Special Deposits include funds held by trustees primarily for environmental construction expenditures and margin deposits for risk management activities.

Inventory

CSPCo values fossil fuel inventories at the lower of average cost or market. Materials and supplies inventories are carried at average cost.

Accounts Receivable

Customer accounts receivable primarily include receivables from wholesale and retail energy customers, receivables from energy contract counterparties related to risk management activities and customer receivables primarily related to other revenue-generating activities.

Revenue is recognized from electric power sales or delivery when power is delivered to customers. To the extent that deliveries have occurred but a bill has not been issued, CSPCo accrues and recognizes, as Accrued Utility Revenues, an estimate of the revenues for energy delivered since the last billing.
AEP Credit factors accounts receivable for CSPCo.

Concentrations of Credit Risk and Significant Customers

CSPCo does not have any significant customers that comprise 10% or more of its Operating Revenues as of December 31, 2007 or 2006.

CSPCo monitors credit levels and the financial condition of its customers on a continuing basis to minimize credit risk. Management believes adequate provision for credit loss has been made in the financial statements.

Fuel Costs

The cost of fuel and related chemical and emission allowance consumables is charged to expense when the fuel is burned or the consumable is utilized.

Revenue Recognition

Regulatory Accounting

The financial statements for cost-based rate-regulated operations reflect the actions of regulators that can result in the recognition of revenues and expenses in different time periods than enterprises that are not rate-regulated. Regulatory assets (deferred expenses to be recovered in the future) and regulatory liabilities (deferred future revenue reductions or refunds) are recorded to reflect the economic effects of regulation by matching expenses with their recovery through regulated revenues in the same accounting period and by matching income with its passage to customers in cost-based regulated rates.

When regulatory assets are probable of recovery through regulated rates, CSPCo records them as assets on the balance sheet. CSPCo tests for probability of recovery at each balance sheet date and whenever new events occur, for example, issuance of a regulatory commission order or passage of new legislation. If it is determined that recovery of a regulatory asset is no longer probable, CSPCo writes off that regulatory asset as a charge against earnings.

Traditional Electricity Supply and Delivery Activities

CSPCo recognizes revenues from retail and wholesale electricity supply sales and electricity transmission and distribution delivery services. CSPCo recognizes the revenues in the financial statements upon delivery of the energy to the customer and includes unbilled as well as billed amounts.

Most of the power produced at the generation plants of the AEP East companies is sold to PJM, the RTO operating in the east service territory, and the AEP East companies purchase power back from the same RTO to supply power to their respective loads. These power sales and purchases are reported on an hourly net basis. In hours where the AEP East companies are required to purchase more power than they sold into PJM to cover retail and wholesale customer obligations, CSPCo's share of these amounts are reported in Operation Expenses. In hours where the AEP East companies sell more power than they purchased from PJM to cover retail and wholesale customer obligations, CSPCo's share of these amounts are reported in Operating Revenues. Other RTOs function as balancing organizations and not as an exchange.

For other physical energy purchases that are identified as non-trading with PJM and other counterparties, these purchases are recorded in Operation Expenses.

In general, CSPCo records expenses upon receipt of purchased electricity and when expenses are incurred, with the exception of certain power purchase contracts that are derivatives and accounted for using MTM accounting.

Energy Marketing and Risk Management Activities

AEPSC, on behalf of the AEP East companies, PSO and SWEPCo, engages in wholesale electricity, coal, natural gas and emission allowances marketing and risk management activities focused on wholesale markets where the AEP System owns assets. These activities include the purchase and sale of energy under forward contracts at fixed and variable prices and the buying and selling of financial energy contracts which include exchange traded futures and options, and over-the-counter options and swaps. Certain energy marketing and risk management transactions are with RTOs.

CSPCo recognizes its share of revenues and expenses from wholesale marketing and risk management transactions that are not derivatives upon delivery of the commodity. CSPCo uses MTM accounting for wholesale marketing and risk management transactions that are derivatives unless the derivative is designated in a qualifying cash flow hedge relationship or as a normal purchase or sale. Both realized and unrealized gains and losses on wholesale marketing and risk management transactions are included in Operating Revenues or Miscellaneous Nonoperating Income on a net basis depending upon the location of the transaction.

Certain qualifying wholesale marketing and risk management derivatives transactions are designated as hedges of future cash flows as a result of forecasted transactions (cash flow hedge). CSPCo initially records the effective portion of the cash flow hedge's gain or loss as a component of AOCI. When the forecasted transaction is realized and affects earnings, CSPCo subsequently reclassifies the gain or loss on the hedge from AOCI into revenues or expenses within the same financial statement line item as the forecasted transaction. The ineffective portion of the gain or loss is recognized in revenues immediately. See "Cash Flow Hedging Strategies" section of Note 9.

Maintenance

CSPCo expenses maintenance costs as incurred. If it becomes probable that CSPCo will recover specifically-incurred costs through future rates, a regulatory asset is established to match the expensing of those maintenance costs with their recovery in cost-based regulated revenues.

Income Taxes and Investment Tax Credits

CSPCo uses the liability method of accounting for income taxes. Under the liability method, deferred income taxes are provided for all temporary differences between the book and tax basis of assets and liabilities which will result in a future tax consequence.

When the flow-through method of accounting for temporary differences is reflected in regulated revenues (that is, when deferred taxes are not included in the cost of service for determining regulated rates for electricity), deferred income taxes are recorded and related regulatory assets and liabilities are established to match the regulated revenues and tax expense.

Investment tax credits are accounted for under the flow-through method except where regulatory commissions have reflected investment tax credits in the rate-making process on a deferral basis. Investment tax credits that have been deferred are amortized over the life of the plant investment.

CSPCo accounts for uncertain tax positions in accordance with FIN 48. Effective with the adoption of FIN 48, CSPCo classified interest expense or interest income related to uncertain tax positions as interest expense or interest income as appropriate and classified penalties as Penalties.

Excise Taxes

CSPCo, as an agent for some state and local governments, collects from customers certain excise taxes levied by those state or local governments on customers. CSPCo does not record these taxes as revenue or expense.

Debt

Gains and losses from the reacquisition of debt used to finance regulated electric utility plants are deferred and amortized over the remaining term of the reacquired debt in accordance with rate-making treatment unless the debt is refinanced. If the reacquired debt associated with the regulated business is refinanced, the reacquisition costs attributable to the portions of the business that are subject to cost-based regulatory accounting are generally deferred and amortized over the term of the replacement debt consistent with its recovery in rates. CSPCo's generation operations require that these costs be expensed upon reacquisition. CSPCo records gains and losses on the reacquisition of debt for operations that are not subject to cost-based rate regulation.

Debt discount or premium and debt issuance expenses are deferred and amortized generally utilizing the straight-line method over the term of the related debt. The straight-line method approximates the effective interest method and is consistent with the treatment in rates for regulated operations.

Emission Allowances

CSPCo records emission allowances at cost, including the annual SO_2 and NO_X emission allowance entitlements received at no cost from the Federal EPA. CSPCo follows the inventory model for all allowances. Allowances are consumed in the production of energy and are recorded in Operation Expenses at an average cost. Allowances held for speculation are included in Other Investments. Gains or losses on sale of emission allowances held speculatively are recorded in Miscellaneous Nonoperating Income and Other Deductions, respectively. The purchases and sales of allowances are reported in the Operating Activities section of the Statements of Cash Flows except speculative allowance transactions, which are reported in Investing Activities.

Investment in Subsidiary Companies

CSPCo has three wholly-owned subsidiaries: Colomet, Inc., Conesville Coal Preparation Company (CCPC) and Simco, Inc. CCPC provides coal washing services for one of CSPCo's generating stations. Simco, Inc. is engaged in leasing a coal conveyor system to CCPC. Colomet, Inc. is engaged in real estate activities for CSPCo. Coal washing services provided by CCPC are priced at cost plus an approved return on investment. Investment in the net assets of the three wholly-owned subsidiaries are carried at cost plus equity in their undistributed earnings since acquisition.

Comprehensive Income (Loss)

Comprehensive income (loss) is defined as the change in equity (net assets) of a business enterprise during a period from transactions and other events and circumstances from nonowner sources. It includes all changes in equity during a period except those resulting from investments by owners and distributions to owners.

2. NEW ACCOUNTING PRONOUNCEMENTS AND EXTRAORDINARY ITEM

NEW ACCOUNTING PRONOUNCEMENTS

Upon issuance of exposure drafts or final pronouncements, management thoroughly reviews the new accounting literature to determine its relevance, if any, to CSPCo's business. The following represents a summary of new final pronouncements that management has determined relate to CSPCo's operations.

SFAS 141 (revised 2007) "Business Combinations" (SFAS 141R)

In December 2007, the FASB issued SFAS 141R, improving financial reporting about business combinations and their effects. It establishes how the acquiring entity recognizes and measures the identifiable assets acquired, liabilities assumed, goodwill acquired, any gain on bargain purchases and any noncontrolling interest in the acquired entity. SFAS 141R no longer allows acquisition-related costs to be included in the cost of the business combination, but rather expensed in the periods they are incurred, with the exception of the costs to issue debt or equity securities which shall be recognized in accordance with other applicable GAAP. SFAS 141R requires disclosure of information for a business combination that occurs during the accounting period or prior to the issuance of the financial statements for the accounting period.

SFAS 141R is effective prospectively for business combinations with an acquisition date on or after the beginning of the first annual reporting period after December 15, 2008. Early adoption is prohibited. CSPCo will adopt SFAS 141R effective January 1, 2009 and apply it to any business combinations on or after that date.

SFAS 157 "Fair Value Measurements" (SFAS 157)

In September 2006, the FASB issued SFAS 157, enhancing existing guidance for fair value measurement of assets and liabilities and instruments measured at fair value that are classified in shareholders' equity. The statement defines fair value, establishes a fair value measurement framework and expands fair value disclosures. It emphasizes that fair value is market-based with the highest measurement hierarchy level being market prices in active markets. The standard requires fair value measurements be disclosed by hierarchy level, an entity include its own credit standing in the measurement of its liabilities and modifies the transaction price presumption. The standard also nullifies the consensus reached in EITF Issue No. 02-3 "Issues Involved in Accounting for Derivative Contracts Held for Trading Purposes and Contracts Involved in Energy Trading and Risk Management Activities" (EITF 02-3) that prohibited the recognition of trading gains or losses at the inception of a derivative contract, unless the fair value of such derivative is supported by observable market data.

In February 2008, the FASB issued FASB Staff Position (FSP) FAS 157-1 "Application of FASB Statement No. 157 to FASB Statement No. 13 and Other Accounting Pronouncements That Address Fair Value Measurements for Purposes of Lease Classification or Measurement under Statement 13" which amends SFAS 157 to exclude SFAS 13 "Accounting for Leases" and other accounting pronouncements that address fair value measurements for purposes of lease classification or measurement under SFAS 13.

In February 2008, the FASB issued FSP FAS 157-2 "Effective Date of FASB Statement No. 157" which delays the effective date of SFAS 157 to fiscal years beginning after November 15, 2008 for all nonfinancial assets and nonfinancial liabilities, except those that are recognized or disclosed at fair value in the financial statements on a recurring basis (at least annually).

CSPCo partially adopted SFAS 157 effective January 1, 2008. CSPCo will adopt SFAS 157 effective January 1, 2009 for items within the scope of FSP FAS 157-2. The provisions of SFAS 157 are applied prospectively, except for a) changes in fair value measurements of existing derivative financial instruments measured initially using the transaction price under EITF 02-3, b) existing hybrid financial instruments measured initially at fair value using the transaction price and c) blockage discount factors. Although the statement is applied prospectively upon adoption, in accordance with the provisions of SFAS 157 related to EITF 02-3, amounts for transition adjustment are recorded to beginning retained earnings. The adoption had an immaterial impact on CSPCo's retained earnings. The impact of considering AEP's own credit risk when measuring the fair value of liabilities, including derivatives, had an immaterial impact on CSPCo's fair value measurements upon adoption.

SFAS 159 "The Fair Value Option for Financial Assets and Financial Liabilities" (SFAS 159)

In February 2007, the FASB issued SFAS 159, permitting entities to choose to measure many financial instruments and certain other items at fair value. The standard also establishes presentation and disclosure requirements designed to facilitate comparison between entities that choose different measurement attributes for similar types of assets and liabilities. If the fair value option is elected, the effect of the first remeasurement to fair value is reported as a cumulative effect adjustment to the opening balance of retained earnings. The statement is applied prospectively upon adoption.

CSPCo adopted SFAS 159 effective January 1, 2008. At adoption, CSPCo did not elect the fair value option for any assets or liabilities.

EITF Issue No. 06-10 "Accounting for Collateral Assignment Split-Dollar Life Insurance Arrangements" (EITF 06-10)

In March 2007, the FASB ratified EITF 06-10, a consensus on collateral assignment split-dollar life insurance arrangements in which an employee owns and controls the insurance policy. Under EITF 06-10, an employer should recognize a liability for the postretirement benefit related to a collateral assignment split-dollar life insurance arrangement in accordance with SFAS 106 "Employers' Accounting for Postretirement Benefits Other Than Pension" or Accounting Principles Board Opinion No. 12 "Omnibus Opinion – 1967" if the employer has agreed to maintain a life insurance policy during the employee's retirement or to provide the employee with a death benefit based on a substantive arrangement with the employee. In addition, an employer should recognize and measure an asset based on the nature and substance of the collateral assignment split-dollar life insurance arrangement. EITF 06-10 requires recognition of the effects of its application as either (a) a change in accounting principle through a cumulative effect adjustment to retained earnings or other components of equity or net assets in the statement of financial position at the beginning of the year of adoption or (b) a change in accounting principle through retrospective application to all prior periods. CSPCo adopted EITF 06-10 effective January 1, 2008 with an immaterial effect on its financial statements.

EITF Issue No. 06-11 "Accounting for Income Tax Benefits of Dividends on Share-Based Payment Awards" (EITF 06-11)

In June 2007, the FASB ratified the EITF consensus on the treatment of income tax benefits of dividends on employee share-based compensation. The issue is how a company should recognize the income tax benefit received on dividends that are paid to employees holding equity-classified nonvested shares, equity-classified nonvested share units or equity-classified outstanding share options and charged to retained earnings under SFAS 123R, "Share-Based Payments." Under EITF 06-11, a realized income tax benefit from dividends or dividend equivalents that are charged to retained earnings and are paid to employees for equity-classified nonvested equity shares, nonvested equity share units and outstanding equity share options should be recognized as an increase to additional paid-in capital.

CSPCo adopted EITF 06-11 effective January 1, 2008. EITF 06-11 is applied prospectively to the income tax benefits of dividends on equity-classified employee share-based payment awards that are declared in fiscal years after September 15, 2007. The adoption of this standard had an immaterial impact on the financial statements.

FIN 48 "Accounting for Uncertainty in Income Taxes" and FASB Staff Position FIN 48-1 "Definition of Settlement in FASB Interpretation No. 48" (FIN 48)

In July 2006, the FASB issued FASB Interpretation No. 48 "Accounting for Uncertainty in Income Taxes" and in May 2007, the FASB issued FASB Staff Position FIN 48-1 "Definition of *Settlement* in FASB Interpretation No. 48." FIN 48 clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements by prescribing a recognition threshold (whether a tax position is more likely than not to be sustained) without which, the benefit of that position is not recognized in the financial statements. It requires a measurement determination for recognized tax positions based on the largest amount of benefit that is greater than 50 percent likely of being realized upon ultimate settlement. FIN 48 also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition.

FIN 48 requires that the cumulative effect of applying this interpretation be reported and disclosed as an adjustment to the opening balance of retained earnings for that fiscal year and presented separately. CSPCo adopted FIN 48 effective January 1, 2007. The impact of this interpretation was an unfavorable adjustment to retained earnings of $3 million.

FIN 39-1 "Amendment of FASB Interpretation No. 39" (FIN 39-1)

In April 2007, the FASB issued FIN 39-1. It amends FASB Interpretation No. 39 "Offsetting of Amounts Related to Certain Contracts" by replacing the interpretation's definition of contracts with the definition of derivative instruments per SFAS 133. It also requires entities that offset fair values of derivatives with the same party under a netting agreement to also net the fair values (or approximate fair values) of related cash collateral. The entities must disclose whether or not they offset fair values of derivatives and related cash collateral and amounts recognized for cash collateral payables and receivables at the end of each reporting period.

CSPCo adopted FIN 39-1 effective January 1, 2008. This standard changed the method of netting certain balance sheet amounts and reduced assets and liabilities by an immaterial amount. It requires retrospective application as a change in accounting principle for all periods presented.

Future Accounting Changes

The FASB's standard-setting process is ongoing and until new standards have been finalized and issued by FASB, management cannot determine the impact on the reporting of CSPCo's operations and financial position that may result from any such future changes. The FASB is currently working on several projects including revenue recognition, liabilities and equity, derivatives disclosures, emission allowances, leases, insurance, subsequent events and related tax impacts. Management also expects to see more FASB projects as a result of its desire to converge International Accounting Standards with GAAP. The ultimate pronouncements resulting from these and future projects could have an impact on future results of operations and financial position.

EXTRAORDINARY ITEM

Adoption of SFAS 123R (revised 2004) "Share-Based Payment" (SFAS 123R)

On January 1, 2006, CSPCo recorded an extraordinary gain of $107 thousand ($70 thousand, net of tax) related to the adoption of SFAS 123R.

3. <u>RATE MATTERS</u>

CSPCo is involved in rate and regulatory proceedings at the FERC and the PUCO. This note is a discussion of rate matters and industry restructuring related proceedings that could have a material effect on the results of operations and cash flows.

Ohio Rate Matters

Ohio Restructuring and Rate Stabilization Plans

CSPCo has three automatic annual generation rate increases of 3%, the last of which became effective January 1, 2008. The RSP also allows additional annual generation rate increases of up to an average of 4% per year to recover new governmentally-mandated costs.

In March 2007, CSPCo also filed an application under the average 4% generation rate provision of its RSP to adjust the Power Acquisition Rider (PAR) related to CSPCo's acquisition of Monongahela Power Company's certified territory in Ohio. The PAR was increased to recover the cost of a new purchase power market contract to serve the load for that service territory. The PUCO approved this requested increase, which increased CSPCo's revenues by $22 million in 2007, and is expected to increase 2008 revenues by $38 million.

In May 2007, the PUCO approved a settlement agreement resolving the Ohio Supreme Court's remand of the PUCO's RSP order. The settling parties agreed to have CSPCo take bids for Renewable Energy Certificates (RECs). Under the approved settlement, CSPCo will give customers the option to pay a generation rate premium that would encourage the development of renewable energy sources by reimbursing CSPCo for the cost of the RECs.

In May 2007, CSPCo implemented proposed increases from the average 4% proceeding of $24 million, subject to refund. In October 2007, the PUCO issued an order that granted CSPCo an annual increase of $19 million. In September 2007, CSPCo recorded a provision to refund the over-collected revenues.

On January 30, 2008, the PUCO approved a settlement agreement among CSPCo and other parties related to an additional average 4% generation rate increase and TCRR adjustments for additional governmentally-mandated costs including increased environmental costs and PJM's revision of its pricing methodology for transmission line losses. Under the settlement, the PUCO approved recovery through the TCRR increased PJM costs associated with transmission line losses of $39 million. As a result, CSPCo established regulatory assets in the first quarter of 2008 of $12 million related to increased PJM costs from June 2007 to December 2007. See the "PJM Marginal-Loss Pricing" in the "FERC Rate Matters" section of this note. The PUCO also approved a credit applied to the TCRR of $8 million for PJM net congestion costs. To the extent that collections for the TCRR items are over/under actual net costs, CSPCo will adjust billings to reflect actual costs including carrying costs. Under the terms of the settlement, although the increased PJM costs associated with transmission line losses will be recovered through the TCRR, these recoveries will still be applied to reduce the annual average 4% generation rate increase limitation. In addition, the PUCO approved recoveries of environmental costs and related carrying costs of $29 million. These rate adjustments have been implemented effective February 2008.

As permitted by the current Ohio restructuring legislation, CSPCo can implement market-based rates effective January 2009, following the expiration of its RSPs on December 31, 2008. The RSP includes generation rates which are between cost and higher market rates. In August 2007, legislation was introduced that would limit CSPCo's ability to charge market-based rates for generation at the expiration of its RSP. The Ohio Senate passed legislation and it is being considered by the Ohio House of Representatives. Management continues to analyze the proposed legislation and is working with various stakeholders to achieve a principled, fair and well-considered approach to electric supply pricing. At this time, management is unable to predict whether CSPCo will transition to market pricing, extend its RSP rate, with or without modification, or become subject to a legislative reinstatement of some form of cost-based regulation for its generation supply business on January 1, 2009. The return to cost-based regulation could cause the generation business of CSPCo, in whole or in part, to meet the criteria for application of SFAS 71. If CSPCo is required to reestablish certain net regulatory liabilities applicable to its generation business, it could result in an extraordinary item and a decrease in future results of operations and financial condition.

Customer Choice Deferrals

CSPCo's restructuring settlement agreement, approved by the PUCO in 2000, allows CSPCo to establish regulatory assets for customer choice implementation costs and related carrying costs in excess of $20 million for recovery in the next general base rate filing for the distribution business. Through December 31, 2007, CSPCo incurred $53 million of such costs and established regulatory assets for future recovery of $26 million, net of equity carrying costs of $7 million. Management believes that these costs were prudently incurred to implement customer choice in Ohio and are probable of recovery in future distribution rates. However, failure of the PUCO to ultimately approve recovery of such costs would have an adverse effect on results of operations and cash flows.

Ohio IGCC Plant

In March 2005, CSPCo, along with OPCo, filed a joint application with the PUCO seeking authority to recover costs related to building and operating a 629 MW IGCC power plant using clean-coal technology. The application proposed three phases of cost recovery associated with the IGCC plant: Phase 1, recovery of $24 million in pre-construction costs; Phase 2, concurrent recovery of construction-financing costs; and Phase 3, recovery or refund in distribution rates of any difference between the market-based standard service offer price for generation and the cost of operating and maintaining the plant, including a return on and return of the projected cost to construct the plant.

In June 2006, the PUCO issued an order approving a tariff to recover Phase 1 pre-construction costs over a period of no more than twelve months effective July 1, 2006. During that period CSPCo and OPCo each collected $12 million in preconstruction costs. The recoveries were applied against the average 4% limit on additional generation rate increases CSPCo and OPCo could request under their RSPs.

If CSPCo and OPCo have not commenced a continuous course of construction of the proposed IGCC plant within five years of the June 2006 PUCO order, all Phase 1 costs associated with items that may be utilized in projects at other sites, must be refunded to Ohio ratepayers with interest. The PUCO deferred ruling on cost recovery for Phases 2 and 3 pending further hearings.

In August 2006, intervenors filed four separate appeals of the PUCO's order in the IGCC proceeding. The Ohio Supreme Court heard oral arguments for these appeals in October 2007. Management believes that the PUCO's authorization to collect Phase 1 preconstruction costs is lawful. Management, however, cannot predict the outcome of these appeals. If the PUCO's order is found to be unlawful, CSPCo and OPCo could be required to refund the $12 million each has collected in Phase 1 preconstruction costs which would have an adverse effect on future results of operations and cash flows.

Pending the outcome of the Supreme Court litigation, CSPCo and OPCo announced they would delay the start of construction of the IGCC plant. Recent estimates of the cost to build the proposed IGCC plant are approximately $2.7 billion. If the commencement of construction is delayed beyond 2011, CSPCo and OPCo may need to request from the PUCO an extension of the deadline to commence construction of the IGCC plant.

Transmission Rate Filing

In accordance with the RSPs, in December 2005, the PUCO approved the recovery of certain RTO transmission costs through separate transmission cost recovery riders ("TCRR"). The TCRRs are subject to an annual true-up process. In October 2007, CSPCo proposed increases in annual TCRR revenue of $55 million due to the under-recovery of costs in 2007, carrying costs on that under-recovery and escalating 2008 transmission costs. The PUCO approved this request and the new TCRR became effective at the start of the January 2008 billing cycle. See "Ohio Restructuring and Rate Stabilization Plans" above for a discussion of the settlement agreement which resulted in an additional adjustment to the TCRR.

Ormet

Effective January 1, 2007, CSPCo, along with OPCo, began to serve Ormet, a major industrial customer with a 520 MW load, in accordance with a settlement agreement approved by the PUCO. The settlement agreement allows for the recovery in 2007 and 2008 of the difference between the $43 per MWH Ormet pays for power and a PUCO-approved market price, if higher. The PUCO approved a $47.69 per MWH market price for 2007. The recovery generally will be accomplished by CSPCo's amortization of a $15 million excess deferred tax regulatory liability resulting from an Ohio franchise tax phase-out recorded in 2005.

CSPCo amortized $7 million of this regulatory liability to income through December 31, 2007. In December 2007, CSPCo and OPCo submitted a market price of $53.03 per MWH for 2008. If the PUCO approves a market price for 2008 below the 2007 price, it could have an adverse effect on future results of operations and cash flows. If CSPCo and OPCo serve the Ormet load after 2008 without any special provisions, they could experience incremental costs to acquire additional capacity to meet their reserve requirements and/or forgo off-system sales margins.

FERC Rate Matters

Transmission Rate Proceedings at the FERC

SECA Revenue Subject to Refund

Effective December 1, 2004, the AEP East companies eliminated transaction-based through-and-out transmission service (T&O) charges in accordance with FERC orders and collected load-based charges, referred to as RTO SECA, to partially mitigate the loss of T&O revenues on a temporary basis through March 31, 2006. Intervenors objected to the temporary SECA rates, raising various issues. As a result, the FERC set SECA rate issues for hearing and ordered that the SECA rate revenues be collected, subject to refund. The AEP East companies paid SECA rates to other utilities at considerably lesser amounts than they collected. If a refund is ordered, the AEP East companies would also receive refunds related to the SECA rates they paid to third parties. The AEP East companies recognized gross SECA revenues of $220 million from December 2004 through March 2006 when the SECA rates terminated leaving AEP and ultimately its internal load customers to make up the short fall in revenues. Approximately $10 million of SECA revenues billed by PJM and recognized by the AEP East companies were not collected. The AEP East companies filed a motion with the FERC to force payment of these uncollected SECA billings. CSPCo's portion of recognized gross SECA revenues is $38.8 million.

In August 2006, a FERC ALJ issued an initial decision, finding that the rate design for the recovery of SECA charges was flawed and that a large portion of the "lost revenues" reflected in the SECA rates was not recoverable. The ALJ found that the SECA rates charged were unfair, unjust and discriminatory and that new compliance filings and refunds should be made. The ALJ also found that the unpaid SECA rates must be paid in the recommended reduced amount. As a result, SECA ratepayers are engaged with AEP in settlement discussions. Management has been advised by external FERC counsel that it is probable that the FERC will reverse the ALJ's decision as it is contrary to two prior FERC decisions and lacks merit.

In 2006, the AEP East companies provided reserves of $37 million for net refunds for current and future SECA settlements. After reviewing existing settlements, the AEP East companies increased their reserves by an additional $5 million in December 2007. CSPCo's portion of the provision was $0.9 million and $6.7 million for the years ended December 31, 2007 and 2006, respectively.

The AEP East companies have reached settlements related to approximately $69 million of the $220 million of SECA revenues for a net refund of $3 million. The AEP East companies are also in the process of completing two settlements-in-principle on an additional $36 million of SECA revenues and expect to make net refunds of $4 million when those settlements are approved. Thus, completed and in-process settlements cover $105 million of SECA revenues and cover about $7 million of the reserve for refund, leaving approximately $115 million of contested SECA revenues and $35 million of refund reserves. However, if the ALJ's initial decision was upheld in its entirety, it could result in a disallowance of approximately $90 million of the AEP East companies' remaining $115 million of unsettled gross SECA revenues. Based on advice of external FERC counsel, recent settlement experience and the expectation that most of the unsettled SECA revenues will be settled, management believes that the remaining reserve of $35 million is adequate to cover all remaining settlements and any uncollectible amounts.

In September 2006, AEP filed briefs jointly with other affected companies noting exceptions to the ALJ's initial decision and asking the FERC to reverse the decision in large part. Management believes that the FERC should reject the ALJ's initial decision because it contradicts prior related FERC decisions, which are presently subject to rehearing. Furthermore, management believes the ALJ's findings on key issues are largely without merit. As directed by the FERC, management is working to settle the remaining $115 million of unsettled revenues within the remaining reserve balance. Although management believes it has meritorious arguments and can settle with the remaining customers within the amount provided, management cannot predict the ultimate outcome of ongoing settlement talks and, if necessary, any future FERC proceedings or court appeals. If the FERC adopts the ALJ's decision and/or the AEP East companies cannot settle a significant portion of the remaining unsettled claims within the amount provided, it will have an adverse effect on future results of operations and cash flows.

The FERC PJM Regional Transmission Rate Proceeding

With the elimination of T&O rates and the expiration of SECA rates and after considerable administrative litigation at the FERC in which AEP sought to mitigate the effect of T&O rate elimination, the FERC failed to implement a regional rate in PJM. As a result, the AEP East companies' retail customers incur the bulk of the cost of the existing AEP east transmission zone facilities. However, the FERC ruled that the cost of any new 500 kV and higher voltage transmission facilities built in PJM will be shared by all customers in the region. It is expected that most of the new 500 kV and higher voltage transmission facilities will be built in other zones of PJM, not AEP's zone. The AEP East companies will need to obtain regulatory approvals for recovery of any costs of new facilities that are assigned to them. AEP had requested rehearing of this order, which the FERC denied. Management expects to file an appeal. Management cannot estimate at this time what effect, if any, this order will have on the AEP East companies' future construction of new transmission facilities, results of operations and cash flows.

CSPCo increased its retail rates in Ohio to recover lost T&O and SECA revenues. The AEP East companies are presently recovering from retail customers, approximately 85% of the AEP System's lost T&O/SECA transmission revenues of $128 million a year.

The FERC PJM and MISO Regional Transmission Rate Proceeding

In the SECA proceedings, the FERC ordered the RTOs and transmission owners in the PJM/MISO region (the Super Region) to file, by August 1, 2007, a proposal to establish a permanent transmission rate design for the Super Region effective February 1, 2008. All of the transmission owners in PJM and MISO, with the exception of AEP and one MISO transmission owner, voted to continue zonal rates in both RTOs. In September 2007, AEP filed a formal complaint proposing a highway/byway rate design be implemented for the Super Region where users pay based on their use of the transmission system. AEP argues the use of other PJM and MISO facilities by AEP is not as large as the use of AEP's transmission by others in PJM and MISO. Therefore, a regional rate design change is required to recognize that the provision and use of transmission service in the Super Region is not sufficiently uniform between transmission owners and users to justify zonal rates. In January 2008, the FERC denied AEP's complaint. Management expects to file for rehearing. Should this effort be successful, AEP would reduce future retail rates in fuel or base rate proceedings. Management is unable to predict the outcome of this case.

PJM Marginal-Loss Pricing

In June 2007, in response to a 2006 FERC order, PJM revised its methodology for considering transmission line losses in generation dispatch and the calculation of locational marginal prices. Marginal-loss dispatch recognizes the varying delivery costs of transmitting electricity from individual generator locations to the places where customers consume the energy. Prior to the implementation of marginal-loss dispatch, PJM used average losses in dispatch and in the calculation of locational marginal prices. Locational marginal prices in PJM now include the real-time impact of transmission losses from individual sources to loads.

Due to the implementation of marginal-loss pricing, for the period June 1, 2007 through December 31, 2007, AEP experienced an increase in the cost of delivering energy from its generating plants to customer load zones which was partially offset by cost recoveries. Management believes these additional costs should be recoverable through retail and/or cost-based wholesale rates and is deferring these incremental costs as a regulatory asset where recovery is currently probable. CSPCo's share of these incremental PJM billings for the period June through December 2007 was $19 million.

In the first quarter of 2008, CSPCo established regulatory assets of $12 million related to these incremental PJM billings expensed in 2007 to reflect the approved recovery via the TCRR. See "Ohio Restructuring and Rate Stabilization Plans" above for a discussion of the settlement agreement which resulted in the recovery of these incremental PJM costs.

AEP has initiated discussions with PJM regarding the impact it is experiencing from the change in methodology and will pursue a modification of such methodology through the appropriate PJM stakeholder processes.

Allocation of Off-system Sales Margins

In 2004, intervenors and OCC staff argued that AEP had inappropriately under allocated off-system sales credits to PSO by $37 million under a FERC-approved allocation agreement. Also in 2004, an ALJ found that the OCC lacked authority to examine whether AEP deviated from the FERC-approved allocation methodology for off-system sales margins and held that any such complaints should be addressed at the FERC.

In August 2007, the OCC issued an order adopting the ALJ's recommendation that the allocation of system sales/trading margins is a FERC jurisdictional issue. In October 2007, the OCC orally directed the OCC staff to explore filing a complaint at FERC alleging the allocation of off-system sales margins to PSO is improper.

In December 2007, some cities served by TNC requested the PUCT to initiate, or order TNC to initiate a proceeding at the FERC to determine if TNC misapplied its tariff. In January 2008, TNC filed a response with the PUCT recommending the cities' request be denied.

To date, no claim has been asserted at the FERC. Although management cannot predict if a complaint will be filed at the FERC, management believes the allocations were in accordance with the then-existing FERC-approved allocation agreement and additional off-system sales margins should not be retroactively reallocated to the AEP West companies. A reallocation of off-system sales margins from the AEP East companies to the AEP West companies could result in an adverse effect on future results of operations and cash flows.

4. EFFECTS OF REGULATION

Regulatory Assets and Liabilities

Regulatory assets and liabilities are comprised of the following items:

	December 31, 2007	December 31, 2006	Recovery/Refund Period
Regulatory Assets:	(in thousands)		
SFAS 109 Regulatory Asset (Note 11)	$ 20,161	$ 23,873	Various Periods (a)
Transition Regulatory Assets	49,356	97,610	1 year (a)
SFAS 158 Regulatory Asset (Note 7)	71,180	94,924	Various Periods (a)
Other	89,354	76,501	Various Periods (b)
Total FERC Account 182.3 Regulatory Assets	$ 230,051	$ 292,908	
Unamortized Loss on Reacquired Debt (c)	$ 10,858	$ 11,624	Up to 17 Years (d)
Regulatory Liabilities:			
SFAS 109 Regulatory Liability (Note 11)	$ 5,026	$ 6,228	Various Periods (a)
Other	14,854	34,324	Various Periods (b)
Total FERC Account 254 Regulatory Liabilities	$ 19,880	$ 40,552	
Deferred Investment Tax Credits (c)	$ 20,767	$ 22,952	Up to 17 Years (a)

(a) Amount does not earn a return.
(b) A portion of this amount effectively earns a return.
(c) Recorded in an account other than regulatory asset or liability on the balance sheet.
(d) Amount effectively earns a return.

