COMPETITIVE RETAIL ELECTRIC SERVICE

(check all that apply):

- ☐ AGGREGATOR
- ☐ GOVERNMENTAL AGGREGATOR
- ☐ POWER MARKETER
- ☒ RETAIL ELECTRIC GENERATION PROVIDER
- ☐ POWER BROKER

89-6004

INTRASTATE

ANNUAL REPORT

OF

The Dayton Power and Light Company

(Exact legal name of respondent)

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

1065 Woodman Drive Dayton, OH 45432

(Address of principal business office at end of year)

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO

RECEIVED-DOCKETING DIV
2008 APR 22 AM 10: 03
PUCO

FOR THE
YEAR ENDED DECEMBER 31, 2007

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

Chris Hergenrather, Tax Manager

1065 Woodman Drive Dayton, OH 45432 (937) 259-7296

Annual Report of The Dayton Power and Light Company *Year Ended December 31, 2007*

STATEMENT OF INTRASTATE GROSS EARNINGS

FOR OHIO AT CLOSE OF YEAR

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

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

Item	Total	Amount	
		Interstate	Intrastate
Electric Operating Revenues	1,503,086,116	0	1,503,086,116
Gains from Disposition of Electric Utility Property			
Revenue from Electric Plant Leased to Others			
Other Utility Operating Income - Electric			
Revenues from Merch., Jobbing & Contract Work	0		0
Revenue from Nonutility Operations	0		0
Nonoperating Rental Income	0		0
Equity in Earnings of Subsidiary Companies	19,343,353		19,343,353
Interest & Dividend Income	5,821,856		5,821,856
Miscellaneous Nonoperating Revenue	55,046,977		55,046,977
Gains from Disposition of Property	592,080	0	592,080
Extraordinary Income	0		
TOTAL GROSS EARNINGS	1,583,890,382	0	1,583,890,382
Earnings or Receipts from Sales to Ohio Public Utilities for Resale	(20,748,474)	0	(20,748,474)
Uncollectible Accounts Expense	(18,383,126)		(18,383,126)
NET GROSS EARNINGS	1,544,758,782	0	1,544,758,782

COMPANY CONTACTS

IN ORDER TO ENSURE THAT PUCO CORRESPONDENCE IS DIRECTED TO THE APPROPRIATE PERSON AT THE CORRECT ADDRESS, PLEASE COMPLETE THE FOLLOWING.

Name, Title, Address, and Phone Number of the Company's Contact Persons

To Receive Entries and Orders from the Docketing Division

Dona Seger-Lawson — Director Regulatory Affairs

Name — Title

1065 Woodman Drive Dayton, OH 45432

Address

(937) 259-7808

Phone Number (Including Area Code)

Dona.seger-lawson@dplinc.com

E-Mail Address

Name, Title, Address, and Phone Number of Person to whom Invoice Should be directed

Fred Boyle — Controller

Name — Title

1065 Woodman Drive Dayton, OH 45432

Address

(937) 259-7195

Phone Number (Including Area Code)

Name and Address of the President

Paul M. Barbas — President & CEO

Name — President

1065 Woodman Drive Dayton, OH 45432

Address

COMPETITIVE RETAIL ELECTRIC SERVICE

(check all that apply):

- ☐ AGGREGATOR
- ☐ GOVERNMENTAL AGGREGATOR
- ☐ POWER MARKETER
- ☒ RETAIL ELECTRIC GENERATION PROVIDER
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INTRASTATE

ANNUAL REPORT

OF

The Dayton Power and Light Company

(Exact legal name of respondent)

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

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(Address of principal business office at end of year)

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO

FOR THE
YEAR ENDED DECEMBER 31, 20 07

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1065 Woodman Drive Dayton, OH 45432 (937) 259-7296

Annual Report of The Dayton Power and Light Company Year Ended December 31, 2007

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FOR OHIO AT CLOSE OF YEAR

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Phone Number (Including Area Code)

Name and Address of the President

Paul M. Barbas — President & CEO

Name — President

1065 Woodman Drive Dayton, OH 45432

Address

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)

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

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2008 APR 22 AM 10: 05
PUCO

Exact Legal Name of Respondent (Company)	Year/Period of Report
The Dayton Power and Light Company	End of 2007/Q4

KPMG LLP
Suite 3400
312 Walnut Street
Cincinnati, OH 45202

Independent Auditors' Report

The Board of Directors and Shareholder of
The Dayton Power & Light Company:

We have audited the accompanying comparative balance sheets – statutory basis of The Dayton Power & Light Company as of December 31, 2007 and 2006, and the related statements of income; retained earnings; cash flows and accumulated comprehensive income, comprehensive income and hedging activities – statutory basis for the years then ended, included on pages 110 through 123 (excluding pages 115 and 116) of the accompanying Federal Energy Regulatory Commission Report Form No. 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 1, these financial statements were prepared in conformity with the accounting practices prescribed or permitted by the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the comparative balance sheets – statutory basis of The Dayton Power & Light Company as of December 31, 2007 and 2006, and the related statements of income; retained earnings; cash flows and accumulated comprehensive income, comprehensive income and hedging activities – statutory basis for the years then ended, on the basis of accounting described in note 1.

This report is intended solely for the information and use of the board of directors and management of The Dayton Power & Light Company and the Federal Energy Regulation Committee and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

April 14, 2008

KPMG LLP, a U.S. limited liability partnership, is the U.S. member firm of KPMG International, a Swiss cooperative.

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

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

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

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

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

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

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

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

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

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

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

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

General Penalties

The Commission may assess up to $1 million per day per violation of its rules and regulations. *See* FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

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

IDENTIFICATION

01 Exact Legal Name of Respondent The Dayton Power and Light 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)* 1065 Woodman Dr., Dayton, OH 45432	
05 Name of Contact Person Frederick J. Boyle	06 Title of Contact Person Vice President & CAO
07 Address of Contact Person *(Street, City, State, Zip Code)* 1065 Woodman Dr., Dayton, OH 45432	

08 Telephone of Contact Person, *Including Area Code* (937) 259-7195	09 This Report Is (1) [X] An Original (2) [ ] A Resubmission	10 Date of Report *(Mo, Da, Yr)* / /

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 Frederick J. Boyle 02 Title Vice President & CAO	03 Signature Frederick J. Boyle	04 Date Signed *(Mo, Da, Yr)* 04/16/2008

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
The Dayton Power and Light 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".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Important Changes During the Year	108-109	
7	Comparative Balance Sheet	110-113	
8	Statement of Income for the Year	114-117	
9	Statement of Retained Earnings for the Year	118-119	
10	Statement of Cash Flows	120-121	
11	Notes to Financial Statements	122-123	
12	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
13	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
14	Nuclear Fuel Materials	202-203	None
15	Electric Plant in Service	204-207	
16	Electric Plant Leased to Others	213	None
17	Electric Plant Held for Future Use	214	
18	Construction Work in Progress-Electric	216	
19	Accumulated Provision for Depreciation of Electric Utility Plant	219	
20	Investment of Subsidiary Companies	224-225	
21	Materials and Supplies	227	
22	Allowances	228-229	
23	Extraordinary Property Losses	230	None
24	Unrecovered Plant and Regulatory Study Costs	230	None
25	Transmission Service and Generation Interconnection Study Costs	231	
26	Other Regulatory Assets	232	
27	Miscellaneous Deferred Debits	233	
28	Accumulated Deferred Income Taxes	234	
29	Capital Stock	250-251	
30	Other Paid-in Capital	253	
31	Capital Stock Expense	254	
32	Long-Term Debt	256-257	
33	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
34	Taxes Accrued, Prepaid and Charged During the Year	262-263	
35	Accumulated Deferred Investment Tax Credits	266-267	
36	Other Deferred Credits	269	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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)
37	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	
38	Accumulated Deferred Income Taxes-Other Property	274-275	
39	Accumulated Deferred Income Taxes-Other	276-277	
40	Other Regulatory Liabilities	278	
41	Electric Operating Revenues	300-301	
42	Sales of Electricity by Rate Schedules	304	
43	Sales for Resale	310-311	
44	Electric Operation and Maintenance Expenses	320-323	
45	Purchased Power	326-327	
46	Transmission of Electricity for Others	328-330	
47	Transmission of Electricity by ISO/RTOs	331	None
48	Transmission of Electricity by Others	332	
49	Miscellaneous General Expenses-Electric	335	
50	Depreciation and Amortization of Electric Plant	336-337	
51	Regulatory Commission Expenses	350-351	None
52	Research, Development and Demonstration Activities	352-353	None
53	Distribution of Salaries and Wages	354-355	
54	Common Utility Plant and Expenses	356	None
55	Amounts included in ISO/RTO Settlement Statements	397	
56	Purchase and Sale of Ancillary Services	398	
57	Monthly Transmission System Peak Load	400	
58	Monthly ISO/RTO Transmission System Peak Load	400a	None
59	Electric Energy Account	401	
60	Monthly Peaks and Output	401	
61	Steam Electric Generating Plant Statistics	402-403	
62	Hydroelectric Generating Plant Statistics	406-407	None
63	Pumped Storage Generating Plant Statistics	408-409	None
64	Generating Plant Statistics Pages	410-411	None
65	Transmission Line Statistics Pages	422-423	
66	Transmission Lines Added During the Year	424-425	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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 [X] No annual report to stockholders is prepared		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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.

Frederick J. Boyle, Vice President and CAO
The Dayton Power and Light Company
1065 Woodman Drive
Dayton, OH 45432

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 - March 23, 1911

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.

Not Applicable

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

Ohio

Electric

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
The Dayton Power and Light 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.

The Respondent is a subsidiary of DPL Inc. (a holding company) which holds all of the outstanding common shares of the Respondent. Refer to the DPL Inc. SEC Form 10-K for year ended December 31, 2007, for additional information.

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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	DPL GTC Management Company, Inc.	Manages transition cost	100	
2		recovery		
3				
4	DPL RTC Management Company, Inc.	Manages transition cost	100	
5		recovery		
6				
7	DPL Finance Company, Inc.	Financing	100	
8				
9	DPL EM, LLC	Manages emission credits	100	
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OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is $50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar 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	President and Chief Executive Officer	Paul M. Barbas	530,000
2			
3	Senior VP, Chief Financial Officer and Treasurer	John J. Gillen	354,400
4			
5	President, Power Production (6)	Patricia K. Swanke	288,000
6			
7	Senior VP, Generation and Marketing (1)	Gary G. Stephenson	287,000
8			
9	President, Power Production (5)	W. Steven Wolff	281,140
10			
11	Senior VP, General Counsel and Corporate Secretary (2)	Miggie E. Cramblit	270,000
12			
13	Senior VP, Corporate and Regulatory Affairs	Arthur G. Meyer	236,000
14			
15	Senior VP, Service Operations (3)	Scott J. Kelly	230,000
16			
17	Vice President and Treasurer (7)	Joseph R. Boni III	217,000
18			
19	Vice President and Chief Accounting Officer	Frederick J. Boyle	211,000
20			
21	Vice President, Commercial Operations (1)	Teresa F. Marrinan	200,000
22			
23	Senior VP, Human Resources (4)	Daniel J. McCabe	189,230
24			
25			
26			
27			
28	(1) Effective June 28, 2007		
29			
30	(2) Resigned effective October 12, 2007		
31			
32	(3) Effective March 30, 2007		
33			
34	(4) Effective March 1, 2007		
35			
36	(5) Resigned effective March 29, 2007		
37			
38	(6) Resigned effective June 28, 2007		
39			
40	(7) Resigned effective February 8, 2008		
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42			
43			
44			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	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	Paul M. Barbas (President & Chief Executive Officer)	Dayton, Ohio
2		
3	Robert D. Biggs	Bonita Springs, Florida
4		
5	Paul R. Bishop ***	Louisville, Ohio
6		
7	Frank F. Gallaher (1) ***	Miramar Beach, Florida
8		
9	Barbara S. Graham	West Chester, Pennsylvania
10		
11	Ernie Green (2)	Dayton, Ohio
12		
13	Glenn E. Harder (Non-Executive Chairman)	Raleigh, North Carolina
14		
15	W August Hillenbrand	Batesville, Indiana
16		
17	Lester L. Lyles ***	Vienna, Virginia
18		
19	Ned J. Sifferlen **	Dayton, Ohio
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22		
23	(1) Appointment effective August 28, 2007	
24		
25	(2) Resigned effective June 4, 2007	
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
The Dayton Power and Light 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. None

2. None

3. On April 25, 2007, DPL Energy, LLC, a wholly-owned subsidiary of DPL Inc., completed the sale of its Darby and Greenville electric peaking generating facilities. Darby Station was sold to Columbus Southern Power, a utility subsidiary of American Electric Power for approximately $102 million and the Greenville Station was sold to Buckeye Power, Inc. for approximately $49 million. The FERC approved these transactions under Docket No. EC07-49-000 issued April 6, 2007 (Darby) and Docket No. EC07-51-000 issued March 12, 2007 (Greenville).

4. None

5. None

6. On November 15, 2007, the Ohio Air Quality Development Authority (OAQDA) issued $90 million of collateralized, variable rate OAQDA Revenue bonds 2007 Series A due November 2040. In turn, DP&L borrowed these funds from the OAQDA. The payment of principal and interest on the Bonds when due is insured by an insurance policy issued by Financial Guaranty Insurance Company (FGIC). On January 30, 2008, FGIC's credit rating was downgraded by Standard & Poor's from "AAA" to 'AA" and placed on credit watch. On February 14, 2008, FGIC's credit rating was downgraded by Moody's from 'Aaa' to 'A3.' These downgrades could result in these bonds having a substantially higher interest rate in succeeding auctions. DP&L is evaluating current market conditions and may redeem our variable rate bonds and issue fixed rate bonds. DP&L is using the proceeds from these borrowings to assist in financing its portion of the costs of acquiring, constructing and installing certain solid waste disposal and air quality facilities at Miami Fort, Killen, Stuart and Conesville Generating Stations. These facilities are currently under construction and the proceeds from the borrowing have been placed in escrow with the trustee (the Bank of New York) and are being drawn upon only as facilities are built and qualified costs are incurred. In the event any of the proceeds are not drawn, DP&L would eventually be required to return the unused proceeds to bondholders. DP&L expects to draw down the remaining available funds from this borrowing over the next two years. This transaction was authorized by an Order of the Public Utilities Commission of Ohio dated July 26, 2006 under Case No. 06-0758-EL-AIS.

   On November 15, 2007, the OAQDA issued $90 million of insured, collateralized, variable rate OAQDA Revenue bonds due November 1, 2040. In turn, DP&L borrowed these funds from the OAQDA. The variable interest rate on these bonds is determined via a Dutch-auction and is reset every 35 days. During the three months ended March 31, 2008, there was significant turmoil in the Auction Rate Securities (ARS) market, numerous auction failures, and significant increases in interest rates. On April 4, 2008, the OAQDA Revenue bonds were converted from 35-day ARS to 7-day variable rate demand notes (VRDN). At this time, the trustee, on the behalf of DP&L, purchased all of the issued and outstanding bonds at par value and placed them in a custody account with the trustee. These bonds have not been legally cancelled and can be re-issued at the discretion of the Company at any time if the market conditions improve. These VRDNs were purchased using DP&L's revolving line of credit and will be held in trust while the Company continues to evaluate market conditions and explore suitable long-term financing alternatives. The first quarter 2008 Form 3-Q will present these VRDNs as a current liability.

   On November 21, 2006, DP&L entered into a new $220 million unsecured revolving credit agreement replacing its $100 million facility. This new agreement has a five year term that expires on November 21, 2011 and that provides DP&L with the ability to increase the size of the facility by an additional $50 million at any time. The facility contains one financial covenant: DP&L's total debt to total capitalization ratio is not to exceed 0.65 to 1.00. This covenant is currently met. DP&L had no outstanding borrowings under this credit facility at December 31, 2007. Fees associated with this credit facility are approximately $0.2 million per year. Changes in credit ratings, however, may affect fees and the applicable interest. This revolving credit agreement also contains a $50 million letter of credit sublimit. As of December 31, 2007, DP&L had no outstanding letters of credit against the facility. This transaction was authorized by an Order of the Public Utilities Commission of Ohio dated November 28, 2006 under Case No. 06-1299-EL-AIS.

7. None

8. None

9. On May 21, 2007, DPL Inc., DP&L and other affiliated companies settled the litigation with the three former executives in exchange for our payment of $25 million. As a part of this settlement, the three former executives relinquished and dismissed all of their claims, including those related to certain deferred compensation, restricted stock units, MVE Inc. (a discontinued indirect subsidiary of DPL Inc.) incentives, stock options, and legal fees.

On or about June 24, 2004, the SEC commenced a formal investigation into the issues raised by a memorandum dated March 10, 2004 and sent by the DPL Inc.'s and DP&L's Corporate Controller to the Chairman of the Audit Committee (the Memorandum), which expressed the Corporate Controller's "concerns, perspectives and viewpoints" regarding financial reporting and governance issues within DPL Inc. and DP&L. Although the SEC has not taken any significant action in furtherance of their investigation during 2007, DPL Inc. and DP&L stand ready to cooperate with their investigation.

On May 28, 2004, the U.S. Attorney's Office for the Southern District of Ohio, assisted by the Federal Bureau of Investigation, notified DPL Inc. and DP&L that it has initiated an inquiry involving the subject matters covered by the Memorandum. Although the U.S. Attorney's office and the FBI have not taken any significant action in furtherance of their investigation during 2007, DPL Inc. and DP&L stand ready to cooperate with their investigation.

On February 13, 2006, DPL Inc. and DP&L received correspondence from the Ohio Department of Taxation (ODT) notifying us that ODT has completed their examination and review of DPL Inc.'s and DP&L's Ohio Corporation Franchise Tax Returns for tax years 2002 through 2004 and that the final proposed audit adjustments result in a balance due of $90.8 million before interest and penalties. DPL Inc. and DP&L have reviewed the proposed audit adjustments and are vigorously contesting the ODT findings and notice of assessment through all administrative and judicial means available. On March 29, 2006, DPL Inc. and DP&L filed petitions for reassessment with the ODT to protest each assessment as well as request corrected assessments for each tax year. On October 12, 2006, DPL Inc. and DP&L signed a Memorandum of Understanding with the ODT that stated if the ODT's positions are ultimately sustained in judicial proceedings, the total additional tax liability that DPL Inc. and DP&L would be subject to for tax years 2002 through 2004 would be no more than $50.7 million before interest as opposed to the $90.8 million stated in the ODT's correspondence of February 13, 2006. DPL Inc. and DP&L believe they have recorded adequate tax reserves related to the proposed adjustments; however, DPL Inc. and DP&L cannot predict the outcome.

DPL Inc. and DP&L are also under audit review by various state agencies for tax years 2002 through 2004. DPL Inc. and DP&L have also filed an appeal to the Ohio Board of Tax Appeals for tax years 1998 through 2001. Depending upon the outcome of these audits and the appeal, DPL Inc. and DP&L may be required to increase our tax provision if actual amounts ultimately determined exceed recorded reserves. DPL Inc. and DP&L believe they have adequate reserves in each tax jurisdiction but cannot predict the outcome of these audits.

In September 2004, the Sierra Club filed a lawsuit against DP&L and the other owners of the Stuart Generating Station in the United States District Court for the Southern District of Ohio for alleged violations of the CAA, including issues that may be decided by the Supreme Court in the Duke Energy case and other issues relating to alleged violations of opacity limitations. DP&L, on behalf of all co-owners, is leading the defense of this matter. A sizable amount of discovery has taken place and expert reports were filed at various times from May through September, 2007. On February 14, 2008, upon the request of the Sierra Club, DP&L and the other co-owners of the Stuart Generating Station, the Court approved another sixty day stay of proceedings to permit the parties the opportunity to determine if a settlement of the case could be reached.

On January 30, 2004, the USEPA published its proposal to restrict mercury and other air toxics from coal-fired and oil-fired utility plants. The USEPA "de-listed" mercury as a hazardous air pollutant from coal-fired and oil-fired utility plants and, instead, proposed a cap-and-trade approach to regulate the total amount of mercury emissions allowed from such sources. The final Clean Air Mercury Rule (CAMR) was signed March 15, 2005 and was published on May 18, 2005. On March 29, 2005, nine states sued USEPA, opposing the "cap-and-trade" regulatory approach taken by USEPA. In 2007, the Ohio EPA adopted rules implementing the CAMR program. On February 8, 2008, the

Court of Appeals struck down the USEPA regulations, finding that the USEPA had not complied with statutory requirements applicable to "de-listing" a hazardous air pollutant and that a cap-and-trade approach was not authorized by law for "listed" hazardous air pollutants. The order is subject to appeal to the U.S. Supreme Court which has a discretionary power to decide whether or not to hear an appeal. Due to the ongoing uncertainties associated with an appeal that may be taken to the U.S. Supreme Court and the USEPA regulatory process if the D.C. Circuit's ruling is not reversed, we cannot at this time project the final costs we might incur to comply with any resulting mercury restriction regulations.

On October 27, 2003, the USEPA published final rules regarding the equipment replacement provision (ERP) of the routine maintenance, repair and replacement (RMRR) exclusion of the CAA. Subsequently, on December 24, 2003, the United States Court of Appeals for the D.C. Circuit stayed the effective date of the rule pending its decision on the merits of the lawsuits filed by numerous states and environmental organizations challenging the final rules. As a result of the stay, the Ohio Environmental Protection Agency (Ohio EPA) delayed its previously announced intent to adopt the RMRR rule. On October 20, 2005, USEPA proposed to revise the emissions test for existing electric generating units. At this time, DP&L is unable to determine the impact of the ERP appeal or the outcome of the proposed emissions test.

On January 5, 2005, the USEPA published its final non-attainment designations for the national ambient air quality standard for Fine Particulate Matter 2.5 (PM 2.5). These designations included counties and partial counties in which DP&L operates and/or owns generating facilities. On March 4, 2005, DP&L and other Ohio electric utilities and electric generators filed a petition for review in the D.C. Circuit Court of Appeals, challenging the final rule creating these designations. On November 30, 2005, the court ordered USEPA to decide on all petitions for reconsideration by January 20, 2006. On January 20, 2006, USEPA denied the petitions for reconsideration. The court ordered a briefing schedule with final briefs due in July 2008 and oral arguments to be scheduled for fall 2008. The Ohio EPA must submit regulations to attain and maintain compliance with the PM 2.5 national ambient air quality standard in April 2008. DP&L cannot determine the outcome of the petition for review or the effect such Ohio EPA regulations will have on its operations.

In March 2000, as amended in June 2004, the United States Department of Justice filed a complaint in an Indiana federal court against Cinergy Corp (now part of Duke Energy) and two subsidiaries for alleged violations of the CAA at various generation units operated by PSI Energy, Inc. and The Cincinnati Gas & Electric Company (CG&E), including generation units co-owned by DP&L (Beckjord 6 and Miami Fort 7). In August 2006, the Seventh Circuit upheld the district court's 2005 ruling that an increase in annual emissions could trigger the permitting requirements of the CAA even if there were no increase in hourly emissions per hour of operations.

In November 2004, the State of New York and seven other states filed suit against the American Electric Power Corporation (AEP) and various subsidiaries, alleging various CAA violations at a number of AEP electric generating facilities, including Conesville Unit 4 (co-owned by CG&E, DP&L and Columbus Southern Power (CSP)). AEP settled this case on October 9, 2007 and DP&L will be required to pay approximately $0.5 million for its partial ownership of Conesville Unit 4.

In November 2004, various residents of the Village of Moscow, Ohio sued CG&E, as the operator of Zimmer (co-owned by CG&E, DP&L and CSP), for alleged violations of the CAA and air pollution nuisances. CG&E, on behalf of all co-owners, is leading the defense of this matter.

In June 2000, the USEPA issued a Notice of Violation (NOV) to DP&L-operated Stuart Generating Station (co-owned by DP&L, CG&E, and CSP) for alleged violations of the CAA. The NOV contained allegations consistent with NOVs and complaints that the USEPA had recently brought against numerous other coal-fired utilities in the Midwest. The NOV indicated the USEPA may (1) issue an order requiring compliance with the requirements of the Ohio State Implementation Plan (SIP) or (2) bring a civil action seeking injunctive relief and civil penalties of up to $27,500 per day for each violation. To date, neither action has been taken.

In November 1999, the USEPA filed civil complaints and NOVs against operators and owners of certain generation facilities for alleged violations of the CAA. Generation units operated by CG&E (Beckjord 6) and CSP (Conesville 4)

and co-owned by DP&L were referenced in these actions. Numerous northeast states have filed complaints or have indicated that they will be joining the USEPA's action against CG&E and CSP. DP&L was not identified in the NOVs, civil complaints or state actions.

On July 9, 2004 the USEPA issued final rules pursuant to the Clean Water Act governing existing facilities that have cooling water intake structures. The rules require an assessment of impingement and/or entrainment of organisms as a result of cooling water withdrawal. A number of parties appealed the rules to the federal Court of Appeals for the Second Circuit in New York and the Court issued an opinion on January 25, 2007 remanding several aspects of the rule to USEPA for reconsideration. DP&L is undertaking studies at two facilities but cannot predict the impact such studies may have on future operations or the outcome of the remanded rulemaking.

In 2007, the Ohio EPA and the USEPA issued NOVs to DP&L for alleged violations of the CAA at the O. H. Hutchings Station. The NOVs alleged deficiencies relative to stack opacity and particulate emissions. Discussions are under way with the USEPA and Ohio EPA and DP&L has provided data to those agencies regarding its maintenance expenses and operating results. DP&L is unable to determine whether any additional actions will take place with respect to this matter.

In December 2007, the Ohio EPA issued a NOV to DP&L-operated Killen generating station (co-owned by DP&L and CG&E) for alleged violations of the CAA. The NOVs alleged deficiencies in the continuous monitoring of opacity. A compliance plan has been submitted to the Ohio EPA. To date, no further actions have been taken by the Ohio EPA.

On May 4, 2004, the Ohio EPA issued a final National Pollutant Discharge Elimination System permit (Permit) for J.M. Stuart Station that continued our authority to discharge water from the station into the Ohio River. During the three-year term of the Permit, we conducted a thermal discharge study to evaluate the technical feasibility and economic reasonableness of water cooling methods other than cooling towers. In December 2006, we submitted an application for the renewal of the Permit that was due to expire on June 30, 2007. In July 2007 we received a draft permit proposing to continue our authority to discharge water from the station into the Ohio River. On February 5, 2008 we received a letter from Ohio EPA indicating that they intend to impose a compliance schedule as part of the final Permit, that requires us to implement one of two diffuser options for the discharge of water from the station into the Ohio River as identified in the thermal discharge study. The two diffuser options identified by Ohio EPA could cost approximately $33 million based on preliminary cost estimates, of which our pro-rata share would be approximately $11.5 million. We have not seen the compliance schedule and cannot predict the final outcome of this issue on future operations.

10. None

11. None

12. None

13. On June 4, 2007, Ernie Green retired from the Board of Directors of DPL Inc. and DP&L.

    On August 28, 2007 Frank F. Gallaher was appointed to the Board of Directors of DPL Inc. and DP&L.

    On March 5, 2007, Daniel J. McCabe was appointed Vice President of Human Resources of DPL Inc. and DP&L.

    On March 30, 2007, Patricia K. Swanke, Vice President, Service Operations, was promoted to President, Power Production of DPL Inc. and DP&L. On the same day, Scott J. Kelly was promoted to Vice President, Service Operations of DPL Inc. and DP&L.

    On June 28, 2007, Patricia K. Swanke resigned as President, Power Production of DPL Inc. and DP&L and Gary G. Stephenson was promoted from Vice President, Commercial Operations of DPL Inc. and DP&L to Senior Vice President, Power Production of DPL Inc. and DP&L. At the same time, Teresa F. Marrinan was promoted to Vice President, Commercial Operations of DPL Inc. and DP&L.

On July 26, 2007, the titles of the following officers of DPL Inc. and DP&L were changed:

Daniel J. McCabe, from Vice President, Human Resources to Senior Vice President, Human Resources.

Scott J. Kelly, from Vice President, Service Operations to Senior Vice President, Service Operations.

Gary G. Stephenson, Senior Vice President, Power Production to Senior Vice President, Generation and Marketing.

Arthur G. Meyer, Vice President, Corporate and Regulatory Affairs to Senior Vice President, Corporate and Regulatory Affairs.

Miggie E. Cramblit, Vice President, General Counsel and Corporate Secretary to Senior Vice President, General Counsel and Corporate Secretary.

Frederick J. Boyle, Controller and Chief Accounting Officer to Vice President and Chief Accounting Officer.

Joseph R. Boni III, Treasurer to Vice President and Treasurer.

On October 12, 2007, Miggie E. Cramblit, Senior Vice President, General Counsel and Corporate Secretary, resigned from DPL Inc. and DP&L.

On January 2, 2008, Douglas C. Taylor was named Senior Vice President, General Counsel and Corporate Secretary of DPL Inc. and DP&L.

On February 8, 2008, Joseph R. Boni III, Vice President and Treasurer, resigned from DPL Inc. and DP&L.

On February 14, 2008, John J. Gillen, Senior Vice President and Chief Financial Officer of DPL Inc. and DP&L, was promoted to Senior Vice President, Chief Financial Officer and Treasurer of DPL Inc. and DP&L.

On February 14, 2008, Timothy G. Rice was promoted to Vice President, Assistant General Counsel and Corporate Secretary of DPL Inc. and DP&L.

14. None

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light Company	(1) ☒ 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	4,387,101,133	4,069,324,813
3	Construction Work in Progress (107)	200-201	363,782,740	375,183,966
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		4,750,883,873	4,444,508,779
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,158,078,811	2,078,399,361
6	Net Utility Plant (Enter Total of line 4 less 5)		2,592,805,062	2,366,109,418
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)		2,592,805,062	2,366,109,418
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)		5,094,960	5,094,960
19	(Less) Accum. Prov. for Depr. and Amort. (122)		0	0
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	364,944,036	452,063,087
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		640,000	640,000
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		10,004,863	100,273
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		380,683,859	457,898,320
33	**CURRENT AND ACCRUED ASSETS**			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		13,201,838	46,053,387
36	Special Deposits (132-134)		37,831,327	27,029,141
37	Working Fund (135)		48,217	39,835
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		100,619,491	90,992,857
41	Other Accounts Receivable (143)		62,249,070	55,080,291
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		1,517,943	1,430,294
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		2,958,861	2,038,122
45	Fuel Stock (151)	227	69,626,873	51,995,932
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	33,441,585	30,191,954
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	96,843	423,205

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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		0	0
54	Stores Expense Undistributed (163)	227	387,381	347,206
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)		7,503,612	15,844,648
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		111,736	50,418
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		60,482,456	60,975,787
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		355,155	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	3,156,855
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		387,396,502	382,789,344
68	**DEFERRED DEBITS**			
69	Unamortized Debt Expenses (181)		9,586,430	8,552,067
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	153,380,183	156,255,014
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
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)		1,096,046	830,880
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	105,822,965	158,026,892
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)		18,824,661	20,426,473
82	Accumulated Deferred Income Taxes (190)	234	89,017,891	84,136,344
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		377,728,176	428,227,670
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		3,738,613,599	3,635,024,752

Name of Respondent	This Report is:	Date of Report (mo, da, yr)	Year/Period of Report
The Dayton Power and Light 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	411,722	411,722
3	Preferred Stock Issued (204)	250-251	22,850,800	22,850,800
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	312,501,627	312,725,550
7	Other Paid-In Capital (208-211)	253	488,990,594	487,711,077
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	16,716,891	16,716,891
11	Retained Earnings (215, 215.1, 216)	118-119	190,782,533	64,497,631
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	386,863,066	367,519,713
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)	6,528,729	15,089,412
16	Total Proprietary Capital (lines 2 through 15)		1,392,212,180	1,254,089,014
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	874,375,000	784,375,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		1,045,868	1,227,758
24	Total Long-Term Debt (lines 18 through 23)		873,329,132	783,147,242
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		1,301,509	2,045,227
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		6,289,600	5,168,813
29	Accumulated Provision for Pensions and Benefits (228.3)		35,194,086	3,394,677
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		12,517,645	11,718,756
35	Total Other Noncurrent Liabilities (lines 26 through 34)		55,302,840	22,327,473
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		161,903,812	166,161,694
39	Notes Payable to Associated Companies (233)		379,890,906	379,427,657
40	Accounts Payable to Associated Companies (234)		11,194,009	89,788,575
41	Customer Deposits (235)		19,161,319	19,431,041
42	Taxes Accrued (236)	262-263	175,637,964	144,687,280
43	Interest Accrued (237)		12,908,610	12,589,237
44	Dividends Declared (238)		72,232	72,231
45	Matured Long-Term Debt (239)		0	0

Name of Respondent	This Report is:	Date of Report (mo, da, yr)	Year/Period of Report
The Dayton Power and Light 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)		154,557	156,314
48	Miscellaneous Current and Accrued Liabilities (242)		28,495,973	93,019,289
49	Obligations Under Capital Leases-Current (243)		743,719	919,024
50	Derivative Instrument Liabilities (244)		0	626,642
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		1,538,712	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		791,701,813	906,878,984
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		3,468,332	3,045,886
57	Accumulated Deferred Investment Tax Credits (255)	266-267	40,749,877	43,561,425
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	2,360,914	58,302,192
60	Other Regulatory Liabilities (254)	278	125,344,638	119,781,295
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	72,376
63	Accum. Deferred Income Taxes-Other Property (282)		383,309,283	373,730,348
64	Accum. Deferred Income Taxes-Other (283)		70,834,590	70,088,517
65	Total Deferred Credits (lines 56 through 64)		626,067,634	668,582,039
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		3,738,613,599	3,635,024,752

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	1,507,576,356	1,385,248,805		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	788,766,743	666,166,122		
5	Maintenance Expenses (402)	320-323	98,080,124	72,635,240		
6	Depreciation Expense (403)	336-337	119,585,318	124,433,954		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	-329,872	240,021		
8	Amort. & Depl. of Utility Plant (404-405)	336-337	5,062,224	4,955,110		
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)		10,919,472	7,650,586		
13	(Less) Regulatory Credits (407.4)		82,913	90,451		
14	Taxes Other Than Income Taxes (408.1)	262-263	110,244,001	106,311,981		
15	Income Taxes - Federal (409.1)	262-263	86,343,153	141,232,021		
16	- Other (409.1)	262-263	7,592,220	5,057,337		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	21,143,140	-13,939,735		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277				
19	Investment Tax Credit Adj. - Net (411.4)	266	-2,811,548	-2,865,504		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)		719,500			
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)		191,099	323,460		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,243,983,661	1,112,110,142		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		263,592,695	273,138,663		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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		Line No.
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)	
						1
1,507,576,356	1,385,248,805					2
						3
788,766,743	666,166,122					4
98,080,124	72,635,240					5
119,585,318	124,433,954					6
-329,872	240,021					7
5,062,224	4,955,110					8
						9
						10
						11
10,919,472	7,650,586					12
82,913	90,451					13
110,244,001	106,311,981					14
86,343,153	141,232,021					15
7,592,220	5,057,337					16
21,143,140	-13,939,735					17
						18
-2,811,548	-2,865,504					19
						20
						21
719,500						22
						23
191,099	323,460					24
1,243,983,661	1,112,110,142					25
263,592,695	273,138,663					26

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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)		263,592,695	273,138,663		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)					
34	(Less) Expenses of Nonutility Operations (417.1)					
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)	119	19,343,353	18,982,915		
37	Interest and Dividend Income (419)		5,821,856	6,093,897		
38	Allowance for Other Funds Used During Construction (419.1)		317,221	351,745		
39	Miscellaneous Nonoperating Income (421)		55,046,977	902,223		
40	Gain on Disposition of Property (421.1)		592,080			
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		81,121,487	26,330,780		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)	340				
45	Donations (426.1)	340	604,451	582,446		
46	Life Insurance (426.2)					
47	Penalties (426.3)		109,260	-792,963		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		40,888	8,150		
49	Other Deductions (426.5)		-534,347	1,771,578		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		220,252	1,569,211		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	372,000	372,000		
53	Income Taxes-Federal (409.2)	262-263				
54	Income Taxes-Other (409.2)	262-263	16,285,646	1,965,395		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277				
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277				
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		16,657,646	2,337,395		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		64,243,589	22,424,174		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		37,203,165	33,315,603		
63	Amort. of Debt Disc. and Expense (428)		838,970	791,411		
64	Amortization of Loss on Reaquired Debt (428.1)		1,601,812	1,601,812		
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				
68	Other Interest Expense (431)	340	38,580,539	30,328,482		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		21,968,116	12,908,323		
70	Net Interest Charges (Total of lines 62 thru 69)		56,256,370	53,128,985		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		271,579,914	242,433,852		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		271,579,914	242,433,852		

FOOTNOTE DATA

Schedule Page: 114 Line No.: 16 Column: c

Interest calculated related to uncertain tax positions in the amount of $4,061,207 was reclassified from Line 16 and into Line 68.

