

Large Filing Separator Sheet

Case Number: 01-1228-GA-AIR, 01-478-GA-ALT
01-1539-GA-AAM.
File Date: 7-31-01

Section: 51f20

Number of Pages: 200

Description of Document: Application

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2001

GENERAL PLANT
(\$000 Omitted)

SCHEDULE B-2.1
PAGE 3 OF 4
WITNESS RESPONSIBLE:
R. N. KIRCH

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

LINE NO.	F.E.R.C. ACCT. NO.	OLD COMPANY ACCT. NO.	NEW COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
					\$		\$	\$	\$
1	000	2821-2824	2030	Miscellaneous Intangible Plant	1,249	100.00	1,249		1,249
2	389	2701	2890	Land	47	100.00	47		47
3	390	2710	2900	Structures & Improvements	216	100.00	216		216
4	391	2720	2910	Office Furniture & Equipment	822	100.00	822		822
5	391	2721	2911	Electronic Data Processing Equipment	141	100.00	141		141
6	392	2731	2920	Transportation Equipment	4,318	100.00	4,318		4,318
7	392	2733	2921	Trailers	422	100.00	422		422
8	393	2740	2930	Stores Equipment	0	100.00	0		0
9	394	2770	2940	Tools, Shop & Garage Equipment	5,938	100.00	5,938		5,938
10	395	2760	2950	Laboratory Equipment	348	100.00	348		348
11	396	2732	2960	Power Operated Equipment	1,153	100.00	1,153		1,153
12	397	2780	2970	Communication Equipment	19	100.00	19		19
13	398	2790	2980	Miscellaneous Equipment	0	100.00	0		0
14				Total General Plant	14,673		14,673		14,673
15				Total Gas Plant	664,006		664,006		664,006

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1639-GA-AAM
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2001

COMMON PLANT
(\$000 Omitted)

SCHEDULE B-2.1
PAGE 4 OF 4
WITNESS RESPONSIBLE:
R. N. KIRCH

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

LINE NO.	F.E.R.C. ACCT. NO.	OLD COMPANY ACCT. NO.	NEW COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
					\$		\$	\$	\$
1		1031	1030	Miscellaneous Intangible Plant	73,065	100.00	73,065		73,065
2		1701	1890	Land and Land Rights	3,140	100.00	3,140		3,140
3		1703	1891	Rights of Way	38	100.00	38		38
4		1710-1713	1800	Structures & Improvements	89,758	100.00	89,758	(1,559)	88,199
5		1720	1910	Office Furniture & Equipment	16,716	100.00	16,716	(79)	16,637
6		1721	1911	Electronic Data Processing Equipment	242	100.00	242		242
7		1731	1920	Transportation Equipment	919	100.00	919		919
8		1733	1921	Trailers	175	100.00	175		175
9		1740	1930	Stores Equipment	1,082	100.00	1,082		1,082
10		1770	1940	Tools, Shop & Garage Equipment	1,022	100.00	1,022	(77)	945
11		1760	1950	Laboratory Equipment	15	100.00	15		15
12		1732	1960	Power Operated Equipment	128	100.00	128		128
13		1780	1970	Communication Equipment	6,446	100.00	6,446		6,446
14		1790	1980	Miscellaneous Equipment	66	100.00	66	(16)	50
15				Total Common Plant	192,812		192,812	(1,731)	191,081
16				25.34% Common Plant Allocated to Gas	48,859		48,859	(299) (1)	48,560
17				Total Gas Plant Including Allocated Common	712,865		712,865	(299)	712,566

(1) Used Specific Rate for Hartwell Recreation Center - 17.30%

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ADJUSTMENTS TO PLANT IN SERVICE
AS OF MARCH 31, 2001

(\$000 Omitted)

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
R. N. KIRCH

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	ALLOCATION %	JURISDICTIONAL ADJUSTMENT
1	COMMON PLANT			\$		\$
2		1900	Structures & Improvements	(1,559)	100	(1,559)
3		1910	Office Furniture & Equipment	(79)	100	(79)
4		1940	Tools, Shop & Garage Equipment	(77)	100	(77)
5		1980	Miscellaneous Equipment	(16)	100	(16)
6			Total Common Plant	(1,731)		(1,731)
7			17.30% Common Allocated to Gas	(299)		(299)

Description and Purpose of Adjustment:
To eliminate from rate base the Hartwell Recreation Facilities not used by the company.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1475-GA-A.I., 01-1539-GA-AAM
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
FROM OCTOBER 1, 1995 TO MARCH 31, 2001
MANUFACTURED GAS PRODUCTION PLANT
(\$000 Omitted)

DATA "X" ACTUAL ESTIMATED
TYPE OF FILING "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S) WPB-2 3a through WPB-2 3s

SCHEDULE B-2 3
PAGE 1 OF 4
WITNESS RESPONSIBLE
R. N. KIRCH

LINE NO	F E R C ACCT. NO	OLD COMPANY ACCT NO	NEW COMPANY ACCT NO	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/CLASSIFICATIONS		ENDING BALANCE
								AMOUNT	EXPLANATION OF TRANSFER	
1	304	2201	2040	Land	\$ 109	\$	\$	\$		\$ 109
2	304	2203	2041	Rights of Way	4					4
3	305	2211	2050	Structures & Improvements	2,919	90	12	457		3,454
4	311	2280	2110	Liquefied Petroleum Gas Equipment	3,969	446	282	269		4,402
5	320	2332	2200	Other Equipment	30					30
6		106		Completed Construction Not Classified	(4)			4	Reclassify 106 to Plant account	0
7				Total Manufactured Gas Production Plant	7,027	536	294	730		7,999

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-AIT, 01-1539-GA-AAM
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
FROM OCTOBER 1, 1995 TO MARCH 31, 2001
DISTRIBUTION PLANT
(\$000 Omitted)

DATA "X" ACTUAL ESTIMATED
TYPE OF FILING "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S) WPB-2 3a through WPB-2 3s

SCHEDULE B-2 3
PAGE 2 OF 4
WITNESS RESPONSIBLE
R N KIRCH

LINE NO	F.R.C. ACCT NO	OLD COMPANY ACCT NO	NEW COMPANY ACCT NO	ACCOUNT TITLE	BEGINNING BALANCE	TRANSFERS/RECLASSIFICATIONS		AMOUNT	EXPLANATION OF TRANSFER	OTHER ACCTS INVOLVED		ENDING BALANCE
						ADDITIONS	RETIREMENTS					
1	374	2501-2502	2740	Land	\$ 261			\$ 26	181			\$ 416
2	374	2503-2505	2741	Rights of Way	2,008			1	12			2,114
3	374	2471	2742	City Gate Check Station	4							4
4	375	2510	2750	Structures & Improvements	740			2	41			811
5	375	2530-2535	2761-2765	Mains	303,840			4,317	9,959			378,262
6	376	2522	2780	System Meas. & Reg. Station Equipment - Genl	6,702			101	2,274			9,942
7	378	2520	2781	System Meas. & Reg. Station Equipment - Elec	2,818			1,728				1,175
8	378	2523	2782	District Regulating Equipment	2,995			20				3,132
9	379	2490	2790	Meas. & Reg - City Gate	263				126			263
10	380	2590-2593	2801-2803	Services	128,529			3,785	11,713			176,035
11	381	2601, 2611	2810, 2811	Meters	21,878			1,467	(760)			29,773
12	382	2602, 2612	2820, 2821	Meter Installations	11,912			357	2,656			18,671
13	383	2603	2830	House Regulators	6,047			204	180			9,508
14	384	2605	2840	House Regulator Installations	3,472			91	1,254			7,313
15	385	2524	2850	Large Industrial Meas. & Reg. Equipment	2,477			408	67			2,574
16	385	2525	2851	Large Industrial Meas. & Reg. Equipment - Con	419							419
17	387	2640	2870	Other Equipment - Other	20				136			156
18	387	2630	2871	Street Lighting Equipment	651			10	5			766
19			106	Completed Construction Not Classified	3,872				(3,872)			0
20				Total Distribution Plant	498,908	130,971	12,517	23,972				641,334

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS 01-1228-GA-AIR, 01-1478-GA-A.I., 01-1539-GA-AAM
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
FROM OCTOBER 1, 1995 TO MARCH 31, 2001
GENERAL PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-2 3a through WPB-2 3s

SCHEDULE B-2 3
PAGE 3 OF 4
WITNESS RESPONSIBLE
R. N. KIRCH

LINE NO.	F E R C ACCT NO.	OLD COMPANY ACCT NO.	NEW COMPANY ACCT NO.	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	AMOUNT	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
									EXPLANATION OF TRANSFER	OTHER ACCTS INVOLVED	
1	000	2821-2824	2030	Miscellaneous Intangible Plant	\$	\$	\$	\$			\$
2	369	2701	2890	Land	47	1,249					1,249
3	390	2710	2900	Structures & Improvements	134			82			47
4	391	2720	2910	Office Furniture & Equipment	829		71	64			216
5	391	2721	2911	Electronic Data Processing Equipment	38	9	45	141			822
6	392	2731	2920	Transportation Equipment	6,977	21	2,680				141
7	392	2733	2921	Trailers	109	358	45				4,319
8	393	2740	2930	Stores Equipment	17		17				422
9	394	2770	2940	Tools, Shop & Garage Equipment	4,378	894	730	1,396			0
10	395	2760	2950	Laboratory Equipment	205	234	91				5,938
11	396	2732	2960	Power Operated Equipment	1,101	189	137				348
12	397	2780	2970	Communication Equipment	20	(1)					1,153
13	398	2790	2980	Miscellaneous Equipment	38		38				19
14		106		Completed Construction Not Classified	17		0	(17)	Reclassify 106 to Plant account		0
15				Total General Plant	13,908	2,953	3,854	1,666			14,673
16				Total Gas Plant	519,843	134,460	16,665	26,368			664,006

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-MR, 01-1476-GA-MR, 01-1593-GA-MR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
FROM OCTOBER 1, 1995 TO MARCH 31, 2001

COMMON PLANT
(\$000 Omitted)

DATA "X" ACTUAL ESTIMATED
TYPE OF FILING "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S) WPB 2.3a through WPB 2.3e

SCHEDULE B-2.3
PAGE 4 OF 4
WITNESS RESPONSIBLE
R N KIRCH

LINE NO	F E R C ACCT. NO	OLD COMPANY ACCT. NO	NEW COMPANY ACCT. NO	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS		RETIREMENTS	AMOUNT	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
						\$	\$			EXPLANATION OF TRANSFER	OTHER ACCTS INVOLVED	
1		1031	1030	Miscellaneous Intangible Plant	19,589	47,388		27,266	33,354			73,065
2		1701,1702,1704,1706	1890	Land and Land Rights	2,959	191	10					3,140
3		1703,1705	1891	Rights of Way	38							38
4		1710,1713	1900	Structures & Improvements	73,708	3,560	851	13,341				89,758
5		1720	1910	Office Furniture & Equipment	16,102	757	524	381				16,716
6		1721	1911	Electronic Data Processing Equipment	1,736	10	1,746	242				242
7		1731	1920	Transportation Equipment	3,775	87	2,923					919
8		1733	1921	Trailers	90	90	5					175
9		1740	1930	Stores Equipment	1,134		52					1,082
10		1770	1940	Tools, Shop & Garage Equipment	976	93	123	76				1,022
11		1780	1950	Laboratory Equipment	63		48					15
12		1732	1960	Power Operated Equipment	163		35					128
13		1780,1781,1782	1970	Communication Equipment	9,759	(196)	4,018	901				6,446
14		1780	1980	Miscellaneous Equipment	438		372					68
15		106		Completed Construction Not Classified	1,789				(1,799)	Reclassify 106 to Plant account		0
16				Total Common Plant (Excluding Organization)	132,329	51,960	37,973	48,496				192,812
17			25.34%	Common Plant Allocated to Gas	33,532	13,167	9,622	11,782				48,859
18				Total Gas Plant Including Allocated Common	553,375	147,627	26,287	38,150				712,865

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
LEASED PROPERTY
(TOTAL COMPANY)
AS OF MARCH 31, 2001

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):
SCHEDULE B-2.4
PAGE 1 OF 1
WITNESS RESPONSIBLE:
R. N. KIRCH

IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSOR	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLAIN METHOD OF CAPITALIZATION	INCLUDED IN RATE BASE (YES/NO)
2811	Meters	Fleet Capital	Monthly	\$44,814	\$4,074,014	Per Regulatory and GAAP Guidelines	Yes
1900	Fourth & Walnut (Clopay) (1)	Jones Lang LaSalle			\$4,617,357		Yes
1900	Atrium II (1)	Atrium II Development Co.			\$634,177		Yes

(1) These expenditures are capitalized as Leasehold Improvements and are included in Account 1900.
These improvements are amortized over the life of the lease.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1225-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN RATE AREA ALLOCATION)
AS OF MARCH 31, 2001

DATA: 'X' ACTUAL ESTIMATED
TYPE OF FILING: 'X' ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.5
PAGE 1 OF 4
WITNESS RESPONSIBLE:
R. N. KIRCH

LINE NO	COMPANY ACCT. NO.	DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUM. DEPRE	NET ORIGINAL COST	TEST YEAR			REASON FOR EXCLUSION
							REVENUE & EXPENSES		ACCT.	
							AMOUNT	NO.	DESCRIP.	
1	1900	Structures & Improvements	1930	3,594	2,506	1,088				Hartwell Recreation Facilities
2			1939	1,120	682	438				
3			1941	310	183	127				
4			1944	6,030	3,373	2,657				
5			1946	783	423	360				
6			1948	998	519	479				
7			1949	98,589	50,288	48,301				
8			1950	8,409	4,207	4,202				
9			1951	186,144	91,279	94,865				
10			1952	41,921	20,143	21,778				
11			1953	7,393	3,480	3,913				
12			1954	3,995	1,841	2,154				
13			1955	6,284	2,834	3,450				
14			1956	4,275	1,886	2,389				
15			1957	291,203	125,574	165,629				
16			1958	34,570	14,567	20,003				
17			1960	24,349	9,780	14,569				
18			1961	10,664	4,178	6,486				
19			1962	1,974	754	1,220				
20			1963	3,541	1,317	2,224				
21			1964	1,133	410	723				
22			1965	783	276	507				
23			1966	94,795	32,469	62,326				
24			1967	632	210	422				
25			1972	1,765	500	1,265				
26			1974	4,382	1,155	3,227				
27			1975	4,990	1,267	3,723				
28			1976	3,969	968	3,001				
29			1978	491	110	381				
30			1980	23,461	4,798	18,663				
31			1981	3,018	588	2,430				
32			1982	89,168	16,479	72,689				
33			1983	16,375	2,865	13,510				
34			1984	1,683	278	1,405				
35			1985	8,727	1,365	7,372				
36			1986	14,964	2,176	12,788				
37			1988	18,636	2,342	16,294				
38			1989	202,009	23,396	178,613				
39			1990	1,727	183	1,544				
40			1991	29,559	2,841	26,718				
41			1992	55,311	4,770	50,541				
42			1994	134,933	8,977	125,956				
43			1999	58,952	1,017	57,935				
44			2000	40,044	296	39,748				
45			2001	11,532	14	11,518				
Total				1,569,185	449,554	1,109,631				

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN RATE AREA ALLOCATION)
AS OF MARCH 31, 2001

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.5
PAGE 2 OF 4
WITNESS RESPONSIBLE:
R. N. KIRCH

LINE NO.	COMPANY ACCT. NO.	DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCU. DEPRE.	NET ORIGINAL COST	TEST YEAR REVENUE & EXPENSES		REASON FOR EXCLUSION
							AMOUNT	ACCT. NO.	
1	1910	Office Furniture & Equipment	1971	161	151	10			Hartwell Recreation Facilities
2			1975	312	252	60			
3			1976	171	133	38			
4			1978	1,451	1,036	415			
5			1979	7,102	4,849	2,253			
6			1980	700	456	244			
7			1981	1,042	646	396			
8			1982	1,003	590	413			
9			1983	17,855	9,949	7,906			
10			1984	3,057	1,607	1,450			
11			1985	2,250	1,112	1,138			
12			1986	4,823	2,233	2,590			
13			1988	2,631	1,053	1,578			
14			1990	8,436	2,847	5,589			
15			1991	25,107	7,685	17,422			
16			1992	2,507	689	1,818			
17		Total		78,608	35,288	43,320			

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN RATE AREA ALLOCATION)
AS OF MARCH 31, 2001

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WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.5
PAGE 3 OF 4
WITNESS RESPONSIBLE:
R. N. KIRCH

LINE NO.	COMPANY ACCT. NO.	DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCU. DEPRE.	NET ORIGINAL COST	TEST YEAR REVENUE & EXPENSES		REASON FOR EXCLUSION
							AMOUNT	ACCT. NO.	
1	1940	Tools, Shop & Garage Equipment	1977	4,516	3,517	999			Hartwell Recreation Facilities
2			1978	1,254	936	318			
3			1979	5,373	3,832	1,541			
4			1980	3,470	2,361	1,109			
5			1981	6,352	4,114	2,238			
6			1982	573	352	221			
7			1983	584	340	244			
8			1984	2,436	1,338	1,098			
9			1988	1,276	533	743			
10			1989	11,754	4,529	7,225			
11			1990	4,809	1,695	3,114			
12			1991	18,522	5,922	12,600			
13			1993	16,549	4,206	12,343			
14		Total		77,468	33,675	43,793			

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN RATE AREA ALLOCATION)
AS OF MARCH 31, 2001

DATA: "X" ACTUAL ESTIMATED
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WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.5
PAGE 4 OF 4
WITNESS RESPONSIBLE:
R. N. KIRCH

LINE NO.	COMPANY ACCT. NO.	DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUM. DEPRE.	NET ORIGINAL COST	TEST YEAR REVENUE & EXPENSES			REASON FOR EXCLUSION
							AMOUNT	ACCT. NO.	DESCRIP.	
1	1980	Miscellaneous Equipment	1989	2,004	1,803	201				Hartwell Recreation Facilities
2			1990	8,902	7,327	1,575				
3			1993	5,259	3,121	2,138				
4		Total		16,165	12,251	3,914				
5		Grand Total - Hartwell Recreation Facilities		1,731,426	530,768	1,200,658				
6							210	408	Prop Tax	Expenses related to Hartwell Recreation Facilities
7							43	920	O & M	
8							13,690	921	O & M	
9							785	926	O & M	
10							5,855	935	O & M	
11		Total					20,583			

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS 01-1228-GA-AIR, 01-1478-GA-AIT, 01-1539-GA-AAM
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MARCH 31, 2001

MANUFACTURED GAS PRODUCTION PLANT
(\$'000 Omitted)

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-3
PAGE 1 OF 4
WITNESS RESPONSIBLE:
R. N. KIRCH

LINE NO.	F E R C ACCT. NO.	OLD COMPANY ACCT. NO.	NEW COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY INVESTMENT	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
					\$	\$		\$	\$	\$
1	304	2201	2040	Land and Land Rights	109	0	100.00	0		0
2	304	2203	2041	Rights of Way	4	3	100.00	3		3
3	305	2211	2050	Structures & Improvements	3,454	3,152	100.00	3,152		3,152
4	311	2280	2110	Liquefied Petroleum Gas Equipment	4,402	4,085	100.00	4,085		4,085
5			2200	Other Equipment	30	30	100.00	30		30
6			108	Retirement Work in Progress		(5)	100.00	(5)		(5)
7				Total Manufactured Gas Production Plant	7,999	7,265		7,265		7,265

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MARCH 31, 2001

DISTRIBUTION PLANT
(\$000 Omitted)

DATA "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).

SCHEDULE B-3
PAGE 2 OF 4
WITNESS RESPONSIBLE:
R. N. KIRCH

LINE NO.	F.E.R.C. ACCT. NO.	OLD COMPANY ACCT. NO.	NEW COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY PLANT INVESTMENT	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
					\$	\$	%	\$	\$	\$
1	374	2501	2740	Land and Land Rights	416	4	100.00	4		4
2	374	2503	2741	Rights of Way	2,114	196	100.00	196		196
3	374	2471	2742	City Gate Check Station	4	0	100.00	0		0
4	375	2510	2750	Structures & Improvements	811	388	100.00	388		388
5	376	2530	2761	Mains - Cast Iron & Copper	25,371	23,666	100.00	23,666		23,666
6	376	2530	2762	Mains - Steel	203,476	70,470	100.00	70,470		70,470
7	376	2530	2763	Mains - Plastic	100,504	11,752	100.00	11,752		11,752
8	376	2530	2765	Mains - Feeder	48,512	20,326	100.00	20,326		20,326
9	378	2522	2780	System Meas. & Reg. Station Equipment	9,942	565	100.00	565		565
10	378	2520	2781	System Meas. & Reg. Station Equipment-Ele	1,175	1,234	100.00	1,234		1,234
11	378	2523	2782	District Regulating Equipment	3,132	1,260	100.00	1,260		1,260
12	379	2490	2790	Meas. & Reg. - City Gate Station	253	107	100.00	107		107
13	380	2590	2801	Services- Cast Iron & Copper	13,614	514	100.00	514		514
14	380	2590	2802	Services-Steel	18,500	838	100.00	838		838
15	380	2590	2803	Services-Plastic	143,921	59,769	100.00	59,769		59,769
16	381	2601	2810,2811	Meters	28,773	6,488	100.00	6,488		6,488
17	382	2602	2820,2821	Meier Installations	18,671	5,864	100.00	5,864		5,864
18	383	2603	2830	House Regulators	9,508	1,682	100.00	1,682		1,682
19	384	2605	2840	House Regulator Installations	7,313	1,705	100.00	1,705		1,705
20	385	2524	2850	Large Industrial Meas. & Reg. Equipment	2,574	487	100.00	487		487
21	385	2525	2851	Large Industrial Meas. & Reg. Equipment - C	419	173	100.00	173		173
22	387	2640	2870	Other Equipment - Other	156	30	100.00	30		30
23	387	2640	2871	Street Lighting Equipment	766	288	100.00	288		288
24			103	Retirement Work in Progress		(121)	100.00	(121)		(121)
Total Distribution Plant					641,334	207,685		207,685		207,685

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS 01-1228-GA-MR, 01-1478-GA-ALT, 01-1539-GA-AAM
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MARCH 31, 2001

GENERAL PLANT
(\$000 Omitted)

SCHEDULE B-3
PAGE 3 OF 4
WITNESS RESPONSIBLE
R. N. KIRCH

DATA "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S)

LINE NO.	F.E.R.C. COMPANY		NEW COMPANY		ACCOUNT TITLE	TOTAL COMPANY		ALLOCATION %	TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
	ACCT. NO.	ACCT. NO.	ACCT. NO.	ACCT. NO.		PLANT INVESTMENT	COMPANY				
						\$	\$		\$	\$	\$
1	000	2821-2824	2030		Miscellaneous Intangible Plant	1,249	909	100.00	909		909
2	389	2701	2890		Land	47	0	100.00	0		0
3	390	2710	2900		Structures & Improvements	216	161	100.00	161		161
4	391	2720	2910		Office Furniture & Equipment	822	255	100.00	255		255
5	391	2721	2911		Electronic Data Processing Equipment	141	6	100.00	6		6
6	392	2731	2920		Transportation Equipment	4,318	4,030	100.00	4,030		4,030
7	392	2733	2921		Trailers	422	145	100.00	145		145
8	393	2740	2930		Stores Equipment	0	0	100.00	0		0
9	394	2770	2940		Tools, Shop & Garage Equipment	5,938	2,212	100.00	2,212		2,212
10	395	2760	2950		Laboratory Equipment	348	82	100.00	82		82
11	396	2732	2960		Power Operated Equipment	1,153	820	100.00	820		820
12	397	2780	2970		Communication Equipment	19	8	100.00	8		8
13	398	2790	2980		Miscellaneous Equipment	0	0	100.00	0		0
14			108		Retirement Work in Progress		415	100.00	415		415
15					Total General Plant	14,673	9,043		9,043		9,043
16					Total Gas Plant	664,006	223,993		223,993		223,993

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MARCH 31, 2001

COMMON PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE 8-3
PAGE 4 OF 4
WITNESS RESPONSIBLE:
R. N. KIRCH

LINE NO	F.E.R.C. ACCT. NO	OLD COMPANY ACCT. NO	NEW COMPANY ACCT. NO	ACCOUNT TITLE	TOTAL COMPANY INVESTMENT	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
					\$	\$		\$	\$	\$
1		1031	1030	Miscellaneous Intangible Plant	73,065	25,826	100.00	25,826		25,826
2		1701	1890	Land and Land Rights	3,140	110	100.00	110		110
3		1703	1891	Rights of Way	38	0	100.00	0		0
4		1710-1713	1900	Structures & Improvements	89,758	18,408	100.00	18,408	(450)	17,958
5		1720	1910	Office Furniture & Equipment	16,716	6,407	100.00	6,407	(35)	6,372
6		1721	1911	Electronic Data Processing Equipment	242	156	100.00	156		156
7		1731	1920	Transportation Equipment	919	919	100.00	919		919
8		1733	1921	Trailers	175	58	100.00	58		58
9		1740	1930	Stores Equipment	1,082	534	100.00	534		534
10		1770	1940	Tools, Shop & Garage Equipment	1,022	430	100.00	430	(34)	396
11		1760	1950	Laboratory Equipment	15	10	100.00	10		10
12		1732	1960	Power Operated Equipment	128	128	100.00	128		128
13		1780	1970	Communication Equipment	6,446	2,401	100.00	2,401		2,401
14		1790	1980	Miscellaneous Equipment	66	53	100.00	53	(12)	41
15			108	Retirement Work in Progress		208	100.00	208		208
16				Total Common Plant	192,812	55,648		55,648	(531)	55,117
17				Common Plant Allocated to Gas						
18			25 34% Original Cost		48,859	15,776	100.00	15,776	(92) (1)	15,084
			28 35% Reserve							
19				Total Gas Plant Including Allocated Common	712,865	239,769		239,769	(92)	239,677

