BEFORE THE

PUBLIC UTILITIES COMMISSION OF OHIO

THE DAYTON POWER AND LIGHT COMPANY

CASE NO. 15-1830-EL-AIR

CASE NO. 15-1831-EL-AAM

CASE NO. 15-1832-EL-ATA

2015 DISTRIBUTION BASE RATE CASE

BOOK I – APPLICATION AND SUPPLEMENTAL

VOLUME 14 OF 14

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Public Utilities Commission of Ohio

Dayton Power and Light Company

DP&L Case No. 15-1830-EL-AIR

Standard Filing Requirements for Rate Increases

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Supplemental Information (C)(6)

Requirement:

Provide a worksheet showing, by FERC, NARUC, or PUCO account, monthly test year data and totals which shall agree with Schedule C-2.1.

Response:

Please see Workpaper C-2.1 in Supplemental Information (C)(5).

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Supplemental Information (C)(7)

Requirement:

Provide detail for CWIP included in the authorized rate base of prior case.

Response:

Not applicable.

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Supplemental Information (C)(8)

Requirement:

Provide a copy of latest certificate of valuation from department of taxation.

Response:

Please see attached DP&L's 2014 Valuation Notice.

2014 VALUATION NOTICE

NAME: The Dayton Power and Light Company
FEIN: 31-0258470
CLASS: ELECTRIC COMPANY

Taxable Property	True Value
Production Plant (Placed in Service on or before 10/4/99)	532,214,391
Production Plant (Placed in Service after 10/4/99)	2,882,327
Transmission Plant	135,079,958
Distribution Plant	680,893,234
General Plant	29,743,508
Account 104 - Electric Plant Leased to Others	
Account 105 - Electric Plant Held for Future Use	
Account 114 - Plant Acquisition Adjustment	
Account 116 - Other Electric Plant Adjustments	
Account 118 - Other Utility Plant	
Account 120.6 - Nuclear Fuel	
Account 121 - Nonutility Property	
Account 151 - Fuel Stock	33,195,124
Account 154 - Plant Materials and Operating Supplies	36,390,692
Account 155 - Merchandise	
Account 156 - Other Materials and Supplies	
Total True Value:	**1,450,399,235**

	True Value		Taxable Value
True Value of all Production Plant Property	535,096,718	24%	128,423,210
True Value of General Plant & Account 104 - 156 Property	99,329,324	24%	23,839,040
True Value of Transmission & Distribution Plant	815,973,192	85%	693,577,210
Total General, T & D and all Other Property:	**915,302,517**		**717,416,250**
Total Taxable Value of Property			**845,839,460**
(Penalty if applicable) **Percent:**			
Total Taxable Value / with Penalty			**845,839,460**

Agent: KEITH L. SMITH **Date:** 9/18/2014

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Supplemental Information (C)(9)

Requirement:

Provide a copy of monthly sales (kwh, ccf) for the test year by rate schedule classification and/or customer classes. Data provided shall be consistent with the information contained in the operating income schedule, Schedule C-2.1.

Response:

Please see Workpaper C-11.3 in Supplemental Information (C)(5).

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Supplemental Information (C)(10)

Requirement:

Provide a copy of a written summary explaining the forecasting method used by the utility as related to test year data.

Response:

Please see the testimony of Company Witnesses Rabb and Santacruz.

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Supplemental Information (C)(11)

Requirement:

For the materials and supplies component listed on Schedule B-5.1 provide the following:

(a) Explanation of computation for percentage of materials and supplies used for construction, additions, and extensions.

(b) Electric and gas utilities shall list the monthly balances.

(c) Electric, gas, waterworks, and sewer utilities shall list the monthly withdrawals.

Response:

(a) The computation of the percentage of materials and supplies used for new construction, additions and extensions is shown on Supplemental (C)(11)(c).

(b) Please see attached.

(c) Please see attached.

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Material and Supplies Balances, by Month
For the Thirteen Months Ended May 31, 2016

Witness Responsible: Kurt A. Tornquist, Emily W. Rabb

Line No.	Month	Total Company M&S [1]	M&S Non-working Capital Items [1]	Total Company M&S Working Capital	Generation M&S Working Capital [1]	T&D M&S Working Capital	New Construction	M&S Less New Construction	M&S By Function: Production	Transmission	Distribution
(A)	(B)	(C)	(D)	(E) = (C) - (D)	(F)	(G) = (E) - (F)	(H)	(I) = (G) - (H)	(J)	(K)	(L)
							21.54% [2]		0.00% [2]	3.61% [2]	96.39% [2]
1	May 2015	$ 42,687,157	$ 3,793,749	$ 38,893,408	$ 27,538,216	$ 11,355,192	$ 2,446,401	$ 8,908,791	$ -	$ 321,780	$ 8,587,011
2	June 2015	$ 43,460,371	$ 3,773,106	$ 39,687,265	$ 28,340,422	$ 11,346,843	$ 2,444,602	$ 8,902,241	$ -	$ 321,544	$ 8,580,697
3	July 2015	$ 43,497,655	$ 3,894,627	$ 39,603,028	$ 28,391,952	$ 11,211,076	$ 2,415,352	$ 8,795,724	$ -	$ 317,696	$ 8,478,028
4	August 2015	$ 43,582,353	$ 3,941,534	$ 39,640,819	$ 28,474,147	$ 11,166,672	$ 2,405,785	$ 8,760,887	$ -	$ 316,438	$ 8,444,449
5	**September 2015**	$ 44,691,191	$ 4,138,077	$ 40,553,114	$ 29,276,510	$ 11,276,604	$ 2,429,470	$ 8,847,134	$ -	$ 319,553	$ 8,527,580
6	October 2015	$ 48,113,091	$ 8,141,133	$ 39,971,958	$ 28,304,701	$ 11,667,257	$ 2,513,633	$ 9,153,624	$ -	$ 330,624	$ 8,823,000
7	November 2015	$ 47,535,720	$ 8,694,242	$ 38,841,478	$ 27,541,456	$ 11,300,022	$ 2,434,515	$ 8,865,507	$ -	$ 320,217	$ 8,545,290
8	December 2015	$ 44,182,465	$ 4,949,134	$ 39,233,331	$ 27,918,139	$ 11,315,192	$ 2,437,783	$ 8,877,409	$ -	$ 320,647	$ 8,556,762
9	January 2016	$ 43,548,004	$ 3,586,365	$ 39,961,639	$ 28,391,562	$ 11,570,077	$ 2,492,696	$ 9,077,381	$ -	$ 327,870	$ 8,749,511
10	February 2016	$ 44,369,419	$ 4,010,791	$ 40,358,628	$ 28,278,609	$ 12,080,019	$ 2,602,560	$ 9,477,459	$ -	$ 342,320	$ 9,135,139
11	March 2016	$ 41,572,595	$ 2,450,777	$ 39,121,818	$ 28,279,138	$ 10,842,680	$ 2,335,983	$ 8,506,697	$ -	$ 307,257	$ 8,199,440
12	April 2016	$ 41,737,648	$ 2,911,904	$ 38,825,744	$ 27,620,216	$ 11,205,528	$ 2,414,157	$ 8,791,371	$ -	$ 317,539	$ 8,473,832
13	May 2016	$ 42,687,157	$ 3,793,749	$ 38,893,408	$ 27,538,216	$ 11,355,192	$ 2,446,401	$ 8,908,791	$ -	$ 321,780	$ 8,587,011
14	Total	$ 571,664,826	$ 58,079,188	$ 513,585,638	$ 365,893,284	$ 147,692,354	$ 31,819,337	$ 115,873,017	$ -	$ 4,185,265	$ 111,687,750
15											
16	13 Month Average Balance	$ 43,974,217	$ 4,467,630	$ 39,506,588	$ 28,145,637	$ 11,360,951	$ 2,447,642	$ 8,913,309	$ -	$ 321,943	$ 8,591,365
17											
18	Date Certain Balance	$ 44,691,191	$ 4,138,077	$ 40,553,114	$ 29,276,510	$ 11,276,604	$ 2,429,470	$ 8,847,134	$ -	$ 319,553	$ 8,527,580

Sources:
[1] Oracle General Ledger and Forecast
[2] Supplemental (C)(11)(c)

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M&S Withdrawals - Electric
For the Thirteen Months Ended May 31, 2016

Witness Responsible: Kurt A. Tornquist, Emily W. Rabb

Line No.	Month	Production	Transmission	Distribution	Construction New	Construction Other	Other	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	May 2015	$0	$401	$168,466	$183,370	$776,516	$48,574	$1,177,327
2	June 2015	$0	$50	$15,892	$302,677	$780,793	$20,606	$1,120,019
3	July 2015	$0	$59	$124,467	$162,459	$711,384	$52,454	$1,050,823
4	August 2015	$0	$35,981	$104,457	$239,847	$442,257	$85,302	$907,844
5	**September 2015**	$0	$78	$106,890	$290,768	$878,533	$47,479	$1,323,748
6	October 2015	$0	$375	$66,978	$238,120	$731,091	$55,344	$1,091,908
7	November 2015	$0	$375	$66,978	$238,120	$731,091	$55,344	$1,091,908
8	December 2015	$0	$375	$66,978	$238,120	$731,091	$55,344	$1,091,908
9	January 2016	$0	$375	$66,978	$238,120	$731,091	$55,344	$1,091,908
10	February 2016	$0	$375	$66,978	$238,120	$731,091	$55,344	$1,091,908
11	March 2016	$0	$375	$66,978	$238,120	$731,091	$55,344	$1,091,908
12	April 2016	$0	$375	$66,978	$238,120	$731,091	$55,344	$1,091,908
13	May 2016	$0	$375	$66,978	$238,120	$731,091	$55,344	$1,091,908
14	Total	$0	$39,571	$1,055,998	$3,084,077	$9,438,208	$697,170	$14,315,024
15								
16	Percentage	0.00%	0.28%	7.38%	**21.54%**	65.93%	4.87%	100.00%
17								
18	Functional %	**0.00%**	**3.61%**	**96.39%**				

Source: Oracle General Ledger and Forecast

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Supplemental Information (C)(12)

Requirement:

Provide depreciation expense related to specific plant accounts or subaccounts that is charged to clearing accounts or allocated and charged to other accounts.

Response:

Not applicable.

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Supplemental Information (C)(13)

Requirement:

The following federal tax information:

a) If the taxes included in test year operating income were not calculated in a manner consistent with Schedule C-4, provide an additional schedule showing the methodology uses.
b) A description of and detailed information on each "other reconciling items."
c) Calculation of "other tax deferrals." These calculations should also show the normalization of excess deferred income taxes included in the tax deferrals.
d) Case numbers in which the commission granted the utility authorization to normalize any of the tax deferrals reflected in Schedule C-4 (i.e., depreciation, investment tax credit, etc.)
e) The calculation of test year straight line depreciation at date certain.
f) The calculation of test year tax accelerated depreciation at date certain.
g) The amortization period for investment tax credit.
h) The ITC option elected in 1971 and 1975 under section 46(f) of the 1954 Internal Revenue Code.

Response:

a) The taxes are calculated in a manner consistent with Schedule C-4.

b) See attached schedule.

c) "Other tax deferrals" were calculated by multiplying temporary reconciling items by the statutory federal income tax rate (35.00%) and various effective state and local income tax rates (0.4711%, net of federal benefit: 0.3062%).
"Excess DFIT Reversal" is the flow back of AFUDC Equity. The detail supporting these amounts is high in volume. The detail schedules can be made available to the PUCO Staff during their audit review.

d) Normalization of federal income taxes for timing differences was most recently authorized in Case No. 91-414-EL-AIR.

e) Tax depreciation is calculated using PowerTax software. Straight-line deprecation is not separately calculated.

f) A summary calculation of Tax Depreciation is presented below. The detail supporting this amount is high in volume. The details schedules will be made available to the PUCO Staff during the audit review.

Tax Depreciation booked thru Sep. 2015	$29,499,309
Tax Depreciation – 8 Months Budget	$57,623,684
Total Test Year Tax Depreciation	$87,122,993

g) The weighted-average amortization period for investment tax credit is 39 years.

h) The ITC option elected in 1971 under Section 46 of the 1954 Internal Revenue Code was immediate flow through provided under Section 46(e)(3) and the option elected in 1975 was the special rule for ratable flow through provided under Section 46(f)(2) with respect to the additional investment tax credit allowable by reason of the Tax Reduction Act of 1975 for property described in Section 46(a)(6)(D).

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Supplemental Information (C)(13)(b)

Explanation of Book/Tax Differences

Schedule C-4 Jurisdictional Book/Tax Differences

Permanent Differences

- **Meals and Entertainment**

  For book purposes, the entire amount of meals and entertainment expense is deducted as it is incurred. Tax laws only allow one half of the amount to be deducted. Therefore for tax purposes, 50% of the expense is added back in this adjustment.

Temporary Differences with Associated Deferred Balances on Schedule B-6

- **Book Depreciation (Plant, Property & Equipment)**

  This adjustment adds back the book depreciation expense.

- **Tax Depreciation (Plant, Property & Equipment)**

  This adjustment deducts the tax depreciation expense.

- **Repairs**

  For book purposes, the entire amount of an asset is capitalized and depreciated over the life of the asset. Tax laws and regulations allow for the deduction of book capital expenditures that qualify as a repair.

- **Section 263A**

  Certain overhead and indirect costs that are required to be capitalized for book purposes are deducted as incurred for tax purposes.

- **Bond Amortization (Early Retirement of Debt)**

  Losses occurring as a result of the early extinguishment of debt are treated differently for book and tax purposes. For book purposes, the losses are deferred and amortized over the shorter of the remaining life of the original debt or the life of the newly issued debt. For tax purposes, the original issue debt premiums or discounts are recognized as incurred at the time of the extinguishment of original debt.

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Supplemental Information (C)(13)(b)

Explanation of Book/Tax Differences

- **Post-Retirement Benefits**

  For book purposes, expense is recorded and accrued in accordance with generally accepted accounting principles. For tax purposes, a deduction for post-retirement benefits is not allowed until the benefits are paid. A book/tax difference is recorded for this timing difference.

- **Pension**

  For book purposes, the pension liability is calculated in accordance with generally accepted accounting principles and the expense is accrued. For tax purposes, a deduction is allowed only when a contribution (cash payment) is made to a qualified pension plan. A book/tax difference is recorded for this timing difference.

- **Vacation**

  For book purposes, the vacation costs are expensed as they are accrued. For tax purposes, a deduction is allowed when vacation costs are paid. A book/tax difference is recorded for this timing difference.

- **Accrued Claims**

  The deduction for medical expenses is not allowed until the benefits are paid. For tax purposes, the book accrued expense is reversed and a deduction is taken when payments are made.

- **Incentive Bonus**

  For tax purposes, the accrued book expense is reversed and the fixed and determinable payments as of December 31st are deductible.

- **Deferred Compensation/Severance**

  For tax purposes, the accrued book expense is reversed and the fixed and determinable payments as of December 31st are deductible.

- **Regulatory Assets/Liabilities – Short Term & Long Term**

  For book purposes a reserve is set up as payments are made and amortized based upon the recovery period set by the Commission. For tax purposes, the payments are

deductible as they occur and any book amortization expense that has been recorded is reversed.

- ***Investment Tax Credit (ITC) Amortization***

  Tax credits previously provided for asset purchases that are being amortized over the asset's useful life.

Additional Book/Tax Differences with associated Jurisdictional Deferred Balances (Schedule B-6)

- **AFUDC**

  For book purposes, Allowance for Funds Used During Construction ("AFUDC") which represents the estimated debt and equity costs of capital funds necessary to finance the construction of new regulated facilities consists of two components, an equity component and an interest component. The equity component is a non-cash item. AFUDC is capitalized as a component of property, plant and equipment cost with an offset to income. After construction is completed, the Company is permitted to recover these costs through inclusion in the rate base and in the depreciation provision. For tax purposes, AFUDC is not a reduction to interest charges nor an addition to capitalized construction costs.

- **Capitalized Interest**

  For tax purposes, DP&L is required to capitalize a portion of its interest expense as a cost of constructing capital assets. The IRS uses an avoided cost concept where if DP&L had not expended money on new construction, the Company could have paid down debt and reduced its interest obligation. The capitalized interest is an estimate of the interest that would have been avoided had DP&L paid down debt. Capitalized interest does not have an equity component like AFUDC.

- **Capitalized Software**

  For book purposes, software development costs are capitalized and depreciated over their expected useful life. For tax purposes, software development costs are deductible in the year expended.

THE DAYTON POWER & LIGHT COMPANY

Case No. 15-1830-EL-AIR

Supplemental Information (C)(13)(b)

Explanation of Book/Tax Differences

- **Equity Compensation**

  Long-term compensation such as the grant of Restricted Stock is issued to employees. For book purposes, expense is recorded upon the vesting in the issued stock. A tax deduction is allowed when the compensation is taxable to the recipient. A book/tax difference is recorded for this timing difference

- **Deferred State & Local (KY & Muni) Income Tax**

  All deferred State and Municipal ("Muni") income taxes are accrued in total and not split out between multiple deferred accounts associated with the temporary differences like the federal deferred taxes.

- **Prepaid Expenses**

  Expenses and services that have been prepaid and are expected to be used within the next calendar year are deductible for tax purposes.

- **Research & Development (R&D) Deduction**

  Generally, R&D expenses are deducted in the first year that they are incurred for tax purposes. For book purposes, these expenses are capitalized and depreciated.

THE DAYTON POWER & LIGHT COMPANY

Case No. 15-1830-EL-AIR

Supplemental Information (C)(14)

Requirement:

For other rate base items listed on Schedule B-6, provide the following:

(a) A description of and detailed information on each individual item.
(b) Case numbers in which the commission granted the utility authorization to defer each individual item reflected on Schedule B-6.