5. COMMITMENTS, GUARANTEES AND CONTINGENCIES

CSPCo is subject to certain claims and legal actions arising in its ordinary course of business. In addition, CSPCo's business activities are subject to extensive governmental regulation related to public health and the environment. The ultimate outcome of such pending or potential litigation cannot be predicted. For current proceedings not specifically discussed below, management does not anticipate that the liabilities, if any, arising from such proceedings would have a material adverse effect on the financial statements.

Insurance and Potential Losses

CSPCo maintains insurance coverage normal and customary for electric utilities, subject to various deductibles. Insurance coverage includes all risks of physical loss or damage to assets, subject to insurance policy conditions and exclusions. Covered property generally includes power plants, substations, facilities and inventories. Excluded property generally includes transmission and distribution lines, poles and towers. The insurance programs also generally provide coverage against loss arising from certain claims made by third parties and are in excess of CSPCo's retentions. Coverage is generally provided by a combination of a South Carolina domiciled insurance company together with and/or in addition to various industry mutual and commercial insurance carriers.

Some potential losses or liabilities may not be insurable or the amount of insurance carried may not be sufficient to meet potential losses and liabilities. Future losses or liabilities, if they occur, which are not completely insured, unless recovered from customers, could have a material adverse effect on results of operations, cash flows and financial condition.

COMMITMENTS

Construction and Commitments

CSPCo has substantial construction commitments to support its operations and environmental investments. In managing the overall construction program and in the normal course of business, CSPCo contractually commits to third-party construction vendors for certain material purchases and other construction services. CSPCo's estimated construction expenditures for 2008, 2009 and 2010 are $404.2 million, $351 million and $329.8 million, respectively, and total $1.1 billion for 2008 through 2010. Estimated construction expenditures are subject to periodic review and modification and may vary based on the ongoing effects of regulatory constraints, environmental regulations, business opportunities, market volatility, economic trends, weather, legal reviews and the ability to access capital.

CSPCo enters into long-term contracts to acquire fuel for electric generation and transports it to its facilities. The longest contract extends to 2021. The contracts provide for periodic price adjustments and contain various clauses that would release CSPCo from its obligations under certain conditions.

CSPCo purchases materials, supplies, services and property, plant and equipment under contract as part of its normal course of business. Certain supply contracts contain penalty provisions for early termination. Management does not expect to incur penalty payments under these provisions that would materially affect results of operations, cash flows or financial condition.

GUARANTEES

There is no collateral held in relation to any guarantees. In the event any guarantee is drawn, there is no recourse to third parties unless specified below.

Indemnifications and Other Guarantees

<u>Contracts</u>

CSPCo enters into certain types of contracts which require indemnifications. Typically these contracts include, but are not limited to, sale agreements, lease agreements, purchase agreements and financing agreements. Generally, these agreements may include, but are not limited to, indemnifications around certain tax, contractual and environmental matters. With respect to sale agreements, exposure generally does not exceed the sale price. There are no material liabilities recorded for any indemnifications.

CSPCo, along with the other AEP East companies, PSO and SWEPCo, are jointly and severally liable for activity conducted by AEPSC on behalf of the AEP East companies, PSO and SWEPCo related to power purchase and sale activity conducted pursuant to the SIA.

Master Operating Lease

CSPCo leases certain equipment under a master operating lease. Under the lease agreement, the lessor is guaranteed to receive up to 87% of the unamortized balance of the equipment at the end of the lease term. If the fair market value of the leased equipment is below the unamortized balance at the end of the lease term, CSPCo has committed to pay the difference between the fair market value and the unamortized balance, with the total guarantee not to exceed 87% of the unamortized balance. Historically, at the end of the lease term the fair market value has been in excess of the unamortized balance. At December 31, 2007, the maximum potential loss for these lease agreements assuming the fair market value of the equipment is zero at the end of the lease term is $4 million.

CONTINGENCIES

Federal EPA Complaint and Notice of Violation

The Federal EPA, certain special interest groups and a number of states alleged that CSPCo, along with APCo, I&M and OPCo, modified certain units at their coal-fired generating plants in violation of the NSR requirements of the CAA. The Federal EPA filed its complaints in U.S. District Court for the Southern District of Ohio. The alleged modifications occurred over a 20-year period.

In December 2007, the U.S. District Court approved the AEP System's consent decree with the Federal EPA, the DOJ, the states and the special interest groups. The consent decree resolved all issues related to various parties' claims in the NSR cases. Under the consent decree, the AEP System agreed to annual SO_2 and NO_X emission caps for sixteen coal-fired power plants located in Indiana, Kentucky, Ohio, Virginia and West Virginia.

Under the consent decree, the AEP System paid a $15 million civil penalty in 2008 and provided $36 million for environmental projects coordinated with the federal government and $24 million to the states for environmental mitigation. CSPCo expensed its share of these amounts in 2007 as follows:

Penalty	Environmental Mitigation Costs	Total Expensed in September 2007
	(in thousands)	
$ 2,883	$ 11,973	$ 14,856

Management believes that CSPCo can recover any capital and operating costs of additional pollution control equipment that may be required as a result of the consent decree through future regulated rates or market prices of electricity. If CSPCo is unable to recover such costs, it would adversely affect future results of operations, cash flows and possibly financial condition.

Cases are still pending that could affect CSPCo's share of jointly-owned units at Beckjord (12.5% owned) and Stuart (26% owned) stations. The Stuart units, operated by Dayton Power and Light Company, are equipped with SCR and flue gas desulfurization (FGD) controls. A trial on liability issues is scheduled for August 2008. The Court issued a 60-day stay to allow the parties to pursue settlement discussions. The Beckjord case is scheduled for a liability trial in May 2008. Beckjord is operated by Duke Energy Ohio, Inc.

Management is unable to estimate the loss or range of loss related to any contingent liability, if any, CSPCo might have for civil penalties under the CAA proceedings for these jointly-owned plants. Management is also unable to predict the timing of resolution of these matters due to the number of alleged violations and the significant number of issues yet to be determined by the Court. If CSPCo does not prevail, management believes CSPCo can recover any capital and operating costs of additional pollution control equipment that may be required through market prices for electricity. If CSPCo is unable to recover such costs or if material penalties are imposed, it would adversely affect future results of operations, cash flows and possibly financial condition.

Carbon Dioxide (CO_2) Public Nuisance Claims

In 2004, eight states and the City of New York filed an action in federal district court for the Southern District of New York against AEP, AEPSC, Cinergy Corp, Xcel Energy, Southern Company and Tennessee Valley Authority. The Natural Resources Defense Council, on behalf of three special interest groups, filed a similar complaint against the same defendants. The actions allege that CO_2 emissions from the defendants' power plants constitute a public nuisance under federal common law due to impacts of global warming, and sought injunctive relief in the form of specific emission reduction commitments from the defendants. The dismissal of this lawsuit was appealed to the Second Circuit Court of Appeals. Briefing and oral argument have concluded. In April 2007, the U.S. Supreme Court issued a decision holding that the Federal EPA has authority to regulate emissions of CO_2 and other greenhouse gases under the CAA, which may impact the Second Circuit's analysis of these issues. The Second Circuit requested supplemental briefs addressing the impact of the Supreme Court's decision on this case. Management believes the actions are without merit and intends to defend against the claims.

The Comprehensive Environmental Response Compensation and Liability Act (Superfund) and State Remediation

By-products from the generation of electricity include materials such as ash, slag and sludge. Coal combustion by-products, which constitute the overwhelming percentage of these materials, are typically treated and deposited in captive disposal facilities or are beneficially utilized. In addition, the generating plants and transmission and distribution facilities have used asbestos, polychlorinated biphenyls (PCBs) and other hazardous and nonhazardous materials. CSPCo currently incurs costs to safely dispose of these substances.

Superfund addresses clean-up of hazardous substances that have been released to the environment. The Federal EPA administers the clean-up programs. Several states have enacted similar laws. At December 31, 2007, CSPCo is named a Potentially Responsible Party (PRP) for two sites by the Federal EPA. There are two additional sites for which CSPCo has received information requests, which could lead to PRP designation. In those instances where CSPCo has been named a PRP or defendant, disposal or recycling activities were in accordance with the then-applicable laws and regulations. Superfund does not recognize compliance as a defense, but imposes strict liability on parties who fall within its broad statutory categories. Liability has been resolved for a number of sites with no significant effect on results of operations.

CSPCo evaluates the potential liability for each Superfund site separately, but several general statements can be made regarding its potential future liability. Disposal of materials at a particular site is often unsubstantiated and the quantity of materials deposited at a site was small and often nonhazardous. Although Superfund liability has been interpreted by the courts as joint and several, typically many parties are named as PRPs for each site and several of the parties are financially sound enterprises. At present, management's estimates do not anticipate material cleanup costs for identified sites.

FERC Long-term Contracts

In 2002, the FERC held a hearing related to a complaint filed by Nevada Power Company and Sierra Pacific Power Company (the Nevada utilities). The complaint sought to break long-term contracts entered during the 2000 and 2001 California energy price spike which the customers alleged were "high-priced." The complaint alleged that AEP subsidiaries sold power at unjust and unreasonable prices because the market for power was allegedly dysfunctional at the time such contracts were executed. In 2003, the FERC rejected the complaint. In 2006, the U.S. Court of Appeals for the Ninth Circuit reversed the FERC order and remanded the case to the FERC for further proceedings. That decision was appealed and the U.S. Supreme Court decided that it will review the Ninth Circuit's decision in 2008. Management is unable to predict the outcome of these proceedings or their impact on future results of operations and cash flows. CSPCo asserted claims against certain companies that sold power to them, which was resold to the Nevada utilities, seeking to recover a portion of any amounts that may be due to the Nevada utilities.

6. ACQUISITION

Darby Electric Generating Station

In November 2006, CSPCo agreed to purchase Darby Electric Generating Station (Darby) from DPL Energy, LLC, a subsidiary of The Dayton Power and Light Company, for $102 million and the assumption of liabilities of $2 million. CSPCo completed the purchase in April 2007. The Darby Plant is located near Mount Sterling, Ohio and is a natural gas, simple cycle power plant with a generating capacity of 480 MW.

7. BENEFIT PLANS

CSPCo participates in AEP sponsored qualified pension plans and nonqualified pension plans. A substantial majority of employees are covered by either one qualified plan or both a qualified and a nonqualified pension plan. CSPCo participates in other postretirement benefit plans sponsored by AEP to provide medical and life insurance benefits for retired employees.

CSPCo adopted SFAS 158 as of December 31, 2006. It requires employers to fully recognize the obligations associated with defined benefit pension plans and OPEB plans, which include retiree healthcare, in their balance sheets. Previous standards required an employer to disclose the complete funded status of its plan only in the notes to the financial statements and provided that an employer delay recognition of certain changes in plan assets and obligations that affected the costs of providing benefits resulting in an asset or liability that often differed from the plan's funded status. SFAS 158 requires a defined benefit pension or postretirement plan sponsor to (a) recognize in its statement of financial position an asset for a plan's overfunded status or a liability for the plan's underfunded status, (b) measure the plan's assets and obligations that determine its funded status as of the end of the employer's fiscal year and (c) recognize, as a component of other comprehensive income, the changes in the funded status of the plan that arise during the year but are not recognized as a component of net periodic benefit cost pursuant to previous standards. It also requires an employer to disclose additional information on how delayed recognition of certain changes in the funded status of a defined benefit pension or OPEB plan affects net periodic benefit costs for the next fiscal year. CSPCo recorded a SFAS 71 regulatory asset for qualifying SFAS 158 costs of regulated operations that for ratemaking purposes will be deferred for future recovery. The effect of this standard on the 2006 financial statements was a pretax AOCI adjustment of $134 million that was partially offset by a SFAS 71 regulatory asset of $94.9 million and a deferred income tax asset of $13.7 million resulting in a net of tax AOCI equity reduction of $25.4 million.

SFAS 158 requires adjustment of pretax AOCI at the end of each year, for both underfunded and overfunded defined benefit pension and OPEB plans, to an amount equal to the remaining unrecognized deferrals for unamortized actuarial losses or gains, prior service costs and transition obligations, such that remaining deferred costs result in an AOCI equity reduction and deferred gains result in an AOCI equity addition. The year-end AOCI measure can be volatile based on fluctuating investment returns and discount rates.

On January 1, 2007, CSPCo adopted the FERC's guidance on accounting and reporting for SFAS 158 which requires the prospective reclassification of prepaid pension costs from Prepayments to Special Funds.

The following tables provide a reconciliation of the changes in projected benefit obligations and fair value of assets for AEP's plans over the two-year period ending at the plan's measurement date of December 31, 2007, and their funded status as of December 31 for each year:

Projected Pension Obligations, Plan Assets, Funded Status as of December 31, 2007 and 2006

	Pension Plans		Other Postretirement Benefit Plans	
	2007	2006	2007	2006
	(in millions)			
Change in Projected Benefit Obligation				
Projected Obligation at January 1	$ 4,108	$ 4,347	$ 1,818	$ 1,831
Service Cost	96	97	42	39
Interest Cost	235	231	104	102
Actuarial Gain	(64)	(293)	(91)	(55)
Plan Amendments	18	2	-	-
Benefit Payments	(284)	(276)	(130)	(112)
Participant Contributions	-	-	22	21
Medicare Subsidy	-	-	8	(8)
Projected Obligation at December 31	$ 4,109	$ 4,108	$ 1,773	$ 1,818
Change in Fair Value of Plan Assets				
Fair Value of Plan Assets at January 1	$ 4,346	$ 4,143	$ 1,302	$ 1,172
Actual Return on Plan Assets	435	470	115	127
Company Contributions	7	9	91	94
Participant Contributions	-	-	22	21
Benefit Payments	(284)	(276)	(130)	(112)
Fair Value of Plan Assets at December 31	$ 4,504	$ 4,346	$ 1,400	$ 1,302
Funded (Underfunded) Status at December 31	$ 395	$ 238	$ (373)	$ (516)

Amounts Recognized on AEP's Balance Sheets as of December 31, 2007 and 2006

	Pension Plans		Other Postretirement Benefit Plans	
	2007	2006	2007	2006
	(in millions)			
Employee Benefits and Pension Assets – Prepaid Benefit Costs	$ 482	$ 320	$ -	$ -
Other Current Liabilities – Accrued Short-term Benefit Liability	(8)	(8)	(4)	(5)
Employee Benefits and Pension Obligations – Accrued Long-term Benefit Liability	(79)	(74)	(369)	(511)
Funded (Underfunded) Status	$ 395	$ 238	$ (373)	$ (516)

SFAS 158 Amounts Recognized in AEP's Accumulated Other Comprehensive Income (AOCI) as of December 31, 2007 and 2006

	Pension Plans		Other Postretirement Benefit Plans	
	2007	2006	2007	2006
Components	(in millions)			
Net Actuarial Loss	$ 534	$ 759	$ 231	$ 354
Prior Service Cost (Credit)	14	(5)	4	4
Transition Obligation	-	-	97	124
Pretax AOCI	$ 548	$ 754	$ 332	$ 482
Recorded as				
Regulatory Assets	$ 453	$ 582	$ 204	$ 293
Deferred Income Taxes	33	60	45	66
Net of Tax AOCI	62	112	83	123
Pretax AOCI	$ 548	$ 754	$ 332	$ 482

Components of the Change in AEP's Plan Assets and Benefit Obligations Recognized in Pretax AOCI during the year ended December 31, 2007 are as follows:

Components	Pension Plans	Other Postretirement Benefit Plans
	(in millions)	
2007 Actuarial Gain	$ (166)	$ (111)
Amortization of Actuarial Loss	(59)	(12)
2007 Prior Service Cost	19	-
Amortization of Transition Obligation	-	(27)
Total 2007 Pretax AOCI Change	$ (206)	$ (150)

Pension and Other Postretirement Plans' Assets

The asset allocations for AEP's pension plans at the end of 2007 and 2006, and the target allocation for 2008, by asset category, are as follows:

	Target Allocation	Percentage of Plan Assets at Year End	
	2008	2007	2006
Asset Category			
Equity Securities	55%	57%	63%
Real Estate	5%	6%	6%
Debt Securities	39%	36%	26%
Cash and Cash Equivalents	1%	1%	5%
Total	100%	100%	100%

The asset allocations for AEP's other postretirement benefit plans at the end of 2007 and 2006, and target allocation for 2008, by asset category, are as follows:

	Target Allocation	Percentage of Plan Assets at Year End	
	2008	2007	2006
Asset Category			
Equity Securities	66%	62%	66%
Debt Securities	33%	35%	32%
Cash and Cash Equivalents	1%	3%	2%
Total	100%	100%	100%

AEP's investment strategy for the employee benefit trust funds is to use a diversified portfolio of investments to achieve an acceptable rate of return while managing the interest rate sensitivity of the plans' assets relative to the plans' liabilities. To minimize investment risk, AEP's employee benefit trust funds are broadly diversified among classes of assets, investment strategies and investment managers. AEP regularly reviews the actual asset allocation and periodically rebalances the investments to AEP's targeted allocation when considered appropriate. AEP's investment policies and guidelines allow investment managers in approved strategies to use financial derivatives to obtain or manage market exposures and to hedge assets and liabilities. The investment policies prohibit investment in AEP securities, with the exception of proportionate and immaterial holdings of AEP securities in passive index strategies.

The value of the pension plans' assets increased to $4.5 billion at December 31, 2007 from $4.3 billion at December 31, 2006. The qualified plans paid $277 million in benefits to plan participants during 2007 (nonqualified plans paid $7 million in benefits). The value of AEP's Postretirement Plans' assets increased to $1.4 billion in December 31, 2007 from $1.3 billion at December 31, 2006. The Postretirement Plans paid $130 million in benefits to plan participants during 2007.

AEP bases the determination of pension expense or income on a market-related valuation of assets which reduces year-to-year volatility. This market-related valuation recognizes investment gains or losses over a five-year period from the year in which they occur. Investment gains or losses for this purpose are the difference between the expected return calculated using the market-related value of assets and the actual return based on the market-related value of assets. Since the market-related value of assets recognizes gains or losses over a five-year period, the future value of assets will be impacted as previously deferred gains or losses are recorded.

	December 31,	
	2007	2006
Accumulated Benefit Obligation	(in millions)	
Qualified Pension Plans	$ 3,914	$ 3,861
Nonqualified Pension Plans	77	78
Total	$ 3,991	$ 3,939

For the underfunded pension plans that had an accumulated benefit obligation in excess of plan assets, the projected benefit obligation, accumulated benefit obligation, and fair value of plan assets of these plans at December 31, 2007 and 2006 were as follows:

	Underfunded Pension Plans	
	December 31,	
	2007	2006
	(in millions)	
Projected Benefit Obligation	$ 81	$ 82
Accumulated Benefit Obligation	$ 77	$ 78
Fair Value of Plan Assets	-	-
Accumulated Benefit Obligation Exceeds the Fair Value of Plan Assets	$ 77	$ 78

Actuarial Assumptions for Benefit Obligations

The weighted-average assumptions as of December 31, used in the measurement of AEP's benefit obligations are shown in the following tables:

	Pension Plans		Other Postretirement Benefit Plans	
Assumptions	2007	2006	2007	2006
Discount Rate	6.00%	5.75%	6.20%	5.85%
Rate of Compensation Increase	5.90% (a)	5.90% (a)	N/A	N/A

(a) Rates are for base pay only. In addition, an amount is added to reflect target incentive compensation for exempt employees and overtime and incentive pay for nonexempt employees.

N/A = Not Applicable

To determine a discount rate, AEP uses a duration-based method by constructing a hypothetical portfolio of high quality corporate bonds similar to those included in the Moody's Aa bond index with a duration matching the benefit plan liability. The composite yield on the hypothetical bond portfolio is used as the discount rate for the plan.

For 2007, the rate of compensation increase assumed varies with the age of the employee, ranging from 5% per year to 11.5% per year, with an average increase of 5.9%.

Estimated Future Benefit Payments and Contributions

Information about the 2008 expected cash flows for the pension (qualified and nonqualified) and other postretirement benefit plans is as follows:

Employer Contributions	**Pension Plans**	**Other Postretirement Benefit Plans**
	(in millions)	
Required Contributions (a)	$ 8	$ 4
Additional Discretionary Contributions	-	73

(a) Contribution required to meet minimum funding requirement per the U.S. Department of Labor plus direct payments for unfunded benefits.

The contribution to the pension plans is based on the minimum amount required by the U.S. Department of Labor and the amount to pay unfunded nonqualified benefits. The contribution to the other postretirement benefit plans is generally based on the amount of the other postretirement benefit plans' periodic benefit cost for accounting purposes as provided for in agreements with state regulatory authorities, plus the additional discretionary contribution of AEP's Medicare subsidy receipts.

The table below reflects the total benefits expected to be paid from the plan or from the employer's assets, including both the employer's share of the benefit cost and the participants' share of the cost, which is funded by participant contributions to the plan. Medicare subsidy receipts are shown in the year of the corresponding benefit payments, even though actual cash receipts are expected early in the following year. Future benefit payments are dependent on the number of employees retiring, whether the retiring employees elect to receive pension benefits as annuities or as lump sum distributions, future integration of the benefit plans with changes to Medicare and other legislation, future levels of interest rates, and variances in actuarial results. The estimated payments for AEP's pension benefits and other postretirement benefits are as follows:

	Pension Plans	Other Postretirement Benefit Plans	
	Pension Payments	Benefit Payments	Medicare Subsidy Receipts
		(in millions)	
2008	$ 356	$ 111	$ (10)
2009	362	121	(11)
2010	363	131	(11)
2011	363	141	(12)
2012	368	149	(13)
Years 2013 to 2017, in Total	1,861	864	(82)

Components of Net Periodic Benefit Cost

The following table provides the components of AEP's net periodic benefit cost for the plans for fiscal years 2007 and 2006:

	Pension Plans		Other Postretirement Benefit Plans	
	Years Ended December 31,			
	2007	2006	2007	2006
	(in millions)			
Service Cost	$ 96	$ 97	$ 42	$ 39
Interest Cost	235	231	104	102
Expected Return on Plan Assets	(340)	(335)	(104)	(94)
Amortization of Transition Obligation	-	-	27	27
Amortization of Prior Service Cost	-	(1)	-	-
Amortization of Net Actuarial Loss	59	79	12	22
Net Periodic Benefit Cost	50	71	81	96
Capitalized Portion	(14)	(21)	(25)	(27)
Net Periodic Benefit Cost Recognized as Expense	$ 36	$ 50	$ 56	$ 69

Estimated amounts expected to be amortized to net periodic benefit costs from AEP's pretax accumulated other comprehensive income during 2008 are shown in the following table:

	Pension Plans	Other Postretirement Benefit Plans
	(in millions)	
Net Actuarial Loss	$ 26	$ 5
Prior Service Cost	1	1
Transition Obligation	-	27
Total Estimated 2008 Pretax AOCI Amortization	$ 27	$ 33

Net Benefit Cost

CSPCo's net periodic benefit cost (credit) for the Pension Plans for the years ended December 31, 2007 and 2006 was $(1.1) million and $765 thousand, respectively.

CSPCo's net periodic benefit cost for the Other Postretirement Benefit Plans for the years ended December 31, 2007 and 2006 was $5.2 million and $6.4 million, respectively.

Actuarial Assumptions for Net Periodic Benefit Costs

The weighted-average assumptions as of January 1, used in the measurement of AEP's benefit costs are shown in the following tables:

	Pension Plans		Other Postretirement Benefit Plans	
	2007	**2006**	**2007**	**2006**
Discount Rate	5.75%	5.50%	5.85%	5.65%
Expected Return on Plan Assets	8.50%	8.50%	8.00%	8.00%
Rate of Compensation Increase	5.90%	5.90%	N/A	N/A

N/A = Not Applicable

The expected return on plan assets for 2007 was determined by evaluating historical returns, the current investment climate (yield on fixed income securities and other recent investment market indicators), rate of inflation, and current prospects for economic growth.

The health care trend rate assumptions as of January 1, used for other postretirement benefit plans measurement purposes are shown below:

Health Care Trend Rates	2007	2006
Initial	7.5 %	8.0 %
Ultimate	5.0 %	5.0 %
Year Ultimate Reached	2012	2009

Assumed health care cost trend rates have a significant effect on the amounts reported for the other postretirement benefit health care plans. A 1% change in assumed health care cost trend rates would have the following effects:

	1% Increase	1% Decrease
	(in millions)	
Effect on Total Service and Interest Cost Components of Net Periodic Postretirement Health Care Benefit Cost	$ 19	$ (16)
Effect on the Health Care Component of the Accumulated Postretirement Benefit Obligation	185	(154)

AEP Savings Plans

CSPCo participates in AEP sponsored defined contribution retirement savings plans for substantially all employees who are not members of the United Mine Workers of America (UMWA). These plans offer participants an opportunity to contribute a portion of their pay, include features under Section 401(k) of the Internal Revenue Code and provide for company matching contributions. The matching contributions to the plan are 75% of the first 6% of eligible compensation contributed by the employee. CSPCo's cost for contributions to the retirement savings plans was $3.4 million and $3.2 million for the years ended December 31, 2007 and 2006, respectively.

8. BUSINESS SEGMENTS

CSPCo has one reportable segment, an electricity generation, transmission and distribution business. Other activities are insignificant.

9. DERIVATIVES, HEDGING AND FINANCIAL INSTRUMENTS

DERIVATIVES AND HEDGING

SFAS 133 requires recognition of all qualifying derivative instruments as either assets or liabilities in the statement of financial position at fair value. The fair values of derivative instruments accounted for using MTM accounting or hedge accounting are based on exchange prices and broker quotes. If a quoted market price is not available, the estimate of fair value is based on the best information available including valuation models that estimate future energy prices based on existing market and broker quotes and supply and demand market data and assumptions. The fair values determined are reduced by the appropriate valuation adjustments for items such as discounting, liquidity and credit quality. Credit risk is the risk that the counterparty to the contract will fail to perform or fail to pay amounts due. Liquidity risk represents the influence that imperfections in marketplace transparency may cause pricing to be less than or more than what the price should be based purely on supply and demand. Because energy markets are imperfect and volatile, there are inherent risks related to the underlying assumptions in models used to fair value open long-term risk management contracts. Unforeseen events can and will cause reasonable price curves to differ from actual prices throughout a contract's term and at the time a contract settles. Therefore, there could be significant adverse or favorable effects on future results of operations and cash flows if market prices are not consistent with AEP's approach at estimating current market consensus for forward prices in the current period. This is particularly true for long-term contracts.

Certain qualifying derivative instruments have been designated as normal purchases or normal sales contracts, as provided in SFAS 133. Derivative contracts that have been designated as normal purchases or normal sales under SFAS 133 are not subject to MTM accounting treatment and are recognized on an accrual or settlement basis.

CSPCo's accounting for the changes in the fair value of a derivative instrument depends on whether it qualifies for and has been designated as part of a hedging relationship and further, on the type of hedging relationship. Depending on the exposure, CSPCo designates a hedging instrument as a fair value hedge or cash flow hedge. For fair value hedges (i.e. hedging the exposure to changes in the fair value of an asset, liability or an identified portion thereof that is attributable to a particular risk), CSPCo recognizes the gain or loss on the derivative instrument as well as the offsetting loss or gain on the hedged item associated with the hedged risk in earnings. For cash flow hedges (i.e. hedging the exposure to variability in expected future cash flows that is attributable to a particular risk), CSPCo initially reports the effective portion of the gain or loss on the derivative instrument as a component of Accumulated Other Comprehensive Income (Loss) until the period the hedged item affects earnings. The remaining gain or loss on the derivative instrument in excess of the cumulative change in the present value of future cash flows of the hedged item, if any, is recognized immediately in earnings during the period of change.

For contracts that have not been designated as part of a hedging relationship, the accounting for changes in fair value depends on whether the derivative instrument is held for trading purposes. Unrealized and realized gains and losses on derivative instruments held for trading purposes are included in Operating Revenues on a net basis. Unrealized and realized gains and losses on derivative instruments not held for trading purposes are included in CSPCo's revenues or expenses depending on the relevant facts and circumstances.

Cash Flow Hedging Strategies

CSPCo enters into, and designates as cash flow hedges, certain derivative transactions for the purchase and sale of electricity, coal and natural gas in order to manage the variable price risk related to the forecasted purchase and sale of these commodities. Management closely monitors the potential impacts of commodity price changes and, where appropriate, enters into derivative transactions to protect margins for a portion of future electricity sales and fuel purchases. Realized gains and losses on these derivatives designated as cash flow hedges are included in Operating Revenues or Operation Expense, depending on the specific nature of the risk being hedged. CSPCo does not hedge all variable price risk exposure related to energy commodities. At various times during 2007 and 2006, CSPCo designated cash flow hedge relationships using these commodities and recognized immaterial amounts in earnings related to hedge ineffectiveness.

Of CSPCo's net loss from cash flow hedges in Accumulated Other Comprehensive Income (Loss) at December 31, 2007, $684 thousand is expected to be reclassified to net income in the next twelve months as the items being hedged settle. In addition, the maximum length of time the variability of future cash flows is hedged is 17 months. The actual amounts reclassified from AOCI to Net Income can differ as a result of market price changes.

The following table represents CSPCo's activity in Accumulated Other Comprehensive Income (Loss) for derivative contracts that qualify as cash flow hedges for the years 2006 and 2007:

	(in thousands)
Balance at December 31, 2005	$ (859)
Effective portion of changes in fair value	3,438
Impact Due to Changes in SIA	(261)
Reclasses from AOCI to Net Income	1,080
Balance at December 31, 2006	3,398
Effective portion of changes in fair value	(831)
Reclasses from AOCI to Net Income	(3,217)
Balance at December 31, 2007	$ (650)

FINANCIAL INSTRUMENTS

The fair values of Long-term Debt are based on quoted market prices for the same or similar issues and the current interest rates offered for instruments with similar maturities. These instruments are not marked-to-market. The estimates presented are not necessarily indicative of the amounts that could be realized in a current market exchange.

The book values and fair values of significant Long-term Debt at December 31, 2007 and 2006 are summarized in the following table.

	December 31, 2007		December 31, 2006	
	Book Value	Fair Value	Book Value	Fair Value
	(in thousands)			
Long-term Debt	$ 1,298,224	$ 1,290,718	$ 1,197,322	$ 1,211,176

10. INCOME TAXES

The details of income taxes before extraordinary item are as follows:

	Years Ended December 31, 2007	2006
	(in thousands)	
Charged (Credited) to Operating Expenses (net):		
Current	$ 157,124	$ 118,383
Deferred	(19,674)	(10,805)
Deferred Investment Tax Credits	(2,238)	(2,125)
Total	135,212	105,453
Charged (Credited) to Nonoperating Income (net):		
Current	(6,046)	(4,543)
Deferred	(198)	(57)
Deferred Investment Tax Credits	54	(139)
Total	(6,190)	(4,739)
Total Income Tax	$ 129,022	$ 100,714

Shown below is a reconciliation of the difference between the amount of federal income taxes computed by multiplying book income before income taxes by the federal statutory rate and the amount of income taxes reported.

	Years Ended December 31, 2007	2006
	(in thousands)	
Net Income	$ 258,088	$ 185,579
Extraordinary Item	-	(70)
Income Taxes	129,022	100,714
Pretax Income	$ 387,110	$ 286,223
Income Tax on Pretax Income at Statutory Rate (35%)	$ 135,489	$ 100,178
Increase (Decrease) in Income Tax resulting from the following items:		
Depreciation	4,418	1,395
Investment Tax Credits	(2,184)	(2,264)
State and Local Income Taxes	(4,122)	(58)
Other	(4,579)	1,463
Total Income Taxes as Reported	$ 129,022	$ 100,714
Effective Income Tax Rate	33.3%	35.2%

The following tables show the elements of the net deferred tax liability and the significant temporary differences:

	December 31, 2007	2006
	(in thousands)	
Deferred Tax Assets	$ 100,931	$ 80,836
Deferred Tax Liabilities	(555,052)	(558,336)
Net Deferred Tax Liabilities	$ (454,121)	$ (477,500)
Property Related Temporary Differences	$ (377,557)	$ (381,207)
Amounts Due from Customers for Future Federal Income Taxes	(4,803)	(5,745)
Deferred State Income Taxes	(7,311)	(8,559)
Transition Regulatory Assets	(17,290)	(34,179)
Deferred Income Taxes on Other Comprehensive Loss	8,827	10,358
Accrued Pensions	(21,870)	(40,107)
Regulatory Assets	(38,210)	(5,052)
All Other, Net	4,093	(13,009)
Net Deferred Tax Liabilities	$ (454,121)	$ (477,500)

CSPCo joins in the filing of a consolidated federal income tax return with its affiliates in the AEP System. The allocation of the AEP System's current consolidated federal income tax to the System companies allocates the benefit of current tax losses to the System companies giving rise to such losses in determining their current tax expense. The tax benefit of the Parent is allocated to its subsidiaries with taxable income. With the exception of the loss of the Parent, the method of allocation reflects a separate return result for each company in the consolidated group.

CSPCo, along with other AEP subsidiaries, is no longer subject to U.S. federal examination for years before 2000. However, CSPCo and other AEP subsidiaries have filed refund claims with the IRS for years 1997 through 2000 for the CSW pre-merger tax period, which are currently being reviewed. CSPCo and other AEP subsidiaries have completed the exam for the years 2001 through 2003 and have issues that will be pursued at the appeals level. The returns for the years 2004 through 2006 are presently under audit by the IRS. Although the outcome of tax audits is uncertain, in management's opinion, adequate provisions for income taxes have been made for potential liabilities resulting from such matters. In addition, CSPCo accrues interest on these uncertain tax positions. Management is not aware of any issues for open tax years that upon final resolution are expected to have a material adverse effect on results of operations.