(1) Used Specific Rate for Hartwell Recreation Center - 17.30%

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MARCH 31, 2001

(\$000 Omitted)

DATA: "X" ACTUAL ESTIMATED SCHEDULE B-3.1
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED PAGE 1 OF 1
WORK PAPER REFERENCE NO(S): WITNESS RESPONSIBLE:
R. N. KIRCH

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	ALLOCATION %	JURISDICTIONAL ADJUSTMENT
Common Plant						
				\$		\$
1		1900	Structures & Improvements	450	100	450
2		1910	Office Furniture & Equipment	35	100	35
3		1940	Tools, Shop & Garage Equipment	34	100	34
4		1980	Miscellaneous Equipment	12	100	12
5			Total	531		531
6			17.30% Common Allocated to Gas	92		92

Description and Purpose of Adjustment:
To eliminate from rate base the portion of Hartwell Recreation Facilities not used by the company.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-AIT, 01-1539-GA-AAM
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF MARCH 31, 2001
MANUFACTURED GAS PRODUCTION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-3.2
PAGE 1 OF 4
WITNESS RESPONSIBLE
R N MERCH

LINE NO. (A)	F.E.R.C. ACCT. NO. (B-1)	OLD COMPANY ACCT. NO. (B-2)	NEW COMPANY ACCT. NO. (B-2)	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION		CURRENT ACCRUAL RATE (F)	CALCULATED DEPR. EXPENSE (G=DXF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
					PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)					
					\$	\$	%	\$			
1	304	2201	2040	Land and Land Rights	109	0			Perpetual Life		
2	304	2203	2041	Rights of Way	4	3	1.76		0	50	SQ
3	305	2211	2050	Structures & Improvements	3,454	3,152	0.41	14	-10.00%	50	R2.5
4	311	2280	2110	Liquefied Petroleum Gas Equipment	4,402	4,085	0.19	8	-5.00%	45	R1
5	320	2332	2200	Other Equipment	30	30	0.00	0	0.00%	14	LO.5
6			108	Retirement Work in Progress		(5)					
7				Total Manufactured Gas Production Plant	7,999	7,285		22			

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1538-GA-AAM
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF MARCH 31, 2001
DISTRIBUTION PLANT
(\$000 Omitted)

SCHEDULE B-3.2
PAGE 2 OF 4
WITNESS RESPONSIBLE:
R N KIRCH

DATA "X" ACTUAL ESTIMATED
TYPE OF FILING "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

LINE NO. (A)	F.E.R.C. COMPANY		NEW COMPANY		ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION		CURRENT ACCRUAL RATE (F)	CALCULATED DEPR EXPENSE (G-DxF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
	NO. (B-1)	ACCT. NO. (B-2)	NO. (B-1)	ACCT. NO. (B-2)		PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)					
						\$	\$	%	\$			
1	374	2501	2740		Land and Land Rights	416		1.86	1	0	75	R3
2	374	2503	2741		Rights of Way	2,114	196	1.75	37	0	75	R3
3	374	2471	2742		City Gate Check Station	4	0		0	Perpetual Life		
4	375	2510	2750		Structures & Improvements	811	388	1.52	12	0.00%	47	SO 5
5	376	2530	2761		Mains - Cast Iron & Copper	25,371	23,666	4.79	1,215	-50.00%	45	R2 5
6	376	2530	2762		Mains - Steel	203,475	70,470	2.82	5,331	-50.00%	60	R3
7	376	2530	2763		Mains - Plastic	100,504	11,752	3.10	3,116	-50.00%	50	R3
8	376	2530	2765		Mains - Feeder	48,912	20,326	2.62	1,281	-50.00%	60	R3
9	378	2522	2780		System Meas. & Reg Station Equipment	9,942	565	4.06	404	-50.00%	33	RO 5
10	378	2520	2781		System Meas. & Reg Station Equipment-Elec	1,175	1,234	0.00	0	-50.00%	12	S2
11	378	2523	2782		District Regulating Equipment	3,132	1,260	4.02	145	-85.00%	48	SO 5
12	378	2480	2780		Meas & Reg - City Gate	263	514	12.72	33	0.00%	10	LO 5
13	380	2590	2801		Services-Steel	13,614	614	2.18	287	-25.00%	35	R2
14	380	2590	2802		Services-Plastic	18,500	838	2.88	529	-25.00%	40	R1
15	380	2590	2803		Meters	143,921	59,769	2.87	4,131	-25.00%	42	R2
16	381	2801	2810,2811		House Regulators	29,773	6,488	2.40	715	5.00%	43	R2
17	382	2802	2820,2821		Meter Installations	18,671	5,864	2.10	392	0.00%	43	R3
18	383	2803	2830		House Regulators	9,508	1,692	1.93	184	10.00%	48	R2
19	384	2805	2840		Large Industrial Meas & Reg Equipment	7,313	1,705	1.86	136	0.00%	48	R2
20	385	2824	2850		Large Industrial Meas & Reg Equipment - Comm	2,574	487	4.54	117	-10.00%	30	R1
21	385	2825	2851		Other Equipment - Other	419	173	2.78	117	-10.00%	30	R1
22	387	2840	2870		Street Lighting Equipment	156	30	3.58	6	0.00%	25	R3
23	387	2830	2871		Retirement Work In Progress	766	288	2.81	20	-20.00%	38	R1
24		108	108				(121)		0			
25					Total Distribution Plant	641,334	207,885					18,114

(1) Rate only applies to portion of balances (61) which is related to land rights

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
DEPRECIATION/ACCURUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF MARCH 31, 2001
GENERAL PLANT
(5000 United)

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S)

SCHEDULE B-3.2
PAGE 3 OF 4
WITNESS RESPONSIBLE:
R N KIRCH

LINE NO. (A)	OLD COMPANY		NEW COMPANY		ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION		CURRENT ACCURUAL RATE (F)	CALCULATED DEPR. EXPENSE (G=DxF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
	ACCT NO. (B-1)	ACCT NO. (B-2)	ACCT NO. (B-2)	ACCT NO. (B-2)		PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)					
						\$	\$	%	\$			
1	000	2821-2824	2030		Miscellaneous Intangible Plant	1,249	909	20.00	250	0	Perpetual Life	5
2	389	2701	2890		Land	47	0		1	0		
3	390	2710	2900		Structures & Improvements	216	161	0.32	75	0		S1
4	391	2720	2910		Office Furniture & Equipment	822	255	9.16	94	0		SQ
5	392	2721	2911		Electronic Data Processing Equipment	141	6	66.67	0	0		SQ
6	392	2731	2920		Transportation Equipment	4,318	4,030		0	Depr. Charged to Transp. Exp.		
7	392	2733	2921		Trailers	422	145		0	Depr. Charged to Transp. Exp.		
8	393	2740	2930		Stores Equipment	0	0	0.00	0	0		
9	394	2770	2940		Tools, Shop & Garage Equipment	5,938	2,212	3.96	235	0		SQ
10	395	2760	2950		Laboratory Equipment	348	82	10.43	36	0		SQ
11	396	2732	2960		Power Operated Power Equipment	1,153	820		0	Depr. Charged to Transp. Exp.		
12	397	2780	2970		Communication Equipment	19	8	12.57	2	0		S2 S
13	398	2790	2980		Miscellaneous Equipment	0	0	0.00	0	0		
14		108	108		Retirement Work in Progress	0	415		0	0		
15					Total General Plant	14,673	9,043		693			
16					Total Gas Plant	664,006	223,993		18,829			

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228 GA-AIR, 01-1478 GA-ALT, 01-1539 GA-AM
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF MARCH 31, 2001

COMMON PLANT
(\$000 Omitted)

DATA "X" ACTUAL ESTIMATED
TYPE OF FILING "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S)

SCHEDULE B-3.2
PAGE 4 OF 4
WITNESS RESPONSIBLE
R. N. KIRCH

LINE NO (A)	F E R C NO (B-1)	COMPANY ACCT NO (B-2)	NEW COMPANY ACCT NO (B-2)	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION		CURRENT ACCRUAL RATE (F)	CALCULATED DEPR EXPENSE (G=DxF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (U)	CURVE FORM (J)
					PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)					
1			1030	Miscellaneous Intangible Plant	\$ 73,065	\$ 25,828	Various	\$ 8,357			
2			1890	Land and Land Rights	3,140	110		0	Perpetual Life		
3			1703	Light & Heat	1,740	0		0	Perpetual Life		
4			1710	Structures & Improvements	82,948	13,448	1.92	1,583	0% / 5%	100 / 40	R1 / R3
5			1711	Structures & Improvements - Aldum II	634	444	7.83	50			
6			1711	Structures & Improvements - Aldum II	701	150	17.14	120			
7			1900	Structures & Improvements - Clopay 4th 6th Flo	3,916	3,916	0.00	0	0.00%	20	SQ
8			1720	Office Furniture & Equipment	16,637	6,372	3.45	574	0.00%	5	SQ
9			1911	Electronic Data Processing Equipment	242	155	18.18	44	0.00%		
10			1920	Transportation Equipment	919	919		0	Depr Charged to Transp. Exp		
11			1733	Trailers	175	58		32	0.00%	20	SQ
12			1930	Stores Equipment	1,082	534	2.94	26	0.00%	25	SQ
13			1740	Tools, Shop & Garage Equipment	945	386	2.70	18	0.00%	15	SQ
14			1840	Automotive Equipment	180	180	2.50	0	0.00%		
15			1739	Power & Heat Equipment	128	128		0	Depr Charged to Transp. Exp		
16			1739	Power & Heat Equipment	6,446	2,401	3.85	248	0.00%	13	S2.5
17			1790	Communication Equipment	50	41	3.33	2	0.00%	15	SQ
18			108	Miscellaneous Equipment		208					
				Retirement Work in Progress							
19				Total Common Plant	191,081	55,117		11,046			
20				Common Plant Allocated to Gas							
21				Original Cost (2)	48,560	15,664					
22				Retained (3)							
				28.38% Annual Provision				3,135			
23				Total Gas Plant Including Allocated Common	712,566	239,677		21,964			

(1) Fully Depreciated
(2) Total Common Allocated at 25.34% Less adjustment for Hartwell Recreation Facilities Per Schedule B-2.1
(3) Total Common Allocated at 28.35% Less adjustment for Hartwell Recreation Facilities Per Schedule B-3.1

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS 01-1228-GA-AIR, 01-1478-GA-AIT, 01-1539-GA-AAM
DEPRECIATION RESERVE ACCOUNTS, RETIREMENTS AND TRANSFERS
FROM OCTOBER 1, 1995 TO MARCH 31, 2001
MANUFACTURED GAS PRODUCTION PLANT
(\$600 Omitted)

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-3.3a through WPB-3.3s

SCHEDULE B-3.3
PAGE 1 OF 4
WITNESS RESPONSIBLE
R N KIRCH

LINE NO.	F E R C ACCT NO.	OLD COMPANY ACCT NO.	NEW COMPANY ACCT NO.	ACCOUNT TITLE	BEGINNING BALANCE	ACCUMULATED			RETIREMENTS	COST OF REMOVAL			TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
						ACCRUAL	SALVAGE			AMOUNT	EXPLANATION OF TRANSFER	OTHER ACCTS INVOLVED			
					\$	\$	\$	\$	\$	\$					\$
1	304	2201	2040	Land											0
2	304	2203	2041	Rights of Way	3										3
3	305	2211	2050	Structures & Improvements	2,953	211			11		1				3,152
4	311	2280	2110	Liquidated Petroleum Gas Equipment	3,846	552			282		33				4,080
5	320	2282	2200	Gas Equipment	30				(28)						2
6		108		Retirement Work in Progress	(33)										(5)
7				Total Manufactured Gas Production Plant	6,801	763	0		285	34	0				7,285

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-AIT, 01-1539-GA-AAM
DEPRECIATION RESERVE ACCOUNTS, RETIREMENTS AND TRANSFERS
FROM OCTOBER 1, 1995 TO MARCH 31, 2001

DISTRIBUTION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NOS: WPB-3.3a through WPB-3.3s

SCHEDULE B-3.3
PAGE 2 OF 4
WITNESS RESPONSIBLE
R. N. KIRCH

LINE NO	F.E.R.C. ACCT. NO	OLD COMPANY ACCT. NO	NEW COMPANY ACCT. NO	ACCOUNT TITLE	BEGINNING BALANCE	ACCRUAL		SALVAGE	RETIREMENTS		COST OF REMOVAL		TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
						\$	\$	\$	\$	\$	\$	\$	AMOUNT	EXPLANATION OF TRANSFER	\$
1	374	2501	2740	Land	4			1							4
2	374	2502-2503	2741	Rights of Way	196										196
3	374	2741	2742	City Gate Check Station	282										282
4	374	2742	2743	Shed & Improvements	84,302		107	3	4						84,306
5	378	2530-2535	2761-2765	Mains	912	48,404	487	1	4,467		2,453		1		126,214
6	378	2522	2780	System Meas. & Reg. Station Equipment - Gener	683	1,336	723		1,663		21				565
7	378	2520	2781	System Meas. & Reg. Station Equipment - Electri	764	537			172						1,234
8	378	2523	2782	District Regulating Equipment	34	73			20						1,260
9	379	2490	2790	Meas. & Reg. - City Gate	38,463	27,696	480		4,224		1,293		(1)		61,121
10	380	2590-2593	2801-2803	Services	34	27,696			1,468						54,889
11	381	2601, 2611	2810, 2811	Meters	2,316	1,624	7		365		23				5,864
12	382	2602, 2612	2803, 2821	House Regulators	1,223	1,624	39		200		21		4		5,864
13	383	2603	2830	House Regulators	1,223	1,624	39		200		21		4		5,864
14	394	2605	2840	House Regulator Installations	1,223	579	1		98						1,705
15	385	2524	2850	Large Industrial Meas. & Reg. Equipment	129	490	572		688		14		(2)		487
16	385	2525	2851	Large Industrial Meas. & Reg. Equipment - Comm	19	154									173
17	387	2640	2870	Other Equipment - Other	2	28									30
18	387	2630	2871	Street Lighting Equipment	132	168			10		2				285
19		108		Retirement Work In Progress	(680)				(559)						(121)
20				Total Distribution Plant	137,569	85,156	1,642		12,638		3,869		25		207,685

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1538-GA-AAM
DEPRECIATION RESERVE ACCOUNTS, RETIREMENTS AND TRANSFERS
FROM OCTOBER 1, 1995 TO MARCH 31, 2001

GENERAL PLANT
(\$000 Omitted)

DATA "X" ACTUAL ESTIMATED
TYPE OF FILING "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-3.3a through WPB-3.3s

SCHEDULE B-3.3
PAGE 3 OF 4
WITNESS RESPONSIBLE
R. N. KIRCH

LINE NO.	F.E.R.C.		OLD COMPANY ACCT. NO.	NEW COMPANY ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ACCRUAL		SALVAGE	RETIREMENTS		COST OF REMOVAL		EXPLANATION OF TRANSFER	OTHER ACCTS INVOLVED	ENDING BALANCE
	NO.	NO.				\$	\$	\$		\$	\$	\$	\$			\$
1	000		2821-2824	2030	Miscellaneous Intangible Plant	0		809								909
2	389		2701	2890	Land	0		38								0
3	390		2710	2900	Structures & Improvements	123		127								161
4	391		2720	2910	Office Furniture & Equipment	186		10		71				1		255
5	391		2721	2911	Electronic Data Processing Equipment	36		2,800	20	2,776		(282)		(4)		6
6	392		2731	2920	Transportation Equipment	3,704		150		36						4,030
7	392		2733	2921	Trailers	39		15		15						145
8	393		2740	2930	Tractor Equipment	55		1		1		(1)				0
9	394		2770	2940	Truck Shop & Garage Equipment	1,278		1,663	(1)	730		(4)		(17)		2,212
10	395		2760	2950	Laboratory Equipment	3		170		91						820
11	395		2732	2960	Power Operated Equipment	573		327	6	137		(51)				8
12	397		2780	2970	Communication Equipment	1		7		38						0
13	398		2790	2980	Miscellaneous Equipment	38				(527)						415
14			108		Retirement Work in Progress	(112)										
15					Total General Plant	5,695	6,201	25	3,414	(356)	(20)					9,043
16					Total Gas Plant	150,285	92,120	1,667	16,517	3,567	5					223,993

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-3 3a through WPB-3 3s

SCHEDULE B-33
PAGE 4 OF 4
WITNESS RESPONSIBLE
R N KIRCH

LINE NO.	F.E.R.C. ACCT. NO.	OLD COMPANY ACCT. NO.	NEW COMPANY ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ACCRUAL		SALVAGE	RETIREMENTS		COST OF REMOVAL	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
						\$	\$		\$	\$		EXPLANATION OF TRANSFER	OTHER ACCTS INVOLVED	
1		1031	1030	Miscellaneous Intangible Plant	22,752 (1)		19,433			16,359				25,826
2		1701-1704-170E	1890	Land and Land Rights	0									0
3		1702-1703-170C	1891	Rights of Way	110									110
4		1710-1713	1900	Structures & Improvements	10,036		9,629	(1)		882	370	(4)		18,408
5		1720	1910	Office Furniture & Equipment	3,649		3,254	1		525				6,407
6		1721	1911	Electronic Data Processing Equipment	1,138		760			1,746				2,896
7		1730	1920	Communication Equipment	3,042		2,500	132		3,325	(327)	4		916
8		1733	1921	Trailers	38		25			5				58
9		1740	1930	Stores Equipment	430		156			92				534
10		1770	1940	Tools, Shop & Garage Equipment	427		125	1		123				430
11		1760	1950	Laboratory Equipment	55		2			47				10
12		1732	1960	Power Operated Equipment	163		(15)			35	(15)			140
13		1780-1782	1970	Transportation Equipment	1,735		1,859	9,993		11,320		124		2,401
14		1790	1980	Miscellaneous Equipment	422		5			372		(2)		53
15		108		Retirement Work in Progress	(675)					(883)				208
16				Total Common Plant	43,309	36,067		10,126		33,960	28	154		55,646

1) Includes \$18,345 for old account 1032

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
DEPRECIATION RESERVE AND EXPENSE FOR LEASED PROPERTY
(TOTAL COMPANY)
AS OF MARCH 31, 2001

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-3.4
PAGE 1 OF 1
WITNESS RESPONSIBLE:
R. N. KIRCH

IDENTIFICATION OR REFERENCE NUMBER	ACCT. NO.	ACCOUNT TITLE	DOLLAR VALUE OF PLANT INVESTMENT	ACCUMULATED DEPRECIATION/ AMORTIZATION RESERVE	ACCRUAL RATE/ AMORTIZATION PERIOD	DEPRECIATION/ EXPENSE	EXPLAIN METHOD OF DEPRECIATION/AMORTIZATION	INCLUDED IN RATE BASE DEPRECIATION (YES/NO)
			\$	\$	%	\$		
	2811	Meters	2,696,493	50,327	1.6300	43,953	Per Regulatory and	Yes
	2821	Meter Installations	1,377,521	30,283	2.1400	29,479	GAAP Guidelines	
	1900	Structures & Improvements	700,922	150,197	17.1429	120,158		Yes
		Fourth & Walnut (Clipay) (1)	3,916,435	3,916,523	0.0000	0		
		Fourth & Walnut (Clipay) (1)						
		Atrium II (1)	634,177	443,743	7.8335	49,678		Yes

(1) These expenditures are capitalized as Leasehold Improvements and are included in Account 1900.
These improvements are amortized over the life of the lease.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
CONSTRUCTION WORK IN PROGRESS
AS OF MARCH 31, 2001

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-4
PAGE 1 OF 1
WITNESS RESPONSIBLE:
R. N. KIRCH

Line No. (A)	Project No. (B)	Description of Project (C)	Accumulated Costs		Total Cost (F=D+E)	Allocation % (G)	Total Jurisdictional Cost at Date Certain (H)	Estimated Physical Percent Completion (I)
			Construction Dollars (D)	AFUDC Capitalized (E)				

Pollution Control Projects:

1 The Company has not included any Construction Work in Progress in this Rate Case.

Other Projects:

2 The Company has not included any Construction Work in Progress in this Rate Case.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE (TIME)
AS OF MARCH 31, 2001

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-4.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
R. N. KIRCH

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Elapsed Days:		Date Certain % Completion (G)=(E)/(F)	Date Certain % of Total Expenditures (H)
				Beginning to Estimated Completion (F)	Beginning to Date Certain (E)		

The Company has not included any Construction Work in Progress in this Rate Case.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE (DOLLARS)
AS OF MARCH 31, 2001

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-4.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
R. N. KIRCH

Line No. (A)	Project No. (B)	Most Recent Budget Estimate			Project Expenditures As of Date Certain		Date Certain % Completion	
		Construction Dollars (C)	AFUDC (D)	Total (E)=(C)+(D)	Construction Dollars Trended (F)	Construction Dollars Trended (G)	Construction Dollars Trended (H)	Construction Dollars Trended (I)=(G)/(C) (J)=(H)/(F)

The Company has not included any Construction Work in Progress in this Rate Case.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ALLOWANCE FOR WORKING CAPITAL
AS OF MARCH 31, 2001

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE B-5
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION of METHODOLOGY USED to DETERMINE JURISDICTIONAL REQUIREMENT	WORK PAPER REFERENCE NUMBER	JURISDICTION (A)
1	Cash Working Capital	Lead/Lag Study	WPB-5.1a	<u>2,733,094</u>
2				
3				
4				
5	Material and Supplies:			
6				
7	Gas Enricher Liquids	13 month average balance.	WPB-5.1b	2,786,716
8				
9	Other	13 month average balance less allowance for new construction based on withdrawals.	SCH B-5.1, WPB-5.1c	3,118,866
10				
11				
12				
13				
14				
15	Gas Stored Underground	13 month average balance.	WPB-5.1f	<u>19,338,828</u>
16				
17				
18	Total Material and Supplies			<u>25,244,410</u>
19				
20				
21				
22				
23	Customer Service Deposits	13 month average balance.	WPB-5.1e	<u>(2,507,294)</u>

(A) Total Utility is 100% Jurisdictional.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
WORKING CAPITAL
AS OF MARCH 31, 2001

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-5.1a through WPB-5.1g

SCHEDULE B-5.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	DESCRIPTION	13 MONTH AVERAGE	DATE CERTAIN BALANCE
		JURISDICTIONAL (A)	JURISDICTIONAL (A)
1	Cash Working Capital Per Lead/Lag Study	<u>2,733,094</u>	<u>2,733,094</u>
2			
3			
4	Material and Supplies		
5	Gas Enricher Liquids	<u>2,786,716</u>	<u>2,682,327</u>
6			
7	Plant Materials and Operating Supplies:		
8	Total Material and Supplies	<u>4,508,987</u>	<u>5,521,696</u>
9	Less: Amount Allocated to New Construction	<u>1,390,121</u>	<u>1,702,339</u>
10	Total Other than New Construction	<u>3,118,866</u>	<u>3,819,357</u>
11			
12			
13	Gas Stored Underground - Current	<u>19,338,828</u>	<u>6,638,494</u>
14			
15	Total Material and Supplies	<u>25,244,410</u>	<u>13,140,178</u>
16			
17			
18	Customer Service Deposits	<u>(2,507,294)</u>	<u>(2,465,890)</u>

(A) Total Utility is 100% Jurisdictional.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
OTHER RATE BASE ITEMS SUMMARY
AS OF MARCH 31, 2001

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-6a

SCHEDULE B-6
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	TOTAL COMPANY (A)	ADJUSTMENTS	ADJUSTED JURISDICTION
1	252	Customers' Advances for Construction	(5,659,192)	0	(5,659,192)
2					
3	271	Contributions in Aid of Construction	0	0	0
4					
5		Post Retirement Benefits	0	(3,532,451)	(3,532,451)
6					
7	255030	Investment Tax Credits: (B)			
8					
9		Pre-1971 3% Credit	(12,676)	0	(12,676)
10		1971 4% Credit	(691,358)	0	(691,358)
11		1975 6% Credit	(857,626)	857,626	0
12		1981 10% Credit	(3,818,355)	3,818,355	0
13		Total Investment Tax Credits	(5,380,015)	4,675,981	(704,034)
14					
15		Deferred Income Taxes:			
16					
17	190090	Deferred Pension Cost	4,516,267	0	4,516,267
18	190110	Uncollectible Accounts	1,648,691	0	1,648,691
19	190130	Post Retirement Benefits - Life Ins.	1,958,231	0	1,958,231
20	190150	Vacation Pay Accruals	571,261	0	571,261
21	190170	Post Retirement Benefits - Health Care	1,867,251	0	1,867,251
22	190190	Truck Stock	94,304	0	94,304
23	190230	Post Employment Benefits - SFAS 112	340,032	0	340,032
24	190250	Injuries & Damages	10,246	0	10,246
25	190270	Hospital & Medical Expense	(2,781)	0	(2,781)
26	190290	Deferred Compensation	34,536	0	34,536
27	190310	Miscellaneous Deferred Items	2,109,022	62,381	2,171,403
28	190311	Meters and Transformers	(435,397)	0	(435,397)
29	190400	Director Pension Cost	389,507	0	389,507
30	190580	Line Pack Gas	3,230	0	3,230
31		Total Account 190	13,104,400	62,381	13,166,781
32					
33	282010	Liberalized Depreciation	(371,157)	0	(371,157)
34	282040	Liberalized Depreciation	(58,165,763)	0	(58,165,763)
35	282070	Payroll Taxes Capitalized	(272,568)	0	(272,568)
36	282110	Tax Interest Capitalized	929,684	(94,172)	835,512
37	282140	Contribution in Aid of Construction	2,697,942	0	2,697,942
38	282170	AFFUDC	(527,120)	125,251	(401,869)
39	282210	Post Retirement Benefits Cap. - Life Ins.	83,695	0	83,695
40	282280	Post Retirement Benefits Cap. - Health Care	42,071	0	42,071
41	282300	Pension Cost Capitalized	87,835	0	87,835
42	282490	Section 174	(1,468,858)	0	(1,468,858)
43	282940	Property Tax	1,119,298	0	1,119,298
44		Total Account 282	(55,844,941)	31,079	(55,813,862)

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
OTHER RATE BASE ITEMS SUMMARY
AS OF MARCH 31, 2001

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-6a

SCHEDULE B-6
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	TOTAL COMPANY (A)	ADJUSTMENTS	ADJUSTED JURISDICTION
45	283030	Unrecovered Gas Costs	(11,729,233)	11,729,233	0
46	283050	Miscellaneous Items	3,053,340	62,381	3,115,721
47	283120	Loss on Reacquired Debt	(763,600)	0	(763,600)
48	283150	Capitalized CIS	(671,178)	0	(671,178)
49	283350	Unbilled Revenue - Fuel	8,983,007	(8,983,007)	0
50	283370, 283390	Uncollectible Accounts PIPP/Pre-PIPP	833,378	0	833,378
51		Total Account 283	<u>(294,286)</u>	<u>2,808,607</u>	<u>2,514,321</u>
52					
53		Total Deferred Income Taxes	<u>(43,034,827)</u>	<u>2,902,067</u>	<u>(40,132,760)</u>
54					
55		Other:			
56	182450, 182810	Deferred Voluntary Workforce Reduction Plan	418,520	0	418,520
57		Total Other	<u>418,520</u>	<u>0</u>	<u>418,520</u>

(A) Total Company is 100% Jurisdictional.