Response:

(a) 1. Customer Advances for Construction: Deposits made by developers and others to fund the expansion of utility infrastructure. These deposits are ultimately refunded provided certain conditions are met.
2. Customer Deposits: Deposits made by customers as security for payment of their utility bill.
3. Investment Tax Credits: Credits provided to the Company as a result of certain construction activities.
4. Deferred Income Taxes: The difference between the total cumulative income tax obligations of the Company and the cumulative amounts which are due to taxing authorities. See Supplemental (C)(13)(b) for descriptions.
5. Net Prepaid Pension Asset: The amount of total pension assets less the estimated present liability.

(b) Not applicable.

THE DAYTON POWER & LIGHT COMPANY

Case No. 15-1830-EL-AIR

Supplemental Information (C)(15)

Requirement:

Provide at the time of filing of the two-month update a copy of all advertisements whose costs were charged to advertising expense in the actual months of test year.

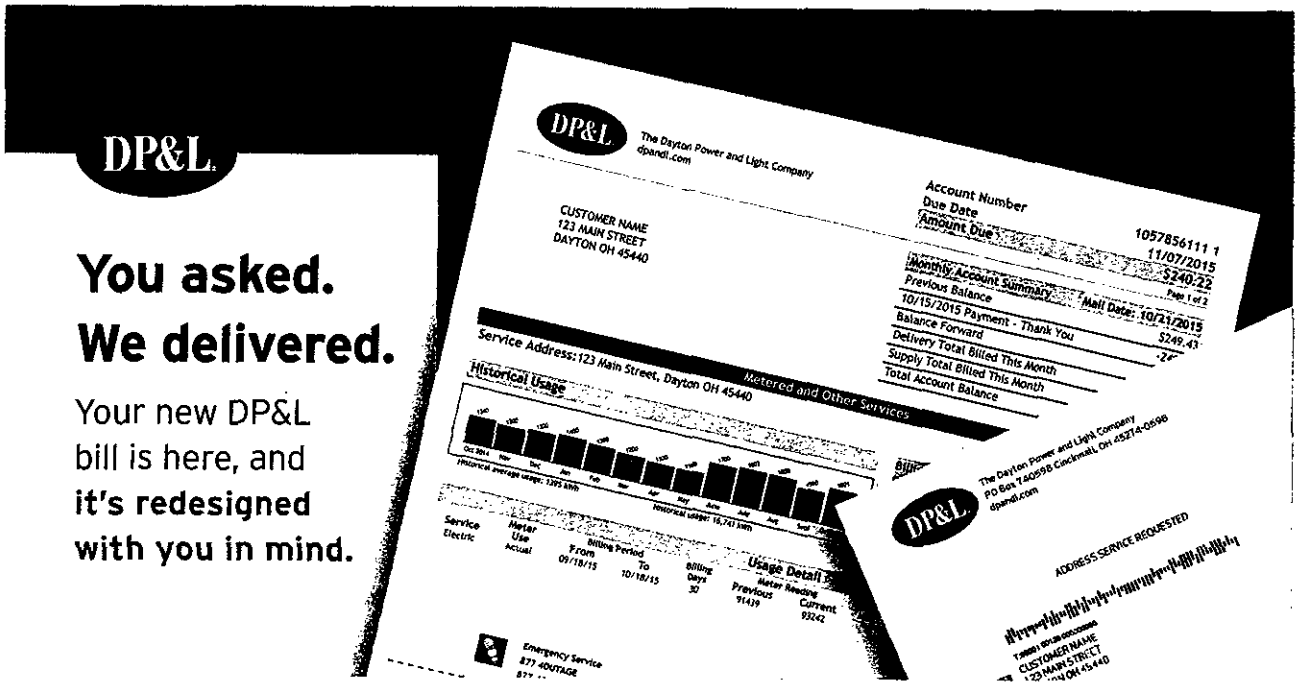
Response:

Please see the attached copies of those advertisements charged to account 909 in the actual months of the test year. DP&L estimates that $267,441 was included in the budgeted portion of the test year for similar items. Advertisements charged to account 930.1 were eliminated from the test year in Schedule C-3.19, therefore copies of those advertisements have not been provided.

Bill inserts regarding bill redesign – page 1

Unadjusted total costs in actual months of test year: $17,483.50

Account charged: 909



DP&L'S NEW BILL IS REDESIGNED WITH IN MIND

clear, fast and easy.

You asked for a bill that was easier to read to help you quickly find what's important to you:

- At-a-glance account summary
- Clear and simple usage graphs
- An expanded message center to keep you informed

We've put thought into the details to make it clear, fast and easy to pay your bill.

More info: dpandl.com/mybill

DP&L

Bill inserts regarding bill redesign – page 2

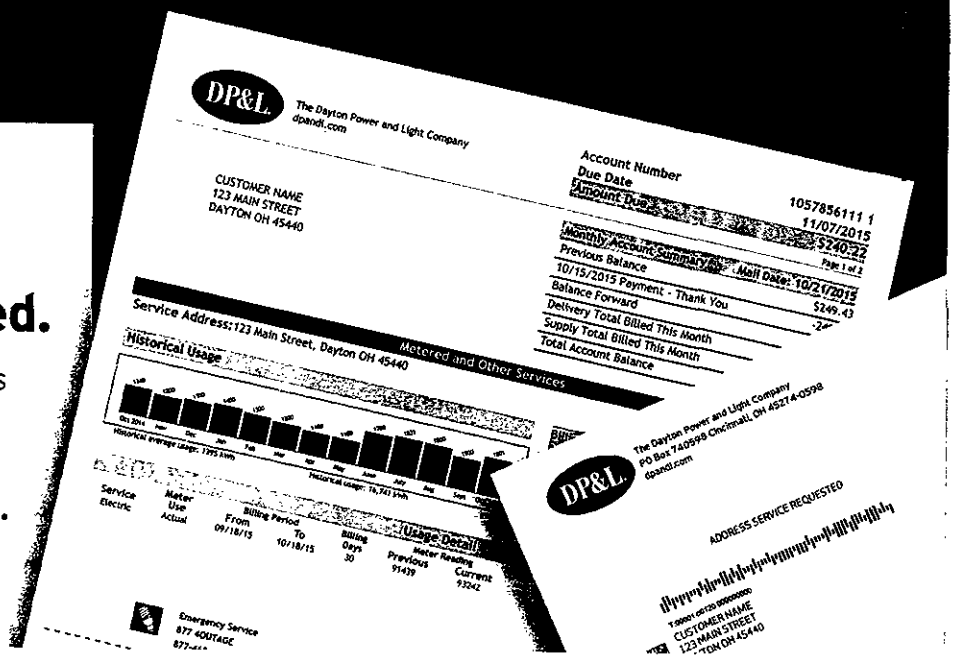
Unadjusted total costs in actual months of test year: $17,483.50

Account charged: 909

DP&L

You asked.
We delivered.

Your new DP&L bill is coming this fall, and **it's redesigned with you in mind.**



DP&L'S NEW BILL
IS REDESIGNED WITH
IN MIND

clear, fast and easy.

You asked for a bill that was easier to read to help you quickly find what's important to you:

- At-a-glance account summary
- Clear and simple usage graphs
- An expanded message center to keep you informed

We've put thought into the details to make it clear, fast and easy to pay your bill.

Look for the new bill – **in its new envelope** – coming to your mailbox this fall.

More info: dpandl.com/mybill

DP&L

Bill inserts regarding tampering with electrical equipment

Unadjusted total costs in actual months of test year: $7,712.00

Account charged: 909

Tampering with Electrical Equipment Danger and Illegal

As the market price for scrap metals has increased, so has the theft of these metals from industrial and construction sites as well as from DP&L property. Stealing or tampering with a type of DP&L electrical equipment or service can be extremely dangerous, is illegal and increases costs for all customers.

To report suspected theft of electrical equipment or service please contact DP&L at 1-800-433-8500. Our goal is to keep everyone safe and to control costs for our customers.

Customer Service *Residential 800-433-8500 | Business 800-253-5801*

DP&L

Report an Outage
877-468-8243
www.dpandl.com

Customer Rights, Responsibilities

As a valued customer of DP&L, you may receive a copy of your rights and responsibilities by calling 800-433-8500 or by writing:

DP&L Customer Solutions Center
P.O. Box 1247
Dayton, OH 45401-1247

DP&L Employees Carry Identification

All DP&L employees carry photo identification cards. If you are not sure if a meter reader or service person is a DP&L employee, ask to see their identification. Likewise, if you receive a call from a DP&L representative, you may call us at 800-433-8500 to confirm that the caller is from DP&L.

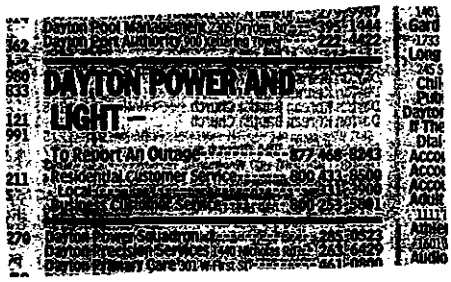
DP&L

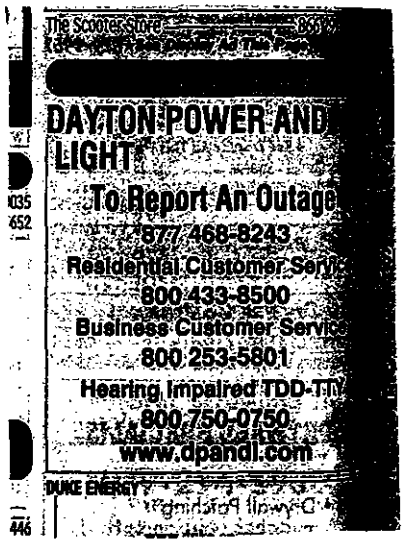
Supplemental (C)(15)

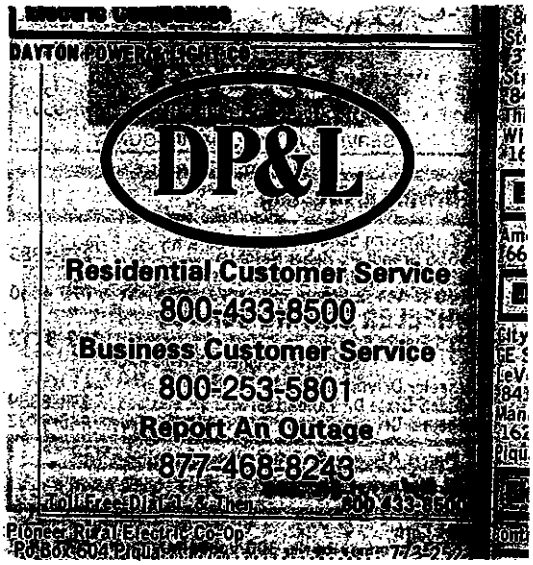
Examples of ads in Yellow Pages / White Pages

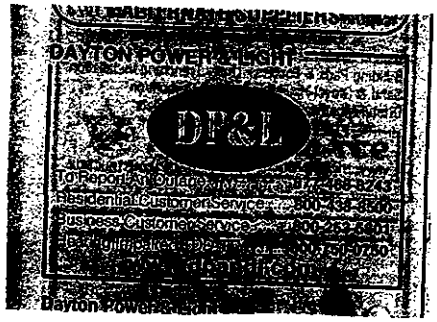
Unadjusted total costs in actual months of test year: $21,559.89

Account charged: 909









Total unadjusted costs in actual months of test year: $538.00

Supplemental (C)(15)

Account charged: 909

Ohio | PIPP PLUS

OHIO's GRADUATE PIPP Plus PROGRAM

If you have become over income for PIPP Plus or choose to be removed from PIPP Plus, Ohio has a transition assistance and arrearage forgiveness crediting program, called Graduate PIPP Plus, to help you reduce your PIPP arrears to zero.

How does the Graduate PIPP Plus program work?

Under Graduate PIPP Plus, you will pay an average of your most recent PIPP Plus installment and your average bill amount calculated by DP&L for your residence. For example, the Graduate PIPP Plus amount to pay monthly would be $75 for a customer with a PIPP Plus installment amount of $50 and an average bill amount of $100. ($50 PIPP Plus amount + $100 average bill) divided by 2 = $75 monthly Graduate PIPP Plus amount to pay.

If you make a Graduate PIPP Plus payment on time and in full, you will have 1/12th of your PIPP arrears forgiven (old PIPP debt). Making 12 Graduate PIPP Plus payments on time and in full will reduce your PIPP arrears to zero. Additionally, for each payment made on time and in full, you may also receive forgiveness for the difference between your Graduate PIPP Plus installment payment and your monthly bill.

Can I join the Graduate PIPP Plus program if I have been removed from PIPP Plus because I did not re-verify my income?

Yes, however, you must re-verify your household income at your local Community Action Agency. Agency locations can be found at www.energyhelp.ohio.gov or by calling the Ohio Department of Development's Home Energy Assistance Program office at 1-800-282-0880. To qualify for Graduate PIPP Plus you must pay all previously billed PIPP Plus installments and full monthly charges for bills that occurred after you were removed from PIPP Plus (less any amounts you did pay). **Your opportunity to join Graduate PIPP Plus begins with the bill indicating you have been removed from PIPP Plus and ends after one year. Delay in joining the program will void the opportunity for receiving forgiveness credits for the months that lapse between removal from PIPP Plus and enrollment in Graduate PIPP Plus.**

How do I join the Graduate PIPP Plus program if I am currently on PIPP Plus?

If you are currently on PIPP Plus and feel you no longer qualify for PIPP Plus because your household has become over income for the program, contact your local Community Action Agency to re-verify your annual and/or most recent three months of gross household income. Agency locations can be found at www.energyhelp.ohio.gov or by calling the Ohio Department of Development's Home Energy Assistance Program office at 1-800-282-0880. If it is determined your household is over income for PIPP Plus, you may be placed on Graduate PIPP Plus for 12 months, if you have paid all PIPP Plus installments previously billed.

What if I decide to stop participating in PIPP Plus even though I still qualify?

You may request to be taken off of PIPP Plus at any time and join the Graduate PIPP Plus program. Simply contact DP&L at 331-3900 (Dayton Area) or 1-800-433-8500. Upon contact, you may be placed on Graduate PIPP Plus for 12 months, if you have paid all PIPP Plus installments previously billed.

DP&L

DP&L.

Fall 2015

COMMUNITY

Quarterly Brief Economic Impact

Supplemental (C)(15)

DP&L'S ECONOMIC IMPACT

The Dayton Power & Light Company has provided economic value to West Central Ohio since being founded in 1911.

Aside from supplying power to more than **515,000** residences and business in 24 counties, DP&L makes a sizeable economic impact on the region through employment, property taxes, economic development work, volunteerism, and community giving.

DP&L and parent company AES employ **1,300** people in Ohio with an annual payroll of nearly **$90 million**.

With investments in infrastructure across Ohio, DP&L's 2015 property taxes in 34 counties will total $74 million – with 15 counties, such as *Montgomery, Greene, Miami, Shelby, Logan, Champaign, Darke,* Preble, Clinton, Warren, Union and Fayette Counties receiving more than **$1 million**.

Total unadjusted costs in actual months of test year: $156.00
Account charged: 909

ECONOMIC DEVELOPMENT

Last year, DP&L created a **$6 million** fund to energize growth in West Central Ohio. Partnering with communities and local and regional economic development organizations, DP&L is marketing West Central Ohio for new investment, keeping businesses competitive and creating jobs and a job-ready workforce.

DP&L's fund has contributed nearly **$1 million** in economic development grants and support to the region. DP&L economic development funding can provide:

- *Infrastructure Grants to help a business expand or to attract a* new business with upgrades for its electrical needs.
- Regional Economic Development Grants to promote the retention and expansion of existing businesses; enhance the marketability of a site and attract new business to a community.
- *Site Certification to identify and prepare locations for* development.

Site certification presentation in Dayton

Learn more by visiting www.dpandl.com/development

COMMUNITY CONTRIBUTIONS

The Dayton Power & Light Company and its employees understand the importance of being socially responsible. In 2015, DP&L employees have given more than **1,000** volunteer hours and more than **100** employees serve on local non-profit, chamber and other community boards where they live, work and play.

The DP&L Foundation was established in 1985 to invest in our communities and to improve the quality of life for our customers. Each year, the DP&L Foundation and DP&L donate more than **$2.4 million** to organizations in our service territory and around our power plants in southern Ohio.

The DP&L Foundation introduced Signature Grants in 2013 to provide nonprofit organizations the opportunity to request funding for larger projects, including but not limited to capital projects. Signature Grants are aimed at special projects (such as a new or innovative program) for long-time community partners of DP&L.

DP&L FOUNDATION SIGNATURE GRANT RECIPIENTS
The Muse Machine, Victoria Theatre Association, Dayton Performing Arts Alliance & WYSO Public Radio

DP&L FOUNDATION GRANTS

Economic Development: to create an engaged, vibrant, welcoming community that is a great place to live and work

Arts and Culture: to heighten the impact of arts and local culture in our communities

Health and Human Services: to improve the quality of life for all

Education: to expand educational access and advance positive outcomes

Visit www.dpandl.com/community

DP&L CORPORATE GRANTS

Invest in the Community: to make a vibrant community and a great place to live and work

Advance Education and Training: to improve outcomes and promote excellence in secondary and post-secondary education

Encourage Economic Development: in west central and southern Ohio

Protect the Environment: to support organizations that conserve or improve the natural world around us

THE DAYTON POWER & LIGHT COMPANY

Case No. 15-1830-EL-AIR

Supplemental Information (C)(16)

Requirement:

The utility shall provide a breakdown in the same general format as Schedule B-2.3 which shows plant in service data from the last date certain to the end of that year, annually thereafter up to the most recent annual report, and from the most recent annual report to the date certain in the current case.