Schedule Page: 114 Line No.: 68 Column: c

See footnote on 114, Line 16, Column c.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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		64,497,631	(58,073,207)
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4			-85,550	(85,550)
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)		-85,550	(85,550)
10				
11	Prior Period Adjustment to Retained Earnings (Account 216)		674	
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)		674	
16	Balance Transferred from Income (Account 433 less Account 418.1)		252,236,561	223,450,937
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	% Series Amount			
25	3.750 A 349,801			
26	3.750 B 260,244			
27	3.900 C 256,738		-866,783	(794,549)
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-866,783	(794,549)
30	Dividends Declared-Common Stock (Account 438)			
31			-125,000,000	(100,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-125,000,000	(100,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		190,782,533	64,497,631
	APPROPRIATED RETAINED EARNINGS (Account 215)			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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)		190,782,533	64,497,631
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		367,519,713	348,536,798
50	Equity in Earnings for Year (Credit) (Account 418.1)		19,343,353	18,982,915
51	(Less) Dividends Received (Debit)			
52				
53	Balance-End of Year (Total lines 49 thru 52)		386,863,066	367,519,713

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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)	271,579,914	242,433,852
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	124,508,769	129,952,545
5	Amortization of Regulatory Assets	10,836,559	7,638,795
6	Master Trust Assets	41,081,939	2,540,202
7	Master Trust Obligations	-56,150,574	115,770
8	Deferred Income Taxes (Net)	33,869,376	10,349,987
9	Investment Tax Credit Adjustment (Net)	-2,811,548	-2,865,504
10	Net (Increase) Decrease in Receivables	-19,882,060	-29,007,235
11	Net (Increase) Decrease in Inventory	-20,594,384	-5,236,296
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	21,301,221	44,682,228
14	Net (Increase) Decrease in Other Regulatory Assets	-8,403,008	-71,906,738
15	Net Increase (Decrease) in Other Regulatory Liabilities	297,421	5,287,840
16	(Less) Allowance for Other Funds Used During Construction	317,221	351,745
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Equity In Earnings from Subsidiary Companies	-19,343,353	-18,982,914
19	Other (Deferred Debits)	-22,724,901	29,071,661
20	Charge for Early Redemption of Debt		
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	353,248,150	343,722,448
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-337,212,809	-361,443,802
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		
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-337,212,809	-361,443,802
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies	-24,000	-12,000
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43	Proceeds from Sale of Property		
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
The Dayton Power and Light 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		
52	Net Increase (Decrease) in Payables and Accrued Expenses	-6,029,639	28,501,905
53	Other (provide details in footnote):		
54	Dividends from Assoc. and Subsidiary Companies		
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-343,266,448	-332,953,897
58			
59	*Cash Flows from Financing Activities:*		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65	Restricted Funds Held in Trust	63,033,532	89,940,366
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	63,033,532	89,940,366
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)		-4,337
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77			
78	Net Decrease in Short-Term Debt (c)		
79	Net Increase in Short-Term Debt	20,000,000	
80	Dividends on Preferred Stock	-866,783	-794,549
81	Dividends on Common Stock	-125,000,000	-100,000,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-42,833,251	-10,858,520
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-32,851,549	-89,969
87			
88	*Cash and Cash Equivalents at Beginning of Period*	46,053,387	46,143,356
89			
90	Cash and Cash Equivalents at End of period	13,201,838	46,053,387

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
The Dayton Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
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.

1. Summary of Significant Accounting Policies and Overview

Financial Statement Presentation
The accompanying financial statements are presented in accordance with the requirements of the Federal Energy Regulatory Commission (FERC) as set forth in its applicable Uniform System of Accounts (USOA) and published accounting releases, which is a comprehensive basis of accounting other than Generally Accepted Accounting Principles (GAAP). Certain items in the accompanying Comparative Balance Sheets are classified differently than required by GAAP. In addition, in accordance with regulatory reporting requirements, wholly owned subsidiaries are accounted for by the equity method of accounting rather than consolidating the assets, liabilities, revenues and expenses of these subsidiaries, as required by GAAP.

The Notes to Financial Statements below have been prepared on a consolidated basis in accordance with GAAP and appear in The Dayton Power and Light Company 2007 Annual Report on Form 10-K. Accordingly, the disclosures in the Notes to Financial Statements below are not reflective of the financial statements presented herein, which are presented in conformity with the USOA and published accounting releases.

Description of Business
The Dayton Power & Light Company (DP&L, the Company, we, us, our, or ours unless the context indicates otherwise) is a wholly-owned subsidiary of DPL Inc. (DPL). DP&L is a public utility incorporated in 1911 under the laws of Ohio. We conduct our principal business in one business segment – Electric. DP&L sells electricity to residential, commercial, industrial, and governmental customers in a 6,000 square mile area of West Central Ohio. Electricity for DP&L's 24 county service area is primarily generated at eight coal-fired power plants and is distributed to more than 515,000 retail customers. DP&L also purchases retail peak load requirements from DPL Energy, LLC (DPLE), one of DPL's wholly-owned subsidiaries. Principal industries served include automotive, food processing, paper, plastic, manufacturing, and defense. DP&L's sales reflect the general economic conditions and seasonal weather patterns of the area. DP&L sells any excess energy and capacity into the wholesale market.

Estimates and Judgments
The preparation of financial statements in conformity with GAAP requires us to make estimates and judgments that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the revenue and expenses of the period reported. Different estimates could have a material effect on our financial results. Judgments and uncertainties affecting the application of these policies and estimates may result in materially different amounts being reported under different conditions or circumstances. Significant items subject to such estimates and judgments include: the carrying value of property, plant and equipment; unbilled revenues; the valuation of derivative instruments; the valuation of insurance and claims costs; the valuation allowances for receivables and deferred income taxes; regulatory assets and liabilities; reserves recorded for income tax exposures; litigation; contingencies and assets and liabilities related to employee benefits. Actual results may differ from those estimates.

Reclassifications
During the fourth quarter of 2007 we identified immaterial changes in certain accounts payable balances that had not been correctly presented in our prior period cash flow statements. Changes in accounts payable balances representing capital expenditures had previously been classified with cash flows from operating activities and should have been classified with capital expenditures as part of investing activities. Accordingly, the Consolidated Statements of Cash Flows for all periods presented have been reclassified to conform to the current presentation. As a result of these reclassifications, cash provided by operating activities decreased by $21.9 million from $365.7 million to $343.8 million and $10.5 million from $366.8 million to $356.3 million for the years ended December 31, 2006 and 2005, respectively. This same adjustment also decreased cash used for capital expenditures from investing activities to $332.9 million from $354.8 million in 2006 and to $167.9 million from $178.4 million in 2005. The reclassifications did not impact operating income or net income, working capital, any earnings per share measures or net change in cash and cash equivalents as previously reported.

Revenues
We record revenue for services provided but not yet billed to more closely match revenues with expenses. Accounts receivable on the consolidated balance sheets include unbilled revenue of $60.5 million and $61.0 million in 2007 and

2006, respectively. Also included in revenues are amounts charged to customers through a surcharge for recovery of uncollected amounts from certain eligible low-income households. These charges amounted to $13.1 million for 2007 and $11.9 million for 2006.

Accounts Receivable
Our accounts receivable includes utility customer receivables, amounts due from our partners for jointly-owned property, wholesale and subsidiary customer receivables, and electric unbilled revenue. We also include miscellaneous accounts receivables such as refundable franchise taxes. The amount is presented net of a provision for uncollectible accounts in the accompanying consolidated balance sheets.

Allowance for Uncollectible Accounts
We establish provisions for uncollectible accounts using both historical average credit loss percentages of accounts receivable balances to project future losses and specific provisions for known credit issues.

Property, Plant and Equipment
We record our ownership share of our undivided interest in jointly-held plants as an asset in property, plant and equipment. Property, plant and equipment are stated at cost. For regulated property, cost includes direct labor and material, allocable overhead costs and an allowance for funds used during construction (AFUDC). AFUDC represents the cost of borrowed funds and equity used to finance regulated construction projects. Capitalization of AFUDC ceases at either project completion or as of the date specified by regulators. AFUDC capitalized in 2007 and 2006 was not material.

For unregulated property, cost includes direct labor, material and overhead costs and interest capitalized during construction using FASB Statement of Accounting Standard No. 34, "Capitalization of Interest Cost." Capitalized interest was $21.8 million in 2007 and $12.9 million in 2006.

For substantially all depreciable property, when a unit of property is retired, the original cost of that property less any salvage value is charged to Accumulated Depreciation and Amortization.

Property is evaluated for impairment when events or changes in circumstances indicate that its carrying amount may not be recoverable.

Depreciation
Depreciation expense is calculated using the straight-line method, which depreciates the cost of property over its estimated useful life. For generation, transmission, and distribution assets, straight-line depreciation is applied on an average annual composite basis using group rates that approximated 2.8% in 2007 and 3.2% in 2006. In July 2007, we completed a depreciation rate study for non-regulated generation property based on our property, plant and equipment balances during 2007. The results of the depreciation study concluded that our depreciation rates should be reduced due to asset lives beyond previously established lives. Accordingly, we adjusted the depreciation rates for our non-regulated generation property, effective August 1, 2007. For the period from August 1, 2007 to December 31, 2007, the reduction in depreciation expense increased income from continuing operations by approximately $9.5 million and increased net income by approximately $6.0 million. Depreciation expense was $124.5 million in 2007 and $130.0 million in 2006.

The following is a summary of property, plant and equipment with corresponding composite depreciation rates at December 31, 2007 and 2006:

$ in millions	2007	Composite Rate	2006	Composite Rate
Regulated:				
Transmission	$ 348.2	2.4%	$ 343.5	2.4%
Distribution	1,104.2	3.6%	1,050.8	3.8%
General	65.0	8.9%	66.0	7.5%
Non-depreciable	56.3	0.0%	54.2	0.0%
Total regulated	$ 1,573.7		$ 1,514.5	
Unregulated:				
Production	$ 2,804.2	2.5%	$ 2,545.6	3.0%
Non-depreciable	15.3	0.0%	15.3	0.0%
Total unregulated	$ 2,819.5		$ 2,560.9	
Total property in service	$ 4,393.2	2.8%	$ 4,075.4	3.2%
Construction work in process	363.8	0.0%	375.2	0.0%
Total property, plant and equipment	$ 4,757.0		$ 4,450.6	

Asset Retirement Obligations

We adopted the provisions of the Financial Accounting Standards Board (FASB) Statement of Financial Accounting Standards No. 143, "Accounting for Asset Retirement Obligations" (SFAS 143) during 2003. SFAS 143 requires legal obligations associated with the retirement of long-lived assets to be recognized at their fair value at the time those obligations are incurred. Upon initial recognition of a legal liability, costs are capitalized as part of the related long-lived asset and depreciated over the useful life of the related asset. SFAS 143 also requires that components of previously recorded depreciation related to the cost of removal of assets upon retirement, whether legal asset retirement obligations or not, be removed from a company's accumulated depreciation reserve. Our legal obligations associated with the retirement of our long-lived assets under SFAS 143 consisted primarily of river intake and discharge structures, coal unloading facilities, loading docks, ice breakers and ash disposal facilities.

In March of 2005, the FASB issued FASB Interpretation No. 47, "Accounting for Conditional Asset Retirement Obligations, an interpretation of FASB Statement No. 143 (FIN No. 47)." We implemented FIN No. 47 in the fourth quarter of 2005 effective January 1, 2005 for certain asset retirement obligations, primarily the removal of asbestos, at some of our generation stations. Application of FIN No. 47 resulted in an increase in our net property, plant and equipment of $1.8 million and an increase in our asset retirement obligation of $7.2 million. The difference of $5.3 million represents the before tax ($3.2 million after tax) cumulative effect of the adoption of FIN No. 47, as of January 1, 2005. The before tax impact on 2005 net income was $0.9 million ($0.5 million after tax) which consisted of $0.6 million of accretion expense and $0.3 million depreciation expense.

Estimating the amount and timing of future expenditures of this type requires significant judgment. Management routinely updates these estimates as additional information becomes available.

Changes in the Liability for Generation Asset Retirement Obligations

$ in millions	2007	2006
Balance at January 1	$ 11.7	$ 13.2
Accretion expense	0.2	0.3
Additions	0.3	-
Settlements	(0.6)	(0.4)
Estimated cashflow revisions	0.9	(1.4)
Balance at December 31	$ 12.5	$ 11.7

We continue to record cost of removal for our regulated transmission and distribution assets through our depreciation rates and recover those amounts in rates charged to our customers. There are no known legal asset retirement obligations associated with these assets. We have recorded $91.5 million and $86.2 million in estimated costs of removal at December 31, 2007 and 2006, respectively, as regulatory liabilities for our transmission and distribution property. These amounts represent the excess of the cumulative removal costs recorded through depreciation rates versus the cumulative removal expenditures actually incurred. See Note 2 of Notes to Financial Statements.

Changes in the Liability for Transmission and Distribution Asset Retirement Obligations

$ in millions	2007	2006
Balance at January 1	$ 86.2	$ 81.7
Additions	8.0	7.8
Settlements	(2.7)	(3.3)
Balance at December 31	$ 91.5	$ 86.2

Regulatory Accounting

We apply the provisions of FASB Statement of Financial Accounting Standards No. 71, (SFAS 71) "Accounting for the Effects of Certain Types of Regulation," to the transmission and distribution portion of our business. In accordance with SFAS 71, regulatory assets and liabilities are recorded in the consolidated balance sheets. Regulatory assets are the deferral of costs expected to be recovered in future customer rates and regulatory liabilities represent current recovery of expected future costs.

We evaluate our regulatory assets each period and believe recovery of these assets is probable. We have received or requested a return on certain regulatory assets for which we are currently recovering or seeking recovery through rates. If we were required to terminate application of SFAS 71 for all of our regulated operations, we would have to record the amounts of all regulatory assets and liabilities in the Statement of Income at that time. See Note 2 of Notes to Financial Statements.

Inventory

Inventories, carried at average cost, include coal, limestone, oil and gas used for electric generation, and materials and supplies for utility operations. We account for our emission allowances as inventory, and record emission allowance inventory at weighted average cost. We calculate the weighted average cost by each vintage (year) for which emission allowances can be used, and charge to fuel costs the weighted average cost of emission allowances used each quarter.

In June 2007, we successfully completed the installation of flue gas desulfurization (FGD) equipment at our Killen Station and are in the process of installing similar equipment at the J.M. Stuart Station and partner-owned facilities. The installation of the FGD equipment is expected to significantly reduce our future emissions resulting in emission allowance inventory in excess of our needs. Accordingly, in fourth quarter of 2007 we began planning for and managing our excess allowances as part of our operations and will record the net gains or losses from sales of these excess allowances as income from continuing operations rather than reporting these transactions as non-operating income. There were no transactions recorded during the fourth quarter under the new policy. Prior to this, emission allowances were peripheral to

the management of the business and the net gains or losses from their sale were accounted for in other income (deductions).

Repairs and Maintenance
Costs associated with all planned work and maintenance activities, primarily power plant outages, are recognized at the time the work is performed. These costs, which include labor, materials and supplies, and outside services required to maintain equipment and facilities, are either capitalized or expensed based on defined units of property as required by the Federal Energy Regulatory Commission (FERC).

Income Taxes
We apply the provisions of FASB Statement of Financial Accounting Standards No. 109, "Accounting for Income Taxes" (SFAS 109). SFAS 109 requires an asset and liability approach for financial accounting and reporting of income taxes with tax effects of differences, based on currently enacted income tax rates between the financial reporting and tax basis of accounting reported as Deferred Taxes in the consolidated balance sheets. Deferred tax assets are recognized for deductible temporary differences. Valuation reserves are provided unless it is more likely than not that the asset will be realized.

Investment tax credits, which have been used to reduce federal income taxes payable, have been deferred for financial reporting purposes. These deferred investment tax credits are amortized over the useful lives of the property to which they are related. For rate-regulated operations, additional deferred income taxes and offsetting regulatory assets or liabilities are recorded to recognize that the income taxes will be recoverable / refundable through future revenues.

We file a consolidated U.S. federal income tax return in conjunction with our subsidiaries. The consolidated tax liability is allocated to each subsidiary as specified in our tax allocation agreement which provides a consistent, systematic and rational approach. See Note 5 of Notes to Financial Statements.

Accounting for Uncertainty in Income Taxes
On January 1, 2007, we adopted FASB Interpretation No. 48, "Accounting for Uncertainty in Income Taxes" (FIN 48). There was no material impact to our overall results of operations, cash flows or financial position. A reconciliation of the beginning and ending amount of unrecognized tax benefit is as follows:

	($ in millions)
Balance as of January 1, 2007	$ 56.3
Tax positions taken during prior periods	0.8
Tax positions taken during current period	-
Settlement with taxing authorities	(0.8)
Lapse of applicable statute of limitations	-
Balance as of December 31, 2007	$ 56.3

None of the amount of unrecognized tax benefits is due to uncertainty in the timing of deductibility.

We recognize interest and penalties related to unrecognized tax benefits in income taxes. During 2007, we recognized $4.1 million in interest related to unrecognized tax benefits. As of December 31, 2007, $9.0 million in interest has been accrued. No penalties have been accrued as of December 31, 2007.

Taxes for calendar years 2004 through 2006 remain open to examination by the jurisdictions in which we are subject to taxation. None of the unrecognized tax benefits are expected to significantly increase or decrease within the next twelve months.

Accounting for Taxes Collected from Customers and Remitted to Governmental Authorities
In January 2007, we adopted Emerging Issues Task Force (EITF) No. 6-03 "How Taxes Collected from Customers and Remitted to Governmental Authorities Should Be Presented in the Income Statement" (EITF No. 6-03). EITF No. 6-03

requires a registrant to disclose how taxes collected from customers are presented in the financial statements, i.e., gross or net. We collect certain excise taxes levied by state or local governments from our customers. Our excise taxes are accounted for on a gross basis and recorded as revenues in the accompanying Statements of Income for the twelve months ended December 31, 2007 and December 31, 2006 as follows:

	Twelve Months Ended December 31,	
$ in millions	2007	2006
State/Local excise taxes	$ 53.2	$ 51.3

Stock-Based Compensation

In December 2004, the FASB issued Statement of Financial Accounting Standard No. 123 (revised 2004), "Share-Based Payment" (SFAS 123R). SFAS 123R replaces SFAS 123, "Accounting for Stock-Based Compensation," and supersedes Accounting Principles Board (APB) Opinion No. 25 (Opinion 25), "Accounting for Stock Issued to Employees." SFAS 123R requires a public entity to measure the cost of employee services received and paid with equity instruments to be based on the fair-value of such equity on the grant date. This cost is recognized in results of operations over the period in which employees are required to provide service. Liabilities initially incurred are based on the fair-value of equity instruments and are to be re-measured at each subsequent reporting date until the liability is ultimately settled. The fair-value for employee share options and other similar instruments at the grant date are estimated using option-pricing models and any excess tax benefits are recognized as an addition to paid-in capital. Cash retained from the excess tax benefits is presented in the statement of cash flows as financing cash inflows. The provisions of this statement became effective as of January 1, 2006. See Note 8 of Notes to Financial Statements.

Cash and Cash Equivalents

Cash and cash equivalents are stated at cost, which approximates fair value. All highly liquid short-term investments with original maturities of three months or less are considered cash equivalents. Our cash and cash equivalents were $13.2 million at December 31, 2007 and $46.1 million at December 31, 2006. At December 31, 2007, we had $37.0 million restricted funds held in trust relating to the issuance of the $90 million pollution control bonds. These funds will be used to fund the pollution control capital expenditures.

Financial Instruments

We apply the provision of FASB Statement of Financial Accounting Standards No. 115, "Accounting for Certain Investments in Debt and Equity Securities" (SFAS 115), for our investments in debt and equity financial instruments of publicly traded entities and classify the securities into different categories: held-to-maturity and available-for-sale. Available-for-sale securities are carried at fair value and unrealized gains and losses on those securities, net of deferred income taxes, are presented as a separate component of shareholders' equity. Other-than-temporary declines in value are recognized currently in earnings. Financial instruments classified as held-to-maturity are carried at amortized cost. The valuation of public equity security investments is based upon market quotations. The cost basis for public equity security and fixed maturity investments is average cost and amortized cost, respectively.

Financial Derivatives

We follow FASB Statement of Financial Accounting Standards No. 133, "Accounting for Derivative Instruments and Hedging Activity" (SFAS 133), as amended. SFAS 133 requires that all derivatives be recognized as either assets or liabilities in the consolidated balance sheets and be measured at fair value. Changes in the fair value are recorded in earnings unless they are designated as a cash flow hedge of a forecasted transaction or qualify for the normal purchases and sales exception as discussed below.

We use forward contracts and options to reduce our exposure to changes in energy and commodity prices and as a hedge against the risk of changes in cash flows associated with expected electricity purchases. These purchases are required to meet full load requirements during times of peak demand or during planned and unplanned generation facility outages. We also hold forward sales contracts that hedge against the risk of changes in cash flows associated with power sales during periods of projected generation facility availability. We use cash flow accounting under SFAS 133 guidance when

the hedge is deemed to be effective and mark to market accounting when the hedge is not effective. See Note 7 of Notes to Financial Statements.

Pension and Postretirement Benefits
In September 2006, the FASB issued Financial Accounting Standards No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans, an amendment of FASB Statements No. 87, 88, 106 and 132(R)" (SFAS 158). This Statement requires an employer that is a business entity and sponsors one or more single-employer defined benefit plans to: recognize the funded status of a benefit plan; recognize as a component of other comprehensive income (OCI), net of tax, the gains or losses and prior service costs or credits that arise during the period but are not recognized as components of net periodic benefit cost; measure defined benefit plan assets and obligations as of the date of the employer's fiscal year-end statement of financial position; and disclose in the notes to financial statements additional information about certain effects on net periodic benefit costs for the next fiscal year that arise from delayed recognition of the gains or losses, prior service costs or credits, and transition assets or obligations. This Statement is effective for fiscal years ending after December 15, 2006, except for the measuring of plan assets at the employer's fiscal year end, which is effective for fiscal years ending after December 15, 2008. We have adopted SFAS 158 effective December 31, 2006. We account and disclose pension and postretirement benefits in accordance with the provisions of SFAS 158. See Note 6 of Notes to Financial Statements.

Contingencies
In the normal course of business, we are subject to various lawsuits, actions, proceedings, claims and other matters asserted under laws and regulations. We believe the amounts provided in our consolidated financial statements, as prescribed by GAAP, are adequate in light of the probable and estimable contingencies. However, there can be no assurances that the actual amounts required to satisfy alleged liabilities from various legal proceedings, claims, tax examinations and other matters discussed below, and to comply with applicable laws and regulations, will not exceed the amounts reflected in our consolidated financial statements. As such, costs, if any, that may be incurred in excess of those amounts provided as of December 31, 2007, cannot be reasonably determined.

Recently Issued Accounting Standards

Accounting for Fair Value Measurements
In September 2006, the FASB issued Statement of Financial Accounting Standards No. 157, "Fair Value Measurements," (SFAS 157) effective for fiscal years beginning after November 15, 2007. SFAS 157 applies whenever other standards require (or permit) assets or liabilities to be measured at fair value. SFAS 157 clarifies the principle that fair value should be based on the assumptions market participants would use when pricing the asset or liability. In support of this principle, SFAS 157 establishes a fair value hierarchy that prioritizes the information used to develop those standards. The fair value hierarchy gives the highest priority to quoted prices in active markets and the lowest priority to unobservable data, for example, the reporting entity's own data. Under SFAS 157, fair value measurements would be separately disclosed by level within the fair value hierarchy. SFAS 157 does not expand the use of fair value in any new circumstances. In February 2007, the FASB issued Statement of Financial Accounting Standards No. 159, "The Fair Value Option for Financial Assets and Financial Liabilities – Including an amendment of FASB Statement No. 115" (SFAS 159) effective for fiscal years beginning after November 15, 2007. SFAS 159 permits entities to choose to measure many financial instruments and certain warranty and insurance contracts at fair value on a contract-by-contract basis. We will adopt SFAS 157 and SFAS 159 on January 1, 2008. We have evaluated the impact of adopting SFAS 157 and SFAS 159, and have determined they will not have a material impact on our overall results of operations, financial position or cash flows.

Amendment of FASB Interpretation No. 39 "Offsetting of Amounts Related to Certain Contracts"
In April 2007, the FASB issued Staff Position FIN 39-1, "Amendment of FASB Interpretation 39," (FSP FIN 39-1) effective for fiscal years beginning after November 15, 2007. We will adopt FSP FIN 39-1 on January 1, 2008. FSP FIN 39-1 amends paragraph 10 of FIN 39 to "permit a reporting entity to offset fair value amounts recognized for the right to reclaim cash collateral (a receivable) or the obligation to return cash collateral (a payable) against fair value amounts recognized for derivative instruments executed with the same counterparty under the same master netting arrangement that have been offset in accordance with that paragraph." We have evaluated the impact of adopting FSP FIN 39-1 and have determined it will not have a material impact on our overall results of operations, financial position or cash flows.

Accounting for Income Tax Benefits of Dividends on Share-Based Payment Awards
In June 2007, the FASB ratified EITF Issue No. 06-11, "Accounting for Income Tax Benefits of Dividends on Share-Based Payment Awards," (EITF 06-11) effective for fiscal years beginning after December 15, 2007. We will adopt EITF 06-11 on January 1, 2008. The FASB ratified the EITF consensus that a realized income tax benefit from dividends that are charged to retained earnings, and are paid to employees for equity classified non-vested equity shares, should be recognized as an increase in additional paid-in-capital and should be included in the pool of excess tax benefits available to absorb potential future tax deficiencies on share-based payment awards. We have evaluated the impact of adopting EITF 06-11 and have determined it will not have a material impact on our overall results of operations, financial position or cash flows.

Valuation of Employee Share Option Grants
In December 2007 the Securities and Exchange Commission (SEC) issued Staff Accounting Bulletin 110 "Valuation of Employee Share Option Grants – an Amendment of SAB No. 107" (SAB 110). SAB 110 states, that the staff will continue to accept, under certain circumstances, the use of the simplified method for estimating the term of plain vanilla stock options beyond December 31, 2007. We have evaluated the impact of adopting SAB 110 and have determined it will not have a material impact on our overall results of operations, financial position or cash flows.

Business Combinations
In December 2007, the FASB issued Statement of Financial Accounting Standards No. 141R, "Business Combinations," (SFAS 141R) effective for fiscal years beginning after December 15, 2008. Under SFAS 141R, an acquiring entity in a business combination is required to recognize all assets acquired and liabilities assumed in the transaction. The revised standard also establishes the acquisition-date fair value as the measurement objective for all assets acquired and liabilities assumed. The rule requires an acquirer to disclose all of the information users may need to evaluate and understand the nature and financial effect of the business combination. We are currently evaluating SFAS 141R and do not expect these new rules to have a material impact on our overall results of operations, financial position or cash flows.

Non-controlling Interests in Consolidated Financial Statements
In December 2007, the FASB issued Statement of Financial Accounting Standards No. 160, "Non-controlling Interests in Consolidated Financial Statements – an amendment of ARB No. 51," (SFAS 160) effective for fiscal years beginning after December 15, 2008. SFAS 160 requires all entities to report non-controlling (minority) interests in subsidiaries as equity in the consolidated financial statements. Its intention is to eliminate the diversity in practice regarding the accounting for transactions between an entity and non-controlling interests. We are currently evaluating the impact of SFAS 160 and do not expect these new rules to have a material impact on our overall results of operations, financial position or cash flows.

2. Regulatory Matters

We apply the provisions of SFAS 71 to our regulated operations. This accounting standard defines regulatory assets as the deferral of costs expected to be recovered in future customer rates and regulatory liabilities as current cost recovery of expected future expenditures.

Regulatory liabilities are reflected on the consolidated balance sheets under the caption entitled "Other Deferred Credits". Regulatory assets and liabilities on the consolidated balance sheets include:

$ in millions	Type of Recovery (a)	Amortization Through	At December 31, 2007	2006
Regulatory Assets:				
Deferred recoverable income taxes	C/B	Ongoing	$ 65.8	$ 53.1
Pension and postretirement benefits	C	Ongoing	41.5	47.1
Unamortized loss on reacquired debt	C	Ongoing	18.8	20.4
Electric Choice systems costs	F	2010	10.2	13.5
Regional transmission organization costs	C	2014	9.9	11.4
Deferred storm costs	C	2008	1.9	5.4
PJM administrative costs	F	2009	3.0	4.6
Power plant emission fees	C	Ongoing	4.7	4.5
Rate case expenses	F	2010	0.8	3.5
Settlement system costs			3.1	3.1
Utility of the future costs			1.3	-
PJM integration costs	F	2015	1.1	1.4
Other costs			3.1	1.0
Total regulatory assets			$ 165.2	$ 169.0
Regulatory Liabilities:				
Asset retirement obligations - regulated property			$ 91.5	$ 86.2
Postretirement benefits			6.8	7.7
SECA net revenue subject to refund			20.1	18.7
Total regulatory liabilities			$ 118.4	$ 112.6

(a) F – Recovery of incurred costs plus rate of return.
C – Recovery of incurred costs only.
B – Balance has an offsetting liability resulting in no impact on rate base.

Regulatory Assets

We evaluate our regulatory assets each period and believe recovery of these assets is probable. We have received or requested a return on certain regulatory assets for which we are currently recovering or seeking recovery through rates.

Deferred recoverable income taxes represent deferred income tax assets recognized from the normalization of flow-through items as the result of amounts previously provided to customers. Since currently existing temporary differences between the financial statements and the related tax basis of assets will reverse in subsequent periods, deferred recoverable income taxes are amortized.

Pension and postretirement benefits represent the unfunded benefit obligation related to the transmission and distribution areas of our electric business. We have historically recorded these costs on the accrual basis and this is how these costs have been historically recovered through rates. This factor, combined with the historical precedents from the PUCO and the FERC, make these costs probable of future rate recovery.

Unamortized loss on reacquired debt represents costs associated with the redemption of a series of bonds financed by another issue. These costs have been recorded in a 189 account and are being amortized over the life of the original issue.

Electric Choice systems costs represent costs incurred to modify the customer billing system for unbundled rates and electric choice bills relative to other generation suppliers and information reports provided to the state administrator of the low-income electric program. In March 2006, the PUCO issued an order that approved our tariff as filed. We began collecting this rider immediately, and expect to recover all costs over five years.

Regional transmission organization costs represent costs incurred to join a Regional Transmission Organization (RTO) that controls the receipts and delivery of bulk power within the service area. These costs are being amortized over a 10-year period that commenced in October 2004.

Deferred storm costs include costs incurred by us to repair damage from December 2004 and January 2005 ice storms. We filed to recover these costs from retail ratepayers over a two year period. The PUCO approved our tariff as proposed

and we began recovering these deferred costs over a two-year period beginning August 1, 2006.

PJM Interconnection, LLC (PJM) administrative costs contain the administrative fees billed by PJM to us as a member of the PJM RTO. Pursuant to a PUCO order issued on January 25, 2006, these deferred costs will be recovered over a 3-year period from retail ratepayers beginning February 2006.

Power plant emission fees represent costs paid to the State of Ohio for environmental monitoring that are or will be recovered over various periods under a PUCO rate rider from customers.

Settlement system costs represent costs to implement a settlement system that reconciles the amount of energy a competitive retail electric service (CRES) supplier delivers to its customers and what its customers actually use. Based on case precedent in other utilities' cases, the cost of this system is recoverable through our next transmission rate case that will be filed at the FERC. The timing of this case is uncertain at this time.

PJM integration costs include infrastructure costs and other related expenses incurred by PJM and reimbursed by DP&L to integrate us into the RTO. Pursuant to a FERC order, the costs are being recovered over a 10-year period beginning May 2005 from wholesale customers within PJM.

Rate case expenses represent costs incurred in connection with the Rate Stabilization Surcharge that was approved by the PUCO and implemented in January 2006. These costs are being amortized over a five-year period.