(B) The company elected the immediate flow through option under Section 46(e)(3) in regards to the 1971 election and the rateable flow through option provided under Section 46(f)(2) in regards to the 1975 election.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ADJUSTMENTS TO OTHER RATE BASE ITEMS
AS OF MARCH 31, 2001

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-6.1a through WPB-6.1c

SCHEDULE B-6.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	WORK PAPER REFERENCE	JURISDICAL ADJUSTMENT (A)
1		Eliminate Items not used as Rate Base Deductions:		
2				
3	253	Post Retirement Benefits	WPB-6.1b,c	(3,532,451)
4				
5	255	Investment Tax Credits		
6		6% Credit	WPB-6a	857,626
7		10% Credit	WPB-6a	3,818,355
8				
9		Deferred Income Taxes:		
10	190310	Miscellaneous (Customer Choice)		62,381
11	283030	Unrecovered Gas Costs		11,729,233
12	283350	Unbilled Revenue - Fuel		(8,983,007)
13				
14		Eliminate Deferred Taxes Related to CWIP:		
15				
16		Deferred Income Taxes:		
17	292110	Tax Interest Capitalized	WPB-6.1a	(94,172)
18	292170	AFUDC	WPB-6.1a	125,251

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
CONTRIBUTIONS IN AID OF CONSTRUCTION BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2001

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-6.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
R. N. KIRCH

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
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Netted against gross plant per FPC Order No. 490.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
JURISDICTIONAL ALLOCATION FACTORS
RATE BASE AND OPERATING INCOME

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-7
PAGE 1 OF 1
WITNESS RESPONSIBLE:
K. K. FREEMAN

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	ALLOCATION FACTOR	DESCRIPTION OF FACTORS
				AND/OR METHOD OF ALLOCATION

Not Applicable - 100% Jurisdictional

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
JURISDICTIONAL ALLOCATION STATISTICS

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-7.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
K. K. FREEMAN

LINE NO.	ALLOCATION FACTOR	STATISTIC	ADJUSTMENT TO	ADJUSTED	STATISTIC FOR RATE AREA	ALLOCATION FACTOR
		TOTAL COMPANY	TOTAL COMPANY STATISTIC	STATISTIC FOR TOTAL COMPANY		

Not Applicable - 100% Jurisdictional

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
EXPLANATION OF CHANGES IN ALLOCATION PROCEDURES

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S):

SCHEDULE B-7.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
K. K. FREEMAN

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
-------------	-------------------	-------------	-----------------------------------	----------------------

Not Applicable - 100% Jurisdictional

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
GAS DATA
FOR THE TWELVE MONTHS ENDED MARCH 31, 2001

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	DESCRIPTION	MCF's as Measured	MCF's at Standard Temp. and Pressure
1	Gas received (purchased, produced, etc.)	84,108,618 (A)	84,108,618 (A)
2	Sales and other deliveries	83,019,217 (A)	83,019,217 (A)
3	Company use	76,872	76,872
4	Unaccounted for gas (Line 1 - Line 2 - Line 3)	1,012,529	1,012,529
5	Unaccounted for gas percentage (Line 4 / Line 1)	1.2%	1.2%

(A) Source:
Includes transportation of customer owned gas, excludes unbilled sales.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
MIRRORED CWIP ALLOWANCES

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-9
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO. (A)	PROJECT NUMBER (B)	DESCRIPTION OF PROJECT (C)	PRIOR CASE REFERENCES (D)	EFFECTIVE DATE OF RATES INCL. CWIP (E)	IN SERVICE DATE OF PROJECT (F)	ALLOWANCE INCLUDED IN RATES (G)
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The Company does not have any mirrored Construction Work in Progress Allowances.

Before

THE PUBLIC UTILITIES COMMISSION OF OHIO

CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM

IN THE MATTER OF THE APPLICATION
OF THE CINCINNATI GAS & ELECTRIC
COMPANY FOR AUTHORITY TO INCREASE
ITS RATES FOR GAS SERVICE TO ALL
JURISDICTIONAL CONSUMERS

SECTION C

SECTION C

OPERATING INCOME

THE CINCINNATI GAS & ELECTRIC COMPANY

CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM

Test Year: Twelve Months Ended December 31, 2001

Date Certain: March 31, 2001

Schedules

- C-1 Jurisdictional proforma income statement
- C-2 Adjusted test year operating income
- C-2.1 Operating revenue and expenses by accounts - jurisdictional allocation
- C-3 Summary of jurisdictional adjustments to operating income
- C-3.1 Detailed adjustments
- C-4 Adjusted jurisdictional federal income taxes
- C-4.1 Development of jurisdictional federal income taxes
- C-5 Social and service club dues
- C-6 Charitable contributions
- C-7 Customer service and informational, sales , and general advertising expense
- C-8 Rate Case expense (jurisdiction)
- C-9 Operation and maintenance payroll Costs
- C-9.1 Total Company Payroll analysis by employee classifications/payroll distribution
- C-10 Computation of gross revenue conversion factor
- C-11.1 Comparative balance sheet for most recent 5 calendar years
- C-11.2 Comparative income statement for most recent 5 years
- C-12.1 Revenue Statistics - Total Company
- C-12.2 Revenue Statistics - Jurisdictional
- C-12.3 Sales Statistics - Total Company
- C-12.4 Sales Statistics - Jurisdictional
- C-13 Analysis of reserve for uncollectible accounts

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
JURISDICTIONAL PROFORMA INCOME STATEMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-1a

SCHEDULE C-1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	DESCRIPTION	ADJUSTED REVENUE & EXPENSES	PROPOSED INCREASE	PROFORMA REVENUE & EXPENSES
		(A)	(B)	(C)
1	Operating Revenues	\$ 458,331,387	\$ 24,711,484	\$ 483,042,871
2				
3	Operating Expenses			
4	Operation & Maintenance	361,073,734	358,069	361,431,803
5	Depreciation	21,964,000	0	21,964,000
6	Taxes - Other	41,408,101	1,208,392	42,616,493
7	Operating Expenses before Income Taxes	424,445,835	1,566,461	426,012,296
8				
9	Federal Income Taxes	6,612,845	8,100,758	14,713,603
10				
11	Total Operating Expenses	431,058,680	9,667,219	440,725,899
12				
13	Net Operating Income	\$ 27,272,707	\$ 15,044,265	\$ 42,316,972
14				
15	Rate Base	\$ 448,749,293		\$ 448,749,293
16				
17	Rate of Return	6.08%		9.43%

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ADJUSTED TEST YEAR OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCH. C-2.1, SCH. C-3, WPC-2a

SCHEDULE C-2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	DESCRIPTION	UNADJUSTED REVENUE & EXPENSES	ADJUSTMENTS	ADJUSTED REVENUE & EXPENSES
1	OPERATING REVENUES			
2	Base Revenue and Riders	\$ 170,460,815	\$ (7,447,552)	\$ 163,013,263
3	Gas Costs Revenue	303,524,664	(12,584,112)	290,940,552
4	Other Operating Revenue	7,806,785	(3,429,213)	4,377,572
5	Total Operating Revenues	<u>481,792,264</u>	<u>(23,460,877)</u>	<u>458,331,387</u>
6				
7	OPERATING EXPENSES			
8	Operation and Maintenance Expenses			
9	Production Expenses			
10	Liquified Petroleum Gas	39,321	0	39,321
11	Other	325,380	0	325,380
12	Total Production Expense	<u>364,701</u>	<u>0</u>	<u>364,701</u>
13				
14	Other Gas Supply Expenses			
15	Purchased Gas	310,518,097	(19,616,866)	290,901,231
16	Other	1,909,342	0	1,909,342
17	Total Other Gas Supply Expense	<u>312,427,439</u>	<u>(19,616,866)</u>	<u>292,810,573</u>
18				
19	Distribution Expense	18,159,760	882,992	19,042,752
20	Customer Accounts Expense	16,889,789	(97,707)	16,792,082
21	Customer Service & Information Expense	662,108	0	662,108
22	Sales Expense	3,398,019	0	3,398,019
23	Administrative & General Expense	26,690,752	604,263	27,295,015
24	Amortization of Deferred Expense	483,249	225,235	708,484
25	Total Operation and Maintenance Expense	<u>379,075,817</u>	<u>(18,002,083)</u>	<u>361,073,734</u>
26				
27	Depreciation Expense	<u>20,347,813</u>	<u>1,616,187</u>	<u>21,964,000</u>
28				
29	Taxes Other Than Income Taxes			
30	Other Federal Taxes	1,950,410	0	1,950,410
31	State and Other Taxes	44,994,741	(5,537,050)	39,457,691
32	Total Taxes Other Than Income Taxes	<u>46,945,151</u>	<u>(5,537,050)</u>	<u>41,408,101</u>
33				
34	Federal Income Taxes			
35	Normal and Surcharge	8,400,667	(5,666,992)	2,733,675
36	Provision for Deferred Income Taxes	(5,412,864)	10,803,350	5,390,486
37	Provision for Deferred Income Taxes - Credit	3,420,142	(4,931,458)	(1,511,316)
38	Total Federal Income Tax Expense	<u>6,407,945</u>	<u>204,900</u>	<u>6,612,845</u>
39				
40	Total Operating Expenses and Taxes	<u>452,776,726</u>	<u>(21,718,046)</u>	<u>431,058,680</u>
41				
42	Net Operating Income	<u>\$ 29,015,538</u>	<u>\$ (1,742,831)</u>	<u>\$ 27,272,707</u>

Adjustments not calculated by functions.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): Supplemental Information (C)(8)

SCHEDULE C-2.1
PAGE 1 OF 6
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
1		REVENUE	(A)
2		Retail Revenue	(\$)
3	480400,480410	Residential	284,339,639
4	Various	Commercial	109,831,904
5	481450,481460	Industrial	18,259,013
6	482400,482410	Public Street & Highway Lighting	362,029
7	482450,482460	Other Sales To Public Authority	12,987,222
8	484400	Inter Departmental Sales	1,210,716
9		Total Retail Revenue	<u>426,990,523</u>
10		Other Revenue	
11	487000	Late Payment Charges	7,270,231
12	488020	Reconnection Charges	3,390
13	488040	Customer Diversion	30
14	488060	Bad Check Charges	11,827
15	488080	Transportation Switching Fee	25
16	489000	Transportation of Gas of Others	10,054,253
17	489040	Transportation of Gas of Others	3,105,523
18	489050	Other Produced Gas for Assoc. Companies	19,237
19	489060	Agency Service-Woodsdale	601
20	489100	Firm Transportation - Residential	16,125,189
21	489105	Firm Transportation - Res Unbilled	(915,000)
22	489110	Firm Transportation - Commercial	12,248,579
23	489115	Firm Transportation - Comm Unbilled	(177,000)
24	489120	Firm Transportation - Industrial	4,756,498
25	489125	Firm Transportation - Ind Unbilled	(366,000)
26	489130	Firm Transportation - Other	2,432,755
27	489135	Firm Transportation - Other Unbilled	(290,000)
28	489140	Gas Suppliers - Metered Pool	321
29	493020	Rent C/S	4,098
30	493030	Rent Other Equipment	14,151
31	493040,493500	Rent Land and Buildings - Assoc. Co.	425,238
32	493050	Rent Stores Facilities - Assoc. Co.	24,834
33	493060	Rent Data Processing Equipment - Assoc. Co.	2,898
34	493070	Rent Stores Facilities - LG Co	2,151
35	493080,493110	Rent Microwave System - Assoc. Co.	33,597
36	495010	Miscellaneous Revenue - Sale Of Material	39
37	495020	Sale & Use Tax Collection Fee	10
38	495030	Gas-Losses Damaged Lines	14,266
39		Total Other Revenue	<u>54,801,741</u>
40		Total Revenue	<u><u>481,792,264</u></u>

(A) Total Utility is 100% Jurisdictional.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): Supplemental Information (C)(8)

SCHEDULE C-2.1
PAGE 2 OF 6
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
1		OPERATING EXPENSES	(A)
2		Production Expenses	(\$)
3		Manufactured Expenses	
4		Operation	
5	711000	Steam Expenses	15,333
6	712000	Other Power Expenses	7,582
7	717000	Liquified Petroleum Expense	151,896
8	728000, 728001	Liquified Petroleum Gas	39,321
9	735000	Miscellaneous Production Expense	51,588
10	736090	Rents	63,192
11		Total Operation	<u>328,912</u>
12		Maintenance	
13	742000	Maintenance of Production Equipment	35,789
14		Total Maintenance	<u>35,789</u>
15		Total Production Expense	<u>364,701</u>
16			
17		Other Gas Supply Expense	
18		Purchased Gas Expense	
19	801000	Natural Gas Field Line Purchases	285,634,964
20	801010	Natural Gas Field Line Purchases	161,892
21	801050	Natural Gas Field Line Purchases	241,262
22	804000	Purchased Gas - City Gate	12,137
23	805000	Unrecovered Purchase Gas Cost Adj.	22,107,377
24	805200	Purchased Gas Costs - Unbilled Rev	(3,319,498)
25	806000	Other Gas Supply - Exchange Gas	5,679,963
26	807000	Gas Purchased Expense	1,909,342
27		Total Other Gas Supply Expense	<u>312,427,439</u>

(A) Total Utility is 100% Jurisdictional.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): Supplemental Information (C)(8)

SCHEDULE C-2.1
PAGE 3 OF 6
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
1		Distribution Expenses	(A)
2		Operation	(\$)
3	870000	Supervision and Engineering	272,635
4	871000	Load Dispatching	484,894
5	874000	Mains and Services	4,965,940
6	875000	Measuring and Reg. Stations - General	61,923
7	876000	Measuring and Reg. Stations - Industrial	73,719
8	878000	Meters and House Regulators	577,051
9	879000	Customer Installations	663,872
10	880000,880200	Other Expenses	4,132,704
11	881020	Rents Interco - Buildings	8,544
12		Total Operation	11,241,282
13		Maintenance	
14	885000	Supervision and Engineering	125,767
15	887000	Mains	6,084,334
16	889000	Measuring and Regulating Stations - General	125,450
17	890000	Measuring and Regulating Stations - Industrial	12,008
18	892000	Services	163,243
19	893000	Meters and House Regulators	380,502
20	894000	Other	27,174
21		Total Maintenance	6,918,478
22		Total Distribution Expense	18,159,760
23			
24		Customer Accounts Expense	
25		Operation	
26	901090	Supervision and Engineering	460,965
27	902090	Meter Reading Expense	3,701,775
28	903090	Customer Records and Collections	8,841,721
29	904090	Uncollectible Accounts	3,885,328
30		Total Customer Accounts Expense	16,889,789

(A) Total Utility is 100% Jurisdictional.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): Supplemental Information (C)(8)

SCHEDULE C-2.1
PAGE 4 OF 6
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
			(A)
1		Customer Service and Information Expense	(\$)
2		Operation	
3	907090	Supervision	67,548
4	908090	Customer Assistance	557,657
5	909090	Information and Instructional Advertising	36,903
6		Total Customer Service and Information Expense	<u>662,108</u>
7		Sales Expense	
8		Operation	
9	911090	Supervision	3,067,027
10	912090	Demonstrating & Selling	328,140
11	913090	Advertising	2,852
12		Total Sales Expense	<u>3,398,019</u>
13		Administrative and General Expenses	
14		Operation	
15	920090	Administrative & General Salaries	5,981,093
16	921090	Office Supplies & Expenses	5,747,630
17	922090	Administrative Expenses Transferred - Credit	(505,205)
18	923090	Outside Services Employed	1,742,882
19	924090	Property Insurance	309,708
20	925090	Injuries & Damages	267,009
21	926090,926140	Employee Pension & Benefits	8,009,691
22	928090	State Reg. Commission Expense	646,930
23	929110,929130	Duplicate Charges-Credit	(442,932)
24	930090	General Advertising Expenses	486,050
25	930290	Miscellaneous General Expenses	62,813
26	931090	Rents	3,280,493
27		Total Operation	<u>25,586,162</u>
28		Maintenance	
29	935090	Maintenance of Equipment	1,104,590
30		Total Administrative and General Expense	<u>26,690,752</u>
31		Other Expense	
32	407090	Amortization of Deferred Expense	483,249
33			
34		Total Operating Expense	<u>379,075,817</u>

(A) Total Utility is 100% Jurisdictional.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): Supplemental Information (C)(8)

SCHEDULE C-2.1
PAGE 5 OF 6
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
			(A)
			(\$)
1		Depreciation Expense	
2	403200	Depreciation Gas Plant In Service	4,508,483
3	404200	Amortization Limited Term	15,605,606
4	405200	Gas Portion of Common Misc. Intangible Plant	233,724
5		Total Depreciation Expense	<u>20,347,813</u>
6			
7			
8		Taxes Other Than Income Taxes	
9		Other Federal	
10	408419	Insurance Contribution	1,900,430
11	408419	Unemployment Compensation	49,980
12		Total Other Federal	<u>1,950,410</u>
13			
14		Other State and Local	
15	408419	Unemployment Compensation	25,089
16	408250	Excise	21,054,918
17	Various	Highway Use	1,059
18	408100,408110	Property Tax Ohio	23,873,598
19	408170	Property Tax Indiana	876
20	408200	Property Tax West Virginia	39,201
21		Total Other State and Local	<u>44,994,741</u>
22		Total Taxes Other Than Income Taxes	<u>46,945,151</u>

(A) Total Utility is 100% Jurisdictional.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): Supplemental Information (C)(8)

SCHEDULE C-2.1
PAGE 6 OF 6
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
			(A)
			(\$)
1		Federal Income Tax Expense	
2	409200	Normal and Surtax	8,400,667
3		Total Federal Income Tax Expense	8,400,667
4			
5		Provision for Deferred Income Taxes - (Deferrals)	
6	410003	Unrecovered Fuel Costs - Net	(14,207,916)
7	410046	Uncollectible Accounts	185,072
8	410035	Liberalized Depreciation	3,624,641
9	410070	AFUDC	211,759
10	410061	Amortization of Deferred Merger Costs	(169,137)
11	410068	Contribution in Aid of Construction	2,531
12	410043	Capitalized Interest	(450,450)
13	410202	Unbilled Revenue - Fuel	4,353,650
14	410300	Uncollectible Accounts - PIP	1,046,436
15	Various	Pension Cost & Post Retirement Benefits Capitalized	(9,450)
16		Total Provision for Deferred Income Taxes	(5,412,864)
17			
18		Provision for Deferred Income Taxes - (Writebacks)	
19	411013	Amortization of Investment Credit	(245,308)
20	411030	Payroll Tax Deduction	(3,254)
21	411035	Liberalized Depreciation	(212,433)
22	411043	Capitalized Interest	14,664
23	411046	Uncollectible Accounts	(733,059)
24	411068	Contribution in Aid of Construction	2,203
25	411070	AFUDC	(2,526)
26	Various	Loss on Reacquired Debt	(186,239)
27	411092	Capitalized CSS	(74,418)
28	411202	Unbilled Revenue - Fuel	4,484,024
29	411251	Customer Choice	(3,625)
30	411262	Injuries & Damages	(10,246)
31	411265	Employee Hospital & Medical Expense	2,781
32	411300	Uncollectible Accounts - PIP	387,578
33		Total Provision for Deferred Income Taxes	3,420,142
34			
35			
36		Total Federal Income Tax Expense	6,407,945
37			
38		Total Operating Expense	452,776,726
39			
40		Net Operating Income	29,015,538

(A) Total Utility is 100% Jurisdictional.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
SUMMARY OF JURISDICTIONAL ADJUSTMENTS
TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE C-3
PAGE 1 OF 3
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO	TITLE OF ACCOUNT	ANNUALIZE / NORMALIZE REV & EXP C-3.1	RISER INSPECTION PROGRAM C-3.2	RATE CASE EXPENSE C-3.3	ANNUALIZED TEST YEAR WAGES C-3.4	ANNUALIZE DEPRECIATION C-3.5	CUSTOMER SERVICE DEPOSITS C-3.6
1	OPERATING REVENUE						
2	Base	(16,519,936)					
3	Gas Costs	(12,584,112)					
4	Other	(3,429,213)					
5	Total Revenue	(32,533,261)	0	0	0	0	0
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expenses						
10	Liquified Petroleum Gas						
11	Other						
12	Total Production Expense	0	0	0	0	0	0
13							
14	Other Gas Supply Expenses						
15	Purchased Gas	(19,616,866)					
16	Other						
17	Total Other Gas Supply Expense	(19,616,866)	0	0	0	0	0
18							
19	Distribution Expense		882,992				
20	Customer Accounts Expense	(414,474)					125,365
21	Customer Serv & Info Expense						
22	Sales Expense						
23	Administrative & General Expense	(58,933)		255,000	127,845		
24	Amortization of Deferred Expense						
25	Total Operation and Maintenance Expenses	(20,088,273)	882,992	255,000	127,845	0	125,365
26							
27	Depreciation Expense	0	0	0	0	1,616,187	0
28							
29	Taxes Other Than Income Taxes						
30	Other Federal Taxes						
31	State and Other Taxes	(1,590,876)					
32	Total Taxes Other Than Income Tax	(1,590,876)	0	0	0	0	0
33							
34	Federal Income Taxes						
35	Normal and Surtax	(9,168,969)	(309,047)	(89,250)	(44,746)	0	(43,878)
36	Prov Deferred Inc Tax (Deferrals)	9,854,266				(565,665)	
37	Prov Deferred Inc Tax (Writebacks)	(4,484,024)					
38	Total Federal Inc Tax Expense	(3,798,727)	(309,047)	(89,250)	(44,746)	(565,665)	(43,878)
39							
40	Total Oper. Expenses and Tax	(25,477,876)	573,945	165,750	83,099	1,050,522	81,487
41							
42	Net Operating Income	(7,055,385)	(573,945)	(165,750)	(83,099)	(1,050,522)	(81,487)