Response:

Please see attached.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Distribution Plant - Land and Land Rights (360)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	9,723,000	446,679	0	0	10,169,679
2	1/1/1992 - 12/31/1992	10,169,679	488,156	0	0	10,657,835
3	1/1/1993 - 12/31/1993	10,657,835	1,001,769	0	0	11,659,604
4	1/1/1994 - 12/31/1994	11,659,604	585,840	81	(106,455)	12,138,908
5	1/1/1995 - 12/31/1995	12,138,908	501,096	0	(1,524,303)	11,115,701
6	1/1/1996 - 12/31/1996	11,115,701	563,875	0	(1,088)	11,678,488
7	1/1/1997 - 12/31/1997	11,678,488	907,031	0	4,486,371	17,071,890
8	1/1/1998 - 12/31/1998	17,071,890	548,931	57,454	1,824,896	19,388,263
9	1/1/1999 - 12/31/1999	19,388,263	23,162	5,840	(2,507,207)	16,898,378
10	1/1/2000 - 12/31/2000	16,898,378	1,134,381	345,784	0	17,686,975
11	1/1/2001 - 12/31/2001	17,686,975	531,072	411	(318,008)	17,899,628
12	1/1/2002 - 12/31/2002	17,899,628	138,795	0	0	18,038,423
13	1/1/2003 - 12/31/2003	18,038,423	0	0	0	18,038,423
14	1/1/2004 - 12/31/2004	18,038,423	0	0	0	18,038,423
15	1/1/2005 - 12/31/2005	18,038,423	0	84,898	28,974	17,982,499
16	1/1/2006 - 12/31/2006	17,982,499	77,266	0	0	18,059,765
17	1/1/2007 - 12/31/2007	18,059,765	2,336,546	290,115	0	20,106,196
18	1/1/2008 - 12/31/2008	20,106,196	737,578	21,458	2	20,822,318
19	1/1/2009 - 12/31/2009	20,822,318	773,421	0	0	21,595,739
20	1/1/2010 - 12/31/2010	21,595,739	976,166	3,837	0	22,568,068
21	1/1/2011 - 12/31/2011	22,568,068	958,348	0	0	23,526,416
22	1/1/2012 - 12/31/2012	23,526,416	813,904	0	0	24,340,320
23	1/1/2013 - 12/31/2013	24,340,320	772,892	(54,321)	0	25,167,533
24	1/1/2014 - 12/31/2014	25,167,533	813,477	(10,902)	0	25,991,912
25	1/1/2015- 9/30/2015	25,991,912	773,781	5,588		26,760,105
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	9,723,000	15,904,166	750,243	1,883,182	26,760,105

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Distribution Plant - Structures and Improvements (361)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	6,809,000	(343,127)	6,463	(6,684)	6,452,726
2	1/1/1992 - 12/31/1992	6,452,726	(247,574)	3,979	0	6,201,173
3	1/1/1993 - 12/31/1993	6,201,173	87,666	5,507	0	6,283,332
4	1/1/1994 - 12/31/1994	6,283,332	(903,636)	693	(1,431)	5,377,572
5	1/1/1995 - 12/31/1995	5,377,572	55,156	5,190	(5,371,903)	55,635
6	1/1/1996 - 12/31/1996	55,635	0	2,013	(25,524)	28,098
7	1/1/1997 - 12/31/1997	28,098	4,289		23,511,466	23,543,853
8	1/1/1998 - 12/31/1998	23,543,853	234,834	18,585	23,004,754	46,764,856
9	1/1/1999 - 12/31/1999	46,764,856	(116,522)	194,318	(9,095,615)	37,358,401
10	1/1/2000 - 12/31/2000	37,358,401	168,525	4,241,191	0	33,285,735
11	1/1/2001 - 12/31/2001	33,285,735	142,718	9,321	(713,926)	32,705,206
12	1/1/2002 - 12/31/2002	32,705,206	18,380	0	0	32,723,586
13	1/1/2003 - 12/31/2003	32,723,586	0	0	0	32,723,586
14	1/1/2004 - 12/31/2004	32,723,586	48,708	0	0	32,772,294
15	1/1/2005 - 12/31/2005	32,772,294	805,326	60,128	(25,294)	33,492,198
16	1/1/2006 - 12/31/2006	33,492,198	1,671,373	250,932	(17,368)	34,895,271
17	1/1/2007 - 12/31/2007	34,895,271	1,825,077	2,357,874	29,838	34,392,312
18	1/1/2008 - 12/31/2008	34,392,312	2,154,516	114,603	1,625	36,433,850
19	1/1/2009 - 12/31/2009	36,433,850	1,185,864	762,776	0	36,856,938
20	1/1/2010 - 12/31/2010	36,856,938	4,354,622	697,330	0	40,514,230
21	1/1/2011 - 12/31/2011	40,514,230	4,646,391	1,354,481	0	43,806,140
22	1/1/2012 - 12/31/2012	43,806,140	6,734,003	470,841	14,484	50,083,786
23	1/1/2013 - 12/31/2013	50,083,786	3,247,881	1,338,827	14,484	52,007,324
24	1/1/2014 - 12/31/2014	52,007,324	536,241	283,762	0	52,259,803
25	1/1/2015- 9/30/2015	52,259,803	(2,270,697)	426,650	0	49,562,456
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	6,809,000	24,040,014	12,605,464	31,318,906	49,562,456

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Distribution Plant - Station Equipment (362)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	67,982,000	525,656	(18,268)	4,293	68,530,217
2	1/1/1992 - 12/31/1992	68,530,217	1,077,947	1,096,402	0	68,511,762
3	1/1/1993 - 12/31/1993	68,511,762	5,944,408	302,588	17,832	74,171,414
4	1/1/1994 - 12/31/1994	74,171,414	3,669,568	1,147,428	362,910	77,056,464
5	1/1/1995 - 12/31/1995	77,056,464	2,211,578	1,155,733	(59,670,429)	18,441,880
6	1/1/1996 - 12/31/1996	18,441,880	(141,730)	214,910	(674,112)	17,411,128
7	1/1/1997 - 12/31/1997	17,411,128	1,240,242	49,043	0	18,602,327
8	1/1/1998 - 12/31/1998	18,602,327	7,776,862	8,471	142,199,807	168,570,525
9	1/1/1999 - 12/31/1999	168,570,525	11,206,206	2,769,448	(8,556,098)	168,451,185
10	1/1/2000 - 12/31/2000	168,451,185	636,930	736,226	0	168,351,889
11	1/1/2001 - 12/31/2001	168,351,889	6,081,717	979,398	(7,377,227)	166,076,981
12	1/1/2002 - 12/31/2002	166,076,981	2,130,154	509,943	0	167,697,192
13	1/1/2003 - 12/31/2003	167,697,192	130,041	41,253	0	167,785,980
14	1/1/2004 - 12/31/2004	167,785,980	7,498,815	26,656	2	175,258,141
15	1/1/2005 - 12/31/2005	175,258,141	7,911,867	1,983,692	(334,963)	180,851,353
16	1/1/2006 - 12/31/2006	180,851,353	16,824,833	3,595,970	19,766	194,099,982
17	1/1/2007 - 12/31/2007	194,099,982	6,466,028	2,387,228	168,946	198,347,728
18	1/1/2008 - 12/31/2008	198,347,728	9,021,621	580,837	(214,335)	206,574,177
19	1/1/2009 - 12/31/2009	206,574,177	7,983,974	574,879	0	213,983,272
20	1/1/2010 - 12/31/2010	213,983,272	10,551,275	3,211,236	570,094	221,893,405
21	1/1/2011 - 12/31/2011	221,893,405	39,486,790	4,012,312	(276,902)	257,090,981
22	1/1/2012 - 12/31/2012	257,090,981	32,045,499	5,348,619	(627,293)	283,160,568
23	1/1/2013 - 12/31/2013	283,160,568	35,170,859	15,294,332	(627,293)	302,409,802
24	1/1/2014 - 12/31/2014	302,409,802	4,081,465	780,380	0	305,710,887
25	1/1/2015- 9/30/2015	305,710,887	(3,221,163)	2,329,682	0	300,160,042
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	67,982,000	216,311,442	49,118,398	64,984,998	300,160,042

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Distribution Plant - Storage Battery Equipment (363)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0
26	*Total Additions, Retirements, Transfers*					
27	4/1/1991 - 9/30/2015	0	0	0	0	0

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Distribution Plant - Poles, Towers, and Fixtures (364)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	81,982,000	2,060,161	(1,584,053)	(1,093,960)	84,532,254
2	1/1/1992 - 12/31/1992	84,532,254	4,605,103	725,840	97,124	88,508,641
3	1/1/1993 - 12/31/1993	88,508,641	5,165,671	335,100	0	93,339,212
4	1/1/1994 - 12/31/1994	93,339,212	3,679,611	359,012	0	96,659,811
5	1/1/1995 - 12/31/1995	96,659,811	6,234,905	185,976	0	102,708,740
6	1/1/1996 - 12/31/1996	102,708,740	8,930,815	135,990	77	111,503,642
7	1/1/1997 - 12/31/1997	111,503,642	1,476,560	175,503	0	112,804,699
8	1/1/1998 - 12/31/1998	112,804,699	6,150,341	139,154	0	118,815,886
9	1/1/1999 - 12/31/1999	118,815,886	6,510,744	129,655	0	125,196,975
10	1/1/2000 - 12/31/2000	125,196,975	2,847,869	235,674	0	127,809,170
11	1/1/2001 - 12/31/2001	127,809,170	4,064,719	97,472	0	131,776,417
12	1/1/2002 - 12/31/2002	131,776,417	10,173,521	577,218	1,216,723	142,589,443
13	1/1/2003 - 12/31/2003	142,589,443	3,948,009	246,557	253,162	146,544,057
14	1/1/2004 - 12/31/2004	146,544,057	4,092,310	498,088	2,292,656	152,430,935
15	1/1/2005 - 12/31/2005	152,430,935	10,252,619	546,024	(225,052)	161,912,478
16	1/1/2006 - 12/31/2006	161,912,478	29,526,628	464,787	(258,423)	190,715,896
17	1/1/2007 - 12/31/2007	190,715,896	9,069,747	284,349	76,967	199,578,261
18	1/1/2008 - 12/31/2008	199,578,261	6,108,397	(1,546,973)	(104,852)	207,128,779
19	1/1/2009 - 12/31/2009	207,128,779	23,267,714	239,182	0	230,157,311
20	1/1/2010 - 12/31/2010	230,157,311	5,718,717	293,616	0	235,582,412
21	1/1/2011 - 12/31/2011	235,582,412	13,053,205	290,048	0	248,345,569
22	1/1/2012 - 12/31/2012	248,345,569	10,208,672	273,366	(53,344)	258,227,531
23	1/1/2013 - 12/31/2013	258,227,531	2,130,418	482,516	(53,344)	259,822,089
24	1/1/2014 - 12/31/2014	259,822,089	7,065,964	485,213	0	266,402,840
25	1/1/2015- 9/30/2015	266,402,840	(5,030,527)	157,393	0	261,214,920
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	81,982,000	181,311,893	4,226,707	2,147,734	261,214,920

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Distribution Plant - Overhead Conductors and Devices (365)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	47,658,000	1,100,625	1,842	1,095,173	49,851,956
2	1/1/1992 - 12/31/1992	49,851,956	1,415,260	178,638	384	51,088,962
3	1/1/1993 - 12/31/1993	51,088,962	2,319,184	201,659	4,100	53,210,587
4	1/1/1994 - 12/31/1994	53,210,587	3,009,116	107,738	14,754	56,126,719
5	1/1/1995 - 12/31/1995	56,126,719	1,171,025	104,541	10,758	57,203,961
6	1/1/1996 - 12/31/1996	57,203,961	3,103,931	71,173	(3)	60,236,716
7	1/1/1997 - 12/31/1997	60,236,716	8,135,437	98,146	5,178	68,279,185
8	1/1/1998 - 12/31/1998	68,279,185	3,330,386	162,636	0	71,446,935
9	1/1/1999 - 12/31/1999	71,446,935	1,052,180	29,598	0	72,469,517
10	1/1/2000 - 12/31/2000	72,469,517	4,692,681	121,069	0	77,041,129
11	1/1/2001 - 12/31/2001	77,041,129	3,412,579	189,229	(20,594)	80,243,885
12	1/1/2002 - 12/31/2002	80,243,885	2,547,772	94,952	0	82,696,705
13	1/1/2003 - 12/31/2003	82,696,705	2,399,401	63,968	0	85,032,138
14	1/1/2004 - 12/31/2004	85,032,138	1,392,019	128,964	147,226	86,442,419
15	1/1/2005 - 12/31/2005	86,442,419	3,498,453	650,121	55,530	89,346,281
16	1/1/2006 - 12/31/2006	89,346,281	4,334,454	313,317	23,125	93,390,543
17	1/1/2007 - 12/31/2007	93,390,543	2,101,600	614,530	10,554	94,888,167
18	1/1/2008 - 12/31/2008	94,888,167	2,030,311	(604,763)	119,551	97,642,792
19	1/1/2009 - 12/31/2009	97,642,792	3,919,737	813,152	0	100,749,377
20	1/1/2010 - 12/31/2010	100,749,377	3,384,789	1,258,124	0	102,876,042
21	1/1/2011 - 12/31/2011	102,876,042	7,100,790	1,055,922	37,281,192	146,202,102
22	1/1/2012 - 12/31/2012	146,202,102	7,303,754	766,820	16,783	152,755,819
23	1/1/2013 - 12/31/2013	152,755,819	6,844,816	1,216,048	16,783	158,401,370
24	1/1/2014 - 12/31/2014	158,401,370	4,871,995	2,727,317	0	160,546,048
25	1/1/2015- 9/30/2015	160,546,048	841,154	2,329,596	0	159,057,606
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	47,658,000	85,313,449	12,694,337	38,780,494	159,057,606

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Distribution Plant - Underground Conduit (366)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	4,356,000	28,953	(8,524)	0	4,393,477
2	1/1/1992 - 12/31/1992	4,393,477	232,202	0	0	4,625,679
3	1/1/1993 - 12/31/1993	4,625,679	102,797	5,835	0	4,722,641
4	1/1/1994 - 12/31/1994	4,722,641	359,406	28,843	0	5,053,204
5	1/1/1995 - 12/31/1995	5,053,204	478,899	593	0	5,531,510
6	1/1/1996 - 12/31/1996	5,531,510	531,115	169	54,000	6,116,456
7	1/1/1997 - 12/31/1997	6,116,456	1,287,652	506	0	7,403,602
8	1/1/1998 - 12/31/1998	7,403,602	395,016	195	0	7,798,423
9	1/1/1999 - 12/31/1999	7,798,423	261,308	0	0	8,059,731
10	1/1/2000 - 12/31/2000	8,059,731	141,490	0	0	8,201,221
11	1/1/2001 - 12/31/2001	8,201,221	174,391	4,680	0	8,370,932
12	1/1/2002 - 12/31/2002	8,370,932	95,621	0	0	8,466,553
13	1/1/2003 - 12/31/2003	8,466,553	45,643	0	0	8,512,196
14	1/1/2004 - 12/31/2004	8,512,196	186,750	0	3,335	8,702,281
15	1/1/2005 - 12/31/2005	8,702,281	160,142	11,114	6,317	8,857,626
16	1/1/2006 - 12/31/2006	8,857,626	384,602	8,366	(7,884)	9,225,978
17	1/1/2007 - 12/31/2007	9,225,978	339,041	9,137	560	9,556,442
18	1/1/2008 - 12/31/2008	9,556,442	59,324	(87,173)	(18,338)	9,684,601
19	1/1/2009 - 12/31/2009	9,684,601	316,294	13,161	0	9,987,734
20	1/1/2010 - 12/31/2010	9,987,734	36,740	6,693	(28,486)	9,989,295
21	1/1/2011 - 12/31/2011	9,989,295	7,902,372	4,200	2,411	17,889,878
22	1/1/2012 - 12/31/2012	17,889,878	69,447	0	(2,236,402)	15,722,923
23	1/1/2013 - 12/31/2013	15,722,923	305,323	30,600	(2,236,402)	13,761,244
24	1/1/2014 - 12/31/2014	13,761,244	292,832	0	0	14,054,076
25	1/1/2015- 9/30/2015	14,054,076	2,223,625	913	0	16,276,788
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	4,356,000	16,410,985	29,308	(4,460,889)	16,276,788

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Distribution Plant - Underground Conductors and Devices (367)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	54,841,000	2,362,767	38,187	(1,213)	57,164,367
2	1/1/1992 - 12/31/1992	57,164,367	3,531,681	209,462	(45,826)	60,440,760
3	1/1/1993 - 12/31/1993	60,440,760	4,989,064	236,949	0	65,192,875
4	1/1/1994 - 12/31/1994	65,192,875	4,690,257	409,664	0	69,473,468
5	1/1/1995 - 12/31/1995	69,473,468	6,409,587	315,982	0	75,567,073
6	1/1/1996 - 12/31/1996	75,567,073	6,810,691	427,141	0	81,950,623
7	1/1/1997 - 12/31/1997	81,950,623	11,576,659	321,172	0	93,206,110
8	1/1/1998 - 12/31/1998	93,206,110	2,897,941	93,173	0	96,010,878
9	1/1/1999 - 12/31/1999	96,010,878	7,153,279	101,330	0	103,062,827
10	1/1/2000 - 12/31/2000	103,062,827	4,819,302	247,948	0	107,634,181
11	1/1/2001 - 12/31/2001	107,634,181	5,500,206	123,563	0	113,010,824
12	1/1/2002 - 12/31/2002	113,010,824	6,514,737	114,943	0	119,410,618
13	1/1/2003 - 12/31/2003	119,410,618	5,964,314	100,192	0	125,274,740
14	1/1/2004 - 12/31/2004	125,274,740	3,640,328	186,723	527,931	129,256,276
15	1/1/2005 - 12/31/2005	129,256,276	8,732,581	495,676	391,261	137,884,442
16	1/1/2006 - 12/31/2006	137,884,442	8,698,250	724,491	254,052	146,112,253
17	1/1/2007 - 12/31/2007	146,112,253	5,188,760	1,034,829	67,381	150,333,565
18	1/1/2008 - 12/31/2008	150,333,565	6,966,612	94,406	396,470	157,602,241
19	1/1/2009 - 12/31/2009	157,602,241	7,691,347	602,005	0	164,691,583
20	1/1/2010 - 12/31/2010	164,691,583	13,295,156	1,809,124	0	176,177,615
21	1/1/2011 - 12/31/2011	176,177,615	20,168,336	1,173,502	0	195,172,449
22	1/1/2012 - 12/31/2012	195,172,449	12,879,320	1,039,084	808,449	207,821,134
23	1/1/2013 - 12/31/2013	207,821,134	1,502,161	996,594	808,450	209,135,151
24	1/1/2014 - 12/31/2014	209,135,151	6,123,303	511,755	0	214,746,699
25	1/1/2015- 9/30/2015	214,746,699	(4,433,307)	800,329	0	209,513,063
26	Total Additions, Retirements, Transfers					
27	*4/1/1991 - 9/30/2015*	*54,841,000*	*163,673,332*	*12,208,224*	*3,206,955*	*209,513,063*