PJM transmission expansion costs represent costs incurred as a result of PJM Regional Transmission Expansion Plan (RTEP) cost assignments. On December 21, 2007, we filed seeking PUCO authority to defer these costs for future recovery. These costs are included within Other costs.

Utility system of the future costs represent costs incurred as a result of studying and developing distribution system upgrades and implementation of advanced metering infrastructure, as well as DSM program development and various new customer programs.

Other costs include consumer education advertising regarding electric deregulation and rate case and are or will be recovered over various periods.

Regulatory Liabilities

Asset retirement obligations - regulated property reflect an estimate of amounts recovered in rates that are expected to be expended to remove existing transmission and distribution property from service upon retirement.

Postretirement benefits reflect a regulatory liability that was recorded for the portion of the unrealized gain on our postretirement trust assets related to the transmission and distribution areas of our electric business. The company has historically recorded these transactions on the accrual basis and this is how these costs have historically been recovered through rates. This factor, combined with the historical precedents from the PUCO and the FERC, make it probable that these amounts will be reflected in future rates.

SECA (Seams Elimination Charge Adjustment) net revenue subject to refund represents our deferral of net revenues collected in 2005 and 2006. SECA revenue and expenses represent FERC-ordered transitional payments for the use of transmission lines within PJM. A hearing was held in early 2006 to determine if these transitional payments are subject to refund, but no ruling has been issued. We began receiving and paying these transitional payments in May 2005. A number of settlements have been reached and approved. Other settlements remain pending, as does a litigated matter before the Commission on Exceptions.

3. Ownership of Facilities

We and other Ohio utilities have undivided ownership interests in seven electric generating facilities and numerous

transmission facilities. Certain expenses, primarily fuel costs for the generating units, are allocated to the owners based on their energy usage. The remaining expenses (as well as investments in fuel inventory, plant materials and operating supplies) and capital additions are allocated to the owners in accordance with their respective ownership interests. As of December 31, 2007, we had $356 million of construction in progress at such facilities. Our share of the operating cost of such facilities is included in the Statement of Income, and our share of the investment in the facilities is included in the consolidated balance sheets.

Our undivided ownership interest in such facilities at December 31, 2007, is as follows:

	DP&L Share		DP&L Investment		
	Ownership (%)	Production Capacity (MW)	Gross Plant In Service ($ in millions)	Accumulated Depreciation ($ in millions)	Construction Work in Progress ($ in millions)
Production Units:					
Beckjord Unit 6	50.0	210	$ 63	$ 53	$ 5
Conesville Unit 4	16.5	129	33	27	35
East Bend Station	31.0	186	200	128	-
Killen Station	67.0	428	582	252	8
Miami Fort Units 7&8	36.0	360	272	105	78
Stuart Station	35.0	839	394	208	227
Zimmer Station	28.1	365	1,058	572	2
Transmission (at varying percentages)			89	50	1
Total		2,517	$ 2,691	$ 1,395	$ 356

Our share of operating costs associated with the jointly-owned generating facilities are included within the corresponding line in Statement of Income.

4. Long-term Debt

$ in millions	At December 31, 2007	2006
DP&L - First mortgage bonds maturing 2013 - 5.125%	$ 470.0	$ 470.0
DP&L - Pollution control series maturing 2036 - 4.80%	100.0	100.0
DP&L - Pollution control series maturing 2040 - variable rate	90.0	-
DP&L - Pollution control series maturing through 2034 - 4.78% (a)	214.4	214.4
	874.4	784.4
DP&L - Obligations for capital leases	1.3	2.0
Unamortized debt discount	(1.1)	(1.2)
Total	$ 874.6	$ 785.2

(a) Weighted average interest rate for 2007 and 2006.

At December 31, 2007, our scheduled maturities of long-term debt, including capital lease obligations, over the next five years are $0.7 million in 2008, $0.7 million in 2009, $0.6 million in 2010 and none in 2011 and 2012. Substantially all property is subject to the mortgage lien securing the first mortgage bonds.

On February 24, 2005, we entered into an amendment to extend the term of its Master Letter of Credit Agreement with a financial lending institution for one year and to reduce the maximum dollar volume of letters of credit to $10 million. On February 17, 2006, we renewed the $10 million agreement for one year. This agreement supports performance assurance needs in the ordinary course of business. This agreement was not renewed in 2007.

During the first quarter of 2006, the Ohio Department of Development (ODOD) awarded us the ability to issue over the next three years up to $200 million of qualified tax-exempt financing from the ODOD's 2005 volume cap carryforward. The financing is to be used to partially fund the ongoing flue gas desulfurization (FGD) capital projects. The PUCO approved our application for this additional financing on July 26, 2006.

On September 13, 2006, the Ohio Air Quality Development Authority (OAQDA) issued $100 million of 4.80% fixed interest rate OAQDA Revenue Bonds 2006 Series A due September 1, 2036. In turn, we borrowed these funds from the OAQDA. The payment of principal and interest on the Bonds when due, is insured by an insurance policy issued by Financial Guaranty Insurance Company. We are using the proceeds from these borrowings to assist in financing our portion of the costs of acquiring, constructing, and installing certain solid waste disposal and air quality facilities at Miami Fort, Killen, and Stuart generating stations.

On November 21, 2006, we entered into a new $220 million unsecured revolving credit agreement replacing our $100 million facility. This new agreement has a five-year term that expires November 21, 2011 and provides us with the ability to increase the size of the facility by an additional $50 million at any time. The facility contains one financial covenant: Our total debt to total capitalization ratio is not to exceed 0.65 to 1.00. This covenant is currently met. We had no outstanding borrowings under this credit facility at December 31, 2007. Fees associated with this credit facility are approximately $0.2 million per year. Changes in credit ratings, however, may affect fees and the applicable interest rate. This revolving credit agreement also contains a $50 million letter of credit sub-limit. We have certain contractual agreements for the sale and purchase of power, fuel and related energy services that contain credit rating related clauses allowing the counter parties to seek additional surety under certain conditions. As of December 31, 2007, we had no outstanding letters of credit against the facility.

During the second quarter ended June 30, 2007, we obtained a short-term loan for $105 million from DPL. We paid down $15 million of this loan during the third quarter ended September 30, 2007, and an additional $70 million during the fourth quarter ended December 31, 2007, leaving a current outstanding balance of $20 million. This short-term loan does not affect our debt covenants. Other than inter-company payables due to DPL, by us, in the amount of $0.9 million, there are no other inter-company debt collateralizations or debt guarantees between us and DPL or any of its subsidiaries, at December 31, 2007. None of our debt obligations are guaranteed or secured by affiliates and no cross-collateralization exists between us and DPL or any of its subsidiaries.

On November 15, 2007, the OAQDA issued $90 million of collateralized, variable rate OAQDA Revenue bonds 2007 Series A due November 1, 2040. In turn, we borrowed these funds from the OAQDA. The payment of principal and interest on the Bonds when due, is insured by an insurance policy issued by Financial Guaranty Insurance Company. On January 30, 2008, FGIC's credit rating was downgraded by Fitch Ratings from 'AAA' to 'AA' and remains on negative ratings watch. On January 31, 2008, FGIC's credit rating was downgraded by Standard & Poor's from 'AAA' to 'AA' and placed on credit watch. On February 14, 2008, FGIC's credit rating was downgraded by Moody's from 'Aaa to A3.' These downgrades, as well as the recent downgrades or pending downgrades of other major bond insurers, could result in our variable rate bonds having substantially higher interest rates in succeeding auctions and increase the risk that these bonds may have a failed auction. The maximum interest rate is capped at 12%. Management will continue to evaluate the current market conditions. If these conditions do not improve, we may redeem our variable rate bonds and issue fixed rate bonds. We have sufficient liquidity to redeem the variable rate bonds using cash on hand or through funds available to us by our revolving credit line until fixed rate bonds are issued. We are using the proceeds from these borrowings to assist in financing our portion of the costs of acquiring, constructing and installing certain solid waste disposal and air quality facilities at Miami Fort, Killen, Stuart and Conesville generating stations. These facilities are currently under construction and the proceeds from the borrowing have been placed in escrow with the trustee (the Bank of New York) and are being drawn upon only as facilities are built and qualified costs are incurred. In the event any of the proceeds are not drawn, we would eventually be required to return the unused proceeds to bondholders. We expect to draw down the remaining available funds from this borrowing over the next two years.

5. Income Taxes

For the years ended December 31, 2007, and 2006, our components of income tax were as follows:

$ in millions	For the years ended December 31, 2007	2006
Computation of Tax Expense		
Federal income tax (a)	$134.7	$123.9
Increases (decreases) in tax resulting from -		
State income taxes, net of federal effect	9.5	1.8
Depreciation	(4.6)	(3.1)
Investment tax credit amortized	(2.8)	(2.9)
Accrual for open tax years	(1.4)	5.1
Other, net	(6.8)	6.6
Total tax expense	$128.6	$131.4
Components of Tax Expense		
Taxes currently payable	$114.3	$148.3
Deferred taxes -		
Depreciation and amortization	(6.0)	(17.2)
Other	23.1	3.2
Deferred investment tax credit, net	(2.8)	(2.9)
Total tax expense	$128.6	$131.4

Components of Deferred Tax Assets and Liabilities:

$ in millions	At December 31, 2007	2006
Net Non-Current Liabilities		
Depreciation/property basis	$(378.4)	$(368.1)
Income taxes recoverable	(23.0)	(18.6)
Regulatory assets	(9.6)	(9.7)
Investment tax credit	14.3	15.2
Compensation/employee benefits	15.5	39.2
Other	14.0	(18.5)
Net non-current liabilities	$(367.2)	$(360.5)
Net Current Asset		
Other	$ 2.1	$ 0.7
Net current asset	$ 2.1	$ 0.7

(a) The statutory tax rate of 35% was applied to pre-tax income before preferred dividends.

6. Pension and Postretirement Benefits

We sponsor a defined benefit plan for substantially all employees. For collective bargaining employees, the defined benefits are based on a specific dollar amount per year of service. For all other employees, the defined benefit plan is based primarily on compensation and years of service. We fund pension plan benefits as accrued in accordance with the minimum funding requirements of the Employee Retirement Income Security Act of 1974 (ERISA). In addition, we have a Supplemental Executive Retirement Plan (SERP) for certain active and retired key executives. Benefits under this SERP have been frozen and no additional benefits can be earned. We also have unfunded liabilities related to retirement benefits for certain active, terminated and retired key executives. These liabilities totaled approximately $0.9 million at December 31, 2007.

On February 23, 2006, our Board of Directors approved a new compensation and benefits program that includes The DPL Inc. Supplemental Executive Defined Contribution Retirement Plan (SEDCRP) which replaces our Supplemental Executive Retirement Plan (SERP) that was terminated as to new participants in 2000. The Compensation Committee of the Board of Directors designates the eligible employees. Pursuant to the SEDCRP, we provide a supplemental retirement benefit to participants by crediting an account established for each participant in accordance with the Plan requirements. We designate as hypothetical investment funds under the SEDCRP one or more of the investment funds provided under The Dayton Power and Light Company Employee Savings Plan. Each participant may change his or her hypothetical investment fund selection at specified times. If a participant does not elect a hypothetical investment fund(s), then we select the hypothetical investment fund(s) for such participant.

A participant shall become 100% vested in all amounts credited to his or her account upon the completion of five vesting years, as defined in The Dayton Power and Light Company Retirement Income Plan, or upon a change of control or the participant's death or disability. If a participant's employment is terminated, other than by death or disability, prior to such participant becoming 100% vested in his or her account, the account shall be forfeited as of the date of termination.

Qualified employees who retired prior to 1987 and their dependents are eligible for health care and life insurance benefits, while qualified employees who retired after 1987 are eligible for life insurance benefits. We have funded the union-eligible health benefit using a Voluntary Employee Beneficiary Association Trust.

We adopted SFAS 158 "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans, an amendment of FASB Statements No. 87, 88, 106 and 132(R)" for the year ended December 31, 2006. SFAS 158 requires that an entity's funded status of its pension and other postretirement benefit obligations be recognized on the face of the financial statements and not just in the footnotes.

Regulatory assets and liabilities are recorded for the portion of the under- or over-funded obligations related to the transmission and distribution areas of our electric business. We have historically recorded these costs on the accrual basis and this is how these costs have been historically recovered. This factor, combined with the historical precedents from the PUCO and FERC, make these costs probable of future rate recovery.

The following tables set forth our pension and postretirement benefit plans' obligations and assets recorded on the consolidated balance sheets as of December 31. The amounts presented in the following tables for pension include both the defined benefit pension plan and the Supplemental Executive Retirement Plan in the aggregate, and use a measurement date of December 31, 2007. The amounts presented for post-retirement include both health and life insurance benefits and use a measurement date of December 31, 2007.

$ in millions	Pension		Postretirement	
	2007	2006	2007	2006
Change in Benefit Obligation During Year				
Benefit obligation at January 1	$ 294.5	$ 299.1	$ 27.1	$ 31.1
Service cost	3.2	4.2	-	-
Interest cost	16.2	16.7	1.5	1.5
Plan amendments	-	-	-	-
Actuarial (gain) loss	(9.6)	0.3	0.6	(2.6)
Benefits paid	(19.3)	(25.8)	(2.8)	(2.9)
Benefit obligation at December 31	$ 285.0	$ 294.5	$ 26.4	$ 27.1
Change in Plan Assets During Year				
Fair value of plan assets at January 1	$ 266.4	$ 260.0	$ 7.0	$ 7.9
Actual return on plan assets	16.1	26.8	0.3	0.2
Contributions to plan assets	27.8	5.4	2.0	1.8
Benefits paid	(19.3)	(25.8)	(2.9)	(2.9)
Medical reimbursements	-	-	0.1	-
Fair value of plan assets at December 31	$ 291.0	$ 266.4	$ 6.5	$ 7.0
Funded Status of Plan	$ 6.0	$ (28.1)	$ (19.9)	$ (20.1)
Amounts Recognized in the Consolidated Balance Sheets at December 31				
Non-current assets	$ 9.9	$ -	$ -	$ -
Current liabilities	(0.3)	(0.4)	(0.5)	(0.4)
Non-current liabilities	(3.6)	(27.7)	(19.4)	(19.7)
Net asset/(liability) at December 31	$ 6.0	$ (28.1)	$ (19.9)	$ (20.1)
Amounts Recognized in Accumulated Other Comprehensive Income, Regulatory Assets and Regulatory Liabilities				
Net transition obligation (asset)	$ -	$ -	$ -	$ 0.2
Prior service cost (credit)	12.2	14.6	-	-
Net actuarial loss (gain)	59.7	66.8	(8.9)	(10.6)
Accumulated other comprehensive income, regulatory assets and regulatory liabilities, pre-tax	$ 71.9	$ 81.4	$ (8.9)	$ (10.4)

The accumulated benefit obligation for our defined benefit pension plans was $274.6 million and $282.7 million at December 31, 2007 and 2006, respectively.

The net periodic benefit cost (income) of the pension and postretirement benefit plans at December 31 were:

Net Periodic Benefit Cost (Income)	Pension		Postretirement	
$ in millions	2007	2006	2007	2006
Service cost	$ 3.2	$ 4.2	$ -	$ -
Interest cost	16.2	16.6	1.5	1.5
Expected return on assets (a)	(22.0)	(21.7)	(0.5)	(0.5)
Amortization of unrecognized:				
Actuarial (gain) loss	3.4	3.9	(0.9)	(1.3)
Prior service cost	2.4	2.6	-	-
Transition obligation	-	-	0.2	0.2
Net benefit cost (income) before adjustments	3.2	5.6	0.3	(0.1)
Settlement costs (b)	-	2.6	-	-
Special termination benefit costs (c)	-	0.3	-	-
Net benefit cost (income) after adjustments	$ 3.2	$ 8.5	$ 0.3	$ (0.1)

(a) The market-related value of assets is equal to the fair value of assets at implementation with subsequent asset gains and losses recognized in the market-related value systematically over a three-year period.

(b) *The settlement cost related to a former officer who elected to receive a lump sum distribution in 2007 from the Supplemental* Executive Retirement Plan.

(c) In 2006, special termination benefit costs were recognized as a result of 16 employees who participated in a voluntary early retirement program. The 16 employees retired at various dates during 2006; this program was completed as of April 1, 2006.

Other Changes in Plan Assets and Benefit Obligation Recognized in Accumulated Other Comprehensive Income (a)

	Pension		Postretirement	
$ in millions	2007	2006	2007	2006
Net actuarial (gain)/loss	$ (3.7)	N/A	$ 0.7	N/A
Prior service cost/(credit)	-	N/A	-	N/A
Reversal of amortization item:				
Net actuarial (gain)/loss	(3.4)	N/A	0.9	N/A
Prior service cost/(credit)	(2.4)	N/A	-	N/A
Transition (asset)/obligation	-	N/A	(0.2)	N/A
Total recognized in accumulated other comprehensive income	$ (9.5)	N/A	$ 1.4	N/A
Total recognized in net periodic benefit cost and accumulated other comprehensive income	$ (6.3)	N/A	$ 1.7	N/A

(a) This disclosure applies beginning with the second year of application of FAS 158 and is applied prospectively. Therefore 2006 information is not available.

Estimated amounts that will be amortized from accumulated other comprehensive income into net periodic benefit cost during 2008 are:

$ in millions	Pension	Postretirement
Net actuarial (gain)/loss	$ 2.7	$ (0.7)
Prior service cost/(credit)	2.4	-
Transition (asset)/obligation	-	-

Our pension and postretirement plan assets were comprised of the following asset categories at December 31:

Asset Category	Pension		Postretirement	
	2007	2006	2007	2006
Equity securities	56%	59%	0%	0%
Debt securities	33%	38%	100%	100%
Real estate	0%	0%	0%	0%
Other	11%	3%	0%	0%
Total	100%	100%	100%	100%

Plan assets are invested using a total return investment approach whereby a mix of equity securities, debt securities and other investments are used to preserve asset values, diversify risk and achieve our target investment return benchmark. Investment strategies and asset allocations are based on careful consideration of plan liabilities, the plan's funded status and our financial condition. Investment performance and asset allocation are measured and monitored on an ongoing basis.

On November 26, 2007, we contributed $27.4 million in DPL common stock from our Master Trust assets to the Retirement Income Plan. This contribution fully funded the pension liability as of December 31, 2007. DPL common stock is now 9% of plan assets.

Our expected return on plan asset assumptions, used to determine benefit obligations, are based on historical long-term rates of return on investment, which use the widely accepted capital market principle that assets with higher volatility generate a greater return over the long run. Current market factors, such as inflation and interest rates, as well as asset diversification and portfolio rebalancing, are evaluated when long-term capital market assumptions are determined. Peer data and historical returns are reviewed to verify reasonability and appropriateness.

Our overall expected long-term rate of return on assets is approximately 8.50% for pension plan assets and approximately 6.75% for retiree benefit plan assets. This expected return is based exclusively on historical returns, without adjustments. There can be no assurance of our ability to generate that rate of return in the future.

Our overall discount rate was evaluated in relation to the December 31, 2007 Hewitt Yield Curve, which represents a portfolio of top-quartile AA-rated bonds used to settle pension obligations. Peer data and historical returns were also reviewed to verify the reasonability and appropriateness of our discount rate used in the calculation of benefit obligations and expense.

The weighted average assumptions used to determine benefit obligations for the years ended December 31 were:

Benefit Obligation Assumptions	Pension		Postretirement	
	2007	2006	2007	2006
Discount rate for obligations	6.00%	5.75%	6.00%	5.75%
Rate of compensation increases	4.00%	4.00%	N/A	N/A

The weighted-average assumptions used to determine net periodic benefit cost (income) for the years ended December 31 were:

Net Periodic Benefit Cost (Income) Assumptions	Pension		Postretirement	
	2007	2006	2007	2006
Discount rate	5.75%	5.75%	5.75%	5.75%
Expected rate of return on plan assets	8.50%	8.50%	6.75%	6.75%
Rate of compensation increases	4.00%	4.00%	N/A	N/A

The assumed health care cost trend rates at December 31 are as follows:

Health Care Cost Assumptions	Expense		Benefit Obligations	
	2007	2006	2007	2006
Current health care cost trend rate	10.00%	10.00%	10.00%	10.00%
Ultimate health care cost trend rate	5.00%	5.00%	5.00%	5.00%
Ultimate health care cost trend rate - year	2012	2011	2013	2012

The assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A one-percentage point change in assumed health care cost trend rates would have the following effects on the net periodic postretirement benefit cost and the accumulated postretirement benefit obligation:

Effect of Change in Health Care Cost Trend Rate ($ in millions)	Increase 1%	Decrease 1%
Service cost plus interest cost	$ 0.1	$ (0.1)
Benefit obligation	$ 1.4	$ (1.3)

The following benefit payments, which reflect future service, are expected to be paid as follows:

Estimated Future Benefit Payments $ in millions	Pension	Postretirement
2008	$ 19.7	$ 2.7
2009	$ 20.0	$ 2.6
2010	$ 20.3	$ 2.6
2011	$ 20.5	$ 2.5
2012	$ 21.0	$ 2.4
2013 - 2017	$ 110.6	$ 9.8

We expect to contribute $0.4 million to our pension plans and $2.7 million to our other postretirement benefit plans in 2008.

7. Financial Instruments

In the normal course of business, we enter into various financial instruments, including derivative financial instruments. A description of these financial instruments is as follows:

Derivatives

We use derivatives principally to manage the risk of changes in market prices for commodities. The derivatives that we use to hedge these risks are governed by our risk management policies for forward contracts, futures, options, and swaps. Our net positions are continually assessed within our structured hedging programs to determine whether new or offsetting transactions are required. The objective of the hedging program is generally to mitigate financial risks while ensuring that sufficient volumes are available to meet our requirements. We monitor and value derivative positions monthly as part of our risk management processes. We use published sources for pricing when possible to mark positions to market. We rely on modeled valuations only when no other method exists.

We recognized $0.0 million and $3.2 million in unrealized gains on derivative assets in OCI in 2007 and 2006, respectively. $1.5 million and $0.0 million of unrealized losses on derivative liabilities were recognized in OCI in 2007 and 2006, respectively. Approximately $1.5 million of accumulated gains/(losses) in OCI are expected to be reclassified to earnings over the next twelve months.

Cash Flow Hedges
Our risk management processes identify the relationships between hedging instruments and hedged items, as well as the risk management objective and strategy for undertaking various hedge transactions. The mark-to-market value of cash flow hedges as determined by current public market prices will continue to fluctuate with changes in market prices up to contract expiration. The effective portion of the hedging transaction is recognized in OCI and transferred to earnings when the forecasted transaction takes place, while the impact of discontinued cash flow hedges is recognized in earnings. These instruments are used to hedge the risk of price changes for sales and purchases of power and capacity. All risk components were taken into account to determine the hedge effectiveness of the cash flow hedges. Power hedges are usually transacted over a 1 to 3 month period while capacity swaps are for the 12 month PJM year (June-May).

Mark to Market
Certain derivative contracts are entered into on a regular basis as part of our risk management program but do not qualify for hedge accounting or the normal purchase and sales exceptions under SFAS No. 133, "Accounting for Derivative Instruments and Hedging Activities," as amended. Accordingly, such contracts are recorded at fair value with changes in the fair value charged or credited to the income statement in the period in which the change occurred. Contracts we enter into as part of our risk management program may be settled financially, by physical delivery, or net settled with the counterparty.

Master Trust Assets
We established a Master Trust to hold assets for the benefit of employees participating in our Deferred Compensation Plan and other employee benefit purposes and these assets are not used for general operating purposes. These assets are primarily comprised of mutual funds and DPL common stock. These assets are valued using current public market prices on a quarterly basis. Any unrealized gains or losses are recognized in Other Comprehensive Income until the securities are sold.

We recognized $31.2 million and $41.1 million of unrealized gains and $5.9 million and $3.8 million of unrealized losses in OCI in 2007 and 2006, respectively. No unrealized gains or losses are expected to be transferred to earnings in 2008.

Transfer of Master Trust Assets to Pension
On October 26, 2007, the Board of Directors approved a resolution permitting the transfer of 925,000 shares of DPL Inc. common stock from the Master Trust to The Dayton Power and Light Company Retirement Income Plan Trust (Pension). This transaction was completed on November 26, 2007, contributing shares of common stock with a fair value of $27.4 million to the Pension and resulting in a fully funded status at December 31, 2007.

Long-term Debt
Long-term debt is fair valued based on current public market prices for disclosure purposes only. Unrealized gains or losses are not recognized in the financial statements, as long-term debt is presented at amortized cost in the financial statements. The long-term debt amounts include the current portion payable in the next twelve months and have maturities that range from 2008 to 2035.

The fair values of our financial instruments and debt are based on market quotes of similar instruments and represent estimates of possible value that may not be realized in the future. The table below presents the fair value and cost of these instruments at December 31, 2007 and 2006.

	At December 31,			
	2007		2006	
$ in millions	Cost	Fair Value	Cost	Fair Value
Assets				
Master Trust Assets	$ 30.5	$ 56.0	$ 71.6	$ 109.0
Derivative Assets	0.4	0.4	-	3.2
Total Assets	$ 30.9	$ 56.4	$ 71.6	$ 112.2
Liabilities				
Debt	$ 875.3	$ 871.5	$ 786.1	$ 785.8
Derivative Liabilities	-	1.5	0.6	0.6
Total Liabilities	$ 875.3	$ 873.0	$ 786.7	$ 786.4

8. Stock-Based Compensation

As a result of the May 21, 2007 settlement of the litigation with three former executives (see Note 10 of Notes to Financial Statements), the three former executives relinquished all of their rights to certain deferred compensation, RSUs, MVE incentives, stock options and reimbursement of legal fees. A portion of this settlement included the forfeitures and cancellations of RSUs and stock options of 1.3 million and 3.6 million, respectively.

The following table summarizes share-based compensation expense:

	Twelve Months Ended December 31,	
$ in millions	2007	2006
Stock options	$ -	$ 1.3
Restricted stock units	-	3.0
Performance shares	1.5	2.0
Restricted shares	0.3	-
Non-employee directors' RSUs	0.3	-
Share-based compensation included in operations and maintenance expense	2.1	6.3
Income tax expense	(0.7)	(2.2)
Total share-based compensation, net of tax	$ 1.4	$ 4.1

Share-based awards issued in DPL's common stock will be distributed from treasury stock. DPL believes it has sufficient treasury stock to satisfy all outstanding share-based awards.

Determining Fair Value

Valuation and Amortization Method – We estimate the fair value of stock options and RSUs using a Black-Scholes-Merton model; performance shares are valued using a Monte Carlo simulation; restricted shares are valued at the market price on the day of grant and the Directors' RSUs are valued at the market price on the day prior to the grant date. We amortize

the fair value of all awards on a straight-line basis over the requisite service periods, which are generally the vesting periods.

Expected Volatility – Our expected volatility assumptions are based on the historical volatility of DPL stock. The volatility range captures the high and low volatility values for each award granted based on its specific terms.

Expected Life – The expected life assumption represents the estimated period of time from grant until exercise and reflects historical employee exercise patterns.

Risk-Free Interest Rate – The risk-free interest rate for the expected term of the award is based on the corresponding yield curve in effect at the time of the valuation for U.S. Treasury bonds having the same term as the expected life of the award, i.e., a five year bond rate is used for valuing an award with a five year expected life.

Expected Dividend Yield – The expected dividend yield is based on DPL's current dividend rate, adjusted as necessary to capture anticipated dividend changes and the 12 month average DPL stock price.

Expected Forfeitures – The forfeiture rate used to calculate compensation expense is based on DPL's historical experience, adjusted as necessary to reflect special circumstances.

Stock Options

In 2000, the Board of Directors adopted and DPL's shareholders approved The DPL Inc. Stock Option Plan. On April 26, 2006, DPL's shareholders approved The DPL Inc. 2006 Equity and Performance Incentive Plan (EPIP). With the approval of the EPIP, no new awards will be granted under The DPL Inc. Stock Option Plan, but shares relating to awards that are forfeited or terminated under The DPL Inc. Stock Option Plan may be granted under the EPIP. As of December 31, 2007, there were no unvested stock options.

The schedule of option activity for the twelve months ended December 31, 2007 was as follows:

$ in millions	Number of Options	Weighted-Avg. Grant Date Fair Value
Non-vested at January 1, 2007	10,000	$ -
Granted in 2007	-	-
Vested in 2007	(10,000)	-
Forfeited in 2007	-	-
Non-vested at December 31, 2007	-	$ -

Summarized stock option activity was as follows:

	Twelve Months Ended December 31, 2007	Twelve Months Ended December 31, 2006
Options:		
Outstanding at beginning of year	5,091,500	5,486,500
Granted	-	-
Exercised	(525,000)	(355,000)
Forfeited (a)	(3,620,000)	(40,000)
Outstanding at year-end	946,500	5,091,500
Exercisable at year-end	946,500	5,081,500
Weighted average option prices per share:		
Outstanding at beginning of year	$ 21.95	$ 21.86
Granted	$ -	$ -
Exercised	$ 26.79	$ 21.00
Forfeited	$ 20.38	$ 15.88
Outstanding at year-end	$ 24.09	$ 21.95
Exercisable at year-end	$ 24.09	$ 21.94

(a) As a result of the settlement of the former executive litigation on May 21, 2007, 3.6 million outstanding options shown above were forfeited in the second quarter of 2007 and another approximately one million disputed options not shown above were also forfeited.

The following table reflects information about stock options outstanding at December 31, 2007:

	Options Outstanding			Options Exercisable	
Range of Exercise Prices	Outstanding	Weighted-Average Contractual Life	Weighted-Average Exercise Price	Exercisable	Weighted-Average Exercise Price
$14.95 - $21.00	620,000	2.8 years	$ 20.60	620,000	$ 20.60
$21.01 - $29.63	326,500	3.5 years	$ 28.82	326,500	$ 28.82

The following table reflects information about stock option activity during the period:

$ in millions	Twelve Months Ended December 31, 2007	Twelve Months Ended December 31, 2006
Weighted-average grant date fair value of options granted during the period	$ -	$ -
Intrinsic value of options exercised during the period	$ 2.3	$ 2.5
Proceeds from stock options exercised during the period	$ 14.6	$ 7.8
Excess tax benefit from proceeds of stock options exercised	$ 1.3	$ 1.9
Fair value of shares that vested during the period	$ -	$ 1.3
Unrecognized compensation expense	$ -	$ 0.1
Weighted average period to recognize compensation expense (in years)	-	1.0

No options were granted during 2006 and 2007.

Restricted Stock Units (RSUs)

RSUs were granted to certain key employees prior to 2001. As a result of the settlement of the former executive litigation, all disputed RSUs were forfeited by the three former executives. There were 22,976 RSUs outstanding as of December 31, 2007, none of which have vested. The non-vested RSUs will be paid in cash upon vesting and will vest as follows:

11,253 in 2008; 7,878 in 2009 and 3,845 in 2010. Non-vested RSUs are valued quarterly at fair value using the Black-Scholes-Merton model to determine the amount of compensation expense to be recognized. Non-vested RSUs do not earn dividends.

$ in millions	Number of RSUs	Weighted-Avg. Grant Date Fair Value
Non-vested at January 1, 2007	49,998	$ 1.2
Granted in 2007	-	$ -
Vested in 2007	(20,097)	$ (0.4)
Forfeited in 2007	(6,925)	$ (0.2)
Non-vested at December 31, 2007	22,976	$ 0.6

Summarized RSU activity was as follows:

	Twelve Months Ended December 31,	
	2007	2006
RSUs:		
Outstanding at beginning of year	1,334,339	1,319,399
Granted	-	-
Dividends	11,656	46,434
Exercised	(20,097)	(22,516)
Forfeited	(1,302,922)	(8,978)
Outstanding at period end	22,976	1,334,339
Exercisable at period end	-	-

Compensation expense is recognized each quarter based on the change in the market price of DPL common shares.

As of December 31, 2007 and 2006, liabilities recorded for outstanding RSUs were $0.6 million and $36.9 million, respectively, which are included in "Other deferred credits" on the consolidated balance sheets. The decrease in the liability is due to the executive litigation settlement and the forfeiture of 1.3 million RSUs. See Note 10 of Notes to Financial Statements.

The following table shows the assumptions used in the Black-Scholes-Merton model to calculate the fair value of the non-vested RSUs during the respective periods:

	Twelve Months Ending December 31,	
	2007	2006
Expected volatility	6.1% - 15.3%	9.5% - 17.3%
Weighted-average expected volatility	13.0%	14.6%
Expected life (years)	1.0 - 3.0	1.0 - 4.0
Expected dividends	3.8%	3.7%
Weighted-average expected dividends	3.8%	3.7%
Risk-free interest rate	3.0% - 3.3%	4.7% - 4.9%

Performance Shares

Under the EPIP, the Board adopted a Long-Term Incentive Plan (LTIP) under which DPL will grant a targeted number of performance shares of common stock to executives. Grants under the LTIP will be awarded based on a Total Shareholder Return Relative to Peers performance. No performance shares will be earned in a performance period if the three-year Total Shareholder Return Relative to Peers is below the threshold of the 40th percentile. Further, the LTIP

awards will be capped at 200% of the target number of performance shares, if the Total Shareholder Return Relative to Peers is at or above the threshold of the 90th percentile. The Total Shareholder Return Relative to Peers is considered a market condition under FAS 123R. There is a three year requisite service period for each tranche of the performance shares.