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AJR, 01-1478-GA-ALT, 01-1539-GA-AAM
SUMMARY OF JURISDICTIONAL ADJUSTMENTS
TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE C-3
PAGE 2 OF 3
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	TITLE OF ACCOUNT	ANNUALIZE OHIO EXCISE TAX	ANNUALIZE PROPERTY TAX	SYNCHRONIZE PIPP REVENUE AND EXPENSE	INTEREST EXPENSE DEDUCTIBLE	CORRECTION OF INC TAX CALCULATION	MCF TAX REVENUE AND EXPENSE
	ELEMENT of OPERATING INCOME	C-3.7	C-3.8	C-3.9	C-3.10	C-3.11	C-3.12
1	OPERATING REVENUE						
2	Base						9,072,384
3	Gas Costs						
4	Other						
5	Total Revenue	0	0	0	0	0	9,072,384
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expenses						
10	Liquified Petroleum Gas						
11	Other						
12	Total Production Expense	0	0	0	0	0	0
13							
14	Other Gas Supply Expenses						
15	Purchased Gas						
16	Other						
17	Total Other Gas Supply Expense	0	0	0	0	0	0
18							
19	Distribution Expense						
20	Customer Accounts Expense			75,820			115,582
21	Customer Serv & Info Expense						
22	Sales Expense						
23	Administrative & General Expense						15,877
24	Amortization of Deferred Expense						
25	Total Operation and Maintenance Expenses	0	0	75,820	0	0	131,459
26							
27	Depreciation Expense	0	0	0	0	0	0
28							
29	Taxes Other Than Income Taxes						
30	Other Federal Taxes						
31	State and Other Taxes	1,419,891	(14,958,970)				9,593,115
32	Total Taxes Other Than Income Tax	1,419,891	(14,958,970)	0	0	0	9,593,115
33							
34	Federal Income Taxes						
35	Normal and Surtax	(496,962)	5,235,640	(26,537)	(275,023)	123,433	(228,267)
36	Prov Deferred Inc Tax (Deferrals)				238,691	1,106,921	
37	Prov Deferred Inc Tax (Writebacks)				186,239	(637,298)	
38	Total Federal Inc Tax Expense	(496,962)	5,235,640	(26,537)	149,907	593,056	(228,267)
39							
40	Total Oper. Expenses and Tax	922,929	(9,723,330)	49,283	149,907	593,056	9,496,307
41							
42	Net Operating Income	(922,929)	9,723,330	(49,283)	(149,907)	(593,056)	(423,923)

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
SUMMARY OF JURISDICTIONAL ADJUSTMENTS
TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE C-3
PAGE 3 OF 3
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	TITLE OF ACCOUNT	ELIMINATE EXP ASSOC W/ HARTWELL C-3.13	AMORTIZATION OF DEFERRED EXPENSES C-3.14	ADJUST PUCO/OCC ASSESSMENTS C-3.15	ELIMINATE CUST CHOICE TAX EFFECT C-3.16	RESERVED FOR FUTURE USE C-3.17	TOTAL SCHEDULE C-3
	ELEMENT OF OPERATING INCOME						
1	OPERATING REVENUE						
2	Base						(7,447,552)
3	Gas Costs						(12,584,112)
4	Other						(3,429,213)
5	Total Revenue	0	0	0	0	0	(23,460,877)
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expenses						
10	Liquified Petroleum Gas						0
11	Other						0
12	Total Production Expense	0	0	0	0	0	0
13							
14	Other Gas Supply Expenses						
15	Purchased Gas						(19,616,866)
16	Other						0
17	Total Other Gas Supply Expense	0	0	0	0	0	(19,616,866)
18							
19	Distribution Expense						882,992
20	Customer Accounts Expense						(97,707)
21	Customer Serv & Info Expense						0
22	Sales Expense						0
23	Administrative & General Expense	(20,373)		282,847			604,263
24	Amortization of Deferred Expense		225,235				225,235
25	Total Operation and Maintenance Expenses	(20,373)	225,235	282,847	0	0	(18,002,083)
26							
27	Depreciation Expense	0	0	0	0	0	1,616,187
28							
29	Taxes Other Than Income Taxes						
30	Other Federal Taxes						0
31	State and Other Taxes	(210)					(5,537,050)
32	Total Taxes Other Than Income Tax	(210)	0	0	0	0	(5,537,050)
33							
34	Federal Income Taxes						
35	Normal and Surtax	7,204	(247,969)	(98,996)	(3,625)	0	(5,666,992)
36	Prov Deferred Inc Tax (Deferrals)		169,137				10,803,350
37	Prov Deferred Inc Tax (Writebacks)				3,625		(4,931,458)
38	Total Federal Inc Tax Expense	7,204	(78,832)	(98,996)	0	0	204,900
39							
40	Total Oper. Expenses and Tax	(13,379)	146,403	183,851	0	0	(21,718,046)
41							
42	Net Operating Income	13,379	(146,403)	(183,851)	0	0	(1,742,831)

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ANNUALIZED REVENUE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.1a, WPC-3.1b, WPC-3.1c

SCHEDULE C-3.1
PAGE 1 OF 4
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To reflect adjustments to operating revenues to reclassify and annualize base and gas cost recovery revenue, to eliminate unbilled revenues and to adjust other operating revenues.	
Base Revenue	To Sch C-3 Summary <--- \$ (16,519,936)
Gas Cost Revenue	To Sch C-3 Summary <--- (12,584,112)
Other Revenue	To Sch C-3 Summary <--- <u>(3,429,213)</u>
Total	\$ (32,533,261)
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	<u>\$ (32,533,261)</u>

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ANNUALIZED GAS COST
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.1a, WPC-3.1b, WPC-3.1c

SCHEDULE C-3.1
PAGE 2 OF 4
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION

AMOUNT

PURPOSE and DESCRIPTION: To reflect the change in gas cost expense
which would result from the annualization of gas cost and the elimination
of gas costs associated with unbilled revenues.

Gas Cost Expense Adjustment

\$ (19,616,866)

Jurisdictional allocation percentage

100%

Jurisdictional amount

To Sch C-3 Summary <--- \$ (19,616,866)

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
UNCOLLECTIBLE ACCOUNT EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.1a, WPC-3.1b, WPC-3.1c

SCHEDULE C-3.1
PAGE 3 OF 4
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION	AMOUNT
<hr/>	
PURPOSE and DESCRIPTION: To reflect the change in uncollectible account expense at 1.274%, PUCO Maintenance Assessment at 0.132% and Consumers' Counsel Assessment at 0.043% which would result from the change in revenue of (\$32,533,261) as shown on WPC-3.1a.	
Uncollectible Accounts	(414,474)
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ (414,474)</u>
PUCO Maintenance Assessment	(42,944)
Consumers' Counsel Assessment	<u>(13,989)</u>
Total	<u>\$ (56,933)</u>
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ (56,933)</u>

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
TAXES OTHER THAN INCOME TAX
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.1a, WPC-3.1b, WPC-3.1c

SCHEDULE C-3.1
PAGE 4 OF 4
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To reflect the change in Ohio Excise Tax at 4.890% which would result from the change in revenue of (\$32,533,261) as shown on WPC-3.1a.	
Total	\$ (1,590,876)
Jurisdictional allocation percentage	100%
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ (1,590,876)</u>

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
RISER INSPECTION PROGRAM
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.2a

SCHEDULE C-3.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To adjust Distribution Expense to include the cost of the Riser Inspection Program.	
Total	<u>\$ 882.992</u>
Jurisdictional allocation percentage	<u>100.000%</u>
Jurisdictional amount	<u>\$ 882.992</u>

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCHEDULE C-8, WPC-3.3a

SCHEDULE C-3.3
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION

AMOUNT

PURPOSE and DESCRIPTION: To reflect the estimated cost
of presenting this case as reflected on Schedule C-8.

Total \$ 255,000

Jurisdictional allocation percentage 100%

Jurisdictional amount To Sch C-3 Summary <--- \$ 255,000

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ANNUALIZED WAGE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.4a through WPC-3.4w

SCHEDULE C-3.4
PAGE 1 OF 1
WITNESS RESPONSIBLE:
D. HUGHES

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To reflect on an annual basis how much greater costs would have been if wage increases granted during the twelve months ended December 31, 2001 had been in effect for the entire year.	
Total	\$ 127,845
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ 127,845</u>

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ANNUALIZED DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.5a

SCHEDULE C-3.5
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To reflect the adjustment to annualize depreciation expense as calculated on Schedule B-3.2 based on plant at March 31, 2001.	
Total	\$ 1,616,187
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ 1,616,187</u>

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ANNUALIZED DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.5a

SCHEDULE C-3.5
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To reflect the adjustment to deferred income taxes as a result of the annualization of book depreciation based on plant at March 31, 2001.	
Total	\$ (565,665)
Jurisdictional allocation percentage	100%
Jurisdictional amount	To Sch C-3 Summary <--- \$ (565,665)

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
INTEREST ON CUSTOMER SERVICE DEPOSITS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-5.1e

SCHEDULE C-3.6
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION		AMOUNT
PURPOSE and DESCRIPTION: To reflect the interest on Customer Service Deposits as an operating expense as calculated on WPB-5.1e.		
Total		\$ 125,365
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <—	<u>\$ 125,365</u>

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
OHIO EXCISE TAX ANNUALIZATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.7a through WPC-3.7d

SCHEDULE C-3.7
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To annualize the Ohio excise tax on jurisdictional revenue for the twelve months ended December 31, 2001.	
Total	\$ 1,419,891
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <-- <u>\$ 1,419,891</u>

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
PROPERTY TAX ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.8a through WPC-3.8d

SCHEDULE C-3.8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To reflect the change in expense if property taxes were calculated in accordance with S.B. 287 and based on plant in service as of March 31, 2001.	
Total	\$ (14,958,970)
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <-- <u>\$ (14,958,970)</u>

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
SYNCHRONIZE PIPP REVENUE AND EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.9a

SCHEDULE C-3.9
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To adjust the level of PIPP uncollectible expense to match the PIPP revenue being collected by Rider PIPP.	
Total	\$ 75,820
Jurisdictional allocation percentage	100%
Jurisdictional amount	To Sch C-3 Summary <--- \$ 75,820

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
INTEREST EXPENSE DEDUCTIBLE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WORK PAPER REFERENCE NO(S): WPC-3.10a, SCHEDULE B-1, SCHEDULE D-1

SCHEDULE C-3.10

PAGE 1 OF 3

WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION

AMOUNT

PURPOSE and DESCRIPTION: To reflect federal income taxes at
35% due to interest deductible for tax purposes being based
on rate base at March 31, 2001 as shown on Schedule B-1 and
the weighted cost of debt of 3.73% as shown on Schedule D-1.

Total

\$ (88,509)

Jurisdictional allocation percentage

100%

Jurisdictional amount

To Sch C-3 Summary <---

\$ (88,509)

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
INTEREST EXPENSE DEDUCTIBLE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.10a

SCHEDULE C-3.10
PAGE 2 OF 3
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To reflect the elimination of deferred tax expenses related to Allowance for Funds Used During Construction, Capitalized Interest and Loss on Required Debt.	
Deferrals:	
Capitalized Interest - net	\$ 450,450
Allowance for Funds Used During Construction	(211,759)
	<u>238,691</u>
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ 238,691</u>
Writebacks:	
Loss on Required Debt	186,239
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ 186,239</u>

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
INTEREST EXPENSE DEDUCTIBLE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.10a

SCHEDULE C-3.10
PAGE 3 OF 3
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION

AMOUNT

PURPOSE and DESCRIPTION: To reflect the federal income tax effect of the
elimination of Schedule "M" Amortization of Loss on Required Debt.

Total \$ (186,514)

Jurisdictional allocation percentage 100%

Jurisdictional amount To Sch C-3 Summary <--- \$ (186,514)

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
CORRECTION OF INCOME TAX CALCULATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.11a

SCHEDULE C-3.11
PAGE 1 OF 1
WITNESS RESPONSIBLE:
R. N. KIRCH

PURPOSE and DESCRIPTION		AMOUNT
PURPOSE and DESCRIPTION: To adjust the nine months of budgeted income tax data to reflect the amount of the 2001 estimate.		
Normal and Surtax		\$ 123,433
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--	<u>\$ 123,433</u>
Prov Deferred Inc Tax (Deferrals)		\$ 1,106,921
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--	<u>\$ 1,106,921</u>
Prov Deferred Inc Tax (Writebacks)		\$ (637,298)
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--	<u>\$ (637,298)</u>

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
MCF TAX REVENUE AND EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.12a

SCHEDULE C-3.12
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION		AMOUNT
PURPOSE and DESCRIPTION: To adjust revenue and expense for the annualized Mcf Tax revenue and expense and the change in uncollectible account expense at 1.274%, PUCO Maintenance Assessment at 0.132% and Consumers' Counsel Assessment at 0.043% which would result from the change in revenue of \$9,072,384 as shown on WPC-3.12a.		
Revenue		\$ 9,072,384
Jurisdictional allocation percentage		100%
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ 9,072,384</u>
Customer Accounts Expense		\$ 115,582
Jurisdictional allocation percentage		100%
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ 115,582</u>
Administrative & General Expense		\$ 15,877
Jurisdictional allocation percentage		100%
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ 15,877</u>
Taxes Other Than Income Taxes		\$ 9,593,115
Jurisdictional allocation percentage		100%
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ 9,593,115</u>

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ELIMINATION OF HARTWELL EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.13a

SCHEDULE C-3.13
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION		AMOUNT
PURPOSE and DESCRIPTION: To reflect the elimination of non business expenses related to Hartwell.		
Taxes Other Than Income Taxes		(210)
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ (210)</u>
Administrative & General Expenses		(20,373)
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ (20,373)</u>

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
AMORTIZATION OF DEFERRED EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.14a, WPC-3.14b

SCHEDULE C-3.14
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION

· AMOUNT

PURPOSE and DESCRIPTION: To remove the remaining
nine months budgeted amortization of deferred expense
and to adjust the related deferred taxes and to include the Limited
Early Retirement Program (LERP) offered in the year 2000.

Amortization of 1994 Voluntary Workforce Reduction Program	(483,249)
LERP Amortization	<u>708,484</u>
Total Expense Adjustment	\$ <u>225,235</u>

Jurisdictional allocation percentage	<u>100%</u>
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Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ 225,235</u>
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Total Deferred Tax Adjustment Related to VWRP	\$ 169,137
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Jurisdictional allocation percentage	<u>100%</u>
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Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ 169,137</u>
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THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ANNUALIZATION OF PUCO AND OCC ASSESSMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.15a, WPC-3.15b

SCHEDULE C-3.15
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To annualize the level of PUCO and OCC assessments to the latest known level.	
Total	<u>\$ 282,847</u>
Jurisdictional allocation percentage	<u>100.000%</u>
Jurisdictional amount	<u>\$ 282,847</u>

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ADJUSTED JURISDICTIONAL FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-4.1a, SUPPLEMENTAL (C)(16)

SCHEDULE C-4
PAGE 1 OF 2
WITNESS RESPONSIBLE
R. N. KIRCH

LINE NO	DESCRIPTION	AT CURRENT RATES			AT PROPOSED RATES	
		SCHEDULE C-3			PROFORMA	
		UNADJUSTED	ADJUSTMENTS	ADJUSTED	ADJUSTMENTS	PROFORMA
		(1)	(2)	(3)	(4)	(5)
		(\$)	(\$)	(\$)	(\$)	(\$)
1	Operating Income before Federal					
2	Income Taxes	35,423,483	(1,537,931)	33,885,552	23,145,023	57,030,575
3	Adjustment for Non-Jurisdictional Account	(43,545)	0	(43,545)	0	(43,545)
4	Net Income Before Federal and State Income Tax	35,379,938	(1,537,931)	33,842,007	23,145,023	56,987,030
5						
6	Reconciling Items					
7	Interest Charges	(16,497,911)	(240,438)	(16,738,349)	0	(16,738,349)
8	Net Interest Charges	(16,497,911)	(240,438)	(16,738,349)	0	(16,738,349)
9						
10	Tax Depreciation	(28,253,798)	708,602	(27,545,196)	0	(27,545,196)
11	Book Depreciation	20,197,651	1,616,187	21,813,838	0	21,813,838
12	Excess of Tax over Book Depreciation	(8,056,147)	2,324,789	(5,731,358)	0	(5,731,358)
13						
14	Other Reconciling Items					
15	Interest Capitalized - TRA 1986	1,256,901	(1,256,901)	0	0	0
16	Allowance for Funds Used During Construction	(1,244,455)	1,244,455	0	0	0
17	Provision for Injuries and Damages	29,275	0	29,275	0	29,275
18	Loss on ACRS	(116,979)	(350,835)	(467,814)	0	(467,814)
19	Amortization of Deferred Merger Costs	483,249	(483,249)	0	0	0
20	Amortization of Gains on UC Sales of ADR Plant	1,761	0	1,761	0	1,761
21	Employee Hosoria & Medical Adjustment	(7,944)	0	(7,944)	0	(7,944)
22	Amort of Loss on Recaptured Debt	532,896	(532,896)	0	0	0
23	Business Meals	19,345	0	19,345	0	19,345
24	Uncollectible Accounts Prov. Adj.	1,565,678	0	1,565,678	0	1,565,678
25	Uncollectible Accounts PIP Adj.	(4,097,183)	0	(4,097,183)	0	(4,097,183)
26	Unbilled Revenue - Fuel	(25,251,106)	25,251,106	0	0	0
27	Cost of Removal	(840,999)	(5,001)	(846,000)	0	(846,000)
28	Deferred Fuel Costs - PGA	40,594,047	(40,594,047)	0	0	0
29	Contributions in Aid of Construction	(7,203)	0	(7,203)	0	(7,203)
30	Club Dues & Fees	14,640	0	14,640	0	14,640
31	Amortization of OSS	233,725	0	233,725	0	233,725
32	Customer Choice	10,358	(10,358)	0	0	0
33	Total Other Reconciling Items	13,176,006	(16,737,826)	(3,561,820)	0	(3,561,820)
34	Total Reconciling Items	(11,378,052)	(14,653,475)	(26,031,527)	0	(26,031,527)
35	Federal Taxable Income	24,001,886	(16,191,406)	7,810,480	23,145,023	30,955,503

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ADJUSTED JURISDICTIONAL FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S) WPC-4 1a, SUPPLEMENTAL (C)(16)

SCHEDULE C-4
PAGE 2 OF 2
WITNESS RESPONSIBLE
R. N. KIRCH

LINE NO	DESCRIPTION	AT CURRENT RATES			AT PROPOSED RATES	
		SCHEDULE C-3			PROFORMA	
		UNADJUSTED (1) (\$)	ADJUSTMENTS (2) (\$)	ADJUSTED (3) (\$)	ADJUSTMENTS (4) (\$)	PROFORMA (5) (\$)
36	Federal Taxable Income					
37	from Page 1	24,001,886	(16,191,406)	7,810,480	23,145,023	30,955,503
38						
39	Federal Income Taxes. (A)					
40	First \$50,000 3,527 @ 15%	529		529		529
41	Next \$25,000 1,763 @ 25%	441		441		441
42	Next \$25,000 1,763 @ 34%	599		599		599
43	Next \$235,000 16,576 @ 39%	6,465		6,465		6,465
44	Next \$9,665,000 681,743 @ 34%	231,793		231,793		231,793
45	Next \$5,000,000 352,686 @ 35%	123,440		123,440		123,440
46	Next \$3,333,333 235,124 @ 38%	89,347		89,347		89,347
47	Over \$18,333,333 22,708,704 @ 35%	7,948,053	(5,666,992)	2,281,061		2,281,061
48	Federal Income Taxes	8,400,667	(5,666,992)	2,733,675	0	2,733,675
49						
50	Provision Deferred Inc Taxes (Deferrals)					
51	Unrecovered Fuel Costs - Net	(14,207,916)	14,207,916	0	0	0
52	Uncollectible Accounts	185,072	0	185,072	0	185,072
53	Liberalized Depreciation	3,624,641	541,256	4,165,897	0	4,165,897
54	AFUDC	211,759	(211,759)	0	0	0
55	Amortization of Deferred Merger Costs	(169,137)	169,137	0	0	0
56	Contributions in Aid of Construction	2,531	0	2,531	0	2,531
57	Capitalized Interest	(450,450)	450,450	0	0	0
58	Unbilled Revenue - Fuel	4,353,650	(4,353,650)	0	0	0
59	Uncollectible Accounts - PIPP	1,046,436	0	1,046,436	0	1,046,436
60	Pension Cost & Post Ret. Benefits Cap	(9,450)	0	(9,450)	0	(9,450)
61	Total Prov Def Inc Tax (Deferrals)	(5,412,864)	10,803,350	5,390,486	0	5,390,486
62						
63	Provision Deferred Inc Taxes (Writebacks)					
64	Amortization of Investment Credit	(245,308)	0	(245,308)	0	(245,308)
65	Payroll Tax Deduction	(3,254)	0	(3,254)	0	(3,254)
66	Liberalized Depreciation	(212,433)	(637,298)	(849,731)	0	(849,731)
67	Capitalized Interest	14,664	0	14,664	0	14,664
68	Uncollectible Accounts	(733,059)	0	(733,059)	0	(733,059)
69	Contributions in Aid of Construction	2,203	0	2,203	0	2,203
70	AFUDC	(2,526)	0	(2,526)	0	(2,526)
71	Loss on Recaptured Debt	(186,239)	186,239	0	0	0
72	Capitalized CSS	(74,418)	0	(74,418)	0	(74,418)
73	Unbilled Revenue - Fuel	4,484,024	(4,484,024)	0	0	0
74	Customer Choice	(3,625)	3,625	0	0	0
75	Injuries & Damages	(10,246)	0	(10,246)	0	(10,246)
76	Employee Hospital & Medical Expense	2,781	0	2,781	0	2,781
77	Uncollectible Accounts - PIPP	387,578	0	387,578	0	387,578
78	Total Prov Def Inc Tax (Writebacks)	3,420,142	(4,931,458)	(1,511,316)	0	(1,511,316)
79	Total Federal Income Taxes	6,407,945	204,900	6,612,845	0	6,612,845

- (A) Company is required to file a consolidated income tax return
Calculation shows taxable gas income in each step of the corporate tax calculation.
(B) Calculation may be different due to rounding

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
DEVELOPMENT of JURISDICTIONAL FEDERAL INCOME TAXES BEFORE ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-4.1a, SUPPLEMENTAL (C)(8),
SUPPLEMENTAL (C)(16)

SCHEDULE C-4.1
PAGE 1 OF 2
WITNESS RESPONSIBLE:
R. N. KIRCH

Line No.	Description	Unadjusted Jurisdiction
		(\$)
1	Operating Income before Federal	
2	Income Taxes	35,423,483
3	Adjustment for Non-Jurisdictional Account	(43,545)
4	Net Income Before Federal and State Income Tax	<u>35,379,938</u>
5		
6	Reconciling Items:	
7	Interest Charges	(16,497,911)
8	Net Interest Charges	(16,497,911)
9		
10	Tax Depreciation	(28,253,798)
11	Book Depreciation	<u>20,197,651</u>
12	Excess of Tax over Book Depreciation	<u>(8,056,147)</u>
13		
14	Other Reconciling Items:	
15	Interest Capitalized - TRA 1986	1,256,901
16	Allowance for Funds Used During Construction	(1,244,455)
17	Provision for Injuries and Damages	29,275
18	Loss on ACRS	(116,979)
19	Amortization of Deferred Merger Costs	483,249
20	Amortization of Gains on I/C Sales of ADR Plant	1,761
21	Employee Medical & Hospital Adjustment	(7,944)
22	Amortization of Loss on Reacquired Debt	532,896
23	Business Meals	19,345
24	Uncollectible Accounts Provision Adj.	1,565,678
25	Uncollectible Provision PIP Adjustment	(4,097,183)
26	Unbilled Revenue - Fuel	(25,251,106)
27	Cost of Removal	(840,999)
28	Deferred Fuel Costs - PGA	40,594,047
29	Contributions in Aid of Construction	(7,203)
30	Club Dues & Fees	14,640
31	Customer Choice	10,358
32	Amortization of CSS	<u>233,725</u>
33	Total Other Reconciling Items	<u>13,176,006</u>
34	Total Reconciling Items	<u>(11,378,052)</u>
35	Federal Taxable Income	<u><u>24,001,886</u></u>

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
DEVELOPMENT of JURISDICTIONAL FEDERAL INCOME TAXES BEFORE ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-4.1a, SUPPLEMENTAL (C)(8),
SUPPLEMENTAL (C)(16)