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Distribution Plant - Line Transformers (368)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	113,171,000	3,633,436	763,597	6,731	116,047,570
2	1/1/1992 - 12/31/1992	116,047,570	2,868,683	951,328	0	117,964,925
3	1/1/1993 - 12/31/1993	117,964,925	6,656,945	2,057,799	0	122,564,071
4	1/1/1994 - 12/31/1994	122,564,071	4,995,022	625,669	12,521	126,945,945
5	1/1/1995 - 12/31/1995	126,945,945	6,342,297	1,810,153	0	131,478,089
6	1/1/1996 - 12/31/1996	131,478,089	7,727,812	39,396	0	139,166,505
7	1/1/1997 - 12/31/1997	139,166,505	8,361,721	1,067,690	0	146,460,536
8	1/1/1998 - 12/31/1998	146,460,536	6,017,806	16,876	0	152,461,466
9	1/1/1999 - 12/31/1999	152,461,466	5,901,609	135,089	(1,786)	158,226,200
10	1/1/2000 - 12/31/2000	158,226,200	4,816,155	928,885	0	162,113,470
11	1/1/2001 - 12/31/2001	162,113,470	11,415,030	31,784	0	173,496,716
12	1/1/2002 - 12/31/2002	173,496,716	2,666,404	236,913	0	175,926,207
13	1/1/2003 - 12/31/2003	175,926,207	23,491	2,661	0	175,947,037
14	1/1/2004 - 12/31/2004	175,947,037	11,138,521	15,377	2,493	187,072,674
15	1/1/2005 - 12/31/2005	187,072,674	5,486,745	78,943	(9,857)	192,470,619
16	1/1/2006 - 12/31/2006	192,470,619	14,711,675	1,999,993	(1,702)	205,180,599
17	1/1/2007 - 12/31/2007	205,180,599	33,267,603	2,071,188	(8,200,745)	228,176,269
18	1/1/2008 - 12/31/2008	228,176,269	8,585,149	(274,274)	(2,882,720)	234,152,972
19	1/1/2009 - 12/31/2009	234,152,972	12,664,643	2,000,482	0	244,817,133
20	1/1/2010 - 12/31/2010	244,817,133	11,398,483	1,582,965	0	254,632,651
21	1/1/2011 - 12/31/2011	254,632,651	25,551,137	1,111,711	(36,989,161)	242,082,916
22	1/1/2012 - 12/31/2012	242,082,916	18,170,244	452,706	2,046,224	261,846,678
23	1/1/2013 - 12/31/2013	261,846,678	10,132,989	1,378,128	2,046,224	272,647,763
24	1/1/2014 - 12/31/2014	272,647,763	10,981,472	436,793	0	283,192,442
25	1/1/2015- 9/30/2015	283,192,442	(3,369,450)	649,888	0	279,173,104
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	113,171,000	230,145,622	20,171,740	(43,971,778)	279,173,104

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Distribution Plant - Services (369)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	46,617,000	1,145,153	24,308	0	47,737,845
2	1/1/1992 - 12/31/1992	47,737,845	3,580,609	25,372	46,257	51,339,339
3	1/1/1993 - 12/31/1993	51,339,339	3,215,372	38,388	0	54,516,323
4	1/1/1994 - 12/31/1994	54,516,323	3,826,029	23,076	0	58,319,276
5	1/1/1995 - 12/31/1995	58,319,276	3,992,566	12,944	0	62,298,898
6	1/1/1996 - 12/31/1996	62,298,898	4,589,500	28,087	0	66,860,311
7	1/1/1997 - 12/31/1997	66,860,311	5,362,757	15,772	0	72,207,296
8	1/1/1998 - 12/31/1998	72,207,296	4,089,558	18,869	0	76,277,985
9	1/1/1999 - 12/31/1999	76,277,985	4,447,465	2,642	0	80,722,808
10	1/1/2000 - 12/31/2000	80,722,808	5,802,268	9,385	0	86,515,691
11	1/1/2001 - 12/31/2001	86,515,691	8,180,474	204	0	94,695,961
12	1/1/2002 - 12/31/2002	94,695,961	2,139,683	0	0	96,835,644
13	1/1/2003 - 12/31/2003	96,835,644	0	0	0	96,835,644
14	1/1/2004 - 12/31/2004	96,835,644	13,415,156	0	143,150	110,393,950
15	1/1/2005 - 12/31/2005	110,393,950	4,888,627	0	0	115,282,577
16	1/1/2006 - 12/31/2006	115,282,577	8,940,938	65,732	(6,654)	124,151,129
17	1/1/2007 - 12/31/2007	124,151,129	10,147,382	27,390	(254,223)	134,016,898
18	1/1/2008 - 12/31/2008	134,016,898	4,892,975	(1,133,170)	(210,646)	139,832,397
19	1/1/2009 - 12/31/2009	139,832,397	8,191,386	27,977	0	147,995,806
20	1/1/2010 - 12/31/2010	147,995,806	7,360,361	213,432	0	155,142,735
21	1/1/2011 - 12/31/2011	155,142,735	3,674,125	19,023	0	158,797,837
22	1/1/2012 - 12/31/2012	158,797,837	27,402,379	89,684	0	186,110,532
23	1/1/2013 - 12/31/2013	186,110,532	9,429,587	38,078	0	195,502,041
24	1/1/2014 - 12/31/2014	195,502,041	10,385,540	27,999	0	205,859,582
25	1/1/2015- 9/30/2015	205,859,582	1,375,854	25,422	0	207,210,014
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	46,617,000	160,475,744	(399,386)	(282,116)	207,210,014

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Distribution Plant - Meters (370)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	27,416,000	569,830	329,300	0	27,656,530
2	1/1/1992 - 12/31/1992	27,656,530	650,418	657,163	0	27,649,785
3	1/1/1993 - 12/31/1993	27,649,785	1,172,611	639,576	0	28,182,820
4	1/1/1994 - 12/31/1994	28,182,820	934,543	521,635	0	28,595,728
5	1/1/1995 - 12/31/1995	28,595,728	998,238	986,603	0	28,607,363
6	1/1/1996 - 12/31/1996	28,607,363	997,689	603,359	0	29,001,693
7	1/1/1997 - 12/31/1997	29,001,693	2,474,611	595,654	0	30,880,650
8	1/1/1998 - 12/31/1998	30,880,650	3,588,705	443,009	0	34,026,346
9	1/1/1999 - 12/31/1999	34,026,346	(2,004,424)	112,608	0	31,909,314
10	1/1/2000 - 12/31/2000	31,909,314	668,371	241,310	0	32,336,375
11	1/1/2001 - 12/31/2001	32,336,375	2,088,348	0	0	34,424,723
12	1/1/2002 - 12/31/2002	34,424,723	289,711	0	0	34,714,434
13	1/1/2003 - 12/31/2003	34,714,434	0	0	0	34,714,434
14	1/1/2004 - 12/31/2004	34,714,434	0	0	0	34,714,434
15	1/1/2005 - 12/31/2005	34,714,434	1,478,233	138	0	36,192,529
16	1/1/2006 - 12/31/2006	36,192,529	6,602,764	3,782,021	0	39,013,272
17	1/1/2007 - 12/31/2007	39,013,272	2,621,472	1,026,019	(98,668)	40,510,057
18	1/1/2008 - 12/31/2008	40,510,057	1,436,536	573,090	8	41,373,511
19	1/1/2009 - 12/31/2009	41,373,511	1,422,835	647,936	0	42,148,410
20	1/1/2010 - 12/31/2010	42,148,410	2,721,967	1,137,633	(75,801)	43,656,943
21	1/1/2011 - 12/31/2011	43,656,943	2,713,802	1,584,767	0	44,785,978
22	1/1/2012 - 12/31/2012	44,785,978	2,732,342	417,110	0	47,101,210
23	1/1/2013 - 12/31/2013	47,101,210	7,415,273	7,161,652	0	47,354,831
24	1/1/2014 - 12/31/2014	47,354,831	2,171,766	1,503,354	0	48,023,243
25	1/1/2015- 9/30/2015	48,023,243	(307,466)	935,117	0	46,780,660
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	27,416,000	43,438,175	23,899,054	(174,461)	46,780,660

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Distribution Plant - Installations on Customer Premises (371)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	8,408,000	92,946	37,428	0	8,463,518
2	1/1/1992 - 12/31/1992	8,463,518	571,459	71,986	0	8,962,991
3	1/1/1993 - 12/31/1993	8,962,991	721,589	67,340	0	9,617,240
4	1/1/1994 - 12/31/1994	9,617,240	38,187	87,647	0	9,567,780
5	1/1/1995 - 12/31/1995	9,567,780	739,969	52,533	0	10,255,216
6	1/1/1996 - 12/31/1996	10,255,216	(5,810)	60,750	(6,347)	10,182,309
7	1/1/1997 - 12/31/1997	10,182,309	906,262	41,719	0	11,046,852
8	1/1/1998 - 12/31/1998	11,046,852	636,430	14,415	0	11,668,867
9	1/1/1999 - 12/31/1999	11,668,867	425,757	24,672	0	12,069,952
10	1/1/2000 - 12/31/2000	12,069,952	231,194	62,706	0	12,238,440
11	1/1/2001 - 12/31/2001	12,238,440	242,761	2,420	0	12,478,781
12	1/1/2002 - 12/31/2002	12,478,781	44,494	0	0	12,523,275
13	1/1/2003 - 12/31/2003	12,523,275	0	0	0	12,523,275
14	1/1/2004 - 12/31/2004	12,523,275	0	105	(1)	12,523,169
15	1/1/2005 - 12/31/2005	12,523,169	1,058	606	0	12,523,621
16	1/1/2006 - 12/31/2006	12,523,621	2,018,843	516,476	(1,627)	14,024,361
17	1/1/2007 - 12/31/2007	14,024,361	495,582	47,550	130	14,472,523
18	1/1/2008 - 12/31/2008	14,472,523	418,514	34,465	(3,209)	14,853,363
19	1/1/2009 - 12/31/2009	14,853,363	527,636	87,749	0	15,293,250
20	1/1/2010 - 12/31/2010	15,293,250	478,426	216,510	0	15,555,166
21	1/1/2011 - 12/31/2011	15,555,166	413,802	47,770	(1,394)	15,919,804
22	1/1/2012 - 12/31/2012	15,919,804	393,702	12,053	0	16,301,453
23	1/1/2013 - 12/31/2013	16,301,453	(337,733)	81,520	0	15,882,200
24	1/1/2014 - 12/31/2014	15,882,200	40,432	14,352	0	15,908,280
25	1/1/2015- 9/30/2015	15,908,280	(37,746)	47,997	0	15,822,537
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	8,408,000	9,057,754	1,630,769	(12,448)	15,822,537

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Distribution Plant - Leased Property on Customer Premises (372)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	56,866	0	0	6,731	63,597
2	1/1/1992 - 12/31/1992	63,597	0	0	0	63,597
3	1/1/1993 - 12/31/1993	63,597	0	0	0	63,597
4	1/1/1994 - 12/31/1994	63,597	0	0	0	63,597
5	1/1/1995 - 12/31/1995	63,597	0	0	0	63,597
6	1/1/1996 - 12/31/1996	63,597	0	0	0	63,597
7	1/1/1997 - 12/31/1997	63,597	0	0	0	63,597
8	1/1/1998 - 12/31/1998	63,597	0	0	0	63,597
9	1/1/1999 - 12/31/1999	63,597	0	0	0	63,597
10	1/1/2000 - 12/31/2000	63,597	(1)	0	0	63,596
11	1/1/2001 - 12/31/2001	63,596	0	0	0	63,596
12	1/1/2002 - 12/31/2002	63,596	0	0	0	63,596
13	1/1/2003 - 12/31/2003	63,596	0	0	0	63,596
14	1/1/2004 - 12/31/2004	63,596	0	0	0	63,596
15	1/1/2005 - 12/31/2005	63,596	0	0	0	63,596
16	1/1/2006 - 12/31/2006	63,596	0	0	0	63,596
17	1/1/2007 - 12/31/2007	63,596	0	0	0	63,596
18	1/1/2008 - 12/31/2008	63,596	0	0	0	63,596
19	1/1/2009 - 12/31/2009	63,596	0	0	0	63,596
20	1/1/2010 - 12/31/2010	63,596	0	0	0	63,596
21	1/1/2011 - 12/31/2011	63,596	0	0	(16,146)	47,450
22	1/1/2012 - 12/31/2012	47,450	0	0	0	47,450
23	1/1/2013 - 12/31/2013	47,450	0	0	0	47,450
24	1/1/2014 - 12/31/2014	47,450	0	0	0	47,450
25	1/1/2015- 9/30/2015	47,450	0	0	0	47,450
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	56,866	(1)	0	(9,415)	47,450

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Distribution Plant - Street Lighting on Signal Systems (373)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	0	0	0	0	0

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Distribution Plant - Asset Retirement Costs for Distibution Plant (374)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	0	0	0	0	0

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Total Distribution Plant
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	469,019,866	11,623,079	(409,720)	11,071	481,063,736
2	1/1/1992 - 12/31/1992	481,063,736	18,773,944	3,920,170	97,939	496,015,449
3	1/1/1993 - 12/31/1993	496,015,449	31,377,076	3,890,741	21,932	523,523,716
4	1/1/1994 - 12/31/1994	523,523,716	24,883,943	3,311,486	282,299	545,378,472
5	1/1/1995 - 12/31/1995	545,378,472	29,135,316	4,630,248	(66,555,877)	503,327,663
6	1/1/1996 - 12/31/1996	503,327,663	33,107,888	1,582,988	(652,997)	534,199,566
7	1/1/1997 - 12/31/1997	534,199,566	41,733,221	2,365,205	28,003,015	601,570,597
8	1/1/1998 - 12/31/1998	601,570,597	35,666,810	972,837	167,029,457	803,294,027
9	1/1/1999 - 12/31/1999	803,294,027	34,860,764	3,505,200	(20,160,706)	814,488,885
10	1/1/2000 - 12/31/2000	814,488,885	25,959,165	7,170,178	0	833,277,872
11	1/1/2001 - 12/31/2001	833,277,872	41,834,015	1,438,482	(8,429,755)	865,243,650
12	1/1/2002 - 12/31/2002	865,243,650	26,759,272	1,533,969	1,216,723	891,685,676
13	1/1/2003 - 12/31/2003	891,685,676	12,510,899	454,631	253,162	903,995,106
14	1/1/2004 - 12/31/2004	903,995,106	41,412,607	855,913	3,116,792	947,668,592
15	1/1/2005 - 12/31/2005	947,668,592	43,215,651	3,911,340	(113,084)	986,859,819
16	1/1/2006 - 12/31/2006	986,859,819	93,791,626	11,722,085	3,285	1,068,932,645
17	1/1/2007 - 12/31/2007	1,068,932,645	73,858,838	10,150,209	(8,199,260)	1,124,442,014
18	1/1/2008 - 12/31/2008	1,124,442,014	42,411,533	(2,227,494)	(2,916,444)	1,166,164,597
19	1/1/2009 - 12/31/2009	1,166,164,597	67,944,851	5,769,299	0	1,228,340,149
20	1/1/2010 - 12/31/2010	1,228,340,149	60,276,702	10,430,500	465,807	1,278,652,158
21	1/1/2011 - 12/31/2011	1,278,652,158	125,669,098	10,653,736	0	1,393,667,520
22	1/1/2012 - 12/31/2012	1,393,667,520	118,753,266	8,870,283	(31,099)	1,503,519,404
23	1/1/2013 - 12/31/2013	1,503,519,404	76,614,466	27,963,974	(31,098)	1,552,138,798
24	1/1/2014 - 12/31/2014	1,552,138,798	47,364,487	6,760,023	0	1,592,743,262
25	1/1/2015- 9/30/2015	1,592,743,262	(13,455,942)	7,708,575	0	1,571,578,745
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	469,019,866	1,146,082,575	136,934,858	93,411,162	1,571,578,745