The schedule of non-vested performance share activity for the twelve months ended December 31, 2007 is as follows:

$ in millions	Number of Performance Shares	Weighted-Avg. Grant Date Fair Value
Non-vested at January 1, 2007	110,723	$ 2.7
Granted in 2007	78,559	$ 2.6
Vested in 2007	(37,426)	$ (0.8)
Forfeited in 2007	(47,174)	$ (1.3)
Non-vested at December 31, 2007	104,682	$ 3.2

	Twelve Months Ended December 31,	
	2007	2006
Performance shares:		
Outstanding at beginning of year	154,768	-
Granted	78,559	244,423
Exercised	(22,462)	-
Expired	(21,583)	-
Forfeited	(47,174)	(89,655)
Outstanding at period end	142,108	154,768
Exercisable at period end	37,426	44,045

The following table reflects information about performance share activity during the period:

$ in millions	Twelve Months Ended December 31, 2007	2006
Weighted-average grant date fair value of performance shares granted during the period	$ 2.6	$ 6.3
Intrinsic value of performance shares exercised during the period	$ 0.6	$ -
Proceeds from performance shares exercised during the period	$ -	$ -
Excess tax benefit from proceeds of performance shares exercised	$ -	$ -
Fair value of performance shares that vested during the period	$ 0.8	$ 1.3
Unrecognized compensation expense	$ 1.9	$ 1.5
Weighted average period to recognize compensation expense (in years)	1.7	1.6

The following table shows the assumptions used in the Monte Carlo Simulation to calculate the fair value of the performance shares granted during the period:

	Twelve Months Ending December 31,	
	2007	2006
Expected volatility	15.8% - 17.3%	17.9% - 20.3%
Weighted-average expected volatility	16.6%	20.1%
Expected life (years)	3.0	3.0
Expected dividends	3.3% - 3.9%	3.7%
Weighted-average expected dividends	3.4%	3.7%
Risk-free interest rate	4.5% - 4.9%	4.6% - 4.7%

Restricted Shares

Under the EPIP, the Board granted shares of DPL Restricted Shares to various executives. The Restricted Shares are registered in the executive's name, carry full voting privileges, receive dividends as declared and paid on all DPL common stock and vest after a specified service period.

$ in millions	Number of Restricted Shares	Weighted-Avg. Grant Date Fair Value
Non-vested at January 1, 2007	19,000	$ 0.5
Granted in 2007	23,200	$ 0.7
Vested in 2007	-	$ -
Forfeited in 2007	-	$ -
Non-vested at December 31, 2007	42,200	$ 1.2

	Twelve Months Ended December 31,	
	2007	2006
Restricted shares:		
Outstanding at beginning of year	19,000	-
Granted	23,200	19,000
Exercised	-	-
Forfeited	-	-
Outstanding at period end	42,200	19,000
Exercisable at period end	-	-

The following table reflects information about restricted share activity during the period:

$ in millions	Twelve Months Ended December 31, 2007	2006
Weighted-average grant date fair value of restricted shares granted during the period	$ 0.7	$ 0.5
Intrinsic value of restricted shares exercised during the period	$ -	$ -
Proceeds from restricted shares exercised during the period	$ -	$ -
Excess tax benefit from proceeds of restricted shares exercised	$ -	$ -
Fair value of restricted shares that vested during the period	$ -	$ -
Unrecognized compensation expense	$ 0.9	$ 0.5
Weighted average period to recognize compensation expense (in years)	2.8	4.1

Non-Employee Director Restricted Stock Units

Under the EPIP, as part of their annual compensation for service to DP&L, each non-employee Director received a $54,000 retainer in RSUs on the date of the annual meeting. The RSUs will become non-forfeitable on April 15 of the following year. All of the RSUs become non-forfeitable in the event of death, disability, or change in control but if the Director resigns or retires prior to the April 15 vesting date, the vested shares will be distributed on a pro rata basis. The RSUs accrue quarterly dividends in the form of additional RSUs. Upon vesting, the RSUs will become exercisable and will be distributed in DPL common shares, unless the Director chooses to defer receipt of the shares until a later date. The RSUs are valued at the closing stock price on the day prior to the grant and the compensation expense is recognized evenly over the vesting period.

$ in millions	Number of Director RSUs	Weighted-Avg. Grant Date Fair Value
Non-vested at January 1, 2007	-	$ -
Granted in 2007	14,920	$ 0.5
Dividends accrued in 2007	348	$ -
Vested in 2007	(10,238)	$ (0.3)
Forfeited in 2007	(1,553)	$ (0.1)
Non-vested at December 31, 2007	3,477	$ 0.1

	Twelve Months Ended December 31,	
	2007	2006*
Restricted stock units:		
Outstanding at beginning of year	-	-
Granted	14,920	-
Dividends accrued	348	-
Exercised	(142)	-
Forfeited	(1,553)	-
Outstanding at period end	13,573	-
Exercisable at period end	-	-

** Director RSUs were not issued in 2006.*

The following table reflects information about non-employee director RSU activity during the period:

$ in millions	Twelve Months Ended December 31, 2007	2006*
Weighted-average grant date fair value of non-employee director RSUs granted during the period	$ 0.5	$ -
Intrinsic value of non-employee director RSUs exercised during the period	$ -	$ -
Proceeds from non-employee director RSUs exercised during the period	$ -	$ -
Excess tax benefit from proceeds of non-employee director RSUs exercised	$ -	$ -
Fair value of non-employee director RSUs that vested during the period	$ 0.3	$ -
Unrecognized compensation expense	$ 0.1	$ -
Weighted average period to recognize compensation expense (in years)	0.3	-

** Director RSUs were not issued in 2006.*

9. Preferred Stock

DP&L: $25 par value, 4,000,000 shares authorized, no shares outstanding; and $100 par value, 4,000,000 shares authorized, 228,508 shares without mandatory redemption provisions outstanding.

	Preferred Stock Rate	Current Redemption Price	Current Shares Outstanding at December 31, 2007	Par Value at December 31, 2007 ($ in millions)	Par Value at December 31, 2006 ($ in millions)
DP&L Series A	3.75%	$ 102.50	93,280	**9.3**	9.3
DP&L Series B	3.75%	$ 103.00	69,398	**7.0**	7.0
DP&L Series C	3.90%	$ 101.00	65,830	**6.6**	6.6
Total			228,508	**$ 22.9**	$ 22.9

Our preferred stock may be redeemed at DPL's option at the per-share prices indicated, plus cumulative accrued dividends.

As long as any preferred stock is outstanding, our Amended Articles of Incorporation contain provisions restricting the payment of cash dividends on any of its Common Stock if, after giving effect to such dividend, the aggregate of all such dividends distributed subsequent to December 31, 1946 exceeds the net income available for dividends on Common Stock subsequent to December 31, 1946, plus $1.2 million. As of year-end, all earnings reinvested in the business were available for Common Stock dividends. We record dividends on preferred stock as part of interest expense. We expect all 2007 earnings reinvested in the business to be available for common stock dividends, payable to DPL.

10. Executive Litigation

On May 21, 2007, we settled the litigation with three former executives. As part of this settlement, the three former executives relinquished and dismissed all their claims including those related to certain deferred compensation, RSUs, MVE incentives, stock options and legal fees. The RSUs and stock options relinquished and forfeited were 1.3 million and 3.6 million, respectively. Prior to the settlement date, we had accrued obligations of $60.3 million. Included in these amounts was $3.1 million associated with the forfeiture of stock options. In exchange for our payment of $25 million and the relinquishment by the former executives of certain contested compensation discussed above, all of these claims by all parties were settled and released.

As a result of this settlement during the second quarter ended June 30, 2007, we realized a net pre-tax gain in continuing operations of $35.3 million. Accrued obligations associated with the former executives' litigation were recorded since the obligations were associated with our non-qualified benefit plans. We had no ownership of DPL's discontinued financial asset portfolio business, therefore these liabilities were reversed and the net pre-tax gain was recorded within continuing operations. The following table outlines the components of our net gain:

$ in millions	
Continuing operations:	
Reversal of accrued obligations	$ 60.3
Allocated settlement expense	(25.0)
Net gain from continuing operations	$ 35.3

The $25 million settlement was funded from the sale of financial assets held in our Master Trust Plan for deferred compensation. As part of this transaction during the second quarter ended June 30, 2007, we recorded a $3.2 million realized gain which is reflected in investment income.

11. Contractual Obligations, Commercial Commitments and Contingencies

Equity Ownership Interest
We own a 4.9% equity ownership interest in an electric generation company. As of December 31, 2007, we could be responsible for the repayment of 4.9%, or $36.5 million, of a $745 million debt obligation that matures in 2026.

Contractual Obligations and Commercial Commitments
We enter into various contractual obligations and other commercial commitments that may affect the liquidity of our operations. At December 31, 2007, these include:

Contractual Obligations

		Payment Year			
$ in millions	Total	2008	2009-2010	2011-2012	Thereafter
Long-term debt	$ 874.4	$ -	$ -	$ -	$ 874.4
Interest payments	685.0	43.6	87.3	87.3	466.8
Pension and postretirement payments	234.7	22.4	45.5	46.4	120.4
Capital leases	2.0	0.7	1.3	-	-
Operating leases	0.6	0.3	0.2	0.1	-
Coal contracts (a)	874.0	321.5	507.5	45.0	-
Limestone contracts	57.0	4.3	10.5	11.2	31.0
Reserve for uncertain tax positions	65.3	-	65.3	-	-
Other contractual obligations	220.0	154.0	56.1	7.5	2.4
Total contractual obligations	$ 3,013.0	$ 546.8	$ 773.7	$ 197.5	$ 1,495.0

(a) DP&L-operated units

Long-term debt:
Long-term debt as of December 31, 2007, consists of first mortgage bonds, a short-term loan from our parent and tax-exempt pollution control. During 2007, we entered into $90 million of tax-exempt pollution control bonds due in 2040.

See Note 4 of Notes to Financial Statements.

Interest payments:
Interest payments associated with the long-term debt described above.

Pension and postretirement payments:
As of December 31, 2007, we had estimated future benefit payments as outlined in Note 6 of Notes to Financial Statements. These estimated future benefit payments are projected through 2017.

Capital leases:
As of December 31, 2007, we had one capital lease that expires in September 2010.

Operating leases:
As of December 31, 2007, we had several operating leases with various terms and expiration dates.

Coal contracts:
We have entered into various long-term coal contracts to supply portions of our coal requirements for our generating plants. Contract prices are subject to periodic adjustment and have features that limit price escalation in any given year.

Limestone contracts:
We have entered into various limestone contracts to supply limestone for our generating facilities.

Reserve for uncertain tax positions
On January 1, 2007, we adopted Financial Accounting Standards Board (FASB) Interpretation No. 48, "Accounting for Uncertainty in Income Taxes" (FIN 48). As of December 31, 2007, our total reserve for uncertain tax positions is $65.3 million including interest ($42.5 million net of federal tax benefit). See Note 1 of Notes to Financial Statements.

Other contractual obligations:
As of December 31, 2007, we had various other contractual obligations including non-cancelable contracts to purchase goods and services with various terms and expiration dates.

We enter into various commercial commitments, which may affect the liquidity of our operations. At December 31, 2007, these include:

Credit facilities:
In November 2006, we replaced the previous $100 million revolving credit agreement with a $220 million five year facility that expires on November 21, 2011. At December 31, 2007, there were no borrowings outstanding under this credit agreement. We have the ability to increase the size of the facility by an additional $50 million at any time.

Contingencies
In the normal course of business, we are subject to various lawsuits, actions, proceedings, claims and other matters asserted under laws and regulations. We believe the amounts provided in our financial statements, as prescribed by GAAP, are adequate in light of the probable and estimable contingencies. See Note 1 of Notes to Financial Statements. However, there can be no assurances that the actual amounts required to satisfy alleged liabilities from various legal proceedings, claims, tax examinations and other matters discussed below, and to comply with applicable laws and regulations, will not exceed the amounts reflected in our financial statements. As such, costs, if any, that may be incurred in excess of those amounts provided as of December 31, 2007, cannot be reasonably determined.

Environmental Matters
Our facilities and operations are subject to a wide range of environmental regulations and law. In the normal course of business, we have investigatory and remedial activities underway at these facilities to comply, or to determine compliance, with such regulations. We have been identified, either by a government agency or by a private party seeking contribution to site clean-up costs, as a potentially responsible party (PRP) at two sites pursuant to state and federal laws. We record liabilities for probable estimated loss in accordance with Statement of Financial Accounting Standards No. 5 (SFAS 5), "Accounting for Contingencies" as discussed in Note 1 of Notes to Financial Statements. We evaluate the potential liability related to probable losses quarterly and may revise our estimates. Such revisions in the estimates of the potential liabilities could have a material effect on our results of operations and financial position.

12. Legal Matters

Legal Matters

State Income Tax Audit
On February 13, 2006, we received correspondence from the Ohio Department of Taxation (ODT) notifying us that ODT had completed their examination and review of our Ohio Corporation Franchise Tax Returns for tax years 2002 through 2004 and that the final proposed audit adjustments result in a balance due of $90.8 million before interest and penalties. We have reviewed the proposed audit adjustments and are vigorously contesting the ODT findings and notice of assessment through all administrative and judicial means available. On March 29, 2006, we filed petitions for reassessment with the ODT to protest each assessment as well as request corrected assessments for each tax year. On October 12, 2006, we signed a Memorandum of Understanding with the ODT that stated if the ODT's positions are

ultimately sustained in judicial proceedings, the total additional tax liability that we would be subject to for tax years 2002 through 2004 would be no more than $50.7 million before interest as opposed to the $90.8 million stated in the ODT's correspondence of February 13, 2006. We believe we have recorded adequate tax reserves related to the proposed adjustments; however, we cannot predict the outcome, which could be material to our results of operations and cash flows.

We are also under audit review by various state agencies for tax years 2002 through 2006. We have also filed an appeal to the Ohio Board of Tax Appeals for tax years 1998 through 2001. Depending upon the outcome of these audits and the appeal, we may be required to increase our tax provision if actual amounts ultimately determined exceed recorded reserves. We believe we have adequate reserves in each tax jurisdiction but cannot predict the outcome of these audits.

Environmental

On April 2, 2007, the U.S. Supreme Court unanimously overturned the rulings of two lower courts and concluded that the CAA's New Source Review (NSR) requirements are triggered when a major physical or operational change at a facility results in an increase in the facility's annual emissions (*Environmental Defense et al. v. Duke Energy Corp. et al.*). The outcome of this case is significant to us because it eliminates one of our major arguments in the lawsuit filed against us by the Sierra Club. The Court decided that an annual rate of emissions could be used to determine if major modifications have been made to a plant as opposed to an hourly emission rate as Duke had argued. Using the annual rate makes it more likely that most plant modifications will be found to be "major" modifications, thus requiring EPA permits. We can still defend against the allegations of NSR violations if we can establish that the activities at issue did not cause total annual emissions to increase or that the projects that resulted in increased emissions were undertaken for routine maintenance, repair and replacement activities.

In September 2004, the Sierra Club filed a lawsuit against the Company and the other owners of the Stuart generating station in the United States District Court for the Southern District of Ohio for alleged violations of the CAA, including issues similar to those presented in the Duke Energy case and other issues relating to alleged violations of opacity limitations. DP&L, on behalf of all co-owners, is leading the defense of this matter. A sizable amount of discovery has taken place and expert reports were filed at various times from May through September, 2007. On February 14, 2008, upon the request of the Sierra Club, DP&L and the other owners of the Stuart generating station, the Court approved another sixty day stay of proceedings to permit the parties the opportunity to determine if a settlement of the case could be reached. Settlement negotiations are ongoing. Refer to disclosure on page 109.2.

Governmental and Regulatory Inquiries

On May 28, 2004, the U.S. Attorney's Office for the Southern District of Ohio, assisted by the Federal Bureau of Investigation, notified us that it had initiated an inquiry involving matters connected to our internal investigation. We are cooperating with this investigation.

On or about June 24, 2004, the SEC commenced a formal investigation into the issues raised by the Memorandum. We are cooperating with the investigation.

13. Cash Flow Statement Items

A. Cash Flow Statement Reconciliation (Instruction 1, p. 120):

	2007	
	Beginning Balance	Ending Balance
Balance Sheet (p. 110, line 35)	$ 46,053,387	$ 13,201,838
Balance Sheet (p. 110, line 38)	0	0
Cash and Cash Equivalents (p. 121, lines 88 and 90)	$ 46,053,387	$ 13,201,838

B. Interest and Income Taxes (Instruction 3, p. 120):

	2007	2006
Interest paid, net of amount capitalized	$ 18,466,756	$ 18,223,668
Income taxes paid, net	$114,707,887	$158,055,444

C. Statement of Cash Flows

	For the year ended December 31, 2007
Net Cash Flow from Operating Activities:	
Net income	$271,579,914
Depreciation and depletion	124,508,769
Amortization of regulatory assets	10,836,559
Net (increase) decrease in Master Trust Assets	41,081,939
Net increase (decrease) in Master Trust Obligations	(56,150,574)
Deferred income taxes, net	33,869,376
Investment tax credit adjustment, net	(2,811,548)
Net (increase) decrease in receivables	(19,882,060)
Net (increase) decrease in inventory	(20,594,384)
Net increase (decrease) in payables and accrued expenses	(21,301,221)
Net (increase) decrease in other regulatory assets	(8,403,008)
Net increase (decrease) in other regulatory liabilities	297,421
(Less) allowance for other funds used during construction	317,221
Equity in earnings of subsidiary companies	(19,343,353)
Other deferred debits	(22,724,901)
Net Cash Provided by Operating Activities	353,248,150
Cash Flows from Investment Activities:	
Gross additions to utility plant (less nuclear fuel)	(337,212,809)
Cash outflows from plant	(337,212,809)
Contributions and advances from assoc. and subsidiary companies	(24,000)
Net increase (decrease) in payables and accrued expenses	(6,029,639)
Net Cash Used in Investing Activities	(343,266,448)

	For the year ended December 31, 2007
Cash Flows from Financing Activities:	
Restricted funds held in trust	63,033,532
Net increase in short-term debt	20,000,000
Dividends on preferred stock	(866,783)
Dividends on common stock	(125,000,000)
Net Cash Used in Financing Activities	(42,833,251)
Net increase (decrease) in cash and cash equivalents	(32,851,549)
Cash and cash equivalents at beginning of year	46,053,387
Cash and cash equivalents at end of year	$ 13,201,838

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	47,418,682	(66,894,896)		
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income	(26,361,815)	35,632,178		
3	Preceding Quarter/Year to Date Changes in Fair Value				
4	Total (lines 2 and 3)	(26,361,815)	35,632,178		
5	Balance of Account 219 at End of Preceding Quarter/Year	21,056,867	(31,262,718)		
6	Balance of Account 219 at Beginning of Current Year	21,056,867	(31,262,718)		
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income	(4,832,172)	3,433,866		
8	Current Quarter/Year to Date Changes in Fair Value				
9	Total (lines 7 and 8)	(4,832,172)	3,433,866		
10	Balance of Account 219 at End of Current Quarter/Year	16,224,695	(27,828,852)		

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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	30,550,553	(6,004,888)	5,069,451		
2	3,216,408	(2,466,810)	10,019,961		
3					
4	3,216,408	(2,466,810)	10,019,961	242,433,852	252,453,813
5	33,766,961	(8,471,698)	15,089,412		
6	33,766,961	(8,471,698)	15,089,412		
7	(2,466,810)	(4,695,567)	(8,560,683)		
8					
9	(2,466,810)	(4,695,567)	(8,560,683)	271,579,914	263,019,231
10	31,300,151	(13,167,265)	6,528,729		

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The Dayton Power and Light 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)	4,101,665,336	4,101,665,336
4	Property Under Capital Leases	8,234,403	8,234,403
5	Plant Purchased or Sold		
6	Completed Construction not Classified	275,060,704	275,060,704
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	4,384,960,443	4,384,960,443
9	Leased to Others		
10	Held for Future Use	2,140,690	2,140,690
11	Construction Work in Progress	363,782,740	363,782,740
12	Acquisition Adjustments		
13	Total Utility Plant (8 thru 12)	4,750,883,873	4,750,883,873
14	Accum Prov for Depr, Amort, & Depl	2,158,078,811	2,158,078,811
15	Net Utility Plant (13 less 14)	2,592,805,062	2,592,805,062
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	2,122,334,438	2,122,334,438
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	35,744,373	35,744,373
22	Total In Service (18 thru 21)	2,158,078,811	2,158,078,811
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,158,078,811	2,158,078,811

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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.
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	34,156,813	2,456,439
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	34,156,813	2,456,439
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	12,510,422	
9	(311) Structures and Improvements	392,669,092	3,210,500
10	(312) Boiler Plant Equipment	1,391,493,009	259,511,228
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	398,802,224	12,437,653
13	(315) Accessory Electric Equipment	221,211,498	376,393
14	(316) Misc. Power Plant Equipment	45,091,406	1,536,566
15	(317) Asset Retirement Costs for Steam Production	3,463,574	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	2,465,241,225	277,072,340
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	621,310	
38	(341) Structures and Improvements	1,780,307	
39	(342) Fuel Holders, Products, and Accessories	3,998,052	
40	(343) Prime Movers		
41	(344) Generators	82,060,166	339,667
42	(345) Accessory Electric Equipment	1,888,197	
43	(346) Misc. Power Plant Equipment	809,979	
44	(347) Asset Retirement Costs for Other Production		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	91,158,011	339,667
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	2,556,399,236	277,412,007

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The Dayton Power and Light 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
					2
					3
430,425	-63,714		36,119,113		4
430,425	-63,714		36,119,113		5
					6
					7
			12,510,422		8
75,873	436,448		396,240,167		9
14,679,113	78,675		1,636,403,799		10
					11
2,227,817	-275,672		408,736,388		12
3,755,408	85,769		217,918,252		13
56,069	20,399		46,592,302		14
	1,230,825		4,694,399		15
20,794,280	1,576,444		2,723,095,729		16
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					35
					36
			621,310		37
			1,780,307		38
	1,159		3,999,211		39
					40
	1,126		82,400,959		41
			1,888,197		42
	198		810,177		43
					44
	2,483		91,500,161		45
20,794,280	1,578,927		2,814,595,890		46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	29,533,353	72,765
49	(352) Structures and Improvements	8,796,676	14,082
50	(353) Station Equipment	168,769,176	2,487,414
51	(354) Towers and Fixtures	28,952,823	
52	(355) Poles and Fixtures	69,340,418	2,760,327
53	(356) Overhead Conductors and Devices	65,266,070	1,291,448
54	(357) Underground Conduit	495,507	
55	(358) Underground Conductors and Devices	833,913	
56	(359) Roads and Trails	9,439	
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	371,997,375	6,626,036
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	18,059,765	2,336,546
61	(361) Structures and Improvements	34,895,271	1,825,077
62	(362) Station Equipment	194,099,982	6,466,028
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	190,715,896	9,069,747
65	(365) Overhead Conductors and Devices	93,390,543	2,101,600
66	(366) Underground Conduit	9,225,978	339,041
67	(367) Underground Conductors and Devices	146,112,253	5,188,760
68	(368) Line Transformers	205,180,599	33,267,603
69	(369) Services	124,151,129	10,147,382
70	(370) Meters	39,013,272	2,621,472
71	(371) Installations on Customer Premises	14,024,361	495,582
72	(372) Leased Property on Customer Premises	63,596	
73	(373) Street Lighting and Signal Systems		
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,068,932,645	73,858,838
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	1,608,881	
87	(390) Structures and Improvements	16,177,893	127,399
88	(391) Office Furniture and Equipment		
89	(392) Transportation Equipment		
90	(393) Stores Equipment	873,200	
91	(394) Tools, Shop and Garage Equipment	8,591,478	122,798
92	(395) Laboratory Equipment	2,366,984	537
93	(396) Power Operated Equipment	2,074,220	299,193
94	(397) Communication Equipment		
95	(398) Miscellaneous Equipment	4,005,398	
96	SUBTOTAL (Enter Total of lines 86 thru 95)	35,698,054	549,927
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	35,698,054	549,927
100	TOTAL (Accounts 101 and 106)	4,067,184,123	360,903,247
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)	4,067,184,123	360,903,247

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	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
36,145	-305		29,569,668		48
14,851			8,795,907		49
1,847,152	13,401		169,422,839		50
9,274			28,943,549		51
87,871	142,127		72,155,001		52
78,089	14,516		66,493,945		53
	217		495,724		54
	66		833,979		55
			9,439		56
					57
2,073,382	170,022		376,720,051		58
					59
290,115			20,106,196		60
2,357,874	29,838		34,392,312		61
2,387,228	168,946		198,347,728		62
					63
284,349	76,967		199,578,261		64
614,530	10,554		94,888,167		65
9,137	560		9,556,442		66
1,034,829	67,381		150,333,565		67
2,071,188	-8,200,745		228,176,269		68
27,390	-254,223		134,016,898		69
1,026,019	-98,668		40,510,057		70
47,550	130		14,472,523		71
			63,596		72
					73
					74
10,150,209	-8,199,260		1,124,442,014		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
			1,608,881		86
			16,305,292		87
					88
					89
64,218			808,982		90
900,891	-2		7,813,383		91
100,184			2,267,337		92
25,053	3,236		2,351,596		93
					94
2,077,494			1,927,904		95
3,167,840	3,234		33,083,375		96
					97
					98
3,167,840	3,234		33,083,375		99
36,616,136	-6,510,791		4,384,960,443		100
					101
					102
					103
36,616,136	-6,510,791		4,384,960,443		104

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	RIGHTS-OF-WAY FOR FUTURE TRANSMISSION			
3	LINES MISCELLANEOUS (*)	**	**	241,045
4				
5				
6				
7	PARCELS OF LAND IN BOONE COUNTY, KENTUCKY	**	**	588,046
8				
9	PARCELS OF LAND IN ADAMS COUNTY, OHIO	**	**	353,150
10				
11	MISCELLANEOUS PARCELS OF LAND	**	**	375,895
12				
13				
14				
15	N. BEAVERCREEK SUB	**	**	494,100
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24	MISCELLANEOUS EQUIPMENT	**	**	88,454
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	(*) Amounts were recorded on Account 101 on			
41	Respondent's books prior to 1970			
42	(**) Various dates			
43				
44				
45				
46				
47	Total			2,140,690

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The Dayton Power and Light 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	PRODUCTION	
2	Stuart (*)	
3	Flue Gas Desulfurization	206,779,890
4	Balanced Draft Conversion	13,422,443
5	Water Cannons	1,661,021
6	Landfill	1,181,863
7	Stuart Non Specifics	978,365
8	Mitigation of SO3 Impacts - SCR	686,328
9	Main Transformer Unit 4	525,000
10	SCR Miscellaneous	479,548
11	Sootblowers	374,635
12	Elk Run Engineering, Design	330,761
13	Make-Up Demineralizer	316,195
14	1A Boiler Feed Pump Turbine	205,733
15	Asset Management Plant Info Systems	202,411
16	Secondary Superheater	147,315
17		
18	Killen (*)	
19	SO3 Mitigation	4,899,645
20	FGD - Scrubber	2,085,353
21	Gypsum Staging Area	645,737
22	Rubber Tire Dozer	515,178
23		
24	Miami Fort (*)	
25	Flue Gas Desulfurization	56,954,344
26	Turbine Rotor Upgrade	6,901,034
27	Replace L-O Buckets	2,268,950
28	Replace Burners	2,175,013
29	Replace RH Outlet Bank	1,862,840
30	Replace Inter Reheat Pend	1,537,468
31	MF #7 Main Generation Step Up Transformer	1,313,146
32	Condenser Tube	686,318
33	Install SCR Catalyst 3rd Bed	542,753
34	ID Fan Motor	754,774
35	Surge Bin Crushers	316,039
36	Mercury Monitoring Sys	238,572
37	FW Heater	234,313
38	Replace SED PH Coils	227,297
39		
40		
41	(*) Respondent's portion of undivided ownership in generating facilities with the	
42	Cincinnati Gas & Electric Company and/or Columbus Southern Power.	
43	TOTAL	363,782,740

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	PRODUCTION (Cont'd)	
2	Beckjord (*)	
3	Replace Combustion Controls	790,875
4	Damper Drives	464,052
5	Basket Replacement	424,895
6	Replace 4 Rows LP Turb L-1 Blades	352,381
7	Turbine Control	323,648
8	Replace L-O Turbine Blades	217,915
9	Sootblower Controls	189,368
10	Replace 6-1 Bearing Wtr Cooler	145,702
11	General Equipment	115,956
12	Replace Econo Expansion Jnt	102,701
13	Mercury Monitoring System	84,986
14	Replace FWH Level Control	73,057
15		
16	Hutchings	
17	OHH - Non Specifics	1,221,786
18	OHH Rehab Rev Osmosis Sys	499,776
19	OHH Soot Blow Air Compressor	366,030
20	Inlet Set Precip Plates	351,556
21	OHH CEMS Gas Analyzers	143,240
22	OHH #6 Crossover Fdwtr Htr	106,449
23		
24	Conesville (*)	
25	Conesville FGD & SCR Design Retrofit	17,709,983
26	Conesville SCR Phase 2B	7,780,393
27	Conesville Non Specific	7,911,665
28	Balance Draft Conversion	881,304
29	Landfill Phase I	379,959
30	UNALLOCATED CONSTRUCTION OVERHEADS	-6,312,744
31		
32	TRANSMISSION	
33	Trebein Sub - R/P Failed GB-6669	464,239
34	Crown Sub - R/P Old RTU	436,704
35	Middleboro Sub - I/S Switches	290,231
36	Tait Sub - R/P Failed 66C	286,149
37	Replace Primary and Back-Up Relaying on Line 34503	246,442
38		
39		
40		
41	(*) Respondent's portion of undivided ownership in generating facilities with the	
42	Cincinnati Gas & Electric Company and/or Columbus Southern Power.	
43	TOTAL	363,782,740

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	DISTRIBUTION	
2	Meters	2,327,103
3	New Services	1,259,186
4	Transformers	1,100,827
5	Planned Replacement	1,094,834
6	New Business/Load Growth - Specific	918,110
7	Substation/Network Catastrophic	384,424
8		
9	GENERAL	
10	Transportation Equipment	1,937,658
11	Office Furniture and Equipment	977,272
12		
13	UNALLOCATED CONSTRUCTION OVERHEADS	6,284,346
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
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42		
43	TOTAL	363,782,740

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

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	-2,048,011,354	-2,048,011,354		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	-119,585,318	-119,585,318		
4	(403.1) Depreciation Expense for Asset Retirement Costs	329,872	329,872		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	-119,255,446	-119,255,446		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	-36,185,710	-36,185,710		
13	Cost of Removal	-5,172,450	-5,172,450		
14	Salvage (Credit)	-1,691,720	-1,691,720		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	-39,666,440	-39,666,440		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17					
18	Book Cost or Asset Retirement Costs Retired	5,265,922	5,265,922		
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	-2,122,334,438	-2,122,334,438		
	Section B. Balances at End of Year According to Functional Classification				
20	Steam Production	-1,438,522,313	-1,438,522,313		
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	-66,131,760	-66,131,760		
25	Transmission	-164,008,010	-164,008,010		
26	Distribution	-431,820,990	-431,820,990		
27	Regional Transmission and Market Operation				
28	General	-21,851,365	-21,851,365		
29	TOTAL (Enter Total of lines 20 thru 28)	-2,122,334,438	-2,122,334,438		

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The Dayton Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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	DPL Finance Company, Inc.	06-22-01		
2	Common Stock			70,996,806
3	Equity Undistributed Earnings			371,140,797
4	Dividends			
5	Subtotal DPL Finance Company, Inc.			442,137,603
6				
7	DPL GTC Management Company, Inc.	06-25-01		
8	Common Stock			1,000,500
9	Equity Undistributed Earnings			3,998,043
10	Dividends			-6,384,706
11	Subtotal DPL GTC Management Company, Inc.			-1,386,163
12				
13	DPL RTC Management Company, Inc.	06-25-01		
14	Common Stock			500,500
15	Equity Undistributed Earnings			2,603,369
16	Dividends			-2,032,369
17	Subtotal DPL RTC Management Company, Inc.			1,071,500
18				
19	DPL EM, LLC	09-26-01		
20	Common Stock			20,462,643
21	Equity Undistributed Earnings			-10,222,496
22	Dividends			
23	Subtotal DPL EM, LLC			10,240,147
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 $ 0		TOTAL	452,063,087

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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
	24,000	71,020,806		2
19,436,396		390,577,193		3
	-100,946,882	-100,946,882		4
19,436,396	-100,922,882	360,651,117		5
				6
				7
		1,000,500		8
-1,723		3,996,320		9
		-6,384,706		10
-1,723		-1,387,886		11
				12
				13
		500,500		14
-2,649		2,600,720		15
	-1,027,694	-3,060,063		16
-2,649	-1,027,694	41,157		17
				18
				19
		20,462,643		20
-88,672		-10,311,168		21
	-4,511,827	-4,511,827		22
-88,672	-4,511,827	5,639,648		23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
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				41
19,343,352	-106,462,403	364,944,036		42

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The Dayton Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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)	51,995,932	69,626,873	All
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	6,619,540	7,757,370	All
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	23,075,224	24,856,827	Electric
8	Transmission Plant (Estimated)	3,061	8,657	Electric
9	Distribution Plant (Estimated)	494,129	818,731	Electric
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	30,191,954	33,441,585	
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)	347,206	387,381	All
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	82,535,092	103,455,839	

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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	125,842.00	423,205	60,867.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9	Trsf-Duke Energy	135.00			
10	Trsf-Louis Dreyfus	126.00			
11	Trsf-Keyspan	100.00			
12	Trsf-Detroit Edison				
13	Trsf-Constellation				
14	Trsf-AEP & Koch				
15	Total	361.00			
16					
17	Relinquished During Year:				
18	Charges to Account 509	97,917.00	326,362		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	Trsf-Duke Energy			135.00	
23	Trsf-Keyspan			105.00	
24	Trsf-Louis Dreyfus			126.00	
25	Sale-Koch Supply	600.00			
26	Sale-Duke Energy	200.00			
27	Sale-Constellation				
28	Total	800.00		366.00	
29	Balance-End of Year	27,486.00	96,843	60,501.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)	800.00	719,500		
33	Net Sales Proceeds (Other)	800.00	719,500		
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	1,041.00		1,041.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	1,041.00			
40	Balance-End of Year			1,041.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	1,041.00	464,241		
45	Gains	1,041.00	464,241		
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. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
36,614.00		72,525.00		1,885,650.00		2,181,498.00	423,205	1
								2
								3
				72,525.00		72,525.00		4
								5
								6
								7
								8
						135.00		9
						126.00		10
						100.00		11
								12
								13
								14
						361.00		15
								16
								17
						97,917.00	326,362	18
								19
								20
								21
						135.00		22
						105.00		23
						126.00		24
						600.00		25
						200.00		26
								27
						1,166.00		28
36,614.00		72,525.00		1,958,175.00		2,155,301.00	96,843	29
								30
								31
						800.00	719,500	32
						800.00	719,500	33
								34
								35
1,041.00		1,041.00		50,940.00		55,104.00		36
				2,079.00		2,079.00		37
								38
				1,044.00		2,085.00		39
1,041.00		1,041.00		51,975.00		55,098.00		40
								41
								42
								43
				1,044.00	201,670	2,085.00	665,911	44
				1,044.00	201,670	2,085.00	665,911	45
								46

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The Dayton Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