SCHEDULE C-4.1
PAGE 2 OF 2
WITNESS RESPONSIBLE:
R. N. KIRCH

Line No.	Description	Unadjusted Jurisdiction
		(\$)
36	Federal Taxable Income	<u>24,001,886</u>
37	from Page 1	
38		
39	Federal Income Taxes (A)	
40	First \$50,000 3,527 @ 15% 529	
41	Next \$25,000 1,763 @ 25% 441	
42	Next \$25,000 1,763 @ 34% 599	
43	Next \$235,000 16,576 @ 39% 6,465	
44	Next \$9,665,000 681,743 @ 34% 231,793	
45	Next \$5,000,000 352,686 @ 35% 123,440	
46	Next \$3,333,333 235,124 @ 38% 89,347	
47	Over \$18,333,333 <u>22,708,704</u> @ 35% <u>7,948,053</u> (B)	
48	Federal Income Taxes <u>24,001,886</u> <u>8,400,667</u>	<u>8,400,667</u>
49		
50	Provision for Deferred Federal Income Taxes - (Deferrals)	
51	Unrecovered Fuel Costs - Net	(14,207,916)
52	Uncollectible Accounts	185,072
53	Liberalized Depreciation	3,624,641
54	AFUDC	211,759
55	Amortization of Deferred Merger Costs	(169,137)
56	Contribution in Aid of Construction	2,531
57	Capitalized Interest	(450,450)
58	Unbilled Revenue - Fuel	4,353,650
59	Uncollectible Accounts - PIPP	1,046,436
60	Pension Cost & Post Retirement Benefits Capitalized	(9,450)
61	Total Provision for Deferred Federal Income Taxes	<u>(5,412,864)</u>
62		
63	Provision for Deferred Federal Income Taxes - (Writebacks)	
64	Amortization of Investment Credit	(245,308)
65	Payroll Tax Deduction	(3,254)
66	Liberalized Depreciation	(212,433)
67	Capitalized Interest	14,664
68	Uncollectible Accounts	(733,059)
69	Contribution in Aid of Construction	2,203
70	AFUDC	(2,526)
71	Loss on Reacquired Debt	(186,239)
72	Capitalized CSS	(74,418)
73	Unbilled Revenue - Fuel	4,484,024
74	Customer Choice	(3,625)
75	Injuries & Damages	(10,246)
76	Employee Hospital & Medical Expense	2,781
77	Uncollectible Accounts - PIPP	<u>387,578</u>
78	Total Provision for Deferred Federal Income Taxes	<u>3,420,142</u>
79	Total Federal Income Tax Expense	<u>6,407,945</u>

- (A) Company is required to file a consolidated income tax return.
Calculation shows taxable gas income in each step of the corporate tax calculation.
(B) Calculation may be different due to rounding

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
SOCIAL AND SERVICE CLUB DUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-5
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	ACCOUNT NO.	SOCIAL ORGANIZATION/ SERVICE CLUB	TOTAL UTILITY	GAS DEPARTMENT	ALLOCATION %	JURISDICTION
			(\$)	(\$)		(\$)

No Social and/or Service Club dues are included in the test year operating expenses.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
CHARITABLE CONTRIBUTIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-6
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	ACCOUNT NO.	CHARITABLE CONTRIBUTIONS	TOTAL UTILITY	GAS DEPARTMENT	ALLOCATION %	JURISDICTION
			(\$)	(\$)		(\$)

No Charitable Contributions are included in the test year operating expenses.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
CUSTOMER SERVICE and INFORMATIONAL, SALES EXPENSES, and
GENERAL ADVERTISING EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): SUPPLEMENTAL INFORMATION (C)(8)

SCHEDULE C-7
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	ACCOUNT NO.	DESCRIPTION of EXPENSES	LABOR (\$)	NON LABOR (\$)	TOTAL UNADJUSTED JURISDICTION (A) (\$)
1		CUSTOMER SERVICE and INFORMATIONAL EXPENSE			
2					
3	907090	Supervision Energy Marketing	57,523	10,025	67,548
4					
5	908090	Customer Assistance - Energy Conservation	101,019	456,638	557,657
6					
7	909090	General & Miscellaneous Media Expenses	0	36,903	36,903
8					
9		Total Customer Service and Informational Expense	<u>158,542</u>	<u>503,566</u>	<u>662,108</u>
10					
11		SALES EXPENSES:			
12					
13	911090	Customer Assistance	909,084	2,157,943	3,067,027
14					
15	912090	Area Mktg Central Division	175,820	152,320	328,140
16					
17	913090	Media-Regional & National	538	2,314	2,852
18					
19		Total Sales Expense	<u>1,085,442</u>	<u>2,312,577</u>	<u>3,398,019</u>
20					
21		GENERAL ADVERTISING EXPENSES:			
22					
23	930090	General & Miscellaneous Media Expense	36,312	449,738	486,050
24					
25		Total General Advertising Expense	<u>36,312</u>	<u>449,738</u>	<u>486,050</u>

(A) Total Utility is 100% Jurisdictional.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

Comparison Of Projected Expenses Associated With The Current Case To Prior Rate Cases

ITEM of EXPENSE	<u>01-1228-GA-AIR</u>		<u>95-656-GA-AIR</u>		<u>92-1463-GA-AIR</u>		Justify Significant Change
	Estimate	Actual	Estimate	Actual	Estimate		
Legal						207,000	
Accounting							
Consultants	615,000	211,498	60,000				
Rate of Return Studies	10,000		50,000	6,133	7,000		
Publish Legal Notice	40,000	34,305	40,000	32,648	10,000		
Transportation, Lodging, Meals	50,000	45,262	30,000	15,783	15,000		
Transcript Expenses	30,000	30,844	20,000	6,895			
Miscellaneous	20,000	10,000	50,000	39,635	18,000		
Total	<u>765,000</u>	<u>331,909</u>	<u>250,000</u>	<u>101,094</u>	<u>257,000</u>		

Schedule Of Rate Case Expense Amortization

Item of Expense	Total Expense To Be Amortized	Opinion / Order Date	Authorized Amortization Period	Amount Amort/Exp To Date	Expenses Included In Unadjusted Test Year Expense
Current Case	765,000	-	3 YEAR		0
95-656-GA-AIR	331,909	12/12/1996	3 YEAR	331,909	0
92-1463-GA-AIR	101,094	8/26/1993	3 YEAR	101,094	0
Gas Cost Hearings					0
Total per Books			To WPC-3.3a <-----		0

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
OPERATION AND MAINTENANCE PAYROLL COSTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.4a

SCHEDULE C-9
PAGE 1 OF 1
WITNESSES RESPONSIBLE:
D. HUGHES

LINE NO.	DESCRIPTION	OPERATION AND MAINTENANCE EXPENSE				
		TOTAL COMPANY UNADJUSTED	ALLOCATION % (A)	JURISDICTIONAL UNADJUSTED	ADJUSTMENTS	JURISDICTIONAL ADJUSTED
1	Payroll Costs					
2	Labor	<u>28,652,951</u>		<u>28,652,951</u>	<u>127,845</u>	<u>28,780,796</u>
3						
4	Employee Benefits					
5	Pension	2,521,460		2,521,460	0	2,521,460
6	Injuries and Damages	0		0	0	0
7	Employee Incentive Thrift Plan					
8	Deferred Compensation and					
9	Investment Plan	916,894		916,894	0	916,894
10	Group Insurance and					
11	Hospital Plan	2,865,295		2,865,295	0	2,865,295
12	Other	<u>1,719,177</u>		<u>1,719,177</u>	<u>0</u>	<u>1,719,177</u>
13	Total Benefits	<u>8,022,826</u>		<u>8,022,826</u>	<u>0</u>	<u>8,022,826</u>
14						
15	Payroll Taxes					
16	F.I.C.A.	1,900,430		1,900,430	0	1,900,430
17	Federal Unemployment	49,980		49,980	0	49,980
18	State Unemployment	25,089		25,089	0	25,089
19	Other Payroll Taxes	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
20	Total Payroll Taxes	<u>1,975,499</u>		<u>1,975,499</u>	<u>0</u>	<u>1,975,499</u>
21	Total Payroll Costs	<u>38,651,276</u>		<u>38,651,276</u>	<u>127,845</u>	<u>38,779,121</u>

(A) Total Utility is 100% Allocation.

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
TOTAL COMPANY PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
1996-2000 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-9.1
PAGE 1 OF 7
WITNESS RESPONSIBLE:
D. HUGHES

		MOST RECENT FIVE CALENDAR YEARS					
LINE NO.	DESCRIPTION	1996	1997	1998	1999	2000	TEST YEAR
1	MANHOURS						
2	STRAIGHT TIME HOURS	4,403,828	3,539,513	3,386,091	3,422,978	3,413,960	4,262,709
3	OVERTIME HOURS	386,380	391,475	432,262	450,255	466,668	429,778
4	TOTAL MANHOURS	4,790,208	3,930,988	3,818,353	3,873,233	3,880,629	4,643,460
5							
6	RATIO OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS	8.77	11.06	12.77	13.15	13.67	10.08
8							
9	LABOR DOLLARS						
10	OTHER EARNINGS	657,642	605,721	721,111	708,158	877,693	341,544
11	STRAIGHT TIME DOLLARS	93,605,377	79,250,893	78,894,923	81,310,080	83,151,489	116,354,196
12	OVERTIME DOLLARS	9,162,488	9,585,867	11,095,802	11,876,011	12,762,045	9,941,758
13	TOTAL LABOR DOLLARS	103,425,507	89,442,481	90,711,836	93,892,249	96,791,227	126,637,498
14							
15	RATIO OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS	9.79	12.10	14.06	14.61	15.35	8.54
17							
18	O & M LABOR DOLLARS - GAS	22,140,036	16,479,211	12,631,225	13,749,961	14,255,248	19,585,559
19	RATIO OF O & M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS	21.41	18.42	13.92	14.64	14.73	15.47
21							
22	TOTAL EMPLOYEE BENEFITS	28,959,142	25,043,895	25,399,314	26,289,829	27,101,544	35,458,499
23	EMPLOYEE BENEFITS EXPENSE - GAS	6,199,210	4,614,178	3,536,743	3,849,988	3,991,468	5,483,956
24	RATIO OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS	21.41	18.42	13.92	14.64	14.73	15.47
26							
27	TOTAL PAYROLL TAXES	7,756,912	6,708,186	6,803,387	7,041,920	7,259,343	9,497,814
28	PAYROLL TAXES EXPENSED - GAS	1,660,503	1,235,941	947,342	1,031,247	1,069,143	1,468,916
29	RATIO OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES	21.41	18.42	13.92	14.64	14.73	15.47
31							
32	AVERAGE EMPLOYEE LEVELS				2,261	2,269	1,661
33	YEAR END EMPLOYEE LEVELS				2,241	2,239	1,711
34	EMPLOYEE LEVELS BY MONTHS	JAN.			2,259	2,266	1,496
35	(TEST YEAR AND TWO MOST	FEB.			2,257	2,251	1,507
36	RECENT CALENDAR YEARS)	MAR.			2,259	2,250	1,518
37		APR.			2,256	2,263	1,711
38		MAY			2,268	2,265	1,711
39		JUN.			2,285	2,302	1,711
40		JUL.			2,284	2,318	1,711
41		AUG.			2,265	2,303	1,711
42		SEP.			2,246	2,264	1,711
43		OCT.			2,254	2,258	1,711
44		NOV.			2,242	2,248	1,711
45		DEC.			2,241	2,239	1,711

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
I.U.U. PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
1996-2000 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING "X" ORIGINAL UPDATED REVISED
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WITNESS RESPONSIBLE
D. HUGHES

		MOST RECENT FIVE CALENDAR YEARS					
LINE NO.	DESCRIPTION	1996	1997	1998	1999	2000	TEST YEAR
1	MANHOURS						
2	STRAIGHT TIME HOURS	1,011,274	717,579	716,047	743,497	709,401	1,070,670
3	OVERTIME HOURS	42,080	40,464	39,128	31,134	22,699	111,171
4	TOTAL MANHOURS	1,053,354	758,043	755,175	774,631	732,100	1,181,841
5							
6	RATIO OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS	4.16	5.64	5.46	4.19	3.20	10.38
8							
9	LABOR DOLLARS						
10	OTHER EARNINGS	47,105	39,997	122,807	33,230	77,949	9,408
11	STRAIGHT TIME DOLLARS	18,048,940	13,238,422	13,906,922	14,510,055	13,653,146	24,633,913
12	OVERTIME DOLLARS	823,308	805,826	799,457	680,564	510,453	2,363,873
13	TOTAL LABOR DOLLARS	18,919,353	14,084,245	14,829,186	15,223,849	14,241,548	27,007,194
14							
15	RATIO OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS	4.56	6.09	5.75	4.69	3.74	9.60
17							
18	O & M LABOR DOLLARS - GAS	6,532,782	4,514,815	2,985,695	4,941,511	4,873,694	7,856,593
19	RATIO OF O & M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS	34.53	32.06	20.13	32.46	34.22	29.09
21							
22	TOTAL EMPLOYEE BENEFITS	5,297,419	3,943,589	4,152,172	4,262,678	3,987,633	7,562,014
23	EMPLOYEE BENEFITS EXPENSE - GAS	1,829,179	1,264,148	835,995	1,383,623	1,364,634	2,199,846
24	RATIO OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS	34.53	32.06	20.13	32.46	34.22	29.09
26							
27	TOTAL PAYROLL TAXES	1,418,951	1,056,318	1,112,189	1,141,789	1,068,116	2,025,540
28	PAYROLL TAXES EXPENSED - GAS	489,959	338,611	223,927	370,613	365,527	589,244
29	RATIO OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES	34.53	32.06	20.13	32.46	34.22	29.09
31							
32	AVERAGE EMPLOYEE LEVELS				495	490	299
33	YEAR END EMPLOYEE LEVELS				487	468	247
34	EMPLOYEE LEVELS BY MONTHS				493	499	451
35	(TEST YEAR AND TWO MOST	JAN.			494	494	455
36	RECENT CALENDAR YEARS)	FEB.			500	492	455
37		MAR.			499	498	247
38		APR.			503	495	247
39		MAY			504	493	247
40		JUN.			499	502	247
41		JUL.			493	504	247
42		AUG.			493	486	247
43		SEP.			490	479	247
44		OCT.			485	472	247
45		NOV.			487	468	247
		DEC					

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
U S W A. LOCAL 12049 PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
1996-2000 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING "X" ORIGINAL UPDATED REVISED
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WITNESS RESPONSIBLE.
D. HUGHES

		MOST RECENT FIVE CALENDAR YEARS					
LINE NO	DESCRIPTION	1996	1997	1998	1999	2000	TEST YEAR
1	MANHOURS						
2	STRAIGHT TIME HOURS	464,472	401,718	368,151	370,201	371,141	540,798
3	OVERTIME HOURS	32,376	53,590	47,868	51,064	56,274	63,257
4	TOTAL MANHOURS	496,848	455,308	416,019	421,265	427,415	604,055
5							
6	RATIO OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS	6.97	13.34	13.00	13.79	15.16	11.70
8							
9	LABOR DOLLARS						
10	OTHER EARNINGS	68,821	106,920	82,510	107,222	108,088	23,833
11	STRAIGHT TIME DOLLARS	9,507,727	8,860,628	8,302,200	8,623,066	8,996,345	12,921,205
12	OVERTIME DOLLARS	738,560	1,312,087	1,176,482	1,298,027	1,491,870	1,400,749
13	TOTAL LABOR DOLLARS	10,315,108	10,299,635	9,561,192	10,028,315	10,596,303	14,345,788
14							
15	RATIO OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS	7.77	14.77	14.17	15.05	16.58	10.84
17							
18	O & M LABOR DOLLARS - GAS	6,815,404	6,269,290	5,234,241	5,279,801	5,463,793	5,096,069
19	RATIO OF O & M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS	66.07	60.87	54.74	52.65	51.56	35.52
21							
22	TOTAL EMPLOYEE BENEFITS	2,888,230	2,883,898	2,677,134	2,807,928	2,966,965	4,016,821
23	EMPLOYEE BENEFITS EXPENSE - GAS	1,908,313	1,755,401	1,465,567	1,478,344	1,529,862	1,426,899
24	RATIO OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS	66.07	60.87	54.74	52.65	51.56	35.52
26							
27	TOTAL PAYROLL TAXES	773,633	772,473	717,089	752,124	794,723	1,075,934
28	PAYROLL TAXES EXPENSED - GAS	511,155	470,197	392,568	395,985	409,784	382,205
29	RATIO OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES	66.07	60.87	54.74	52.65	51.56	35.52
31							
32	AVERAGE EMPLOYEE LEVELS				284	237	232
33	YEAR END EMPLOYEE LEVELS				283	223	230
34	EMPLOYEE LEVELS BY MONTHS	JAN.			281	269	245
35	(TEST YEAR AND TWO MOST	FEB.			286	261	233
36	RECENT CALENDAR YEARS)	MAR.			287	265	233
37		APR.			286	247	230
38		MAY			286	222	230
39		JUN.			282	228	230
40		JUL.			280	228	230
41		AUG.			280	227	230
42		SEP.			278	227	230
43		OCT.			286	226	230
44		NOV.			285	225	230
45		DEC.			283	223	230

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
U S W A LOCAL 5541 PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
1996-2000 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S) :

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WITNESS RESPONSIBLE
D. HUGHES

		MOST RECENT FIVE CALENDAR YEARS					
LINE NO.	DESCRIPTION	1996	1997	1998	1999	2000	TEST YEAR
1	MANHOURS						
2	STRAIGHT TIME HOURS	108,380	93,242	89,756	100,740	115,603	176,131
3	OVERTIME HOURS	16,113	19,480	14,550	14,437	15,532	20,431
4	TOTAL MANHOURS	124,493	112,722	104,306	115,177	131,135	196,562
5							
6	RATIO OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS	14.87	20.89	16.21	14.33	13.44	11.60
8							
9	LABOR DOLLARS						
10	OTHER EARNINGS	17,264	23,992	17,230	25,159	31,927	5,425
11	STRAIGHT TIME DOLLARS	2,280,615	2,113,060	2,052,404	2,260,787	2,587,734	4,144,849
12	OVERTIME DOLLARS	389,184	483,041	361,623	355,729	390,370	442,241
13	TOTAL LABOR DOLLARS	2,667,063	2,620,093	2,431,257	2,641,675	3,010,031	4,592,515
14							
15	RATIO OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS	17.06	22.86	17.62	15.73	15.09	10.67
17							
18	O & M LABOR DOLLARS - GAS	1,913,339	1,620,255	1,470,705	1,565,544	1,781,293	1,619,867
19	RATIO OF O & M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS	71.21	61.84	60.49	59.26	59.18	35.27
21							
22	TOTAL EMPLOYEE BENEFITS	752,378	733,626	680,752	739,669	842,805	1,285,904
23	EMPLOYEE BENEFITS EXPENSE - GAS	535,735	453,671	411,797	438,352	498,762	453,563
24	RATIO OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS	71.21	61.84	60.49	59.26	59.18	35.27
26							
27	TOTAL PAYROLL TAXES	201,530	196,507	182,344	198,126	225,752	344,439
28	PAYROLL TAXES EXPENSED - GAS	143,500	121,519	110,303	117,416	133,597	121,490
29	RATIO OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES	71.21	61.84	60.49	59.26	59.18	35.27
31							
32	AVERAGE EMPLOYEE LEVELS				6	59	28
33	YEAR END EMPLOYEE LEVELS				6	70	11
34	EMPLOYEE LEVELS BY MONTHS	JAN			5	24	70
35	(TEST YEAR AND TWO MOST	FEB			5	33	83
36	RECENT CALENDAR YEARS)	MAR			5	37	81
37		APR			5	44	11
38		MAY			5	69	11
39		JUN			6	73	11
40		JUL			6	72	11
41		AUG			6	72	11
42		SEP.			6	72	11
43		OCT.			6	72	11
44		NOV.			6	70	11
45		DEC.			6	70	11

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
I.B.E.W. 1347 PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
1996-2000 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
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WITNESS RESPONSIBLE:
D. HUGHES

		MOST RECENT FIVE CALENDAR YEARS					
LINE NO	DESCRIPTION	1996	1997	1998	1999	2000	TEST YEAR
1	MANHOURS						
2	STRAIGHT TIME HOURS	1,794,904	1,622,825	1,613,383	1,710,553	1,715,223	1,456,260
3	OVERTIME HOURS	196,366	206,523	269,874	298,884	316,128	186,549
4	TOTAL MANHOURS	1,991,270	1,829,348	1,883,257	2,009,437	2,031,351	1,642,809
5							
6	RATIO OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS	10.94	12.73	16.73	17.47	18.43	12.81
8							
9	LABOR DOLLARS						
10	OTHER EARNINGS	308,182	308,163	313,402	445,132	537,795	184,104
11	STRAIGHT TIME DOLLARS	37,350,508	36,007,045	37,858,207	41,339,885	42,667,266	35,513,178
12	OVERTIME DOLLARS	4,732,831	5,078,701	7,061,628	7,944,477	8,693,129	4,392,608
13	TOTAL LABOR DOLLARS	42,391,521	41,393,909	45,243,437	49,729,504	51,698,210	40,089,890
14							
15	RATIO OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS	12.67	14.10	18.65	19.22	20.37	12.37
17							
18	O & M LABOR DOLLARS - GAS	42,768	217,308	205,596	80,757	232,294	140,726
19	RATIO OF O & M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS	0.10	0.52	0.45	0.16	0.45	0.35
21							
22	TOTAL EMPLOYEE BENEFITS	11,869,626	11,590,295	12,668,162	13,924,261	14,531,499	11,225,169
23	EMPLOYEE BENEFITS EXPENSE - GAS	11,975	60,846	57,567	22,612	65,042	39,403
24	RATIO OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS	0.10	0.52	0.45	0.16	0.45	0.35
26							
27	TOTAL PAYROLL TAXES	3,179,364	3,104,543	3,393,258	3,729,713	3,892,366	3,006,742
28	PAYROLL TAXES EXPENSED - GAS	3,208	16,298	15,420	6,057	17,422	10,554
29	RATIO OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES	0.10	0.52	0.45	0.16	0.45	0.35
31							
32	AVERAGE EMPLOYEE LEVELS				1,106	1,107	791
33	YEAR END EMPLOYEE LEVELS				1,102	1,107	886
34	EMPLOYEE LEVELS BY MONTHS	JAN.			1,110	1,109	502
35	(TEST YEAR AND TWO MOST	FEB.			1,100	1,099	504
36	RECENT CALENDAR YEARS)	MAR.			1,099	1,100	510
37		APR			1,100	1,107	886
38		MAY			1,106	1,103	886
39		JUN.			1,104	1,109	886
40		JUL			1,109	1,116	886
41		AUG			1,111	1,111	886
42		SEP.			1,107	1,102	886
43		OCT.			1,114	1,111	886
44		NOV.			1,109	1,109	886
45		DEC.			1,102	1,107	886

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
EXEMPT PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
1996-2000 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING "X" ORIGINAL UPDATED REVISED
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WITNESS RESPONSIBLE:
D. HUGHES

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					TEST YEAR
		1996	1997	1998	1999	2000	
1	MANHOURS						
2	STRAIGHT TIME HOURS	985,977	665,920	565,052	488,989	475,599	970,493
3	OVERTIME HOURS	99,040	70,803	59,957	53,849	54,972	47,700
4	TOTAL MANHOURS	1,085,017	736,723	625,009	522,838	530,571	1,018,193
5							
6	RATIO OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS	10.04	10.63	10.61	11.48	11.56	4.92
8							
9	LABOR DOLLARS						
10	OTHER EARNINGS	216,066	126,264	184,637	93,909	114,223	114,457
11	STRAIGHT TIME DOLLARS	26,035,909	18,542,741	16,314,837	14,218,993	14,896,048	38,390,056
12	OVERTIME DOLLARS	2,473,641	1,896,511	1,683,170	1,583,914	1,661,696	1,326,801
13	TOTAL LABOR DOLLARS	28,725,616	20,565,516	18,182,644	15,886,816	16,671,967	39,831,314
14							
15	RATIO OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS	9.50	10.23	10.32	11.14	11.16	3.46
17							
18	O & M LABOR DOLLARS - GAS	6,809,438	3,797,341	2,694,036	1,859,432	1,864,387	4,798,635
19	RATIO OF O & M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS	23.71	18.46	14.82	11.70	11.18	12.05
21							
22	TOTAL EMPLOYEE BENEFITS	8,043,172	5,758,344	5,091,140	4,451,108	4,668,151	11,152,768
23	EMPLOYEE BENEFITS EXPENSE - GAS	1,906,643	1,063,255	754,330	520,641	522,028	1,343,618
24	RATIO OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS	23.71	18.46	14.82	11.70	11.18	12.05
26							
27	TOTAL PAYROLL TAXES	2,154,421	1,542,414	1,363,698	1,192,261	1,250,398	2,987,349
28	PAYROLL TAXES EXPENSED - GAS	510,708	284,801	202,053	139,457	139,829	359,898
29	RATIO OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES	23.71	18.46	14.82	11.70	11.18	12.05
31							
32	AVERAGE EMPLOYEE LEVELS				349	355	278
33	YEAR END EMPLOYEE LEVELS				350	360	295
34	EMPLOYEE LEVELS BY MONTHS	JAN.			356	352	220
35	(TEST YEAR AND TWELVE MONTH	FEB.			357	350	225
36	RECENT CALENDAR YEARS	MAR.			355	351	232
37		APR.			349	352	295
38		MAY			348	354	295
39		JUN.			345	352	295
40		JUL.			347	353	295
41		AUG.			345	358	295
42		SEP.			344	359	295
43		OCT.			346	358	295
44		NOV.			345	361	295
45		DEC.			350	360	295

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
NONEXEMPT PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
1996-2000 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
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WITNESS RESPONSIBLE:
D. HUGHES