CSPCo, along with other AEP subsidiaries, files income tax returns in various state and local jurisdictions. These taxing authorities routinely examine the tax returns. CSPCo and other AEP subsidiaries are currently under examination in several state and local jurisdictions. Management believes that CSPCo and other AEP subsidiaries have filed tax returns with positions that may be challenged by these tax authorities. However, management does not believe that the ultimate resolution of these audits will materially impact results of operations. With few exceptions, CSPCo is no longer subject to state or local income tax examinations by tax authorities for years before 2000.

Prior to the adoption of FIN 48, CSPCo recorded interest and penalty expense related to uncertain tax positions in tax expense accounts. With the adoption of FIN 48, CSPCo began recognizing interest accruals related to uncertain tax positions in Interest Charges and penalties in Penalties. In 2007, CSPCo reported $1 million of interest expense. CSPCo accrued $4 million for the payment of interest and penalties at December 31, 2006. CSPCo had no accrual for the payment of interest and penalties at December 31, 2007.

As a result of the implementation of FIN 48 on January 1, 2007, CSPCo recognized a $3 million increase in the liabilities for unrecognized tax benefits, as well as related interest expense and penalties, which was accounted for as a reduction to the January 1, 2007 balance of retained earnings.

As of December 31, 2007, the reconciliation of the beginning and ending amount of unrecognized tax benefits is as follows:

	(in millions)
Balance at January 1, 2007	$ 25
Increase - Tax Positions Taken During a Prior Period	-
Decrease - Tax Positions Taken During a Prior Period	(2)
Increase - Tax Positions Taken During the Current Year	2
Decrease - Settlements with Taxing Authorities	-
Decrease - Lapse of the Applicable Statute of Limitations	(5)
Balance at December 31, 2007	$ 20

The total amount of unrecognized tax benefits that, if recognized, would affect the effective tax rate is $12 million. Management believes there will be no significant net increase or decrease in unrecognized tax benefits within 12 months of the reporting date.

Federal Tax Legislation

In 2005, the Energy Tax Incentives Act of 2005 was signed into law. This act created a limited amount of tax credits for the building of IGCC plants. The credit is 20% of the eligible property in the construction of new plant or 20% of the total cost of repowering of an existing plant using IGCC technology. In the case of a newly constructed IGCC plant, eligible property is defined as the components necessary for the gasification of coal, including any coal handling and gas separation equipment. AEP announced plans to construct two new IGCC plants that may be eligible for the allocation of these credits. AEP filed applications for the Mountaineer and Great Bend projects with the DOE and the IRS. Both projects were certified by the DOE and qualified by the IRS. However, neither project was awarded credits during this round of credit awards. AEP will continue to pursue credits for the next round of available credits.

The Tax Increase Prevention and Reconciliation Act of 2005 (TIPRA 2005) was passed May 17, 2006. The majority of the provisions in TIPRA 2005 were directed toward individual income tax relief including the extension of reduced tax rates for dividends and capital gains through 2010. Management believes the application of this act will not materially affect CSPCo's results of operations, cash flows or financial condition.
The President signed the Pension Protection Act of 2006 (PPA 2006) into law on August 17, 2006. This law is directed toward strengthening qualified retirement plans and adding new restrictions on charitable contributions. Specifically, PPA 2006 concentrates on the funding of defined benefit plans and the health of the Pension Benefit Guaranty Corporation. PPA 2006 imposes new minimum funding rules for multiemployer plans as well as increasing the deduction limitation for contributions to multiemployer defined benefit plans. Due to the significant funding of the AEP pension plans in 2005, the Act will not materially affect CSPCo's results of operations, cash flows or financial condition.

On December 20, 2006, the Tax Relief and Health Care Act of 2006 (TRHCA 2006) was signed into law. The primary purpose of the bill was to extend expiring tax provisions for individuals and business taxpayers and provide increased tax flexibility around medical benefits. In addition to extending the lower capital gains and dividend tax rates for individuals, TRHCA 2006 extended the research credit and for 2007 provided a new alternative formula for determining the research credit. The application of TRHCA 2006 is not expected to materially affect CSPCo's results of operations, cash flows or financial condition.

Several tax bills and other legislation with tax-related sections were enacted in 2007, including the Tax Technical Corrections Act of 2007, the Tax Increase Prevention Act of 2007 and the Energy Independence and Security Act of 2007. The tax law changes enacted in 2007 are not expected to materially affect CSPCo's results of operations, cash flows or financial condition.

State Tax Legislation

On June 30, 2005, the Governor of Ohio signed Ohio House Bill 66 into law enacting sweeping tax changes impacting all companies doing business in Ohio. Most of the significant tax changes will be phased in over a five-year period, while some of the less significant changes became fully effective July 1, 2005. Changes to the Ohio franchise tax, nonutility property taxes and the new commercial activity tax are subject to phase-in. The Ohio franchise tax will fully phase-out over a five-year period beginning with a 20% reduction in state franchise tax for taxable income accrued during 2005. In 2005, CSPCo reversed deferred state income tax liabilities of $15.1 million that are not expected to reverse during the phase-out. The reversal of deferred state income taxes was recorded as a regulatory liability pending rate-making treatment in Ohio.

In November 2006, the PUCO ordered CSPCo to amortize $15.1 million to income as an offset to power supply contract losses incurred for sales to Ormet. (See "Ormet" section of Note 3)

The new legislation also imposes a new commercial activity tax at a fully phased-in rate of 0.26% on all Ohio gross receipts. The new tax is being phased-in over a five-year period that began July 1, 2005 at 23% of the full 0.26% rate. The increase in Taxes Other than Income Taxes for 2007 and 2006 were approximately $3 million and $2 million, respectively.

11. LEASES

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

Lease rentals for both operating and capital leases are generally charged to Operation Expenses in accordance with rate-making treatment for regulated operations. Capital leases for nonregulated property are accounted for as if the assets were owned and financed. The components of rental costs are as follows:

	Years Ended December 31, 2007	2006
	(in thousands)	
Net Lease Expense on Operating Leases	$ 5,631	$ 5,025
Amortization of Capital Leases	2,782	3,174
Interest on Capital Leases	577	424
Total Lease Rental Costs	**$ 8,990**	**$ 8,623**

The following table shows the property, plant and equipment under capital leases and related obligations recorded on the balance sheet.

	December 31, 2007	2006
	(in thousands)	
Property, Plant and Equipment Under Capital Leases		
Production	$ 7,104	$ 7,104
Other	11,925	12,908
Total Property, Plant and Equipment	19,029	20,012
Accumulated Amortization	11,564	11,613
Net Property, Plant and Equipment Under Capital Leases	$ 7,465	$ 8,399
Obligations Under Capital Leases		
Noncurrent	$ 4,380	$ 5,727
Current	3,104	2,692
Total Obligations Under Capital Leases	$ 7,484	$ 8,419

Future minimum lease payments consisted of the following at December 31, 2007:

	Capital Leases	Noncancelable Operating Leases
	(in thousands)	
2008	$ 3,472	$ 5,560
2009	2,355	4,996
2010	1,686	4,214
2011	319	3,089
2012	136	2,027
Later Years	185	5,222
Total Future Minimum Lease Payments	8,153	$ 25,108
Less Estimated Interest Element	669	
Estimated Present Value of Future Minimum Lease Payments	$ 7,484	

12. FINANCING ACTIVITIES

Preferred Stock

As of December 31, 2007, CSPCo had 2,500,000 authorized shares of $100 par value preferred stock and 7,000,000 authorized shares of $25 par value preferred stock. At December 31, 2007 and 2006, there were no outstanding shares.

Long-term Debt

There are certain limitations on establishing liens against CSPCo's assets under its indentures. None of the long-term debt obligations have been guaranteed or secured by AEP or any of its affiliates.

The following details long-term debt outstanding as of December 31, 2007 and 2006:

Type of Debt	Maturity	Interest Rates at December 31, 2007	2006	December 31, 2007	2006
				(in thousands)	
Pollution Control Bonds, State of Ohio Air Quality Series 2005 D (a)	2038	4.50%	3.53%	$ 48,550	$ 48,550
Pollution Control Bonds, State of Ohio Air Quality Series 2005 C (a)	2038	3.80%	3.75%	43,695	43,695
Pollution Control Bonds, State of Ohio Air Quality Series 2007 A (a)	2040	4.60%	-	44,500	-
Pollution Control Bonds, State of Ohio Air Quality Series 2007 B (a)	2042	4.75%	-	56,000	-
Unamortized Premium (Discount)				(153)	(158)
Total Pollution Control Bonds				192,592	92,087
Senior Unsecured Medium Term Notes, Series A	2008	6.51%	6.51%	52,000	52,000
Senior Unsecured Medium Term Notes, Series B	2008	6.55%	6.55%	60,000	60,000
Senior Unsecured Notes, Series E	2010	4.40%	4.40%	150,000	150,000
Senior Unsecured Notes, Series C	2013	5.50%	5.50%	250,000	250,000
Senior Unsecured Notes, Series B	2033	6.60%	6.60%	250,000	250,000
Senior Unsecured Notes, Series F	2035	5.85%	5.85%	250,000	250,000
Unamortized Premium (Discount)				(6,368)	(6,765)
Total Senior Unsecured Notes				1,005,632	1,005,235
Notes Payable – Affiliated	2010	4.64%	4.64%	100,000	100,000
Total Notes Payable – Affiliated				100,000	100,000
Total Long-term Debt				$ 1,298,224	$ 1,197,322

(a) Under the terms of the pollution control bonds, CSPCo is required to pay amounts sufficient to enable the payment of interest on and the principal of (at stated maturities and upon mandatory redemptions) related pollution control revenue bonds issued to finance the construction of pollution control facilities at certain plants. For certain series of pollution control bonds, interest rates are subject to periodic adjustment. Interest payments range from monthly to semi-annually. Letters of credit from banks, standby bond purchase agreements and insurance policies support certain series.

At December 31, 2007 future annual long-term debt payments are as follows:

	(in thousands)
2008	$ 112,000
2009	-
2010	250,000
2011	-
2012	-
Later Years	942,745
Total Principal Amount	1,304,745
Unamortized Discount	(6,521)
Total	$ 1,298,224

As of December 31, 2007, CSPCo had $192.7 million of tax-exempt long-term debt (Pollution Control Bonds) sold at auction rates that are reset every 7, 28 or 35 days and insured by bond insurers previously AAA-rated, namely Ambac Assurance Corporation, Financial Guaranty Insurance Co. and MBIA Insurance Corporation. Due to the exposure that these bond insurers have in connection with recent developments in the subprime credit market, the credit ratings of these insurers have been downgraded or placed on negative outlook. This has contributed to higher interest rates in successful auctions and increasing occurrences of failed auctions, including auctions of CSPCo's tax-exempt long-term debt. The instruments under which the bonds are issued allow for conversion to other short-term variable-rate structures, term-put structures and fixed-rate structures. Management is planning to reduce outstanding auction rate market securities by redeeming, refunding or converting such debt securities to other permitted modes, including term-put and fixed-rate structures. Management expects this to result in additional transaction costs and higher interest charges for this tax-exempt long-term debt.

In April 2008, the Parent, the AEP East companies and the AEP West companies entered into a $650 million 3-year credit agreement with a third party. Concurrently, the Parent, the AEP East companies and the AEP West companies also entered into a $350 million 364-day credit agreement with a third party. The revolving credit agreements contain certain covenants and require the individual borrowing companies to maintain their respective percentage of debt to total capitalization at a level that does not exceed 67.5%.

Dividend Restrictions

Under the Federal Power Act, CSPCo is restricted from paying dividends out of stated capital.

Lines of Credit – AEP System

The AEP System uses a corporate borrowing program to meet the short-term borrowing needs of its subsidiaries. The corporate borrowing program includes a Utility Money Pool, which funds the utility subsidiaries. The AEP System corporate borrowing program operates in accordance with the terms and conditions approved in a regulatory order. The amount of outstanding borrowings from the Utility Money Pool as of December 31, 2007 and 2006 are included in Notes Payable to Associated Companies on the balance sheets. The Utility Money Pool activity and corresponding authorized limits for the years ended December 31, 2007 and 2006 are described in the following tables:

Years Ended December 31,	Maximum Borrowings from Utility Money Pool	Maximum Loans to Utility Money Pool	Average Borrowings from Utility Money Pool	Average Loans to Utility Money Pool	Borrowings from Utility Money Pool as of December 31,	Authorized Short-Term Borrowing Limit
	(in thousands)					
2007	$ 146,212	$ 26,990	$ 61,817	$ 10,104	$ 102,509	$ 350,000
2006	56,027	87,864	18,853	46,140	9,242	350,000

Maximum, minimum and average interest rates for funds borrowed from and loaned to the Utility Money Pool for the years ended December 31, 2007 and 2006 were as follows:

Years Ended December 31,	Maximum Interest Rates for Funds Borrowed from the Utility Money Pool	Minimum Interest Rates for Funds Borrowed from the Utility Money Pool	Maximum Interest Rates for Funds Loaned to the Utility Money Pool	Minimum Interest Rates For Funds Loaned to the Utility Money Pool	Average Interest Rate for Funds Borrowed from the Utility Money Pool	Average Interest Rate for Funds Loaned to the Utility Money Pool
2007	5.94%	5.16%	5.82%	5.30%	5.46%	5.39%
2006	5.41%	4.19%	5.41%	3.32%	4.79%	4.33%

Interest expense related to the Utility Money Pool is included in Interest Charges. CSPCo incurred interest expense for amounts borrowed from the Utility Money Pool of $3 million and $459 thousand for the years ended December 31, 2007 and 2006, respectively.

Interest income related to the Utility Money Pool is included in Interest and Dividend Income. CSPCo earned interest income for amounts advanced to the Utility Money Pool of $71 thousand and $1 million for the years ended December 31, 2007 and 2006, respectively.

Sale of Receivables – AEP Credit

AEP Credit has a sale of receivables agreement with banks and commercial paper conduits. Under the sale of receivables agreement, AEP Credit sells an interest in the receivables it acquires from affiliated utility subsidiaries to the commercial paper conduits and banks and receives cash.

In October 2007, AEP renewed AEP Credit's sale of receivables agreement. The sale of receivables agreement provides a commitment of $650 million from banks and commercial paper conduits to purchase receivables from AEP Credit. Under the agreement, the commitment will increase to $700 million for the months of August and September to accommodate seasonal demand. This agreement will expire in October 2008. AEP intends to extend or replace the sale of receivables agreement.

AEP Credit purchases accounts receivable through purchase agreements with CSPCo. Under the factoring arrangement, CSPCo sells, without recourse, certain customer accounts receivable and accrued unbilled revenue balances to AEP Credit and is charged a fee based on AEP Credit financing costs, uncollectible accounts experience for receivables and administrative costs.

The amount of factored accounts receivable and accrued unbilled revenues was $133.1 million and $142.5 million at December 31, 2007 and 2006, respectively.

The fees paid to AEP Credit for factoring customer accounts receivable were $15.2 million and $13.7 million for the years ended December 31, 2007 and 2006, respectively. These amounts were included in Other Deductions.

13. RELATED PARTY TRANSACTIONS

For other related party transactions, also see "Lines of Credit – AEP System" and "Sale of Receivables-AEP Credit" sections of Note 12.

AEP System Power Pool

CSPCo, along with APCo, I&M, KPCo and OPCo, are parties to the Interconnection Agreement, dated July 6, 1951, as amended (the Interconnection Agreement), defining how they share the costs and benefits associated with their generating plants. This sharing is based upon each company's "member-load-ratio," which is calculated monthly on the basis of each company's maximum peak demand in relation to the sum of the maximum peak demands of all five companies during the preceding 12 months. In addition, since 1995, CSPCo, along with APCo, I&M, KPCo and OPCo, have been parties to the AEP System Interim Allowance Agreement, which provides, among other things, for the transfer of SO_2 allowances associated with the transactions under the Interconnection Agreement.

Power, gas and risk management activities are conducted by the AEP Power Pool and profits/losses are shared among the parties under the SIA. Risk management activities involve the purchase and sale of electricity and gas under physical forward contracts at fixed and variable prices. In addition, the risk management of electricity, and to a lesser extent gas contracts, includes exchange traded futures and options and over-the-counter options and swaps. The majority of these transactions represent physical forward contracts in the AEP System's traditional marketing area and are typically settled by entering into offsetting contracts. In addition, the AEP Power Pool enters into transactions for the purchase and sale of electricity and gas options, futures and swaps, and for the forward purchase and sale of electricity outside of the AEP System's traditional marketing area.

CSW Operating Agreement

PSO, SWEPCo and AEPSC are parties to a Restated and Amended Operating Agreement originally dated as of January 1, 1997 (CSW Operating Agreement), which was approved by the FERC. In February 2006, AEP filed with the FERC a proposed amendment to the CSW Operating Agreement to remove TCC and TNC as parties to the agreement. Pursuant to Texas electric restructuring law, those companies exited the generation and load-servicing businesses. AEP made a similar filing to remove those two companies as parties to the SIA. The filings were approved effective May 1, 2006 and April 1, 2006, respectively.

System Integration Agreement (SIA)

AEP's SIA, which has been approved by the FERC, provides for the integration and coordination of AEP's East companies and West companies zones. This includes joint dispatch of generation within the AEP System, and the distribution, between the two zones, of costs and benefits associated with the transfers of power between the two zones (including sales to third parties and risk management and trading activities). It is designed to function as an umbrella agreement in addition to the Interconnection Agreement and the CSW Operating Agreement, each of which controls the distribution of costs and benefits within each zone.

In November 2005, AEP filed with the FERC a proposed amendment to the SIA to change the method of allocating profits from off-system electricity sales between the East and West zones. The proposed method causes such profits to be allocated generally on the basis of the zone in which the underlying transactions occur or originate. The filing was made in accordance with a provision of the agreement that called for a re-evaluation of the allocation method effective January 1, 2006 and was approved as filed effective April 1, 2006.

Power generated by or allocated or provided under the Interconnection Agreement is primarily sold to customers at rates based on a statutory formula as Ohio transitions to the use of market rates for generation (see Note 3).

Under both the Interconnection Agreement and CSW Operating Agreement, power generated that is not needed to serve the AEP System's native load is sold in the wholesale market by AEPSC on behalf of the generating subsidiary.

Affiliated Revenues and Purchases

The following table shows the revenues derived from sales to the pools, direct sales to affiliates, natural gas contracts with AEPES, and other revenues for the years ended December 31, 2007 and 2006:

	Years Ended December 31, 2007	2006
	(in thousands)	
Sales to East System Pool	$ 124,903	$ 76,938
Direct Sales to West Affiliates	9,930	12,117
Natural Gas Contracts with AEPES	697	(9,705)
Other	7,582	6,376

The following table shows the purchased power expense incurred from purchases from the pools and affiliates for the years ended December 31, 2007 and 2006:

	Years Ended December 31, 2007	2006
	(in thousands)	
Purchases from East System Pool	$ 297,934	$ 365,425
Direct Purchases from East Affiliates	63,803	-
Direct Purchases from West Affiliates	911	85

AEP System Transmission Pool

AEP's System Transmission Integration Agreement provides for the integration and coordination of the planning, operation and maintenance of the transmission facilities of AEP's East companies and AEP West companies zones. Similar to the SIA, the System Transmission Integration Agreement functions as an umbrella agreement in addition to the Transmission Equalization Agreement (TEA) and the Transmission Coordination Agreement (TCA). The System Transmission Integration Agreement contains two service schedules that govern:

- The allocation of transmission costs and revenues and
- The allocation of third-party transmission costs and revenues and AEP System dispatch costs.

The Transmission Integration Agreement anticipates that additional service schedules may be added as circumstances warrant.

CSPCo, along with APCo, I&M, KPCo and OPCo, are parties to the TEA, dated April 1, 1984, as amended, defining how they share the costs associated with their relative ownership of the extra-high-voltage transmission system (facilities rated 345 kV and above) and certain facilities operated at lower voltages (138 kV and above). Like the Interconnection Agreement, this sharing is based upon each company's "member-load-ratio." CSPCo's net charges allocated under the TEA during the years ended December 31, 2007 and 2006 were $51.9 million and $46.2 million, respectively. The net charges are recorded in Operation Expenses.

PSO, SWEPCo, TCC, TNC and AEPSC are parties to the TCA, originally dated January 1, 1997. The TCA has been approved by the FERC and establishes a coordinating committee, which is charged with overseeing the coordinated planning of the transmission facilities of the AEP West companies.

Natural Gas Contracts with DETM

Effective October 31, 2003, AEPES assigned to AEPSC, as agent for the AEP East companies, approximately $97 million (negative value) associated with its natural gas contracts with DETM. The assignment was executed in order to consolidate DETM positions within AEP. Beginning in 2007, PSO and SWEPCo were allocated a portion of the DETM assignment based on the SIA methodology of sharing trading and marketing margins between the AEP East companies and PSO and SWEPCo. Concurrently, in order to ensure that there would be no financial impact to the AEP East companies, PSO or SWEPCo as a result of the assignment, AEPES and AEPSC entered into agreements requiring AEPES to reimburse AEPSC for any related cash settlements and all income related to the assigned contracts. CSPCo's risk management liabilities related to DETM at December 31, 2007 and 2006 were $5.5 million and $7.2 million, respectively.

Fuel Agreement between OPCo and AEPES

OPCo and National Power Cooperative, Inc (NPC) have an agreement whereby OPCo operates a 500 MW gas plant owned by NPC (Mone Plant). AEPES entered into a fuel management agreement with those two parties to manage and procure fuel for the Mone Plant. The gas purchased by AEPES and used in generation is first sold to OPCo then allocated to the AEP East companies, who have an agreement to purchase 100% of the available generating capacity from the plant through May 2012. CSPCo's related purchases of gas managed by AEPES were $2.5 million and $1 million for the years ended December 31, 2007 and 2006, respectively. These purchases are reflected in Operation Expenses.

Unit Power Agreements (UPA)

In March 2007, CSPCo, along with AEGCo, entered into a 10-year UPA for the entire output from the Lawrenceburg Plant effective with AEGCo's purchase of the plant in May 2007. The UPA has an option for an additional 2-year period. I&M operates the plant under an agreement with AEGCo. Under the UPA, CSPCo pays AEGCo for the capacity, depreciation, fuel, operation and maintenance and tax expenses. These payments are due regardless of whether the plant is operating. The fuel and operation and maintenance payments are based on actual costs incurred. All expenses are trued up periodically. CSPCo recorded these purchases in Operation Expenses.

Central Machine Shop

APCo operates a facility which repairs and rebuilds specialized components for the generation plants across the AEP System. APCo defers on its balance sheet the cost of performing the services, then transfers the cost to the affiliate for reimbursement. CSPCo recorded these billings as capital or maintenance expense depending on the nature of the services received. These billings are recoverable from customers. CSPCo reimbursed APCo for costs of $505 thousand and $617 thousand for the years ended December 31, 2007 and 2006, respectively.

Purchased Power from OVEC

The amounts of power purchased by CSPCo from OVEC, which is 43.47% owned by AEP and CSPCo, for the years ended December 31, 2007 and 2006 were $23.1 million and $22.8 million, respectively. The amounts are recoverable from customers.

AEP Power Pool Purchases from OVEC

Beginning in 2006, the AEP Power Pool began purchasing power from OVEC as part of wholesale marketing and risk management activity. The current agreement will expire in May 2008. CSPCo's amounts for the years ended December 31, 2007 and 2006 were $5.6 million and $6.9 million, respectively.

Purchased Power from Sweeny

On behalf of the AEP West companies, CSPCo entered into a ten year Power Purchase Agreement (PPA) with Sweeny, which was 50% owned by AEP. The PPA was for unit contingent power up to a maximum of 315 MW from January 1, 2005 through December 31, 2014. The delivery point for the power under the PPA was in TCC's system. The power was sold in ERCOT. Prior to May 1, 2006, the purchase of Sweeny power and its sale to nonaffiliates were shared among the AEP West companies under the CSW Operating Agreement. After May 1, 2006, the purchases and sales were shared between PSO and SWEPCo. See "CSW Operating Agreement" section of this note. In April 2007, AEP Energy Partners, Inc. (AEPEP) was assigned the Sweeny PPA from CSPCo and became responsible for purchasing the Sweeny power instead of PSO and SWEPCo. In October 2007, AEP sold its 50% interest in the Sweeny facility along with the ten year PPA to Conoco Phillips.

Sales and Purchases of Property

For individual sales and purchases of electric property amounting to $100 thousand or more, CSPCo sold electric property to OPCo for $592 thousand during the year ended December 31, 2006 and purchased electric property from I&M for $173 thousand during the year ended December 31, 2006. There were no transactions in 2007.

In addition, CSPCo had aggregate affiliated sales and purchases of meters and transformers for the years ended December 31, 2007 and 2006 as shown in the following table:

Sales	APCo	I&M	KGPCo	KPCo	OPCo	PSO	SWEPCo	WPCo	TOTAL
					(in thousands)				
2007	$ -	$ 11	$ -	$ 6	$ 1,132	$ 31	$ 20	$ -	$ 1,200
2006	87	2	2	1	661	17	-	-	770

Purchases	APCo	I&M	KGPCo	KPCo	OPCo	PSO	TCC	WPCo	TOTAL
					(in thousands)				
2007	$ 38	$ 79	$ -	$ 38	$ 2,978	$ 77	$ 13	$ 1	$ 3,224
2006	17	44	-	75	2,545	1	-	28	2,710

The amounts above are recorded in Utility Plant at cost.

Global Borrowing Notes

AEP issued long-term debt, a portion of which was loaned to CSPCo. The debt is reflected in Advances from Associated Companies on the balance sheet. AEP pays the interest on the global notes, but CSPCo accrues interest for its respective share of the global borrowing and remits the interest to AEP. The accrued interest is reflected in Accounts Payable to Associated Companies on the balance sheet.

AEPSC

AEPSC provides certain managerial and professional services to AEP System companies. The costs of the services are billed to its affiliated companies by AEPSC on a direct-charge basis, whenever possible, and on reasonable bases of proration for services that benefit multiple companies. The billings for services are made at cost and include no compensation for the use of equity capital, which is furnished to AEPSC by AEP. Billings from AEPSC are capitalized or expensed depending on the nature of the services rendered and are recoverable from customers. Effective February 8, 2006, the PUHCA of 2005 was enacted, which repealed the PUHCA of 1935 and transferred the regulatory responsibility from the SEC to the FERC.

Intercompany Billings

AEP affiliated subsidiaries perform certain utility services for each other when necessary or practical. The costs of these services are billed on a direct-charge basis, whenever possible, or on reasonable bases of proration for services that benefit multiple companies. The billings for services are made at cost and include no compensation for the use of equity capital. Billings are capitalized or expensed depending on the nature of the services rendered.

14. PROPERTY, PLANT AND EQUIPMENT

Depreciation

CSPCo provides for depreciation of Property, Plant and Equipment on a straight-line basis over the estimated useful lives of property, generally using composite rates by functional class. The following table provides the annual composite depreciation rates generally used by functional class:

Year	Other Generation	Steam	Transmission	Distribution	General
			(in percentages)		
2007	2.0	3.2	2.3	3.6	9.0
2006	2.9	3.1	2.3	3.5	9.9

For cost-based rate-regulated operations, the composite depreciation rate generally includes a component for nonasset retirement obligation (non-ARO) removal costs, which is credited to accumulated depreciation. Actual removal costs incurred are charged to accumulated depreciation. For nonregulated operations, non-ARO removal costs are expensed as incurred (see "Asset Retirement Obligations (ARO)" section of this note).

Asset Retirement Obligations (ARO)

SFAS 143 requires entities to record a liability at fair value for any legal obligations for future asset retirements when the related assets are acquired or constructed. Upon establishment of a legal liability, SFAS 143 requires a corresponding ARO asset to be established, which will be depreciated over its useful life. Upon settlement of an ARO, CSPCo recognizes any difference between the ARO liability and actual costs as income or expense.

FIN 47 interprets the application of SFAS 143. It clarifies that conditional ARO refers to a legal obligation to perform an asset retirement activity in which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the entity. Entities are required to record a liability for the fair value of a conditional ARO if the fair value of the liability can be reasonably estimated. FIN 47 also clarifies when an entity would have sufficient information to reasonably estimate the fair value of an ARO.

CSPCo has identified, but not recognized, ARO liabilities related to electric transmission and distribution assets, as a result of certain easements on property on which assets are owned. Generally, such easements are perpetual and require only the retirement and removal of assets upon the cessation of the property's use. The retirement obligation is not estimable for such easements since CSPCo plans to use its facilities indefinitely. The retirement obligation would only be recognized if and when CSPCo abandons or ceases the use of specific easements, which is not expected.

The following is a reconciliation of the 2007 and 2006 aggregate carrying amounts of ARO:

Year	ARO at January 1,	Accretion Expense	Liabilities Incurred	Liabilities Settled	Revisions in Cash Flow Estimates	ARO at December 31,
			(in thousands)			
2007	$ 18,574	$ 1,256	$ -	$ (2,011)	$ 2,768	$ 20,587
2006	16,681	1,243	305	(835)	1,180	18,574

Jointly-owned Electric Utility Plant

CSPCo has generating units that are jointly-owned with nonaffiliated companies. CSPCo is obligated to pay its share of the costs of any such jointly-owned facilities in the same proportion as its ownership interest. CSPCo's proportionate share of the operating costs associated with such facilities is included in its statement of income and the investments and accumulated depreciation are reflected in its balance sheet as follows:

			CSPCo's Share at December 31, 2007		
	Fuel Type	Percent of Ownership	Utility Plant in Service	Construction Work in Progress (e)	Accumulated Depreciation
				(in thousands)	
W.C. Beckjord Generating Station (Unit No. 6) (a)	Coal	12.5 %	$ 15,926	$ 943	$ 7,792
Conesville Generating Station (Unit No. 4) (b)	Coal	43.5	84,472	83,734	50,206
J.M. Stuart Generating Station (c)	Coal	26.0	295,664	156,948	134,394
Wm. H. Zimmer Generating Station (a)	Coal	25.4	763,038	1,046	324,120
Transmission	N/A	(d)	62,725	5,958	43,973
Total			$ 1,221,825	$ 248,629	$ 560,485

			CSPCo's Share at December 31, 2006		
	Fuel Type	Percent of Ownership	Utility Plant in Service	Construction Work in Progress (e)	Accumulated Depreciation
				(in thousands)	
W.C. Beckjord Generating Station (Unit No. 6) (a)	Coal	12.5 %	$ 15,702	$ 280	$ 7,560
Conesville Generating Station (Unit No. 4) (b)	Coal	43.5	85,253	31,691	49,150
J.M. Stuart Generating Station (c)	Coal	26.0	284,142	101,769	127,591
Wm. H. Zimmer Generating Station (a)	Coal	25.4	751,148	4,797	302,053
Transmission	N/A	(d)	62,876	86	42,433
Total			$ 1,199,121	$ 138,623	$ 528,787

(a) Operated by Duke Energy Corporation, a nonaffiliated company.
(b) Operated by CSPCo.
(c) Operated by The Dayton Power & Light Company, a nonaffiliated company.
(d) Varying percentages of ownership.
(e) Primarily relates to environmental upgrades, including the installation of flue gas desulfurization projects at Conesville Generating Station and J.M. Stuart Generating Station.

N/A = Not Applicable

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.

2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.

3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year		(21,947)		
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value		(22,612,250)		
4	Total (lines 2 and 3)		(22,612,250)		
5	Balance of Account 219 at End of Preceding Quarter/Year		(22,634,197)		
6	Balance of Account 219 at Beginning of Current Year		(22,634,197)		
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value		6,890,057		
9	Total (lines 7 and 8)		6,890,057		
10	Balance of Account 219 at End of Current Quarter/Year		(15,744,140)		

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1		(858,002)	(879,949)		
2		1,080,012	1,080,012		
3		3,176,610	(19,435,640)		
4		4,256,622	(18,355,628)	185,579,229	167,223,601
5		3,398,620	(19,235,577)		
6		3,398,620	(19,235,577)		
7		(3,216,714)	(3,216,714)		
8		(831,442)	6,058,615		
9		(4,048,156)	2,841,901	258,088,368	260,930,269
10		(649,536)	(16,393,676)		

Schedule Page: 122(a)(b)   Line No.: 3   Column: c

Includes adjustments related to implementation of Statement of Financial Accounting Standards (SFAS) No. 158 - Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (f) common function.

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	4,213,711,772	4,213,711,772
4	Property Under Capital Leases	7,464,533	7,464,533
5	Plant Purchased or Sold		
6	Completed Construction not Classified	148,676,442	148,676,442
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	4,369,852,747	4,369,852,747
9	Leased to Others		
10	Held for Future Use	9,326,138	9,326,138
11	Construction Work in Progress	415,326,829	415,326,829
12	Acquisition Adjustments		
13	Total Utility Plant (8 thru 12)	4,794,505,714	4,794,505,714
14	Accum Prov for Depr, Amort, & Depl	1,902,042,383	1,902,042,383
15	Net Utility Plant (13 less 14)	2,892,463,331	2,892,463,331
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	1,853,538,378	1,853,538,378
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	47,573,609	47,573,609
22	Total In Service (18 thru 21)	1,901,111,987	1,901,111,987
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)		
27	Held for Future Use		
28	Depreciation	930,396	930,396
29	Amortization		
30	Total Held for Future Use (28 & 29)	930,396	930,396
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,902,042,383	1,902,042,383

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

ELECTRIC PLANT IN SERVICE (Account 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. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
6. 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)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	575	
3	(302) Franchises and Consents	4,700	
4	(303) Miscellaneous Intangible Plant	53,958,103	16,269,453
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	53,963,378	16,269,453
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	7,206,136	
9	(311) Structures and Improvements	235,413,195	7,313,825
10	(312) Boiler Plant Equipment	960,060,449	73,842,611
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	290,735,171	10,068,228
13	(315) Accessory Electric Equipment	141,712,757	917,592
14	(316) Misc. Power Plant Equipment	35,193,974	1,444,397
15	(317) Asset Retirement Costs for Steam Production	8,457,907	3,099,050
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,678,779,589	96,685,703
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
32	(335) Misc. Power PLant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)		
36	D. Other Production Plant		
37	(340) Land and Land Rights	3,000,000	713,584
38	(341) Structures and Improvements	9,350,264	2,550,129
39	(342) Fuel Holders, Products, and Accessories	337,455	1,194,451
40	(343) Prime Movers		
41	(344) Generators	157,494,520	159,795,919
42	(345) Accessory Electric Equipment	30,862,315	20,430,540
43	(346) Misc. Power Plant Equipment	3,717,516	3,475,292
44	(347) Asset Retirement Costs for Other Production		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	204,762,070	188,159,915
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	1,883,541,659	284,845,618

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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

distributions of these tentative classifications in columns (c) and (d), including the 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.