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					
3	O21 - Liberty 69kv			5,000	5610006
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	**Generation Studies**				
22					
23	R14 - Tait 69kv IFS	425	5610007		
24	S13 - Keystone 345kv IFS	363	5610007		
25					
26					
27					
28					
29					
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39					
40					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	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	Station Emission Fees (1)	4,551,783	454,627	407.3	334,793	4,671,617
2	Phase - In Deferral (2)	(859,280)	859,280			
3	Deferred Interest - Zimmer (3)	1,397,235		407.3, 426	1,397,235	
4	Killen Station Post In Service AFDC (4)	441,280		108	441,280	
5	FAS 109 - Electric (5)	60,234,766	13,656,608	282, 283	1,155,547	72,735,827
6	Consumer Education Campaign	2,965,872	45,752			3,011,624
7	Electric Choice Systems Cost (6)	13,493,012		407.3	3,258,295	10,234,717
8	Regional Transmission Organization Costs (7)	11,419,193		407.3	1,473,444	9,945,749
9	Deferred Storm Costs - 2004/2005 (8)	5,406,984		407.3	3,457,651	1,949,333
10	PJM Administrative Fees (9)	4,638,106		407.3	1,613,283	3,024,823
11	PJM Integration Costs (10)	1,426,233		407.3	398,253	1,027,980
12	Settlement System Costs	3,067,358				3,067,358
13	Deferred Regulatory Commission Expense					
14	(Case No. 05-276-EL-AIR) (11)	968,885	36,147	407.3	248,935	756,097
15	Unrealized Loss - Pension and Retire	47,103,587	283,064	401, 254	5,800,754	41,585,897
16	PJM Regional Transmission Expansion Plan		74,810			74,810
17	Utility of the Future		1,289,425			1,289,425
18	Green pricing Tariff Project		4,926			4,926
19						
20						
21	(1) These items are amortized as amounts are					
22	collected through a revenue rider.					
23	(2) Amortized over approximately a 15 year period					
24	ending June 2016.					
25	(3) Amortized over a 24.6 year period ending June					
26	2016.					
27	(4) Amortized over the depreciable life of Killen					
28	Plant assets.					
29	(5) These items are not amortized, but are offset					
30	by balances in Acct. 282 ($38,902,232)					
31	and Acct. 283 ($20,947,351).					
32	(6) Amortized over a 5 year period ending					
33	February 2011.					
34	(7) Amortized over a 10 year period ending					
35	September 2014.					
36	(8) Amortized over a 2 year period ending					
37	July 2008.					
38	(9) Amortized over a 3 year period ending					
39	January 2009.					
40	(10) Amortized over a 10 year period ending					
41	April 2015.					
42	(11) Amortized over a 5 year period ending					
43	December 2010.					
44	TOTAL	156,255,014	16,704,639		19,579,470	153,380,183

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	Property Taxes (1)	47,950,000	53,622,147	408.1	53,572,147	48,000,000
2						
3	Trust Assets	39,419,122	9,463,657	186, 165	39,252,060	9,630,719
4				216, 242		
5				419, 421		
6						
7	Stock in Trust	69,598,067	19,745,175	186, 207	42,924,714	46,418,528
8				421		
9						
10	Refundable Tax Benefits from					
11	Contrib. in Aid of Const. (2)	313,066		400	31,356	281,710
12						
13	Payroll Advances	1,293	10,456,269	Various	10,457,338	224
14						
15	FTR Future Obligations	118,587		232	118,587	
16						
17	Other	-550	584,692	Various	584,142	
18						
19						
20						
21	(1) Amortized over 12 months.					
22	(2) Amortized through 2018.					
23						
24						
25						
26						
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42						
43						
44						
45						
46						
47	Misc. Work in Progress	627,307				1,491,784
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	158,026,892				105,822,965

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	ESOP	15,360,004	16,909,808
3	Federal Deferred Tax on Non-Deductible State Tax		22,870,264
4	Post Retirement Benefits	10,679,582	10,072,551
5	Deferred Compensation	30,110,343	10,541,930
6	FAS 109 - Electric	19,824,001	19,098,822
7	Other (1)	8,070,306	9,432,408
8	TOTAL Electric (Enter Total of lines 2 thru 7)	84,044,236	88,925,783
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15		
17	Other (Specify) (2)	92,108	92,108
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	84,136,344	89,017,891

Notes

	Beginning Balance	Ending Balance
(1) L. 7, Col. B&C, Other		
FERC Federal	38,184	44,229
Vacation Accrual	1,779,120	1,942,383
Book Capitalization of Construction Period Net Earnings	159,051	147,699
Union Disability	1,611,260	2,014,336
State Income Taxes	(1,477,240)	(434,523)
Employee Stock Options	516,280	624,274
Accrued Employee Taxes	207,207	207,207
Accrued Employee Termination Expense	137,173	137,173
Accrued State Tax Expense	43,333	43,333
Capitalized Interest Income	5,046,976	4,697,335
Other	8,962	8,962
(2) L. 17, Col. B&C, Other		
Other	92,108	92,108

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	50,000,000	0.01	
2				
3	Total_Common Stock	50,000,000		
4				
5				
6				
7	Preferred Stock			
8				
9	Issued			
10	3.75% SERIES A Cumulative		100.00	102.50
11	3.75% SERIES B Cumulative		100.00	103.00
12	3.90% SERIES C Cumulative		100.00	101.00
13				
14	Preferred Stock	4,000,000	100.00	
15				
16				
17				
18				
19	Unissued Preferred Stock	4,000,000	25.00	
20				
21				
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42				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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)	
41,172,173	411,722					1
						2
41,172,173	411,722					3
						4
						5
						6
						7
						8
						9
93,280	9,328,000					10
69,398	6,939,800					11
65,830	6,583,000					12
						13
228,508	22,850,800					14
						15
						16
						17
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						42

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	
2		
3	Account 209 - Reduction in Par Value of Capital Stock	
4		
5	Balance at Beginning of Year	287,793,489
6		
7	Subtotal - Balance at End of Year	287,793,489
8		
9	Acct 210 - Gain on Resale or Cancellation of Reacquired Capital Stock	
10		
11	Balance at Beginning of Year	-876,442
12		
13	Subtotal - Balance at End of Year	-876,442
14		
15	Account 211 - Miscellaneous Paid-In Capital	
16		
17	Balance at Beginning of Year	287,201,256
18		
19	Other Paid In Capital Related to Equity Awards	1,279,517
20		
21	Prior Period Equity Reclassification	-86,407,226
22		
23	Subtotal - Balance at End of Year	202,073,547
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	488,990,594

FOOTNOTE DATA

Schedule Page: 253 Line No.: 21 Column: a

Adjustment to classify "Other Paid in Capital" balances previously reported as a part of "Premiums of Capital Stock".

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

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock - $.01 Par Value	16,716,891
2	----------	
3		
4	Preferred Stock - $100 Par Value and $25 Par Value	
5		
6		
7		
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21		
22	TOTAL	16,716,891

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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			
3	First Mortgage Bonds, Series:		
4			
5	5.125% due 2013 (PUCO Case #03-1297-EL-AIS dated 7/24/03)	470,000,000	4,354,519
6	(D)		
7	(D)		
8	4.7% - due 2028 (PUCO Case #05-767-EL-AIS dated 8-10-05)	35,275,000	714,175
9	4.8% - due 2034, Air Quality (PUCO Case #05-767-EL-AIS dated 8-10-05)	137,800,000	2,434,983
10	4.8% - due 2034, Water (PUCO Case #05-767-EL-AIS dated 8-10-05)	41,300,000	879,778
11	4.8% - due 2036, Series A (PUCO Case #06-758-EL-AIS dated 07-26-06)	100,000,000	1,795,406
12	Variable Rate Series Due 2040	90,000,000	1,602,548
13			
14	Guaranty of Air Quality Development		
15	Obligation, Series:		
16			
17			
18	Subtotal Account 221 - Bonds	874,375,000	11,781,409
19			
20	Account 222 - Reacquired Bonds		
21			
22	Account 223 - Advances From Associated Companies		
23			
24	Account 224 - Other Long-Term Debt		
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	874,375,000	11,781,409

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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.
						1
						2
						3
						4
09/03	09/13	10/01/03	10/01/13	470,000,000	24,087,500	5
						6
						7
08/05	01/28	08/17/05	12/31/27	35,275,000	1,657,925	8
08/05	01/34	08/17/05	12/31/33	137,800,000	6,614,400	9
08/05	01/34	08/17/05	12/31/33	41,300,000	1,982,400	10
09/06	09/36	09/13/06	08/31/36	100,000,000	4,800,000	11
09/07	09/40	11/01/07	11/30/40	90,000,000	527,750	12
						13
						14
						15
						16
						17
				874,375,000	39,669,975	18
						19
						20
						21
						22
						23
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						25
						26
						27
						28
						29
						30
						31
						32
				874,375,000	39,669,975	33

FOOTNOTE DATA

Schedule Page: 256 Line No.: 8 Column: a

Issued as a security for $35,275,000 principal amount of County of Boone, Kentucky 4.7% Collateralized Pollution Control Revenue Refunding Bonds due 2028.

Schedule Page: 256 Line No.: 9 Column: a

Issued as security of $137,800,000 principal amount of Ohio Air Quality Development Authority Bonds, 4.8% due 2034.

Schedule Page: 256 Line No.: 10 Column: a

Issued as security of $41,300,000 principal amount of Ohio Water Development Authority Bonds, 4.8% due 2034.

Schedule Page: 256 Line No.: 11 Column: a

Issued as security of $100,000,000 principal amount of Ohio Air Quality Development Authority Bonds, 4.8% due 2036.

Schedule Page: 256 Line No.: 12 Column: a

Issued as security of $90,000,000 principal amount of Air Quality Development Authority Variable Rate Bonds due 2040.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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)	271,579,914
2		
3		
4	Taxable Income Not Reported on Books	
5	Capitalized Interest	22,132,162
6	Contributions in Aid of Construction	681,857
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal Income Tax Expense	117,981,200
11	Employee/Retiree Benefits	-29,481,850
12	Depreciation	21,639,265
13	Other	5,290,704
14	Income Recorded on Books Not Included in Return	
15	Tax-Exempt Interest	
16	Equity in Subsidiaries	19,343,353
17	Allowance for Funds Used During Construction	22,285,337
18		
19	Deductions on Return Not Charged Against Book Income	
20	Bad Debts Expense	-87,649
21	State Taxes	-2,979,190
22	Dividends Received Deduction	3,079,810
23	Compensation Accrual	55,877,791
24	Domestic Production Deduction	5,672,500
25	Regulatory Deferrals	-9,520,062
26		
27	Federal Tax Net Income	316,151,362
28	Show Computation of Tax:	
29	Ordinary Income of $316,151,362 at 35%	110,652,977
30	Adjustment Due to Rounding	1
31	Adjusted Gross Federal Income Tax	110,652,978
32	Less: ITC Utilization Net of ITC Recapture	
33	Plus: Adjustments to Prior Year Accruals (Net)	-9,159,559
34	TOTAL Federal Income Tax Payable (1)	101,493,419
35		
36		
37		
38	(1) See Page 263.1 for Distribution	
39		
40		
41		
42		
43		
44		

Schedule Page: 261 Line No.: 13 Column: a

OTHER:

Amortization of Reacquired Bonds	1,601,808
Amortization of Deferred Interest – Zimmer	1,397,234
Accrued Claims	2,116,451
Net Miscellaneous	262,610
Non-Deductible Aircraft Personal Use Exp	32,435
Book Deferral of Ohio EPA Costs	(119,834)
TOTAL OTHER	5,290,704

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

Statement Regarding Consolidated Group

Assignment of Tax to Consolidated Group Members:

The Respondent is a wholly owned subsidiary of DPL Inc., and is included in the consolidated Federal Income Tax Return of DPL Inc. Taxes are allocated to members on the basis of separate returns.

Members of the Consolidated Group:

Common Parent Corporation:	DPL Inc.
Subsidiary Corporations or L.L.C.s of DPL Inc.:	DPL Capital Trust I DPL Capital Trust II DPL Energy, L.L.C. DPL Energy Resources, Inc. MacGregor Park, Inc. Miami Valley CTC, Inc. Miami Valley Insurance Company Miami Valley Leasing, Inc. Miami Valley Lighting, L.L.C. Miami Valley Market Hub, Inc. Miami Valley Resources, Inc. MVE, Inc. Plaza Building, Inc. The Dayton Power and Light Company
Subsidiary Corporations or L.L.C.s of the Respondent:	DPL Finance Company, Inc. DPL GTC Management Company, Inc. DPL RTC Management Company, Inc. DPL EM, L.L.C.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	LOCAL - OHIO					
2	PROPERTY 2005	45,500,000		1,156,837	46,656,837	
3	2006	46,500,000				
4	2007			47,500,000		
5						
6	LOCAL - OHIO					
7	CITY INCOME 2005			569	569	
8	2006	879,736		-806,305	73,431	
9	2007			3,655,736	2,416,339	
10						
11	LOCAL - KENTUCKY					
12	PROPERTY 2005	851,162		-453,035	206,762	
13	2006	754,000		-442,048		
14	2007			300,000		
15						
16	STATE - OHIO					
17	FRANCHISE 2006	12,742,096		-1,151,328	11,590,768	
18	2007			4,772,504		
19						
20	KWH EXCISE 2006	4,147,718			4,147,718	
21	2007			53,244,638	49,022,340	
22						
23	MTCE OF PUCO 2007			1,807,364	1,807,364	
24						
25	MTCE OF OCC 2007			462,258	462,258	
26						
27	UNEMPL INSUR 2006					
28	2007			57,787	57,787	
29						
30	USE 2006	2,719			2,719	
31	2007			1,253,396	1,156,709	
32						
33	CAT 2006	351,538		575	352,113	
34	2007			2,194,267	1,538,861	
35						
36	USER FEES 2007			4,500	4,500	
37						
38	MISC ST.-FRANCHISE			14,030	14,030	
39						
40	MISC INS PREMIUM			15,781	15,781	
41	TOTAL	144,687,280		256,804,248	225,853,564	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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
		1,156,837				2
46,500,000		46,128,543			-46,128,543	3
47,500,000					47,500,000	4
						5
						6
		569				7
		42,899			-849,204	8
1,239,397		2,850,000			805,736	9
						10
						11
191,365		-368,655			-84,380	12
311,952		311,952			-754,000	13
300,000					300,000	14
						15
						16
		-1,151,328				17
4,772,504		9,538,918			-4,766,414	18
						19
						20
4,222,298		53,244,638				21
						22
		1,807,364				23
						24
		462,258				25
						26
						27
		66,994			-9,207	28
						29
						30
96,687					1,253,396	31
						32
		575				33
655,406		2,146,922			47,345	34
						35
		4,500				36
						37
		14,030				38
						39
		15,781				40
175,637,964		204,179,374			52,624,874	41

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	STATE - KENTUCKY					
2	PROPERTY 2005	537,813		-299,322	183,487	
3	2006	696,000		-371,316	125,662	
4	2007			200,000		
5						
6	INCOME 2007	-515,732		362,630	329,000	
7						
8	STATE - PENNSYLVANIA					
9	NON-OH FRANCHISE 2007				13,306	
10						
11	FEDERAL					
12	UNEMPLOY INS 2006					
13	2007			90,464	90,464	
14						
15	INS CONTRIB 2006	-9			-9	
16	2007			7,010,817	7,010,786	
17						
18	HEAVY VEHICLE USE					
19	2007			3,238	3,238	
20						
21	INCOME	32,240,239		136,220,211	98,570,744	
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	144,687,280		256,804,248	225,853,564	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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
55,004		-383,702			84,380	2
199,022		324,684			-696,000	3
200,000					200,000	4
						5
-482,102		362,630				6
						7
						8
-13,306		9,739			-9,739	9
						10
						11
						12
		43,626			46,838	13
						14
						15
31		5,264,416			1,746,401	16
						17
						18
		3,238				19
						20
69,889,706		82,281,946			53,938,265	21
						22
						23
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						30
						31
						32
						33
						34
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						38
						39
						40
175,637,964		204,179,374			52,624,874	41

Schedule Page: 262 Line No.: 1 Column: a

(1) Taxes included with costs charged to other accounts:

The amounts for motor vehicle fuel taxes and vehicle license fees are not known.

(2) Apportionment Basis to Utility Department and Other Accounts

Kind of Tax	Apportionment Basis
Local – Ohio	
Property	Assessed property taxable values
City Income	Taxable income
State – Ohio	
Franchise	Net worth or taxable income
KWH Excise	Tax on electrical use
CAT	Tax on gross receipts
Maintenance of PUCO	Intrastate (Ohio) gross revenues
Maintenance of Consumer's Counsel	Intrastate (Ohio) gross revenues
Fuel Use	Use of equipment
Unemployment Insurance	Annual payroll
Federal	
Unemployment Insurance	Annualized payroll
Insurance Contributions	Annualized payroll
Heavy Vehicle Use	Use of equipment
Income	Taxable income

Schedule Page: 262 Line No.: 3 Column: I

Account 186, 408.1 (other utilities)

Schedule Page: 262 Line No.: 4 Column: I

Account 186

Schedule Page: 262 Line No.: 12 Column: I

Account 408.3

Schedule Page: 262 Line No.: 13 Column: I

See footnote on 262, Line 12, Column I

Schedule Page: 262 Line No.: 14 Column: I

See footnote on 262, Line 12, Column I

Schedule Page: 262 Line No.: 17 Column: I

Account 234

Schedule Page: 262 Line No.: 18 Column: I

See footnote on 262, Line 17, Column I

Schedule Page: 262 Line No.: 27 Column: I

Account 107 and 408.1 (other utilities)

FOOTNOTE DATA

Schedule Page: 262 Line No.: 30 Column: l

Various accounts; tax charged to accounts to which applicable purchases were charged

Schedule Page: 262 Line No.: 31 Column: l

See footnote on 262, Line 30, Column l

Schedule Page: 262.1 Line No.: 2 Column: l

See footnote on 262, Line 4, Column l

Schedule Page: 262.1 Line No.: 3 Column: l

See footnote on 262, Line 3, Column l

Schedule Page: 262.1 Line No.: 12 Column: l

See footnote on 262, Line 27, Column l

Schedule Page: 262.1 Line No.: 16 Column: l

Account 409.1 (other utilities) and 409.2

Schedule Page: 262.1 Line No.: 21 Column: l

See footnote on 262, Line 17, Column l

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	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%	342,679			411.4	52,559	
4	7%	358			411.4	22	
5	10%	43,032,936	411.4		411.4	2,758,967	
6							
7							
8	TOTAL	43,375,973				2,811,548	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Non-Utility 10%	185,452	411.4		411.5		
11							
12	TOTAL NON-UTILITY	185,452					
13							
14							
15	TOTAL ACCOUNT	43,561,425				2,811,548	
16							
17							
18							
19							
20							
21							
22							
23							
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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
290,120			3
336			4
40,273,969			5
			6
	39 years		7
40,564,425			8
			9
185,452			10
	40 years		11
185,452			12
			13
			14
40,749,877			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			30
			31
			32
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			47
			48

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	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	Retirees Health & Life Liability	20,822,533	Various	28,859,793	10,113,535	2,076,275
2	Pension Noncurrent Liability	37,164,347	228.3, Var	46,919,511	9,755,164	
3	Other	315,312	Various	1,935,663,465	1,935,632,792	284,639
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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43						
44						
45						
46						
47	TOTAL	58,302,192		2,011,442,769	1,955,501,491	2,360,914

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	72,376	-72,376	
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	72,376	-72,376	
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)	72,376	-72,376	
18	Classification of TOTAL			
19	Federal Income Tax	72,376	-72,376	
20	State Income Tax			
21	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	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)	
							1
							2
							3
							4
							5
							6
							7
							8
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							21

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	381,024,436	1,293,896	
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	381,024,436	1,293,896	
6	Total Non-Utility	-7,294,088	159,349	
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	373,730,348	1,453,245	
10	Classification of TOTAL			
11	Federal Income Tax	377,951,036	-1,525,945	
12	State Income Tax	-4,220,688	2,979,190	
13	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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
					8,125,690	390,444,022	2
							3
							4
					8,125,690	390,444,022	5
						-7,134,739	6
							7
							8
					8,125,690	383,309,283	9
							10
					8,125,690	384,550,781	11
						-1,241,498	12
							13

NOTES (Continued)

FOOTNOTE DATA

Schedule Page: 274 Line No.: 2 Column: i

Debit Account No. 182-503

Schedule Page: 274 Line No.: 2 Column: j

Balance sheet adjustment to comply with FAS 109

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Capitalized Software	3,997,150	-3,990,740	
4	Reacquisition of Bonds	7,149,264	-560,633	
5	Pensions	16,927,700	7,634,091	
6	Bad Debt Expense	-500,603	-31,727	
7	FAS 109 - Electric	21,082,166		
8	Other	1,616,080	43,447	
9	TOTAL Electric (Total of lines 3 thru 8)	50,271,757	3,094,438	
10	Gas			
11	Bad Debt Expense			
12	Unrecovered Fuel Costs			
13	Utility Excise Tax			
14	Pensions			
15	FAS 109 - Gas			
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)			
18	TOTAL Steam and Non-Utility	19,816,760	330,769	
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	70,088,517	3,425,207	
20	Classification of TOTAL			
21	Federal Income Tax	68,026,972	3,425,207	
22	State Income Tax	2,061,545		
23	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	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				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
							2
						6,410	3
						6,588,631	4
						24,561,791	5
						-532,330	6
				182-503	4,375,371	25,457,537	7
						1,659,527	8
					4,375,371	57,741,566	9
							10
							11
							12
							13
							14
							15
							16
							17
			16,209,403		9,154,898	13,093,024	18
			16,209,403		13,530,269	70,834,590	19
							20
			14,147,858		12,719,679	70,024,000	21
			2,061,545		810,590	810,590	22
							23

NOTES (Continued)

FOOTNOTE DATA

Schedule Page: 276 Line No.: 7 Column: j

Balance sheet adjustment to comply with FAS 109

Schedule Page: 276 Line No.: 8 Column: a

This footnote pertains to p. 276 and p. 277, line 8.

ITEM	BALANCE AT BEGINNING OF YEAR	CHANGES DURING YEAR AMOUNTS DEBITED TO ACCT. 410.1 (X993)	CHANGES DURING YEAR AMOUNTS CREDITED TO ACCT. 411.1 (X994)	BALANCE AT END OF YEAR
Incentive Bonus	130,738	(130,738)	0	0
Other	0	0	0	0
Unrecovered Electric Fuel	0	0	0	0
Book Def – EPA Costs	1,593,124	41,942	0	1,635,066
DSM Deferral	0	0	0	0
Master Trust Interest Income	(123,427)	132,243	0	8,816
Accrued Payroll Tax Expense	15,645	0	0	15,645

Schedule Page: 276 Line No.: 18 Column: g

Credit Account No. 216-021, 022, 024 & 025

Schedule Page: 276 Line No.: 18 Column: h

Deferred tax adjustment on unrealized gains/losses

Schedule Page: 276 Line No.: 18 Column: i

Debit Account No. 219-021, 022, 024 & 025

Schedule Page: 276 Line No.: 18 Column: j

Deferred tax adjustment on unrealized gains/losses

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

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	Asset Retirement Obligations -					
2	Transmission/Distribution	86,243,322	108	14,031	5,279,953	91,509,244
3	FAS 109 - Electric	7,168,893	190	722,435	497,260	6,943,718
4	Deferred SECA (Seams Elimination Cost					
5	Adjustment) Revenues, Net of Charges	18,726,615	401	937,751	2,318,293	20,107,157
6	Unrealized Gain - Pension and Retiree	7,642,465	401, 182	1,048,179	190,233	6,784,519
7						
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39						
40						
41	TOTAL	119,781,295		2,722,396	8,285,739	125,344,638

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	532,956,030	490,514,176
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	301,454,621	278,081,519
5	Large (or Ind.) (See Instr. 4)	132,359,185	130,119,466
6	(444) Public Street and Highway Lighting	4,366,261	4,209,202
7	(445) Other Sales to Public Authorities	72,333,362	83,462,264
8	(446) Sales to Railroads and Railways	484,880	532,195
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	1,043,954,339	986,918,822
11	(447) Sales for Resale	379,869,107	327,074,860
12	TOTAL Sales of Electricity	1,423,823,446	1,313,993,682
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	1,423,823,446	1,313,993,682
15	Other Operating Revenues		
16	(450) Forfeited Discounts	3,572,057	3,477,499
17	(451) Miscellaneous Service Revenues	848,985	849,482
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	4,445,756	1,804,188
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	1,834,573	2,206,724
22	(456.1) Revenues from Transmission of Electricity of Others	73,051,539	62,917,230
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	83,752,910	71,255,123
27	TOTAL Electric Operating Revenues	1,507,576,356	1,385,248,805

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

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
5,535,219	5,217,605	456,688	456,674	2
				3
3,990,137	3,834,728	49,534	49,107	4
4,240,900	4,286,654	1,816	1,836	5
69,054	70,348	1,827	1,829	6
1,393,891	1,351,546	4,539	4,478	7
4,903	6,380	1	1	8
				9
15,234,104	14,767,261	514,405	513,925	10
3,363,615	3,650,423	26	25	11
18,597,719	18,417,684	514,431	513,950	12
				13
18,597,719	18,417,684	514,431	513,950	14

Line 12, column (b) includes $ -493,248 of unbilled revenues.

Line 12, column (d) includes -26,264 MWH relating to unbilled revenues

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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 Sales					
2						
3	Private Outdoor Lighting Service	14,388	1,763,482			0.1226
4	Residential Service	3,681,029	370,637,189	352,572	10,441	0.1007
5	Secondary Service					
6	Residential Electric Heating Serv	1,839,757	159,922,726	104,117	17,670	0.0869
7						
8	Unbilled and Other	45	632,633			14.0585
9	Total Residential Sales	5,535,219	532,956,030	456,689	12,120	0.0963
10						
11	442 Commercial and Industrial					
12						
13	Sales - Commercial Sales					
14						
15	Private Outdoor Lighting Service	14,128	1,802,802			0.1276
16	Residential Service	60,528	5,528,621	1,687	35,879	0.0913
17	Secondary Service	3,139,965	257,094,362	47,655	65,890	0.0819
18	High Voltage Service	58	117,998	1	58,000	2.0344
19	School	5,735	530,891	18	318,611	0.0926
20	Primary Service	771,046	35,955,570	173	4,456,913	0.0466
21	Street Lighting	2,458	125,045	1	2,458,000	0.0509
22						
23	Unbilled and Other	-3,780	299,333			-0.0792
24	Total Commercial Sales	3,990,138	301,454,622	49,535	80,552	0.0755
25						
26	Sales - Industrial Sales					
27						
28	Private Outdoor Lighting Service	1,493	182,747			0.1224
29	Secondary Service	767,083	49,813,440	1,580	485,496	0.0649
30	Primary Service	2,132,616	73,769,606	219	9,737,973	0.0346
31	Primary Substation Service	921,743	6,811,532	10	92,174,300	0.0074
32	High Voltage Service	436,328	2,112,051	4	109,082,000	0.0048
33	Special Contracts	1,044	62,935	3	348,000	0.0603
34						
35	Unbilled and Other	-19,407	-393,128			0.0203
36	Total Industrial Sales	4,240,900	132,359,183	1,816	2,335,297	0.0312
37						
38						
39						
40						
41	TOTAL Billed	15,260,368	1,044,447,587	514,405	29,666	0.0684
42	Total Unbilled Rev.(See Instr. 6)	-26,264	-493,248	0	0	0.0188
43	TOTAL	15,234,104	1,043,954,339	514,405	29,615	0.0685

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	444 Pub Street & Highway Lighting					
2	----------					
3	Private Outdoor Lighting Service	818	96,124			0.1175
4	Secondary Service	15,825	1,593,391	1,639	9,655	0.1007
5	Street Lighting Service	52,411	2,676,746	188	278,782	0.0511
6	----------					
7	Unbilled and Other					
8	Total Pub St & Highway Lighting	69,054	4,366,261	1,827	37,796	0.0632
9	----------					
10	445 Oth Sales to Pub Auth					
11	----------					
12	Private Outdoor Lighting Service	1,713	215,075			0.1256
13	Residential Service	322	31,649	25	12,880	0.0983
14	Secondary Service	560,843	45,237,688	4,306	130,247	0.0807
15	Residential Electric Heating Serv	214	17,330	8	26,750	0.0810
16	School	75,429	6,919,698	128	589,289	0.0917
17	Primary Service	241,728	13,993,651	70	3,453,257	0.0579
18	High Voltage Service	516,651	6,944,499	3	172,217,000	0.0134
19	Special Contracts					
20	----------					
21	Unbilled and Other	-3,009	-1,026,227			0.3411
22	Total Oth Sales to Pub Auth	1,393,891	72,333,363	4,540	307,024	0.0519
23	----------					
24	446 Sales to Railroads & Railways					
25	----------					
26	Primary Service	5,016	490,739	1	5,016,000	0.0978
27	----------					
28	Unbilled and Other	-113	-5,859			0.0518
29	Total Sales to Railrds & Railways	4,903	484,880	1	4,903,000	0.0989
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	15,260,368	1,044,447,587	514,405	29,666	0.0684
42	Total Unbilled Rev.(See Instr. 6)	-26,264	-493,248	0	0	0.0188
43	TOTAL	15,234,104	1,043,954,339	514,405	29,615	0.0685

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	DPL Energy Resources	RQ	Vol. 6	N/A	NA	N/A
2						
3	Arcanum	OS	42	N/A	N/A	N/A
4	Eldorado	OS	49	N/A	N/A	N/A
5	Jackson Center	OS	43	N/A	N/A	N/A
6	Lakeview	OS	44	N/A	N/A	N/A
7	Mendon	OS	45	N/A	N/A	N/A
8	Minster	OS	50	N/A	N/A	N/A
9	New Bremen	OS	46	N/A	N/A	N/A
10	Tipp City	OS	51	N/A	N/A	N/A
11	Versailles	OS	52	N/A	N/A	N/A
12	Waynesfield	OS	47	N/A	N/A	N/A
13	Yellow Springs	OS	53	N/A	N/A	N/A
14	Piqua	OS	41	N/A	N/A	N/A
	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
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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.
		151,468,401		151,468,401	1
					2
8,576		502,275		502,275	3
1,730		104,800		104,800	4
7,942		471,735		471,735	5
4,291		254,251		254,251	6
1,916		113,930		113,930	7
44,139		2,609,186		2,609,186	8
23,450		1,381,830		1,381,830	9
55,026		3,248,073		3,248,073	10
24,340		1,434,106		1,434,106	11
3,136		185,065		185,065	12
13,066		771,679		771,679	13
80,160		3,375,494		3,375,494	14
0	0	151,468,401	0	151,468,401	
3,363,615	501,685	227,899,021	0	228,400,706	
3,363,615	**501,685**	**379,367,422**	**0**	**379,869,107**	

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The Dayton Power and Light 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	American Electric Power	OS	31	N/A	N/A	N/A
2	Cargill-Alliant, LLC	OS	Vol. 6	N/A	N/A	N/A
3	Constellation Energy Commodities Group	OS	Vol. 6	N/A	N/A	N/A
4	Duke Energy	OS	Vol. 10	N/A	N/A	N/A
5	Exelon Power Team	OS	57	N/A	N/A	N/A
6	First Energy Co.	OS	50	N/A	N/A	N/A
7	J. Aron & Co.	OS	Vol. 10/SA14	N/A	N/A	N/A
8	Lehman Brothers Commodity Services	OS	SA 115	N/A	N/A	N/A
9	Louisville Gas & Electric Co.	OS	60	N/A	N/A	N/A
10	Midwest Independent Trans Sys Operators	OS	Vol. 10/Attach W	N/A	N/A	N/A
11	Morgan Stanley	OS	96	N/A	N/A	N/A
12	No. Indiana Public Service Co.	OS	64	N/A	N/A	N/A
13	Potomac Electric Power-PJM	OS	Vol. 6	N/A	N/A	N/A
14	Public Service Electric & Gas Co.	OS	72	N/A	N/A	N/A
	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
The Dayton Power and Light 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,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.
399,173		18,050,120		18,050,120	1
161,200		8,538,700		8,538,700	2
31,600		2,235,600		2,235,600	3
4,800		249,800		249,800	4
63,600	49,075	3,982,680		4,031,755	5
29,600		2,054,400		2,054,400	6
229,850	452,610	13,167,005		13,619,615	7
4,800		302,080		302,080	8
575		35,750		35,750	9
752,017		43,536,605		43,536,605	10
105,200		6,045,320		6,045,320	11
158,400		9,201,200		9,201,200	12
1,104,628		102,965,309		102,965,309	13
11,200		737,400		737,400	14
0	0	151,468,401	0	151,468,401	
3,363,615	501,685	227,899,021	0	228,400,706	
3,363,615	**501,685**	**379,367,422**	**0**	**379,869,107**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	Sempra Energy Trading Corp.	OS	87	N/A	N/A	N/A
2	Strategic Energy	OS	Vol. 6/SA77	N/A	N/A	N/A
3	Tenaska Power Services Co.	OS	75	N/A	N/A	N/A
4	Wabash Valley Power Association	OS	Vol. 6/SA33	N/A	N/A	N/A
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	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
The Dayton Power and Light 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.
30,000		1,827,928		1,827,928	1
8,000		462,400		462,400	2
800		37,200		37,200	3
400		17,100		17,100	4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
0	0	151,468,401	0	151,468,401	
3,363,615	501,685	227,899,021	0	228,400,706	
3,363,615	**501,685**	**379,367,422**	**0**	**379,869,107**	

FOOTNOTE DATA

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

DPL Energy Resources is a subsidiary of DPL Inc.

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

DP&L sold 3,410,159 mwh to DPL Energy Resources, a Certified Retail Energy Resource (CRER) provider to the DP&L service territory. These volumes are included on page 301, column (d), lines 4, 5, and 7 as they are also considered retail sales for services other than generation provided by the respondent. The sales for resale volumes are omitted on page 311 in order to avoid duplicate reporting.

Schedule Page: 310 Line No.: 3 Column: b

This footnote pertains to Page 310, Lines 3-14, Column b; Page 310.1, Lines 1-14, Column b; Page 310.2, Lines 1-4, Column b.