		MOST RECENT FIVE CALENDAR YEARS					
LINE NO	DESCRIPTION	1996	1997	1998	1999	2000	TEST YEAR
1	MANHOURS						
2	STRAIGHT TIME HOURS	38,821	38,229	33,700	28,988	26,993	48,357
3	OVERTIME HOURS	405	615	885	887	1,064	670
4	TOTAL MANHOURS	39,226	38,844	34,585	29,885	28,057	49,027
5							
6	RATIO OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS	1.04	1.61	2.63	3.06	3.94	1.39
8							
9	LABOR DOLLARS						
10	OTHER EARNINGS	204	385	525	1,506	7,711	4,317
11	STRAIGHT TIME DOLLARS	381,678	468,997	450,353	357,284	350,930	750,994
12	OVERTIME DOLLARS	4,964	9,701	13,242	13,300	14,527	15,486
13	TOTAL LABOR DOLLARS	386,646	479,083	464,120	372,090	373,168	770,797
14							
15	RATIO OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS	1.30	2.07	2.94	3.72	4.14	2.06
17							
18	O & M LABOR DOLLARS - GAS	26,305	60,202	40,952	22,916	39,787	73,669
19	RATIO OF O & M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS	6.80	12.57	8.82	6.16	10.66	9.56
21							
22	TOTAL EMPLOYEE BENEFITS	108,317	134,143	129,954	104,185	104,487	215,823
23	EMPLOYEE BENEFITS EXPENSE - GAS	7,365	16,857	11,467	6,416	11,140	20,627
24	RATIO OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS	6.80	12.57	8.82	6.16	10.66	9.56
26							
27	TOTAL PAYROLL TAXES	29,013	35,931	34,809	27,907	27,968	57,810
28	PAYROLL TAXES EXPENSED - GAS	1,973	4,515	3,071	1,719	2,984	5,525
29	RATIO OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES	6.80	12.57	8.82	6.16	10.66	9.56
31							
32	AVERAGE EMPLOYEE LEVELS				21	21	33
33	YEAR END EMPLOYEE LEVELS				13	11	42
34	EMPLOYEE LEVELS BY MONTHS	JAN.			14	13	7
35	(TEST YEAR AND TWO MOST	FEB.			13	14	7
36	RECENT CALENDAR YEARS)	MAR.			13	15	7
37		APR.			17	15	42
38		MAY			20	22	42
39		JUN.			44	47	42
40		JUL.			43	47	42
41		AUG.			30	31	42
42		SEP.			18	18	42
43		OCT.			12	12	42
44		NOV.			12	11	42
45		DEC.			13	11	42

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-10a thru WPC-10g

SCHEDULE C-10
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	DESCRIPTION	PERCENT OF INCREMENTAL GROSS REVENUE
1	Operating Revenues	100.000%
2		
3		
4	Less: Uncollectible Accounts Expenses	1.274%
5	PUCO Maintenance Assessment	0.132%
6	Consumers' Counsel Assessment	0.043%
7	Taxes Other than Income Taxes:	
8	Ohio Excise Tax	4.890%
9		6.339%
10	Income before Federal income Tax (Line 1 - Line 8)	93.661%
11		
12	Federal Income Tax (35% x 93.661%)	32.781%
13		
14	Operating Income Percentage (Line 10 - Line 12)	60.880%
15		
16	Gross Revenue Conversion Factor (100% / 60.88%)	1.6425756

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
COMPARATIVE BALANCE SHEETS
AS OF MARCH 31, 2001 AND DECEMBER 31, 1996-2000

TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):
SCHEDULE C-11.1
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	DESCRIPTION	DATE CERTAIN	MOST RECENT FIVE CALENDAR YEARS				
			1999	2000	1998	1997	1996
1	ASSETS						
2	UTILITY PLANT						
3	CONSTRUCTION WORK IN PROGRESS						
4	TOTAL UTILITY PLANT						
5	LESS: ACCUMULATED PROVISION FOR DEPRECIATION						
6	NET UTILITY PLANT						
7	OTHER PROPERTY AND INVESTMENTS						
8	NONUTILITY PROPERTY - NET						
9	INVESTMENT IN SUBSIDIARY COMPANIES						
10	NONCURRENT PORTION OF ALLOWANCES						
11	OTHER INVESTMENTS						
12	SPECIAL FUNDS						
13	TOTAL OTHER PROPERTY AND INVESTMENTS						
14	CURRENT AND ACCRUED ASSETS						
15	CASH						
16	SPECIAL DEPOSITS						
17	WORKING FUNDS						
18	TEMPORARY CASH INVESTMENTS						
19	NOTES AND ACCOUNTS RECEIVABLE - NET						
20	RECEIVABLES FROM ASSOCIATED COMPANIES						
21	MATERIALS, SUPPLIES AND FUEL						
22	ALLOWANCES						
23	GAS STORED - CURRENT						
24	PREPAYMENTS						
25	INTEREST AND DIVIDENDS RECEIVABLE						
26	RENTS RECEIVABLE						
27	MISCELLANEOUS CURRENT AND ACCRUED ASSETS						
28	TOTAL CURRENT AND ACCRUED ASSETS						
29	DEFERRED DEBITS						
30	UNAMORTIZED DEBT EXPENSE						
31	OTHER REGULATORY ASSETS						
32	PRELIMINARY SURVEY AND INVESTIGATION CHARGES						
33	CLEARING ACCOUNTS						
34	TEMPORARY FACILITIES						
35	MISCELLANEOUS DEFERRED DEBITS						
36	UNAMORTIZED LOSS ON REACQUIRED DEBT						
37	ACCUMULATED DEFERRED INCOME TAXES						
38	UNRECOVERED PURCHASED GAS COSTS						
39	TOTAL DEFERRED DEBITS						
40							
41							
42							
43	TOTAL ASSETS						

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-MR, 01-1478-GA-ALT, 01-1539-GA-AAM
COMPARATIVE BALANCE SHEETS
AS OF MARCH 31, 2001 AND DECEMBER 31, 1996-2000

TYPE OF FILING "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S)

SCHEDULE C-11.1
PAGE 2 OF 2
WITNESS RESPONSIBLE
P G SMITH

LINE NO.	DESCRIPTION	DATE CERTAIN	MOST RECENT FIVE CALENDAR YEARS				
			2000	1999	1998	1997	1996
1	LIABILITIES AND NET WORTH						
2	PROPRIETARY CAPITAL						
3	COMMON STOCK ISSUED		762,136,231	762,136,231	762,136,231	762,136,231	762,136,231
4	PREFERRED STOCK ISSUED		20,485,900	20,485,900	20,716,900	20,793,000	21,145,600
5	PREMIUM ON CAPITAL STOCK		362,457,437	362,457,437	362,457,437	362,457,437	362,457,437
6	OTHER PAID-IN CAPITAL		225,069,969	222,175,906	213,251,739	193,974,156	197,206,819
7	CAPITAL STOCK EXPENSE		(21,782,760)	(21,782,760)	(21,782,760)	(21,782,760)	(23,388,338)
8	RETAINED EARNINGS		423,832,806	240,706,208	222,477,100	243,378,838	148,796,632
9	UNAPPROPRIATED UNDISTRIBUTED SUB EARNINGS		141,849,058	127,210,733	111,700,915	107,001,694	102,370,741
10	TOTAL PROPRIETARY CAPITAL		1,914,080,533	1,716,315,610	1,679,850,729	1,631,380,580	1,566,961,193
11	LONG TERM DEBT						
12	BONDS		754,200,000	754,200,000	898,700,000	1,108,700,000	1,214,700,000
13	OTHER LONG TERM DEBT		562,720,663	562,720,663	562,720,663	362,720,663	446,920,663
14	UNAMORTIZED PREMIUM ON LONG TERM DEBT		4,896,114	4,958,639	5,208,744	5,458,848	5,458,848
15	UNAMORTIZED DISCOUNT ON LONG TERM DEBT - DEBIT		(7,266,210)	(7,407,075)	(7,970,534)	(8,853,957)	(10,302,354)
16	TOTAL LONG TERM DEBT		1,314,550,567	1,314,472,227	1,314,158,873	1,458,025,554	1,662,561,530
17	OTHER NONCURRENT LIABILITIES						
18	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT		38,456,895	39,927,132	28,785,559	21,562,108	21,562,108
19	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES		2,490,632	2,531,854	2,561,121	2,637,003	1,625,067
20	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS		58,029,620	55,715,603	897,555	596,437	241,754
21	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS		0	0	0	12,269,625	13,293,709
22	TOTAL OTHER NONCURRENT LIABILITIES		98,977,147	98,474,589	32,264,235	37,265,173	36,722,638
23	CURRENT AND ACCRUED LIABILITIES						
24	NOTES PAYABLE		0	80,000,000	50,702,000	105,000,000	30,488,300
25	ACCOUNTS PAYABLE		654,261,068	516,198,192	243,593,962	275,743,874	237,250,300
26	NOTES PAYABLE TO ASSOCIATED COMPANIES		369,571,864	150,680,309	31,205,000	274	405,000
27	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES		18,656,349	21,713,757	62,646,420	9,536,243	8,922,516
28	CUSTOMER DEPOSITS		7,301,066	6,772,736	7,965,541	9,063,421	10,584,849
29	TAXES ACCRUED		164,762,506	158,517,641	134,905,651	147,905,965	10,469,360
30	INTEREST ACCRUED		22,891,174	16,381,343	16,030,085	18,568,750	285,810,640
31	DIVIDENDS DECLARED		211,426	0	5,447	219,260	29,251,061
32	TAX COLLECTIONS PAYABLE		165,043	1,594,608	1,495,438	219,260	219,260
33	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES		546,997,258	734,861,790	72,275,744	630,784	674,174
34	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT		1,415,829	15,389	0	1,921,185	1,921,185
35	TOTAL CURRENT AND ACCRUED LIABILITIES		1,786,233,593	1,986,726,055	620,825,288	1,037,837,964	542,930,331
36	DEFERRED CREDITS						
37	CUSTOMER ADVANCES FOR CONSTRUCTION		5,699,192	5,666,395	6,087,642	6,240,224	5,882,692
38	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS		91,822,527	94,754,573	100,497,357	106,354,687	118,153,106
39	OTHER DEFERRED CREDITS		166,933,698	179,426,866	246,052,593	219,280,434	192,920,078
40	OTHER REGULATORY LIABILITIES		89,407,444	97,451,516	80,143,575	-96,444,276	76,614,832
41	UNAMORTIZED GAIN ON REACQUIRED DEBT		933,390	943,761	985,245	6,940	0
42	ACCUMULATED DEFERRED INCOME TAXES		887,534,485	888,785,170	837,098,773	901,621,573	873,477,706
43	TOTAL DEFERRED CREDITS		1,242,290,736	1,267,028,281	1,270,865,185	1,309,196,041	1,315,622,770
44							
45							
46	TOTAL LIABILITIES		6,356,132,566	6,083,016,762	4,917,964,310	4,989,222,849	5,044,946,008

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
COMPARATIVE INCOME STATEMENTS
1996-2000 AND THE TWELVE MONTHS ENDING MARCH 31, 2001

SCHEDULE C-11.2
PAGE 1 OF 1
WITNESS RESPONSIBLE
P. G. SMITH

TYPE OF FILING *X* ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S)

LINE NO	DESCRIPTION	TEST YEAR	MOST RECENT FIVE CALENDAR YEARS				
			2000	1999	1998	1997	1996
1	UTILITY OPERATING INCOME						
2	OPERATING REVENUES	2,555,401,048	3,084,643,219	2,419,927,344	2,739,262,539	2,316,628,280	1,846,752,409
3	OPERATING EXPENSES						
4	OPERATION EXPENSES	1,542,904,560	2,090,130,366	1,483,086,649	1,841,030,988	1,392,406,485	929,248,379
5	MAINTENANCE EXPENSES	101,578,949	94,680,416	93,886,269	87,107,326	84,253,725	91,033,691
6	DEPRECIATION EXPENSE	158,842,974	152,585,442	148,762,997	145,391,964	143,699,523	142,448,150
7	AMORT. & DEPL. OF UTILITY PLANT	11,226,552	8,341,661	7,050,712	2,926,190	3,182,878	2,521,444
8	AMORT. OF UTILITY PLANT ACQ. ADJ.	0	32,475,427	33,011,416	28,979,153	20,304,182	20,419,927
9	AMORT. OF PROPERTY LOSSES, UNRECOVERED						
10	PLANT AND REGULATORY STUDY COSTS		0	0	0	0	(6,512,590)
11	REGULATORY DEBITS	57,818,415	1,724,547	0	0	(4,402,765)	(386,587)
12	TAXES OTHER THAN INCOME TAXES	185,060,196	204,070,352	207,730,666	213,344,020	206,883,374	203,533,348
13	INCOME TAXES - FEDERAL	103,663,162	130,913,863	140,062,704	158,192,377	132,869,835	121,470,942
14	INCOME TAXES - OTHER	15,999,159	1,798,484	1,699,984	2,650,052	2,068,847	1,612,116
15	PROVISION FOR DEFERRED INCOME TAXES	28,898,205	133,033,298	149,274,518	76,491,660	279,514,292	113,914,504
16	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	6,187,532	(97,164,142)	(140,415,322)	(98,015,167)	(246,664,182)	(96,414,727)
17	INVESTMENT TAX CREDIT ADJ. - NET	(4,942,098)	(4,990,004)	(5,851,676)	(5,873,552)	(5,892,529)	(5,891,223)
18	(LESS) GAINS FROM DISPOSITION OF ALLOWANCES	0	(311,037)	(198,725)	(261,294)	(220,352)	(405,702)
19	LOSSES FROM DISPOSITION OF ALLOWANCES	0	0	0	387	80,341	0
20	TOTAL UTILITY OPERATING EXPENSES	2,207,237,606	2,747,288,673	2,118,100,192	2,451,966,104	2,008,083,654	1,516,591,672
21	NET UTILITY OPERATING INCOME	348,163,442	317,354,546	301,827,152	287,296,435	308,544,626	330,160,737
22	OTHER INCOME AND DEDUCTIONS						
23	OTHER INCOME						
24	NONUTILITY OPERATING INCOME	1,281,238	1,533,669	500,046	169,963	(206,279)	535,944
25	EQUITY IN EARNINGS OF SUBSIDIARY COMPANIES	15,017,112	25,764,229	14,902,132	13,499,822	14,125,718	15,859,621
26	INTEREST AND DIVIDEND INCOME	2,066,650	3,652,955	3,951,595	7,948,463	4,412,496	8,133,587
27	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	3,211,739	6,790,173	5,932,367	5,733,560	4,524,261	6,125,235
28	MISCELLANEOUS NONOPERATING INCOME	25,137	495,373	674,743	180,047	172,898	4,195
29	GAIN ON DISPOSITION OF PROPERTY	0	0	7,388,255	392,641	445,122	4,985,115
30	TOTAL OTHER INCOME	21,601,876	38,236,399	33,349,138	27,924,496	23,474,216	35,643,697
31	OTHER INCOME DEDUCTIONS						
32	LOSS ON DISPOSITION OF PROPERTY	0	0	7,281,053	222,451	891,454	251,207
33	MISCELLANEOUS INCOME DEDUCTIONS	13,607,435	15,248,315	14,490,192	14,846,088	14,787,782	31,673,618
34	TOTAL OTHER INCOME DEDUCTIONS	13,607,435	15,248,315	21,771,245	15,068,539	15,679,236	31,924,825
35	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS						
36	TAXES OTHER THAN INCOME TAXES	95,524	256,179	367,696	365,360	402,327	299,818
37	INCOME TAXES - FEDERAL	(3,534,159)	(14,681,514)	(12,488,611)	(12,918,190)	(28,134,798)	(6,039,471)
38	- OTHER	0	0	0	0	0	0
39	PROVISION FOR DEFERRED INCOME TAXES	326,944	54,702,718	341,565	33,976	(4,789,067)	(961,452)
40	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(22)	(58,275,455)	(480,802)	228,403	327,473	(2,679,712)
41	INVESTMENT TAX CREDIT ADJ. - NET	(781,887)	(752,780)	0	0	0	0
42	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(3,893,600)	(18,747,852)	(12,260,152)	(12,286,451)	(32,194,065)	(9,390,817)
43	NET OTHER INCOME AND DEDUCTIONS	11,888,041	41,735,936	23,838,045	25,142,408	39,989,045	13,199,689
44	INTEREST CHARGES						
45	INTEREST ON LONG TERM DEBT	97,095,036	85,672,645	85,561,594	92,421,911	101,602,454	114,251,900
46	AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	1,326,869	1,316,656	1,317,360	1,464,065	1,414,474	1,632,488
47	AMORTIZATION OF LOSS ON REACQUIRED DEBT	2,965,455	3,601,694	3,699,816	3,663,148	3,542,454	3,641,873
48	AMORTIZATION OF PREMIUM ON DEBT - CREDIT	(250,526)	(250,104)	(250,104)	(209,687)	(67,477)	(46,740)
49	AMORTIZATION OF GAIN ON REACQUIRED DEBT	(32,371)	(41,484)	(27,945)	(13,880)		
50	INTEREST ON DEBT TO ASSOC. COMPANIES	3,725,056	820,082	1,616,158	79,322	576,368	134,233
51	OTHER INTEREST EXPENSE	10,180,371	6,669,761	4,976,850	5,777,814	8,952,861	2,413,652
52	ALLOWANCE FOR BWD FUNDS USED DUR CONST. - CR.	(11,896,100)	(5,518,371)	(4,804,665)	(6,555,910)	(6,640,769)	(5,846,531)
53	NET INTEREST CHARGES	103,113,790	92,270,879	92,089,564	96,626,813	109,380,428	116,180,815
54	NET INCOME	256,937,693	266,819,603	233,575,633	215,812,030	239,153,243	227,179,611

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
REVENUE STATISTICS-TOTAL COMPANY
GAS REVENUES
1996 - 2006

SCHEDULE C-12.1
PAGE 1 OF 2
WITNESS RESPONSIBLE
P. G. SMITH

DATA 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S)

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					FIVE PROJECTED CALENDAR YEARS (B)					
		1998	1997	1998	1999	2000	TEST YEAR	2002	2003	2004	2005	2006
1	REVENUE BY CUSTOMER											
2	CLASS \$(A)											
3	RETAIL -											
4	RESIDENTIAL	222,344,701	232,105,922	196,672,566	162,708,722	226,867,779	284,339,638	221,864,000	200,451,000	196,360,000	193,271,000	192,593,000
5	COMMERCIAL	100,244,859	102,139,021	72,089,718	67,855,372	87,928,695	109,831,904	73,745,000	66,736,000	64,542,000	62,549,000	60,699,000
6	INDUSTRIAL	23,773,678	25,328,365	13,453,238	11,062,019	13,015,982	18,259,012	8,895,000	8,281,000	7,551,000	6,996,000	6,439,000
7	OTHER	15,461,277	13,389,397	8,763,775	7,260,406	9,730,933	14,559,967	10,309,000	7,468,000	6,869,000	6,215,000	5,416,000
8	TOTAL RETAIL	351,824,515	372,962,725	290,979,287	248,885,519	337,545,392	426,990,521	314,813,000	282,936,000	275,322,000	269,031,000	265,147,000
9	TRANSPORTATION -											
10	RESIDENTIAL	0	1,455	3,126,313	12,292,423	14,680,398	15,210,190	14,887,000	21,295,000	30,611,000	36,486,000	41,054,000
11	COMMERCIAL	3,328,044	4,025,991	8,356,152	12,159,229	11,758,468	12,071,579	15,674,000	18,447,000	23,356,000	26,478,000	29,041,000
12	INDUSTRIAL	2,748,021	3,210,541	4,175,641	5,497,175	5,085,698	4,390,499	5,776,000	6,612,000	7,897,000	8,485,000	9,052,000
13	OTHER	18,826,002	21,587,072	21,066,433	16,626,921	19,547,397	14,890,223	15,939,000	20,802,000	27,043,000	31,889,000	37,256,000
14	TOTAL TRANSPORTATION	24,902,067	28,825,059	36,724,539	46,575,748	51,071,981	46,552,491	52,276,000	67,156,000	88,907,000	103,338,000	116,403,000
15												
16	NO. OF CUSTOMERS BY CLASS (YEAR END)											
17	RETAIL -											
18	RESIDENTIAL	329,574	333,950	317,372	301,313	324,671	293,087	293,087	278,632	270,156	265,324	269,211
19	COMMERCIAL	35,344	34,680	31,654	31,175	33,219	31,248	31,248	31,255	31,225	31,341	31,475
20	INDUSTRIAL	1,681	1,578	1,230	1,150	1,292	1,126	1,126	1,121	1,111	1,106	1,101
21	OTHER	1,145	1,103	738	862	939	660	660	630	600	568	534
22	TOTAL RETAIL	367,744	371,311	350,994	334,500	360,121	326,121	326,121	311,638	303,092	298,338	302,321
23	TRANSPORTATION -											
24	RESIDENTIAL	0	20	23,930	48,326	33,207	70,228	70,228	92,050	107,869	120,052	123,403
25	COMMERCIAL	561	1,008	4,787	5,662	4,233	6,751	6,751	7,258	7,849	8,306	8,752
26	INDUSTRIAL	143	183	442	492	408	498	498	514	529	547	564
27	OTHER	118	371	681	619	550	935	935	995	1,057	1,121	1,188
28	TOTAL TRANSPORTATION	822	1,582	29,840	55,039	38,398	78,412	78,412	100,817	117,304	130,026	133,907

(A) Contains Billed and Unbilled Sales.

(B) Assumes approval of proposed rate increase and AMRP tracker

SCHEDULE C-12.1
PAGE 2 OF 2
WITNESS RESPONSIBLE.
P G SMITH

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S)

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDARS					FIVE PROJECTED CALENDAR YEARS					
		1996	1997	1998	1999	2000	TEST YEAR	2002	2003	2004	2005	2006
1	NO. OF CUSTOMERS BY CLASS (AVERAGE)											
2	RETAIL -											
3	RESIDENTIAL	324,870	332,009	327,118	308,261	314,144	306,153	308,879	285,860	274,394	267,740	267,268
4	COMMERCIAL	34,976	35,242	32,537	31,085	31,943	32,023	32,234	31,252	31,240	31,283	31,408
5	INDUSTRIAL	1,662	1,682	1,285	1,186	1,162	1,200	1,116	1,124	1,116	1,109	1,104
6	OTHER	1,130	1,115	827	741	804	804	800	845	815	845	851
7	TOTAL RETAIL	<u>362,638</u>	<u>370,028</u>	<u>361,772</u>	<u>341,273</u>	<u>348,183</u>	<u>340,180</u>	<u>343,121</u>	<u>318,880</u>	<u>307,565</u>	<u>300,716</u>	<u>300,330</u>
8	TRANSPORTATION -											
9	RESIDENTIAL	0	22	10,920	36,896	39,235	53,288	51,718	81,139	99,960	113,961	121,728
10	COMMERCIAL	557	652	3,677	5,493	5,149	5,640	5,492	7,005	7,554	8,078	8,529
11	INDUSTRIAL	145	155	377	472	470	445	453	506	522	538	556
12	OTHER	127	341	592	709	576	759	743	965	1,026	1,089	1,155
13	TOTAL TRANSPORTATION	<u>829</u>	<u>1,170</u>	<u>15,571</u>	<u>43,570</u>	<u>45,430</u>	<u>60,132</u>	<u>58,405</u>	<u>89,615</u>	<u>109,061</u>	<u>123,655</u>	<u>131,967</u>
14												
15	AVERAGE REVENUE PER CUSTOMER											
16	CUSTOMER											
17	RETAIL -											
18	RESIDENTIAL	684	699	601	528	722	929	718	701	716	722	721
19	COMMERCIAL	2,866	2,898	2,216	2,163	2,753	3,430	2,288	2,135	2,068	1,989	1,933
20	INDUSTRIAL	14,304	15,240	10,389	9,327	11,012	15,216	7,357	7,371	6,766	6,311	5,835
21	TRANSPORTATION -											
22	RESIDENTIAL	0	66	286	333	374	285	288	262	306	320	337
23	COMMERCIAL	5,975	6,175	2,214	2,284	2,214	2,834	2,854	2,634	3,092	3,278	3,405
24	INDUSTRIAL	18,952	20,713	11,078	11,647	10,821	9,866	12,751	13,067	15,143	15,771	16,295

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
REVENUE STATISTICS-JURISDICTIONAL
GAS REVENUES
1996 - 2006

SCHEDULE C-12.2
PAGE 1 OF 1
WITNESS RESPONSIBLE
P. G. SMITH

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S)

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					FIVE PROJECTED CALENDAR YEARS					
		1996	1997	1998	1999	2000	TEST YEAR	2002	2003	2004	2005	2006
1	REVENUE BY CUSTOMER											
2	CLASS:\$											
3												
4												
5												
6												
7												

SAME AS SCHEDULE C-12 1

SAME AS SCHEDULE C-12.1

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
SALES STATISTICS-TOTAL COMPANY
GAS SALES
1996 - 2006

SCHEDULE C-12.3
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. G. SMITH

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S)