7. 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, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. 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 requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, 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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			575		2
			4,700		3
2,861,293			67,366,263		4
2,861,293			67,371,538		5
					6
					7
			7,206,136		8
1,730,678			240,996,342		9
8,802,663			1,025,100,397		10
					11
1,717,688			299,085,711		12
67,760			142,562,589		13
72,875			36,565,496		14
			11,556,957		15
12,391,664			1,763,073,628		16
					17
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					36
			3,713,584		37
			11,900,393		38
			1,531,906		39
					40
			317,290,439		41
		-2,420,721	48,872,134		42
			7,192,808		43
					44
		-2,420,721	390,501,264		45
12,391,664		-2,420,721	2,153,574,892		46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	34,296,735	2,257,843
49	(352) Structures and Improvements	7,378,546	4,085
50	(353) Station Equipment	246,007,752	14,502,775
51	(354) Towers and Fixtures	35,197,305	-168,949
52	(355) Poles and Fixtures	62,118,551	5,909,712
53	(356) Overhead Conductors and Devices	64,994,170	3,898,989
54	(357) Underground Conduit	10,498,686	-254
55	(358) Underground Conductors and Devices	17,367,997	492,678
56	(359) Roads and Trails		
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	477,859,742	26,896,879
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	22,513,044	3,230,087
61	(361) Structures and Improvements	9,783,000	18,553
62	(362) Station Equipment	179,214,754	20,899,924
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	202,804,416	8,721,101
65	(365) Overhead Conductors and Devices	191,957,714	14,995,558
66	(366) Underground Conduit	71,371,954	4,596,219
67	(367) Underground Conductors and Devices	289,041,155	15,976,973
68	(368) Line Transformers	271,402,429	17,117,788
69	(369) Services	121,907,355	4,847,698
70	(370) Meters	76,904,454	4,307,338
71	(371) Installations on Customer Premises	24,862,569	1,760,069
72	(372) Leased Property on Customer Premises	102,689	
73	(373) Street Lighting and Signal Systems	11,759,277	314,550
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,473,624,810	96,785,858
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
77	(380) Land and Land Rights		
78	(381) Structures and Improvements		
79	(382) Computer Hardware		
80	(383) Computer Software		
81	(384) Communication Equipment		
82	(385) Miscellaneous Regional Transmission and Market Operation Plant		
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
85	6. GENERAL PLANT		
86	(389) Land and Land Rights	6,725,417	-909,023
87	(390) Structures and Improvements	53,621,341	543,536
88	(391) Office Furniture and Equipment	5,424,084	85,064
89	(392) Transportation Equipment	16,096	46,105
90	(393) Stores Equipment	268,072	35,236
91	(394) Tools, Shop and Garage Equipment	7,808,959	432,849
92	(395) Laboratory Equipment	552,579	
93	(396) Power Operated Equipment	3,036	
94	(397) Communication Equipment	12,422,666	1,520,161
95	(398) Miscellaneous Equipment	734,121	188,713
96	SUBTOTAL (Enter Total of lines 86 thru 95)	87,576,371	1,942,641
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant	144,371	
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	87,720,742	1,942,641
100	TOTAL (Accounts 101 and 106)	3,976,710,331	426,740,449
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	3,976,710,331	426,740,449

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					47
		2,784,485	39,339,063		48
		1,815,564	9,198,195		49
2,140,314		2,425,411	260,795,624		50
81,938			34,946,418		51
627,952		70,476	67,470,787		52
93,827		19,728	68,819,060		53
538			10,497,894		54
80,069			17,780,606		55
					56
					57
3,024,638		7,115,664	508,847,647		58
					59
			25,743,131		60
19,678			9,781,875		61
3,944,061			196,170,617		62
					63
1,822,561		-70,476	209,632,480		64
3,108,064		-19,728	203,825,480		65
49,984			75,918,189		66
1,137,798			303,880,330		67
4,769,380			283,750,837		68
556,240			126,198,813		69
2,797,445			78,414,347		70
1,018,509			25,604,129		71
			102,689		72
231,060			11,842,767		73
					74
19,454,780		-90,204	1,550,865,684		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
10,379		-2,758,521	3,047,494		86
102,855		-1,846,218	52,215,804		87
25,340			5,483,808		88
			62,201		89
			303,308		90
93,365			8,148,443		91
			552,579		92
			3,036		93
3,093,879			10,848,948		94
4,373			918,461		95
3,330,191		-4,604,739	81,584,082		96
					97
			144,371		98
3,330,191		-4,604,739	81,728,453		99
41,062,566			4,362,388,214		100
					101
					102
					103
41,062,566			4,362,388,214		104

Schedule Page: 204 Line No.: 100	Column: c
303 - Misc Intangible Plant	-7,260,784
Total Misc Intangible Plant	-7,260,784
310 - Land and Land Rights	-22,226
311 - Structures and Improvements	719,614
312 - Boiler Plant Equipment	51,103,185
314 - Turbogenerator Units	4,109,575
315 - Accessory Electric Equipment	127,693
316 - Misc Power Plant Equipment	105,622
Total Steam Production	56,143,463
341 - Structures and Improvements	150,179
342 - Fuel Holders,Producers,Access	7,156
344 - Generators	2,714,555
345 - Accessory Electric Equipment	514,827
346 - Misc Power Plant Equipment	119,106
Total Other Generation	3,505,823
350 - Land and Land Rights	1,302,575
353 - Station Equipment	-3,549,468
354 - Towers and Fixtures	-168,949
355 - Poles and Fixtures	3,599,491
356 - Overhead Conductors, Devices	2,763,128
357 - Underground Conduit	-254
358 - Undergrnd Conductors, Devices	253,466
Total Transmission Plant	4,199,989
360 - Land and Land Rights	-128,505
361 - Structures and Improvements	14,191
362 - Station Equipment	487,977
364 - Poles, Towers and Fixtures	773,301
365 - Overhead Conductors, Devices	2,214,624
366 - Underground Conduit	1,231,980
367 - Undergrnd Conductors, Devices	2,949,337
368 - Line Transformers	507,324
369 - Services	-124,010
370 - Meters	223,982
371 - Installs on Customer Premises	593,312
373 - Street Lighting,Signal System	12,965
Total Distribution Plant	8,756,478
389 - Land and Land Rights	-909,384
390 - Structures and Improvements	-361,606
391 - Office Furniture, Equipment	-12,073
392 - Transportation Equipment	42,446
393 - Stores Equipment	35,236
394 - Tools, Shop, Garage Equipment	9,468
397 - Communication Equipment	1,279,426
398 - Miscellaneous Equipment	37,739
Total General Plant	121,252
Total Account 106 Additions	65,466,221

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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				
3	Newbury Project (5674)	12/80		4,991,594
4		12/87		61,220
5				
6	Ohio Operations Center (0528)	6/81		506,771
7				
8	North Galloway - West Jefferson 69KV Right-of-Way	5/98		254,004
9	(5684)			
10				
11	Bolton Substation (0269)	5/05		671,254
12				
13	Berrywood Substation (0276)	3/06		252,572
14				
15	Items under $250,000			1,649,210
16				
17				
18				
19				
20				
21	Other Property:			
22				
23	Items under $250,000			939,513
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46				
47	Total			9,326,138

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 Demonstrating (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	STATE OF KENTUCKY	
2	ET-CI-CSPCo-T SYS IMP	105,295
3	TOTAL STATE OF KENTUCKY: $105,295	
4		
5	STATE OF OHIO	
6	CSP Targeted Ckt Rel	107,280
7	SS-CI-CSPCo-D GEN PLT	112,135
8	CSP/Meigs Sta Add 2nd 9.375	121,612
9	CSP/Dublin Sta 2311/2312 OH	122,296
10	DS/CSP/Purchase-Rebuild Eq OH	128,086
11	CSP R/W Widening Prog	128,522
12	EC-CI-CSPCo-D TELECOM	133,705
13	CSP/Astor Station OH Line	135,816
14	CSP/Well & Noble St Relocation	143,084
15	SS-CI-CSPCo-T Software	147,206
16	CSP/Cutout & Arrester Program	147,807
17	TS/CSP/Lincoln - Berrywood	167,206
18	TS/CSP/Citigroup Sta over &met	190,091
19	CSP/Astor Sta Add 13kV Feeder	201,872
20	Stuart Elk Run Design/Eng	203,151
21	Galena Station - Purchase Land	205,366
22	Morse Sta-Add 13 kV Feeder	206,343
23	Corridor Sta-US 62 Line Rebuild	226,616
24	DS/CSP/Purchase-Rebuild Eq	227,981
25	CSP/Blacklick Sta - UG Line	230,566
26	ZM Cooling Tower Upgrades	242,327
27	CSP-Line Rehab Program	243,521
28	EIMS: GHG & TITLE V MODEL	245,659
29	CSP(T)-RTU replacement	250,180
30	CSP/Circleville Sta Fdr Reg	259,613
31	CSP- Relay Rehab Projects	285,797
32	ET-CI-CSPCo-T PPR	289,846
33	TS/CSP/Purchas-Rebuild Eq CSP	292,220
34	CSP- Dist Line Relay Replaceme	301,217
35	CSP/Hyatt Sta 138/34 50MVA - T	322,123
36	Rome-Hilliard line Relocation	325,857
37	STU4 Waterwalls	341,041
38	Conesville U6 Main Stm. Link Piping	349,113
39	SS-CI-CSPCo-G Software	352,612
40	DL/CSP-St Marys-Wade Tap 23 PR	353,809
41	CSP/Sawmill Sta 138/13kV	355,631
42	CSP/Dublin Sta 2-13kV Reg Fdr	358,170
43	TOTAL	415,326,829

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 Demonstrating (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	CSP - Purchase Major Equip Program	377,093
2	CSP/Adena Sta Xfmer - Trans	378,631
3	Production Plant Blanket	379,698
4	Marquis Station	381,703
5	Marietta SC Land Purchase	402,120
6	CSP/E Broad St T St End Relay	406,884
7	OSU Transformer Relocation	424,703
8	800 MHz Phase IV CSP Capital Improv	433,081
9	ED-CI-CSPCo-D CUST MTR	434,444
10	CSP/Adena Sta Distr Line	434,550
11	CSP- RTU replacement prog	436,549
12	Install two 35 kV power feeds	439,633
13	Centerburg - Dist O/H Line	467,877
14	Stuart U4 Retube Condenser	497,239
15	CSP/Jersey Site Purchase	507,450
16	CSP/F-1301 PILC Cable Repl	560,472
17	CSP- Relay Rehab Projects	567,824
18	U5 AUX TRANSFORMER REWIND	569,591
19	CSP/Columbus UG Ntwk Civil	592,774
20	ED-CSPCo-D	615,648
21	CSP Purchase of Mon Power's OH- CAP	665,561
22	Waverly/Lick Stations	680,961
23	Various Stations-138kV Improvements	719,429
24	CV U4 Controls Modernization	726,458
25	CV U4 Boiler Mods	816,888
26	CSP/Trans CKT Reliab Program	836,668
27	CSP/Cols S&W Ntwk Xfmer	864,822
28	Lincoln & Park D Line Const	903,255
29	SS-CI-CSPCo-D Software	914,596
30	Security System for Transmission Ca	916,809
31	Fumish the Transmission Control Ce	928,404
32	CSP/Rio Sta - Add 2nd Xfmer D	1,026,689
33	Columbus N Nwk- 05 Vault Replacemnt	1,030,829
34	Circuit Breaker Rehab Program-CSP	1,035,074
35	U6 EXCITER REPL w/ STATIC EXCI'	1,042,088
36	ET-CI-CSP-T Drvn D Asset Imp	1,118,685
37	T/CSP/Security Application Enh	1,145,162
38	ST Low Nox Burners U2	1,203,689
39	Morse Sta-DLine Work	1,247,435
40	CV4 FGD Landfill	1,289,148
41	ED-CI-CSPCo-D LN TRNSF	1,305,391
42	CV U6 TURBINE CONTROLS & TSI	1,329,881
43	TOTAL	415,326,829

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Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 Demonstrating (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	CV U4 SO3 Mitigation	1,386,216
2	CSP/Sawmill 50 MVA 138/13kV	1,388,996
3	ET-CI-CSPCo-T SYS IMP	1,425,552
4	CSP/Adena Sta Xfmer - Distr	1,442,183
5	DS/CSP/OH/Circleville Sta Repl	1,475,549
6	CSP Hg Monitoring Project	1,685,025
7	CSP/Hyatt 50 MVA 138/13kV - D	1,727,633
8	CSP/Dublin Sta 2311/231UG	1,846,888
9	Implement visualization and videoc	1,859,785
10	CSP - Purchase Major Equip Program	1,942,501
11	Conesville Station - FGD Project	2,410,913
12	CV U4 Balanced Draft	2,415,457
13	Columbus South Network	2,745,609
14	CV U4 Waste Water Treatment	2,793,282
15	Reconductor Bixby-LSII-Marion Line	2,819,280
16	ED-CI-CSPCo-D CUST SERV	2,909,080
17	Ross-Highland Rebuild	3,105,693
18	CV6 REHEAT REPLACEMENT	3,211,905
19	ED-CI-CSPCO-D PPR	3,464,645
20	CV U4 ECONOMIZER REPL	3,696,281
21	WS-CI-CCDCo-G PPB	6,397,613
22	Marquis Station	6,843,721
23	WS-CI-CSPCo-G PPB	7,849,606
24	Conesville Plant - Unit 5 & 6	9,208,912
25	Stuart Balanced Draft Conversion	9,632,727
26	WS-CSPCo-G	10,906,000
27	ED-CI-CSPCo-D AST IMP	12,561,062
28	CV6 FGD IMPROVEMNETS	21,321,486
29	CV U4 SCR Phase 2B	21,530,128
30	Construct Transmission Campus	33,825,594
31	CV U4 FGD Phase 2B	47,864,199
32	Stuart U1-4 Flu Gas Desulfurization	141,824,953
33	Other Minor Projects Under $100,000	191,697
34	TOTAL STATE OF OHIO: $415,221,534	
35		
36		
37		
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39		
40		
41		
42		
43	TOTAL	415,326,829

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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), 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	1,677,777,251	1,676,861,549	915,702	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	128,145,174	128,145,174		
4	(403.1) Depreciation Expense for Asset Retirement Costs	3,133,765	3,133,765		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts	17,571		17,571	
8	Other Accounts (Specify, details in footnote):	93,865	93,865		
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	131,390,375	131,372,804	17,571	
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	38,106,379	38,106,379		
13	Cost of Removal	16,311,528	16,311,528		
14	Salvage (Credit)	4,372,294	4,372,294		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	50,045,613	50,045,613		
16	Other Debit or Cr. Items (Describe, details in footnote):	95,346,761	95,349,638	-2,877	
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,854,468,774	1,853,538,378	930,396	
	Section B. Balances at End of Year According to Functional Classification				
20	Steam Production	844,845,633	844,784,603	61,030	
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	104,843,813	104,843,813		
25	Transmission	214,327,435	214,273,674	53,761	
26	Distribution	653,904,253	653,088,648	815,605	
27	Regional Transmission and Market Operation				
28	General	36,547,640	36,547,640		
29	TOTAL (Enter Total of lines 20 thru 28)	1,854,468,774	1,853,538,378	930,396	

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FOOTNOTE DATA

Schedule Page: 219 Line No.: 8 Column: c

Monongahela Power Acquisition	$46,280
Depreciation & Accretion reclass to acct 1080013	$ 3,655
Depreciation related to Conesville Plant Conveyor - account 1510001	$43,930
TOTAL	$93,865

Schedule Page: 219 Line No.: 16 Column: c

RWIP transferred to In-Service	$ 5,465,126
ARO Removal - account 1510001	$ -28,556
Darby Plant Acquisition	$89,950,565
Transfer between reserve accounts	$ -37,497
TOTAL	$95,349,638

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Transfer between reserve accounts	$ -2,877

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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.
2. Provide a subheading for each company and List there under 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	SIMCO INC.			
2	Common Stock			9,000
3	Premium on Capital Stock			268,589
4	Equity - Undistributed Earnings			331,801
5	Subtotal			609,390
6				
7				
8	COLOMET, INC.			
9	Common Stock			1,500,000
10	Premium on Capital Stock			30,000
11	Equity - Undistributed Earnings			6,717,296
12	Investment Advances			2,822,302
13	Subtotal			11,069,598
14				
15				
16	CONESVILLE COAL PREPARATION COMPANY			
17	Common Stock			100,000
18	Premium on Capital Stock			400,000
19	Equity - Undistributed Earnings			1,449,983
20	Subtotal			1,949,983
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
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41				
42	Total Cost of Account 123.1 $ 0		TOTAL	13,628,971

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

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 form investments, including such revenues form 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 of 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
		9,000		2
		268,589		3
50,278		382,079		4
50,278		659,668		5
				6
				7
				8
		1,500,000		9
		30,000		10
913,264		7,630,559		11
		2,822,302		12
913,264		11,982,861		13
				14
				15
				16
		100,000		17
		400,000		18
70,012		1,519,995		19
70,012		2,019,995		20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
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1,033,554		14,662,524		42

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
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MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	36,499,470	35,216,366	Electric
2	Fuel Stock Expenses Undistributed (Account 152)	848,950	632,569	Electric
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	10,577,958	29,763,286	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	19,371,873	2,594,511	Electric
8	Transmission Plant (Estimated)	68,356	293,590	Electric
9	Distribution Plant (Estimated)	491,127	1,798,278	Electric
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	62,835	223,662	Electric
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	30,572,149	34,673,327	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	67,920,569	70,522,262	

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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first 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).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year No. (b)	Current Year Amt. (c)	2008 No. (d)	2008 Amt. (e)
1	Balance-Beginning of Year	610,561.00	10,241,008	108,028.00	8,089,368
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	14,910,126.00			
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9	Morgan Stanley Capitol Gp				
10	Appalachian Power Company	3,453.00	1,329,509		
11	Indiana Michigan Power Co	29,507.00	11,361,080		
12	U.S. EPA				
13	Buckeye Power Company	600.00	1,408,254		
14	Other	18,916.00	1,129,913	1,000.00	
15	Total	52,476.00	15,228,756	1,000.00	
16					
17	Relinquished During Year:				
18	Charges to Account 509	14,612,424.00	10,477,804		
19	Other:				
20	NSSA Return-Waterford Plt	63.00	32,475		
21	Cost of Sales/Transfers:				
22	AEP System Pool	31,898.00	5,854,284		
23	Constellation Energy Comm	2,231.00	107,356		
24	Louis Dreyfus	641.00	30,845		
25	DTE Coal Services	458.00	22,039		
26	JP Morgan Futures	569.00	27,380		
27	Other	43,047.00	330,508	1,000.00	2,284
28	Total	78,844.00	6,372,412	1,000.00	2,284
29	Balance-End of Year	881,832.00	8,587,073	108,028.00	8,087,084
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)		9,803,301		
34	Gains		3,430,928		
35	Losses		3,093		
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	855.00		855.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	855.00			
40	Balance-End of Year			855.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)		382,599		
45	Gains		382,599		
46	Losses				

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Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2009		2010		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
78,340.00	4,175,477	79,953.00	1,861,943	1,582,769.00	7,036,615	2,459,651.00	31,404,411	1
[redacted]								2
								3
				59,942.00		14,970,068.00		4
								5
[redacted]								6
								7
								8
				14,656.00	2,938,528	14,656.00	2,938,528	9
						3,453.00	1,329,509	10
						29,507.00	11,361,080	11
				14,661.00	2,938,787	14,661.00	2,938,787	12
						600.00	1,408,254	13
1,964.00	177,994	1,000.00	1,142	7,974.00	1,630,135	30,854.00	2,939,184	14
1,964.00	177,994	1,000.00	1,142	37,291.00	7,507,450	93,731.00	22,915,342	15
[redacted]								16
								17
						14,612,424.00	10,477,804	18
[redacted]								19
						63.00	32,475	20
[redacted]								21
						31,898.00	5,854,284	22
						2,231.00	107,356	23
						641.00	30,845	24
						458.00	22,039	25
						569.00	27,380	26
1,000.00		1,000.00				46,047.00	332,792	27
1,000.00		1,000.00				81,844.00	6,374,696	28
79,304.00	4,353,471	79,953.00	1,863,085	1,680,002.00	14,544,065	2,829,119.00	37,434,778	29
[redacted]								30
								31
								32
							9,803,301	33
							3,430,928	34
							3,093	35
[redacted]								
855.00		854.00		37,155.00		40,574.00		36
				1,712.00		1,712.00		37
								38
				855.00		1,710.00		39
855.00		854.00		38,012.00		40,576.00		40
[redacted]								41
								42
								43
					166,220		548,819	44
					166,220		548,819	45
								46

Schedule Page: 228 Line No.: 14 Column: b

Purchased/Transfers: Other

	Current Year	
	Number	Amount
Ohio Power Company	15,472	0
Kentucky Power Company	2,566	987,987
Koch Supply & Trading	185	140,600
Chicago Climate Exchange	693	1,326
Total	18,916	1,129,913

Schedule Page: 228 Line No.: 14 Column: d

Purchased/Transfers: Other

	2008	
	Number	Amount
Chicago Climate Exchange	1,000	0

Schedule Page: 228 Line No.: 14 Column: f

Purchased/Transfers: Other

	2009	
	Number	Amount
Northern Indiana Public Services Co.	964	176,852
Chicago Climate Exchange	1,000	1,142
Total	1,964	177,994

Schedule Page: 228 Line No.: 14 Column: h

Purchased/Transfers: Other

	2010	
	Number	Amount
Chicago Climate Exchange	1,000	1,142

Schedule Page: 228 Line No.: 14 Column: j

Purchased/Transfers: Other

	Future Years	
	Number	Amount
Evolutions Markets	7,974	1,630,135

Schedule Page: 228 Line No.: 27 Column: b

Cost if Sales /Transfers: Other

	Current Year	
	Number	Amount
JP Morgan Ventures Energy Corp	366	17,613
Morgan Stanley Capitol Group, Inc.	270	12,992
TXU Portfolio Management Co.	371	17,853
Astro, Division of UBS for Alpha	32	1,540
Astro, Division of UBS for Bear Stearns	179	8,613
Astro, Division of UBS for Man Financial	211	10,153
Astro Division of UBS for TXU	129	6,207
Bear Energy LP	454	21,847
CE2 Environmental Opportunities, LP	183	8,806
Florida Power & Light	138	6,641
Peabody Coaltrade, Inc.	366	17,612
Saracen Energy Generation, LP	229	11,019

Sunbury Energy Generation, LP	183	8,806
TEP Trading 2 Unlimited	92	4,427
Northern Indiana Public Services Co.	961	176,372
Chicago Climate Exchange	38,883	7
Total	43,047	330,508

Schedule Page: 228 Line No.: 27 Column: d

Cost if Sales /Transfers: Other

	2008 Number	Amount
Chicago Climate Exchange	1,000	2,284

Schedule Page: 228 Line No.: 27 Column: f

Cost if Sales /Transfers: Other

	2009 Number	Amount
Chicago Climate Exchage	1,000	0

Schedule Page: 228 Line No.: 27 Column: h

Cost if Sales /Transfers: Other

	2010 Number	Amount
Chicago Climate Exchage	1,000	0

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Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	**Transmission Studies**				
2	City of Jackson - 2nd Delivery	1,550	186	1,302	186
3	Westerville Elec Div - Sub 3 - SIS	10,582	186	38,727	186
4	St. Clairsville - System Study	945	186		
5	AMP Ohio - Racine - SIS	8,935	186	11,873	186
6	Shannon-Pickerington Rd Delivery	13,185	186		
7	City of Lebanon-138 kV Delivery Pt	2,500	186	24,000	186
8	PJM-IPP R44 Rockport - Feasability	7,851	186	7,851	186
9	City of Dover-System Impact Study	3,110	186	12,500	186
10	PJM-IPP R44 Rockport - Impact	1,850	186	1,849	186
11	Vine & Dublin Rd Nationwide Realty	5,061	186	7,500	186
12	Sporn-Waterford 354 kV	86,277	186	110,000	186
13					
14					
15					
16					
17					
18					
19					
20					
21	**Generation Studies**				
22	Great Bend IGCC	2,254	107		
23	Picway	1,759	500		
24					
25					
26					
27					
28					
29					
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39					
40					

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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than $50,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS Written off During the Quarter/Year Account Charged (d)	CREDITS Written off During the Period Amount (e)	Balance at end of Current Quarter/Year (f)
1	SFAS 112 - Postemployment Benefits	1,699,452	38,671	Various	252,428	1,485,695
2						
3	Deregulation Consumer Education	938,595				938,595
4						
5	Deregulation Transition Filing	902				902
6						
7	Deregulation Implementation	21,542,026	1,843,437	Various	507,078	22,878,385
8						
9	Transition Regulatory Assets	97,610,223		407.3	48,253,973	49,356,250
10	(Amort. period from 01/2001 to 12/2008)					
11						
12	Carrying Charges - Deferred Ohio Deregulation	6,883,020	2,762,793			9,645,813
13						
14	Extension of Local Facilities	26,367,533	8,231,042	Various	1,447,404	33,151,171
15						
16	Reg Asset - Rate Case Expenses	73,202	51,280	146	195	124,287
17						
18	Carrying Charge Environmental Capital Cost	10,099,930		407.3	5,049,965	5,049,965
19						
20	Deferred Equity Carrying Charges	(5,442,142)	53,784	421	2,005,365	-7,393,723
21	(Amort. periods from 01/2005 up to 12/2019)					
22						
23	BridgeCo TO Funding	668,222		407.3	28,285	639,937
24	Per FERC Docket No AC04-101-000					
25	(Amort. period from 01/2005 to 12/2019)					
26						
27	PJM Integration Payments	1,484,011		407.3	138,761	1,345,250
28	Per FERC Docket No EL05-74-000					
29	(Amort. period from 01/2005 to 12/2014)					
30						
31	Other PJM Integration	623,964		407.3	26,411	597,553
32	Per FERC Docket No AC04-101-000					
33	(Amort. period from 01/2005 to 12/2019)					
34						
35	Carrying Charges - RTO Startup Costs	632,616	316,922	407.3	355,852	593,686
36	Per FERC Docket Nos AC04-101-000 & EL05-74-000					
37	(Amort. periods from 01/2005 up to 12/2019)					
38						
39	Alliance RTO Deferred Expense	545,925		407.3	23,108	522,817
40	Per FERC Docket No AC04-101-000					
41	(Amortization period from 01/2005 to 12/2019)					
42						
43	Def Equity Carrying Charge OH RSP Filing Cost	(11,637)		421	7,759	-19,396
44	TOTAL	292,908,392	70,570,950		133,427,871	230,051,471

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than $50,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS Written off During the Quarter/Year Account Charged (d)	CREDITS Written off During the Period Amount (e)	Balance at end of Current Quarter/Year (f)
1	Carrying Charge OH RSP Filing Cost	21,751	13,471			35,222
2						
3	Capital Environmental Equity Cost	(3,911,102)	1,955,551			-1,955,551
4						
5	Ohio Line Extension - Equity Charges	(13,914,148)	763,795	421	4,343,521	-17,493,874
6						
7	Under-Recovered Ohio TCR Rider		32,885,561	254, 566	16,166,137	16,719,424
8						
9	Carrying Charge - Under-Recovered Ohio TCR Rider		1,419,484	Various	689,697	729,787
10						
11	Carrying Charge - Equity Ohio TCR Rider		281,827	421	584,525	-302,698
12						
13	Under Recovered CSP Power Acquisition Rider	7,113,961	3,672,767	146	3,283,407	7,503,321
14						
15	IGCC Pre-Construction Costs	3,843,208	4,390,093	Various	8,233,301	
16	Per Docket No. 05-376-EL-UNC					
17	(Amortization period from 07/2006 to 07/2007)					
18						
19	Carrying Charges - Monongahela Power Acquisition	41,328	1,509,364	421	935,274	615,418
20						
21	Equity Carrying Charge - Mon Power Acquisition	(18,768)		421	267,816	-286,584
22						
23	Ohio Storm Recovery	3,468,573	5,000,000	254, 593	8,468,573	
24	Per Docket No. 06-412-EL-UNC					
25	(Amortization period from 09/2006 to 08/2007)					
26	Per Docket No. 03-2570-EL-UNC					
27						
28	SFAS 158 Employers' Accounting for Defined	94,924,494		165, 228.3	23,744,970	71,179,524
29	Benefit Pension and Other Postretirement Plans					
30						
31	Ohio Green Power Pricing Program		180,106	557	9,326	170,780
32	-Case No 06-1153-EL-UNC					
33						
34	SFAS 109 Deferred FIT	22,642,313	458,997	Various	4,353,099	18,748,211
35						
36	SFAS 109 Deferred SIT	1,231,000	430,000	283.3	248,000	1,413,000
37						
38	Monongahela Power Integration Cost	986,742	3,376,731	Various	1,311,766	3,051,707
39						
40	Monongahela Power Litigation Termination	8,711,072	935,274	407.3	2,691,875	6,954,471
41	-Case No 05-765-EL-UNC					
42						
43	Monongahela Power Acqd Net Reg Asset	4,052,126				4,052,126
44	TOTAL	292,908,392	70,570,950		133,427,871	230,051,471

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

MISCELLANEOUS DEFFERED 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 item (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)	CREDITS Account Charged (d)	CREDITS Amount (e)	Balance at End of Year (f)
1	Allowances		10,667,875	Various	10,667,875	
2						
3	Deferred Expenses	18	104,477,749	Various	104,477,767	
4						
5	Deferred Property Taxes	76,717,220	96,247,378	Various	85,183,887	87,780,711
6						
7	Agency Fees - Factored A/R	2,850,265	30,802,355	Various	30,990,781	2,661,839
8						
9	Labor Accruals	1,480,251	18,430,808	Various	18,652,720	1,258,339
10						
11	CCPC Coal Washing Costs		8,788,432	Various	8,645,828	142,604
12						
13	New Service Territory	756,387	1,029,560	Various	1,785,947	
14						
15	Unamortized Credit Line Fees		139,895	431, 146	70,181	69,714
16						
17	Defd Depr&Capcty Portion-Affil		2,059,262			2,059,262
18						
19	Deferred Expenses - Current		7,477			7,477
20						
21						
22						
23						
24						
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46						
47	Misc. Work in Progress	1,865,742				1,318,005
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	83,669,883				95,297,951

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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.	Description and Location (a)	Balance of Begining of Year (b)	Balance at End of Year (c)
1	Electric		
2	Impaired Asset Reserve FAS 121	315,000	315,000
3	Interest Expense Capitalized for Tax	10,063,278	14,715,647
4	Regulatory Liability Ohio DSIT	5,286,400	2,852,586
5	Contribution in Aid of Construction	12,869,759	16,299,218
6	SEC Allocation of Investment Tax Credit - Generation Plant	6,096,515	6,096,515
7	Other	22,932,897	47,864,824
8	TOTAL Electric (Enter Total of lines 2 thru 7)	57,563,849	88,143,790
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15		
17	Other (Specify)	23,271,989	12,787,066
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	80,835,838	100,930,856

Notes

Line 17 Other - Detail	Beginning Balance	Ending Balance
Non-Utility - 190.2	6,629,746	636,952
SFAS 109 - 190.3 & 190.4	4,262,592	3,118,079
SFAS 133 - 190.0006	192,007	554,521
SFAS 87 - 190.0009	12,187,644	8,477,614
	23,271,989	12,787,066

Reconciliation of details applicable to Account 190, Line 18, Columns (b) and (c):

Balance at Beginning of Year	$80,835,838
(Less) Amounts Debited to:	
(a) Account 410.1	(25,794,781)
(b) Account 410.2	(8,751,460)
(c) Various	(4,854,543)
(Plus) Amounts Credited to:	
(a) Account 411.1	53,850,206
(b) Account 411.2	2,758,666
(c) Various	2,886,930
Balance at End of Year	$100,930,856

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

CAPITAL STOCKS (Account 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 Series (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	24,000,000	2.50	
2				
3	TOTAL_COM	24,000,000		
4				
5	PREFERRED STOCK: NONE			
6				
7				
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

CAPITAL STOCKS (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 non-cumulative.
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)	
16,410,426	41,026,065					1
						2
16,410,426	41,026,065					3
						4
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Account 208 - Donations Received from Stockholders	332,200,000
2	Subtotal	332,200,000
3		
4	Account 209 - Reduction in Par or Stated Value of Capital Stock: NONE	
5		
6	Account 210 - Gain(Loss) on Resale or Cancellation of Reacq Capital	
7	Beginning Balance	-2,153,611
8	Amortization-Loss on Cancelled Stock 9.50% Pfd	59,092
9	Amortization-Loss on Cancelled Stock 7-7/8% Pfd	40,729
10	Amortization-Finance Expense on Pfd Stock	57,620
11	Subtotal	-1,996,170
12		
13	Account 211 - Miscellaneous Paid-in Capital	
14	Common Stock - 1971-1975	-3,623,206
15	- 2 Million Common 5/76	-1,617,944
16	- 1 Million Common 11/76	-882,066
17	- 2 Million Common 10/77	-1,514,091
18	- Thrift and DRIP	-109,177
19	Subtotal	-7,746,484
20		
21		
22		
23		
24		
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26		
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40	TOTAL	322,457,346

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

LONG-TERM DEBT (Account 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	NONE		
3			
4	ACCOUNT 222 - REACQUIRED BONDS		
5	NONE		
6			
7	ACCOUNT 223 - ADVANCES FROM ASSOC COMPANIES		
8			
9	4.64% Notes Payable Affiliated Due 2010	100,000,000	
10			
11	SUBTOTAL (ACCOUNT 223)	100,000,000	
12			
13	ACCOUNT 224 - OTHER LONG-TERM DEBT		
14			
15	Ohio Air Quality Development Rev Bonds Var% Series C Due 2038	43,695,000	600,000
16			
17			
18	Ohio Air Quality Development Rev Bonds Var% Series D Due 2038	48,550,000	1,591,527
19			169,925 D
20			
21	5.50% Unsecured Medium Term Notes Due 2013	250,000,000	1,625,000
22			657,500 D
23			
24	6.60% Unsecured Medium Term Notes Due 2033	250,000,000	1,875,000
25			1,492,500 D
26			
27	4.40% Unsecured Medium Term Notes Due 2010	150,000,000	937,500
28			315,000 D
29			
30	6.51% Unsecured Medium Term Notes Due 2008	52,000,000	122,488
31			325,000 D
32			
33	TOTAL	1,304,745,000	16,699,255