Services provided to these customers may include firm power, short term power, firm transmission, short term transmission, non-displacement, emergency and regulation service.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	6,474,844	4,291,119
5	(501) Fuel	324,139,620	340,108,578
6	(502) Steam Expenses	21,556,244	18,071,639
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	2,399,997	2,275,949
10	(506) Miscellaneous Steam Power Expenses	10,403,372	9,089,065
11	(507) Rents	5,833	19,227
12	(509) Allowances	-1,038,058	1,762,890
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	363,941,852	375,618,467
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	3,802,519	3,368,620
16	(511) Maintenance of Structures	4,704,875	3,657,677
17	(512) Maintenance of Boiler Plant	46,789,115	29,063,920
18	(513) Maintenance of Electric Plant	9,473,199	6,050,784
19	(514) Maintenance of Miscellaneous Steam Plant	2,450,269	1,791,133
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	67,219,977	43,932,134
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	431,161,829	419,550,601
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)		

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The Dayton Power and Light 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		
63	(547) Fuel	2,018,493	1,357,812
64	(548) Generation Expenses	150,180	123,607
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	2,168,673	1,481,419
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant	687,169	256,865
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	687,169	256,865
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	2,855,842	1,738,284
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	219,643,698	127,314,772
77	(556) System Control and Load Dispatching	6,639,364	6,140,781
78	(557) Other Expenses	1,029,141	1,066,836
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	227,312,203	134,522,389
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	661,329,874	555,811,274
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	658,131	516,745
84	(561) Load Dispatching	732,443	494,857
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System		
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	5,604,519	4,432,268
89	(561.5) Reliability, Planning and Standards Development	144,419	
90	(561.6) Transmission Service Studies	-20,000	
91	(561.7) Generation Interconnection Studies	71,084	76,612
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	2,259	905
94	(563) Overhead Lines Expenses	6,290	17,869
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	80,623,419	44,578,602
97	(566) Miscellaneous Transmission Expenses		-387
98	(567) Rents	4,427	2,416
99	TOTAL Operation (Enter Total of lines 83 thru 98)	87,826,991	50,119,887
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	51,673	110,658
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware	50,190	28,058
104	(569.2) Maintenance of Computer Software	166,988	105,140
105	(569.3) Maintenance of Communication Equipment	237,248	147,826
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	570,027	317,190
108	(571) Maintenance of Overhead Lines	2,530,492	2,006,550
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of lines 101 thru 110)	3,606,618	2,715,422
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	91,433,609	52,835,309

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)		
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)		
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,319,909	1,006,162
135	(581) Load Dispatching		
136	(582) Station Expenses	281,928	286,111
137	(583) Overhead Line Expenses	201,815	313,248
138	(584) Underground Line Expenses	817,843	781,875
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	12,055	13,548
141	(587) Customer Installations Expenses	732,543	796,367
142	(588) Miscellaneous Expenses	412,161	155,210
143	(589) Rents	4,325	8,294
144	TOTAL Operation (Enter Total of lines 134 thru 143)	3,782,579	3,360,815
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	1,578,140	1,786,812
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	2,820,733	2,429,267
149	(593) Maintenance of Overhead Lines	18,468,228	17,874,556
150	(594) Maintenance of Underground Lines	207,402	386,678
151	(595) Maintenance of Line Transformers	1,389,090	1,008,448
152	(596) Maintenance of Street Lighting and Signal Systems	868	453
153	(597) Maintenance of Meters	855,940	977,621
154	(598) Maintenance of Miscellaneous Distribution Plant	73,585	278,214
155	TOTAL Maintenance (Total of lines 146 thru 154)	25,393,986	24,742,049
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	29,176,565	28,102,864
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision		
160	(902) Meter Reading Expenses	3,599,111	3,379,048
161	(903) Customer Records and Collection Expenses	8,528,580	9,159,217
162	(904) Uncollectible Accounts	18,383,126	17,814,869
163	(905) Miscellaneous Customer Accounts Expenses		
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	30,510,817	30,353,134

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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		
168	(908) Customer Assistance Expenses	372,657	549,865
169	(909) Informational and Instructional Expenses	265,318	335,515
170	(910) Miscellaneous Customer Service and Informational Expenses		
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	637,975	885,380
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	18,620,709	19,885,472
182	(921) Office Supplies and Expenses	16,084,885	9,569,334
183	(Less) (922) Administrative Expenses Transferred-Credit	1,981,924	2,128,619
184	(923) Outside Services Employed	9,989,042	12,112,601
185	(924) Property Insurance	3,508,120	3,285,376
186	(925) Injuries and Damages	6,550,886	6,824,357
187	(926) Employee Pensions and Benefits	18,464,446	19,020,835
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	3,292	-3,265
190	(929) (Less) Duplicate Charges-Cr.	1,184,042	1,089,288
191	(930.1) General Advertising Expenses	557,202	283,929
192	(930.2) Miscellaneous General Expenses	1,891,373	1,869,065
193	(931) Rents	81,667	194,834
194	TOTAL Operation (Enter Total of lines 181 thru 193)	72,585,656	69,824,631
195	Maintenance		
196	(935) Maintenance of General Plant	1,172,371	988,770
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	73,758,027	70,813,401
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	886,846,867	738,801,362

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	American Electric Power	OS	T5	N/A	N/A	N/A
2	Cargill-Alliant, LLC	OS		N/A	N/A	N/A
3	Conoco Phillips Company	OS	SA 203	N/A	N/A	N/A
4	Constellation Energy Commodities Group	OS		N/A	N/A	N/A
5	DPL Energy	OS	T4	N/A	N/A	N/A
6	DTE Energy Trading, Inc.	OS		N/A	N/A	N/A
7	Duke Energy Ohio	OS	T4	N/A	N/A	N/A
8	Exelon Power Team	OS		N/A	N/A	N/A
9	J. Aron & Co.	OS		N/A	N/A	N/A
10	Lehman Brothers Commodity Services	OS	SA 115	N/A	N/A	N/A
11	Midwest Ind Trans Sys Operators	OS		N/A	N/A	N/A
12	Morgan Stanley	OS	87	N/A	N/A	N/A
13	Ohio Valley Electric Corp.	OS	28	N/A	N/A	N/A
14	PEPCO Energy Services Inc.	OS	SA 204	N/A	N/A	N/A
	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)	POWER EXCHANGES MegaWatt Hours Delivered (i)	COST/SETTLEMENT OF POWER Demand Charges ($) (j)	COST/SETTLEMENT OF POWER Energy Charges ($) (k)	COST/SETTLEMENT OF POWER Other Charges ($) (l)	COST/SETTLEMENT OF POWER Total (j+k+l) of Settlement ($) (m)	Line No.
400,800				20,413,920		20,413,920	1
73,600				4,244,130		4,244,130	2
8,800				558,400		558,400	3
90,000				5,682,840		5,682,840	4
132,548				13,068,996		13,068,996	5
800				49,200		49,200	6
73,600				4,896,240	64,828	4,961,068	7
46,400				2,824,000		2,824,000	8
155,000			873,120	4,816,100		5,689,220	9
32,000				1,988,200		1,988,200	10
374,284				20,051,421		20,051,421	11
3,200				176,600		176,600	12
760,729			11,805,316	14,274,762		26,080,078	13
800				41,814		41,814	14
3,227,071	69,300	69,300	12,678,436	206,789,778	175,484	219,643,698	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	Potomac Electric Power-PJM	OS		N/A	N/A	N/A
2	Public Service Electric & Gas Co.	OS		N/A	N/A	N/A
3	Sempra Energy Trading Corp.	OS	87	N/A	N/A	N/A
4	Strategic Energy	OS		N/A	N/A	N/A
5	Tenaska Power Services Co.	OS		N/A	N/A	N/A
6	UBS AG, London Branch	OS	SA 204	N/A	N/A	N/A
7	South Central Power Co.	EX		N/A	N/A	N/A
8	Brokerage Services	OS		N/A	N/A	N/A
9	Balancing and Timing Differences					
10						
11						
12						
13						
14						
	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)	POWER EXCHANGES MegaWatt Hours Delivered (i)	COST/SETTLEMENT OF POWER Demand Charges ($) (j)	COST/SETTLEMENT OF POWER Energy Charges ($) (k)	COST/SETTLEMENT OF POWER Other Charges ($) (l)	COST/SETTLEMENT OF POWER Total (j+k+l) of Settlement ($) (m)	Line No.
1,006,183				110,796,757		110,796,757	1
800				40,800		40,800	2
59,200				2,331,184		2,331,184	3
5,600				421,520		421,520	4
800				48,000		48,000	5
800				59,000		59,000	6
	69,300	69,300		5,894		5,894	7
					110,656	110,656	8
1,127							9
							10
							11
							12
							13
							14
3,227,071	69,300	69,300	12,678,436	206,789,778	175,484	219,643,698	

FOOTNOTE DATA

Schedule Page: 326 Line No.: 5 Column: a

DPL Energy and The Dayton Power and Light Company are both subsidiaries of DPL Inc.

Schedule Page: 326 Line No.: 7 Column: a

Duke Energy contains data for Duke Energy Ohio, Duke Energy Indiana, Duke Energy Kentucky, Cinergy Corp, PSI, and Union Light Heat & Power.

Schedule Page: 326.1 Line No.: 8 Column: i

Represents broker fees.

Schedule Page: 326.1 Line No.: 9 Column: g

Represents mwh needed to balance sources and disposition of energy relating to timing differences and other system recording issues.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	Buckeye Power, Inc.	Buckeye Power	Various Municipals	FNO
2	Arcanum, Darke Co., OH	Cincinnati Gas & Electric Company	Arcanum, Darke Co., OH	OLF
3	Eldorado, Preble Co., OH	Cincinnati Gas & Electric Company	Eldorado, Preble Co., OH	OLF
4	Jackson Center, Shelby Co., OH	Cincinnati Gas & Electric Company	Jackson Center, Shelby Co., OH	OLF
5	Lakeview, Logan Co., OH	Cincinnati Gas & Electric Company	Lakeview, Logan Co., OH	OLF
6	Mendon, Mercer Co., OH	Cincinnati Gas & Electric Company	Mendon, Mercer Co., OH	OLF
7	Minster, Auglaize Co., OH	Cincinnati Gas & Electric Company	Minster, Auglaize Co. OH	OLF
8	New Bremen, Auglaize Co., OH	Cincinnati Gas & Electric Company	New Bremen, Auglaize Co., OH	OLF
9	Tipp City, Miami Co., OH	Cincinnati Gas & Electric Company	Tipp City, Miami Co., OH	OLF
10	Versailles, Darke Co., OH	Cincinnati Gas & Electric Company	Versailles, Darke Co., OH	OLF
11	Waynesfield, Auglaize Co., OH	Cincinnati Gas & Electric Company	Waynesfield, Auglaize Co., OH	OLF
12	Yellow Springs, Greene Co., OH	Cincinnati Gas & Electric Company	Yellow Springs, Greene Co., OH	OLF
13	Arcanum, Darke Co., OH	First Energy Corp.	Arcanum, Darke Co., OH	OLF
14	Celina, Mercer Co., OH	First Energy Corp.	Celina, Mercer Co., OH	OLF
15	Eldorado, Preble Co., OH	First Energy Corp.	Eldorado, Preble Co., OH	OLF
16	Jackson Center, Shelby Co., OH	First Energy Corp.	Jackson Center, Shelby Co., OH	OLF
17	Lakeview, Logan Co., OH	First Energy Corp.	Lakeview, Logan Co., OH	OLF
18	Mendon, Mercer Co., OH	First Energy Corp.	Mendon, Mercer Co., OH	OLF
19	Minster, Auglaize Co., OH	First Energy Corp.	Minster, Auglaize Co., OH	OLF
20	New Bremen, Auglaize Co., OH	First Energy Corp.	New Bremen, Auglaize Co., OH	OLF
21	Tipp City, Miami Co., OH	First Energy Corp.	Tipp City, Miami Co., OH	OLF
22	Versailles, Darke Co., OH	First Energy Corp.	Versailles, Darke Co., OH	OLF
23	Waynesfield, Auglaize Co., OH	First Energy Corp.	Waynesfield, Auglaize Co., OH	OLF
24	Yellow Springs, Greene Co., OH	First Energy Corp.	Yellow Springs, Greene Co., OH	OLF
25	Arcanum, Darke Co., OH	Dayton Power and Light Company	Arcanum, Darke Co., OH	OLF
26	Eldorado, Preble Co., OH	Dayton Power and Light Company	Eldorado, Preble Co., OH	OLF
27	Jackson Center, Shelby Co., OH	Dayton Power and Light Company	Jackson Center, Shelby Co., OH	OLF
28	Lakeview, Logan Co., OH	Dayton Power and Light Company	Lakeview, Logan Co., OH	OLF
29	Mendon, Mercer Co., OH	Dayton Power and Light Company	Mendon, Mercer Co., OH	OLF
30	Minster, Auglaize Co., OH	Dayton Power and Light Company	Minster, Auglaize Co., OH	OLF
31	New Bremen, Auglaize Co., OH	Dayton Power and Light Company	New Bremen, Auglaize Co., OH	OLF
32	Tipp City, Miami Co., OH	Dayton Power and Light Company	Tipp City, Miami Co., OH	OLF
33	Versailles, Darke Co., OH	Dayton Power and Light Company	Versailles, Darke Co., OH	OLF
34	Waynesfield, Auglaize Co., OH	Dayton Power and Light Company	Waynesfield, Auglaize Co., OH	OLF
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
Elec Tariff C	Various intercon.			1,518,465	1,518,465	1
42	Various intercon.	Arcanum 12.5kv		15,445	15,445	2
49	Various intercon.	Eldorado 12.5kv		3,003	3,003	3
43	Various intercon.	Jackson Ctr. 12.5kv		14,157	14,157	4
44	Various intercon.	Lakeview 4.2kv		7,796	7,796	5
45	Various intercon.	Mendon 12.5kv		3,513	3,513	6
50	Various intercon.	Minster 69.0kv		91,071	91,071	7
46	Various intercon.	New Bremen 12.5kv		44,073	44,073	8
51	Various intercon.	Tipp City 69.0kv		102,524	102,524	9
52	Various intercon.	Versailles 69.0kv		47,218	47,218	10
47	Various intercon.	Waynesfield 4.2kv		5,793	5,793	11
53	Various intercon.	Yellow Springs 12.5v		23,910	23,910	12
42	Various intercon.	Arcanum 12.5kv		1,563	1,563	13
48	Various intercon.	Celina 69.0kv		6,515	6,515	14
49	Various intercon.	Eldorado 12.5kv		269	269	15
43	Various intercon.	Jackson Ctr. 12.5kv		618	618	16
44	Various intercon.	Lakeview 4.2kv		817	817	17
45	Various intercon.	Mendon 12.5kv		308	308	18
50	Various intercon.	Minster 69.0kv		1,102	1,102	19
46	Various intercon.	New Bremen 12.5kv		1,225	1,225	20
51	Various intercon.	Tipp City 69.0kv		4,316	4,316	21
52	Various intercon.	Versailles 69.0kv		1,493	1,493	22
47	Various intercon.	Waynesfield 4.2kv		447	447	23
53	Various intercon.	Yellow Spmgs 12.5kv		1,783	1,783	24
42	Various intercon.	Arcanum 12.5kv		7,273	7,273	25
49	Various intercon.	Eldorado 12.5kv		1,478	1,478	26
43	Various intercon.	Jackson Ctr. 12.5kv		6,854	6,854	27
44	Various intercon.	Lakeview 4.2kv		3,709	3,709	28
45	Various intercon.	Mendon 12.5kv		1,620	1,620	29
50	Various intercon.	Minster 69.0kv		38,584	38,584	30
46	Various intercon.	New Bremen 12.5kv		20,337	20,337	31
51	Various intercon.	Tipp City 69.0kv		47,874	47,874	32
52	Various intercon.	Versailles 69.0kv		21,229	21,229	33
47	Various intercon.	Waynesfield 4.2kv		2,699	2,699	34
			0	2,395,081	2,395,081	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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.
394,154			394,154	1
73,777			73,777	2
20,996			20,996	3
47,008			47,008	4
40,524			40,524	5
20,331			20,331	6
233,753			233,753	7
133,354			133,354	8
268,066			268,066	9
115,126			115,126	10
139,875			139,875	11
18,165			18,165	12
7,465			7,465	13
				14
1,881			1,881	15
2,051			2,051	16
4,246			4,246	17
1,782			1,782	18
2,828			2,828	19
3,708			3,708	20
11,285			11,285	21
3,640			3,640	22
10,796			10,796	23
1,355			1,355	24
34,743			34,743	25
10,334			10,334	26
22,759			22,759	27
19,278			19,278	28
9,376			9,376	29
99,034			99,034	30
61,534			61,534	31
125,174			125,174	32
51,760			51,760	33
65,161			65,161	34
2,773,886	**35,403**	**70,242,250**	**73,051,539**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	Yellow Springs, Greene Co., OH	Dayton Power and Light Company	Yellow Springs, Greene Co., OH	OLF
2	City of Piqua, OH	Cincinnati Gas & Electric Company	City of Piqua, OH	OS
3	Potomac Electric Power-PJM		Potomac Electric Power-PJM	OS
4	Strategic Energy		Strategic Energy	OS
5				
6				
7				
8				
9				
10				
11				
12				
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34				
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
53	Various intercon.	Yellow Sprngs 12.5kv		11,398	11,398	1
41	Various intercon.	69.0kv tieline w/Piq		334,602	334,602	2
PJM OATT	Various intercon.					3
	Various intercon.					4
						5
						6
						7
						8
						9
						10
						11
						12
						13
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						34
			0	2,395,081	2,395,081	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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.
8,659			8,659	1
709,908	35,403		745,311	2
		70,242,250	70,242,250	3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
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				29
				30
				31
				32
				33
				34
2,773,886	**35,403**	**70,242,250**	**73,051,539**	

FOOTNOTE DATA

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

Service began October 1, 2004 under PJM OATT.

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

	TERMINATION POINT	VOLTAGE
1.	Noble, Auglaize Co., OH	69.0kv
2.	Eagle Road, Champaign Co., OH	12.5kv
3.	Ludlow, Champaign Co., OH	12.5kv
4.	Mechanicsburg, Champaign Co., OH	12.5kv
5.	N. Lippincott, Champaign Co., OH	12.5kv
6.	Givens, Champaign Co., OH	138.0kv
7.	West Mingo, Champaign Co., OH	69.0kv
8.	NW Urbana, Champaign Co., OH	69.0kv
9.	KTH, Champaign Co., OH	69.0kv
10.	Rossburg, Darke Co., OH	12.5kv
11.	Baker, Darke Co., OH	12.5kv
12.	Castine, Darke Co., OH	12.5kv
13.	Rose Hill, Darke Co., OH	69.0kv
14.	Huntsville, Logan Co., OH	12.5kv
15.	Lewistown, Logan Co., OH	12.5kv
16.	Horton, Logan Co., OH	12.5kv
17.	West Liberty, Logan Co., OH	12.5kv
18.	East Liberty, Logan Co., OH	12.5kv
19.	Village of Huntsville, Logan Co., OH	12.5kv
20.	North Bloomfield, Logan Co., OH	12.5kv
21.	Coldwater, Mercer Co., OH	12.5kv
22.	Cooper, Mercer Co., OH	69.0kv
23.	Rockford, Mercer Co., OH	12.5kv
24.	Sharpsburg, Mercer Co., OH	12.5kv
25.	Chickasaw, Mercer Co., OH	12.5kv
26.	Macedon, Mercer Co., OH	69.0kv
27.	SW Troy, Miami Co., OH	12.5kv
28.	Lower Miami, Miami Co., OH	12.5kv
29.	Halterman, Miami Co., OH	138.0kv
30.	E. Casstown, Miami Co., OH	69.0kv
31.	Concord, Miami Co., OH	12.5kv
32.	Monroe, Miami Co., OH	12.5kv
33.	Lytle Road, Miami Co., OH	12.5kv
34.	Eldean, Miami Co., OH	12.5kv
35.	Monroe, Preble Co., OH	12.5kv
36.	W. Sonora, Preble Co., OH	12.5kv
37.	Botkins, Shelby Co., OH	12.5kv
38.	Newport, Shelby Co., OH	12.5kv
39.	Hardin, Shelby Co., OH	12.5kv
40.	McCartyville, Shelby Co., OH	12.5kv
41.	E. Sidney, Shelby Co., OH	138.0kv
42.	Anna, Shelby Co., OH	69.0kv
43.	Route 66, Shelby Co., OH	69.0kv
44.	Landmark, Shelby Co., OH	12.5kv
45.	Honda, Shelby Co., OH	69.0kv
46.	Honda, Shelby Co., OH	138.0kv
47.	Broadway, Union Co., OH	12.5kv
48.	Honda Plant, Union Co., OH	69.0kv
49.	Marysville, Union Co., OH	69.0kv
50.	New Dover, Union Co., OH	12.5kv
51.	East Liberty, Union Co., OH	69.0kv
52.	Watkins, Union Co., OH	12.5kv
53	East Liberty, Union Co., OH	69.0kv
54.	West Marysville, Union Co., OH	69.0kv

FOOTNOTE DATA

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

Earliest termination date is August 30, 2014. This footnote refers to Page 328, Lines 2-34, Page 328.1, Line 1.

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

FERC Electric Tariff, Original Volume No. 11, Service Agreement #1.

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

See footnote on 328, Line 1, Column c.

Schedule Page: 328 Line No.: 14 Column: d

Termination date was March 1, 2005.

Schedule Page: 328.1 Line No.: 2 Column: d

This footnote pertains to Columns k-m. Represents short-term sales and Ohio Gross Receipts Tax.

Schedule Page: 328.1 Line No.: 3 Column: d

Represents non-firm transmission service, ancillary-scheduling and system control and dispatch.

Schedule Page: 328.1 Line No.: 4 Column: d

Represents transmission service provided to Strategic (CRES) for switched customers as required by The Public Utilities Commission of Ohio, Case No. 04-1395-EL-ATA.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Magawatt-hours Received (c)	Magawatt-hours Delivered (d)	Demand Charges ($) (e)	Energy Charges ($) (f)	Other Charges ($) (g)	Total Cost of Transmission ($) (h)
1	Potomac Electric							
2	Power-PJM	NF				80,587,758		80,587,758
3	Midwest Independent							
4	System Operator-MISO	NF	55,090	55,090		35,661		35,661
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL		55,090	55,090		80,623,419		80,623,419

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	441,276
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	238,012
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < $5,000	
6	Directors' Fees and Expenses	776,745
7	Business Association Dues and Memberships	128,321
8	Analyst Communications	638
9	Bank Service Fees	296,798
10	Other	9,583
11		
12		
13		
14		
15		
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45		
46	TOTAL	1,891,373

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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			5,062,224		5,062,224
2	Steam Production Plant	68,382,355	-329,872			68,052,483
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	1,837,192				1,837,192
7	Transmission Plant	8,205,147				8,205,147
8	Distribution Plant	40,130,134				40,130,134
9	Regional Transmission and Market Operation					
10	General Plant	1,030,490				1,030,490
11	Common Plant-Electric					
12	TOTAL	119,585,318	-329,872	5,062,224		124,317,670

B. Basis for Amortization Charges

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	23,989,371		
4	Transmission	1,068,223		
5	Regional Market	108,113		
6	Distribution	3,041,900		
7	Customer Accounts	6,193,463		
8	Customer Service and Informational	50,341		
9	Sales			
10	Administrative and General	19,110,073		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	53,561,484		
12	Maintenance			
13	Production	15,739,830		
14	Transmission	327,588		
15	Regional Market	413,714		
16	Distribution	10,645,086		
17	Administrative and General	439,569		
18	TOTAL Maintenance (Total of lines 13 thru 17)	27,565,787		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	39,729,201		
21	Transmission (Enter Total of lines 4 and 14)	1,395,811		
22	Regional Market (Enter Total of Lines 5 and 15)	521,827		
23	Distribution (Enter Total of lines 6 and 16)	13,686,986		
24	Customer Accounts (Transcribe from line 7)	6,193,463		
25	Customer Service and Informational (Transcribe from line 8)	50,341		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	19,549,642		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	81,127,271		81,127,271
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	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	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)	81,127,271		81,127,271
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	10,885,136		10,885,136
69	Gas Plant			
70	Other (provide details in footnote):	3,766,707		3,766,707
71	TOTAL Construction (Total of lines 68 thru 70)	14,651,843		14,651,843
72	Plant Removal (By Utility Departments)			
73	Electric Plant	828,372		828,372
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	828,372		828,372
77	Miscellaneous Deferred Debits	314,249		314,249
78	Commonly Owned Projects, Net	794,849		794,849
79				
80	Other	108,597		108,597
81	Stores Expense	1,676,768		1,676,768
82	Transportation Expense	331,485		331,485
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	3,225,948		3,225,948
96	TOTAL SALARIES AND WAGES	99,833,434		99,833,434

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

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)	14,616,348	39,571,004	62,929,709	82,804,052
3	Net Sales (Account 447)	(19,536,663)	(39,484,110)	(71,449,206)	(98,358,336)
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
7	Transmission Rights - Sales (456)	(1,600,673)	(3,171,764)	(4,713,000)	(6,240,719)
8	Transmission Rights - Purchases (565)	70,681	133,871	168,169	168,046
9	Ancillary Services - Sales (447)	(4,055,068)	(14,399,038)	(39,788,223)	(61,959,244)
10	Ancillary Services - Sales (456)	(10,006,395)	(23,985,557)	(36,887,624)	(50,185,865)
11	Ancillary Services - Purchases (555)	5,489,445	14,547,317	32,073,226	48,044,210
12	Ancillary Services - Sales (565)	11,304,418	27,313,747	55,328,254	80,419,628
13					
14					
15					
16					
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43					
44					
45					
46	TOTAL	(3,717,907)	525,470	(2,338,695)	(5,308,228)

FOOTNOTE DATA

Schedule Page: 397 Line No.: 4 Column: e

See lines 7 through 12 for breakdown of Transmission Rights and Ancillary Services.

Schedule Page: 397 Line No.: 5 Column: e

See footnote on 397, Line 4, Column e

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	16,577,175	$/mwh	7,011,008			1,608,558
2	Reactive Supply and Voltage	1,351,595	$/mw	5,319,715	405,448		6,814,409
3	Regulation and Frequency Response	308,957	$/mwh	9,988,792	175,159	$/mwh	8,480,086
4	Energy Imbalance			610			263
5	Operating Reserve - Spinning	493,113	$/mwh	90,471	60	$/mwh	3,537
6	Operating Reserve - Supplement	18,095,252	$/mwh	3,241,266			1,814,052
7	Other	69,178,668		963,791			195,756
8	Total (Lines 1 thru 7)	106,004,760		26,615,653	580,667		18,916,661

FOOTNOTE DATA

Schedule Page: 398 Line No.: 2 Column: f

Includes multiple units of measure. 405,448 kvar and annual requirement/12.

Schedule Page: 398 Line No.: 7 Column: b

Includes purchases and sales for Black Start and Synchronous Condensing and multiple units of measure.

Schedule Page: 398 Line No.: 7 Column: c

Includes multiple units of measure.
Black Start 53,140,374 $/mw $154,256.
Synchronous Condensing 16,038,295 $/mwh $809,535.

Schedule Page: 398 Line No.: 7 Column: f

Annual Requirement/12.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	2,522	30	2000						
2	February	2,681	6	1000						
3	March	2,358	6	800						
4	Total for Quarter 1	7,561								
5	April	2,140	5	1000						
6	May	2,665	30	1600						
7	June	2,947	18	1400						
8	Total for Quarter 2	7,752								
9	July	2,888	9	1600						
10	August	3,270	8	1600						
11	September	2,940	5	1600						
12	Total for Quarter 3	9,098								
13	October	2,727	8	1600						
14	November	2,253	29	1900						
15	December	2,507	17	1900						
16	Total for Quarter 4	7,487								
17	Total Year to Date/Year	31,898								

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ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	15,234,104
3	Steam	16,530,635	23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	3,363,615
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	12,747
7	Other	-6,045	27	Total Energy Losses	1,141,195
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	19,751,661
9	Net Generation (Enter Total of lines 3 through 8)	16,524,590			
10	Purchases	3,227,071			
11	Power Exchanges:				
12	Received	69,300			
13	Delivered	69,300			
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	2,395,081			
17	Delivered	2,395,081			
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)	19,751,661			

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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 (a)	Total Monthly Energy (b)	Monthly Non-Requirments Sales for Resale & Associated Losses (c)	MONTHLY PEAK Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,838,223	398,474	2,522	30	2000
30	February	1,754,384	334,035	2,681	6	1000
31	March	1,685,218	387,033	2,358	6	800
32	April	1,347,514	147,424	2,140	5	1000
33	May	1,403,677	126,329	2,665	30	1600
34	June	1,639,415	284,348	2,947	18	1400
35	July	1,783,125	282,217	2,888	9	1600
36	August	1,986,192	325,399	3,270	8	1600
37	September	1,687,156	359,919	2,940	5	1600
38	October	1,533,222	269,101	2,727	8	1600
39	November	1,433,850	192,150	2,253	29	1900
40	December	1,659,685	257,186	2,507	17	1900
41	TOTAL	19,751,661	3,363,615			

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The Dayton Power and Light 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: *F. M. Tait* (b)			Plant Name: *F. M. Tait* (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Int Combust (Note 1)			Gas Turbine (Note 1)		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional			Conventional		
3	Year Originally Constructed	1967			1995		
4	Year Last Unit was Installed	1967			1998		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	11.00			309.00		
6	Net Peak Demand on Plant - MW (60 minutes)	10			230		
7	Plant Hours Connected to Load	7			133		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	10			304		
10	When Limited by Condenser Water	10			256		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	47000			17734000		
13	Cost of Plant: Land and Land Rights	16255			61402		
14	Structures and Improvements	88348			849964		
15	Equipment Costs	1069813			68253281		
16	Asset Retirement Costs	0			0		
17	Total Cost	1174416			69164647		
18	Cost per KW of Installed Capacity (line 17/5) Including	106.7651			223.8338		
19	Production Expenses: Oper, Supv, & Engr	0			0		
20	Fuel	7284			1877483		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	0			0		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	0			58081		
26	Misc Steam (or Nuclear) Power Expenses	0			0		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	0			0		
30	Maintenance of Structures	0			0		
31	Maintenance of Boiler (or reactor) Plant	0			0		
32	Maintenance of Electric Plant	11346			155583		
33	Maintenance of Misc Steam (or Nuclear) Plant	0			0		
34	Total Production Expenses	18630			2091147		
35	Expenses per Net KWh	0.3964			0.1179		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		OIL		OIL		GAS
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		Barrels		Barrels		MCF
38	Quantity (Units) of Fuel Burned	0	152	0	0	0	249274
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	137066	0	137067	0	1020
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000	0.000	0.000	0.000	7.531
41	Average Cost of Fuel per Unit Burned	0.000	48.082	0.000	48.076	0.000	7.531
42	Average Cost of Fuel Burned per Million BTU	0.000	8.352	0.000	8.351	0.000	7.383
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	15.499	0.000	0.000	10.586	0.000
44	Average BTU per KWh Net Generation	0.000	18556.000	0.000	0.000	14337.000	0.000

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

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 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: *Sidney* (d)			Plant Name: *O.H. Hutchings* (e)			Plant Name: *O. H. Hutchings* (f)			Line No.
Int Combust (Note 1)			Steam			Gas Turbine (Note 1)			1
Conventional			Semi - Outdoors			Conventional			2
1968			1948			1968			3
1968			1953			1968			4
14.00			414.00			33.00			5
14			282			23			6
6			5904			2			7
0			0			0			8
12			371			33			9
12			365			23			10
0			71			0			11
73000			626273000			33000			12
0			208006			0			13
12679			19717498			183913			14
1084589			98394847			3036960			15
0			705940			0			16
1097268			119026291			3220873			17
78.3763			287.5031			97.6022			18
0			1099064			0			19
9386			21932753			38365			20
0			0			0			21
0			1997072			0			22
0			0			0			23
0			0			0			24
650			409850			4433			25
0			1138096			0			26
0			0			0			27
0			-8723			0			28
0			168833			0			29
0			1192307			0			30
0			4942138			0			31
347			1999516			9898			32
0			257248			0			33
10383			35128154			52696			34
0.1422			0.0561			1.5968			35
	OIL		COAL		GAS	OIL		GAS	36
	Barrels		Tons		MCF	Barrels		MCF	37
0	140	0	301604	0	215421	3	0	3401	38
0	138290	0	12191	0	1020	137000	0	1020	39
0.000	0.000	0.000	61.942	0.000	10.792	0.000	0.000	11.239	40
0.000	67.143	0.000	62.711	0.000	10.792	44.821	0.000	11.239	41
0.000	11.560	0.000	2.572	0.000	10.580	7.790	0.000	11.019	42
0.000	12.857	0.000	0.000	3.391	0.000	0.000	116.258	0.000	43
0.000	11122.000	0.000	0.000	12093.000	0.000	0.000	105666.000	0.000	44

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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: (b)			Plant Name: (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear						
2	Type of Constr (Conventional, Outdoor, Boiler, etc)						
3	Year Originally Constructed						
4	Year Last Unit was Installed						
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)			0.00			0.00
6	Net Peak Demand on Plant - MW (60 minutes)			0			0
7	Plant Hours Connected to Load			0			0
8	Net Continuous Plant Capability (Megawatts)			0			0
9	When Not Limited by Condenser Water			0			0
10	When Limited by Condenser Water			0			0
11	Average Number of Employees			0			0
12	Net Generation, Exclusive of Plant Use - KWh			0			0
13	Cost of Plant: Land and Land Rights			0			0
14	Structures and Improvements			0			0
15	Equipment Costs			0			0
16	Asset Retirement Costs			0			0
17	Total Cost			0			0
18	Cost per KW of Installed Capacity (line 17/5) Including			0.0000			0.0000
19	Production Expenses: Oper, Supv, & Engr			0			0
20	Fuel			0			0
21	Coolants and Water (Nuclear Plants Only)			0			0
22	Steam Expenses			0			0
23	Steam From Other Sources			0			0
24	Steam Transferred (Cr)			0			0
25	Electric Expenses			0			0
26	Misc Steam (or Nuclear) Power Expenses			0			0
27	Rents			0			0
28	Allowances			0			0
29	Maintenance Supervision and Engineering			0			0
30	Maintenance of Structures			0			0
31	Maintenance of Boiler (or reactor) Plant			0			0
32	Maintenance of Electric Plant			0			0
33	Maintenance of Misc Steam (or Nuclear) Plant			0			0
34	Total Production Expenses			0			0
35	Expenses per Net KWh			0.0000			0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)						
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)						
38	Quantity (Units) of Fuel Burned	0	0	0	0	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0	0	0	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000	0.000	0.000	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000	0.000	0.000	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000	0.000	0.000	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000	0.000	0.000	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000	0.000	0.000	0.000	0.000