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS										FIVE PROJECTED CALENDAR YEARS				
		1996	1997	1998	1999	2000	TEST YEAR	2002	2003	2004	2005	2006				
1	SALES BY CUSTOMER															
2	CLASS (A)															
3	RETAIL															
4	RESIDENTIAL	38,870,528	34,370,324	29,806,875	25,915,623	30,824,508	28,480,479	27,294,342	25,424,009	24,147,135	23,509,484	23,128,410				
5	COMMERCIAL	17,896,787	16,084,390	11,411,840	11,510,100	12,578,089	11,194,755	9,341,973	8,684,662	8,253,738	7,813,937	7,490,498				
6	INDUSTRIAL	4,542,472	4,236,731	2,216,705	2,100,111	2,015,003	2,118,440	1,168,578	1,121,272	1,030,604	931,120	846,749				
7	OTHER	2,988,735	2,262,620	1,683,534	1,854,943	1,596,422	1,785,001	1,419,630	1,067,374	954,233	838,298	722,416				
8	TOTAL RETAIL	62,298,522	56,984,065	45,098,954	41,380,777	46,814,022	43,578,675	39,224,723	36,287,317	34,365,710	33,092,839	32,188,071				
9	TRANSPORTATION -															
10	RESIDENTIAL	0	565	914,691	3,513,616	4,244,992	4,346,866	5,761,525	7,629,765	9,637,956	10,912,680	11,808,420				
11	COMMERCIAL	1,519,397	1,920,906	3,942,080	5,741,083	5,767,080	6,481,155	8,426,149	9,081,287	9,666,444	10,222,872	10,643,028				
12	INDUSTRIAL	1,620,974	1,601,717	2,117,217	2,841,373	2,837,538	2,657,320	3,428,607	3,502,384	3,532,224	3,522,492	3,555,360				
13	OTHER	41,624,304	45,493,771	46,487,903	22,863,926	23,805,371	21,258,096	23,071,771	24,592,710	25,783,728	26,868,192	28,161,756				
14	TOTAL TRANSPORTATION	44,764,675	49,016,959	53,481,871	34,959,998	36,654,981	34,743,437	40,688,052	44,806,146	48,620,352	51,526,236	54,168,564				
15	NO. OF CUSTOMERS BY															
16	CLASS (YEAR END)															
17	RETAIL -															
18	RESIDENTIAL	329,574	333,950	317,372	301,313	324,671	293,087	293,087	278,632	270,156	265,324	269,211				
19	COMMERCIAL	35,344	34,680	31,654	31,175	33,219	31,248	31,248	31,255	31,225	31,341	31,475				
20	INDUSTRIAL	1,061	1,578	1,230	1,150	1,292	1,126	1,126	1,121	1,111	1,106	1,101				
21	OTHER	1,145	1,103	738	862	939	860	860	830	800	868	834				
22	TOTAL RETAIL	367,744	371,311	350,984	334,500	360,121	326,121	326,121	311,538	303,092	298,339	302,321				
23	TRANSPORTATION -															
24	RESIDENTIAL	0	20	23,930	48,326	33,207	70,228	70,228	92,050	107,869	120,052	123,403				
25	COMMERCIAL	561	1,008	4,787	5,662	4,233	6,751	6,751	7,258	7,849	8,306	8,752				
26	INDUSTRIAL	143	183	442	492	408	498	498	514	529	547	564				
27	OTHER	118	371	681	619	550	935	935	995	1,057	1,121	1,188				
28	TOTAL TRANSPORTATION	822	1,562	29,840	55,099	38,398	78,412	78,412	100,817	117,304	130,026	133,907				

(A) Contains Billed and Unbilled Sales

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-A.I, 01-1539-GA-AAM
SALES STATISTICS-TOTAL COMPANY
GAS SALES
1996 - 2006

SCHEDULE C-12.3
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. G. SMITH

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					TEST YEAR	FIVE PROJECTED CALENDAR YEARS				
		1996	1997	1998	1999	2000		2002	2003	2004	2005	2006
1	NO. OF CUSTOMERS BY											
2	CLASS (AVERAGE)											
3	RETAIL -											
4	RESIDENTIAL	324,870	332,009	327,118	308,261	314,144	306,153	308,879	285,860	274,394	267,740	267,268
5	COMMERCIAL	34,976	35,242	32,537	31,085	31,943	32,023	32,234	31,252	31,240	31,283	31,408
6	INDUSTRIAL	1,662	1,662	1,295	1,186	1,182	1,200	1,209	1,124	1,116	1,109	1,104
7	OTHER	1,130	1,115	827	741	914	804	800	645	615	584	551
8	TOTAL RETAIL	362,638	370,028	361,772	341,273	348,183	340,180	343,121	318,880	307,365	300,716	300,330
9	TRANSPORTATION -											
10	RESIDENTIAL	0	22	10,920	36,896	39,235	53,288	51,718	81,139	99,960	113,961	121,728
11	COMMERCIAL	557	652	3,677	5,493	5,149	5,640	5,492	7,005	7,554	8,078	8,529
12	INDUSTRIAL	145	155	377	472	470	445	453	506	522	538	556
13	OTHER	127	341	597	709	576	759	743	965	1,026	1,089	1,155
14	TOTAL TRANSPORTATION	829	1,170	15,571	43,570	45,430	60,132	58,405	89,615	109,061	123,665	131,967
15	AVERAGE SALES PER											
16	CUSTOMER -											
17	RETAIL -											
18	RESIDENTIAL	113	104	91	84	97	93	88	89	88	88	87
19	COMMERCIAL	512	457	351	370	394	350	290	278	264	250	238
20	INDUSTRIAL	2,733	2,549	1,712	1,771	1,705	1,765	967	998	923	840	767
21	TRANSPORTATION -											
22	RESIDENTIAL	0	26	84	95	108	82	111	94	96	96	97
23	COMMERCIAL	2,728	2,946	1,072	1,045	1,120	1,149	1,534	1,296	1,280	1,266	1,248
24	INDUSTRIAL	11,179	10,334	5,616	6,020	6,037	5,972	7,569	6,922	6,773	6,547	6,400

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS: 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1538-GA-AAM
SALES STATISTICS-JURISDICTIONAL
GAS SALES
1996 - 2006

SCHEDULE C-12.4
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					FIVE PROJECTED CALENDAR YEARS					
		1996	1997	1998	1999	2000	TEST YEAR	2002	2003	2004	2005	2006
1	SALES BY CUSTOMER											
2	CLASS.Mtd											
3												
4												
5												
6												
7												

SAME AS SCHEDULE C-12.3

THE CINCINNATI GAS & ELECTRIC COMPANY
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
ANALYSIS OF RESERVE FOR UNCOLLECTIBLE ACCOUNTS
1998-2000 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2001

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-13
PAGE 1 OF 1
WITNESSES RESPONSIBLE:
P. G. SMITH

LINE NO.	DESCRIPTION	<u>Most Recent Three Calendar Years</u>			Test Year * Ending Dec 31, 2001
		1998	1999	2000	
1	Reserve at Beginning of Year	8,035,054	9,496,618	7,859,901	9,075,244
2	Current Year's Provision	7,580,623	5,908,458	10,369,650	12,853,000
3	Recoveries	3,322,114	3,285,475	3,689,812	3,800,000
4	Amount Charged Against Reserve	(9,441,173)	(10,830,650)	(12,844,119)	(13,000,000)
5	Reserve at End of Year	9,496,618	7,859,901	9,075,244	12,728,244
6	Net Write Off Ratio (Line 4 - Line 3) / Line 5	64%	96%	101%	72%
7	Uncollectible Expense/Provision Ratio (Line 2 / Line 5)	80%	75%	114%	101%

* Recoveries and Amount Charged Against Reserve are estimated for the Test Year ending 12-31-01.

Notes:
Information per General Ledger Account No. 144000
Current Year Provision - Acct. No. 904090.

Before

THE PUBLIC UTILITIES COMMISSION OF OHIO

CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM

IN THE MATTER OF THE APPLICATION
OF THE CINCINNATI GAS & ELECTRIC
COMPANY FOR AUTHORITY TO INCREASE
ITS RATES FOR GAS SERVICE TO ALL
JURISDICTIONAL CONSUMERS

SECTION D

SECTION D

RATE OF RETURN

THE CINCINNATI GAS & ELECTRIC COMPANY

CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM

Test Year: Twelve Months Ended December 31, 2001

Date Certain: March 31, 2001

Schedules

- D-1 Rate of return summary consolidated
 - D-2 Embedded cost of short-term debt consolidated
 - D-3 Embedded cost of long-term debt consolidated
 - D-4 Embedded cost of preferred stock consolidated
 - D-5 Comparative Financial Data consolidated
-

CINERGY CORP. (CONSOLIDATED)
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
RATE of RETURN SUMMARY
AS OF MARCH 31, 2001

DATE OF CAPITAL STRUCTURE: MARCH 31, 2001
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE D-1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	CLASS of CAPITAL	REFERENCE	AMOUNT (\$)	% of TOTAL	COST	WEIGHTED COST
1	Long-term debt	D-3	3,133,699,402	51.96%	7.18%	3.73%
2						
3	Preferred stock	D-4	61,568,263	1.02%	5.58%	0.06%
4						
5	Common equity	WPD-1b	2,835,152,087	47.02%	12.00%	5.64%
6						
7	Total capital		<u>6,030,419,752</u>	<u>100.00%</u>		<u>9.43%</u>
8						
9	Accumulated deferred investment					
10	tax credit - Acct 255	WPD-1a	<u>134,133,408</u>			
11						
12	Accumulated deferred income					
13	taxes - Acct 281 (accel amort)	WPD-1a	<u>9,969,656</u>			
14						
15	Accumulated deferred income					
16	taxes - Acct 282	WPD-1a	<u>1,131,981,631</u>			
17						
18	Accumulated deferred income					
19	taxes - Acct 283	WPD-1a	<u>411,774,515</u>			

CINERGY CORP. (CONSOLIDATED)
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
EMBEDDED COST OF SHORT-TERM DEBT

DATE OF CAPITAL STRUCTURE: MARCH 31, 2001
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE D-2
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B)	INTEREST RATE (C)	INTEREST REQUIREMENT (D)
		(\$)	(%)	(\$)
1	THE CINCINNATI GAS & ELECTRIC COMPANY			
2	<u>A/C 243: Capital Lease - Current</u>			
3	Zimmer Scrubber - Current	761,751	6.7310%	51,273
4	Current Capital Lease - Meters (1999 Acquisitions)	257,660	6.0600%	15,614
5	Current Capital Lease - Meters (2000 Acquisitions)	396,418	5.6950%	22,576
6	Totals	1,415,829		89,463
7				
8	THE UNION LIGHT, HEAT AND POWER COMPANY			
9	<u>A/C 243: Capital Lease - Current</u>			
10	Current Capital Lease - Meters (1999 Acquisitions)	67,832	6.0600%	4,111
11	Current Capital Lease - Meters (2000 Acquisitions)	276,170	5.6950%	15,728
12	Totals	344,002		19,839
13				
14	LAWRENCEBURG GAS COMPANY			
15	<u>A/C 224: Current Portion of Other L/T Debt</u>			
16	First Mortgage Bonds due 10/1/01	1,200,000	9.7500%	117,000
17	Totals	1,200,000		117,000
18				
19	PSI ENERGY, INC.			
20	<u>A/C 243: Capital Lease - Current</u>			
21	Current Capital Lease - Meters (1999 Acquisitions)	427,335	6.0600%	25,896
22	Current Capital Lease - Meters (2000 Acquisitions)	417,118	5.6950%	23,755
23				
24	<u>A/C 231: Notes Payable</u>			
25	Loans Payable	70,000,000	6.1930%	4,335,030
26				
27	<u>A/C 224: Current Portion of Other L/T Debt</u>			
28	Note Payable	923,396	6.0000%	55,404
29	Secured Medium Note Series A due 01/02/02	10,000,000	7.6300%	763,000
30	Secured Medium Note Series A due 01/07/02	13,000,000	7.6100%	989,300
31	Secured Medium Note Series A due 11/01/01	7,500,000	8.4700%	635,250
32	Secured Medium Note Series A due 11/08/01	9,000,000	8.2700%	744,300
33	Secured Medium Note Series A due 11/15/01	2,000,000	8.2200%	164,400
34	Totals	113,267,849		7,736,335

CINERGY CORP. (CONSOLIDATED)
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
EMBEDDED COST OF SHORT-TERM DEBT

DATE OF CAPITAL STRUCTURE: MARCH 31, 2001
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE D-2
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B)	INTEREST RATE (C)	INTEREST REQUIREMENT (D)
		(\$)	(%)	(\$)
1	CINERGY GLOBAL RESOURCES, INC.			
2	<u>A/C 221: Current Portion of Long Term Debt</u>			
3	Global Foote Creek, Inc. due 07/01/12	113,863	6.7300%	7,663
4	Global Foote Creek, Inc. due 07/01/09	412,108	9.5810%	39,484
5	Global Foote Creek IV, Inc. due 09/01/19	36,500	9.4230%	3,439
6	Global Foote Creek IV, Inc. due 09/01/10	231,700	9.9110%	22,964
7	Totals	<u>794,171</u>		<u>73,550</u>
8				
9	<u>A/C 231: Notes Payable</u>			
10	Bank Loan Notes (Cinergy Global Resources, a.s.)	2,098,229	10.0000%	209,823
11	Bank Loan Notes (Moravske Teplarna, a.s.)	16,958,641	5.8600%	993,776
12	Bank Loan Notes (Plzenska Energetika, s.r.o.)	11,877,497	5.4700%	649,699
13	Bank Loan Notes (Setuza)	11,451,398	5.6200%	643,569
14	Cinergy Global One	27,731,531	6.2900%	1,744,313
15	Totals	<u>70,117,296</u>		<u>4,241,180</u>
16				
17	CINERGY SOLUTIONS HOLDING CO, INC.			
18	<u>A/C 231: Notes Payable</u>			
19	Bank Loan Notes (Corp. 658-BNS)	20,000,000	6.1850%	1,237,000
20	Totals	<u>20,000,000</u>		<u>1,237,000</u>
21				
22	CINERGY CORP.			
23	<u>A/C 231: Notes Payable</u>			
24	Loans Payable	1,073,000,000	5.3430%	57,326,098
25				
26	Commercial Paper	309,363,000	6.1940%	19,161,635
27				
28	Fees on Committed Lines and Revolving			
29	Credit Facilities			2,050,000
30				
31	Total Consolidated	<u>1,589,502,147</u>		<u>92,052,100</u>
32				
33	Cost of Short-Term Debt		<u>5.791%</u>	

CINERGY CORP. (CONSOLIDATED)
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
EMBEDDED COST OF LONG-TERM DEBT

DATE OF LONG TERM DEBT: MARCH 31, 2001
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE D-3
PAGE 1 OF 4
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	DEBT ISSUE TYPE, COUPON RATE	DATE ISSUED (DAY/MO/YR)	MATURITY DATE (DAY/MO/YR)	PRINCIPAL AMOUNT (C)	FACE AMOUNT OUTSTANDING (D)	UNAMORT. (DISCOUNT) DEBT ON REACQUIRED (E)	UNAMORT. DEBT ON REACQUIRED (F)	UNAMORT. LOSS DEBT (G)	CARRYING VALUE (H=D+E-F-G)	ANNUAL INTEREST COST (I)
1	THE CINCINNATI GAS & ELECTRIC COMPANY									
2	Capital Leases:									
3	Woodsdale Unit 1	5.863%	31-Oct-96	31-Oct-01	21,562,108	21,562,108			21,562,108	1,292,254
4	Zimmer Scrubber	6.731%	30-Sep-00	30-Sep-10	10,482,500	8,877,826			8,877,826	616,351
5	Meters (1989 Acquisitions)	6.060%	20-Dec-99	20-Dec-09	3,455,456	2,899,037			2,899,037	180,044
6	Meters (2000 Acquisitions)	5.695%	25-Dec-00	25-Dec-10	5,609,582	5,117,925			5,117,925	299,195
7	Bonds:									
8	1st. Mlge.	7.250%	10-Sep-92	01-Sep-02	100,000,000	100,000,000	(200,311)	16,779	99,782,910	7,534,846
9	1st. Mlge.	7.200%	01-Oct-93	01-Oct-23	300,000,000	265,500,000	(1,979,910)	170,100	263,349,990	19,555,644
10	1st. Mlge.	6.450%	15-Feb-94	15-Feb-04	110,000,000	110,000,000	(263,132)	24,254	109,712,614	7,309,367
11	1st. Mlge.	5.450%	01-Jan-94	01-Jan-24	21,400,000	21,400,000	(155,883)	304,868	20,939,449	1,202,435
12	1st. Mlge.	5.450%	01-Jan-94	01-Jan-24	25,300,000	25,300,000	(184,275)	342,888	24,772,837	1,420,809
13	1st. Mlge.	5.500%	01-Jan-94	01-Jan-24	48,000,000	48,000,000	(349,440)	524,716	47,125,844	2,714,724
14	1st. Mlge.									
15	Loss on Reacquisition of Debt							7,970,342	(7,970,342)	1,113,372
16	Gain on Reacquisition of Debt							(933,390)	933,390	(41,484)
17										
18										
19										
20	Pollution Control Bonds:									
21	PCB-Boone - Variable Rate	4.783%	01-Feb-85	01-Aug-13	16,000,000	16,000,000	(67,044)	151,473	15,781,483	793,753
22	PCB-OAQDQ-A - Variable Rate	4.485%	01-Dec-85	01-Dec-15	42,000,000	42,000,000	(154,704)	179,586	41,665,600	1,943,548
23	PCB-OAQDQ-B - Variable Rate	4.485%	01-Dec-85	01-Dec-15	42,000,000	42,000,000	(154,000)	179,520	41,666,480	1,943,488
24	1995 Ser. A - Variable Rate	4.223%	01-Sep-35	01-Sep-30	42,000,000	42,000,000	(125,315)	237,525	41,637,160	1,816,172
25	1998 Ser. B - Variable Rate	4.153%	01-Sep-95	01-Sep-30	42,000,000	42,000,000	(125,315)	245,644	41,828,041	1,785,623
26										
27	Other Long-Term Debt:									
28	6.500% Series		01-Dec-92	01-Dec-22	12,720,863	12,720,863	(31,083)	0	12,889,560	1,030,599
29	6.900% Series		01-Jun-95	01-Jun-25	150,000,000	150,000,000	(785,320)	3,814,080	145,400,600	10,718,858
30	8.280% Series		30-Jun-95	30-Jun-95	100,000,000	100,000,000	(2,546,250)	4,628,937	92,824,813	8,730,980
31	6.870% Series		01-Oct-97	01-Oct-07	100,000,000	100,000,000	933,426	925,548	100,007,878	6,986,780
32	6.400% Series		01-Apr-98	01-Apr-08	100,000,000	100,000,000	(144,228)	510,552	99,345,220	6,593,624
33	6.350% Series		15-Jun-98	15-Jun-38	100,000,000	100,000,000	3,962,688	722,570	103,240,118	6,387,746
34										
35	Totals				1,392,510,289	1,355,377,559	(2,370,096)	12,978,950	1,332,991,561	91,929,128

CINERGY CORP. (CONSOLIDATED)
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
EMBEDDED COST OF LONG-TERM DEBT

DATE OF LONG TERM DEBT: MARCH 31, 2001
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
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WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	DEBT ISSUE TYPE, COUPON RATE	DATE ISSUED (DAY/MO/YR) (A)	MATURITY DATE (DAY/MO/YR) (B)	PRINCIPAL AMOUNT (C)	FACE AMOUNT OUTSTANDING (D)	UNAMORT. (DISCOUNT) or PREMIUM (E)	UNAMORT. DEBT EXPENSE (F)	UNAMORT. LOSS ON REACQUIRED DEBT (G)	CARRYING VALUE (H=D+E-F-G)	ANNUAL INTEREST COST (I)
1 THE UNION LIGHT, HEAT AND POWER COMPANY										
2	Capital Leases:									
3	Meters (1999 Acquisitions)	20-Dec-99	20-Jan-10	909,680	763,198				763,198	47,556
4	Meters (2000 Acquisitions)	25-Dec-00	25-Dec-10	3,832,158	3,496,297				3,496,297	204,395
5										
6	Loss on Reacquisition of Debt							3,051,420	(3,051,420)	202,128
7										
8	Other Long-Term Debt:									
9	7.650% Series	15-Jul-95	15-Jul-25	15,000,000	15,000,000	(239,440)	736,621		14,023,939	1,209,610
10	6.500% Series	30-Apr-98	30-Apr-08	20,000,000	20,000,000	(120,020)	(156,315)		20,036,295	1,316,001
11	6.110% Series	08-Dec-98	08-Dec-03	20,000,000	20,000,000		77,728		19,922,272	1,269,814
12	7.875% Series	15-Sep-99	15-Sep-09	20,000,000	20,000,000	(43,645)	138,548		19,817,807	1,627,548
13										
14	Totals			79,741,838	79,259,495	(403,105)	796,582	3,051,420	75,008,388	5,829,496
15										
16 LAWRENCEBURG GAS COMPANY										
17	Bonds:									
18	1st. Mlge.	01-Oct-86	01-Oct-01	1,200,000	0	0	528		(528)	1,056
19	Totals			1,200,000	0	0	528	0	(528)	1,056

DATE OF LONG TERM DEBT: MARCH 31, 2001
TYPE OF FILING: X ORIGINAL UPDATED REVISED
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CINERGY CORP. (CONSOLIDATED)
CASE NOS. 01-1228-GA-AR, 01-1478-GA-ALT, 01-1539-GA-AAM
EMBEDDED COST OF LONG-TERM DEBT

SCHEDULE D-3
PAGE 3 OF 4
WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	DEBT ISSUE TYPE, COUPON RATE	DATE ISSUED (DAY/MON/YR)	MATURITY DATE (DAY/MON/YR)	PRINCIPAL AMOUNT (C)	UNAMORT AMOUNT OUTSTANDING (D)	UNAMORT (DISCOUNT) PREMIUM EXPENSE (E)	UNAMORT DEBT ON REACQUIRED (F)	UNAMORT LOSS DEBT (G)	CARRYING VALUE (H=D+E-F-G)	ANNUAL INTEREST COST (I)
1 PSI ENERGY, INC.										
2 Capital Leases:										
3	Meters (1999 Acquisitions)	20-Dec-99	20-Jan-10	5,730,942	4,808,111				4,808,111	299,602
4	Meters (2000 Acquisitions)	25-Dec-00	25-Dec-10	5,978,370	5,454,409				5,454,409	318,866
5 Bonds:										
7	1st Mfg. Series ZZ	15-Feb-93	15-Feb-28	50,000,000	50,000,000	(1,007,813)	947,183		48,045,004	2,941,672
8	1st Mfg. Series AAA	01-Feb-94	01-Feb-24	50,000,000	30,000,000	(449,634)	129,054		29,421,312	2,200,918
9	1st Mfg. Series BBB	30-Apr-99	15-Jul-09	124,085,000	124,085,000	374,433	886,645		124,152,788	10,158,612
10	1st Mfg. Series CCC	30-Apr-99	15-Jan-22	53,055,000	53,055,000		431,885		52,623,115	4,820,025
11	1st Mfg. Series DDD	30-Apr-99	01-Sep-32	38,000,000	38,000,000	873,676	309,694		38,563,782	3,233,267
12										
13										
14	Loss on Reacquisition of Debt							30,746,213	(30,746,213)	3,167,772
15								(1,184,193)	1,184,193	(85,852)
16	Gain on Reacquisition of Debt									
17										
18	Secured Medium-Term Notes									
19	Series A, 6.370% to 6.810%, due November 8, 2006 to June 1, 2022			131,500,000	34,300,000		130,994		34,169,008	3,052,870
20	Series B, 5.93% to 6.24%, due September 17, 2003 to August 22, 2022			133,000,000	126,000,000		510,735		125,489,265	8,661,908
21										
22 Other Long-Term Debt:										
23	7.250% Series	15-Mar-98	15-Mar-28	100,000,000	2,958,000	(2,568)	11,646		2,643,766	186,726
24	6.350% Series	15-Nov-96	15-Nov-06	100,000,000	50,000	(135)	629		49,236	3,339
25	6.000% Series	01-Jun-98	31-Dec-32	86,385,500	83,003,856	(8,506,124)			74,497,732	5,287,048
26	6.500% Series	01-Aug-98	01-Aug-26	50,000,000	50,000,000	1,295,648	149,872		51,145,776	3,257,585
27	6.000% Series	15-Dec-98	14-Dec-16	50,000,000	50,000,000		291,421		49,708,579	3,063,552
28	5.520% Series	30-Apr-99	15-Mar-09	87,342,000	87,342,000	(74,490)	476,736		86,790,774	6,519,414
29	7.850% Series	20-Oct-99	15-Oct-07	285,000,000	285,000,000	(110,489)	(561,686)		285,451,197	21,141,773
30										
31 Pollution Control Bonds:										
32	Variable Rate	01-Nov-96	01-Jan-14	19,600,000	19,600,000		145,606		19,454,394	765,269
33	Variable Rate	01-Nov-96	01-Mar-19	5,000,000	5,000,000		37,144		4,962,856	192,620
34	Variable Rate	01-Feb-97	01-Apr-22	35,000,000	35,000,000		116,424		34,883,576	1,349,171
35	Variable Rate	01-Aug-98	01-Aug-28	23,000,000	23,000,000		311,272		22,688,728	984,552
36	Variable Rate	16-May-00	01-May-35	44,025,000	44,025,000		713,819		43,311,181	1,963,125
37	Variable Rate	16-May-00	01-Apr-22	10,000,000	10,000,000		180,047		9,819,953	437,755
38										
39										
40	Totals			1,494,291,812	1,150,961,376	(7,607,516)	5,219,320	29,562,020	1,108,572,620	83,921,109