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
General Plant - Land and Land Rights (389)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	4,840,000	1,545,382	(23,000)	(14,713)	6,393,669
2	1/1/1992 - 12/31/1992	6,393,669	0	7,943	(131,859)	6,253,867
3	1/1/1993 - 12/31/1993	6,253,867	3,899	4,589	(30,862)	6,222,315
4	1/1/1994 - 12/31/1994	6,222,315	95,176	0	0	6,317,491
5	1/1/1995 - 12/31/1995	6,317,491	0	8,279	8,279	6,317,491
6	1/1/1996 - 12/31/1996	6,317,491	38,853	0	145,370	6,501,714
7	1/1/1997 - 12/31/1997	6,501,714	(38,853)	0	(4,486,371)	1,976,490
8	1/1/1998 - 12/31/1998	1,976,490	10,888	0	(309,733)	1,677,645
9	1/1/1999 - 12/31/1999	1,677,645	0	0	(68,764)	1,608,881
10	1/1/2000 - 12/31/2000	1,608,881	0	0	0	1,608,881
11	1/1/2001 - 12/31/2001	1,608,881	0	0	0	1,608,881
12	1/1/2002 - 12/31/2002	1,608,881	0	0	0	1,608,881
13	1/1/2003 - 12/31/2003	1,608,881	0	0	0	1,608,881
14	1/1/2004 - 12/31/2004	1,608,881	0	0	0	1,608,881
15	1/1/2005 - 12/31/2005	1,608,881	0	0	0	1,608,881
16	1/1/2006 - 12/31/2006	1,608,881	0	0	0	1,608,881
17	1/1/2007 - 12/31/2007	1,608,881	0	0	0	1,608,881
18	1/1/2008 - 12/31/2008	1,608,881	0	0	0	1,608,881
19	1/1/2009 - 12/31/2009	1,608,881	0	0	0	1,608,881
20	1/1/2010 - 12/31/2010	1,608,881	0	0	0	1,608,881
21	1/1/2011 - 12/31/2011	1,608,881	0	0	0	1,608,881
22	1/1/2012 - 12/31/2012	1,608,881	0	0	0	1,608,881
23	1/1/2013 - 12/31/2013	1,608,881	0	0	0	1,608,881
24	1/1/2014 - 12/31/2014	1,608,881	0	0	0	1,608,881
25	1/1/2015- 9/30/2015	1,608,881	0	0	0	1,608,881
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	4,840,000	1,655,345	(2,189)	(4,888,653)	1,608,881

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
General Plant - Structures and Improvements (390)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	54,368,000	(1,332,208)	(435,058)	(443,666)	53,027,184
2	1/1/1992 - 12/31/1992	53,027,184	(143,768)	28,943	127,574	52,982,047
3	1/1/1993 - 12/31/1993	52,982,047	556,585	444,866	410,420	53,504,186
4	1/1/1994 - 12/31/1994	53,504,186	324,340	43,078	13,814	53,799,262
5	1/1/1995 - 12/31/1995	53,799,262	497,779	149,525	14,561,955	68,709,471
6	1/1/1996 - 12/31/1996	68,709,471	1,460,323	10,536	871,986	71,031,244
7	1/1/1997 - 12/31/1997	71,031,244	1,396,115	409,517	(23,502,835)	48,515,007
8	1/1/1998 - 12/31/1998	48,515,007	751,245		(18,053,650)	31,212,602
9	1/1/1999 - 12/31/1999	31,212,602	(34,521)	14,472,542	(527,646)	16,177,893
10	1/1/2000 - 12/31/2000	16,177,893	0	0	5,248	16,183,141
11	1/1/2001 - 12/31/2001	16,183,141	11,921	5,248	0	16,189,814
12	1/1/2002 - 12/31/2002	16,189,814	0	0	0	16,189,814
13	1/1/2003 - 12/31/2003	16,189,814	0	0	0	16,189,814
14	1/1/2004 - 12/31/2004	16,189,814	(11,921)	0	0	16,177,893
15	1/1/2005 - 12/31/2005	16,177,893	0	0	0	16,177,893
16	1/1/2006 - 12/31/2006	16,177,893	0	0	0	16,177,893
17	1/1/2007 - 12/31/2007	16,177,893	127,399	0	0	16,305,292
18	1/1/2008 - 12/31/2008	16,305,292	753,687	0	0	17,058,979
19	1/1/2009 - 12/31/2009	17,058,979	(755,412)	0	0	16,303,567
20	1/1/2010 - 12/31/2010	16,303,567	52,881	20,000	0	16,336,448
21	1/1/2011 - 12/31/2011	16,336,448	0	0	0	16,336,448
22	1/1/2012 - 12/31/2012	16,336,448	0	0	0	16,336,448
23	1/1/2013 - 12/31/2013	16,336,448	1,979,641	1,042,021	0	17,274,068
24	1/1/2014 - 12/31/2014	17,274,068	(14)	0	0	17,274,054
25	1/1/2015- 9/30/2015	17,274,054	27,846	0	0	17,301,900
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	54,368,000	5,661,918	16,191,218	(26,536,800)	17,301,900

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
General Plant - Office Furniture and Equipment (391)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	13,383,000	1,171,878	249,703	0	14,305,175
2	1/1/1992 - 12/31/1992	14,305,175	200,091	40,066	(358)	14,464,842
3	1/1/1993 - 12/31/1993	14,464,842	1,965,007	165,303	(275,089)	15,989,457
4	1/1/1994 - 12/31/1994	15,989,457	147,412	1,084,230	0	15,052,639
5	1/1/1995 - 12/31/1995	15,052,639	1,001,181	560,720	850,512	16,343,612
6	1/1/1996 - 12/31/1996	16,343,612	3,046,560	589,164	232,528	19,033,536
7	1/1/1997 - 12/31/1997	19,033,536	3,688,501	659,643	(11,845)	22,050,549
8	1/1/1998 - 12/31/1998	22,050,549	13,151,852	20,961	(35,181,440)	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	7,966	0	0	7,966
14	1/1/2004 - 12/31/2004	7,966	(7,966)			0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	13,383,000	24,372,482	3,369,790	(34,385,692)	0

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
General Plant - Transportation Equipment (392)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	4,166,000	441,596	837,348	1,475,657	5,245,905
2	1/1/1992 - 12/31/1992	5,245,905	772,297	491,725	(125,355)	5,401,122
3	1/1/1993 - 12/31/1993	5,401,122	804,645	15,769	0	6,189,998
4	1/1/1994 - 12/31/1994	6,189,998	466,081	1,758,113	0	4,897,966
5	1/1/1995 - 12/31/1995	4,897,966	274,581	1,895,587	(40,644)	3,236,316
6	1/1/1996 - 12/31/1996	3,236,316	8,713,804	172,960	(226,419)	11,550,741
7	1/1/1997 - 12/31/1997	11,550,741	5,259,444	710,919	0	16,099,266
8	1/1/1998 - 12/31/1998	16,099,266	2,713,027	6,076	(18,806,217)	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	4,166,000	19,445,475	5,888,497	(17,722,978)	0

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
General Plant - Stores Equipment (393)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	447,280	186,138	0	0	633,418
2	1/1/1992 - 12/31/1992	633,418	262,154	5,408	128,930	1,019,094
3	1/1/1993 - 12/31/1993	1,019,094	2,564	0	(242,031)	779,627
4	1/1/1994 - 12/31/1994	779,627	0	0	0	779,627
5	1/1/1995 - 12/31/1995	779,627	0	13,107	32,631	799,151
6	1/1/1996 - 12/31/1996	799,151	101,870	13,775	0	887,246
7	1/1/1997 - 12/31/1997	887,246	46,943	29,129	0	905,060
8	1/1/1998 - 12/31/1998	905,060	0	0	0	905,060
9	1/1/1999 - 12/31/1999	905,060	0	31,859	0	873,201
10	1/1/2000 - 12/31/2000	873,201	(1)	0	0	873,200
11	1/1/2001 - 12/31/2001	873,200	157,883	157,883	0	873,200
12	1/1/2002 - 12/31/2002	873,200	0	0	0	873,200
13	1/1/2003 - 12/31/2003	873,200	0	0	0	873,200
14	1/1/2004 - 12/31/2004	873,200	0	0	0	873,200
15	1/1/2005 - 12/31/2005	873,200	0	0	0	873,200
16	1/1/2006 - 12/31/2006	873,200	0	0	0	873,200
17	1/1/2007 - 12/31/2007	873,200	0	64,218	0	808,982
18	1/1/2008 - 12/31/2008	808,982	0	55,321	0	753,661
19	1/1/2009 - 12/31/2009	753,661	0	32,087	0	721,574
20	1/1/2010 - 12/31/2010	721,574	0	58,327	0	663,247
21	1/1/2011 - 12/31/2011	663,247	0	32,241	0	631,006
22	1/1/2012 - 12/31/2012	631,006	0	101,612	0	529,394
23	1/1/2013 - 12/31/2013	529,394	0	7,032	(79,314)	443,048
24	1/1/2014 - 12/31/2014	443,048	0	84,987	78,461	436,522
25	1/1/2015- 9/30/2015	436,522	0	0	0	436,522
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	447,280	757,551	686,986	(81,323)	436,522

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
General Plant - Tools, Shop and Garage Equipment (394)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	2,546,000	(34,390)	6,761	0	2,504,849
2	1/1/1992 - 12/31/1992	2,504,849	88,634	16,804	94,438	2,671,117
3	1/1/1993 - 12/31/1993	2,671,117	954,613	0	(3,341)	3,622,389
4	1/1/1994 - 12/31/1994	3,622,389	(438,811)	14,687	2,494	3,171,385
5	1/1/1995 - 12/31/1995	3,171,385	1,307,400	91,723	1,408,804	5,795,866
6	1/1/1996 - 12/31/1996	5,795,866	978,594	66,860	652,247	7,359,847
7	1/1/1997 - 12/31/1997	7,359,847	872,273	143,415	0	8,088,705
8	1/1/1998 - 12/31/1998	8,088,705	576,800	0	18,472	8,683,977
9	1/1/1999 - 12/31/1999	8,683,977	(163,108)	241,967	(1,139,307)	7,139,595
10	1/1/2000 - 12/31/2000	7,139,595	269,984	0	0	7,409,579
11	1/1/2001 - 12/31/2001	7,409,579	225,384	0	0	7,634,963
12	1/1/2002 - 12/31/2002	7,634,963	116,083	0	0	7,751,046
13	1/1/2003 - 12/31/2003	7,751,046	0	0	0	7,751,046
14	1/1/2004 - 12/31/2004	7,751,046	0	0	0	7,751,046
15	1/1/2005 - 12/31/2005	7,751,046	597,142	0	0	8,348,188
16	1/1/2006 - 12/31/2006	8,348,188	243,290	0	0	8,591,478
17	1/1/2007 - 12/31/2007	8,591,478	122,798	900,891	(2)	7,813,383
18	1/1/2008 - 12/31/2008	7,813,383	249,418	0	0	8,062,801
19	1/1/2009 - 12/31/2009	8,062,801	17,662	200,044	0	7,880,419
20	1/1/2010 - 12/31/2010	7,880,419	94,137	336,112	0	7,638,444
21	1/1/2011 - 12/31/2011	7,638,444	119,205	0	0	7,757,649
22	1/1/2012 - 12/31/2012	7,757,649	272,249	122,490	0	7,907,408
23	1/1/2013 - 12/31/2013	7,907,408	22,900	111,593	0	7,818,715
24	1/1/2014 - 12/31/2014	7,818,715	0	0	0	7,818,715
25	1/1/2015- 9/30/2015	7,818,715	0	150,205	0	7,668,510
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	2,546,000	6,492,257	2,403,552	1,033,805	7,668,510

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
General Plant - Laboratory Equipment (395)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	1,158,295	4,618	0	0	1,162,913
2	1/1/1992 - 12/31/1992	1,162,913	2,065	0	0	1,164,978
3	1/1/1993 - 12/31/1993	1,164,978	30,215	0	1,948	1,197,141
4	1/1/1994 - 12/31/1994	1,197,141	467,303	0	0	1,664,444
5	1/1/1995 - 12/31/1995	1,664,444	16,430	39,591	61,776	1,703,059
6	1/1/1996 - 12/31/1996	1,703,059	35,110	43,088	349,610	2,044,691
7	1/1/1997 - 12/31/1997	2,044,691	95,877	54,157	0	2,086,411
8	1/1/1998 - 12/31/1998	2,086,411	49,208	0	0	2,135,619
9	1/1/1999 - 12/31/1999	2,135,619	0	113,457	0	2,022,162
10	1/1/2000 - 12/31/2000	2,022,162	1	0	0	2,022,163
11	1/1/2001 - 12/31/2001	2,022,163	0	0	0	2,022,163
12	1/1/2002 - 12/31/2002	2,022,163	0	0	0	2,022,163
13	1/1/2003 - 12/31/2003	2,022,163	5,430	0	0	2,027,593
14	1/1/2004 - 12/31/2004	2,027,593	(5,430)	0	0	2,022,163
15	1/1/2005 - 12/31/2005	2,022,163	0	0	0	2,022,163
16	1/1/2006 - 12/31/2006	2,022,163	350,611	0	(5,790)	2,366,984
17	1/1/2007 - 12/31/2007	2,366,984	537	100,184	0	2,267,337
18	1/1/2008 - 12/31/2008	2,267,337	79,411	328,171	0	2,018,577
19	1/1/2009 - 12/31/2009	2,018,577	0	93,244	0	1,925,333
20	1/1/2010 - 12/31/2010	1,925,333	87,305	290,379	75,801	1,798,060
21	1/1/2011 - 12/31/2011	1,798,060	413,560	117,090	0	2,094,530
22	1/1/2012 - 12/31/2012	2,094,530	2,769,544	76,425	70,548	4,858,197
23	1/1/2013 - 12/31/2013	4,858,197	31,445	151,158	0	4,738,484
24	1/1/2014 - 12/31/2014	4,738,484	132,370	66,132	0	4,804,722
25	1/1/2015- 9/30/2015	4,804,722	(135,550)	71,660	0	4,597,512
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	1,158,295	4,430,060	1,544,736	553,893	4,597,512

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
General Plant - Power Operated Equipment (396)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	1,559,000	149,353	220,703	575,471	2,063,121
2	1/1/1992 - 12/31/1992	2,063,121	(79,565)	24,908	(159,146)	1,799,502
3	1/1/1993 - 12/31/1993	1,799,502	889	0	0	1,800,391
4	1/1/1994 - 12/31/1994	1,800,391	162,162	47,097	0	1,915,456
5	1/1/1995 - 12/31/1995	1,915,456	5,662	289,341	(50,514)	1,581,263
6	1/1/1996 - 12/31/1996	1,581,263	443,395	93,385	226,418	2,157,691
7	1/1/1997 - 12/31/1997	2,157,691	(49,198)	76,091	0	2,032,402
8	1/1/1998 - 12/31/1998	2,032,402	6,303	0	0	2,038,705
9	1/1/1999 - 12/31/1999	2,038,705	241,774	26,808	(585,425)	1,668,246
10	1/1/2000 - 12/31/2000	1,668,246	75,528	70,386	59,923	1,733,311
11	1/1/2001 - 12/31/2001	1,733,311	125,869	0	0	1,859,180
12	1/1/2002 - 12/31/2002	1,859,180	0	0	0	1,859,180
13	1/1/2003 - 12/31/2003	1,859,180	0	0	0	1,859,180
14	1/1/2004 - 12/31/2004	1,859,180	0	0	0	1,859,180
15	1/1/2005 - 12/31/2005	1,859,180	0	0	0	1,859,180
16	1/1/2006 - 12/31/2006	1,859,180	243,562	28,522	0	2,074,220
17	1/1/2007 - 12/31/2007	2,074,220	299,193	25,053	3,236	2,351,596
18	1/1/2008 - 12/31/2008	2,351,596	0	0	0	2,351,596
19	1/1/2009 - 12/31/2009	2,351,596	0	0	0	2,351,596
20	1/1/2010 - 12/31/2010	2,351,596	0	84,801	0	2,266,795
21	1/1/2011 - 12/31/2011	2,266,795	0	0	0	2,266,795
22	1/1/2012 - 12/31/2012	2,266,795	0	27,621	0	2,239,174
23	1/1/2013 - 12/31/2013	2,239,174	547,196	0	0	2,786,370
24	1/1/2014 - 12/31/2014	2,786,370	(547,195)	10,000	0	2,229,175
25	1/1/2015- 9/30/2015	2,229,175	0	0	0	2,229,175
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	1,559,000	1,624,928	1,024,716	69,963	2,229,175

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
General Plant - Communication Equipment (397)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	9,525,000	536,594	191,753	0	9,869,841
2	1/1/1992 - 12/31/1992	9,869,841	47,672	1,428	610,465	10,526,550
3	1/1/1993 - 12/31/1993	10,526,550	401,346	49,787	3,341	10,881,450
4	1/1/1994 - 12/31/1994	10,881,450	99,004	225,756	(16,505)	10,738,193
5	1/1/1995 - 12/31/1995	10,738,193	291,655	457,134	0	10,572,714
6	1/1/1996 - 12/31/1996	10,572,714	5,796,339	695,179	0	15,673,874
7	1/1/1997 - 12/31/1997	15,673,874	4,129,832	524,269	0	19,279,437
8	1/1/1998 - 12/31/1998	19,279,437	(3,500,871)	0	(15,778,566)	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	12,575	0	0	12,575
12	1/1/2002 - 12/31/2002	12,575	0	0	(12,575)	0
13	1/1/2003 - 12/31/2003	0	13,020	0	0	13,020
14	1/1/2004 - 12/31/2004	13,020	(13,020)	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	9,525,000	7,814,146	2,145,306	(15,193,840)	0