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

LONG-TERM DEBT (Account 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 debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (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) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD Date From (f)	AMORTIZATION PERIOD Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
						1
						2
						3
						4
						5
						6
						7
						8
08/18/04	03/15/10			100,000,000	4,640,000	9
						10
				100,000,000	4,640,000	11
						12
						13
						14
04/29/04	12/01/38	04/29/04	12/01/38	43,695,000	1,626,644	15
						16
						17
07/29/04	12/01/38	07/29/04	12/01/38	48,550,000	1,837,024	18
						19
						20
02/14/03	03/01/13	02/14/03	03/01/13	250,000,000	13,750,000	21
						22
						23
02/14/03	03/01/33	02/14/03	03/01/33	250,000,000	16,500,000	24
						25
						26
11/25/03	12/01/10	11/25/03	12/01/10	150,000,000	6,600,000	27
						28
						29
02/01/98	02/01/08	02/01/98	02/01/08	52,000,000	3,385,200	30
						31
						32
				1,304,745,000	67,891,215	33

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

LONG-TERM DEBT (Account 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	6.55% Unsecured Medium Term Notes Due 2008	60,000,000	102,214
2			375,000 D
3			
4	5.85% Unsecured Medium Term Notes Due 2035	250,000,000	181,195
5			5,002,500 D
6			
7	Ohio Air Quality Revenue Bonds Var% Series 2007A Due 2040	44,500,000	620,546
8	PUCO Case No. 07-479-EL-AIS dated 8/15/2007		
9			
10	Ohio Air Quality Revenue Bonds Var% Series 2007B Due 2040	56,000,000	706,360
11	PUCO Case No. 07-479-EL-AIS dated 8/15/2007		
12			
13	SUBTOTAL (ACCOUNT 224)	1,204,745,000	16,699,255
14			
15	Footnote		
16			
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32			
33	TOTAL	1,304,745,000	16,699,255

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

LONG-TERM DEBT (Account 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 debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (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) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. *If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest* expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD Date From (f)	AMORTIZATION PERIOD Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
06/26/98	06/26/08	06/26/98	06/26/08	60,000,000	3,930,000	1
						2
						3
10/14/05	10/01/35	10/14/05	10/01/35	250,000,000	14,625,000	4
						5
						6
08/15/07	08/01/40	08/15/2007	08/01/40	44,500,000	712,680	7
						8
						9
11/20/07	11/01/42	11/20/07	11/01/42	56,000,000	284,667	10
						11
						12
				1,204,745,000	63,251,215	13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				1,304,745,000	67,891,215	33

Schedule Page: 256.1 Line No.: 15 Column: a

The difference between the total interest on this schedule and the total of accounts 427 and 430 is due to interest on short-term advances from the AEP Money Pool and interest brokerage fees related to the Ohio Air Quality Development Revenue Bonds.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 field, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, 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)	258,088,368
2		
3		
4	*Taxable Income Not Reported on Books*	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10		
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15		
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20		
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	448,421,145
28	Show Computation of Tax:	
29	See Page 261 Footnote for Computation of Tax	
30		
31		
32		
33		
34		
35		
36		
37		
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42		
43		
44		

Schedule Page: 261 Line No.: 29 Column: b

Net Income for the year per Page 117		258,088
Federal Income Taxes		135,364
Pretax Book Income		393,452
Increase (Decrease) in Taxable Income resulting from:		
Allowance for Funds Used During Construction and Other Differences Between Items Capitalized for Books and Expensed for Tax		3,630
Excess Tax Vs Book Depreciation		25,213
Repair Allowance		(1,500)
Capitalized Relocation Costs		(3,672)
Removal Costs		(7,486)
Accelerated Amortization		(4,824)
Revenue Refunds		8,141
Tax Accruals and Deferrals		4,726
Emission Allowances (Net)		(5,789)
Mark-to-Market		4,057
Deferred Environmental Comp Costs & Carrying Charges		5,050
Unused Shopping Incentive		(1,586)
Accrued State Income Tax Reserve		(9,661)
Reg Asset - Net		9,371
Extension of Local Facilities		(6,784)
SFAS 106 - Post Retirement Benefit Expense Accrued/Funded (Net)		4,176
State Income Tax - Expense and Interest		(1,044)
Transition Regulatory Asset		48,254
Accrued Book Asset Retirement Obligation Expense - SFAS 143		2,014
Reg Liab - Ohio DSIT		(6,954)
Mitigation Programs - Fed & State		11,531
Pension - Net		(15,891)
Accrued OPEB Costs - SFAS 158		(8,273)
Loss on Reacquired Debt		2,876
Equity in Earnings of Subs		(1,034)
Manufacturing Deduction		(4,800)
Accrued Interest - Long & Short Term		(547)
Other (Net)		5,775
Federal Tax Net Income - Estimated Current Year Taxable Income (Separate Return Basis)		448,421
Computation of Tax *		
Federal Income Tax on Current Year Taxable Income (Separate Return Basis) at the Statutory Rate of 35%		156,947
Adjustment due to System Consolidation	(a)	(2,155)
Estimated Tax Currently Payable	(b)	154,792
Tax Provision Adjustment		1,325
Audit Settlement Adjustment		1,122
Adjustments of Prior Year's Accruals (Net)		(1,247)
Estimated Current Federal Income Taxes (Net)		155,992

(a) Represents the allocation of the estimated current year net operating tax loss of American Electric Power Company, Inc.

(b) 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 consolidated Federal income tax to the System companies allocates 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, American Electric Power Company, 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 consolidating group.

INSTRUCTION 2.

* The tax computation above represents an estimate of the Company's allocated portion of the System consolidated Federal income tax. The computation of actual 2007 System Federal income taxes will not be available until the consolidated Federal income tax return is completed and filed by September 2008. The actual allocation of the System consolidated Federal income tax to the members of the consolidated group will not be available until after the consolidated federal income tax return is filed.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b)amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
1	Federal Taxes:					
2	Income Tax	-4,787,467		156,129,763	139,691,429	-9,012,036
3	FICA - 2007	889,062		6,362,790	6,485,478	
4	Unemployment - 2007	25,116		81,749	75,850	
5	Payroll Taxes - CCD			610,928	610,928	
6	Federal Excise Tax - 2006			93	93	
7	Federal Excise Tax - 2007			8,295	8,295	
8	SUBTOTAL	-3,873,289		163,193,618	146,872,073	-9,012,036
9						
10	State of Ohio:					
11	KWH Ohio Excise-2006	6,119,851			6,119,851	
12	KWH Ohio Excise-2007			73,536,926	67,355,806	
13	OCC & PUCO FEES-2007			2,420,240	2,420,240	
14	Ohio CAT Tax - 2006	402,000		-1,879	400,121	
15	Ohio CAT Tax - 2007			2,479,431	1,876,431	
16	Sales & Use - 2006	114,101	50,336	-31,684	32,081	
17	Sales & Use - 2007			643,845	576,583	
18	Sales & Use - Audit Prov	265,000		100,000	265,000	
19	Unemployment - OH 2007	35,008		141,389	132,860	
20	Ohio Income Tax-2005&Prior	12,607		-12,203	404	
21	Ohio Income Tax - 2006	-89,000			-89,000	
22	Ohio Income Tax - 2007			-58,900		
23	Ohio Franchise Tax-2006	-27		27		
24	Ohio Franchise Tax - 2007			90,000	90,000	
25	Ohio City Tax - 2006&Prior	-54,738		-60,752	-115,490	
26	Ohio City Tax - 2007			3,649,000	3,413,548	
27	SUBTOTAL	6,804,802	50,336	82,895,440	82,478,435	
28						
29	KY Income Tax - 2005& Prior	393			39	
30	KY Income Tax - 2006	31,400		166,441	197,841	
31	KY Income Tax - 2007			342,844	355,000	
32	SUBTOTAL	31,793		509,285	552,880	
33						
34	WV Income Tax-2006	502,440		-55,177	447,263	
35	WV Income Tax-2007			672,000	682,537	
36	West Virginia Fran Tax - 2006	177,147		50,059	227,206	
37	West Virginia Fran Tax - 2007			179,600	178,894	
38	SUBTOTAL	679,587		846,482	1,535,900	
39						
40	State Income Tax-Multi-2000	6,107,000		-6,107,000		
41	TOTAL	161,630,633	50,336	325,526,968	303,161,103	-2,253,351

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then 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 foot- note. 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 (l) 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 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown 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)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
2,638,831		162,038,438			-5,908,675	2
766,374		3,869,353			2,493,437	3
31,015		48,981			32,768	4
		610,928				5
		93				6
		8,295				7
3,436,220		166,576,088			-3,382,470	8
						9
						10
						11
6,181,120		73,536,926				12
		2,420,240				13
		-1,879				14
603,000		2,479,431				15
		1,355			-33,039	16
134,470	67,208	26,796			617,049	17
100,000		100,000				18
43,537		83,478			57,911	19
		-1,158,745			1,146,542	20
						21
-58,900		-58,900				22
		27				23
		90,000				24
		-60,752				25
235,452		3,649,000				26
7,238,679	67,208	81,106,977			1,788,463	27
						28
354						29
		166,441				30
-12,156		342,844				31
-11,802		509,285				32
						33
		-55,177				34
-10,537		672,000				35
		50,059				36
706		179,600				37
-9,831		846,482				38
						39
		-3,630,000			-2,477,000	40
181,760,019	67,208	318,179,642			7,347,326	41

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b)amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
1	SUBTOTAL	6,107,000		-6,107,000		
2						
3	Real & Pers. Prop - 2000 OH	1,340,000				
4	Real & Pers. Prop - 2004 OH	-102,887		102,887		
5	Real & Pers. Prop - 2005 OH	73,435,500		-1,899,913	71,535,587	
6	Real & Pers. Prop - 2006 OH	76,677,220		2,802,737		
7	Real & Pers. Prop - 2007 OH			87,739,851	140	
8						
9	Pers Prop Leased-2004 OH	56,486		-56,486		
10	Pers Prop Leased-2005 OH	192,175			106,895	
11	Pers Prop Leased-2006 OH	199,735				
12	Pers Prop Leased-2007 OH			200,016		
13						
14	Pers Prop Leased-2006 WV			534	267	
15						
16	Real Prop Leased - 2004 OH	2,500		-2,500		
17	Real Prop Leased - 2005 OH	2,500		-2,500		
18	Real Prop Leased - 2006 OH	2,500		15,842	18,342	
19	Real Prop Leased - 2007 OH			12,600		
20						
21	Real & Pers Prop - 2005 KY	35,500		2,608	38,108	
22	Real & Pers Prop - 2006 KY	40,000			11,730	
23	Real & Pers Prop - 2007 KY			41,000		
24						
25	Real & Pers. Prop - 2006 LA	-489		489		
26	Real & Pers. Prop - 2007 LA			489	489	
27	SUBTOTAL	151,880,740		88,957,654	71,711,558	
28						
29	Other Than Income Tax:					
30	State Lic Tax 2007			10,157	10,157	
31	Misc State & Local			100	100	
32	SUBTOTAL			10,257	10,257	
33						
34	Fed Inc Tx-Lng Term FIN48					1,614,240
35	State Inc Tx-Lng Term FIN48			-4,778,768		5,144,445
36	SUBTOTAL			-4,778,768		6,758,685
37						
38	OK Fran - 2007					
39	SUBTOTAL					
40						
41	TOTAL	161,630,633	50,336	325,526,968	303,161,103	-2,253,351

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then 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 foot- note. 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 (l) 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 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown 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)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
		-3,630,000			-2,477,000	1
						2
1,340,000						3
		102,887				4
		-1,899,913				5
79,479,957		79,127,420			-76,324,683	6
87,739,711		140			87,739,711	7
						8
		-56,486				9
85,280						10
199,735						11
200,016		200,016				12
						13
267		534				14
						15
		-2,500				16
		-2,500				17
		15,842				18
12,600		12,600				19
						20
		2,608				21
28,270		40,000			-40,000	22
41,000					41,000	23
						24
		489				25
		489				26
169,126,836		77,541,626			11,416,028	27
						28
						29
		10,157				30
		100				31
		10,257				32
						33
1,614,240						34
365,677		-4,781,063			2,295	35
1,979,917		-4,781,063			2,295	36
						37
		-10			10	38
		-10			10	39
						40
181,760,019	67,208	318,179,642			7,347,326	41

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) X An Original (2) _ A Resubmission	/ /	2007/Q4

FOOTNOTE DATA

Schedule Page: 262.1 Line No.: 35 Column: l

$2,295 of the Taxes Charged were charged to Account 410.1

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Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g).Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	2,614			4114	2,601	
4	7%						
5	10%	22,948,886			4114	2,096,376	-85,480
6							
7							
8	TOTAL	22,951,500				2,098,977	-85,480
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
13	Various		3
			4
20,767,030	Various		5
			6
			7
20,767,043			8
			9
			10
			11
			12
			13
			14
			15
			16
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			48

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Columbus Southern Power Company	(1) X An Original (2) _ A Resubmission	(Mo, Da, Yr) / /	2007/Q4

FOOTNOTE DATA

Schedule Page: 266 Line No.: 5 Column: g

2006 True Ups

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

OTHER DEFFERED 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 and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Other Deferred Credits	104,123	163, 186	304,959	200,836	
2						
3	Prov for Quaker Coal Bankruptcy	2,900,000	232, 456	2,900,000		
4						
5	Allowances		Various	3,894,870	3,894,870	
6						
7	Customer Advance Receipts	1,022,614	142	44,171,596	52,000,232	8,851,250
8						
9	TV Pole Attachments	23,021	454	1,369,186	1,402,313	56,148
10						
11	SFAS 106 - OPEB	8,740,688	232	895,831	478,110	8,322,967
12						
13	Est 1 Mo O&M Beckjord / Zimmer	1,520,000	506, 512	4,036,125	5,360,686	2,844,561
14						
15	Est 1 Mo O&M for Stuart	1,146,496	506, 512	4,131,977	4,841,456	1,855,975
16						
17	MACSS Unidentified EDI Cash	3,445	Various	525,381	535,712	13,776
18						
19	State Mitigation Deferral (NSR)				4,612,560	4,612,560
20						
21	Federal Mitigation Deferral (NSR)				6,534,460	6,534,460
22						
23	Fiber Optic Lines-Sold-Defd Rev	1,851,361	451	114,730		1,736,631
24	(Various amortization periods					
25	up to 11/2024)					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	17,311,748		62,344,655	79,861,235	34,828,328

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 rating to amortizable property.
2. For other (Specify),include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR: Amounts Debited to Account 410.1 (c)	CHANGES DURING YEAR: Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	2,766,627	1,727,759	
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	2,766,627	1,727,759	
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	2,766,627	1,727,759	
18	Classification of TOTAL			
19	Federal Income Tax	2,766,627	1,727,759	
20	State Income Tax			
21	Local Income Tax			

NOTES

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

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

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
[redacted]							1
							2
							3
						4,494,386	4
							5
							6
							7
						4,494,386	8
[redacted]							9
							10
							11
							12
							13
							14
							15
							16
						4,494,386	17
[redacted]							18
						4,494,386	19
							20
							21

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

ACCUMULATED DEFFERED INCOME TAXES - OTHER PROPERTY (Account 282)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited to Account 410.1 (c)	CHANGES DURING YEAR Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	403,064,674	29,209,307	19,694,857
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	403,064,674	29,209,307	19,694,857
6	Non-Utility	-886,419		
7	SFAS 109	12,321,511		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	414,499,766	29,209,307	19,694,857
10	Classification of TOTAL			
11	Federal Income Tax	414,499,766	29,209,307	19,694,857
12	State Income Tax			
13	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Debits		Credits			
		Account Credited	Amount	Account Debited	Amount		
(e)	(f)	(g)	(h)	(i)	(j)	(k)	
							1
						412,579,124	2
							3
							4
						412,579,124	5
10,121	1,933					-878,231	6
		Various	2,537,818			9,783,693	7
							8
10,121	1,933		2,537,818			421,484,586	9
							10
10,121	1,933		2,537,818			421,484,586	11
							12
							13

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

ACCUMULATED DEFFERED 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 income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR: Amounts Debited to Account 410.1 (c)	CHANGES DURING YEAR: Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Emission Allowances	3,252,173	4,178,566	2,864,145
4	Capitalized Software	6,816,592	170,968	1,323,669
5	Pension Expense	40,106,583	5,812,829	24,049,863
6	Transition Regulatory Asset	34,178,937		16,888,892
7	Loss on Reacquired Debt	4,015,688		267,980
8	Other	32,260,662	66,546,739	32,747,537
9	TOTAL Electric (Total of lines 3 thru 8)	120,630,635	76,709,102	78,142,086
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other NonUtility/SFAS 109 & 13	20,438,818	1,080,000	2,328,000
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	141,069,453	77,789,102	80,470,086
20	*Classification of TOTAL*			
21	Federal Income Tax	132,510,453	76,709,102	78,142,086
22	State Income Tax	8,559,000	1,080,000	2,328,000
23	Local Income Tax			

NOTES

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

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

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

CHANGES DURING YEAR		ADJUSTMENTS					
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	Balance at End of Year (k)	Line No.
[redacted]							1
[redacted]							2
						4,566,594	3
						5,663,891	4
						21,869,549	5
						17,290,045	6
						3,747,708	7
						66,059,864	8
						119,197,651	9
[redacted]							10
							11
							12
							13
							14
							15
							16
							17
4,424,531	10,623,094	Various	3,116,598			9,875,657	18
4,424,531	10,623,094		3,116,598			129,073,308	19
[redacted]							20
4,424,531	10,623,094		3,116,598			121,762,308	21
						7,311,000	22
							23

NOTES (Continued)

OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than $50,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Begining of Current Quarter/Year (b)	DEBITS Account Credited (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Current Quarter/Year (f)
1	Unrealized Gain on Forward Commitments	376,698	146, 456	893,055	516,357	
2						
3	Ohio RSP-Low Income Customer / Econ Recovery	5,702,500	232, 234	1,586,000		4,116,500
4	Docket No. 04-169-EL-UNC					
5						
6	Over-Recovered Ohio TCR Rider	12,436,209	447, 182.3	26,820,781	14,384,572	
7	Docket No. 05-1194-EL-UNC					
8						
9	Carrying Charge - Over-Recovered Ohio TCR Rider	704,616	Various	1,170,607	465,991	
10	Docket No. 05-1194-EL-UNC					
11						
12	Ohio Storm Recovery		Various	9,704,790	10,424,401	719,611
13						
14	IGCC Pre-Construction Costs Net Recovery		182.3	67,774	1,935,050	1,867,276
15						
16	Ohio Income Tax Phase-out	15,104,000	407	6,953,754		8,150,246
17						
18	SFAS 109 Deferred FIT	6,227,734	Various	1,774,401	572,840	5,026,173
19						
20						
21						
22						
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27						
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30						
31						
32						
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40						
41	TOTAL	40,551,757		48,971,162	28,299,211	19,879,806

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

ELECTRIC OPERATING REVENUES (Account 400)

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. 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.
4. *If increases or decreases from previous period (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 Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	682,183,746	632,878,295
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	619,395,635	569,864,561
5	Large (or Ind.) (See Instr. 4)	274,815,227	195,854,829
6	(444) Public Street and Highway Lighting	5,441,039	5,380,073
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	1,581,835,647	1,403,977,758
11	(447) Sales for Resale	481,606,124	364,383,651
12	TOTAL Sales of Electricity	2,063,441,771	1,768,361,409
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	2,063,441,771	1,768,361,409
15	Other Operating Revenues		
16	(450) Forfeited Discounts	2,764,730	2,594,020
17	(451) Miscellaneous Service Revenues	2,796,533	2,658,533
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	10,782,649	9,447,630
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	-901,541	5,770,529
22	(456.1) Revenues from Transmission of Electricity of Others	12,885,179	14,279,156
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	28,327,550	34,749,868
27	TOTAL Electric Operating Revenues	2,091,769,321	1,803,111,277

ELECTRIC OPERATING REVENUES (Account 400)

5. 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.)
6. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.
7. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
8. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
7,740,902	7,270,629	664,298	660,300	2
				3
8,925,796	8,421,589	77,022	75,845	4
5,288,342	3,820,860	3,497	3,484	5
53,567	54,078	316	320	6
				7
				8
				9
22,008,607	19,567,156	745,133	739,949	10
10,697,264	8,713,329	100	108	11
32,705,871	28,280,485	745,233	740,057	12
				13
32,705,871	28,280,485	745,233	740,057	14

Line 12, column (b) includes $ 5,431,885 of unbilled revenues.
Line 12, column (d) includes 76,219 MWH relating to unbilled revenues

Schedule Page: 300 Line No.: 10 Column: b

Detail of Unmetered Sales included in Total Sales to Ultimate Customers:

	Revenues	MWH Sold	Average No. of Customers
(440) Residential	2,042,985	11,420	15,545
(442) Commercial	8,051,679	50,706	11,694
(442) Industrial	305,268	2,336	435
(444) Street Lighting	5,450,924	53,455	316
	15,850,856	117,917	27,990

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	440-Residential					
2	R-R Residential Service	6,941,033	611,735,305	513,408	13,520	0.0881
3	R-R-1 Res Small Use Load Mgt	751,028	69,408,063	150,812	4,980	0.0924
4	RLM Res Optional Demand Rate	6,586	412,152	71	92,761	0.0626
5	RS-ES Res Energy Storage	17	1,670	2	8,500	0.0982
6	RS-TOD Res Time-of-Day	67	5,792	5	13,400	0.0864
7	GS-1 General Service-Small	88	7,175			0.0815
8	AL Private Area Lighting	11,420	2,042,985			0.1789
9	Provision for Refund		-3,629,528			
10	Subtotal-Billed	7,710,239	679,983,614	664,298	11,607	0.0882
11	Net Unbilled	30,663	2,200,132			0.0718
12	Total-Residential	7,740,902	682,183,746	664,298	11,653	0.0881
13						
14						
15	442-Commercial					
16	R-R Residential Service	5	481			0.0962
17	R-R-1 Res Small Use Load Mgt		28			
18	GS-1 General Service-Small	350,704	37,446,062	48,466	7,236	0.1068
19	GS-2 Gen Svc-Low Load Factor	1,639,467	152,993,104	22,828	71,818	0.0933
20	GS-2-TOD Gen Svc- Time-of-Day	9,998	784,625	107	93,439	0.0785
21	GS-3 Gen Svc-Med Load Factor	5,807,619	381,551,698	5,131	1,131,869	0.0657
22	GS-4 General Service-Large	876,118	37,013,358	11	79,647,091	0.0422
23	SL Street Lighting	155	9,804	3	51,667	0.0633
24	AL Private Area Lighting	40,410	7,265,707			0.1798
25	OAD-GS-1 Open Access GS-Small	444	14,491	48	9,250	0.0326
26	OAD-GS-2 Open Acc GS-Low Load	71,567	1,639,804	326	219,531	0.0229
27	OAD-GS-3 Open Acc GS-Med Load	89,903	1,905,405	102	881,402	0.0212
28	OAD-AL Open Acc Priv Area Light	2	248			0.1240
29	Net Estimated Billings	2,507	148,922			0.0594
30	Provision for Refund		-4,063,091			
31	Subtotal-Billed	8,888,899	616,710,646	77,022	115,407	0.0694
32	Net Unbilled	36,897	2,684,989			0.0728
33	Total-Commercial	8,925,796	619,395,635	77,022	115,886	0.0694
34						
35						
36	442-Industrial					
37	GS-1 General Service-Small	10,240	1,117,762	1,756	5,831	0.1092
38	GS-2 Gen Svc-Low Load Factor	181,815	17,896,126	1,209	150,385	0.0984
39	GS-2-TOD Gen Svc- Time-of-Day	258	22,833	1	258,000	0.0885
40	GS-3 Gen Svc-Med Load Factor	1,568,554	97,066,418	496	3,162,407	0.0619
41	TOTAL Billed	21,932,388	1,576,403,762	745,133	29,434	0.0719
42	Total Unbilled Rev.(See Instr. 6)	76,219	5,431,885	0	0	0.0713
43	TOTAL	22,008,607	1,581,835,647	745,133	29,536	0.0719

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	GS-4 General Service-Large	3,461,230	156,975,812	24	144,217,917	0.0454
2	AL Private Area Lighting	2,285	301,087			0.1318
3	IRP-D Interruptible Power Discret	28,123	1,284,864	1	28,123,000	0.0457
4	OAD-GS-1 Open Access GS-Small	1	105	1	1,000	0.1050
5	OAD-GS-2 Open Acc GS-Low Load	5,751	130,508	9	639,000	0.0227
6	Net Estimated Billings	21,538	866,470			0.0402
7	Provision for Refund		-1,384,628			
8	Subtotal-Billed	5,279,795	274,277,357	3,497	1,509,807	0.0519
9	Net Unbilled	8,547	537,870			0.0629
10	Total-Industrial	5,288,342	274,815,227	3,497	1,512,251	0.0520
11						
12						
13	444-Street & Highway Lighting					
14	GS-1 General Service-Small	14,510	1,080,338	111	130,721	0.0745
15	SL Street Lighting	38,945	4,370,586	205	189,976	0.1122
16	Provision for Refund		-18,779			
17	Subtotal-Billed	53,455	5,432,145	316	169,161	0.1016
18	Net Unbilled	112	8,894			0.0794
19	Total-Str & Highway Lighting	53,567	5,441,039	316	169,516	0.1016
20						
21						
22						
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27						
28						
29						
30						
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32						
33						
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35						
36						
37						
38						
39						
40						
41	TOTAL Billed	21,932,388	1,576,403,762	745,133	29,434	0.0719
42	Total Unbilled Rev.(See Instr. 6)	76,219	5,431,885	0	0	0.0713
43	TOTAL	22,008,607	1,581,835,647	745,133	29,536	0.0719

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-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 setter 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	AMERICAN MUNICIPAL POWER-OHIO	IF	Note 1			
2	CLEVELAND PUBLIC POWER	IF	Note 1			
3	DUQUESNE POWER, L.P.	IF	Note 1			
4	NC ELECTRIC MEMBERSHIP CORP.	IF	Note 1			
5	OMEG	IF	Note 1			
6	TOWN OF FRONT ROYAL	IF	Note 1			
7	WISCONSIN PUBLIC SERVICE	IF	Note 1			
8	WOLVERINE POWER SUPPLY COOP	IF	Note 1			
9	AMERICAN MUNICIPAL POWER-OHIO	LF	Note 1			
10	NC ELECTRIC MEMBERSHIP CORP.	LF	Note 1			
11	CAROLINA POWER & LIGHT	LU	Note 1			
12	THE BOROUGH OF PITCAIRN, PA	SF	Note 1			
13	ABN AMRO, INC.	OS	Note 1			
14	ALLEGHENY ENERGY SUPPLY CO LLC	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

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 (9) 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 megawatt hours 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 totaled 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,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
42,990	1,814,219	1,118,297		2,932,516	1
21,959		1,213,582		1,213,582	2
521,184		21,220,596		21,220,596	3
234,024		7,900,412		7,900,412	4
124,531	4,379,354	3,132,934		7,512,288	5
33,259	1,304,521	854,944		2,159,465	6
	225,180			225,180	7
167,177	644,916	7,043,934		7,688,850	8
133,859	3,213,643	2,341,216		5,554,859	9
335,479	6,924,285	5,662,526		12,586,811	10
6,137	1,322,933	464,156		1,787,089	11
16		101,833		101,833	12
		-72		-72	13
3,345		201,830		201,830	14
0	0	0	0	0	
10,697,264	20,371,906	459,472,797	1,761,421	481,606,124	
10,697,264	**20,371,906**	**459,472,797**	**1,761,421**	**481,606,124**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-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 setter 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)	Actual Demand (MW) Average Monthly CP Demand (f)
1	AMEREN ENERGY FUELS & SERVICES	OS	Note 1			
2	AMEREN ENERGY INC.	OS	Note 1			
3	AMEREN ENERGY MARKETING	OS	Note 1			
4	AMERENCILCO,CIPS,AMEREN IP	OS	Note 1			
5	AMEREN-ILLINOIS POWER	OS	Note 1			
6	AMERICAN ELECTRIC POWER SERVICE	OS	Note 1			
7	AMERICAN MUNICIPAL POWER-OHIO	OS	Note 1			
8	ASSOCIATED ELECT COOPERATIVE	OS	Note 1			
9	B.P. ENERGY COMPANY	OS	Note 1			
10	BALTIMORE GAS & ELECTRIC	OS	Note 1			
11	BARCLAYS BANK PLC	OS	Note 1			
12	BLUESTAR ENERGY SERVICES, INC.	OS	Note 1			
13	BNP PARIBAS COMMODITY FUTURES,	OS	Note 1			
14	BP AMOCO	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 (9) 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 megawatt hours 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 totaled 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.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
897		75,053		75,053	1
-4,212		6,247		6,247	2
		-56,169		-56,169	3
200		18,636		18,636	4
1,171		94,393		94,393	5
4,109,733		124,903,733		124,903,733	6
53,937		3,140,474		3,140,474	7
-2,929		-202,043		-202,043	8
48,304		2,447,328		2,447,328	9
62,975		5,726,455		5,726,455	10
46,723		2,642,063		2,642,063	11
1,728		110,224		110,224	12
		-210		-210	13
		-6,348		-6,348	14
0	0	0	0	0	
10,697,264	20,371,906	459,472,797	1,761,421	481,606,124	
10,697,264	**20,371,906**	**459,472,797**	**1,761,421**	**481,606,124**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-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 setter 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 Classifi-cation (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	BRISTOL VIRGINIA UTILITIES	OS	Note 1			
2	BROKER COMMISSION WRITE OFFS	OS	Note 1			
3	BUCKEYE POWER GENERATING, LLC	OS	Note 1			
4	BUCKEYE RURAL ELECTRIC ADMIN	OS	Note 1			
5	CALPINE POWER SERVICE COMPANY	OS	Note 1			
6	CAMP GROVE WIND FARM LLC	OS	Note 1			
7	CHEVRON TEXACO	OS	Note 1			
8	CHEVRON USA INC	OS	Note 1			
9	CINCINNATI GAS & ELECTRIC CO	OS	Note 1			
10	CITADEL ENERGY INVESTMENTS LTD	OS	Note 1			
11	CITADEL ENERGY PRODUCTS LLC	OS	Note 1			
12	CITADEL EQUITY FUND LTD.	OS	Note 1			
13	CITIGROUP ENERGY INC.	OS	Note 1			
14	CITY OF BEDFORD, VA	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 (9) 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 megawatt hours 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 totaled 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.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
114,093		4,714,089		4,714,089	1
		-98		-98	2
		-1,742,857		-1,742,857	3
62,382		12,849,272		12,849,272	4
39,700		820,000		820,000	5
		1,922		1,922	6
		-3,432		-3,432	7
		8,013		8,013	8
-11		-1,071		-1,071	9
		-24,807		-24,807	10
-15,534		89,886		89,886	11
		-72,052		-72,052	12
36,478		1,897,211		1,897,211	13
		236		236	14
0	0	0	0	0	
10,697,264	20,371,906	459,472,797	1,761,421	481,606,124	
10,697,264	**20,371,906**	**459,472,797**	**1,761,421**	**481,606,124**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-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 setter 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)	Actual Demand (MW) Average Monthly CP Demand (f)
1	CITY OF COLUMBUS	OS	CSP 37			
2	CITY OF DANVILLE, VA	OS	Note 1			
3	CITY OF DOWAGIAC, MI	OS	Note 1			
4	CITY OF LEBANON	OS	Note 1			
5	CITY OF MARTINSVILLE, VA	OS	Note 1			
6	CITY OF NEW MARTINSVILLE	OS	Note 1			
7	CITY OF PHILIPPI, WEST VIRGINI	OS	Note 1			
8	CITY OF RADFORD, VA	OS	Note 1			
9	CITY OF SALEM, VA	OS	Note 1			
10	COMED WHOLESALE MARKETING	OS	Note 1			
11	CONECTIV ENERGY SUPPLY INC.	OS	Note 1			
12	CONOCO INC.	OS	Note 1			
13	CONSTELLATION ENGY COMMODITIES	OS	Note 1			
14	CONSTELLATION POWER SOURCE	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

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 (9) 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 megawatt hours 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 totaled 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.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
174,137		9,137,366		9,137,366	1
		1,179		1,179	2
15,889		578,825		578,825	3
61,937		3,727,841		3,727,841	4
		226		226	5
7,200		280,132		280,132	6
6,881		262,588		262,588	7
		208		208	8
		446		446	9
128,379		8,891,649		8,891,649	10
-67,607		134,130		134,130	11
-25,901		-1,245,093		-1,245,093	12
1,346,394		64,991,797		64,991,797	13
		-1,865		-1,865	14
0	0	0	0	0	
10,697,264	20,371,906	459,472,797	1,761,421	481,606,124	
10,697,264	**20,371,906**	**459,472,797**	**1,761,421**	**481,606,124**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-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 setter 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	CORAL POWER LLC	OS	Note 1			
2	CRAIG-BOTETOURT ELECTRIC COOP	OS	Note 1			
3	CREDIT SUISSE ENERGY	OS	Note 1			
4	DELAWARE ELECTRIC MUNICIPAL CO	OS	Note 1			
5	DELMARVA POWER & LIGHT	OS	Note 1			
6	DOMINION EQUIPMENT INC	OS	Note 1			
7	DP&L POWER SERVICES	OS	Note 1			
8	DTE ENERGY TRADING INC.	OS	Note 1			
9	DUKE ENERGY CAROLINAS, LLC	OS	Note 1			
10	DUKE ENERGY OHIO, INC	OS	Note 1			
11	DUKE ENERGY TRADING	OS	Note 1			
12	DUKE POWER COMPANY	OS	Note 1			
13	DUQUESNE POWER, L.P.	OS	Note 1			
14	DYNEGY POWER MARKETING INC.	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