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

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 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: *J. M. Stuart* (d)	Plant Name: *J. M. Stuart* (e)	Plant Name: *Yankee* (f)	Line No.
Resp. Share (Note 2)	Resp. Share (Note 2)	Gas Turbine (Note 1)	1
Conventional	Semi-Outdoor	Conventional	2
1969	1970	1969	3
1969	1974	1970	4
4.00	854.00	126.00	5
4	835	20	6
23	8760	27	7
0	0	0	8
3	836	138	9
3	836	107	10
0	343	0	11
36000	5426462000	344000	12
0	550920	61072	13
0	31456188	596397	14
0	361461660	11643474	15
0	1574947	224956	16
0	395043715	12525899	17
0.0000	462.5805	99.4119	18
0	702488	0	19
0	105799116	79066	20
0	0	0	21
0	2141278	0	22
0	0	0	23
0	0	0	24
0	495526	86366	25
0	3168857	0	26
0	5833	0	27
0	-814313	0	28
0	1283788	0	29
0	701743	0	30
0	12114271	0	31
0	2359328	482121	32
0	0	0	33
0	127957915	647553	34
0.0000	0.0236	1.8824	35

			COAL		OIL	OIL		GAS	36
			Tons		Barrels	Barrels		MCF	37
0	0	0	2269682	0	14990	222	0	6431	38
0	0	0	11205	0	137401	135800	0	1020	39
0.000	0.000	0.000	44.054	0.000	82.511	0.000	0.000	10.618	40
0.000	0.000	0.000	44.579	0.000	82.079	48.485	0.000	10.618	41
0.000	0.000	0.000	1.989	0.000	14.223	8.501	0.000	10.409	42
0.000	0.000	0.000	0.000	1.887	0.000	0.000	22.984	0.000	43
0.000	0.000	0.000	0.000	9389.000	0.000	0.000	22755.000	0.000	44

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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: (b)			Plant Name: (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear						
2	Type of Constr (Conventional, Outdoor, Boiler, etc)						
3	Year Originally Constructed						
4	Year Last Unit was Installed						
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)			0.00			0.00
6	Net Peak Demand on Plant - MW (60 minutes)			0			0
7	Plant Hours Connected to Load			0			0
8	Net Continuous Plant Capability (Megawatts)			0			0
9	When Not Limited by Condenser Water			0			0
10	When Limited by Condenser Water			0			0
11	Average Number of Employees			0			0
12	Net Generation, Exclusive of Plant Use - KWh			0			0
13	Cost of Plant: Land and Land Rights			0			0
14	Structures and Improvements			0			0
15	Equipment Costs			0			0
16	Asset Retirement Costs			0			0
17	Total Cost			0			0
18	Cost per KW of Installed Capacity (line 17/5) Including			0.0000			0.0000
19	Production Expenses: Oper, Supv, & Engr			0			0
20	Fuel			0			0
21	Coolants and Water (Nuclear Plants Only)			0			0
22	Steam Expenses			0			0
23	Steam From Other Sources			0			0
24	Steam Transferred (Cr)			0			0
25	Electric Expenses			0			0
26	Misc Steam (or Nuclear) Power Expenses			0			0
27	Rents			0			0
28	Allowances			0			0
29	Maintenance Supervision and Engineering			0			0
30	Maintenance of Structures			0			0
31	Maintenance of Boiler (or reactor) Plant			0			0
32	Maintenance of Electric Plant			0			0
33	Maintenance of Misc Steam (or Nuclear) Plant			0			0
34	Total Production Expenses			0			0
35	Expenses per Net KWh			0.0000			0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)						
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)						
38	Quantity (Units) of Fuel Burned	0	0	0	0	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0	0	0	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000	0.000	0.000	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000	0.000	0.000	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000	0.000	0.000	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000	0.000	0.000	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000	0.000	0.000	0.000	0.000

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The Dayton Power and Light 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: *Killen* (d)	Plant Name: *Killen* (e)	Plant Name: *Monument* (f)	Line No.
Resp Share St Note 3	Resp Share Gas Note3	Int. Combust (Note1)	1
Conventional	Conventional	Conventional	2
1982	1982	1968	3
1982	1982	1968	4
447.00	12.00	14.00	5
415	13	13	6
7387	6	4	7
0	0	0	8
412	16	12	9
412	12	12	10
112	0	0	11
2771210000	74000	42000	12
1865078	0	0	13
77137034	0	12430	14
345006964	0	1103018	15
452427	0	0	16
424461503	0	1115448	17
949.5783	0.0000	79.6749	18
721591	0	0	19
56497570	0	6909	20
0	0	0	21
2472688	0	0	22
0	0	0	23
0	0	0	24
268334	0	650	25
1133743	0	0	26
0	0	0	27
-85440	0	0	28
439942	0	0	29
700492	0	0	30
5554527	0	0	31
1688803	0	27874	32
446520	0	0	33
69838770	0	35433	34
0.0252	0.0000	0.8436	35

COAL		OIL					OIL		
Tons		Barrels					Barrels		37
1180567	0	9718	0	0	0	0	87	0	38
11534	0	138033	0	0	0	0	138040	0	39
45.707	0.000	80.268	0.000	0.000	0.000	0.000	0.000	0.000	40
45.764	0.000	81.715	0.000	0.000	0.000	0.000	79.631	0.000	41
1.984	0.000	14.095	0.000	0.000	0.000	0.000	13.735	0.000	42
0.000	1.978	0.000	0.000	0.000	0.000	0.000	16.450	0.000	43
0.000	9847.000	0.000	0.000	0.000	0.000	0.000	11977.000	0.000	44

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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: *East Bend* (b)			Plant Name: *Miami Fort* (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Resp. Share (Note 8)			Resp. Share (Note 9)		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional			Conventional		
3	Year Originally Constructed	1981			1975		
4	Year Last Unit was Installed	1981			1978		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	207.00			401.00		
6	Net Peak Demand on Plant - MW (60 minutes)	191			369		
7	Plant Hours Connected to Load	6769			8411		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	186			360		
10	When Limited by Condenser Water	186			360		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	1176556000			2106763000		
13	Cost of Plant: Land and Land Rights	1221047			619144		
14	Structures and Improvements	17374405			15466866		
15	Equipment Costs	174951341			172596481		
16	Asset Retirement Costs	134449			65851		
17	Total Cost	193681242			188748342		
18	Cost per KW of Installed Capacity (line 17/5) Including	935.6582			470.6941		
19	Production Expenses: Oper, Supv, & Engr	786553			680558		
20	Fuel	21478390			40886325		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	3540588			2728993		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	118783			414330		
26	Misc Steam (or Nuclear) Power Expenses	551483			1066599		
27	Rents	0			102432		
28	Allowances	-49556			-78977		
29	Maintenance Supervision and Engineering	205007			725402		
30	Maintenance of Structures	476501			870079		
31	Maintenance of Boiler (or reactor) Plant	3936079			8704411		
32	Maintenance of Electric Plant	629646			600069		
33	Maintenance of Misc Steam (or Nuclear) Plant	284275			345244		
34	Total Production Expenses	31957749			57045465		
35	Expenses per Net KWh	0.0272			0.0271		
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	522140	0	3317	898567	0	22371
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11884	0	137990	11836	0	138647
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	40.294	0.000	107.571	41.978	0.000	96.203
41	Average Cost of Fuel per Unit Burned	40.351	0.000	95.650	42.096	0.000	93.824
42	Average Cost of Fuel Burned per Million BTU	1.698	0.000	16.504	1.778	0.000	16.112
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	1.818	0.000	0.000	1.895	0.000
44	Average BTU per KWh Net Generation	0.000	10565.000	0.000	0.000	10159.000	0.000

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

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 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: *W. H. Zimmer* (d)			Plant Name: *W. C. Beckjord* (e)			Plant Name: *Conesville* (f)			Line No.
Resp Share (Note 11)			Resp. Share (Note 4)			Resp. Share (Note 6)			1
Conventional			Conventional			Conventional			2
1991			1969			1973			3
1991			1969			1973			4
401.00			230.00			139.00			5
374			208			132			6
6558			7975			7615			7
0			0			0			8
365			210			129			9
365			207			129			10
0			0			0			11
2349076000			1298211000			757700000			12
7311960			697332			12346			13
225878651			5487202			1859028			14
796953074			54636979			31533076			15
693230			187809			654790			16
1030836915			61009322			34059240			17
2570.6656			265.2579			245.0305			18
640568			569715			230999			19
35858389			25795560			15891516			20
0			0			0			21
7528681			1003195			143750			22
0			0			0			23
0			0			0			24
637786			0			55387			25
1526939			680061			1136844			26
0			795768			130788			27
-23918			-10704			33573			28
605238			336505			37804			29
464090			236608			63056			30
7533930			2725136			1278626			31
1924006			141057			130774			32
743689			354099			19193			33
57439398			32627000			19152310			34
0.0245			0.0251			0.0253			35
COAL		OIL	COAL		OIL	COAL		OIL	36
Tons		Barrels	Tons		Barrels	Tons		Barrels	37
935449	0	18232	582995	0	3275	337970	0	798	38
12320	0	137124	11840	0	137947	11814	0	138478	39
35.252	0.000	99.313	42.134	0.000	97.022	45.563	0.000	96.658	40
34.949	0.000	86.633	42.542	0.000	86.842	45.477	0.000	87.527	41
1.418	0.000	15.042	1.797	0.000	14.989	1.925	0.000	15.049	42
0.000	1.459	0.000	0.000	1.932	0.000	0.000	2.038	0.000	43
0.000	9857.000	0.000	0.000	10649.000	0.000	0.000	10545.000	0.000	44

FOOTNOTE DATA

Schedule Page: 402 Line No.: 1 Column: b

(1) This plant is designed for peak load services.

Schedule Page: 402 Line No.: 1 Column: c

See footnote on 402, Line 1, Column b

Schedule Page: 402 Line No.: 1 Column: d

See footnote on 402, Line 1, Column b

Schedule Page: 402 Line No.: 1 Column: f

See footnote on 402, Line 1, Column b

Schedule Page: 402.1 Line No.: 1 Column: d

(2) The Stuart units are owned by The Cincinnati Gas & Electric Company (CG&E), Columbus Southern Power (CSP) and the Respondent with undivided interests of 39%, 26%, and 35%, respectively. Fuel expenses in connection with production of energy except amounts allocated to start-up and no-load costs are shared on an energy usage basis, while all other operating expenses are shared on an ownership basis.

Schedule Page: 402.1 Line No.: 1 Column: e

See footnote on 402.1, Line 1, Column d

Schedule Page: 402.1 Line No.: 1 Column: f

See footnote on 402, Line 1, Column b

Schedule Page: 402.2 Line No.: 1 Column: d

(3) The Killen unit is owned by CG&E and the Respondent with undivided interests of 33% and 67%, respectively. Fuel expenses in connection with the production of energy except amounts allocated to start-up and no-load costs are shared on an energy usage basis, while all other operating expenses are shared on an ownership basis.

Schedule Page: 402.2 Line No.: 1 Column: e

See footnote on 402.2, Line 1, Column d

Schedule Page: 402.2 Line No.: 1 Column: f

See footnote on 402, Line 1, Column b

Schedule Page: 402.3 Line No.: 1 Column: b

(8) The East Bend unit is owned by CG&E and the Respondent with undivided interests of 69% and 31%, respectively. Fuel expenses in connection with the production of energy except amounts allocated to start-up and no-load costs are shared on an energy usage basis; lime costs associated with the use of the scrubber are shared on an energy usage basis, while all other operating expenses are shared on an ownership basis.

Schedule Page: 402.3 Line No.: 1 Column: c

(9) The Miami Fort units are owned by CG&E and the Respondent with undivided interests of 64% and 36%, respectively. Fuel expenses in connection with the production of energy except amounts allocated to start-up and no-load costs are shared on an energy usage basis, while all other operating expenses are shared on an ownership basis.

Schedule Page: 402.3 Line No.: 1 Column: d

(11) The Zimmer unit is owned by CG&E, CSP and the Respondent with undivided interests of 46.5%, 25.4%, and 28.1%, respectively. Fuel expenses in connection with the production of energy except amounts allocated to start-up and no-load costs are shared on an energy usage basis; lime costs associated with the use of the scrubber are shared on an energy usage basis, while all other operating expenses are shared on an ownership basis.

FOOTNOTE DATA

Schedule Page: 402.3 Line No.: 1 Column: e

(4) The Beckjord unit is owned by CG&E, CSP and the Respondent with undivided interests of 37.5%, 12.5%, and 50%, respectively. Fuel expenses in connection with production of energy except amounts allocated to start-up and no-load costs are shared on an energy usage basis, while all other operating expenses are shared on an ownership basis.

Schedule Page: 402.3 Line No.: 1 Column: f

(6) The Conesville unit is owned by CG&E, CSP and the Respondent with undivided interests of 40%, 43.5%, and 16.5%, respectively. Fuel expenses in connection with the production of energy except amounts allocated to start-up and no-load costs are shared on an energy usage basis, while all other operating expenses are shared on an ownership basis.

Schedule Page: 402.3 Line No.: 27 Column: c

(10) Rents in connection with facilities common to Unit #7, Unit #8 and units wholly owned by CG&E have been included in Account 557.

Schedule Page: 402.3 Line No.: 27 Column: e

(5) Rents in connection with facilities common to Unit #6 and units wholly owned by CG&E have been included in Account 557.

Schedule Page: 402.3 Line No.: 27 Column: f

(7) Rents in connection with facilities common to Unit #4 and units wholly owned by CSP have been included in Account 557.

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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION From (a)	DESIGNATION To (b)	VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase) Operating (c)	Designed (d)	Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles) On Structure of Line Designated (f)	On Structures of Another Line (g)	Number Of Circuits (h)
1	COMMONLY OWNED 345 KV							
2	FACILITIES							
3	Beckjord Station	Pierce Sub. A	354.00	345.00	Steel Tower	0.32		1
4	———	———						
5	Pierce Sub.	Foster Sub. A	345.00	345.00	Steel Tower	23.95		2
6	———	———						
7	Greene Sub.	Sugarcreek Sub. A *	345.00	345.00	Steel Tower	1.45		1
8		A *	345.00	345.00	Steel Pole	6.85		2
9	———	———						
10	Greene Sub.	Beatty Sub. A	345.00	345.00	Steel Tower	39.32		1
11		A	345.00	345.00	Wood H-Frame	0.62		1
12		A	345.00	345.00	Steel Tower	3.64		2
13		A	345.00	345.00	Steel Tower	5.42		1
14	———	———						
15	Marquis Sub.	Bixby Sub. A	345.00	345.00	Steel Tower	45.86		1
16		B	345.00	345.00	Steel Tower	17.30		1
17		B	345.00	345.00	Steel Tower		8.52	
18	———	———						
19	Stuart Sub.	Clinton Sub. A	345.00	345.00	Steel Tower	0.06		2
20		A	345.00	345.00	Steel Tower	54.04		1
21	———	———						
22	Clinton Sub.	Greene Sub. A	345.00	345.00	Steel Tower	22.26		1
23		A	345.00	345.00	Wood H-Frame	0.58		1
24		A	345.00	345.00	Steel Tower	2.18		1
25		A *	345.00	345.00	Steel Tower	1.16		2
26		A	345.00	345.00	Steel Tower	0.10		2
27	———	———						
28	Stuart Sub.	Killen Tie West A	345.00	345.00	Steel Tower	13.13		1
29	———	———						
30	Killen Tie East	Marquis Sub. A	345.00	345.00	Steel Tower	3.90		1
31		A	345.00	345.00	Steel Tower	28.11		1
32	———	———						
33	Stuart Sub.	Foster Sub. A	345.00	345.00	Steel Tower	0.59		1
34		A	345.00	345.00	Steel Tower	55.18		1
35		A *	345.00	345.00	Steel Tower	1.40		2
36					TOTAL	2,133.23	270.72	270

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The Dayton Power and Light 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
1414 ACSR	14,534	49,231	63,765		101,003		101,003	3
								4
2-1024.5 ACAR	341,950	829,456	1,171,406					5
								6
2-1024.5 ACAR								7
2-1024.5 ACAR	59,455	258,331	317,786		7,288		7,288	8
								9
2-1024.5 ACAR								10
2-1024.5 ACAR								11
2-1024.5 ACAR	407,288	1,301,707	1,708,995					12
2-1024.5 ACAR				10,081	97,417		107,498	13
								14
2-983.1 ACAR								15
2-954 ACSR								16
2-954 ACSR	437,658	1,892,302	2,329,960	51,278	166,020		217,298	17
								18
2-1024.5 ACAR								19
2-1024.5 ACAR					15,343		15,343	20
								21
2-1024.5 ACAR								22
2-1024.5 ACAR								23
2-1024.5 ACAR								24
2-1024.5 ACAR								25
2-1024.5 ACAR	469,103	2,321,260	2,790,363					26
								27
2-983.1 ACAR					242		242	28
								29
2-983.1 ACAR								30
2-983.1 ACAR	110,254	1,559,205	1,669,459		1,288		1,288	31
								32
2-1024 ACAR								33
2-1024 ACAR								34
2-1024 ACAR	380,540	1,583,690	1,964,230		46,134		46,134	35
	30,931,767	167,770,548	198,702,315	547,126	2,945,298	4,427	3,496,851	36

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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	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	COMMONLY OWNED 345 KV							
2	FACILITIES (Cont'd)							
3		A *	345.00	345.00	Steel H-Frame		1.57	3
4		A *	345.00	345.00	Steel Pole	0.23		1
5								
6	Sugarcreek Sub.	Foster Sub. A *	345.00	345.00	Steel Pole	24.11		2
7		A *	345.00	345.00	Steel Tower	0.23		2
8		A *	345.00	345.00	Steel H-Frame	1.57		3
9		A *	345.00	345.00	Steel Pole	1.40		1
10								
11	Beatty Sub.	Bixby Sub. B	345.00	345.00	Steel Tower	4.69		1
12		B	345.00	345.00	Steel Tower	8.52		2
13								
14	Bixby Sub.	Kirk Sub. B	345.00	345.00	Steel Tower	14.87		2
15		B	345.00	345.00	Wood H-Frame	4.18		1
16								
17	Kirk Sub.	Corridor Sub. B	345.00	345.00	Wood H-Frame	18.38		1
18								
19	Stuart Sub.	Zimmer Sta. A	345.00	345.00	Steel Tower	35.13		1
20		E	345.00	345.00	Steel Tower	0.78		2
21								
22	Zimmer Sta.	Foster Jct. E	345.00	345.00	Steel Tower		0.28	
23		E	345.00	345.00	Steel Tower		0.23	
24		E	345.00	345.00	Steel Tower		0.80	
25		A	345.00	345.00	Steel Tower	9.52		1
26		E	345.00	345.00	Steel Tower		23.38	
27								
28	Foster Jct.	Port Union Sub. E	345.00	345.00	Steel Tower	11.70		2
29								
30	Zimmer Sta.	Silver Grove Sub. E	345.00	345.00	Steel Tower	13.55		1
31		E	345.00	345.00	Steel Tower	2.01		2
32								
33	Silver Grove Sub.	Red Bank Sub. E	345.00	345.00	Steel Tower		2.01	
34		E	345.00	345.00	Steel Tower	17.01		2
35								
36					TOTAL	2,133.23	270.72	270

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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
2-1024 ACAR								3
2-1024 ACAR								4
								5
2-1024.5 ACAR								6
2-1024.5 ACAR	296,132	778,104	1,074,236		10,790		10,790	7
2-1024.5 ACAR								8
2-1024.5 ACAR								9
								10
2-954 ACSR								11
2-954 ACSR	238,833	777,158	1,015,991	6,532	40,797		47,329	12
								13
2-954 ACSR								14
2-954 ACSR								15
								16
2-954 ACSR	573,055	1,083,898	1,656,953	17,799	90,983		108,782	17
								18
2-954 ACSR								19
2-954 ACSR	262,436	1,428,615	1,691,051	15,085	15,366		30,451	20
								21
2-954 ACSR								22
2-954 ACSR								23
2-954 ACSR								24
2-954 ACSR								25
2-1024.5 ACAR								26
								27
2-954 ACSR	445,514	1,785,609	2,231,123		2,647		2,647	28
								29
2-1113 ACSR								30
2-1113 ACSR	538,220	7,984,887	8,523,107		27,810		27,810	31
								32
2-1113 ACSR								33
2-954 ACSR								34
								35
	30,931,767	167,770,548	198,702,315	547,126	2,945,298	4,427	3,496,851	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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)	Designed (d)	Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles) On Structure of Line Designated (f)	On Structures of Another Line (g)	Number Of Circuits (h)
1	COMMONLY OWNED 345 KV							
2	FACILITIES (Cont'd)							
3	Red Bank Sub.	Terminal Sub. E	345.00	345.00	Steel Tower	6.65		2
4								
5	Stuart Sub.	Atlanta Sub. B	345.00	345.00	Steel Tower		0.06	2
6		B	345.00	345.00	Steel Tower	70.14		1
7								
8	Atlanta Sub.	Adkins Sub.	345.00	345.00	Steel Tower	4.80		1
9		A	345.00	345.00	Steel Tower	5.94		1
10								
11	Adkins Sub.	Beatty Sub. A	345.00	345.00	Steel Tower	9.26		1
12		A	345.00	345.00	Steel Tower		3.54	
13		A	345.00	345.00	Steel Tower	0.16		1
14								
15	Bixby Sub.	Conesville Sub. B	345.00	345.00	Steel Tower		14.87	
16		B	345.00	345.00	Wood H-Frame	50.86		1
17								
18	Conesville Sub.	Hyatt Sub. C	345.00	345.00	Steel Tower	56.98		1
19		D	345.00	345.00	Steel Tower	9.09		2
20		D	345.00	345.00	Steel Pole	1.78		2
21		D	345.00	345.00	Wood H-Frame	0.48		2
22								
23	Seven Mile Tie	Miami Fort Sta. I	345.00	345.00	Steel Tower		33.25	
24		I	345.00	345.00	Steel Tower	1.37		1
25								
26	Miami Fort Sta.	Todhunter Sub. I	345.00	345.00	Steel Tower	33.25		2
27		I	345.00	345.00	Steel Tower	9.57		1
28								
29	Foster	Bath J *	345.00	345.00	Steel Tower		7.25	2
30		J *	345.00	345.00	Steel Pole		30.96	2
31		J *	345.00	345.00	Steel Pole	0.41		1
32		J *	345.00	345.00	Steel H-Frame		1.57	3
33								
34	TOTAL COMMONLY OWNED					756.04	128.29	89
35	345 KV FACIL-SEE NOTE (K)							
36					TOTAL	2,133.23	270.72	270

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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
2-954 ACSR								3
								4
2-954 ACSR								5
2-954 ACSR	106,955	489,949	596,904					6
								7
2-983.1 ACAR								8
2-983.1 ACAR								9
								10
2-983.1 ACAR								11
2-983.1 ACAR								12
2-983.1 ACAR	679,517	2,113,257	2,792,774	45,321	94,676		139,997	13
								14
2-954 ACSR								15
2-954 ACSR	360,943	1,516,588	1,877,531	30,974	70,615		101,589	16
								17
2-954 ACSR								18
2-954 ACSR								19
2-954 ACSR								20
2-954 ACSR	449,457	1,634,266	2,083,723	12,710	33,940		46,650	21
								22
2-954 ACSR								23
2-954 ACSR								24
								25
2-954 ACSR								26
2-954 ACSR	2,422,347	8,183,307	10,605,654		54,371		54,371	27
								28
2-1024.5 ACAR								29
2-1024.5 ACAR								30
2-1024.5 ACAR								31
2-1024.5 ACAR		17,859,956	17,859,956					32
								33
	8,594,191	55,430,776	64,024,967	189,780	876,730		1,066,510	34
								35
	30,931,767	167,770,548	198,702,315	547,126	2,945,298	4,427	3,496,851	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of
	From (a)	To (b)	Operating (c)	Designed (d)	Structure (e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	Circuits (h)
1	WHOLLY OWNED 345 KV							
2	FACILITIES							
3	Greene Sub.	Sugarcreek Sub.	345.00	345.00	Steel Tower	2.81		2
4			345.00	345.00	Steel Pole	0.36		2
5								
6	Sugarcreek Sub.	Foster Sub.	345.00	345.00	Steel Tower		2.81	
7			345.00	345.00	Steel Pole		0.36	
8								
9	Greene Sub.	Bath Sub. *	345.00	345.00	Steel Tower	4.51		2
10		*	345.00	345.00	Steel Pole	0.06		1
11								
12	Bath Sub.	Miami Sub.	345.00	345.00	Steel Pole	0.06		1
13			345.00	345.00	Steel Tower	20.71		2
14								
15	Miami Sub.	Shelby Sub.	345.00	345.00	Steel Tower	7.74		1
16			345.00	345.00	Steel Tower	17.54		1
17								
18	Shelby Sub.	Dinsmore Inter-Conn Pt.						
19		w/Ohio Power Co.	345.00	345.00	Steel Tower	9.25		1
20								
21	Miami Sub.	West Milton Sub.	345.00	345.00	Steel Pole	0.44		1
22			345.00	345.00	Steel Pole	8.40		2
23								
24	West Milton Sub.	Seven Mile Tie	345.00	345.00	Steel Pole	9.81		1
25			345.00	345.00	Steel Pole	1.71		1
26			345.00	345.00	Steel Pole	4.13		1
27			345.00	345.00	Steel Pole	21.70		1
28			345.00	345.00	Steel Pole	0.12		1
29	Killen Sub.	Stuart Tie West	345.00	345.00	Steel Tower	3.52		1
30			345.00	345.00	Steel Pole	2.01		1
31		Dead		345.00	Steel Tower	2.06		1
32	Killen Sub.	Marquis Tie East	345.00	345.00	Steel Tower	6.04		1
33			345.00	345.00	Steel H-Frame	0.42		1
34	TOTAL WHOLLY OWNED					123.40	3.17	26
35	345 KV FACIL-SEE NOTE (K)							
36					TOTAL	2,133.23	270.72	270

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

TRANSMISSION LINE STATISTICS (Continued)

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10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			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
2-1024.5 ACAR								3
2-1024.5 ACAR		568,167	568,167					4
								5
2-1024.5 ACAR								6
2-1024.5 ACAR		128,444	128,444					7
								8
2-1024.5 ACAR								9
2-1024.5 ACAR								10
								11
2-1024.5 ACAR								12
2-1024.5 ACAR	996,644	2,555,134	3,551,778		14,390		14,390	13
								14
2-1024.5 ACAR								15
2-1024.5 ACAR								16
								17
								18
2-1024.5 ACAR	812,634	2,773,147	3,585,781		11,742		11,742	19
								20
2-1024.5 ACAR								21
2-1024.5 ACAR					16,562		16,562	22
								23
2-1024.5 ACAR								24
2-1024.5 ACAR								25
2-1024.5 ACAR								26
2-1024.5 ACAR								27
2-1024.5 ACAR	2,641,058	9,923,490	12,564,548					28
2-954 ACSR								29
2-954 ACSR								30
2-983.1 ACSR	138,549	3,153,325	3,291,874		18,456		18,456	31
2-954 ACSR								32
2-954 ACSR	237,000	2,647,257	2,884,257		36,853		36,853	33
	4,825,885	21,748,964	26,574,849		98,003		98,003	34
								35
	30,931,767	167,770,548	198,702,315	547,126	2,945,298	4,427	3,496,851	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
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TRANSMISSION LINE STATISTICS

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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	WHOLLY OWNED 138 KV							
2	FACILITIES							
3	Hutchings Sub.	Trenton Tie (Ohio Power)	138.00	138.00	Wood H-Frame	2.02		1
4			138.00	138.00	Wood Pole	1.24		1
5			138.00	138.00	Steel Tower	11.39		2
6	Hutchings Sub.	Hillsboro Tie (Ohio Power)	138.00	138.00	Wood Pole	0.04		1
7			138.00	138.00	Steel Tower	0.14		1
8			138.00	138.00	Steel Tower		0.17	
9			138.00	138.00	Steel Tower		11.39	
10			138.00	345.00	Steel Tower	0.21		1
11			138.00	345.00	Steel Tower	4.03		1
12			138.00	138.00	Wood Pole	0.03		1
13								
14	Hutchings Sub.	Sugarcreek Sub.	138.00	138.00	Wood H-Frame	10.32		1
15			138.00	138.00	Wood Pole	0.13		1
16			138.00	138.00	Steel Tower	0.17		2
17			138.00	138.00	Steel Tower	0.90		1
18			138.00	138.00	Underground	0.39		1
19								
20	Miami Sub.	West Milton Sub.	138.00	345.00	Steel Pole	0.18		1
21			138.00	345.00	Steel Pole		8.40	
22			138.00	345.00	Steel Pole	0.21		1
23								
24	Hutchings Sub.	Crown Sub.	138.00	138.00	Wood Pole	10.30		1
25			138.00	138.00	Wood Pole	1.02		2
26			138.00	138.00	Wood H-Frame	1.14		3
27			138.00	138.00	Steel Tower	0.28		2
28			138.00	138.00	Steel Tower	0.08		1
29								
30	Trebein Sub.	Bath Sub.	138.00	138.00	Steel Tower		0.18	
31			138.00	138.00	Wood Pole	0.31		1
32			138.00	138.00	Steel Tower	4.07		2
33								
34	Bath Sub.	Urbana Sub.	138.00	138.00	Steel Tower	4.36		2
35			138.00	138.00	Wood H-Frame	20.69		1
36					TOTAL	2,133.23	270.72	270

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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
795 ACSR								3
795 ACSR								4
795 ACSR	352,374	691,151	1,043,525		10,736		10,736	5
795 ACSR								6
795 ACSR								7
795 ACSR								8
795 ACSR								9
795 ACSR								10
2-795 ACSR	87,719	570,544	658,263		2,133		2,133	11
477 ACSR								12
								13
636 ACSR								14
795 AL								15
636 ACSR								16
636 ACSR								17
1250 CU	89,430	521,322	610,752		38,258	4,427	42,685	18
								19
1351.5 AL								20
2-1024.5 ACAR								21
2-1024.5 ACAR		391,485	391,485		10,754		10,754	22
								23
636 ACSR								24
636 ACSR								25
636 ACSR								26
636 ACSR								27
636 ACSR		674,181	674,181					28
								29
477 ACSR								30
477 ACSR								31
477 ACSR		243,254	243,254					32
								33
477 ACSR								34
477 ACSR								35
	30,931,767	167,770,548	198,702,315	547,126	2,945,298	4,427	3,496,851	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	WHOLLY OWNED 138 KV							
2	FACILITIES (Cont'd)							
3			138.00	138.00	Wood Pole	0.23		1
4	Urbana Sub.	Darby Sub.	138.00	138.00	Wood Pole	0.04		1
5			138.00	138.00	Wood H-Frame	30.68		1
6			138.00	138.00	Steel Tower		0.51	
7			138.00	138.00	Steel Pole	1.22		1
8								
9	Darby Sub.	Delaware Sub (CSP)	138.00	138.00	Wood H-Frame	14.13		1
10			138.00	138.00	Steel Pole	0.02		1
11								
12	Greene Sub.	Trebein Sub.	138.00	138.00	Wood H-Frame	0.21		1
13			138.00	138.00	Steel Tower	0.94		2
14			138.00	138.00	Steel Tower	0.29		2
15			138.00	138.00	Steel Tower	0.08		1
16								
17	Greene Sub.	Airway Sub.	138.00	138.00	Steel Tower	6.46		1
18			138.00	138.00	Steel Tower	0.65		2
19								
20	Greene Sub.	Monument Sub.	138.00	138.00	Wood Pole	0.12		1
21			138.00	138.00	Wood Pole	1.93		1
22			138.00	138.00	Steel Tower	0.07		1
23			138.00	138.00	Steel Tower	7.72		2
24			138.00	138.00	Steel Tower	0.07		1
25			138.00	138.00	Steel Pole	0.49		1
26								
27	Monument Sub.	Wyandot Sub.	138.00	138.00	Underground	1.19		
28			138.00	138.00	Underground	1.25		
29								
30	Monument Sub.	Webster Sub.	138.00	138.00	Wood Pole	0.96		1
31			138.00	138.00	Steel Pole	1.22		1
32								
33	Needmore Sub.	Northridge Sub.	138.00	138.00	Wood Pole	0.61		1
34			138.00	138.00	Steel Tower	1.62		2
35			138.00	138.00	Wood Pole	0.03		1
36					TOTAL	2,133.23	270.72	270

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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
477 ACSR		1,392,425	1,392,425		32,374		32,374	3
477 ACSR								4
795 ACSR								5
795 ACSR								6
4/0 ACSR	240,900	654,241	895,141		11,697		11,697	7
								8
636 ACSR	322,028	289,621	611,649		11,935		11,935	9
477 ACSR								10
								11
1351.5 AL								12
636 ACSR								13
1351.5 ACSR								14
1351.5 AL	20,533	166,782	187,315		879		879	15
								16
636 ACSR								17
795 ACSR		413,727	413,727		11,526		11,526	18
								19
1351.5 ACSR								20
1351.5 AL								21
1351.5 ACSR								22
1351.5 ACSR								23
1351.5 AL								24
1351 AL	83,529	967,356	1,050,885	45,941	8,850		54,791	25
								26
1250 CU								27
1250 CU		488,273	488,273					28
								29
1351.5 AL								30
1351.5 AL	6,971	271,871	278,842		12,849		12,849	31
								32
636 ACSR								33
636 ACSR								34
4/0 ACSR								35
	30,931,767	167,770,548	198,702,315	547,126	2,945,298	4,427	3,496,851	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	WHOLLY OWNED 138 KV							
2	FACILITIES (Cont'd)							
3			138.00	138.00	Steel Tower	0.01		1
4	Northridge Sub.	Miami Sub.	138.00	138.00	Wood H-Frame	2.77		1
5			138.00	138.00	Wood Pole	0.52		1
6			138.00	138.00	Steel Tower	4.84		2
7			138.00	138.00	Steel Tower	1.40		3
8			138.00	138.00	Steel Tower	0.04		1
9								
10	Sugarcreek Sub.	Bellbrook Sub.	138.00	138.00	Wood Pole	0.10		1
11			138.00	138.00	Wood H-Frame	1.56		1
12			138.00	138.00	Wood Pole	1.11		1
13								
14	Bellbrook Sub.	Alpha Sub.	138.00	138.00	Wood H-Frame	1.83		1
15			138.00	138.00	Wood Pole	0.29		1
16			138.00	138.00	Steel Pole	0.76		2
17								
18	Sugarcreek Sub.	Centerville Sub.	138.00	138.00	Wood Pole	3.89		1
19			138.00	138.00	Wood Pole	1.30		2
20			138.00	138.00	Wood Pole	1.07		1
21			138.00	138.00	Wood Pole	0.05		2
22								
23	Centerville	Hempstead Sub.	138.00	138.00	Wood Pole	0.30		1
24			138.00	138.00	Wood Pole	3.00		1
25								
26	Alpha Sub.	Greene Sub.	138.00	138.00	Wood Pole	0.83		1
27			138.00	138.00	Wood Pole	1.39		2
28			138.00	138.00	Wood H-Frame	2.45		1
29			138.00	138.00	Wood Pole	0.10		1
30								
31	Eldean Sub.	Sidney Sub.	138.00	138.00	Wood Pole	0.87		1
32			138.00	138.00	Wood H-Frame	11.82		1
33			138.00	138.00	Wood Pole	0.07		1
34			138.00	138.00	Wood Pole	3.70		1
35			138.00	138.00	Steel Tower	2.32		3
36					TOTAL	2,133.23	270.72	270