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
General Plant - Miscellaneous Equipment (398)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	1,150,000	112,326	0	0	1,262,326
2	1/1/1992 - 12/31/1992	1,262,326	38,491	0	0	1,300,817
3	1/1/1993 - 12/31/1993	1,300,817	19,750	0	0	1,320,567
4	1/1/1994 - 12/31/1994	1,320,567	44,722	188,733	0	1,176,556
5	1/1/1995 - 12/31/1995	1,176,556	11,120	56,546	0	1,131,130
6	1/1/1996 - 12/31/1996	1,131,130	1,382,756	61,746	2,350,194	4,802,334
7	1/1/1997 - 12/31/1997	4,802,334	399,688	412,835	(512)	4,788,675
8	1/1/1998 - 12/31/1998	4,788,675	12,182		0	4,800,857
9	1/1/1999 - 12/31/1999	4,800,857	(130,467)	600,550	0	4,069,840
10	1/1/2000 - 12/31/2000	4,069,840	(124,632)	0	0	3,945,208
11	1/1/2001 - 12/31/2001	3,945,208	39,474	0	0	3,984,682
12	1/1/2002 - 12/31/2002	3,984,682	15,963	0	0	4,000,645
13	1/1/2003 - 12/31/2003	4,000,645	0	0	0	4,000,645
14	1/1/2004 - 12/31/2004	4,000,645	0	0	0	4,000,645
15	1/1/2005 - 12/31/2005	4,000,645	831	0	0	4,001,476
16	1/1/2006 - 12/31/2006	4,001,476	3,922	0	0	4,005,398
17	1/1/2007 - 12/31/2007	4,005,398	0	2,077,494	0	1,927,904
18	1/1/2008 - 12/31/2008	1,927,904	5,223	180,364	0	1,752,763
19	1/1/2009 - 12/31/2009	1,752,763	0	48,898	0	1,703,865
20	1/1/2010 - 12/31/2010	1,703,865	0	36,176	0	1,667,689
21	1/1/2011 - 12/31/2011	1,667,689	4,409	110,563	0	1,561,535
22	1/1/2012 - 12/31/2012	1,561,535	45,364	38,910	0	1,567,989
23	1/1/2013 - 12/31/2013	1,567,989	32,759	7,658	0	1,593,090
24	1/1/2014 - 12/31/2014	1,593,090	0	525,886	0	1,067,204
25	1/1/2015- 9/30/2015	1,067,204	29,835	770,697	0	326,342
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	1,150,000	1,943,716	5,117,056	2,349,682	326,342

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
General Plant - Other Tangible Property (399)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	0	0	0	0	0

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
General Plant - Asset Retirement Costs for General Plant (399.1)
From April 1, 1991 To September 30, 2015
($000)

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	0	0	0	0	0

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Total General Plant
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	93,142,575	2,781,287	1,048,210	1,592,749	96,468,401
2	1/1/1992 - 12/31/1992	96,468,401	1,188,071	617,225	544,689	97,583,936
3	1/1/1993 - 12/31/1993	97,583,936	4,739,513	680,314	(135,614)	101,507,521
4	1/1/1994 - 12/31/1994	101,507,521	1,367,389	3,361,694	(197)	99,513,019
5	1/1/1995 - 12/31/1995	99,513,019	3,405,808	3,561,553	16,832,799	116,190,073
6	1/1/1996 - 12/31/1996	116,190,073	21,997,604	1,746,693	4,601,934	141,042,918
7	1/1/1997 - 12/31/1997	141,042,918	15,800,622	3,019,975	(28,001,563)	125,822,002
8	1/1/1998 - 12/31/1998	125,822,002	13,770,634	27,037	(88,111,134)	51,454,465
9	1/1/1999 - 12/31/1999	51,454,465	(86,322)	15,487,183	(2,321,142)	33,559,818
10	1/1/2000 - 12/31/2000	33,559,818	220,880	70,386	65,171	33,775,483
11	1/1/2001 - 12/31/2001	33,775,483	573,106	163,131	0	34,185,458
12	1/1/2002 - 12/31/2002	34,185,458	132,046	0	(12,575)	34,304,929
13	1/1/2003 - 12/31/2003	34,304,929	26,416	0	0	34,331,345
14	1/1/2004 - 12/31/2004	34,331,345	(38,337)	0	0	34,293,008
15	1/1/2005 - 12/31/2005	34,293,008	597,973	0	0	34,890,981
16	1/1/2006 - 12/31/2006	34,890,981	841,385	28,522	(5,790)	35,698,054
17	1/1/2007 - 12/31/2007	35,698,054	549,927	3,167,840	3,234	33,083,375
18	1/1/2008 - 12/31/2008	33,083,375	1,087,739	563,856	0	33,607,258
19	1/1/2009 - 12/31/2009	33,607,258	(737,750)	374,273	0	32,495,235
20	1/1/2010 - 12/31/2010	32,495,235	234,323	825,795	75,801	31,979,564
21	1/1/2011 - 12/31/2011	31,979,564	537,174	259,894	0	32,256,844
22	1/1/2012 - 12/31/2012	32,256,844	3,087,157	367,058	70,548	35,047,491
23	1/1/2013 - 12/31/2013	35,047,491	2,613,941	1,319,462	(79,314)	36,262,656
24	1/1/2014 - 12/31/2014	36,262,656	(414,839)	687,005	78,461	35,239,273
25	1/1/2015- 9/30/2015	35,239,273	(77,869)	992,562	0	34,168,842
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	93,142,575	74,197,878	38,369,668	(94,801,943)	34,168,842

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Intangible Plant - Organization (301)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	0	0	0	0	0

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Intangible Plant - Franchises and Consents (302)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	0	0	0	0	0

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Intangible Plant - Miscellaneous Intangible Plant (303)
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	20,105,619	0	0	20,105,619
10	1/1/2000 - 12/31/2000	20,105,619	813,437	0	0	20,919,056
11	1/1/2001 - 12/31/2001	20,919,056	19,928,491	189,959	0	40,657,588
12	1/1/2002 - 12/31/2002	40,657,588	2,973,311	0	(18,637,853)	24,993,046
13	1/1/2003 - 12/31/2003	24,993,046	174,174	0	0	25,167,220
14	1/1/2004 - 12/31/2004	25,167,220	3,388,337	236,175	0	28,319,382
15	1/1/2005 - 12/31/2005	28,319,382	3,933,919	0	(79,856)	32,173,445
16	1/1/2006 - 12/31/2006	32,173,445	1,958,912	0	24,456	34,156,813
17	1/1/2007 - 12/31/2007	34,156,813	2,456,439	430,425	(63,714)	36,119,113
18	1/1/2008 - 12/31/2008	36,119,113	1,709,870	0	283,690	38,112,673
19	1/1/2009 - 12/31/2009	38,112,673	10,625,073	95,386	0	48,642,360
20	1/1/2010 - 12/31/2010	48,642,360	6,741,197	0	(541,608)	54,841,949
21	1/1/2011 - 12/31/2011	54,841,949	7,757,183	0	0	62,599,132
22	1/1/2012 - 12/31/2012	62,599,132	14,228,240	0	(621)	76,826,751
23	1/1/2013 - 12/31/2013	76,826,751	9,568,251	0	(626,094)	85,768,908
24	1/1/2014 - 12/31/2014	85,768,908	6,329,892	1,446,281	41,428	90,693,947
25	1/1/2015- 9/30/2015	90,693,947	501,733	21,653,685	0	69,541,995
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	0	113,194,078	24,051,911	(19,600,172)	69,541,995

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 1830-EL-AIR

Roll Forward of Fixed Assets
Intangible Plant - Total Intangible Plant
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Additions	Retirements	Adjustments/ Transfers/ Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	20,105,619	0	0	20,105,619
10	1/1/2000 - 12/31/2000	20,105,619	813,437	0	0	20,919,056
11	1/1/2001 - 12/31/2001	20,919,056	19,928,491	189,959	0	40,657,588
12	1/1/2002 - 12/31/2002	40,657,588	2,973,311	0	(18,637,853)	24,993,046
13	1/1/2003 - 12/31/2003	24,993,046	174,174	0	0	25,167,220
14	1/1/2004 - 12/31/2004	25,167,220	3,388,337	236,175	0	28,319,382
15	1/1/2005 - 12/31/2005	28,319,382	3,933,919	0	(79,856)	32,173,445
16	1/1/2006 - 12/31/2006	32,173,445	1,958,912	0	24,456	34,156,813
17	1/1/2007 - 12/31/2007	34,156,813	2,456,439	430,425	(63,714)	36,119,113
18	1/1/2008 - 12/31/2008	36,119,113	1,709,870	0	283,690	38,112,673
19	1/1/2009 - 12/31/2009	38,112,673	10,625,073	95,386	0	48,642,360
20	1/1/2010 - 12/31/2010	48,642,360	6,741,197	0	(541,608)	54,841,949
21	1/1/2011 - 12/31/2011	54,841,949	7,757,183	0	0	62,599,132
22	1/1/2012 - 12/31/2012	62,599,132	14,228,240	0	(621)	76,826,751
23	1/1/2013 - 12/31/2013	76,826,751	9,568,251	0	(626,094)	85,768,908
24	1/1/2014 - 12/31/2014	85,768,908	6,329,892	1,446,281	41,428	90,693,947
25	1/1/2015- 9/30/2015	90,693,947	501,733	21,653,685	0	69,541,995
26	Total Additions, Retirements, Transfers					
27	4/1/1991 - 9/30/2015	0	113,194,078	24,051,911	(19,600,172)	69,541,995

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

THE DAYTON POWER & LIGHT COMPANY

Case No. 15-1830-EL-AIR

Supplemental Information (C)(17)

Requirement:

If the depreciation reserve on Schedule B-3 was allocated to accounts based on a theoretical reserve study, the utility shall provide a copy of such study. If the study is the same as that contained in applicant's latest depreciation study, reference to such study is sufficient.

Response:

Not applicable.

THE DAYTON POWER & LIGHT COMPANY

Case No. 15-1830-EL-AIR

Supplemental Information (C)(18)

Requirement:

If the utility is proposing to revise its depreciation accrual rates and if such study has not already been filed with the commission or provided to the staff, the utility shall provide the depreciation study supporting such revisions.

Response:

Please see the testimony of Company Witness Normand.

THE DAYTON POWER & LIGHT COMPANY

Case No. 15-1830-EL-AIR

Supplemental Information (C)(19)

Requirement:

The utility shall provide a breakdown which shows depreciation reserve data from the last date certain to the end of that year, annually thereafter up to the most recent annual report, and from the most recent annual report to the date certain in the current case.

Response:

Please see attached.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Roll Forward of Depreciation Reserve
Distribution Plant
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Accruals	Retirements	Other	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) + (E) + (F)
1	4/1/1991 - 12/31/1991	126,197,000	9,775,065	(409,720)	(8,724,991)	127,656,794
2	1/1/1992 - 12/31/1992	127,656,794	15,185,611	3,920,170	(1,880,214)	137,042,021
3	1/1/1993 - 12/31/1993	137,042,021	16,014,886	3,890,741	(1,727,992)	147,438,174
4	1/1/1994 - 12/31/1994	147,438,174	16,732,929	3,311,486	(1,130,720)	159,728,897
5	1/1/1995 - 12/31/1995	159,728,897	17,346,992	4,630,248	(19,428,832)	153,016,809
6	1/1/1996 - 12/31/1996	153,016,809	16,631,084	1,582,988	(833,723)	167,231,182
7	1/1/1997 - 12/31/1997	167,231,182	17,876,416	2,365,205	2,000,998	184,743,391
8	1/1/1998 - 12/31/1998	184,743,391	19,695,787	972,837	55,343,729	258,810,070
9	1/1/1999 - 12/31/1999	258,810,070	22,765,886	3,505,200	2,866,272	280,937,028
10	1/1/2000 - 12/31/2000	280,937,028	30,277,266	7,170,178	(2,780,781)	301,263,335
11	1/1/2001 - 12/31/2001	301,263,335	31,602,066	1,438,482	(5,437,641)	325,989,278
12	1/1/2002 - 12/31/2002	325,989,278	32,500,553	1,533,969	307,269	357,263,131
13	1/1/2003 - 12/31/2003	357,263,131	32,350,031	454,631	(55,932,031)	333,226,500
14	1/1/2004 - 12/31/2004	333,226,500	32,816,110	855,913	(4,342,243)	360,844,454
15	1/1/2005 - 12/31/2005	360,844,454	32,690,639	3,911,340	(2,647,594)	386,976,159
16	1/1/2006 - 12/31/2006	386,976,159	39,705,411	11,722,085	(8,114,156)	406,845,329
17	1/1/2007 - 12/31/2007	406,845,329	40,130,134	10,150,209	(5,004,264)	431,820,990
18	1/1/2008 - 12/31/2008	431,820,990	41,989,571	(2,227,494)	(7,123,854)	468,914,201
19	1/1/2009 - 12/31/2009	468,914,201	44,485,047	5,769,299	70,623,310	578,253,259
20	1/1/2010 - 12/31/2010	578,253,259	43,151,268	10,430,500	(5,187,830)	605,786,197
21	1/1/2011 - 12/31/2011	605,786,197	46,888,092	10,653,736	8,514,702	650,535,255
22	1/1/2012 - 12/31/2012	650,535,255	50,590,534	8,870,283	(10,030,954)	682,224,552
23	1/1/2013 - 12/31/2013	682,224,552	54,066,554	27,963,974	(7,359,256)	700,967,876
24	1/1/2014 - 12/31/2014	700,967,876	54,788,403	6,760,023	(5,126,388)	743,869,868
25	1/1/2015 - 9/30/2015	743,869,868	40,584,765	7,708,575	8,421,027	785,167,085
26	Total Accruals, Salvage, Retirements,					
27	Removal Costs, and Transfers	126,197,000	800,641,100	136,934,858	(4,736,157)	785,167,085
28	4/1/1991 - 9/30/2015					

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Roll Forward of Depreciation Reserve
General Plant
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Accruals	Retirements	Other	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	18,308,000	2,784,876	1,048,210	1,938,342	21,983,008
2	1/1/1992 - 12/31/1992	21,983,008	3,115,867	617,225	858,467	25,340,117
3	1/1/1993 - 12/31/1993	25,340,117	3,277,430	680,314	1,090,908	29,028,141
4	1/1/1994 - 12/31/1994	29,028,141	3,305,137	3,361,694	556,993	29,528,577
5	1/1/1995 - 12/31/1995	29,528,577	3,488,043	3,561,553	8,500,940	37,956,007
6	1/1/1996 - 12/31/1996	37,956,007	4,985,964	1,746,693	9,044,682	50,239,960
7	1/1/1997 - 12/31/1997	50,239,960	6,337,582	3,019,975	369,943	53,927,510
8	1/1/1998 - 12/31/1998	53,927,510	7,055,329	27,037	(31,984,177)	28,971,625
9	1/1/1999 - 12/31/1999	28,971,625	7,590,204	15,487,183	1,423,403	22,498,049
10	1/1/2000 - 12/31/2000	22,498,049	1,170,130	70,386	(795,365)	22,802,428
11	1/1/2001 - 12/31/2001	22,802,428	1,129,472	163,131	(5,378,299)	18,390,470
12	1/1/2002 - 12/31/2002	18,390,470	1,042,326	0	-	19,432,796
13	1/1/2003 - 12/31/2003	19,432,796	1,202,161	0	-	20,634,957
14	1/1/2004 - 12/31/2004	20,634,957	1,567,572	0	-	22,202,529
15	1/1/2005 - 12/31/2005	22,202,529	1,410,464	0	(99,795)	23,513,198
16	1/1/2006 - 12/31/2006	23,513,198	294,110	28,522	209,929	23,988,715
17	1/1/2007 - 12/31/2007	23,988,715	1,030,490	3,167,840	-	21,851,365
18	1/1/2008 - 12/31/2008	21,851,365	1,102,453	563,856	-	22,389,962
19	1/1/2009 - 12/31/2009	22,389,962	1,089,303	374,273	-	23,104,992
20	1/1/2010 - 12/31/2010	23,104,992	1,030,930	825,795	1	23,310,128
21	1/1/2011 - 12/31/2011	23,310,128	949,523	259,894	1	23,999,758
22	1/1/2012 - 12/31/2012	23,999,758	1,020,487	367,058	(1)	24,653,186
23	1/1/2013 - 12/31/2013	24,653,186	1,050,514	1,319,462	1	24,384,239
24	1/1/2014 - 12/31/2014	24,384,239	1,013,827	687,005	78,460	24,789,521
25	1/1/2015 - 9/30/2015	24,789,521	759,478	992,562	(5,561,991)	18,994,446
26	Total Accruals, Salvage, Retirements,					
27	Removal Costs, and Transfers	18,308,000	58,803,672	38,369,668	(19,747,558)	18,994,446
28	4/1/1991 - 9/30/2015					

Source of data is from FERC Form 1 filings from 1991-2014 and the company's property records for January-September 2015.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Roll Forward of Depreciation Reserve
Intangible Plant
From April 1, 1991 To September 30, 2015

Line No.	Time Period	Beginning Balance	Accruals	Retirements	Other	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (C) + (D) + (E) + (F)
1	4/1/1991 - 12/31/1991		-	-	-	-
2	1/1/1992 - 12/31/1992	-	-	-	-	-
3	1/1/1993 - 12/31/1993	-	-	-	-	-
4	1/1/1994 - 12/31/1994	-	-	-	-	-
5	1/1/1995 - 12/31/1995	-	-	-	-	-
6	1/1/1996 - 12/31/1996	-	-	-	-	-
7	1/1/1997 - 12/31/1997	-	-	-	-	-
8	1/1/1998 - 12/31/1998	-	-	-	-	-
9	1/1/1999 - 12/31/1999	-	2,139,143	-	-	2,139,143
10	1/1/2000 - 12/31/2000	2,139,143	3,029,754	-	-	5,168,897
11	1/1/2001 - 12/31/2001	5,168,897	5,455,333	189,959	-	10,434,271
12	1/1/2002 - 12/31/2002	10,434,271	1,392,794	-	-	11,827,065
13	1/1/2003 - 12/31/2003	11,827,065	3,745,605	-	-	15,572,670
14	1/1/2004 - 12/31/2004	15,572,670	3,674,046	236,175	-	19,010,541
15	1/1/2005 - 12/31/2005	19,010,541	4,627,041	-	-	23,637,582
16	1/1/2006 - 12/31/2006	23,637,582	4,955,110	-	-	28,592,692
17	1/1/2007 - 12/31/2007	28,592,692	5,062,224	430,425	-	33,224,491
18	1/1/2008 - 12/31/2008	33,224,491	3,873,966	-	-	37,098,457
19	1/1/2009 - 12/31/2009	37,098,457	1,476,837	95,386	-	38,479,908
20	1/1/2010 - 12/31/2010	38,479,908	2,133,032	-	-	40,612,940
21	1/1/2011 - 12/31/2011	40,612,940	2,705,251	-	-	43,318,191
22	1/1/2012 - 12/31/2012	43,318,191	6,043,016	-	-	49,361,207
23	1/1/2013 - 12/31/2013	49,361,207	6,969,760	-	-	56,330,967
24	1/1/2014 - 12/31/2014	56,330,967	7,973,101	1,446,281	(196,270)	62,661,517
25	1/1/2015 - 9/30/2015	62,661,517	6,908,479	21,653,685	(311,562)	47,604,749
26	Total Accruals, Salvage, Retirements,					
27	Removal Costs, and Transfers	-	72,164,492	24,051,911	(507,832)	47,604,749
28	4/1/1991 - 9/30/2015					

Source of data is the company's property records.