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 (9) 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 megawatt hours 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 totaled 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.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
-2,010		-141,964		-141,964	1
		51		51	2
		-391,526		-391,526	3
432		50,066		50,066	4
8,343		934,124		934,124	5
-148,941		-53,530		-53,530	6
-1,260		413,566		413,566	7
15,252		3,286,056		3,286,056	8
10,701		854,415		854,415	9
-65,165		-2,571,603		-2,571,603	10
-11,185		1,036,319		1,036,319	11
-17,033		-939,572		-939,572	12
75,047		481,301		481,301	13
-33,809		-430,511		-430,511	14
0	0	0	0	0	
10,697,264	20,371,906	459,472,797	1,761,421	481,606,124	
10,697,264	**20,371,906**	**459,472,797**	**1,761,421**	**481,606,124**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-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 setter 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)	Actual Demand (MW) Average Monthly CP Demand (f)
1	EAGLE ENERGY PARTNER I, L.P.	OS	Note 1			
2	EAST KY POWER CO-OP POWER MKTG	OS	Note 1			
3	EASTON UTILITIES	OS	Note 1			
4	EDISON MISSION MKTG & TRADING	OS	Note 1			
5	EMPIRE DISTRICT POWER MRKTG	OS	Note 1			
6	ENG MKTG, DIV OF AMERADA HESS	OS	Note 1			
7	ENTERGY POWER SERV	OS	Note 1			
8	EXELON GENERATION - POWER TEAM	OS	Note 1			
9	FIRSTENERGY TRADING SERVICES	OS	Note 1			
10	FLORIDA POWER CORPORATION	OS	Note 1			
11	FPL ENERGY POWER MARKETINGINC	OS	Note 1			
12	HARRISON RURAL ELECTRIFICATION	OS	Note 1			
13	HESS ENERGY TRADING COMPANY, L	OS	Note 1			
14	HOOSIER POWER MARKET	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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 (9) 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 megawatt hours 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 totaled 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,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
-6,141		-358,953		-358,953	1
6,886		539,685		539,685	2
13,102		775,333		775,333	3
-577,246		-32,797,298		-32,797,298	4
231		9,482		9,482	5
200,721		12,452,961		12,452,961	6
94,140		4,314,487		4,314,487	7
-1,617,802		-87,093,864		-87,093,864	8
-169,395		-6,209,042		-6,209,042	9
-18		-1,246		-1,246	10
169,234		2,826,090		2,826,090	11
14,922		580,567		580,567	12
		118,648		118,648	13
46,824		2,357,284		2,357,284	14
0	0	0	0	0	
10,697,264	20,371,906	459,472,797	1,761,421	481,606,124	
10,697,264	**20,371,906**	**459,472,797**	**1,761,421**	**481,606,124**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-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 setter 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)	Statistical Classifi-cation	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	HQ ENERGY SERVICES US INC.	OS	Note 1			
2	INDIANA MUNICIPAL POWER AGENCY	OS	Note 1			
3	INTEGRYS ENERGY SERVICES, INC	OS	Note 1			
4	INTERSTATE POWER & LIGHT CO	OS	Note 1			
5	J ARON & COMPANY	OS	Note 1			
6	JERSEY CENTRAL POWER & LIGHT C	OS	Note 1			
7	JP MORGAN VENTURES ENERGY CORP	OS	Note 1			
8	KANSAS CITY POWER & LIGHT CO	OS	Note 1			
9	LEHMAN BROTHERS COMMODITY SVCS	OS	Note 1			
10	LG&E UTILITIES POWER SALES	OS	Note 1			
11	LOUIS DREYFUS ENERGY SERV LP	OS	Note 1			
12	MADISON GAS AND ELECTRIC CO	OS	Note 1			
13	MERRILL LYNCH COMMODITIES, INC	OS	Note 1			
14	MICHIGAN PUBLIC POWER AGENCY	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
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4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) 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 megawatt hours 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 totaled 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,iine 24.
10. *Footnote entries as required and provide explanations following all required data.*

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
-293		-139,276		-139,276	1
20,357		1,224,778		1,224,778	2
457,101		21,420,007		21,420,007	3
5,961		331,566		331,566	4
188,935		10,349,804		10,349,804	5
-33,802		-3,872		-3,872	6
		-78,388		-78,388	7
-10,865		-396,343		-396,343	8
126,179		6,124,479		6,124,479	9
-10,790		-295,083		-295,083	10
		-6,411		-6,411	11
		-91,230		-91,230	12
-332		-456,908		-456,908	13
1,569		89,094		89,094	14
0	0	0	0	0	
10,697,264	20,371,906	459,472,797	1,761,421	481,606,124	
10,697,264	**20,371,906**	**459,472,797**	**1,761,421**	**481,606,124**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
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Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi-cation	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	MID CONTINENT CORP.	OS	Note 1			
2	MIDAMERICAN ENERGY	OS	Note 1			
3	MIDWEST ISO	OS	Note 1			
4	MIECO INC.	OS	Note 1			
5	MONONGAHELA POWER COMPANY	OS	Note 1			
6	MORGAN STANLEY CAPT.	OS	Note 1			
7	NC ELECTRIC MEMBERSHIP CORP.	OS	Note 1			
8	NIPSCO ENERGY MANAGEMENT	OS	Note 1			
9	NO CAROLINA MUNI PWR AGENCY #1	OS	Note 1			
10	NRG POWER MARKETING INC.	OS	Note 1			
11	NSP ENERGY MARKETING	OS	Note 1			
12	OCCIDENTAL POWER SERVICES, INC	OS	Note 1			
13	OHIO RETAIL	OS	Note 1			
14	OLD DOMINION ELEC.	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

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 (9) 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 megawatt hours 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 totaled 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,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
		-13,286		-13,286	1
-167,788		-10,525,064		-10,525,064	2
-227,712		-15,935,336		-15,935,336	3
		64		64	4
		6,011,124		6,011,124	5
-374,520		-18,271,996		-18,271,996	6
-29,675		-1,538,893		-1,538,893	7
54,270		3,411,459		3,411,459	8
-16		-282		-282	9
29,834		1,753,581		1,753,581	10
-1,536		-17,318		-17,318	11
2,921		182,900		182,900	12
		12,436,209		12,436,209	13
37,995		3,161,217		3,161,217	14
0	0	0	0	0	
10,697,264	20,371,906	459,472,797	1,761,421	481,606,124	
10,697,264	**20,371,906**	**459,472,797**	**1,761,421**	**481,606,124**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-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 setter 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)	Actual Demand (MW) Average Monthly CP Demand (f)
1	OLIN CORPORATION	OS	Note 1			
2	OMEG	OS	Note 1			
3	OPPD ENERGY MARKETING	OS	Note 1			
4	OTTER TAIL POWER COMPANY	OS	Note 1			
5	OVEC POWER SCHEDULING	OS	Note 1			
6	PARIBAS	OS	Note 1			
7	PEPCO SERVICES INC.	OS	Note 1			
8	PJM INTERCONNECTION	OS	Note 1			
9	PP&L ENERGY PLUS CO.	OS	Note 1			
10	PROGRESS VENTURES, INC.	OS	Note 1			
11	PSEG ENERGY RESOURCES & TRADE	OS	Note 1			
12	PUBLIC SERVICE COMPANY OF	OS	Note 1			
13	RAINBOW ENERGY MARKETING	OS	Note 1			
14	REFCO INC.	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

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 (9) 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 megawatt hours 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 totaled 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.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
		253,452		253,452	1
		691,062		691,062	2
		-5,940		-5,940	3
-13,219		-927,903		-927,903	4
-132,465		-5,050,393		-5,050,393	5
		822,168		822,168	6
846,728		64,153,453		64,153,453	7
2,806,388		118,066,089		118,066,089	8
225,470		10,085,274		10,085,274	9
-28,057		-866,060		-866,060	10
50,839		4,250,260		4,250,260	11
153,042	197,599	5,975,711		6,173,310	12
30,029		1,695,116		1,695,116	13
		-36,840		-36,840	14
0	0	0	0	0	
10,697,264	20,371,906	459,472,797	1,761,421	481,606,124	
10,697,264	**20,371,906**	**459,472,797**	**1,761,421**	**481,606,124**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-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 setter 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)	Statistical Classification	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW) Average Monthly NCP Demand	Actual Demand (MW) Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	RELIANT ENERGY SERV.	OS	Note 1			
2	SEMPRA ENERGY SOLUTIONS, LLC	OS	Note 1			
3	SEMPRA ENERGY TRADING	OS	Note 1			
4	SOUTH CAROLINA ELECTRIC & GAS	OS	Note 1			
5	SOUTHEN MARYLAND ELEC COOP INC	OS	Note 1			
6	SOUTHERN COMPANY	OS	Note 1			
7	SOUTHERN ELECTRIC INTL	OS	Note 1			
8	SOUTHWESTERN ELECTRIC POWER	OS	Note 1			
9	SPLIT ROCK ENERGY, LLC	OS	Note 1			
10	STRATEGIC ENERGY LTD.	OS	Note 1			
11	SYSTEM INTEGRATION AGREEMENT	OS	Note 1			
12	SYSTEM INTEGRATION AGREEMENT-ADJ	AD	Note 1			
13	TENASKA MARKETING VENTURES	OS	Note 1			
14	TENASKA POWER SERVICES COMPANY	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 (9) 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 megawatt hours 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 totaled 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.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
-101,410		-56,690		-56,690	1
189,073		9,266,962		9,266,962	2
138,910		8,887,064		8,887,064	3
-5,536		-363,061		-363,061	4
2,080		140,965		140,965	5
-4,610		-225,294		-225,294	6
32,510		2,819,646		2,819,646	7
83,889	345,256	3,733,301		4,078,557	8
20,781		979,592		979,592	9
63,686		3,810,339		3,810,339	10
		605,472		605,472	11
			-322,434	-322,434	12
		-6		-6	13
591		22,035		22,035	14
0	0	0	0	0	
10,697,264	20,371,906	459,472,797	1,761,421	481,606,124	
10,697,264	**20,371,906**	**459,472,797**	**1,761,421**	**481,606,124**	

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-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 setter 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)	Actual Demand (MW) Average Monthly CP Demand (f)
1	THE BOROUGH OF PITCAIRN, PA	OS	Note 1			
2	THE ENERGY AUTHORITY	OS	Note 1			
3	THE POTOMAC EDISON COMPANY	OS	Note 1			
4	TOWN OF FRONT ROYAL	OS	Note 1			
5	TOWN OF RICHLANDS, VA	OS	Note 1			
6	TRANSMISSION RECLASS	OS	Note 1			
7	TVA BULK POWER TRADING	OS	Note 1			
8	TXU ENERGY TRADING	OS	Note 1			
9	UBS AG, LONDON BRANCH	OS	Note 1			
10	UBS SECURITIES LLC	OS	Note 1			
11	UNION ELECTRIC COMPANY	OS	Note 1			
12	UNION POWER PARTNERS	OS	Note 1			
13	VIRGINIA POWER MARKETING	OS	Note 1			
14	WABASH VALLEY POWER ASSN INC.	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

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 (9) 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 megawatt hours 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 totaled 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.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
663		29,627		29,627	1
1,558		181,159		181,159	2
13,951		882,900		882,900	3
2,926		-175,983		-175,983	4
		58		58	5
		-2,083,855	2,083,855		6
7,450		255,714		255,714	7
		27,658		27,658	8
-80,472		-3,762,363		-3,762,363	9
		6,586,689		6,586,689	10
1,790		99,810		99,810	11
3,980		222,477		222,477	12
14,333		1,189		1,189	13
162,607		5,359,217		5,359,217	14
0	0	0	0	0	
10,697,264	20,371,906	459,472,797	1,761,421	481,606,124	
10,697,264	**20,371,906**	**459,472,797**	**1,761,421**	**481,606,124**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

LF - for tong-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 setter 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)	Actual Demand (MW) Average Monthly CP Demand (f)
1	WASHINGTON GAS ENERGY SERVICES	OS	Note 1			
2	WASHINGTON MILLS COMPANY, INC	OS	Note 1			
3	WESTAR ENERGY INC.	OS	Note 1			
4	WOLVERINE POWER SUPPLY COOP	OS	Note 1			
5	WPS ENERGY SERVICES INC.	OS	Note 1			
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

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 (9) 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 megawatt hours 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 totaled 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,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE: Demand Charges ($) (h)	REVENUE: Energy Charges ($) (i)	REVENUE: Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
174,092		5,993,104		5,993,104	1
		135,471		135,471	2
-14,337		63,247		63,247	3
67,809		174,781		174,781	4
81,668		2,536,436		2,536,436	5
					6
					7
					8
					9
					10
					11
					12
					13
					14
0	0	0	0	0	
10,697,264	20,371,906	459,472,797	1,761,421	481,606,124	
10,697,264	**20,371,906**	**459,472,797**	**1,761,421**	**481,606,124**	

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) X An Original (2) _ A Resubmission	/ /	2007/Q4

FOOTNOTE DATA

Schedule Page: 310 Line No.: 1 Column: c

Note 1: AEP Power Sales Tariff, AEP Companies FERC Electric Tariff Originial Volume 2.

Schedule Page: 310.1 Line No.: 6 Column: a

Affiliated Company

Schedule Page: 310.8 Line No.: 12 Column: a

Affiliated Company

Schedule Page: 310.9 Line No.: 8 Column: a

Affiliated Company

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	5,394,680	5,385,042
5	(501) Fuel	304,959,335	267,921,223
6	(502) Steam Expenses	23,567,916	21,017,187
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	2,604,999	2,295,224
10	(506) Miscellaneous Steam Power Expenses	33,406,088	21,920,238
11	(507) Rents	20,569,949	-2,576
12	(509) Allowances	10,510,279	11,479,638
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	401,013,246	330,015,976
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	2,206,913	2,055,289
16	(511) Maintenance of Structures	2,523,880	2,602,528
17	(512) Maintenance of Boiler Plant	35,974,348	40,044,034
18	(513) Maintenance of Electric Plant	7,249,211	7,334,131
19	(514) Maintenance of Miscellaneous Steam Plant	1,334,260	772,159
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	49,288,612	52,808,141
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	450,301,858	382,824,117
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-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Mainentance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	403,247	
63	(547) Fuel	7,752,477	
64	(548) Generation Expenses	52,763	
65	(549) Miscellaneous Other Power Generation Expenses	82,812	27,537
66	(550) Rents		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	8,291,299	27,537
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures	38,491	
71	(553) Maintenance of Generating and Electric Plant	215,660	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	15,528	
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	269,679	
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	8,560,978	27,537
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	578,944,133	490,015,757
77	(556) System Control and Load Dispatching	743,629	2,942,550
78	(557) Other Expenses	7,830,688	9,437,047
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	587,518,450	502,395,354
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,046,381,286	885,247,008
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	697,604	668,279
84	(561) Load Dispatching		
85	(561.1) Load Dispatch-Reliability	10,306	1,525
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	832,208	745,741
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	4,739,664	3,224,618
89	(561.5) Reliability, Planning and Standards Development	17,313	4,167
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	644,039	183,322
93	(562) Station Expenses	445,258	468,185
94	(563) Overhead Lines Expenses	7,791	9,088
95	(564) Underground Lines Expenses	11,642	
96	(565) Transmission of Electricity by Others	51,954,229	46,259,049
97	(566) Miscellaneous Transmission Expenses	-15,314,639	1,225,487
98	(567) Rents	180,164	182,286
99	TOTAL Operation (Enter Total of lines 83 thru 98)	44,225,579	52,971,747
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	101,915	106,579
102	(569) Maintenance of Structures	62,281	67,572
103	(569.1) Maintenance of Computer Hardware	51,518	35,926
104	(569.2) Maintenance of Computer Software	172,488	235,818
105	(569.3) Maintenance of Communication Equipment	174,335	102,768
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	2,121,015	1,863,887
108	(571) Maintenance of Overhead Lines	2,636,600	2,673,118
109	(572) Maintenance of Underground Lines	525,209	523,787
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of lines 101 thru 110)	5,845,361	5,609,455
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	50,070,940	58,581,202

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	3,774,566	3,072,061
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	3,774,566	3,072,061
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	3,774,566	3,072,061
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	6,325,900	8,155,856
135	(581) Load Dispatching	52,087	48,432
136	(582) Station Expenses	1,281,737	1,203,164
137	(583) Overhead Line Expenses	1,056,875	590,527
138	(584) Underground Line Expenses	2,269,485	2,466,169
139	(585) Street Lighting and Signal System Expenses	76,207	18,944
140	(586) Meter Expenses	1,482,773	1,680,765
141	(587) Customer Installations Expenses	531,532	454,771
142	(588) Miscellaneous Expenses	10,950,182	8,823,198
143	(589) Rents	2,634,811	2,155,532
144	TOTAL Operation (Enter Total of lines 134 thru 143)	26,661,589	25,597,358
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	449,170	768,027
147	(591) Maintenance of Structures	207,649	144,795
148	(592) Maintenance of Station Equipment	2,386,248	2,384,155
149	(593) Maintenance of Overhead Lines	25,124,581	16,325,748
150	(594) Maintenance of Underground Lines	2,721,841	3,667,130
151	(595) Maintenance of Line Transformers	793,242	542,385
152	(596) Maintenance of Street Lighting and Signal Systems	195,748	205,224
153	(597) Maintenance of Meters	253,522	258,690
154	(598) Maintenance of Miscellaneous Distribution Plant	1,817,439	1,682,420
155	TOTAL Maintenance (Total of lines 146 thru 154)	33,949,440	25,978,574
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	60,611,029	51,575,932
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,366,861	1,339,705
160	(902) Meter Reading Expenses	4,808,046	4,567,551
161	(903) Customer Records and Collection Expenses	27,013,658	23,944,978
162	(904) Uncollectible Accounts	11,366,175	15,500,782
163	(905) Miscellaneous Customer Accounts Expenses	30,647	12,564
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	44,585,387	45,365,580

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	1,045,599	921,299
168	(908) Customer Assistance Expenses	1,501,590	1,481,655
169	(909) Informational and Instructional Expenses	900,633	681,597
170	(910) Miscellaneous Customer Service and Informational Expenses	11	2,131
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	3,447,833	3,086,682
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	25,313	57,341
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	25,313	57,341
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	16,578,112	16,988,466
182	(921) Office Supplies and Expenses	3,385,445	2,380,423
183	(Less) (922) Administrative Expenses Transferred-Credit	2,050,345	1,808,728
184	(923) Outside Services Employed	16,191,876	17,536,521
185	(924) Property Insurance	1,518,313	1,638,798
186	(925) Injuries and Damages	3,699,351	3,404,036
187	(926) Employee Pensions and Benefits	11,597,859	12,366,213
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	103,429	112,121
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	1,203,674	714,107
192	(930.2) Miscellaneous General Expenses	1,409,335	1,547,286
193	(931) Rents	2,819,351	3,833,427
194	TOTAL Operation (Enter Total of lines 181 thru 193)	56,456,400	58,712,670
195	Maintenance		
196	(935) Maintenance of General Plant	3,921,265	4,258,013
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	60,377,665	62,970,683
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	1,269,274,019	1,109,956,489

Schedule Page: 320 Line No.: 84 Column: b

Any amounts for 561.0 for both current and prior periods have been reclassified to 561.2.

Schedule Page: 320 Line No.: 103 Column: b

Allocated maintenance expenses for joint use computer hardware, computer software and communication equipment are determined by using various factors, which include number of remote terminal units, number of radios, number of employees and other factors assigned to each function.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 projects 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 firm service which meets the definition of RQ service. For all transaction 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.

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 for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	AEP GENERATING COMPANY	RQ	Note 1			
2	NATIONAL POWER COOPERATIVE INC	LF	Note 1			
3	OVEC POWER SCHEDULING	LF	Note 1			
4	ALLEGHENY ENERGY SUPPLY CO LLC	IF	Note 1			
5	DTE ENERGY TRADING INC.	IF	Note 1			
6	MONONGAHELA POWER COMPANY	IF	Note 1			
7	PPL ENERGY SUPPLY, LLC	IF	Note 1			
8	AMERICAN ELECTRIC POWER SERVICE	OS	APCO 21			
9	BP AMOCO	OS	Note 1			
10	BUCKEYE RURAL ELECTRIC ADMIN	OS	Note 1			
11	CITADEL ENERGY PRODUCTS LLC	OS	Note 1			
12	CITIGROUP ENERGY INC.	OS	Note 1			
13	CONSTELLATION ENGY COMMODITIES	OS	Note 1			
14	CREDIT SUISSE ENERGY	OS	Note 1			
	Total					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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

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 non-FERC 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 service involving demand charges imposed on a monnthly (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 columns (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 (l) 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.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
972,189			13,556,203	50,246,831		63,803,034	1
32,394			75,167	2,691,829		2,766,996	2
650,373				23,101,836		23,101,836	3
407,198				22,499,056		22,499,056	4
203,602				11,293,994		11,293,994	5
699,898				31,106,057		31,106,057	6
407,198				22,575,720		22,575,720	7
13,329,388				297,933,640		297,933,640	8
				-23,260		-23,260	9
				-1,181,592		-1,181,592	10
				94,642		94,642	11
				-15,712		-15,712	12
7,572				478,417		478,417	13
				-53,632		-53,632	14
18,626,407			13,631,370	565,312,763		578,944,133	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 projects 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 firm service which meets the definition of RQ service. For all transaction 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.

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 for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	DOMINION EQUIPMENT INC	OS	Note 1			
2	EDISON MISSION MKTG & TRADING	OS	Note 1			
3	EXELON GENERATION - POWER TEAM	OS	Note 1			
4	INTEGRYS ENERGY SERVICES, INC	OS	Note 1			
5	JP MORGAN VENTURES ENERGY CORP	OS	Note 1			
6	MIDWEST ISO	OS	Note 1			
7	MORGAN STANLEY CAPT.	OS	Note 1			
8	PJM ENVIRONMENTAL INFO SYS INC	OS	Note 1			
9	PJM INTERCONNECTION	OS	Note 1			
10	PP&L ENERGY PLUS CO.	OS	Note 1			
11	PUBLIC SERVICE COMPANY OF	OS	Note 1			
12	RELIANT ENERGY SERV.	OS	Note 1			
13	SEMPRA ENERGY TRADING	OS	Note 1			
14	SOUTHWESTERN ELECTRIC POWER	OS	Note 1			
	Total					

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

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 non-FERC 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 service involving demand charges imposed on a monnthly (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 columns (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 (l) 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.

MegaWatt Hours Purchased (g)	POWER EXCHANGES MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	COST/SETTLEMENT OF POWER Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	Line No.
				10,564		10,564	1
3,079				247,841		247,841	2
7,299				248,312		248,312	3
3,079				233,664		233,664	4
				167,983		167,983	5
2,144				110,876		110,876	6
38,597				3,189,849		3,189,849	7
				2,060		2,060	8
1,457,196				99,446,225		99,446,225	9
				-7,430		-7,430	10
8,172				507,902		507,902	11
				27,818		27,818	12
220				-16,891		-16,891	13
6,232				403,511		403,511	14
18,626,407			13,631,370	565,312,763		578,944,133	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 projects 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 firm service which meets the definition of RQ service. For all transaction 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.

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 for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	TENASKA POWER SERVICES COMPANY	OS	Note 1			
2	Misc MWH Adjustments					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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

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 non-FERC 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 service involving demand charges imposed on a monnthly (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 columns (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 (l) 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.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
				-7,347		-7,347	1
390,577							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
18,626,407			13,631,370	565,312,763		578,944,133	

Name of Respondent Columbus Southern Power Company	This Report is: (1) X An Original (2) _ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4

FOOTNOTE DATA

Schedule Page: 326 Line No.: 1 Column: c

Note 1: AEP Power Sales Tariff - AEP Companies FERC Electric Tariff Original Volume 2

Schedule Page: 326 Line No.: 1 Column: j

Capacity and depreciation charges of $20,582,407 were booked to account 507.

Schedule Page: 326 Line No.: 2 Column: b

The termination date of the contract is September 30, 2032.

Schedule Page: 326 Line No.: 3 Column: b

The termination date of the contract is the earlier of (1) March 13, 2026 or (2) the sale of or other disposition of all of the facilities of the Project Generating Stations or the permanent cessation of the operation of such facilities.

Schedule Page: 326 Line No.: 8 Column: a

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

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

Schedule Page: 326 Line No.: 8 Column: b

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

Schedule Page: 326 Line No.: 8 Column: c

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

Schedule Page: 326.2 Line No.: 2 Column: a

Detail of Misc. MWH Adjustments:

Bookouts/Options	316,914
Dow Plaquemine	(82)
PJM Non-ECR	(80,902)
MLR Purchases	509
Mon Power Losses	(35,585)
Spot Energy (PJM)	273
Pool Adjustment	198,200
Interruptible	(8,750)
By-thru	
	390,577

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
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: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	PJM Network Integ Trans Service	Various	Various	FNO
2	PJM Point to Point Trans Service	Various	Various	OLF
3	PJM Trans Owner Admin Revenues	Various	Various	OS
4	SECA Transmission Revenue	Various	Various	OS
5	PJM Expansion Cost Recovery	Various	Various	OS
6	RTO Formation Cost Recovery	Various	Various	OS
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions reffered to as 'wheeling')

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY MegaWatt Hours Received (i)	TRANSFER OF ENERGY MegaWatt Hours Delivered (j)	Line No.
PJMOATT	Various	Various				1
PJMOATT	Various	Various				2
PJMOATT	Various	Various				3
PJMOATT	Various	Various				4
PJMOATT	Various	Various				5
PJMOATT	Various	Various				6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
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						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
			0	0	0	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions reffered to as 'wheeling')

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 (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only 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.
10,505,184			10,505,184	1
2,656,660			2,656,660	2
		513,553	513,553	3
		-952,462	-952,462	4
		136,080	136,080	5
		26,164	26,164	6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
13,161,844	0	-276,665	12,885,179	

Schedule Page: 328 Line No.: 1 Column: e

Effective October 1, 2004 the administration of the transmission tariff was turned over to PJM. PJM does not provide any detail except for the total revenue by the major classes listed.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
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. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to- Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report 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 (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY: Magawatt-hours Received (c)	TRANSFER OF ENERGY: Magawatt-hours Delivered (d)	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS: Demand Charges ($) (e)	Energy Charges ($) (f)	Other Charges ($) (g)	Total Cost of Transmission ($) (h)
1	AEP Sys Trans Agrmnt	FNS					51,899,392	51,899,392
2	PJM	OS					54,837	54,837
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL						51,954,229	51,954,229

FOOTNOTE DATA

Schedule Page: 332 Line No.: 1 Column: a

The Respondent, Appalachian Power Company, Indiana Michigan Power Company, Kentucky Power Company and Ohio 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 investments 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 which are recorded in account 565.

Schedule Page: 332 Line No.: 2 Column: b

Transmission Enhancement Charges and Credits (PJM OATT Schedule 12).

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	224,370
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	25,175
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	34,219
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < $5,000	
6	Affiliated Intercompany Billings (net)	248,695
7	Associated Business Development	368,277
8	Aramsco, Inc. - Pandemic Preparedness Program	344,601
9	Various Chambers of Commerce	83,075
10	Columbus Partnership	50,000
11	Greater Columbus Sports Commission	25,000
12	Unclaimed Funds Adjustment	-13,551
13	Marshall & Morrow LLC	7,200
14	Various Items Each < $5,000	12,274
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46	TOTAL	1,409,335

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
2. Report in Section 8 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 sub-account used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing 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)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			9,897,090		9,897,090
2	Steam Production Plant	53,798,168	3,133,765			56,931,933
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	7,772,320				7,772,320
7	Transmission Plant	10,603,739				10,603,739
8	Distribution Plant	54,154,151				54,154,151
9	Regional Transmission and Market Operation					
10	General Plant	2,648,760		657,248		3,306,008
11	Common Plant-Electric					
12	TOTAL	128,977,138	3,133,765	10,554,338		142,665,241

B. Basis for Amortization Charges

Line 1, column (d), represents amortization of capitalized software development costs over a 5 year life.

Line 10, column (d), represents amortization of improvements to leased buildings over the life of the lease.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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	STEAM PRODUCTION:						
13	311.00	41,013					
14	311.11	3,766					
15	311.12	121					
16	311.14	166,332					
17	311.15 (A)	4,827					
18	311.15 (B)	1,225					
19	311.15 (C)	23,590					
20	312.00	289,638					
21	312.11	82,919					
22	312.12	6,761					
23	312.14	381,939					
24	312.15 (A)	46,911					
25	312.15 (B)	10,850					
26	312.15 (C)	200,165					
27	314.00	114,180					
28	314.14	101,253					
29	314.15 (A)	27,529					
30	314.15 (B)	2,530					
31	314.15 (C)	51,250					
32	315.00	33,597					
33	315.11	2,273					
34	315.12	666					
35	315.14	91,146					
36	315.15 (A)	4,160					
37	315.15 (B)	754					
38	315.15 (C)	9,894					
39	316.00	15,354					
40	316.11	55					
41	316.14	15,641					
42	316.15 (A)	645					
43	316.15 (B)	376					
44	316.15 (C)	4,132					
45	SUBTOTAL	1,735,492					
46							
47	341.00	11,900					
48	342.00	1,532					
49	344.00	317,276					
50	345.00	48,870					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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	346.00	7,161					
13	SUBTOTAL	386,739					
14							
15	352.00	8,818					
16	352.14	144					
17	352.15	236					
18	353.00	240,440					
19	353.14	3,327					
20	353.15	16,052					
21	354.00	17,057					
22	354.15	17,890					
23	355.00	63,336					
24	355.15	3,077					
25	356.00	54,252					
26	356.15	14,090					
27	357.00	10,498					
28	358.00	17,781					
29	SUBTOTAL	466,998					
30							
31	DISTRIBUTION						
32	361.00	9,768					
33	362.00	194,940					
34	364.00	209,408					
35	365.00	203,173					
36	366.00	36,629					
37	366.11	15,555					
38	366.13	23,180					
39	367.00	240,087					
40	367.11	25,768					
41	367.13	37,440					
42	368.00	282,995					
43	369.00	68,887					
44	369.12	48,305					
45	369.13	7,843					
46	369.14	967					
47	370.00	78,422					
48	371.00	25,591					
49	372.00	103					
50	373.00	11,803					

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

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	SUBTOTAL	1,520,864					
13							
14	GENERAL						
15	390.00	47,468					
16	391.00	4,710					
17	391.15 (C)	765					
18	392.00	36					
19	393.00	268					
20	394.00	8,131					
21	395.00	553					
22	397.00	10,149					
23	397.14	306					
24	397.15 (C)	72					
25	398.00	891					
26	SUBTOTAL	73,349					
27							
28	DEPRECIABLE PLANT	4,183,442					
29							
30	(A) Conesville Unit 4						
31	(B) Beckjord Unit 6						
32	(C) Stuart						
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							

Schedule Page: 336.2 Line No.: 28 Column: b

Section C:

(1) Subaccounts .15 to all accounts indicate a segregation of facilities owned as tenants in common by Duke Energy, The Dayton Power and Light Company and the Respondent.

Subaccounts .14 to all accounts except 369 indicate a segregation of Zimmer Station facilities owned as tenants in common as referenced above.

Subaccounts .00, .11 and .13 for accounts 366 and 367 indicate a segregation of underground residential network, underground downtown distribution and underground other, respectively.

Subaccounts .11 and .12 for accounts 311, 312, 315 and 316 indicate a segregation between sulfur dioxide removal equipment and retrofitted precipitators, respectively.

(2) Amounts in column B are plant balances as of 11/30/2007.

(3) Depreciation for 2007 was computed monthly by application of rates to prior month ending balances.

(4) Depreciation rates went into effect May 7, 1992 by order of the Public Utilities Commission of Ohio (Case No. 91-418-EL-AIR).