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
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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
636 ACSR		162,184	162,184					3
636 ACSR								4
636 ACSR								5
636 ACSR								6
1351.5 ACSR								7
1351.5 ACSR		593,514	593,514		6,920		6,920	8
								9
1351.5 AL								10
1351.5 ACSR								11
1351.5 AL								12
								13
1351.5 ACSR								14
1351.5 AL								15
1351.5 ACSR	33,457	1,112,854	1,146,311		8,157		8,157	16
								17
1351.5 AL								18
1351.5 AL								19
636 ACSR								20
636 ACSR		644,474	644,474		12,522		12,522	21
								22
1351.5 AL								23
636 ACSR		112,008	112,008		9,032		9,032	24
								25
636 ACSR								26
636 ACSR								27
636 ACSR								28
1351.5 AL	46,920	63,468	110,388		38,405		38,405	29
								30
477 ACSR								31
636 ACSR								32
636 ACSR								33
795 ACSR								34
636 ACSR								35
	30,931,767	167,770,548	198,702,315	547,126	2,945,298	4,427	3,496,851	36

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

TRANSMISSION LINE STATISTICS

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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	WHOLLY OWNED 138 KV							
2	FACILITIES (Cont'd)							
3			138.00	138.00	Steel Pole	0.13		1
4			138.00	138.00	Steel Pole	0.06		1
5			138.00	138.00	Steel Pole	5.26		2
6			138.00	138.00	Wood Pole	0.37		2
7								
8	Webster Sub.	Needmore Sub.	138.00	138.00	Wood Pole	0.19		1
9			138.00	138.00	Steel Tower	1.34		2
10			138.00	138.00	Steel Tower	0.05		1
11			138.00	138.00	Wood Pole	0.01		1
12								
13	Sidney Sub.	Shelby Sub.	138.00	138.00	Wood Pole	0.08		1
14			138.00	138.00	Steel Tower		2.32	
15			138.00	138.00	Wood H-Frame	4.68		1
16			138.00	138.00	Wood Pole	2.17		2
17								
18	Shelby Sub.	Amsterdam Sub.	138.00	138.00	Wood Pole	24.47		1
19			138.00	138.00	Wood Pole	0.98		2
20								
21	West Milton Sub.	Greenville Sub.	138.00	138.00	Steel Pole	11.45		1
22			138.00	138.00	Wood Pole	9.18		1
23								
24	Shelby Sub.	Quincy Sub.	138.00	138.00	Wood Pole		2.18	
25			138.00	138.00	Wood H-Frame	5.96		1
26			138.00	138.00	Wood Pole	0.01		1
27			138.00	138.00	Wood Pole	1.38		1
28								
29	Quincy Sub.	Logan Sub.	138.00	138.00	Wood Pole	10.13		1
30			138.00	138.00	Wood Pole	0.02		1
31								
32	Miami Sub.	New Carlisle	138.00	345.00	Steel Tower		5.95	
33			138.00	138.00	Wood Pole	0.15		1
34			138.00	138.00	Steel Pole	0.88		2
35			138.00	138.00	Wood Pole	0.17		2
36					TOTAL	2,133.23	270.72	270

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

TRANSMISSION LINE STATISTICS (Continued)

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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)	
								1
								2
1351.5 AL								3
1351.5 ACSR								4
1351.5 ACSR								5
1351.5 ACSR	71,441	3,251,226	3,322,667		52,709		52,709	6
								7
636 ACSR								8
636 ACSR								9
636 ACSR								10
477 ACSR		186,142	186,142		11,950		11,950	11
								12
477 ACSR								13
477 ACSR								14
477 ACSR								15
795 ACSR	257,706	1,406,143	1,663,849		1,100		1,100	16
								17
795 ACSR								18
795 ACSR	78,824	523,673	602,497	55,131	2,011		57,142	19
								20
795 ACSR								21
795 ACSR	782,220	2,098,613	2,880,833		6,176		6,176	22
								23
795 ACSR								24
477 ACSR								25
4/0 ACSR								26
477 ACSR								27
								28
477 ACSR								29
1351.5 AL		603,644	603,644	33,080	22,560		55,640	30
								31
2-1024.5 ACAR								32
1351.5 AL								33
1351.5 ACSR								34
1351.5 ACSR								35
	30,931,767	167,770,548	198,702,315	547,126	2,945,298	4,427	3,496,851	36

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

TRANSMISSION LINE STATISTICS

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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	WHOLLY OWNED 138 KV							
2	FACILITIES (Cont'd)							
3			138.00	138.00	Wood Pole	0.07		1
4								
5	Bath Sub.	New Carlisle Sub.	138.00	345.00	Steel Tower		14.65	
6			138.00	138.00	Wood Pole	0.12		1
7			138.00	345.00	Steel Pole	0.05		1
8			138.00	138.00	Steel Pole		0.88	
9			138.00	138.00	Wood Pole		0.17	
10			138.00	138.00	Wood Pole	0.08		1
11								
12	Knollwood Sub.	Overlook Sub.	138.00	138.00	Steel Tower		4.53	
13								
14	Overlook Sub.	Monument Sub.	138.00	138.00	Wood Pole	1.27		1
15			138.00	138.00	Steel Tower	1.58		1
16			138.00	138.00	Steel Tower	1.54		2
17								
18	Clark (Ohio Edison)	Urbana	138.00	138.00	Steel Pole	2.48		1
19								
20	Greene Sub.	Knollwood Sub.	138.00	138.00	Wood Pole	0.22		1
21			138.00	138.00	Steel Tower		3.40	
22								
23	Monument Sub.	Webster Sub.	138.00	138.00	Steel Tower		1.54	
24			138.00	138.00	Steel Tower	2.25		1
25								
26	Blue Jacket Sub.	Kirby (Ohio Edison)	138.00	138.00	Steel Pole	0.16		2
27			138.00	138.00	Wood Pole	18.00		1
28			138.00	138.00	Steel Pole	3.45		1
29								
30	Miami Sub.	Eldean Sub.	138.00	138.00	Wood H-Frame	3.84		1
31			138.00	138.00	Wood H-Frame	1.77		2
32			138.00	138.00	Wood Pole	0.14		1
33			138.00	138.00	Steel Tower	0.06		1
34			138.00	138.00	Steel Tower		1.40	3
35			138.00	138.00	Wood H-Frame	6.26		1
36					TOTAL	2,133.23	270.72	270

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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
1351.5 ACSR								3
								4
2-1024.5 ACAR								5
1351.5 ACSR								6
1351.5 AL								7
1351.5 ACSR								8
1351.5 ACSR								9
1351.5 ACSR	61,294	2,566,216	2,627,510					10
								11
1351.5 ACSR								12
								13
1351.5 ACSR								14
2-300 CU								15
795 ACSR					18,925		18,925	16
								17
795 ACSR		594,711	594,711		1,537		1,537	18
								19
1351.5 ACSR								20
1351.5 ACSR								21
								22
795 ACSR								23
2-300 CU		495,014	495,014					24
								25
795 AL								26
795 AL								27
795 AL	1,100,000	2,924,529	4,024,529		5,763		5,763	28
								29
636 ACSR								30
636 ACSR								31
636 ACSR								32
1351.5 ACSR								33
1351.5 ACSR								34
1351.5 ACSR								35
	30,931,767	167,770,548	198,702,315	547,126	2,945,298	4,427	3,496,851	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	WHOLLY OWNED 138 KV							
2	FACILITIES (Cont'd)							
3			138.00	138.00	Steel Pole	0.15		1
4			138.00	138.00	Steel Pole		5.26	2
5			138.00	138.00	Wood Pole		0.37	2
6	TOTAL WHOLLY OWNED					316.88	63.30	155
7	138 KV FACIL-SEE NOTE (K)							
8	----------							
9	WHOLLY OWNED 69 KV							
10	FACILITIES							
11	69 KV Lines	H Dead		138.00	Wood Pole	0.13		
12			69.00	69.00	Wood Pole	704.41	5.13	
13			69.00	69.00	Wood H-Frame	0.22	1.14	
14			69.00	69.00	Steel Pole	21.87	3.11	
15			69.00	69.00	Steel Tower	49.37	28.36	
16			69.00	138.00	Steel Pole	0.12		
17			69.00	69.00	Underground	1.32		
18			69.00	138.00	Wood Pole	103.84	3.95	
19			69.00	138.00	Wood H-Frame	8.78	1.77	
20			69.00	138.00	Steel Tower	8.55	29.00	
21		H Dead		69.00	Wood Pole	2.00		
22	All 69 KV & 34.5 KV Lines							
23	----------							
24	TOTAL WHOLLY OWNED					900.61	72.46	
25	69 KV FACIL-SEE NOTE (K)							
26	----------							
27	WHOLLY OWNED 34.5 KV							
28	FACILITIES							
29	34.5 KV Lines	H Dead	34.50	34.50	Wood Pole	3.98		
30			34.50	69.00	Wood Pole	8.05		
31			34.50	34.50	Wood Pole	24.27	1.08	
32		H Dead	34.50	69.00	Wood H-Frame		1.14	
33		H Dead	34.50	138.00	Steel Tower		1.28	
34	TOTAL WHOLLY OWNED					36.30	3.50	
35	34.5 KV FAC-SEE NOTE (K)							
36					TOTAL	2,133.23	270.72	270

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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
1351.5 ACSR								3
1351.5 ACSR								4
1351.5 ACSR		1,012,142	1,012,142		10,336		10,336	5
	3,635,346	26,086,788	29,722,134	134,152	360,094	4,427	498,673	6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
	13,876,345	64,504,020	78,380,365					22
								23
	13,876,345	64,504,020	78,380,365					24
				223,194	1,600,575		1,823,769	25
								26
								27
								28
								29
								30
								31
								32
								33
				223,194	1,600,575		1,823,769	34
					9,896		9,896	35
	30,931,767	167,770,548	198,702,315	547,126	2,945,298	4,427	3,496,851	36

Schedule Page: 422 Line No.: 1 Column: a

(A) These 345 KV transmission lines are owned by The Cincinnati Gas and Electric Company (CG&E), Columbus Southern Power (CSP) and the Respondent as tenants in common with undivided interests of 30%, 35%, and 35%, respectively.

(B) These 345 KV transmission lines are owned by CG&E, CSP and Respondent as tenants in common with undivided interests of 33-1/3%, 33-1/3%, and 33-1/3%, respectively.

(C) This 345 KV transmission line is owned by CG&E, CSP and Respondent as tenants in common with undivided interests of 16.86%, 66.28%, and 16.86%, respectively.

(D) These 345 KV transmission lines are owned by CG&E, CSP and Respondent as tenants in common with undivided interests of 8.43%, 83.14%, and 8.43%, respectively.

(E) These 345 KV transmission lines are owned by CG&E, CSP and Respondent as tenants in common with undivided interests of 28%, 36%, and 36%, respectively.

(F) Whereas mileage shown for each line represents data applicable to the entire facility owned by the three companies, Respondent's undivided interests in total of such facilities are shown, for statistical purposes only, in footnote (K).

(G) For commonly owned facilities, the costs and expenses shown for each line and in total represent Respondent's allocated share of total applicable costs and expenses.

(H) These items include lines in process of conversion to another voltage class and lines under study as to possible reclassification to other accounts.

(I) These 345 KV transmission lines are owned by CG&E and Respondent as tenants in common with undivided interests of 55% and 45%, respectively.

(J) These 345 KV transmission lines are owned by CG&E and Respondent as tenants in common with undivided interests of 50% and 50%, respectively.

(K)

Col.	TOTAL COMMONLY OWNED 345 KV FACILITIES	RESPONDENT'S EQUIVALENT SHARE *	TOTAL WHOLLY OWNED 345 KV FACILITIES	RESPONDENT'S TOTAL 345 KV FACILITIES *
F	756.04	253.03	123.40	376.43
G	128.29	54.07	3.17	57.24
J		8,594,191	4,825,885	13,420,076
K		55,430,776	21,748,964	77,179,740
L		64,024,967	26,574,849	90,599,816

	TOTAL 138 KV	TOTAL 69 KV	TOTAL 34.5 KV	TOTAL 69&34.5	RESPONDENT'S PORTION *
F	316.88	900.61	36.30	936.91	1,630.22
G	63.30	72.46	3.50	75.96	196.50
J	3,635,346	N/A	N/A	13,876,345	30,931,767
K	26,086,787	N/A	N/A	64,504,020	167,770,548
L	29,722,133	N/A	N/A	78,380,365	198,702,314

(*) Percentage of ownership of these and certain other 345 KV transmission lines is presently being re-evaluated based on the recently constructed Foster-Bath transmission line project. Consequently, Respondent's equivalent share mileages (and certain total mileages) for Columns F & G may change pending that evaluation.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	OVERHEAD						
2	Robinson	Atlanta	4.43	Wood	19.00	1	1
3							
4							
5							
6							
7							
8							
9							
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41							
42							
43							
44	TOTAL		4.43		19.00	1	1

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	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
477	18x1	6 ft. Delta	69		886,073	534,917		1,420,990	2
	ACSR								3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
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									38
									39
									40
									41
									42
									43
					886,073	534,917		1,420,990	44

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	WHOLLY OWNED SUBSTATIONS: (1)				
2	Adkins	T-Supv. Control	345.00		
3	Air Park	D-Supv. Control	69.00	12.50	
4	Airway-E. of Dayton	T&D-Supv. Control	138.00	69.00	
5		T&D-Supv. Control	69.00	12.50	
6	Alpha-S. Alpha-Bellbrook Rd.	T-Supv. Control	138.00	69.00	
7	Amsterdam-S. of New Bremen	T&D-Supv. Control	138.00	69.00	
8		T&D-Supv. Control	69.00	12.50	
9	Atlanta-St. Rt. 207, N. Holland	T-Supv. Control	345.00	69.00	
10	Bath-Beavercreek Twp., Greene Co.	T-Supv. Control	345.00	138.00	
11		T-Supv. Control	138.00	69.00	
12	Bellbrook South St., Bellbrook	T&D-Supv. Control	138.00	12.50	
13	Bellefontaine-Detroit	T&D-Supv. Control	69.00	4.16	
14		T&D-Supv. Control	69.00	12.50	
15	Benner-Benner Rd., Miamisburg	T&D-Supv. Control	69.00	12.50	
16	Blue Jacket	T&D-Supv. Control	138.00	69.00	
17	Blue Jacket-Lake Twp. Logan Co.	T&D-Supv. Control	69.00	12.50	
18	Botkins-1 mi. E. of Botkins	T&D-Supv. Control	69.00	12.50	
19	Brookville-N.E. of Brookville	T&D-Supv. Control	69.00	12.50	
20	Camden	D-Supv. Control	69.00	12.50	
21	Carpenter-Sugarcreek Twp.	D-Supv. Control	69.00	12.50	
22	Carrollton-W. Carrollton	T&D-Supv. Control	69.00	12.50	
23	Cedarville-Murdock Road, Cedarville	D-Supv. Control	69.00	12.50	
24	Celina-Celina	T-Monitor	69.00		
25	Centerville-Centerville	T&D-Supv. Control	138.00	12.50	
26	Cisco-N. of Sidney	D-Supv. Control	69.00	12.50	
27	Clinton-S. of Wilmington	T-Supv. Control	345.00	69.00	
28	Coldwater-S.W. of Coldwater	T&D-Supv. Control	69.00	12.50	
29	Columbus St. Wilmington	D-Supv. Control	69.00	12.50	
30	Covington-Covington	T&D-Supv. Control	69.00	12.50	
31	Crown-Hoover Ave., Dayton	T-Supv. Control	138.00	69.00	
32	Darby-U.S. 33, Marysville	T&D-Supv. Control	138.00	69.00	
33		T&D-Supv. Control	69.00	12.50	
34	Dayton Mall-Miami Twp., Montgomery County	T&D-Supv. Control	69.00	12.50	
35	Delco-Kettering, Kettering	T&D-Supv. Control	69.00	12.50	
36	Dixie-Dorothy Lane, Kettering	T&D-Supv. Control	69.00	12.50	
37	Eaker-Eaker St., Dayton	D-Supv. Control	69.00	12.50	
38	Eldean	T&D-Supv. Control	138.00	69.00	
39		T&D-Supv. Control	138.00	12.50	
40	Englewood-Taywood Rd., Englewood	T&D-Supv. Control	69.00	12.50	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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.
						1
						2
30	1					3
200	1					4
60	2					5
200	1					6
150	1					7
10	1					8
250	1					9
450	1					10
200	1	1				11
60	2					12
19	2					13
41	2					14
60	2					15
200	1					16
23	5					17
19	2					18
50	2					19
20	2					20
30	1					21
90	3					22
19	2					23
						24
60	2					25
22	1					26
250	1	1				27
45	2					28
60	2					29
19	2					30
200	1					31
200	1					32
20	2					33
90	3					34
70	5					35
60	2					36
100	2					37
150	1					38
30	1					39
60	2					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
The Dayton Power and Light 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	WHOLLY OWNED SUBSTATIONS (cont'd): (1)				
2	Fairborn-Fairborn	T&D-Supv. Control	69.00	12.50	
3	Ft. Recovery-Minster Road, Fort Recovery	D-Monitor	69.00	12.50	
4	Garage Road-Eaton	T&D-Supv. Control	69.00	12.50	
5	Garage Road-Eaton	T&D-Supv. Control	69.00	34.50	
6	Germantown-Germantown	D-Supv. Control	69.00	12.50	
7	Gettysburg-Gettysburg Pittsburg Rd. S. of Gettysburg	D-Supv. Control	69.00	12.50	
8	Glady Run-Lower Bellbrook Rd., S.W. of Xenia	T&D-Supv. Control	69.00	12.50	
9	Gratis	D-Supv. Control	69.00	12.50	
10	Greene-Dayton-Xenia Rd., Greene Co.	T-Supv. Control	345.00	138.00	
11		T-Supv. Control	345.00	138.00	
12	Greenfield-Greenfield	T&D-Supv. Control	69.00	12.50	
13	Greenville-Greenville	T&D-Supv. Control	69.00	12.50	
14		T&D-Supv. Control	138.00	69.00	
15	Hempstead-Kettering	T&D-Supv. Control	138.00	69.00	
16		T&D-Supv. Control	69.00	12.50	
17	Honda East Liberty	T-Supv. Control	69.00		
18	Hoover-Hoover Ave., Dayton	D-Supv. Control	69.00	12.50	
19	Huber Heights-Bellefontaine Rd., N.E. of Dayton	T&D-Supv. Control	69.00	12.50	
20	O. H. Hutchings-U.S. Rt. 25	T-Attended	12.50	69.00	
21	S. of Miamisburg	T-Attended	138.00	69.00	
22		T-Attended	138.00	69.00	
23	Indian Lake-1 mi. S. of Lakeview	T&D-Supv. Control	69.00	34.50	
24		T&D-Supv. Control	69.00	12.50	
25		T&D-Supv. Control	34.50	12.50	
26	Jackson Center-Jackson Twp., Shelby Co.	D-Supv. Control	69.00	12.50	
27	Jamestown-Jamestown	T&D-Supv. Control	69.00	12.50	
28	Jeffersonville-Jeffersonville	D-Supv. Control	69.00	12.50	
29	Kettering-Dorothy Lane, Kettering	T&D-Supv. Control	69.00	12.50	
30	Killen-Adams Co.	T-Attended	23.40	345.00	
31	Kings Creek-County Rd. 126-B, N. of Urbana	T&D-Supv. Control	69.00	12.50	
32	Knollwood-Beavercreek	T&D-Supv. Control	138.00	12.50	
33	Kuther Road	D-Monitor	69.00	12.50	
34	Lewisburg	D-Monitor	69.00	12.50	
35	Liberty-Perry Twp., Logan Co.	D-Monitor	69.00	12.50	
36	Logan-N.W. of West Liberty	T&D-Supv. Control	69.00	12.50	
37		T&D-Supv. Control	138.00	69.00	
38	Loramie	D-Supv. Control	69.00	12.50	
39	Manning-Miamisburg	T&D-Supv. Control	69.00	12.50	
40	Martinsville-St Rt 28 E. of Martinsville	D-Supv. Control	69.00	12.50	

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The Dayton Power and Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SUBSTATIONS (Continued)

5. Show in columns (l), (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.
						1
60	2					2
14	2					3
60	2					4
10	1					5
21	2					6
13	2					7
40	2					8
13	1					9
896	2					10
		1				11
20	6					12
70	3					13
150	1					14
200	1					15
90	3					16
						17
83	5					18
60	2					19
490	13					20
400	2					21
		1				22
10	1					23
20	1					24
6	3					25
41	2					26
20	2					27
36	3					28
90	3					29
675	1					30
50	2					31
90	3					32
30	1					33
25	2					34
13	2					35
18	4					36
150	1					37
19	4					38
42	4					39
19	2					40

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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	WHOLLY OWNED SUBSTATIONS (cont'd): (1)				
2	Marysville-SE of Marysville	T&D-Supv. Control	69.00	12.50	
3	McCartyville-McCartyville	D-Monitor	69.00	12.50	
4	Mechanicsburg	D-Monitor	69.00	12.50	
5	Miami-Tipp City, Miami Co.	T-Supv. Control	345.00	138.00	
6		T-Supv. Control	138.00	69.00	
7	Middleboro-Wilmington	D-Supv. Control	138.00	12.50	
8	Millcreek-Sidney	D-Supv. Control	138.00	12.50	
9	Minster-Minster	T-Monitor	69.00		
10	Monument-Dayton	T&D-Supv. Control	138.00	12.50	
11		T&D-Supv. Control	4.16	12.50	
12	Moraine-Dryden Rd., Moraine	T-Supv. Control	69.00		
13	Needmore-Webster St., Dayton	T&D-Supv. Control	138.00	12.50	
14	New Carlisle-New Carlisle	T&D-Supv. Control	138.00	69.00	
15		T&D-Supv. Control	69.00	12.50	
16	New Lebanon-New Lebanon	D-Monitor	69.00	12.50	
17	New Vienna	D-Supv. Control	69.00	12.50	
18	Normandy-Spring Valley Road at Normandy Lane	D-Supv. Control	138.00	12.50	
19	Normandy	D-Supv. Control	69.00	12.50	
20	Northlawn - Moraine	T-Supv. Control	69.00		
21	Northridge-Dayton	T&D-Supv. Control	138.00	12.50	
22	Overlook-Smithville Road, Dayton	T&D-Supv. Control	138.00	12.50	
23		T&D-Supv. Control	69.00	12.50	
24		T&D-Supv. Control	138.00	69.00	
25	Peters Rd.-Peters Road, Troy	T&D-Supv. Control	69.00	12.50	
26		T&D-Supv. Control	69.00	4.16	
27	Phoneton-Shroyer Rd. Huber Hts.	T&D-Supv. Control	69.00	12.50	
28	Piqua Sub 3-Piqua	T-Supv. Control	69.00		
29	Piqua Sub 4-Piqua	T-Supv. Control	69.00		
30	Piqua Sub 5-Piqua	T-Supv. Control	69.00		
31	Quincy-W. of Quincy	D-Monitor	138.00	12.50	
32	Robinson, S.E. of Washington C.H.	T&D-Supv. Control	69.00	12.50	
33	Rockford (New)-W. of Rockford	T&D-Monitor	69.00	12.50	
34		T&D-Monitor	69.00	34.50	
35	Rossburg	T&D-Supv. Control	69.00	12.50	
36	Sabina-Sabina	D-Monitor	69.00	12.50	
37	St. Marys-St. Marys Twp., Auglaize Co.	T&D-Supv. Control	69.00	12.50	
38	Salem-Salem Ave., Dayton	T&D-Supv. Control	69.00	12.50	
39	Shelby-NE of Sidney	T-Supv. Control	345.00	138.00	
40	Shiloh-Elderberry Ave., Dayton	T&D-Supv. Control	69.00	12.50	

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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.
						1
60	2					2
13	2					3
13	1					4
450	1					5
200	1					6
13	1					7
30	1					8
						9
101	3					10
18	1					11
						12
75	2					13
150	1					14
52	2					15
19	6					16
20	1					17
30	1					18
30	1					19
						20
60	2					21
45	1					22
63	4					23
200	1					24
60	2					25
11	2					26
60	2					27
						28
						29
						30
13	1					31
60	2					32
11	1					33
10	1					34
6	1					35
20	2					36
11	1					37
60	2					38
448	1					39
60	2					40

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SUBSTATIONS

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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	WHOLLY OWNED SUBSTATIONS (cont'd): (1)				
2	Sidney-Campbell Rd., Sidney	T&D-Supv. Control	138.00	69.00	
3		T&D-Supv. Control	69.00	12.50	
4		T&D-Supv. Control	4.16	12.50	
5		T&D-Supv. Control	69.00	12.50	
6	South Charleston-South Charleston	D-Supv. Control	69.00	12.50	
7	Southwestern-Fairborn	T&D Supv. Control	69.00	12.50	
8	Springcreek Springcreeek-NE of Piqua	D-Monitor	138.00	12.50	
9	Staunton-Miami Co.	T&D-Supv. Control	138.00	69.00	
10		T&D-Supv. Control	69.00	12.50	
11	Stillwater-Dayton	T&D-Supv. Control	69.00	12.50	
12	Sugarcreek-S. of Bellbrook	T-Supv. Control	345.00	138.00	
13	TAIT-C.T.	T-Supv. Control	13.80	69.00	
14	TAIT-C.T.	T&D-Supv. Control	4.16	12.50	
15	TAIT-Dayton	T&D-Supv. Control	69.00	12.50	
16	Tipp City-Tipp City	D-Monitor	69.00	12.50	
17	Treaty	D-Monitor	69.00	12.50	
18	Trebein-Trebein	T&D-Supv. Control	138.00	69.00	
19		T&D-Supv. Control	69.00	12.50	
20	Troy-Troy	T&D-Supv. Control	69.00	12.50	
21	Urbana (New)-W. of Urbana	T&D-Supv. Control	138.00	69.00	
22		T&D-Supv. Control	69.00	34.50	
23		T&D-Supv. Control	69.00	12.50	
24		T&D-Supv. Control	69.00	34.50	
25	Vandalia-Engle Rd., Vandalia	T&D-Supv. Control	69.00	12.50	
26	Washington-Wash. C.H.	T&D-Supv. Control	69.00	12.50	
27	Waynesville-Waynesville Bellbrook Rd., Waynesville	D-Supv. Control	69.00	12.50	
28	Webb Road	D-Supv. Control	69.00	12.50	
29	Webster-Dayton	T&D-Supv. Control	69.00	12.50	
30		T&D-Supv. Control	138.00	69.00	
31	West Manchester-West Manchester	T&D-Supv. Control	69.00	12.50	
32	West Milton-S.W. of West Milton	T&D-Supv. Control	345.00	138.00	
33		T&D-Supv. Control	138.00	69.00	
34		T&D-Supv. Control	69.00	12.50	
35	Wilmington-Wilmington	T&D-Supv. Control	69.00	12.50	
36	Wyandot-Wyandot Street, Dayton	D-Supv. Control	138.00	12.50	
37	Xenia-Xenia	T&D-Supv. Control	69.00	12.50	
38	Yankee-S.W. of Centerville	T&D-Supv. Control	12.50	69.00	
39		T&D-Supv. Control	69.00	12.50	
40	Yellow Springs-Miami Twp., Greene Co.	D-Monitor	69.00	12.50	

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SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
						1
200	1					2
60	3					3
18	1					4
		1				5
22	1					6
22	1					7
11	1					8
200	1					9
11	1					10
60	2					11
898	2					12
300	3					13
12	1					14
90	3					15
11	1					16
30	1					17
200	1					18
40	2					19
50	2					20
150	1					21
10	1					22
25	2					23
		1				24
82	3					25
50	2					26
20	2					27
20	1					28
103	7					29
150	1					30
24	2					31
450	1					32
200	1					33
40	2					34
40	2					35
112	2					36
39	2					37
159	2					38
30	1					39
29	2					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	18 subs-less than 10 MVa (10)		69.00	2.40	
2	Total of Wholly Owned Substations		15634.18	4669.72	
3	COMMONLY OWNED SUBSTATIONS: (1)				
4	Beatty-Grove City (2,3)	T-Unattended	345.00		
5	Beckjord-New Richmond (2)	T-Attended	22.80	345.00	
6	Bixby-Groveport (3)	T-Unattended	345.00		
7	Conesville-Conesville (3)	T-Attended	24.50	345.00	
8	Don Marquis-Pike Co. (2)	T-Unattended	345.00		
9	Foster-Warren Co. (2)	T-Unattended	345.00		
10	Greene-Greene Co. (2)	T-Supv. Control	345.00		
11	Miami Fort-North Bend (4)	T-Attended	20.90	345.00	
12	Pierce-Clermont Co. (2)	T-Attended	345.00		
13	Port Union-Butler Co. (8)	T-Attended	345.00		
14	Stuart-Adams Co. (5)	T-Supv. Control	345.00	138.00	13.80
15	(5)	T-Monitor	22.80	345.00	
16	(6)	T-Attended	22.80	345.00	
17	(7)	T-Monitor	22.80	345.00	
18	(4)	T-Supv. Control	138.00	69.00	
19	(11)	T-Supv. Control	345.00		
20	Terminal-Cincinnati (8)	T-Attended	345.00		
21	Todhunter-Butler Co. (12)	T-Supv. Control	345.00		
22	Zimmer-Clermont Co. (9)	T-Attended	24.00	345.00	
23	Stuart-Adams Co.	T-Monitor	345.00	13.80	6.90
24	Total		4438.60	2635.80	20.70
25	Respondent's Equivalent Share of Commonly				
26	Owned Substations				
27	Summary of Wholly Owned Substations by Function:				
28	T-Attended				
29	D-Unattended				
30	T-Supv. Control				
31	T&D-Supv. Control				
32	T&D-Monitor				
33	D-Supv. Control				
34	D-Monitor				
35	TOTAL WHOLLY OWNED AND RESPONDENT'S SHARE OF				
36	COMMONLY OWNED SUBSTATIONS				
37	Summary of Commonly Owned Substations by Function:				
38	Attended-T				
39	Supervisory Control-T				
40	Monitor-T				

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SUBSTATIONS (Continued)

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89	27					1
14190	306	6				2
						3
						4
504	1					5
						6
910	1					7
						8
						9
						10
1142	2					11
						12
						13
250	1					14
1920	3					15
900		1				16
640	1					17
100	1					18
						19
						20
						21
1955	2					22
384	4					23
8705	16	1				24
						25
3018	28	2				26
						27
1565	16	1				28
3	6					29
4680	16	2				30
6489	169	1				31
252	8					32
706	36					33
490	67					34
17203	346	6				35
						36
						37
5411						38
350						39
2560						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	Unattended-T				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
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26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
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SUBSTATIONS (Continued)

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
						1
						2
						3
						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
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						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

FOOTNOTE DATA

Schedule Page: 426 Line No.: 1 Column: a

(1) Located in Ohio.

(2) Certain equipment at this substation is owned by The Cincinnati Gas and Electric Company (CG&E), Columbus Southern Power Company (CSP) and the Respondent with undivided ownership of 30%, 35%, and 35%, respectively. Expenses are shared on the basis of percent of ownership. The co-owners are not associated companies.

(3) Certain equipment at this substation is owned by CG&E, CSP, and the Respondent with undivided ownership of 33-1/3%, 33-1/3% and 33-1/3%, respectively. Expenses are shared on the basis of percent of ownership.

(4) Certain equipment at this substation is owned by CG&E and the Respondent with undivided ownership of 50% and 50%, respectively. Expenses are shared on the basis of percent of ownership.

(5) This station is owned by CG&E, CSP and the Respondent with undivided ownership of 30%, 35%, and 35%, respectively. Expenses are shared on the basis of percent of ownership.

(6) Certain equipment at this substation is owned by CG&E, CSP and the Respondent with undivided ownership of 40.3%, 29.0%, and 30.7%, respectively. Expenses are shared on the basis of percent of ownership.

(7) This station is owned by CG&E, CSP and the Respondent with undivided ownership of 33-1/3%, 33-1/3%, and 33-1/3%, respectively. Expenses are shared on the basis of percent of ownership.

(8) Certain equipment at this substation is owned by CG&E, CSP and the Respondent with undivided ownership of 28%, 36%, and 36%, respectively. Expenses are shared on the basis of percent of ownership.

(9) This station is owned by CG&E, CSP and the Respondent with undivided ownership of 28%, 36%, and 36%, respectively. Expenses are shared on the basis of percent of ownership.

(10) Voltages shown reflect the highest and lowest voltages in the substations groups and not necessarily within an individual substation.

(11) Certain equipment at this substation is owned by CG&E, CSP and the Respondent with undivided ownership of 38.5%, 20.2%, and 41.3%, respectively. Expenses are shared on the basis of percent of ownership.

(12) Certain equipment at this substation is owned by CG&E and the Respondent with undivided ownership of 55% and 45%, respectively. Expenses are shared on the basis of percent of ownership.

Schedule Page: 426.1 Line No.: 1 Column: a

See footnote on 426, line 1, Column a

Schedule Page: 426.2 Line No.: 1 Column: a

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