THE DAYTON POWER & LIGHT COMPANY

Case No. 15-1830-EL-AIR

Supplemental Information (C)(20)

Requirement:

For each construction project which is seventy-five percent complete, the utility shall provide a copy of the following:

a) Document providing project approval.
b) Initial project budget and estimated timetable for completion.
c) Most recent revised budget and timetables and dates of the revisions.
d) Document showing the date initial construction work began.
e) Schedule showing the distribution of construction expenditures as of the date certain (e.g., material, labor, allowance for funds used during construction, construction management, insurance, etc.).
f) Statement from the construction management attesting to the data on Schedules B-4.1 and B-4.2.
g) Details of computation of trended figures, including trending factors, source of trending factors, and rationale for their selection.

Response:

Not applicable.

THE DAYTON POWER & LIGHT COMPANY

Case No. 15-1830-EL-AIR

Supplemental Information (C)(21)

Requirement:

Provide surviving dollars by vintage year of placement (original cost data as of date certain for each individual plant account).

Response:

Please see attached.

The Dayton Power & Light Company
Case No. 15-1830-EL-AIR

Distribution Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
360	1904	$	1
360	1909	$	7
360	1910	$	2
360	1911	$	2
360	1912	$	23
360	1913	$	77
360	1914	$	18
360	1915	$	1,412
360	1916	$	540
360	1917	$	659
360	1918	$	67
360	1919	$	4,685
360	1920	$	2,502
360	1921	$	84
360	1922	$	94
360	1923	$	829
360	1924	$	206
360	1925	$	78
360	1926	$	374
360	1927	$	1,152
360	1928	$	726
360	1929	$	227
360	1930	$	9,987
360	1931	$	220
360	1932	$	272
360	1933	$	207
360	1934	$	994
360	1935	$	382
360	1936	$	960
360	1937	$	847
360	1938	$	4,134
360	1939	$	2,048
360	1940	$	1,910
360	1941	$	1,950
360	1942	$	1,626
360	1943	$	2,986
360	1944	$	545
360	1945	$	7,675
360	1946	$	2,002

The Dayton Power & Light Company
Case No. 15-1830-EL-AIR

Distribution Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
360	1947	$	100,132
360	1948	$	26,052
360	1949	$	34,527
360	1950	$	31,040
360	1951	$	28,290
360	1952	$	15,448
360	1953	$	94,991
360	1954	$	18,943
360	1955	$	19,821
360	1956	$	32,000
360	1957	$	75,159
360	1958	$	73,626
360	1959	$	31,860
360	1960	$	49,466
360	1961	$	75,939
360	1962	$	77,603
360	1963	$	49,535
360	1964	$	161,854
360	1965	$	113,014
360	1966	$	119,889
360	1967	$	117,629
360	1968	$	264,390
360	1969	$	182,627
360	1970	$	241,163
360	1971	$	77,874
360	1972	$	316,126
360	1973	$	349,268
360	1974	$	297,958
360	1975	$	7,449
360	1976	$	413,887
360	1977	$	327,205
360	1978	$	351,099
360	1979	$	627,171
360	1980	$	568,392
360	1981	$	502,168
360	1982	$	559,193
360	1983	$	425,829
360	1984	$	518,115
360	1985	$	345,187

The Dayton Power & Light Company
Case No. 15-1830-EL-AIR

Distribution Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
360	1986	$	430,066
360	1987	$	315,765
360	1988	$	698,181
360	1989	$	457,467
360	1990	$	690,548
360	1991	$	940,581
360	1992	$	539,063
360	1993	$	842,246
360	1994	$	317,190
360	1995	$	814,968
360	1996	$	566,759
360	1997	$	984,873
360	1998	$	511,593
360	1999	$	691,079
360	2000	$	532,477
360	2001	$	634,853
360	2002	$	128,924
360	2003	$	90,394
360	2004	$	242,103
360	2005	$	308,405
360	2006	$	1,001,895
360	2007	$	705,884
360	2008	$	783,477
360	2009	$	748,864
360	2010	$	970,767
360	2011	$	1,013,425
360	2012	$	812,350
360	2013	$	744,005
360	2014	$	913,556
360	2015	$	553,922
		$	26,760,105
361	1915	$	1,000
361	1922	$	357
361	1930	$	12,535
361	1932	$	173
361	1939	$	174
361	1941	$	7,558
361	1942	$	940

The Dayton Power & Light Company
Case No. 15-1830-EL-AIR

Distribution Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
361	1943	$	35,731
361	1945	$	14
361	1946	$	11,027
361	1947	$	120
361	1948	$	7,016
361	1949	$	744
361	1950	$	313,532
361	1951	$	8,927
361	1952	$	7,360
361	1953	$	9,009
361	1954	$	2,467
361	1955	$	3,223
361	1956	$	2,271,629
361	1957	$	158,848
361	1958	$	46,074
361	1959	$	67,863
361	1960	$	8,987
361	1961	$	174,028
361	1962	$	372,177
361	1963	$	133,762
361	1964	$	105,498
361	1965	$	175,053
361	1966	$	79,322
361	1967	$	267,805
361	1968	$	185,651
361	1969	$	141,078
361	1970	$	268,808
361	1971	$	546,346
361	1972	$	35,423
361	1973	$	121,710
361	1974	$	96,771
361	1975	$	33,509
361	1976	$	86,736
361	1977	$	448,299
361	1978	$	271,947
361	1979	$	467,483
361	1980	$	145,765
361	1981	$	4,296,180
361	1982	$	238,253

The Dayton Power & Light Company
Case No. 15-1830-EL-AIR

Distribution Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
361	1983	$	786,680
361	1984	$	2,087,461
361	1985	$	76,149
361	1986	$	564,149
361	1987	$	120,739
361	1988	$	558,697
361	1989	$	707,094
361	1990	$	1,807,181
361	1991	$	1,659,549
361	1992	$	320,447
361	1993	$	172,085
361	1994	$	160,062
361	1995	$	508,447
361	1996	$	1,599,764
361	1997	$	1,388,444
361	1998	$	34,883
361	1999	$	352,174
361	2000	$	121,656
361	2001	$	84,287
361	2002	$	85,106
361	2003	$	142,725
361	2004	$	384,242
361	2005	$	343,318
361	2006	$	1,686,261
361	2007	$	979,940
361	2008	$	2,837,782
361	2009	$	1,626,597
361	2010	$	4,596,799
361	2011	$	3,985,535
361	2012	$	6,175,875
361	2013	$	614,286
361	2014	$	1,046,181
361	2015	$	280,953
		$	49,562,456
362	1915	$	1,362
362	1918	$	952
362	1920	$	9,110
362	1921	$	2,313

The Dayton Power & Light Company
Case No. 15-1830-EL-AIR

Distribution Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
362	1922	$	3,140
362	1923	$	787
362	1925	$	8,455
362	1926	$	10,918
362	1928	$	227
362	1929	$	13,549
362	1930	$	500
362	1931	$	2,103
362	1933	$	934
362	1934	$	338
362	1936	$	19,493
362	1937	$	16,708
362	1938	$	14,501
362	1939	$	11,072
362	1940	$	30,506
362	1941	$	130,900
362	1942	$	11,328
362	1943	$	236,679
362	1944	$	3,874
362	1945	$	27,033
362	1946	$	128,485
362	1947	$	79,836
362	1948	$	188,982
362	1949	$	365,241
362	1950	$	477,867
362	1951	$	467,171
362	1952	$	628,239
362	1953	$	433,454
362	1954	$	283,661
362	1955	$	119,184
362	1956	$	595,340
362	1957	$	464,661
362	1958	$	795,202
362	1959	$	403,497
362	1960	$	404,589
362	1961	$	835,465
362	1962	$	880,210
362	1963	$	519,143
362	1964	$	862,970

The Dayton Power & Light Company
Case No. 15-1830-EL-AIR

Distribution Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
362	1965	$	847,282
362	1966	$	1,137,878
362	1967	$	1,653,004
362	1968	$	1,721,197
362	1969	$	1,278,783
362	1970	$	2,861,392
362	1971	$	2,514,221
362	1972	$	1,932,578
362	1973	$	2,101,851
362	1974	$	1,649,324
362	1975	$	1,950,022
362	1976	$	1,464,030
362	1977	$	1,987,339
362	1978	$	411,595
362	1979	$	3,783,846
362	1980	$	1,771,901
362	1981	$	415,685
362	1982	$	267,236
362	1983	$	1,527,975
362	1984	$	748,349
362	1985	$	373,514
362	1986	$	736,948
362	1987	$	608,179
362	1988	$	3,406,404
362	1989	$	5,878,028
362	1990	$	8,407,554
362	1991	$	3,870,984
362	1992	$	3,186,457
362	1993	$	6,075,937
362	1994	$	4,014,396
362	1995	$	3,195,344
362	1996	$	10,775,719
362	1997	$	15,552,365
362	1998	$	5,540,282
362	1999	$	24,093,131
362	2000	$	3,006,505
362	2001	$	5,370,347
362	2002	$	1,537,245
362	2003	$	4,207,243

The Dayton Power & Light Company
Case No. 15-1830-EL-AIR

Distribution Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
362	2004	$	4,180,683
362	2005	$	8,319,901
362	2006	$	9,505,434
362	2007	$	9,699,899
362	2008	$	9,465,505
362	2009	$	10,579,333
362	2010	$	16,510,418
362	2011	$	20,379,971
362	2012	$	42,669,937
362	2013	$	9,502,164
362	2014	$	6,629,468
362	2015	$	1,365,281
		$	300,160,043
364	1929	$	1,497
364	1933	$	46,734
364	1935	$	26,236
364	1936	$	299
364	1937	$	30,811
364	1940	$	193
364	1941	$	935
364	1942	$	1,281
364	1943	$	147,214
364	1944	$	207
364	1945	$	3,380
364	1946	$	4,017
364	1947	$	3,469
364	1948	$	371,180
364	1949	$	11,392
364	1950	$	786,372
364	1951	$	10,612
364	1952	$	335,295
364	1953	$	564,825
364	1954	$	442,267
364	1955	$	397,098
364	1956	$	687,601
364	1957	$	733,069
364	1958	$	827,776
364	1959	$	699,759

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Distribution Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
364	1960	$	793,841
364	1961	$	788,262
364	1962	$	715,429
364	1963	$	914,741
364	1964	$	1,400,577
364	1965	$	1,417,421
364	1966	$	1,423,990
364	1967	$	1,634,216
364	1968	$	1,355,185
364	1969	$	1,542,412
364	1970	$	1,681,966
364	1971	$	1,320,222
364	1972	$	1,383,825
364	1973	$	1,095,912
364	1974	$	1,181,259
364	1975	$	1,241,753
364	1976	$	1,170,993
364	1977	$	933,835
364	1978	$	1,312,719
364	1979	$	1,386,324
364	1980	$	1,610,784
364	1981	$	1,570,184
364	1982	$	1,558,847
364	1983	$	1,538,748
364	1984	$	1,695,234
364	1985	$	1,799,288
364	1986	$	1,973,442
364	1987	$	2,686,477
364	1988	$	2,036,888
364	1989	$	6,790,968
364	1990	$	15,283,200
364	1991	$	11,276,306
364	1992	$	5,106,864
364	1993	$	5,138,087
364	1994	$	3,849,373
364	1995	$	2,662,564
364	1996	$	4,772,470
364	1997	$	6,930,146
364	1998	$	3,553,700

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Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
364	1999	$	6,900,148
364	2000	$	6,313,034
364	2001	$	7,621,389
364	2002	$	7,812,588
364	2003	$	8,984,532
364	2004	$	9,056,423
364	2005	$	15,214,421
364	2006	$	14,869,452
364	2007	$	10,641,458
364	2008	$	10,330,984
364	2009	$	20,294,850
364	2010	$	5,899,762
364	2011	$	8,202,000
364	2012	$	7,556,967
364	2013	$	4,099,327
364	2014	$	3,072,047
364	2015	$	1,683,569
		$	261,214,920
365	1926	$	14
365	1929	$	211,768
365	1930	$	250
365	1931	$	8,471
365	1932	$	14,802
365	1933	$	94,517
365	1934	$	775
365	1935	$	26,537
365	1936	$	2,992
365	1937	$	413,950
365	1938	$	10,629
365	1939	$	12,261
365	1940	$	17,097
365	1941	$	6,657
365	1942	$	10,204
365	1943	$	593,625
365	1944	$	8,360
365	1945	$	7,237
365	1946	$	11,356
365	1947	$	21,214

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At September 30, 2015

Plant Account	Vintage Year		Original Cost
365	1948	$	1,312,861
365	1949	$	44,131
365	1950	$	1,724,584
365	1951	$	50,928
365	1952	$	479,786
365	1953	$	610,634
365	1954	$	536,307
365	1955	$	406,418
365	1956	$	550,920
365	1957	$	555,224
365	1958	$	627,910
365	1959	$	581,305
365	1960	$	621,236
365	1961	$	905,328
365	1962	$	929,069
365	1963	$	1,105,308
365	1964	$	1,607,658
365	1965	$	1,572,106
365	1966	$	1,629,033
365	1967	$	1,615,058
365	1968	$	1,429,514
365	1969	$	1,586,430
365	1970	$	1,864,733
365	1971	$	1,296,110
365	1972	$	1,647,729
365	1973	$	1,541,333
365	1974	$	2,104,847
365	1975	$	1,637,856
365	1976	$	2,018,419
365	1977	$	1,379,757
365	1978	$	1,929,570
365	1979	$	1,626,972
365	1980	$	1,526,540
365	1981	$	1,468,976
365	1982	$	934,749
365	1983	$	926,070
365	1984	$	1,152,427
365	1985	$	1,071,609
365	1986	$	1,112,379

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Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
365	1987	$	1,201,260
365	1988	$	1,777,198
365	1989	$	3,049,471
365	1990	$	3,752,365
365	1991	$	5,603,502
365	1992	$	2,309,708
365	1993	$	2,941,368
365	1994	$	2,960,107
365	1995	$	1,995,644
365	1996	$	4,211,233
365	1997	$	8,292,474
365	1998	$	3,326,399
365	1999	$	4,258,695
365	2000	$	5,772,913
365	2001	$	4,112,034
365	2002	$	4,586,063
365	2003	$	3,453,372
365	2004	$	3,571,193
365	2005	$	3,794,503
365	2006	$	3,741,123
365	2007	$	4,502,079
365	2008	$	3,857,141
365	2009	$	3,811,102
365	2010	$	2,473,770
365	2011	$	7,238,074
365	2012	$	5,347,042
365	2013	$	5,507,648
365	2014	$	2,839,546
365	2015	$	1,576,035
		$	159,057,606
366	1918	$	7,106
366	1919	$	235
366	1926	$	21,467
366	1927	$	35,169
366	1928	$	7,493
366	1929	$	7,718
366	1930	$	16,639
366	1931	$	93,072

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Surviving Dollars by Vintage Year
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Plant Account	Vintage Year		Original Cost
366	1932	$	53,870
366	1934	$	1,385
366	1935	$	97
366	1936	$	166
366	1937	$	2,807
366	1938	$	3,442
366	1939	$	5,506
366	1940	$	362
366	1941	$	12,333
366	1942	$	1,754
366	1943	$	77,717
366	1944	$	317
366	1945	$	18,791
366	1946	$	34,897
366	1947	$	3,930
366	1948	$	50,762
366	1949	$	87,793
366	1950	$	25,712
366	1951	$	63,004
366	1952	$	51,714
366	1953	$	4,876
366	1954	$	39,396
366	1955	$	49,525
366	1956	$	214,000
366	1957	$	32,615
366	1958	$	48,496
366	1959	$	18,117
366	1960	$	32,665
366	1961	$	122,484
366	1962	$	47,908
366	1963	$	485,228
366	1964	$	108,463
366	1965	$	1,953,872
366	1966	$	257,573
366	1967	$	304,343
366	1968	$	174,243
366	1969	$	200,993
366	1970	$	3,455,630
366	1971	$	153,570

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Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
366	1972	$	326,944
366	1973	$	151,126
366	1974	$	119,985
366	1975	$	145,965
366	1976	$	150,691
366	1977	$	58,491
366	1978	$	19,916
366	1979	$	188,358
366	1980	$	15,835
366	1981	$	24,110
366	1982	$	23,501
366	1983	$	8,045
366	1984	$	19,762
366	1985	$	16,819
366	1986	$	9,661
366	1987	$	6,608
366	1988	$	17,971
366	1989	$	35,022
366	1990	$	127,009
366	1991	$	404,738
366	1992	$	196,803
366	1993	$	95,636
366	1994	$	428,779
366	1995	$	441,855
366	1996	$	403,451
366	1997	$	1,255,349
366	1998	$	313,620
366	1999	$	154,424
366	2000	$	200,890
366	2001	$	174,369
366	2002	$	60,058
366	2003	$	45,191
366	2004	$	276,117
366	2005	$	336,172
366	2006	$	249,249
366	2007	$	198,178
366	2008	$	140,267
366	2009	$	259,103
366	2010	$	95,467