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 format 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) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	PUCO charge for funding the cost of hearings				
2	and review process of long-term forecasts.	103,087		103,087	
3					
4	Miscellaneous Expenses		342	342	
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	103,087	342	103,429	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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			
CURRENTLY CHARGED TO			Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
Department (f)	Account No. (g)	Amount (h)	(i)	(j)	(k)	(l)	
							1
Electric	928	103,087					2
							3
Electric	928	342					4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21
							22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
							45
		103,429					46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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) Transmission
  - a. Overhead
  - b. Underground
- (3) Distribution
- (4) Regional Transmission and Market Operation
- (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	ELECTRIC UTILITY RESEARCH,DEVELOPMENT &	
2	DEMONSTRATION PERFORMED INTERNALLY	
3		
4	A(1)b Generation: Fossil-Fuel Steam	
5		Adv Generation Prog Management
6		Coal Utilization Research Council
7		3 items < $5,000
8		
9	A(1)e Generation: Unconventional Generation	
10		DER Program Management
11		Distributed Energy Resources
12		Rolls-Royce 1MW SOFC Test
13		1 item < $5,000
14		
15	A(2) Transmission	
16		Phasor Application
17		11 items < $5,000
18		
19	A2(a) Transmission: Overhead	
20		2 items < $5,000
21		
22	A(3) Distribution	
23		CERTS Micro-grid
24		Distribution Coordination
25		Micro-grid Project
26		5 items < $5,000
27	A(4) Regional Transmission and Mkt Operation	
28		1 item < $5,000
29		
30	A(5) Environment: (Other Than Equipme	
31		Environ Science&Ctrls Prog
32		General Mercury Science
33		Oxy-Coal Feasibility Study
34		5 items < $5,000
35		
36	A(6) Other:	AMI Test Bed
37		Corporate Tech Prog Management
38		Grid of the Future Test Bed

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

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

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing $5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under $5,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D &D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
					3
					4
35,223		506	35,223		5
5,862		506	5,862		6
8,025		506	8,025		7
					8
					9
23,664		588	23,664		10
33,411		588	33,411		11
12,662		588	12,662		12
724		506	724		13
					14
					15
9,217		566	9,217		16
16,528		566	16,528		17
					18
					19
518		566	518		20
					21
					22
7,314		588	7,314		23
24,042		588	24,042		24
13,163		588	13,163		25
2,158		566, 588	2,158		26
					27
830		588	830		28
					29
					30
12,427		506	12,427		31
16,031		506	16,031		32
19,984		506	19,984		33
6,635		506	6,635		34
					35
15,424		588	15,424		36
48,911		Various	48,911		37
35,599		588	35,599		38

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
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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) Transmission
  - a. Overhead
  - b. Underground
- (3) Distribution
- (4) Regional Transmission and Market Operation
- (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		Line Equip Investigation Tools
2		5 Items < $5,000
3		
4	A(7) TOTAL COST INCURRED INTERNALLY	
5		
6	ELECTRIC UTILITY RESEARCH, DEVELOPMENT &	
7	DEMONSTRATION PERFORMED EXTERNALLY	
8		
9	B(1) Research Support to Elec. Research	
10	Council & Elec. Power Research Inst	
11		Adv Generation Research
12		Assess Selenium Bioaccumulation
13		EPRI Research Portfolio
14		Environmental Control Program
15		Environmental Science Program
16		GAM Annual Research
17		O&M Excellence - Plant View
18		Ohio River Ecological Research
19		Transmission Research
20		23 items < $5,000
21		
22	B(4) Research Support to Others	
23		BPL Use for Data Transportation
24		CEA Membership and Projects
25		NEETRAC Membership
26		FutureGen Project
27		11 items < $5,000
28	B(5) TOTAL COSTS INCURRED EXTERNALLY	
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

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

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing $5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under $5,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D &D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR Account (e)	AMOUNTS CHARGED IN CURRENT YEAR Amount (f)	Unamortized Accumulation (g)	Line No.
15,541		588	15,541		1
4,209		Various	4,209		2
					3
368,102			368,102		4
					5
					6
					7
					8
					9
					10
10,549		506	10,549		11
8,438		506	8,438		12
109,086		588	109,086		13
40,876		506	40,876		14
176,061		506	176,061		15
25,448		506	25,448		16
8,450		506	8,450		17
12,988		506	12,988		18
10,639		566	10,639		19
26,342		Various	26,342		20
					21
					22
5,683		566	5,683		23
5,927		588	5,927		24
19,990		588	19,990		25
7,684		506	7,684		26
16,691		Various	16,691		27
484,852			484,852		28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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	12,203,448		
4	Transmission	737,017		
5	Regional Market			
6	Distribution	11,831,855		
7	Customer Accounts	6,589,685		
8	Customer Service and Informational	497,679		
9	Sales			
10	Administrative and General	-99,241		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	31,760,443		
12	Maintenance			
13	Production	8,274,327		
14	Transmission	930,400		
15	Regional Market	13,141		
16	Distribution	9,060,377		
17	Administrative and General	1,275,546		
18	TOTAL Maintenance (Total of lines 13 thru 17)	19,553,791		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	20,477,775		
21	Transmission (Enter Total of lines 4 and 14)	1,667,417		
22	Regional Market (Enter Total of Lines 5 and 15)	13,141		
23	Distribution (Enter Total of lines 6 and 16)	20,892,232		
24	Customer Accounts (Transcribe from line 7)	6,589,685		
25	Customer Service and Informational (Transcribe from line 8)	497,679		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	1,176,305		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	51,314,234	3,165,878	54,480,112
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	51,314,234	3,165,878	54,480,112
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	21,953,646	1,349,587	23,303,233
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	21,953,646	1,349,587	23,303,233
72	Plant Removal (By Utility Departments)			
73	Electric Plant	3,801,018	190,404	3,991,422
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	3,801,018	190,404	3,991,422
77	Other Accounts (Specify, provide details in footnote):			
78	151 - Fuel Stock Coal	5,823		5,823
79	152 - Fuel Stock Undistributed	2,004,613		2,004,613
80	163 - Stores Expense Undistributed	2,302,859	-2,302,859	
81	182 - Other Regulatory Assets	548,785	-548,785	
82	184 - Clearing Accounts	1,854,225	-1,854,225	
83	185 - ODD Temporary Facilities	71,887		71,887
84	186 - Misc Deferred Debits	49,986		49,986
85	188 - Research & Development	21,390		21,390
86	254 - Ohio Reliabilitiy	170		170
87	421 - Misc Nonoperating Income	12,375		12,375
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	6,872,113	-4,705,869	2,166,244
96	TOTAL SALARIES AND WAGES	83,941,011		83,941,011

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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)				56,546,062
3	Net Sales (Account 447)				(79,917,282)
4	Transmission Rights				(12,674,374)
5	Ancillary Services				3,032,333
6	Other Items (list separately)				
7	Congestion				13,955,104
8	Operating Reserves				1,155,933
9	Transmission Purchase Expense				17,234
10	Transmission Losses				10,055,125
11	Meter Corrections				(109,956)
12	Inadvertent				(127,477)
13	Miscellaneous				(1,164,838)
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
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46	TOTAL				(9,232,136)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

In columns for usage, report usage-related billing determinant and the unit of measure.

(1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.

(2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.

(3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.

(4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.

(5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.

(6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

		Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
Line No.	Type of Ancillary Service (a)	Number of Units (b)	Unit of Measure (c)	Dollars (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch		N/A		652,493	.1019/MWH	66,489
2	Reactive Supply and Voltage		N/A			N/A	
3	Regulation and Frequency Response		N/A			N/A	
4	Energy Imbalance		N/A			N/A	
5	Operating Reserve - Spinning		N/A			N/A	
6	Operating Reserve - Supplement		N/A			N/A	
7	Other		N/A			N/A	
8	Total (Lines 1 thru 7)				652,493		66,489

Schedule Page: 398 Line No.: 1 Column: e

Represents Company's MLR share of AEP System revenues, Column G, divided by Column F.

Schedule Page: 398 Line No.: 1 Column: f

The unit of measure for all ancillary services except energy imbalance.

Schedule Page: 398 Line No.: 1 Column: g

Represents Company's member load ratio (MLR) of AEP System's ancillary 1 service revenues for grandfathered agreements.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

MONTHLY TRANSMISSION SYSTEM PEAK LOAD

(1) Report the monthly peak load on the respondent's transmission system. 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 on Column (b) by month the transmission system's peak load.
(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

Schedule Page: 400 Line No.: 1 Column: b

Columbus Southern Power Company's transmission service is administered through an RTO/ISO and requested information is not available on an individual operating company basis.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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)
1	SOURCES OF ENERGY	
2	Generation (Excluding Station Use):	
3	Steam	14,833,623
4	Nuclear	
5	Hydro-Conventional	
6	Hydro-Pumped Storage	
7	Other	680,872
8	Less Energy for Pumping	
9	Net Generation (Enter Total of lines 3 through 8)	15,514,495
10	Purchases	18,626,407
11	Power Exchanges:	
12	Received	
13	Delivered	
14	Net Exchanges (Line 12 minus line 13)	
15	Transmission For Other (Wheeling)	
16	Received	
17	Delivered	
18	Net Transmission for Other (Line 16 minus line 17)	
19	Transmission By Others Losses	
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	34,140,902

Line No.	Item (a)	MegaWatt Hours (b)
21	DISPOSITION OF ENERGY	
22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	22,008,607
23	Requirements Sales for Resale (See instruction 4, page 311.)	
24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	10,697,264
25	Energy Furnished Without Charge	
26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
27	Total Energy Losses	1,435,031
28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	34,140,902

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

MONTHLY PEAKS AND OUTPUT

(1) Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
(2) Report on line 2 by month the system's output in Megawatt hours for each month.
(3) Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
(4) Report on line 4 by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
(5) Report on lines 5 and 6 the specified information for each monthly peak load reported on line 4.

NAME OF SYSTEM:

Line No.	Month	Total Monthly Energy	Monthly Non-Requirments Sales for Resale & Associated Losses	MONTHLY PEAK		
				Megawatts (See Instr. 4)	Day of Month	Hour
	(a)	(b)	(c)	(d)	(e)	(f)
29	January	2,543,253	623,857	3,436	30	1900
30	February	2,503,086	555,484	3,694	5	2000
31	March	2,487,005	696,749	3,180	6	0800
32	April	2,391,744	706,221	2,941	12	2000
33	May	2,820,306	976,932	3,954	30	1600
34	June	2,968,176	949,193	4,333	18	1700
35	July	3,283,364	1,211,644	4,305	9	1700
36	August	3,457,579	1,096,971	4,723	8	1600
37	September	2,880,303	970,130	4,171	5	1700
38	October	2,753,539	939,478	3,955	8	1600
39	November	2,574,640	807,665	3,121	29	2000
40	December	3,477,907	1,496,481	3,495	17	1900
41	TOTAL	34,140,902	11,030,805			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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 in 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 or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 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: *CONESVILLE 3,5,6* (b)			Plant Name: *PICWAY* (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	STEAM			STEAM		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	FULL OUTDOOR			OUTDOOR BOILER		
3	Year Originally Constructed	1957			1926		
4	Year Last Unit was Installed	1978			1955		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	1070.00			106.25		
6	Net Peak Demand on Plant - MW (60 minutes)	980			102		
7	Plant Hours Connected to Load	7817			6551		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	1070			100		
10	When Limited by Condenser Water	1070			90		
11	*Average Number of Employees*	294			28		
12	Net Generation, Exclusive of Plant Use - KWh	6077064000			342991000		
13	Cost of Plant: Land and Land Rights	236497			125244		
14	Structures and Improvements	38534223			6439368		
15	Equipment Costs	514379274			33320624		
16	Asset Retirement Costs	9100582			378495		
17	Total Cost	562250576			40263731		
18	Cost per KW of Installed Capacity (line 17/5) Including	525.4678			378.9528		
19	Production Expenses: Oper, Supv, & Engr	1891726			273687		
20	Fuel	107290786			10640564		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	15355685			4223		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	1497707			0		
26	Misc Steam (or Nuclear) Power Expenses	8306982			2543230		
27	Rents	0			0		
28	Allowances	5156889			683698		
29	Maintenance Supervision and Engineering	1324998			56310		
30	Maintenance of Structures	897540			188173		
31	Maintenance of Boiler (or reactor) Plant	13785482			1252048		
32	Maintenance of Electric Plant	2698323			415418		
33	Maintenance of Misc Steam (or Nuclear) Plant	218469			217161		
34	Total Production Expenses	157424587			16274512		
35	Expenses per Net KWh	0.0259			0.0474		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil		Coal	Oil	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels		Tons	Barrels	
38	Quantity (Units) of Fuel Burned	2610147	15206	0	183655	5239	0
39	Avg Heat Cont - *Fuel Burned (btu/indicate if nuclear)*	11619	138238	*0*	11517	138534	*0*
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	36.930	94.777	0.000	51.831	98.383	0.000
41	Average Cost of Fuel per Unit Burned	36.947	89.111	0.000	51.244	97.038	0.000
42	Average Cost of Fuel Burned per Million BTU	1.590	15.348	0.000	2.225	16.678	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.016	0.000	0.000	0.027	0.000	0.000
44	Average BTU per KWh Net Generation	9995.000	0.000	0.000	12423.000	0.000	0.000

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: CONESVILLE 4 - TOTAL (d)			Plant Name: CONES. 4 - CSP SHARE (e)			Plant Name: ZIMMER - CSP SHARE (f)			Line No.
STEAM			STEAM			STEAM			1
CONVENTIONAL			CONVENTIONAL			CONVENTIONAL			2
1973			1973			1991			3
-			-			-			4
841.50			366.05			362.11			5
794			369			341			6
7615			7615			6582			7
0			0			0			8
780			339			330			9
780			339			330			10
0			0			0			11
4265903000			1884682000			2129949000			12
74828			32550			5959406			13
11097648			4827477			166378916			14
182369631			79330789			591092848			15
646415			281191			685997			16
194188522			84472007			764117167			17
230.7647			230.7663			2110.1797			18
0			623101			579019			19
0			39817328			31550589			20
0			0			0			21
0			155724			6148151			22
0			0			0			23
0			0			0			24
0			157533			576504			25
0			2094772			2377840			26
0			0			0			27
0			1764186			437314			28
0			106450			542576			29
0			197693			398698			30
0			3373336			6603462			31
0			381515			1738956			32
0			57682			671770			33
0			48729320			51624879			34
0.0000			0.0259			0.0242			35
Coal	Oil		Coal	Oil		Coal	Oil		36
Tons	Barrels		Tons	Barrels		Tons	Barrels		37
1806214	4706	0	846480	2105	0	843915	16480	0	38
11925	138503	0	11924	138503	0	12307	133302	0	39
45.526	96.134	0.000	45.581	96.661	0.000	35.252	99.313	0.000	40
45.508	87.217	0.000	45.492	87.529	0.000	34.949	86.633	0.000	41
1.908	14.993	0.000	1.908	15.047	0.000	1.420	15.474	0.000	42
0.019	0.000	0.000	0.020	0.000	0.000	0.014	0.000	0.000	43
10740.000	0.000	0.000	10724.000	0.000	0.000	9738.000	0.000	0.000	44

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Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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

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 in 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 or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 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: BECKJORD - CSP SHARE (b)			Plant Name: STUART - CSP SHARE (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	STEAM			STEAM		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	CONVENTIONAL			SEMI-OUTDOOR		
3	Year Originally Constructed	1969			1970		
4	Year Last Unit was Installed	-			1974		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	57.60			634.61		
6	Net Peak Demand on Plant - MW (60 minutes)	54			645		
7	Plant Hours Connected to Load	7975			7923		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	53			608		
10	When Limited by Condenser Water	52			608		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	322608000			4076329000		
13	Cost of Plant: Land and Land Rights	175499			676940		
14	Structures and Improvements	1225372			23590986		
15	Equipment Costs	14497102			270693555		
16	Asset Retirement Costs	27889			1082804		
17	Total Cost	15925862			296044285		
18	Cost per KW of Installed Capacity (line 17/5) Including	276.4907			466.4980		
19	Production Expenses: Oper, Supv, & Engr	142429			509095		
20	Fuel	6329024			75966103		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	170977			1625787		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	0			373255		
26	Misc Steam (or Nuclear) Power Expenses	171179			2749800		
27	Rents	0			-12458		
28	Allowances	245731			2170852		
29	Maintenance Supervision and Engineering	84126			918911		
30	Maintenance of Structures	58616			563228		
31	Maintenance of Boiler (or reactor) Plant	623494			9156326		
32	Maintenance of Electric Plant	35264			1727180		
33	Maintenance of Misc Steam (or Nuclear) Plant	88525			0		
34	Total Production Expenses	7949365			95748079		
35	Expenses per Net KWh	0.0246			0.0235		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil		Coal	Oil	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels		Tons	Barrels	
38	Quantity (Units) of Fuel Burned	144778	819	0	1698828	11136	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11776	137949	0	11286	137400	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	42.124	97.022	0.000	44.052	82.510	0.000
41	Average Cost of Fuel per Unit Burned	42.535	86.842	0.000	44.572	82.078	0.000
42	Average Cost of Fuel Burned per Million BTU	1.806	14.989	0.000	1.975	14.223	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.019	0.000	0.000	0.019	0.000	0.000
44	Average BTU per KWh Net Generation	10570.000	0.000	0.000	9463.000	0.000	0.000

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: *WATERFORD* (d)	Plant Name: *DARBY* (e)	Plant Name: (f)	Line No.
COMBINED CYCLE	GAS TURBINE		1
OUTDOOR HRSG	NO BOILER		2
2003	2001		3
2003	2002		4
917.00	650.00	0.00	5
855	492	0	6
1101	961	0	7
0	0	0	8
810	457	0	9
810	457	0	10
22	0	0	11
595286000	85586000	0	12
3000000	713584	0	13
9397321	2503072	0	14
190530373	184356913	0	15
0	0	0	16
202927694	187573569	0	17
221.2952	288.5747	0.0000	18
1354241	424629	0	19
33360258	7757159	0	20
0	0	0	21
107370	0	0	22
0	0	0	23
0	0	0	24
0	52763	0	25
3184234	87424	0	26
0	0	0	27
51608	0	0	28
168790	4753	0	29
138623	119800	0	30
1180200	0	0	31
252553	215660	0	32
-1392	97574	0	33
39796485	8759762	0	34
0.0669	0.1024	0.0000	35

(d)			(e)			(f)			Line No.
Gas			Gas						36
MCF's			MCF's						37
4337526	0	0	1019997	0	0	0	0	0	38
1038000	0	0	1033000	0	0	0	0	0	39
7.635	0.000	0.000	7.600	0.000	0.000	0.000	0.000	0.000	40
7.635	0.000	0.000	7.600	0.000	0.000	0.000	0.000	0.000	41
7.355	0.000	0.000	7.358	0.000	0.000	0.000	0.000	0.000	42
0.057	0.000	0.000	0.091	0.000	0.000	0.000	0.000	0.000	43
7563.000	0.000	0.000	12311.000	0.000	0.000	0.000	0.000	0.000	44

Schedule Page: 402 Line No.: -1 Column: d

Conesville Unit #4: This unit is commonly owned by Duke Energy, The Dayton Power and Light Company and the Respondent with undivided interests of 40.0%, 16.5% and 43.5%, respectively. Fuel expenses are shared on an energy received basis. All other expenses are shared on an ownership basis.

Schedule Page: 402 Line No.: -1 Column: e

Conesville Unit #4 - CSP Share: See footnote above.

Schedule Page: 402 Line No.: -1 Column: f

Zimmer: This unit is commonly owned by Duke Energy,The Dayton Power and Light Company and the Respondent with undivided interests of 46.5%, 28.1% and 25.4%, respectively. Fuel expenses are shared on an energy received basis. All other expenses are shared on an ownership basis.

Schedule Page: 402.1 Line No.: -1 Column: b

Beckjord Unit #6: This unit is commonly owned by Duke Energy, The Dayton Power and Light Company and the Respondent with undivided interests of 37.5%, 50.0% and 12.5%, respectively. Fuel expenses are shared on an energy received basis. All other expenses are shared on an ownership basis.

Schedule Page: 402.1 Line No.: -1 Column: c

Stuart: These units are commonly owned by Duke Energy, The Dayton Power and Light Company and the Respondent with undivided interests of 39%, 35% and 26%, respectively. Fuel expenses are shared on an energy received basis. All other expenses are shared on an ownership basis. (The diesel unit has been included with the steam unit as a Black Start Unit.)

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	(e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	FULLY OWNED TRANS							
2	BEATTY	HAYDEN	345.00	345.00	1			1
3	9032 BEATTY	HAYDEN	345.00	345.00	3	17.00		1
4	9034 CONESVILLE	CORRIDOR	345.00	345.00	3	54.00		1
5	HAYDEN	HYATT	345.00	345.00	1			1
6	HAYDEN	HYATT	345.00	345.00	2			1
7	9037 HAYDEN	HYATT	345.00	345.00	3	12.00		1
8	9038 HAYDEN	ROBERTS	345.00	345.00	1	6.00		1
9	9039 POINT Z	CORRIDOR	345.00	345.00	3	13.00		1
10	C613 KIRK EXT #1 (NORTH)		345.00	345.00	1	0.25		1
11	C614 KIRK EXT #2 (SOUTH)		345.00	345.00	1	0.25		1
12	8790 DAVIDSON	DUBLIN	138.00	138.00	4	3.16		1
13	C710 DUBLIN	SAWMILL	138.00	138.00	1	6.40		1
14	C795 KIMBERLY		138.00	138.00	1	0.56		2
15	C798 DON MARQUIS LOOP		138.00	138.00	1	0.65		1
16	C799 GREIF EXTENSION		138.00	138.00	4	0.66		2
17	C850 WILLOW ISLAND	MILL CREEK	138.00	138.00	1	9.14		1
18	C851 MILL CREEK	RIVERVIEW	138.00	138.00	1	10.80		1
19	C852 RIVERVIEW	CORNER	138.00	138.00	1	7.09		1
20	C853 CORNER	SHELL	138.00	138.00	1	2.13		1
21	C854 PARKERSBURG	CORNER	138.00	138.00	1	7.67		1
22	C855 MUSKINGUM	CORNER	138.00	138.00	1	15.79		1
23	C856 BELMONT	RIVERVIEW	138.00	138.00	1	0.86		1
24	C857 WASHINGTON	CORNER	138.00	138.00	1	6.51		1
25	C858 RIVERVIEW	ELKEM METALS	138.00	138.00	1	0.80		1
26	COMMONLY OWNED: (A)							
27	9001 BECKJORD	PIERCE	345.00	345.00	3			1
28	9002 PIERCE	FOSTER	345.00	345.00	3	24.00		1
29	SUGARCREEK	GREENE	345.00	345.00	3	8.00		1
30	9003 SUGARCREEK	GREENE	345.00	345.00	2			1
31	9006 GREENE	BEATTY	345.00	345.00	3	49.00		1
32	9007 MARQUIS	POINT X	345.00	345.00	3	46.00		1
33	STUART	GREENE	345.00	345.00	3	79.00		1
34	STUART	GREENE	345.00	345.00	2	1.00		1
35	9009 STUART	GREENE	345.00	345.00	3	1.00		1
36					TOTAL	2,201.37	166.84	216

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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)	
								1
2-954 ACSR								2
2-954 ACSR	1,194,611	2,662,712	3,857,323					3
2-954 ACSR	742,088	4,892,843	5,634,931					4
2-954 ACSR								5
2-954 ACSR								6
2-954 ACSR	835,964	1,686,077	2,522,041					7
2-954 ACSR	1,238,509	2,045,433	3,283,942					8
2-954 ACSR	789,723	3,799,028	4,588,751					9
636 ACSR 26/7		67,644	67,644					10
636 ACSR 26/7		67,644	67,644					11
2000 CU KCM		7,120,559	7,120,559					12
636 ACSR 26/7	254,401	1,251,386	1,505,787					13
636 ACSR 26/7	21,083	716,838	737,921					14
1033.5 KCM		1,083,136	1,083,136					15
2000 kcm CU		24	24					16
954 ACSR 45/7	141,721	877,711	1,019,432					17
954 ACSR 45/7	409,734	1,494,023	1,903,757					18
954 ACSR 45/7	460,763	1,023,764	1,484,527					19
336.4 ACSR 26/7	13,024	74,763	87,787					20
336.4&954 ACSR	68,318	329,836	398,154					21
556.5 ACSR 26/7	206,006	349,959	555,965					22
954 ACSR 45/7	32,224	223,437	255,661					23
954 ACSR 45/7	400,377	729,440	1,129,817					24
954 ACSR 45/7	86,869	939,647	1,026,516					25
								26
1414 ACSR	14,534	49,229	63,763					27
2-1024 ACAR	341,949	829,458	1,171,407					28
2-1024 ACAR								29
2-1024 ACAR	59,456	258,331	317,787					30
2-1024 ACAR	407,288	1,301,708	1,708,996					31
2-983 ACAR	224,274	1,348,665	1,572,939					32
2-1024 ACAR								33
2-1024 ACAR								34
2-1024 ACAR	469,103	2,321,261	2,790,364					35
	35,540,245	195,222,123	230,762,368	18,563	3,161,809		3,180,372	36

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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.
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Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	(e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	9010 STUART	POINT M-KILLEN	345.00	345.00	3	13.00		1
2	STUART	FOSTER	345.00	345.00	3	55.00		1
3	9011 STUART	FOSTER	345.00	345.00	3	1.00	3.00	1
4	9024 FOSTER	SUGARCREEK	345.00	345.00	3	27.00		1
5	9041 STUART	ZIMMER	345.00	345.00	3	35.00		1
6	9044 ZIMMER	PORT UNION	345.00	345.00	3	10.00		1
7	9049 KILLEN-POINT O	MARQUIS	345.00	345.00				
8	POINT O-KILLEN	MARQUIS	345.00	345.00	3	32.00		1
9	POINT Y	BEATTY	345.00	345.00	3	15.00		1
10	9742 POINT Y	BEATTY	345.00	345.00	3		4.00	1
11	COMMONLY OWNED: (B)							
12	9031 BEATTY	BIXBY	345.00	345.00	3	13.00		1
13	BIXBY-CORRIDOR	KIRK (TAP)	345.00	345.00	2	1.00		1
14	BIXBY	TOWER 71	345.00	345.00	3	15.69	3.19	1
15	9033 TOWER 71	CORRIDOR	345.00	345.00	1,3	22.00		1
16	STUART	TOWER 2	345.00	345.00	3			1
17	9042 TOWER 2	POINT Y	345.00	345.00	3	75.00		1
18	CONESVILLE	TOWER 71	345.00	345.00	2	51.00		1
19	9043 TOWER 71	BIXBY	345.00	345.00	3		15.00	1
20	POINT X	TOWER 27	345.00	345.00	3	17.00		1
21	9707 TOWER 27	BIXBY	345.00	345.00	3		9.00	1
22	COMMONLY OWNED: (C)							
23	9040 CONESVILLE	POINT Z	345.00	345.00	3	57.00		1
24	COMMONLY OWNED: (D)							
25	POINT Z	HYATT	345.00	345.00	3	9.00		1
26	POINT Z	HYATT	345.00	345.00	1	2.00		1
27	9740 POINT Z	HYATT	345.00	345.00	2			1
28	COMMONLY OWNED: (E)							
29	STUART	ZIMMER	345.00	345.00	3	1.00		1
30	9045 ZIMMER-SILVER	RED BANK	345.00	345.00	3	33.00	2.00	1
31	9145 ZIMMER-SILVER	RED BANK	345.00	345.00	3			1
32	9046 RED BANK	TERMINAL	345.00	345.00	3	7.00		1
33	9053 ZIMMER	PIERCE	345.00	345.00	3	1.00	36.00	1
34	ROBERTS	BETHEL	138.00	138.00	1			2
35	8001 ROBERTS	BETHEL	138.00	138.00	3	5.00		2
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Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2-983 ACAR	110,255	1,559,205	1,669,460					1
2-1024 ACAR								2
2-1024 ACAR	380,541	1,583,689	1,964,230					3
2-1024 ACAR	296,132	778,104	1,074,236					4
2-954 ACSR	262,436	1,428,384	1,690,820					5
2-954 ACSR	292,501	1,255,302	1,547,803					6
		25,850	25,850					7
2-983 ACAR								8
2-983 ACAR								9
2-983 ACAR	106,814	489,949	596,763					10
								11
2-954 ACSR	238,833	689,006	927,839					12
2-954 ACSR								13
2-954 ACSR								14
2-954 ACSR	573,356	4,332,299	4,905,655					15
2-954 ACSR								16
2-954 ACSR	679,660	2,141,019	2,820,679					17
2-954 ACSR								18
2-954 ACSR	360,944	1,509,913	1,870,857					19
2-954 ACSR								20
2-954 ACSR	213,385	543,639	757,024					21
								22
2-954 ACSR	1,514,424	5,318,864	6,833,288					23
								24
2-954 ACSR								25
2-954 ACSR								26
2-954 ACSR	639,432	2,097,710	2,737,142					27
								28
2-954 ACSR								29
2-954 ACSR	46,141	3,333,699	3,379,840					30
2-954 ACSR	261,902	2,672,168	2,934,070					31
2-954 ACSR	232,956	2,023,424	2,256,380					32
2-954 ACSR	153,013	531,322	684,335					33
636 ACSR								34
636 ACSR	154,413	839,323	993,736					35
	35,540,245	195,222,123	230,762,368	18,563	3,161,809		3,180,372	36

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	From (a)	To (b)	Operating (c)	Designed (d)	Structure (e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	ROBERTS	KENNY	138.00	138.00	1	1.00		1
2	8002 ROBERTS	KENNY	138.00	138.00	4	3.00		1
3	C789 BEAVER 138KV		138.00	138.00				
4	BETHEL	LINWORTH	138.00	138.00	3		3.00	1
5	8004 BETHEL	LINWORTH	138.00	138.00	1	2.00		1
6	8005 PICWAY	HARRISON	138.00	138.00	3	1.00		1
7	8008 GROVES	BEXLEY	138.00	138.00	1	4.00		1
8	8009 BEXLEY	ST. CLAIR	138.00	138.00	1	4.00		1
9	BIXBY	LSII	138.00	138.00	1	1.00	2.00	1
10	BIXBY	LSII	138.00	138.00	2	2.00		1
11	8010 BIXBY	LSII	138.00	138.00	3			1
12	BIXBY	W. LANCASTER	138.00	138.00	2	18.00		1
13	BIXBY	W. LANCASTER	138.00	138.00	2			1
14	8011 BIXBY	W. LANCASTER	138.00	138.00	2	1.00		1
15	POSTON	ROSS	138.00	138.00	2	42.00		1
16	8012 POSTON	ROSS	138.00	138.00	3	1.00		1
17	8013 ROSS	DELANO	138.00	138.00	2	5.00		1
18	8013 ROSS	DELANO	138.00	138.00	1	0.32		1
19	CIRCLEVILLE	HARRISON	138.00	138.00	2	14.00		1
20	8014 CIRCLEVILLE	HARRISON	138.00	138.00	3	1.00		1
21	LSII	MARION	138.00	138.00	1	2.17		1
22	8015 LSII	MARION	138.00	138.00	3	3.00		1
23	8016 MARION	CANAL	138.00	138.00	4	4.00		1
24	8017 ST CLAIR	CLINTON	138.00	138.00	4	4.00		1
25	HARRISON	MARION	138.00	138.00	2	7.00		1
26	8018 HARRISON	MARION	138.00	138.00	3		3.00	1
27	8019 BIXBY	GROVES-ASTOR	138.00	138.00	1	13.00		1
28	8020 POSTON	HARRISON	138.00	138.00	2	54.00		1
29	8021 BEATTY	WILSON (EAST)	138.00	138.00	3	7.00	1.00	1
30	BEATTY	WILSON (WEST)	138.00	138.00	3		1.00	2
31	8022 BEATTY	WILSON (WEST)	138.00	138.00	3		9.00	1
32	8023 WAVERLY	SARGENTS	138.00	138.00	2	16.00		1
33	WAVERLY	ADAMS-SEAMAN	138.00	138.00	2	25.00		1
34	8024 WAVERLY	ADAMS-SEAMAN	138.00	138.00	2	11.00		1
35	CIRCLEVILLE	SCIPPO	138.00	138.00	2	2.00		1
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	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
954 ACSR								1
2500 ALUM	15,618	2,230,257	2,245,875					2
0	1,623		1,623					3
636 ACSR								4
636 AA	30,989	271,745	302,734					5
636 ACSR		5,881	5,881					6
636 ACSR	275,683	430,554	706,237					7
636 AA	94,264	611,160	705,424					8
636 ACSR								9
636 ACSR								10
636 ACSR	36,128	245,445	281,573					11
4/O CWC								12
954 ACSR								13
636 ACSR	112,126	1,241,635	1,353,761					14
636 ACSR								15
636 ACSR	299,593	855,388	1,154,981					16
336.4 ACSR	25,566	229,169	254,735					17
556.5 ACSR 18/1								18
336.4 ACSR								19
636 ACSR	151,362	1,073,708	1,225,070					20
636 ACSR								21
636 ACSR	289,360	1,892,264	2,181,624					22
600 CU PIPT		724,215	724,215					23
600 CU PIPT	2	631,721	631,723					24
636 ACSR								25
636 ACSR	51,704	493,611	545,315					26
636 AA	665,183	1,682,155	2,347,338					27
636 ACSR	692,511	1,096,225	1,788,736					28
636 ACSR	108,649	529,978	638,627					29
636 ACSR								30
636 ACSR	164,110	647,056	811,166					31
636 ACSR	219,295	1,394,865	1,614,160					32
336.4 ACSR								33
636 ACSR	376,920	1,240,445	1,617,365					34
336.4 ACSR								35
	35,540,245	195,222,123	230,762,368	18,563	3,161,809		3,180,372	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	(e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	8025 CIRCLEVILLE	SCIPPO	138.00	138.00	1	1.00		1
2	POSTON	LICK	138.00	138.00	1			1
3	8026 POSTON	LICK	138.00	138.00	3	35.00		1
4	WAVERLY	LICK	138.00	138.00	1			1
5	WAVERLY	LICK	138.00	138.00	2	16.00		1
6	8027 WAVERLY	LICK	138.00	138.00	3	11.00		1
7	MORSE	GENOA-KARL	138.00	138.00	3	4.00		1
8	8028 MORSE	GENOA-KARL	138.00	138.00	1	5.00		1
9	MORSE	GENOA-KARL	138.00	138.00	2	2.00		1
10	8029 OSU	HESS	138.00	138.00	4	1.00		1
11	8030 WILSON	FIFTH-HESS	138.00	138.00	3	3.00		1
12	WILSON	FIFTH-HESS	138.00	138.00	4	2.00		1
13	WILSON	ROBERTS	138.00	138.00	3	5.00		1
14	8031 WILSON	ROBERTS	138.00	138.00	1			1
15	WILSON	ROBERTS	138.00	138.00	1	1.00		2
16	BIXBY	BUCKEYE STEEL	138.00	138.00	3	3.00	1.00	1
17	BIXBY	BUCKEYE STEEL	138.00	138.00	2	2.00		1
18	8032 BIXBY	BUCKEYE STEEL	138.00	138.00	1	1.17		1
19	8033 GAY	VINE	138.00	138.00	4	2.00		1
20	EAST BROAD	GAHANNA	138.00	138.00	1	0.03	1.03	1
21	8034 EAST BROAD	GAHANNA	138.00	138.00	2	1.00		1
22	EAST BROAD	GAHANNA	138.00	138.00	2	3.00		1
23	8035 HYATT	SAWMILL	138.00	138.00	1			1
24	HYATT	SAWMILL	138.00	138.00	2	5.00		1
25	8036 GAHANNA	MORSE	138.00	138.00	2	5.00		1
26	GAHANNA	MORSE	138.00	138.00	2			1
27	CORRIDOR	MORSE-BLENDON	138.00	138.00	3		7.00	1
28	8037 CORRIDOR	MORSE-BLENDON	138.00	138.00	1	1.00		2
29	8038 CORRIDOR	MORSE	138.00	138.00	3	7.00		1
30	8039 KIRK	EAST BROAD	138.00	138.00	3	10.00		1
31	8040 KIRK	EAST BROAD	138.00	138.00	3		10.00	1
32	8041 CANAL	MOUND	138.00	138.00	4	2.00		1
33	8043 CONESVILLE	TRENT	138.00	138.00	3	52.00		1
34	CONESVILLE	TRENT	138.00	138.00	1			1
35	TRENT	DELAWARE	138.00	138.00	3	13.00		1
36					TOTAL	2,201.37	166.84	216

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

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)	
636 ACSR	23,380	688,628	712,008					1
636 ACSR								2
636 ACSR	665,274	825,842	1,491,116					3
636 ACSR								4
636 ACSR								5
636 ACSR	1,226,980	3,994,566	5,221,546					6
1272 ACSR								7
636 ACSR	231,179	855,108	1,086,287					8
600 CU PIPT								9
636 ACSR	69,573	2,040,022	2,109,595					10
600 CU PIPT	97,260	1,022,435	1,119,695					11
636 ACSR								12
636 ACSR								13
636 ACSR	546,274	2,368,946	2,915,220					14
636 ACSR								15
636 ACSR								16
636 AA								17
1250 CU PIPT	11,703	715,361	727,064					18
954 ACSR	64,446	563,103	627,549					19
636 AA								20
336.4 ACSR	103,917	464,894	568,811					21
636 ACSR								22
636 ACSR	104,014	716,135	820,149					23
336.4 ACSR								24
636 ACSR	43,113	3,824,984	3,868,097					25
1272 ACSR								26
1272 ACSR								27
1272 ACSR		486,015	486,015					28
1272 ACSR	365,837	379,394	745,231					29
1272 ACSR	312,452	676,797	989,249					30
600 CU PIPT	786	265,320	266,106					31
1272 ACSR	18,282	828,501	846,783					32
1272 ACSR	776,375	2,165,719	2,942,094					33
1272 ACSR								34
1272 ACSR								35
	35,540,245	195,222,123	230,762,368	18,563	3,161,809		3,180,372	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION From (a)	DESIGNATION To (b)	VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase) Operating (c)	VOLTAGE (KV) Designed (d)	Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles) On Structure of Line Designated (f)	LENGTH On Structures of Another Line (g)	Number Of Circuits (h)
1	8044 TRENT	DELAWARE	138.00	138.00	1			1
2	8046 ST. CLAIR	MIFFLIN STELZER	138.00	138.00	1	7.00		1
3	KENNY	KARL	138.00	138.00	3	1.00		1
4	KENNY	KARL	138.00	138.00	3	3.00		1
5	8047 KENNY	KARL	138.00	138.00	4	3.00		1
6	MORSE	CLINTON	138.00	138.00	3		5.00	1
7	MORSE	CLINTON	138.00	138.00	3		3.00	1
8	8048 MORSE	HUNTLEY-CLINTON	138.00	138.00	3	3.00		1
9	BIXBY	GROVES	138.00	138.00	3	3.00		2
10	BIXBY	GROVES	138.00	138.00	1	1.00		2
11	BIXBY	GROVES	138.00	138.00	3			1
12	8049 BIXBY	GROVES	138.00	138.00	1			1
13	POSTON	STROUDS	138.00	138.00	1			1
14	8051 POSTON	STROUDS	138.00	138.00	2	7.00		1
15	8052 HYATT	DELAWARE	138.00	138.00	2	4.00		1
16	8053 BEATTY	CANAL	138.00	138.00	1	11.34	2.00	1
17	8055 CONESVILLE	OHIO CENTRAL	138.00	138.00	2	12.00		1
18	8056 EAST BROAD	ASTOR	138.00	138.00	1	3.00		1
19	8057 HARRISON	BEATTY	138.00	138.00	1,3	8.57	0.12	1
20	8058 HARRISON	S CENTRAL REA	138.00	138.00	1			1
21	8060 BEATTY	MCCOMB	138.00	138.00	1	2.00	3.00	1
22	MORSE	STELZER	138.00	138.00	4	2.00		1
23	8061 MORSE	STELZER	138.00	138.00	1	2.00		1
24	8062 HUNTLEY	LINWORTH	138.00	138.00	1	3.00	1.00	1
25	8065 HYATT	GENOA	138.00	138.00	1	5.00	9.00	1
26	BUCKEYE STEEL	GAY	138.00	138.00	1	3.00		1
27	8066 BUCKEYE STEEL	GAY	138.00	138.00	4	1.00		1
28	POSTON	ELLIOT-DEXTER	138.00	138.00	1			1
29	8067 POSTON	ELLIOT-DEXTER	138.00	138.00	2	7.00		1
30	8068 HYATT	HUNTLEY	138.00	138.00	1	12.00		1
31	LICK	ADDISON	138.00	138.00	2	29.00		1
32	8069 LICK	ADDISON	138.00	138.00	1			1
33	SCIPPO	SCIOTO TRAIL - DUPONT	138.00	138.00	1	1.00		1
34	SCIPPO	SCIOTO TRAIL - DUPONT	138.00	138.00	2		1.00	1
35	8070 SCIPPO	SCIOTO TRAIL-DUPONT	138.00	138.00	2	1.00		1
36					TOTAL	2,201.37	166.84	216

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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)	
1272 ACSR	351,919	910,978	1,262,897					1
636 AA	86,821	898,925	985,746					2
1272 ACSR								3
336.4 ACSR								4
2500 ALUM	32,810	1,964,954	1,997,764					5
1272 ACSR								6
636 ACSR								7
636 AA	12,669	306,091	318,760					8
636 ACSR								9
636 ACSR								10
1272 ACSR								11
336.4 ACSR	515,448	633,338	1,148,786					12
1272 KCM								13
636 ACSR	110,523	541,680	652,203					14
636 ACSR	43,940	416,697	460,637					15
636 AA	145,824	1,330,790	1,476,614					16
636 ACSR	180,778	1,147,503	1,328,281					17
636 AA	4,790	240,271	245,061					18
336.4 ACSR	86,137	71,051	157,188					19
636 AA		20,701	20,701					20
636 AA	155,011	868,708	1,023,719					21
2500 CU PIPT								22
636 AA	17,716	1,343,045	1,360,761					23
636 ACSR	27,349	897,921	925,270					24
636 ACSR	99,076	1,474,902	1,573,978					25
636 AA								26
1259 CU PIPT		817,550	817,550					27
1272 KCM								28
636 ACSR	226,914	980,029	1,206,943					29
636 ACSR	420,061	4,401,443	4,821,504					30
336.4 ACSR								31
336.4 ACSR	212,689	1,862,366	2,075,055					32
636 ACSR								33
636 ACSR								34
336 ACSR	137,673	257,199	394,872					35
	35,540,245	195,222,123	230,762,368	18,563	3,161,809		3,180,372	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

TRANSMISSION LINE STATISTICS

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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	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	(e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	DELANO	SCIOTO TRAIL	138.00	138.00	2	11.00		1
2	8071 DELANO	SCIOTO TRAIL	138.00	138.00	1	1.00		1
3	8071 DELANO	SCIOTO TRAIL	138.00	138.00	2	0.31		1
4	SAWMILL	BETHEL	138.00	138.00	1			1
5	8072 SAWMILL	BETHEL	138.00	138.00	3	5.00		1
6	8074 SCIPPO	HARGUS	138.00	138.00	1	1.00		1
7	8075 MOUND	ST. CLAIR	138.00	138.00	4	2.00		1
8	WAVERLY	MULBERRY	138.00	138.00	1	2.00		1
9	8077 WAVERLY	MULBERRY	138.00	138.00	1	2.06		1
10	8078 MCCOMB	SULLIVANT-GAY	138.00	138.00		8.00		2
11	MULBERRY	ROSS	138.00	138.00	1		2.00	1
12	MULBERRY	ROSS	138.00	138.00	2	3.00		1
13	8079 MULBERRY	ROSS	138.00	138.00	1	1.00		1
14	8080 EAST BROAD	BEXLEY	138.00	138.00	1	6.00		1
15	8081 HYATT	ROSS	138.00	138.00	1	1.00		1
16	8082 CORRIDOR	GENOA	138.00	138.00	1			1
17	8083 CORRIDOR	GAHANNA	138.00	138.00	1	1.00		1
18	KIRK	W. MILLERSPORT	138.00	138.00	3		8.00	1
19	KIRK	W. MILLERSPORT	138.00	138.00	3			1
20	CONESVILLE	KIRK	138.00	138.00	2			1
21	CONESVILLE	KIRK	138.00	138.00	3	38.00		2
22	8086 CONESVILLE	KIRK	138.00	138.00	3	8.00		1
23	8088 HESS	VINE	138.00	138.00	4	2.00		1
24	8092 VINE	CITY OF COLUMBUS EAST	138.00	138.00	1	1.00		1
25	POSTON	W. LANCASTER	138.00	138.00	2	12.00		1
26	POSTON	W. LANCASTER	138.00	138.00	1			1
27	8096 POSTON	W. LANCASTER	138.00	138.00	2	23.00		1
28	8098 VINE	CITY OF COLUMBUS WEST	138.00	138.00	1	1.00		1
29	ST. CLAIR	VINE	138.00	138.00	1	1.00		1
30	8099 ST. CLAIR	VINE	138.00	138.00	4	1.00		1
31	8102 CLINTON	OSU	138.00	138.00	4	4.00		1
32	8105 DAVIDSON RD	ROBERTS-BETHEL	138.00	138.00	1			2
33	8129 OSU	HESS	138.00	138.00	4	1.00		1
34	8712 SCIPPO	EAST SCIPPO	138.00	138.00				
35	EAST BROAD	BEXLEY	138.00	138.00	2			1
36					TOTAL	2,201.37	166.84	216

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way) Land (j)	Construction and Other Costs (k)	Total Cost (l)	EXPENSES, EXCEPT DEPRECIATION AND TAXES Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	Line No.
336.4 ACSR								1
636 ACSR	117,304	620,800	738,104					2
556.5 ACSR 18.1								3
636 ACSR								4
636 ACSR	80,121	321,889	402,010					5
636 ACSR	54,800	204,663	259,463					6
600 CU PIPT	9,105	1,197,029	1,206,134					7
636 ACSR								8
636 ACSR	174,868	1,395,646	1,570,514					9
636 ACSR	531,105	4,835,171	5,366,276					10
636 ACSR								11
636 ACSR								12
636 ACSR	30,427	912,264	942,691					13
954 ACSR	259,694	1,235,977	1,495,671					14
1272 ACSR	164,367	128,377	292,744					15
1272 ACSR		555,336	555,336					16
1272 ACSR	174,912	513,962	688,874					17
1272 ACSR								18
636 ACSR								19
1272 ACSR								20
1272 ACSR								21
1272 ACSR	548,224	2,762,979	3,311,203					22
1250 CU PIPT		1,177,381	1,177,381					23
983.1 ACAR	57,746	497,260	555,006					24
636 ACSR								25
636 ACSR								26
336 ACSR	35,117	1,040,208	1,075,325					27
983.1 ACSR	268,205	501,858	770,063					28
954 ACSR								29
2750 CU KCM	544,816	2,930,544	3,475,360					30
600 CU PIPT	174,545	1,182,464	1,357,009					31
636 ACSR	10,882	348,906	359,788					32
600 CU PIPT		369,785	369,785					33
636 ACSR		34,138	34,138					34
954 ACSR								35
	35,540,245	195,222,123	230,762,368	18,563	3,161,809		3,180,372	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION From (a)	DESIGNATION To (b)	VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase) Operating (c)	VOLTAGE (KV) Designed (d)	Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles) On Structure of Line Designated (f)	LENGTH On Structures of Another Line (g)	Number Of Circuits (h)
1	8788 FISHER 138KV		138.00	138.00	3	0.42		1
2	C792 CLAYBURNE	KENWORTH	138.00	138.00	1	0.32		1
3	C793 DELANO	KENWORTH	138.00	138.00	1	0.31		1
4	C794 BOLTON EXTENSION		138.00	138.00				
5	TRANSMISSION LINES	LESS THAN 132 KV				606.94	22.50	
6								
7	EXPENSES 345KV LINES							
8	EXPENSES 138KV LINES							
9	EXPENSES <132KV LINES							
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	2,201.37	166.84	216

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

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)	
636 ACSR	31,626	483,465	515,091					1
565.5 ACSR 18/1		1,555	1,555					2
556.5 ACSR 18/1		2,421	2,421					3
	39,431		39,431					4
	6,164,114	39,475,231	45,639,345					5
								6
				6,859	1,168,404		1,175,263	7
				6,721	1,144,725		1,151,446	8
				4,983	848,680		853,663	9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	35,540,245	195,222,123	230,762,368	18,563	3,161,809		3,180,372	36

Schedule Page: 422 Line No.: 26 Column: a

TRANSMISSION LINE STATISTICS:

Transmission Lines are co-owned with Duke Energy, The Dayton Power and Light Company (DP&L) and Respondent (CSP). Statistics represent total line miles, but dollar amounts represent the Respondent's share only. The co-owners are not associated companies.

Ownership percentages are as follows for the respective footnotes:

Company	Duke	DP&L	CSP
Note:			
(A)	30%	35%	35%
(B)	33-1/3%	33-1/3%	33-1/3%
(C)	16.86%	16.86%	66.28%
(D)	8.43%	8.43%	83.14%
(E)	28%	36%	36%

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

TRANSMISSION LINES ADDED DURING YEAR

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

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)	(c)	Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	New Lines Added:						
2	C975 Delaware	Lincoln	3.10	WP/ST		1	1
3	C798 Don Marquis Loop #2		0.65	ST		1	1
4	C799 Greif 138kv Extension		0.66	Underground		2	2
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
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32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		4.41			4	4

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

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	LINE COST					Line
Size (h)	Specification (i)	Configuration and Spacing (j)	KV (Operating) (k)	Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	No.
									1
1590 KCM	ACSR		69	691,103	1,523,160	1,089,430		3,303,693	2
1033.5 KCM	ACSR		138		789,432	293,704		1,083,136	3
2000 KCM	XLPE		138		12	12		24	4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
									17
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									40
									41
									42
									43
				691,103	2,312,604	1,383,146		4,386,853	44

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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	ADAMS (CSP)-OH	T	138.00	69.00	13.20
2		T	69.00		
3	ADDISON-OH	T	138.00	69.00	13.00
4		T	69.00	12.00	
5		T	69.00		
6		T	13.20		
7	ASTOR-OH	D	138.00	13.80	13.80
8		D	13.80		
9	BEATTY ROAD-OH	T	345.00	138.00	13.80
10		T	138.00	69.00	13.80
11		T	138.00	69.00	13.00
12		T	138.00	13.80	
13		T	13.20		
14	BELPRE-OH	D	138.00	13.09	
15	BERKSHIRE-OH	D	138.00	34.50	13.80
16		D	34.50		
17		D	34.50		
18	BERLIN (CSP)-OH	D	69.00	13.00	
19		D	69.00	12.00	
20		D	13.20		
21	BETHEL ROAD-OH	T	138.00	69.50	13.09
22		T	138.00	13.80	13.80
23		T	138.00		
24		T	13.20		
25	BEXLEY-OH	T	138.00	40.00	13.80
26		T	138.00	39.40	13.80
27		T	138.00	13.80	13.80
28		T	46.00		
29		T	13.20		
30	BIXBY-OH	T	345.00	138.00	35.00
31		T	345.00	138.00	34.50
32		T	138.00	13.80	
33		T	138.00	13.80	13.80
34		T	138.00	13.09	
35		T	69.00	13.80	
36		T	40.00	14.50	
37		T	40.00	13.80	
38		T	34.50	4.00	
39		T	23.00	13.09	
40		T	13.20	4.00	

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
30	1					1
			STATCAP	1	14	2
56	1					3
20	1					4
			STATCAP	1	14	5
			STATCAP	1	4	6
150	2					7
			STATCAP	4	14	8
1010	2	2				9
100	2					10
56	1					11
50	1					12
			STATCAP	2	7	13
40	2					14
50	1					15
	3					16
			STATCAP	1	7	17
9	1					18
11	1					19
			STATCAP	1		20
50	1					21
167	2					22
			STATCAP	1	72	23
			STATCAP	6	24	24
83	2					25
42		1				26
84	1					27
			STATCAP	1	11	28
			STATCAP	4	13	29
675	1					30
675	1					31
42	1					32
158	2					33
20		1				34
28		3				35
33		1				36
9		1				37
9		1				38
9		1				39
5		1				40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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		T	13.20		
2	BLACKLICK-OH	D	138.00	34.50	13.80
3		D	34.50		
4		D	13.80		
5	BLENDON-OH	D	138.00	34.50	13.80
6		D	13.80		
7	BRIGGSDALE-OH	D	40.00	13.80	
8		D	13.80		
9	BROOKSIDE (CS)-OH	D	138.00	13.80	
10		D	138.00	13.09	
11	BUCKSKIN-OH	D	69.00	12.00	
12	CAMP SHERMAN-OH	D	69.00	13.09	
13		D	69.00	12.00	
14	CANAL STREET-OH	D	138.00	13.80	13.80
15		D	13.80		
16		D	13.20		
17	CENTERBURG-OH	D	138.00	34.50	13.80
18	CIRCLEVILLE-OH	T	138.00	69.00	13.20
19		T	138.00	69.00	13.20
20		T	138.00	13.00	
21		T	138.00		
22		T	69.00		
23		T	13.20		
24	CLARK STREET-OH	D	69.00		
25		D	69.00	12.00	
26	CLINTON-OH	D	138.00	13.80	13.80
27	COLUMBIA(CS)-OH	D	40.00	13.20	
28	CONESVILLE PLANT-OH	T	138.00	69.00	13.00
29	COOLVILLE (CS)-OH	D	69.00	13.20	
30		D	69.00	13.09	
31		D	13.20		
32	COPELAND-OH	D	69.00	13.20	
33		D	13.20		
34	CORNER-OH	D	138.00	13.09	
35	CORRIDOR-OH	T	345.00	138.00	34.50
36		T	345.00	138.00	13.80
37		T	138.00	34.50	13.80
38		T	138.00		
39	CORWIN-OH	D	138.00	13.00	
40	DAVIDSON (CS)-OH	D	138.00	13.80	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT: Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
			STATCAP	2	6	1
50	1					2
			STATCAP	1	5	3
			STATCAP	1	4	4
75	2					5
			STATCAP	1	4	6
42	2					7
			STATCAP	1	3	8
50	1					9
50		1				10
20	1					11
20	1					12
3	1					13
252	3					14
			STATCAP	4	22	15
			STATCAP	4	31	16
50	1					17
34		1				18
60	2					19
30	1					20
			STATCAP	1	48	21
			STATCAP	1	12	22
			STATCAP	3	10	23
	1					24
56	2					25
168	2					26
15	1					27
11	1					28
11	1					29
9	1					30
			STATCAP	1	2	31
11	1					32
			STATCAP	1		33
20	1					34
675	1					35
560	1					36
50	1					37
			STATCAP	1	115	38
20	1					39
92	2					40

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

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		D	13.80		
2	DAVON-OH	D	69.00	13.20	
3	DELANO-OH	D	138.00	69.00	13.20
4	DELAWARE (CSP)-OH	T	138.00	69.00	13.09
5		T	138.00	40.00	13.80
6		T	138.00	34.50	13.80
7		T	138.00	13.80	
8		T	138.00		
9		T	34.50		
10		T	13.20		
11	DUBLIN(CS)-OH	D	138.00	13.80	
12		D	69.00		
13		D	13.80		
14	DUCK CREEK-OH	D	138.00	13.09	
15		D	23.00	13.09	
16	EAST BROAD STREET-OH	T	138.00	40.00	13.80
17		T	138.00		
18		T	40.00		
19		T	13.80	39.40	13.80
20		T	13.20		
21	ELK-OH	D	69.00	13.20	
22	ELLIOT-OH	T	138.00	69.00	13.20
23	ETNA ROAD-OH	D	40.00	13.80	4.30
24		D	13.20		
25	FIFTH AVENUE-OH	D	138.00	39.40	13.80
26		D	13.20		
27	GAHANNA-OH	D	138.00	34.50	13.80
28		D	138.00	13.80	
29		D	13.20		
30	GALLOWAY ROAD-OH	D	69.00	13.80	
31		D	13.20		
32	GAY STREET-OH	D	138.00	13.80	13.80
33		D	13.80		
34	GENOA-OH	T	138.00	69.00	13.80
35		T	138.00	69.00	12.00
36		T	138.00	34.50	13.80
37		T	138.00		
38		T	69.00		
39		T	40.00	14.50	
40	GROVES ROAD-OH	T	138.00	40.00	13.80

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
			STATCAP	2	14	1
11	1					2
34	1					3
130	1					4
25	1					5
75	2					6
42	1					7
			STATCAP	1		8
			STATCAP	1	6	9
			STATCAP	2	14	10
150	3					11
			STATCAP	1		12
			STATCAP	2	6	13
22	1					14
1		1				15
83	2					16
			STATCAP	1	72	17
			STATCAP	1	22	18
42		1				19
			STATCAP	4	12	20
22	1					21
75	1					22
63	3					23
			STATCAP	2	10	24
42	1					25
			STATCAP	1	3	26
103	3					27
50	1					28
			STATCAP	2	6	29
62	3					30
			STATCAP	3	10	31
252	3					32
			STATCAP	6	38	33
90	1					34
130	1					35
92	2					36
			STATCAP	2		37
			STATCAP	2		38
20		1				39
75	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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		T	138.00	13.80	
2		T	138.00	13.80	13.80
3		T	138.00		
4		T	46.00		
5		T	40.00	13.80	
6		T	13.80		
7	HALL-OH	D	138.00	13.80	
8		D	13.80		
9	HANERS-OH	D	69.00	13.09	
10		D	13.20		
11	HARMAR-OH	D	23.00	13.10	
12		D	23.00	4.36	
13	HARMAR HILL-OH	D	138.00	13.09	
14	HARRISON-OH	T	138.00	69.00	13.80
15	HESS STREET-OH	D	138.00	13.80	
16		D	138.00		
17		D	13.80		
18	HIGHLAND (CS)-OH	D	69.00	13.20	
19		D	69.00		
20		D	13.20		
21	HILLIARD-OH	D	69.00	13.80	
22		D	69.00		
23		D	13.20		
24	HUNTLEY-OH	T	138.00	69.00	13.80
25		T	138.00	13.80	
26		T	138.00		
27		T	69.00	13.80	
28		T	13.20		
29	HYATT-OH	T	345.00	138.00	13.80
30		T	345.00	138.00	13.00
31	IDAHO-OH	D	69.00	12.00	
32	JEFFERSON (CS)-OH	D	69.00	13.00	
33		D	13.20		
34	KARL ROAD-OH	D	138.00	13.80	13.80
35		D	13.80		
36		D	13.20		
37	KENNY-OH	D	138.00	13.00	13.00
38		D	13.20		
39	KIMBERLY-OH	D	138.00	12.00	
40	KIRK-OH	T	345.00	138.00	13.00

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
50	1					1
168	2	1				2
			STATCAP	1		3
			STATCAP	1	11	4
22		2				5
			STATCAP	6	20	6
92	2					7
			STATCAP	2	14	8
25	1					9
			STATCAP	1	4	10
5	1					11
6	1					12
20	1					13
56	1					14
167	4					15
			STATCAP	1	62	16
			STATCAP	2	13	17
45	2					18
			STATCAP	1	13	19
			STATCAP	2	5	20
70	3					21
			STATCAP	1	10	22
			STATCAP	2	7	23
106	2					24
83	2					25
			STATCAP	1	53	26
64	2					27
			STATCAP	4	14	28
300	1					29
300	1					30
11	1					31
21	2					32
			STATCAP	1	3	33
251	3					34
			STATCAP	5	25	35
			STATCAP	1	4	36
168	2					37
			STATCAP	2	10	38
40	2					39
560	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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		T	138.00	69.00	34.00
2		T	138.00	34.50	13.00
3		T	34.50		
4	LAYMAN-OH	D	138.00	13.09	
5	LAZELLE-OH	D	69.00	13.80	
6		D	13.20		
7	LEE-OH	D	69.00	12.00	
8		D	13.20		
9	LICK-OH	T	138.00	69.00	13.20
10		T	138.00		
11		T	69.00	13.00	
12		T	69.00		
13		T	34.50	12.00	
14		T	13.20		
15	LINCOLN STREET-OH	D	69.00	13.80	
16	LINWORTH-OH	D	138.00	40.00	13.80
17		D	138.00	13.80	
18		D	13.20		
19	LIVINGSTON AVENUE-OH	D	40.00	13.00	
20	MADISON (CS)-OH	D	69.00	13.80	
21		D	69.00		
22	MALISZEWSKI 138 KV-OH	T	138.00	34.50	13.80
23		T	34.50		
24	MALISZEWSKI 765 KV-OH	T	765.00	138.00	13.80
25	MARION ROAD-OH	T	138.00	40.00	13.00
26		T	138.00		
27		T	40.00	13.00	
28		T	13.80	13.80	
29		T	13.20		
30	MCCOMB (CS)-OH	T	138.00	40.00	13.00
31		T	138.00		
32		T	13.20		
33	MEIGS (CS)-OH	D	69.00	13.00	
34		D	69.00		
35		D	13.20		
36	MIFFLIN-OH	D	138.00	13.80	
37		D	13.20		
38	MILL CREEK (CSP)-OH	D	138.00	24.80	
39		D	138.00	13.09	
40	MORSE ROAD-OH	D	138.00	13.80	13.80

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
90	1					1
42	1					2
			STATCAP	1	4	3
20	1					4
44	2					5
			STATCAP	1	4	6
11	1					7
			STATCAP	1	3	8
90	3					9
			STATCAP	1	43	10
2		1				11
			STATCAP	1	18	12
5		1				13
			STATCAP	2	7	14
60	2					15
42	1					16
42	1					17
			STATCAP	2	7	18
44	2					19
20	1					20
			STATCAP	1	7	21
50	1					22
			STATCAP	1	7	23
750	3	1				24
250	3					25
			STATCAP	1	53	26
13		1				27
17	6					28
			STATCAP	5	20	29
100	2					30
			STATCAP	1	86	31
			STATCAP	2	7	32
11	1					33
			STATCAP	2	10	34
			STATCAP	1	6	35
100	2					36
			STATCAP	2	3	37
40	2					38
50	2					39
83	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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		D	138.00	13.00	13.00
2		D	138.00		
3		D	13.20		
4	MOUND STREET-OH	D	138.00	13.80	13.80
5		D	138.00	13.80	13.00
6		D	13.80		
7	OSU-OH	D	138.00	13.80	
8		D	13.80		
9	PARK-OH	D	69.00	13.80	
10		D	13.20		
11	PARSONS-OH	D	40.00	13.80	
12		D	13.80		
13	PEACH MOUNT-OH	D	34.50	12.00	
14		D	13.20	4.00	
15	PICWAY-OH	T	69.00	40.00	2.30
16	POLARIS-OH	D	138.00	34.50	13.80
17		D	34.50		
18	PORTERFIELD-OH	D	138.00	13.09	
19	POSTON-OH	T	138.00	69.00	13.40
20		T	138.00		
21		T	69.00	13.20	
22		T	69.00	12.00	
23	RARDEN-OH	D	69.00	34.50	13.00
24	RAVEN-OH	D	69.00	12.00	
25	RENO-OH	D	138.00	13.09	
26	REYNOLDSBURG-OH	D	40.00	13.20	4.15
27		D	7.50		
28	RIO-OH	D	138.00	13.20	
29		D	13.20		
30	RIVERVIEW (CSP)-OH	D	138.00	13.80	
31		D	138.00		
32	ROBERTS-OH	T	345.00	138.00	34.50
33		T	345.00	138.00	13.80
34		T	138.00	13.80	
35		T	13.20		
36		T	13.20		
37	ROSS-OH	T	138.00	69.00	13.20
38		T	138.00	34.50	12.00
39		T	138.00		
40		T	69.00	13.00	

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
159	2					1
			STATCAP	1	72	2
			STATCAP	6	43	3
84	1					4
84	1					5
			STATCAP	2	7	6
50	1					7
			STATCAP	1	7	8
34	1					9
			STATCAP	1	3	10
40	2					11
			STATCAP	2	6	12
6	1					13
6	1					14
30		1				15
100	2					16
			STATCAP	2	14	17
13	1					18
94	2					19
			STATCAP	1	50	20
11	1	1				21
6		2				22
38	2					23
13	1					24
20	1					25
10	1					26
			STATCAP	1	3	27
14	1					28
			STATCAP	1	3	29
45	2					30
			STATCAP	1	36	31
675	1					32
560	1					33
84	2					34
			REACTOR		40	35
			STATCAP	1	4	36
116	3					37
13		1				38
			STATCAP	1	65	39
2		1				40

Name of Respondent Columbus Southern Power Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4

SUBSTATIONS

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2. Substations which serve only one industrial or street railway customer should not be listed below.
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4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1		T	69.00		
2		T	13.20		
3	ROZELLE-OH	D	138.00	13.09	
4	SAINT CLAIR AVENUE (CS)-OH	D	138.00	40.00	13.00
5		D	138.00	13.80	13.80
6		D	138.00	13.00	13.00
7		D	138.00		
8	SARDINIA-OH	D	69.00	13.20	
9		D	13.20		
10	SARGENTS OVEC (CSP)-OH	T	345.00	138.00	13.20
11	SAWMILL-OH	T	138.00	69.00	13.00
12		T	138.00	34.50	13.80
13		T	138.00		
14	SCIOTO TRAIL (CS)-OH	D	138.00	13.20	
15	SCIPPO-OH	D	138.00	12.00	
16	SEAMAN-OH	T	138.00	69.00	13.20
17		T	69.00	12.00	
18		T	69.00		
19	SHANNON-OH	D	138.00	13.80	
20		D	13.80		
21	SLATE MILLS-OH	D	69.00	13.00	
22	STROUDS RUN-OH	T	138.00	69.00	13.20
23		T	138.00	69.00	12.00
24	SUNBURY-OH	D	34.50	13.20	4.15
25	TAYLOR-OH	D	138.00	34.50	13.80
26	TRABUE-OH	D	138.00	69.50	13.80
27		D	138.00	13.80	
28	TRENT-OH	D	138.00	34.50	13.80
29	VIGO-OH	D	69.00	13.00	
30	VINE-OH	D	138.00	13.80	
31		D	138.00	13.80	13.80
32		D	138.00		
33		D	13.20		
34	WAVERLY-OH	T	138.00	69.00	13.53
35		T	138.00	69.00	13.20
36		T	138.00		
37		T	13.20		
38	WEST-OH	D	46.00		
39		D	40.00	13.80	
40		D	40.00	13.20	

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Columbus Southern Power Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
			STATCAP	1	14	1
			STATCAP	3	11	2
20	1					3
42		1				4
93		1				5
177	2					6
			STATCAP	1	72	7
11	1					8
			STATCAP	1	3	9
336	1					10
90	1					11
149	2					12
			STATCAP	1	86	13
30	1					14
20	1					15
34	1					16
20	1					17
			STATCAP	1	29	18
92	2					19
			STATCAP	2	13	20
11	1					21
30	1					22
84	1					23
18	2					24
47	1					25
129	1					26
83	2					27
47	1					28
11	1					29
92	2					30
93	1					31
			STATCAP	1		32
			STATCAP	5	29	33
30	1					34
30	1					35
			STATCAP	1	58	36
			STATCAP	2	5	37
			STATCAP	1	4	38
6		1				39
28	1					40

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	WESTERVILLE-OH	D	69.00	13.80	
2	WHITE ROAD-OH	D	138.00	13.80	
3	WILKESVILLE-OH	D	138.00	12.00	
4	WILSON ROAD-OH	T	138.00	39.40	13.80
5		T	138.00	13.80	13.80
6		T	138.00		
7		T	46.00		
8		T	13.20		
9	WOLF CREEK (CSP)-OH	T	138.00	138.60	7.20
10		T	138.00	23.60	
11	ZUBER-OH	D	138.00	13.80	
12		D	13.80		
13					
14	22 STATIONS UNDER 10 MVA	T/D			
15					
16	COMMONLY OWNED SUBSTATIONS:				
17	#5 CORRIDOR/FRANKLIN CO, OH - NOTE A	UNATTENDED T	345.00		
18	#50 BECKJORD/NEW RICHMOND, OH - NOTE B	ATTENDED T	22.00	345.00	
19	#52 STUART/ADAMS CO, OH - NOTE A	SUPERVISORY			
20		CONTROL T	345.00	138.00	
21	SEE NOTE B	MONITOR T	22.00	345.00	
22	SEE NOTE A	MONITOR T	22.00	345.00	
23	SEE NOTE D	ATTENDED T	22.00	345.00	
24	SEE NOTE E	SUPERVISORY			
25		CONTROL T	345.00		
26	#52 PIERCE/CLERMONT CO, OH - NOTE B	ATTENDED T	345.00		
27	#50 GREENE/GAYTON, OH - NOTE B	SUPERVISORY			
28		CONTROL T	345.00		
29	#61 FOSTER/WARREN CO, OH - NOTE B	UNATTENDED T	345.00		
30	#62 ZIMMER/CLERMONT CO, OH - NOTES A & C	ATTENDED T	22.00	345.00	
31	#66 CONESVILLE/CONESVILLE, OH - NOTE A	ATTENDED T	22.00	345.00	
32	#71 BIXBY/GROVEPORT, OH - NOTE A	UNATTENDED T	345.00		
33	#74 BEATTY RD/GROVE CITY, OH - NOTES A & B	UNATTENDED T	345.00		
34	#241 TERMINAL/CINCINNATI, OH - NOTE C	ATTENDED T	345.00		
35	#243 PORT UNION/BUTLER CO, OH - NOTE C	ATTENDED T	345.00		
36	#245 DON MARQUIS/PIKE CO, OH - NOTE B	UNATTENDED T	345.00		
37					
38					
39					
40					

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SUBSTATIONS (Continued)

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45	2					1
50	1					2
11	1					3
83	2	1				4
75	1					5
			STATCAP	1	72	6
			STATCAP	1	11	7
			STATCAP	2	7	8
187	1					9
20	1					10
50	1					11
			STATCAP	1	7	12
						13
142	29					14
						15
						16
						17
504	1					18
						19
250	1					20
1920	3					21
640	1					22
900		1				23
						24
						25
						26
						27
						28
						29
1955	2					30
910	1					31
						32
						33
						34
						35
99	3					36
						37
						38
						39
						40

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SUBSTATION NOTES:
- For Commonly Owned substations as noted:
- Applies to page 426.7 lines 17-36

Equipment at these substations is co-owned with The Duke Energy, The Dayton Power and Light Company (DP&L) and the Respondent (CSP). Expenses are shared on the basis of ownership which may vary by commonly owned substation. The co-owners are not associated companies. The percent of ownership at the substations are referenced by the footnotes are:

COMPANY	Duke Energy	DP&L	CSP
Footnote:			
(A)	33-1/3%	33-1/3%	33-1/3%
(B)	30%	35%	35%
(C)	28%	36%	36%
(D)	40.3%	30.7%	29%
(E)	38.5%	41.3%	20.2%

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