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Plant Account	Vintage Year		Original Cost
366	2011	$	63,348
366	2012	$	177,717
366	2013	$	214,140
366	2014	$	158,466
366	2015	$	78,333
		$	16,276,788
367	1941	$	2,180
367	1943	$	85,490
367	1944	$	1,792
367	1945	$	1,336
367	1946	$	17,611
367	1947	$	7,974
367	1948	$	21,242
367	1949	$	176,526
367	1950	$	8,238
367	1951	$	32,863
367	1952	$	36,044
367	1953	$	177,412
367	1954	$	142,438
367	1955	$	25,627
367	1956	$	33,537
367	1957	$	336,405
367	1958	$	91,033
367	1959	$	105,337
367	1960	$	46,500
367	1961	$	287,010
367	1962	$	91,062
367	1963	$	235,237
367	1964	$	133,733
367	1965	$	273,006
367	1966	$	319,950
367	1967	$	289,218
367	1968	$	839,713
367	1969	$	280,761
367	1970	$	290,868
367	1971	$	795,922
367	1972	$	1,247,249
367	1973	$	1,279,369

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Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
367	1974	$	1,354,909
367	1975	$	1,699,176
367	1976	$	1,594,999
367	1977	$	1,601,738
367	1978	$	2,749,966
367	1979	$	2,352,082
367	1980	$	1,725,934
367	1981	$	1,633,408
367	1982	$	838,134
367	1983	$	1,091,081
367	1984	$	1,568,223
367	1985	$	2,067,159
367	1986	$	1,885,426
367	1987	$	2,496,471
367	1988	$	2,950,147
367	1989	$	5,334,600
367	1990	$	5,040,732
367	1991	$	5,714,438
367	1992	$	3,878,076
367	1993	$	5,567,535
367	1994	$	4,744,680
367	1995	$	5,154,513
367	1996	$	5,754,018
367	1997	$	9,063,223
367	1998	$	5,794,224
367	1999	$	7,187,466
367	2000	$	6,485,708
367	2001	$	6,144,863
367	2002	$	6,143,378
367	2003	$	6,812,999
367	2004	$	7,131,710
367	2005	$	5,996,036
367	2006	$	6,552,158
367	2007	$	6,463,479
367	2008	$	7,405,489
367	2009	$	9,118,012
367	2010	$	9,990,049
367	2011	$	10,421,687
367	2012	$	8,260,703

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Distribution Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
367	2013	$	5,763,755
367	2014	$	5,266,978
367	2015	$	3,001,017
		$	209,513,063
368	1917	$	56
368	1926	$	412
368	1928	$	2,480
368	1929	$	53,404
368	1933	$	1,303
368	1935	$	1,496
368	1936	$	545
368	1937	$	46,857
368	1938	$	(94)
368	1939	$	725
368	1940	$	5,305
368	1941	$	16,313
368	1942	$	2,132
368	1943	$	75,947
368	1944	$	2,620
368	1945	$	9,948
368	1946	$	7,371
368	1947	$	16,431
368	1948	$	107,975
368	1949	$	19,610
368	1950	$	64,463
368	1951	$	72,867
368	1952	$	276,956
368	1953	$	222,843
368	1954	$	244,092
368	1955	$	358,500
368	1956	$	774,231
368	1957	$	507,449
368	1958	$	335,178
368	1959	$	603,600
368	1960	$	555,374
368	1961	$	318,233
368	1962	$	150,211
368	1963	$	53,709

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Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
368	1964	$	6,769
368	1965	$	504,646
368	1966	$	1,097,670
368	1967	$	1,881,669
368	1968	$	1,562,081
368	1969	$	2,353,389
368	1970	$	2,709,510
368	1971	$	2,546,765
368	1972	$	3,294,185
368	1973	$	3,620,423
368	1974	$	3,979,434
368	1975	$	1,912,628
368	1976	$	1,999,185
368	1977	$	2,337,089
368	1978	$	3,258,781
368	1979	$	2,611,833
368	1980	$	2,859,925
368	1981	$	3,135,769
368	1982	$	1,520,674
368	1983	$	1,891,868
368	1984	$	2,365,931
368	1985	$	2,434,677
368	1986	$	2,759,627
368	1987	$	3,469,022
368	1988	$	4,373,485
368	1989	$	10,206,633
368	1990	$	4,356,100
368	1991	$	5,251,049
368	1992	$	2,117,001
368	1993	$	5,724,221
368	1994	$	4,977,287
368	1995	$	4,683,705
368	1996	$	6,569,588
368	1997	$	6,326,155
368	1998	$	4,669,527
368	1999	$	4,286,501
368	2000	$	7,881,934
368	2001	$	9,267,518
368	2002	$	5,978,227

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Distribution Plant
Surviving Dollars by Vintage Year
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Plant Account	Vintage Year		Original Cost
368	2003	$	3,728,203
368	2004	$	4,787,409
368	2005	$	9,062,078
368	2006	$	9,990,129
368	2007	$	10,398,348
368	2008	$	13,831,752
368	2009	$	10,162,833
368	2010	$	15,656,005
368	2011	$	13,826,081
368	2012	$	11,516,235
368	2013	$	9,336,223
368	2014	$	13,895,577
368	2015	$	5,291,207
		$	279,173,104
369	1938	$	265,540
369	1940	$	1,048
369	1941	$	1,083
369	1942	$	1,817
369	1943	$	448
369	1944	$	1,555
369	1945	$	2,024
369	1946	$	12,687
369	1947	$	21,742
369	1948	$	119,096
369	1949	$	66,291
369	1950	$	98,004
369	1951	$	111,049
369	1952	$	136,407
369	1953	$	240,767
369	1954	$	258,449
369	1955	$	360,758
369	1956	$	430,631
369	1957	$	441,426
369	1958	$	319,218
369	1959	$	382,253
369	1960	$	384,319
369	1961	$	383,412
369	1962	$	340,728

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Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
369	1963	$	335,217
369	1964	$	364,103
369	1965	$	460,533
369	1966	$	407,568
369	1967	$	473,877
369	1968	$	659,875
369	1969	$	779,086
369	1970	$	705,378
369	1971	$	994,667
369	1972	$	1,563,531
369	1973	$	1,849,728
369	1974	$	1,674,108
369	1975	$	1,612,428
369	1976	$	1,533,614
369	1977	$	1,700,355
369	1978	$	2,521,519
369	1979	$	1,751,559
369	1980	$	1,588,505
369	1981	$	1,686,307
369	1982	$	1,260,331
369	1983	$	1,625,455
369	1984	$	1,764,140
369	1985	$	1,558,675
369	1986	$	2,249,447
369	1987	$	1,632,279
369	1988	$	2,688,468
369	1989	$	2,542,811
369	1990	$	2,964,944
369	1991	$	2,551,453
369	1992	$	3,329,007
369	1993	$	2,875,037
369	1994	$	3,603,009
369	1995	$	3,016,945
369	1996	$	5,013,333
369	1997	$	5,051,026
369	1998	$	5,221,134
369	1999	$	4,361,491
369	2000	$	7,005,667
369	2001	$	10,246,875

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At September 30, 2015

Plant Account	Vintage Year		Original Cost
369	2003	$	12,251,577
369	2004	$	889,262
369	2005	$	6,846,700
369	2006	$	9,618,244
369	2007	$	6,728,548
369	2008	$	6,083,958
369	2009	$	8,719,311
369	2010	$	9,455,289
369	2011	$	8,756,768
369	2012	$	7,912,379
369	2013	$	15,061,212
369	2014	$	12,932,664
369	2015	$	4,349,867
		$	207,210,013
370	1930	$	477
370	1936	$	661
370	1937	$	10,263
370	1940	$	168
370	1941	$	908
370	1942	$	2,507
370	1943	$	2,126
370	1944	$	3,802
370	1945	$	1,730
370	1946	$	1,243
370	1947	$	6,357
370	1948	$	12,272
370	1949	$	8,816
370	1950	$	15,475
370	1951	$	12,767
370	1952	$	19,278
370	1953	$	18,459
370	1954	$	17,894
370	1955	$	14,223
370	1956	$	44,493
370	1957	$	25,656
370	1958	$	20,293
370	1959	$	25,822
370	1960	$	34,773

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Surviving Dollars by Vintage Year
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Plant Account	Vintage Year		Original Cost
370	1961	$	50,372
370	1962	$	74,084
370	1963	$	207,058
370	1964	$	185,687
370	1965	$	182,465
370	1966	$	261,865
370	1967	$	233,225
370	1968	$	273,593
370	1969	$	330,029
370	1970	$	337,519
370	1971	$	390,351
370	1972	$	432,106
370	1973	$	437,764
370	1974	$	440,894
370	1975	$	313,040
370	1976	$	415,843
370	1977	$	569,516
370	1978	$	613,987
370	1979	$	504,646
370	1980	$	401,199
370	1981	$	409,464
370	1982	$	405,023
370	1983	$	562,948
370	1984	$	448,448
370	1985	$	672,100
370	1986	$	680,660
370	1987	$	544,740
370	1988	$	571,172
370	1989	$	922,275
370	1990	$	201,199
370	1991	$	591,663
370	1992	$	640,173
370	1993	$	636,600
370	1994	$	516,486
370	1995	$	348,375
370	1996	$	407,524
370	1997	$	871,992
370	1998	$	763,039
370	1999	$	657,167

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Plant Account	Vintage Year		Original Cost
370	2000	$	801,203
370	2001	$	1,068,189
370	2002	$	832,042
370	2003	$	1,225,386
370	2004	$	2,212,316
370	2005	$	1,762,316
370	2006	$	952,512
370	2007	$	1,972,232
370	2008	$	1,053,606
370	2009	$	1,121,500
370	2010	$	1,454,141
370	2011	$	2,906,223
370	2012	$	4,871,985
370	2013	$	2,929,015
370	2014	$	3,289,089
370	2015	$	522,146
		$	46,780,659
371	1929	$	928
371	1930	$	665
371	1931	$	345
371	1937	$	270
371	1947	$	4,153
371	1948	$	493
371	1952	$	1,225
371	1953	$	96
371	1954	$	226
371	1955	$	66
371	1958	$	26
371	1959	$	911
371	1960	$	294
371	1961	$	5,070
371	1962	$	18,280
371	1963	$	31,105
371	1964	$	29,142
371	1965	$	29,458
371	1966	$	40,325
371	1967	$	73,680
371	1968	$	85,540

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Surviving Dollars by Vintage Year
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Plant Account	Vintage Year		Original Cost
371	1969	$	113,999
371	1970	$	278,118
371	1971	$	217,022
371	1972	$	338,398
371	1973	$	287,572
371	1974	$	326,216
371	1975	$	258,946
371	1976	$	342,500
371	1977	$	228,961
371	1978	$	284,149
371	1979	$	278,727
371	1980	$	378,108
371	1981	$	408,836
371	1982	$	355,251
371	1983	$	260,001
371	1984	$	300,656
371	1985	$	281,643
371	1986	$	321,271
371	1987	$	249,556
371	1988	$	385,972
371	1989	$	303,563
371	1990	$	412,904
371	1991	$	322,468
371	1992	$	492,645
371	1993	$	402,895
371	1994	$	312,863
371	1995	$	328,804
371	1996	$	466,023
371	1997	$	636,815
371	1998	$	611,533
371	1999	$	450,805
371	2000	$	302,919
371	2001	$	728,887
371	2002	$	343,653
371	2003	$	285,160
371	2004	$	327,979
371	2005	$	325,473
371	2006	$	357,227
371	2007	$	450,268

The Dayton Power & Light Company
Case No. 15-1830-EL-AIR

Distribution Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
371	2008	$	394,997
371	2009	$	452,334
371	2010	$	557,314
371	2011	$	288,998
371	2012	$	36,701
371	2013	$	8,065
371	2014	$	3,047
		$	15,822,537
372	1933	$	183
372	1948	$	198
372	1964	$	724
372	1965	$	(758)
372	1967	$	278
372	1969	$	(1,671)
372	1970	$	12,285
372	1973	$	10,839
372	1974	$	13,417
372	1975	$	8,538
372	1976	$	2,074
372	1977	$	(765)
372	1985	$	(2,749)
372	1986	$	12,681
372	1991	$	(486)
372	1992	$	(566)
372	1999	$	(2,079)
372	2005	$	(784)
372	2008	$	(1,307)
372	2011	$	(2,600)
		$	47,450

The Dayton Power & Light Company
Case No. 15-1830-EL-AIR

General Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year	Original Cost
3892	2005	$ 1,608,881
		$ 1,608,881
3902	1988	$ 15,015,479
3902	1996	$ 100,392
3902	2007	$ 125,674
3902	2009	$ 52,881
3902	2012	$ 959,997
3902	2013	$ 1,019,630
3902	2015	$ 27,847
		$ 17,301,900
393	1990	$ 38,631
393	1991	$ 136,042
393	1992	$ 20,264
393	1993	$ 30,652
393	1994	$ 70,318
393	1996	$ 15,104
393	1997	$ 46,943
		$ 357,953
394	1988	$ 178,557
394	1989	$ 237,579
394	1990	$ 523,152
394	1991	$ 542,746
394	1992	$ 514,618
394	1994	$ 849,462
394	1995	$ 843,921
394	1996	$ 391,387
394	1997	$ 1,277,366
394	1998	$ 22,995
394	1999	$ 149,742
394	2000	$ 59,062
394	2001	$ 343,629
394	2002	$ 138,312
394	2003	$ 162,065
394	2004	$ 268,473
394	2005	$ 283,666

The Dayton Power & Light Company
Case No. 15-1830-EL-AIR

General Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
394	2006	$	99,356
394	2007	$	43,113
394	2008	$	221,521
394	2009	$	113,693
394	2010	$	108,943
394	2012	$	295,150
		$	7,668,510
395	1990	$	53,582
395	1991	$	83,182
395	1992	$	221,918
395	1993	$	153,465
395	1994	$	35,758
395	1995	$	3,143
395	1996	$	104,170
395	1997	$	41,383
395	1999	$	31,118
395	2004	$	71,201
395	2005	$	296,929
395	2006	$	53,030
395	2008	$	96,662
395	2009	$	740,101
395	2010	$	246,243
395	2011	$	982,501
395	2012	$	636,798
395	2013	$	281,527
395	2014	$	403,858
395	2015	$	60,947
		$	4,597,512
396	1971	$	52,965
396	1974	$	58,330
396	1976	$	11,707
396	1977	$	81,914
396	1978	$	80,794
396	1979	$	604,086
396	1983	$	47,758
396	1987	$	26,943
396	1988	$	60,731

The Dayton Power & Light Company
Case No. 15-1830-EL-AIR

General Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
396	1989	$	57,289
396	1992	$	35,100
396	1993	$	66,326
396	1994	$	87,933
396	1995	$	72,512
396	1996	$	93,403
396	1998	$	84,992
396	1999	$	29,941
396	2000	$	130,460
396	2005	$	239,980
396	2006	$	306,013
		$	2,229,175
398	1996	$	4,344
398	1997	$	94,146
398	1999	$	12,217
398	2000	$	37,856
398	2001	$	55,437
398	2003	$	831
398	2006	$	3,922
398	2008	$	5,223
398	2011	$	49,774
398	2012	$	32,759
398	2015	$	29,834
		$	326,342
3935	1974	$	25,078
3935	1981	$	9,679
3935	1987	$	16,253
3935	1990	$	16,955
3935	1991	$	10,604
		$	78,569
	Grand Total	$	34,168,843

The Dayton Power & Light Company
Case No. 15-1830-EL-AIR

Intangible Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year		Original Cost
303	1999	$	582,046
303	2001	$	1,944,877
303	2002	$	513,466
303	2003	$	237,146
303	2004	$	2,130,447
303	2005	$	1,960,614
303	2006	$	3,374,739
303	2007	$	3,728,472
303	2008	$	462,063
303	2008	$	1,569,694
303	2009	$	12,048,690
303	2010	$	1,096,346
303	2011	$	11,661,411
303	2012	$	11,464,771
303	2013	$	8,771,684
303	2014	$	1,002,618
303	2015	$	53,356
303	2009	$	855
303	1999	$	126,085
303	2000	$	25,321
303	2001	$	197,734
303	2011	$	442,748
303	2012	$	67,638
303	1999	$	153,290
303	2000	$	21,245
303	2004	$	240,238
303	2006	$	215,259
303	2007	$	354,818
303	2009	$	417,938
303	2010	$	51,206
303	2011	$	3,019,519
303	2012	$	413,957
303	2013	$	196,368
303	2014	$	19,207
303	1999	$	181,613
303	2001	$	167,043
303	2011	$	480,454

The Dayton Power & Light Company
Case No. 15-1830-EL-AIR

Intangible Plant
Surviving Dollars by Vintage Year
At September 30, 2015

Plant Account	Vintage Year	Original Cost
303	2012	$ 51,362
303	2013	$ 95,656
		$ 69,541,995

THE DAYTON POWER & LIGHT COMPANY

Case No. 15-1830-EL-AIR

Supplemental Information (C)(22)

Requirement:

Provide test year and two most recent calendar years' employee levels by month.

Response:

The Dayton Power and Light Company had the following numbers of active employees at the end of the last pay period in the following months, including projections for future months (October 2015 through May 2016) within the test year:

	Year 2013	Year 2014	Test Year 2015/2016	
January	1,470	1,258	June	1,182
February	1,463	1,243	July	1,201
March	1,475	1,233	August	1,197
April	1,474	1,227	September	1,201
May	1,480	1,225	October	1,236
June	1,472	1,205	November	1,236
July	1,460	1,209	December	1,236
August	1,438	1,197	January	1,237
September	1,436	1,187	February	1,237
October	1,429	1,181	March	1,237
November	1,428	1,183	April	1,237
December	1,427	1,182	May	1,237