DATE OF LONG TERM DEBT: MARCH 31, 2001
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WITNESS RESPONSIBLE:
P. G. SMITH

LINE NO.	DEBT ISSUE TYPE, COUPON RATE	DATE ISSUED (DAY/MO/YR)	MATURITY DATE (DAY/MO/YR)	PRINCIPAL AMOUNT (C)	FACE AMOUNT OUTSTANDING (D)	UNAMORT. (DISCOUNT) ON REACQUIRED DEBT (E)	UNAMORT. DEBT EXPENSE (F)	UNAMORT. LOSS ON REACQUIRED DEBT (G)	CARRYING VALUE (H=D+E-F-G)	ANNUAL INTEREST COST (I)
1	CINERGY GLOBAL RESOURCES, INC.									
2	Other Long-Term Debt:									
3	6.200% Series	03-Nov-98	03-Nov-08	150,000,000	150,000,000	(251,394)	7,255,246		142,493,360	10,434,042
4	Global Foote Creek, Inc.									
5	6.730% Series	06-Aug-99	06-Jul-12	15,300,000	14,042,159				14,042,159	960,938
6	Global Foote Creek, Inc.									
7	9.581% Series	06-Aug-99	01-Jul-09	7,100,000	6,322,367				6,322,367	620,255
8	Global Foote Creek IV, Inc.									
9	9.423% Series	31-Dec-00	01-Sep-19	8,890,000	8,853,500				8,853,500	853,919
10	Global Foote Creek IV, Inc.									
11	9.911% Series	31-Dec-00	01-Sep-10	5,230,000	4,998,300				4,998,300	507,656
12	Chenergy Global One, Inc. (Czech Rep. Parent)									
13	6.290% Series	31-Dec-99	10-Jan-05	70,113,896	48,078,079				48,078,079	3,071,665
14	Totals			256,633,896	232,294,405	(251,394)	7,255,246	0	224,787,765	16,448,475
15	CINERGY CORP.									
16	Other Long-Term Debt:									
17	6.530% Series	16-Dec-98	16-Dec-08	200,000,000	200,000,000	(67,823)	6,513,394		193,418,783	14,126,981
18	6.125% Series	16-Apr-99	15-Apr-04	200,000,000	200,000,000	(180,055)	899,032		198,920,913	12,792,346
19										
20										
21	Totals			400,000,000	400,000,000	(247,878)	7,412,426	0	392,339,696	26,919,327
22										
23	Total Consolidated			3,614,377,835	3,217,892,835	(10,879,989)	33,663,052	39,650,392	3,133,699,402	225,048,591
24										
25	Embedded Cost of Long-Term Debt (I / H)									7.182%

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WITNESS RESPONSIBLE:
P. G. SMITH

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DATE OF CAPITAL STRUCTURE: MARCH 31, 2001
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): See Below

CINERGY CORP. (CONSOLIDATED)
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1538-GA-AAM
COMPARATIVE FINANCIAL DATA

SCHEDULE D-5
PAGE 1 OF 5
WITNESS RESPONSIBLE:
R. N. KIRCH

Line No.	Description	Base Period	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
1	PLANT DATA (\$000 omitted): (a)(b)											
2	Gas Plant											
3	Intangible	1,255	1,256	1,256	44	6	6					
4	Production-Mfg. Gas	11,835	11,631	11,234	11,074	10,419	10,281	10,346	10,283			
5	Underground Storage (c)	117	119	140	157	83	94	20	20			
6	Storage-Local	6	6	2	2	6	2	1	1			
7	Transmission	14,129	14,129	14,066	14,182	7,959	7,959					
8	Distribution	838,664	820,200	781,750	744,167	710,784	877,393	646,931	617,300			
9	General	17,328	17,938	15,955	16,538	17,622	18,069	23,016	17,973			
10	Total Gas Plant-Gross	883,335	865,279	824,403	786,164	746,879	713,804	680,314	645,577			
11	Less: Accum. Provision for Depr. and Amort.	309,293	304,324	282,239	282,927	243,483	226,167	202,382	187,115			
12	Gas Plant in Service-Net	574,042	560,955	542,164	523,237	503,396	487,637	477,932	458,462			
13	Electric Plant (d)											
14	Intangible	50,166	47,242	30,138	21,693	16,078	14,032	17,897	17,518			
15	Production Plant-Steam	2,084,359	4,835,074	4,764,293	4,723,940	4,571,345	4,649,994	4,529,620	4,548,022			
16	Production Plant-Hydro	24,546	24,644	23,659	22,678	22,540	22,221	20,852	20,746			
17	Production Plant-Other	1,083,546	1,082,535	1,087,154	1,073,115	1,071,709	1,070,534	462,474	384,218			
18	Transmission	2,983,615	2,956,047	2,797,896	2,696,185	2,555,257	2,412,734	2,275,471	2,141,149			
19	Distribution	218,600	225,916	209,494	231,231	210,165	221,756	315,724	214,903			
20	General	6,646,645	9,695,918	9,412,535	9,218,961	8,976,964	8,605,598	8,613,165	8,268,096			
21	Total Electric Plant-Gross	2,802,771	4,186,139	3,923,581	3,715,047	3,498,322	3,312,178	3,117,021	2,933,347			
22	Less: Accum. Provision for Depr. and Amort.	3,843,874	5,509,779	5,488,954	5,503,914	5,478,642	5,483,420	5,486,144	5,354,749			
23	Electric Plant in Service-Net											
24	Common Plant											
25	Intangible	241,928	211,424	189,125	186,364	188,172	185,638	184,663	185,718			
26	Production Plant-Steam	69,076	85,151	54,058	62,273	58,517	53,513	47,998	43,340			
27	Production Plant-Hydro	172,852	146,273	135,067	124,091	129,655	132,125	136,665	142,378			
28	Production Plant-Other											
29	Transmission											
30	Distribution											
31	General											
32	Total Electric Plant-Gross											
33	Less: Accum. Provision for Depr. and Amort.											
34	Electric Plant in Service-Net											
35	Construction Work in Progress											
36	Net Utility Plant											
37	Percentage of Construction Expenditures											
38	Financed Internally (e)											

(1) Beginning with the first quarter of 2001, Cinergy Corp. reported CG&E Electric production assets as non-regulated property, plant & equipment.
(a) The Cinergy Corp. merger became effective in October, 1994. Information prior to 1994 is not available.
(b) Completed Construction Not Classified is included with Plant in Service by function.
(c) FERC Account 117 and Utility Account 2520 for Lawrenceburg Gas Company

DATE OF CAPITAL STRUCTURE: MARCH 31, 2001
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WORK PAPER REFERENCE NO(S): See below

CINERGY CORP. (CONSOLIDATED)
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
COMPARATIVE FINANCIAL DATA

SCHEDULE D-5
PAGE 2 OF 5
WITNESS RESPONSIBLE:
P. G. SMITH

Line No.	Description	Base Period	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
1	CAPITAL STRUCTURE: (a)											
2	Long-term debt (\$000)		3,110,109	3,193,315	2,784,709	2,325,945	2,462,684	2,433,680	2,631,803			
3	Preferred stock (\$000)		62,834	92,597	92,640	177,989	194,232	367,897	477,929			
4	Common equity (\$000)		2,835,152	2,788,961	2,653,721	2,541,231	2,539,200	2,548,843	2,414,271			
5	CONDENSED INCOME STATEMENT DATA: (a)											
6	Operating revenues (\$000,000)		7,426.6	8,422.0	5,937.9	5,911.3	4,387.1	3,276.1	2,888.4	2,833.4		
7	Operating expenses (excluding FIT and SIT) (\$000,000)		6,430.0	7,560.3	5,244.7	5,328.2	3,621.4	2,512.6	2,290.4	2,187.6		
8	Operating income (\$000,000)		996.6	861.7	693.2	595.1	765.7	763.5	808.1	598.0		
9	Federal income taxes (current) (\$000,000)		224.8	187.3	114.0	209.0	133.3	143.4	175.3	104.1		
10	State income taxes (current) (\$000,000)		21.2	16.9	(1.5)	16.9	12.1	7.5	10.4	6.5		
11	Total income taxes (current) (\$000,000)		246.0	204.2	112.5	225.9	145.4	150.9	185.7	110.6		
12	Investment tax credits - net (\$000,000)		(9.3)	(9.6)	(9.2)	(9.6)	(9.6)	(9.8)	(10.1)	(10.3)		
13	AFUDC - Debt and Equity (\$000,000)		30.2	14.0	9.2	5.4	7.4	10.0	18.5	27.0		
14	Other income - net (\$000,000) (b)		(335.1)	(281.6)	(195.5)	(116.9)	(272.7)	(295.0)	(295.3)	(570.2)		
15	Extraordinary item (\$000,000)		0.0	399.5	403.6	261.0	253.2	334.8	347.2	191.1		
16	Net income (\$000,000)		455.0	395.5	403.6	261.0	253.2	316.4	347.2	191.1		
17	Net income applicable to common stock (\$000,000)		455.0	395.5	403.6	261.0	253.2	316.4	347.2	191.1		
18	INCOME AVAILABLE FOR FIXED CHARGES: (a)											
19	Interest charges (\$000)		315,209	224,459	234,778	243,587	236,319	215,603	226,672	227,286		
20	Interest charges on preferred stock (\$000)		459,002	404,051	409,098	267,485	265,807	357,977	378,035	226,701		
21	Interest charges on subsidiaries (\$000)		3,946	4,585	5,457	6,517	12,568	23,180	30,853	35,559		
22	Preferred dividend requirements of subsidiaries (\$000)											
23	Cost of reacquisition of Preferred Stock (\$000)											
24	Earnings available for common equity (\$000)		455,056	399,466	403,641	260,968	253,238	316,406	347,182	191,142		
25	AFUDC - % of net income before preferred dividend requirements of subsidiaries		6.58	3.47	2.26	3.42	2.07	2.07	2.65	8.18		
26	AFUDC - % of earnings available for common equity		6.64	3.51	2.29	3.51	2.17	2.34	2.89	9.70		
27	COST OF CAPITAL: (a)											
28	Embedded cost of long-term debt (%)		7.06	7.31	7.21	7.21	7.42	7.56	7.69	6.20		
29	Embedded cost of preferred stock (%)		5.58	5.58	5.98	5.98	6.80	6.83	7.11	7.14		
30	FIXED CHARGE COVERAGE: (a)											
31	Pre-tax interest coverage		3.53	3.66	3.44	2.47	3.33	3.41	3.42	2.47		
32	After-tax interest coverage (excluding AFUDC)		2.71	2.64	2.61	2.02	2.49	2.55	2.54	1.91		
33	Indenture provision coverage (b)											
34	Alter - tax fixed charge coverage		3.53	3.66	3.44	2.47	3.33	3.41	3.42	2.47		

(a) The Cinergy Corp. merger became effective in October, 1994. The 1993 financial information is shown for comparative purposes where available. Other information prior to 1994 is not available.
(b) Net of interest and other charges.
(c) An indenture computation is prepared on an individual company basis only.

CINERGY CORP. (CONSOLIDATED)
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
COMPARATIVE FINANCIAL DATA

DATE OF CAPITAL STRUCTURE: MARCH 31, 2001
TYPE OF FILING: "X" ORIGINAL, "U" UPDATED, "R" REVISED
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WITNESS RESPONSIBLE:
P. G. SMITH

Line No.	Description	Base Period	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
1	STOCK AND BOND RATINGS: (a)											
2	Cinergy Corp.											
3	Moody's Corporate Credit	Baa2	Baa2	Baa2	Baa2	Baa2	N/A	N/A	N/A	N/A	N/A	N/A
4	Moody's Commercial Paper	P-2	P-2	P-2	P-2	P-2	N/A	N/A	N/A	N/A	N/A	N/A
5	S&P's Corporate Credit	BBB+VA 2	BBB+VA 2	BBB+	BBB+	BBB+	N/A	N/A	N/A	N/A	N/A	N/A
6	S&P's Commercial Paper	A-2	A-2	A-2	A-2	A-2	N/A	N/A	N/A	N/A	N/A	N/A
7	CGE											
8	Moody's Secured Debt (1990-94 1st Mort. Bonds Ratings)	A3	A3	A3	A3	A3	A3	A3	Baa1	Baa1	Baa1	Baa1
9	Moody's Senior Unsecured Debt	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	N/A	N/A	N/A	N/A
10	Moody's Junior Unsecured Debt	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	N/A	N/A	N/A	N/A
11	Moody's Preferred Stock	baa1	baa1	baa1	baa1	baa1	baa1	baa1	baa2	baa2	baa2	baa2
12	Moody's Commercial Paper	P-2	P-2	P-2	P-2	P-2	N/A	N/A	N/A	N/A	N/A	N/A
13	S&P's Secured Debt (1990-94 1st Mort. Bonds Ratings)	A-	A-	A-	A-	A-	A-	A-	BBB+	BBB+	BBB+	BBB+
14	S&P's Senior Unsecured Debt	BBB+	BBB+	BBB+	BBB+	BBB+	BBB+	BBB+	N/A	N/A	N/A	N/A
15	S&P's Junior Unsecured Debt	BBB	BBB	BBB	BBB	BBB	BBB	BBB	N/A	N/A	N/A	N/A
16	S&P's Preferred Stock	BBB	BBB	BBB	BBB	BBB	BBB	BBB	BBB	BBB	BBB	BBB
17	S&P's Commercial Paper	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	N/A	N/A	N/A	N/A	N/A	N/A
18	PSI											
19	Moody's Secured Debt (1990-94 1st Mort. Bonds Ratings)	A3	A3	A3	A3	A3	A3	A3	Baa1	Baa1	Baa1	Baa1
20	Moody's Senior Unsecured Debt	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	N/A	N/A	N/A	N/A
21	Moody's Junior Unsecured Debt	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	N/A	N/A	N/A	N/A
22	Moody's Preferred Stock	baa1	baa1	baa1	baa1	baa1	baa1	baa1	baa2	baa2	baa2	baa2
23	Moody's Commercial Paper	P-2	P-2	P-2	P-2	P-2	N/A	N/A	N/A	N/A	N/A	N/A
24	S&P's Secured Debt (1990-94 1st Mort. Bonds Ratings)	A-	A-	A-	A-	A-	A-	A-	BBB+	BBB+	BBB+	BBB+
25	S&P's Senior Unsecured Debt	BBB+	BBB+	BBB+	BBB+	BBB+	BBB+	BBB+	N/A	N/A	N/A	N/A
26	S&P's Junior Unsecured Debt	BBB	BBB	BBB	BBB	BBB	BBB	BBB	N/A	N/A	N/A	N/A
27	S&P's Preferred Stock	BBB	BBB	BBB	BBB	BBB	BBB	BBB	BBB	BBB	BBB	BBB
28	S&P's Commercial Paper	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	N/A	N/A	N/A	N/A	N/A	N/A
29	ULH&P											
30	Moody's Secured Debt (1990-94 1st Mort. Bonds Ratings)	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	A3	A3	Baa1	Baa1	Baa1	Baa1
31	Moody's Unsecured Debt	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	N/A	N/A	N/A	N/A
32	S&P's Secured Debt (1990-94 1st Mort. Bonds Ratings)	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	A-	A-	BBB+	BBB+	BBB+	BBB+
33	S&P's Unsecured Debt	BBB+	BBB+	BBB+	BBB+	BBB+	BBB+	BBB+	N/A	N/A	N/A	N/A

(a) On 12-12-00, S&P placed its ratings of Cinergy Corp. and its operating affiliates on CreditWatch with negative implications. On 01-22-01 Moody's announced it had assigned negative outlooks to the debt and preferred stock securities of Cinergy Corp. and all of its subsidiaries.

CINERGY CORP. (CONSOLIDATED)
CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
COMPARATIVE FINANCIAL DATA

DATE OF CAPITAL STRUCTURE: MARCH 31, 2001
TYPE OF FINANCIAL STATEMENT: ORIGINAL, UPDATED, REVISED
WORK PAPER REFERENCE NO(S): See below

SCHEDULE D-5
PAGE 4 OF 5
WITNESS RESPONSIBLE:
P. G. SMITH

Line No.	Description	Base Period	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
1	COMMON STOCK RELATED DATA: (a)											
2	Shares outstanding - year end (000)	*	158,968	158,923	158,665	157,745	157,679	157,670	155,198	146,405		
3	Shares outstanding - weighted average (monthly) (000)	*	158,938	158,863	158,238	157,685	157,678	156,620	147,426	144,226		
4	Earnings per share - weighted average	*	2.51	2.54	1.65	1.61	2.00	2.22	1.30	0.43		
5	Earnings per share - weighted average - assuming dilution (\$)	*	2.50	2.53	1.65	1.59	1.99	2.20	1.29	0.43		
6	Dividends paid per share (\$)	*	1.80	1.80	1.80	1.80	1.74	1.72	1.50	1.46		
7	Dividends declared per share (\$)	*	1.80	1.80	1.80	1.80	1.74	1.72	1.50	1.46		
8	Dividend pay out ratio (declared basis) (%)	*	71.7	70.9	109.1	111.8	87.0	77.5	115.4	339.5		
9	Market price - High-Low (\$)											
10	1st quarter - High	35.15	25.88	34.88	38-11/16	35-3/4	32-1/8	25-1/4				
11	1st quarter - Low	28.81	20.00	27.38	33	32-5/8	28-1/4	23-3/8				
12	2nd quarter - High	*	28.13	34.63	37-5/16	35-5/8	32	27				
13	2nd quarter - Low	*	21.19	27.44	31-5/8	32	27-1/2	24-5/8				
14	3rd quarter - High	*	35.23	35.00	36-7/8	35-1/4	32	27-7/8				
15	3rd quarter - Low	*	33.00	33.00	36-7/8	35-1/4	32	27-7/8				
16	4th quarter - High	*	35.25	34.63	38-1/16	35-3/4	32-1/8	25-1/4	24			
17	4th quarter - Low	*	32.50	32.44	33-3/4	32	30-7/8	27-3/4	20-3/4	15.56		
18	Book value per share (year-end) (\$)	*	17.54	16.70	16.06	16.10	16.39	16.17	15.56	15.17		
19												
20												
21	RATE OF RETURN MEASURES: (a)											
22	Return on common equity (average) (%)	16.18	14.68	15.54	10.27	9.89	12.33	13.98	8.25			
23	Return on total capital (average) (%)	11.07%	9.22%	9.86	8.10	8.11	9.35	9.60	8.79			
24	Return on net plant in service (average) (%) - Total Company %	13.75	9.42	6.09	6.04	8.58	9.13	9.73				
25	- Gas %	11.95	14.71	1.99	(9.69)	6.67	7.76	8.00				
26	- Electric %	13.96	8.89	6.48	7.51	8.73	9.25	9.88				
27												

* Not required until eight month filing as provided by Section 1.5.

(a) The Cinergy Corp. merger became effective in October, 1994. Information prior to 1994 is not available.

DATE OF CAPITAL STRUCTURE: MARCH 31, 2001
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
 WORK PAPER REFERENCE NO(S): See Below

CINERGY CORP. (CONSOLIDATED)
 CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM
 COMPARATIVE FINANCIAL DATA

SCHEDULE D-S
 PAGE 5 OF 5
 WITNESS RESPONSIBLE:
 P. G. SMITH

Line No.	Description	Base Period	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
1	Other Financial and Operating Data: (a)											
2	Mix of Sales (\$000)											
3	Gas revenues		2,941,751	1,500,146	1,099,629	491,145	474,034	410,852	442,398	469,296		
4	Electric revenues		5,384,082	4,312,899	4,763,289	3,851,698	2,768,706	2,612,579	2,446,049	2,364,144		
5	Total		8,325,835	5,809,045	5,862,918	4,352,843	3,242,740	3,023,431	2,888,447	2,833,440		
6	Mix of Sales (%)											
7	Gas		35.3	27.0	18.8	11.3	14.6	13.6	15.3	16.6		
8	Electric		64.7	73.0	81.2	88.7	85.4	86.4	84.7	83.4		
9	Total		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0		
10	Mix of Fuel (\$000)											
11	Gas		2,674,449	1,383,893	894,845	286,158	249,116	206,250	248,293	280,836		
12	Electric		772,525	761,304	730,204	693,435	713,250	716,754	712,954	733,159		
13	Total		3,446,974	2,145,297	1,625,149	959,593	962,366	923,004	961,286	1,013,995		
14	Mix of Fuel (%)											
15	Gas		77.6	64.5	55.1	27.7	25.9	22.3	25.8	27.7		
16	Electric		22.4	35.5	44.9	72.3	74.1	77.7	74.2	72.3		
17	Total		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0		
18	Composite depreciation rates											
19	Gas (%) CG&E and Subsidiary Cos. (%)	N/A	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.70%	2.60%	2.60%
20	Electric (%) CG&E and Subsidiary Cos. (%)	N/A	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
21	Electric PS (%)	N/A	3.00%	3.00%	3.00%	3.00%	3.00%	3.10%	3.00%	3.00%	3.00%	3.00%
22	Common CG&E and Subsidiary Cos. (%)	N/A	3.30%	2.70%	2.60%	3.00%	3.00%	3.40%	3.40%	3.30%	3.10%	3.10%

(a) The Cinergy Corp. merger became effective in October, 1994. Information prior to 1994 is not available.

Before

THE PUBLIC UTILITIES COMMISSION OF OHIO

CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM

IN THE MATTER OF THE APPLICATION
OF THE CINCINNATI GAS & ELECTRIC
COMPANY FOR AUTHORITY TO INCREASE
ITS RATES FOR GAS SERVICE TO ALL
JURISDICTIONAL CONSUMERS

SECTION E

SECTION E

RATES AND TARIFFS

THE CINCINNATI GAS & ELECTRIC COMPANY

CASE NOS. 01-1228-GA-AIR, 01-1478-GA-ALT, 01-1539-GA-AAM

TEST YEAR: Twelve Months Ended December 31, 2001

Date Certain: March 31, 2001

Schedules

- E-1 Scored copy of proposed tariff schedules
- E-2 Scored copy of current tariff schedules
- E-3 Narrative rationale for tariff changes
- E-3.1 Customer charge/minimum bill rationale
- E-3.2a Cost of service study – Peak & Average – Peak Day
- E-3.2b Cost of service study – Rates RS/RFT – Functionalized
- E-3.2c Cost of service study – Rates GS/FT – Functionalized
- E-3.2d Cost of Service study – Rate IT - Functionalized
- E-4 Class and schedule revenue summary
- E-4.1 Annualized test year revenue at proposed rates vs. most current rate
- *E-4.3 Actual test year revenue at actual rates
- E-5 Typical bill comparison

* Not included. To be filed after end of Test Year.

Schedule E-1

PROPOSED TARIFF SHEETS

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The Cincinnati Gas & Electric Company
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 30.12
Cancels and Supersedes
Sheet No. 30.11
Page 1 of 2

(C)

RATE RS

RESIDENTIAL SERVICE

APPLICABILITY

Applicable to gas service required for residential purposes when supplied at one point of delivery where distribution mains are adjacent to the premises to be served.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:

All delivered gas is billed in units of 100 cubic feet (CCF).

Customer Charge per month \$10.00 (I)

Plus the applicable charge per month as set forth on Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program (N)

Plus a charge for
All CCF delivered at \$0.16450 per CCF (R)

Plus, all delivered gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan.

Sheet No. 68, Rider STR, State Tax Rider.

Sheet No. 71, Rider GCRR, Gas Cost Recovery Rate.

Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

The monthly minimum bill shall be the monthly Customer Charge and applicable charge under Rider AMRP shown above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio Excise Tax Liability Rider. (N)

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable. However, this provision is not applicable to:

- (1) customers actively enrolled on the Percentage of Income Payment Plan (PIPP) pursuant to Rule 4901:1-18-04(B), Ohio Administrative Code;
- (2) the unpaid account balances of those customers being backbilled in accordance with Section 4933.28 Ohio Revised Code; and

Filed pursuant to an Entry dated
Commission of Ohio.

in Case No. 01-1228-GA-AIR before the Public Utilities

Issued:

Issued by J. Joseph Hale, Jr., President

Effective:

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The Cincinnati Gas & Electric Company
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 30.12
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(C)

LATE PAYMENT CHARGE (Contd.)

- (3) the unpaid account balances of those customers on other Commission approved deferred payment plans or the Budget Billing Plan, except that a late payment charge may be assessed on any deferred payment plan or Budget Billing Plan amount not timely paid.

At a residential customer's request, the Company will waive a late payment charge where the current charge is the only late payment charge levied in the most recent twelve month period. (T)

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

Filed pursuant to an Entry dated
Commission of Ohio.

In Case No. 01-1228-GA-AIR before the Public Utilities

Issued:

Issued by J. Joseph Hale, Jr., President

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P.U.C.O. Gas No. 18
Sheet No. 32.8
Cancels and Supersedes
Sheet No. 32.7
Page 1 of 2

The Cincinnati Gas & Electric Company
139 East Fourth Street
Cincinnati, Ohio 45202

(C)

RATE GS

GENERAL SERVICE

APPLICABILITY

Applicable to gas service required for any purpose by an individual customer on one premises when supplied at one point of delivery where distribution mains are adjacent to the premises to be served.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:
All delivered gas is billed in units of 100 cubic feet (CCF).

Customer Charge per month	\$21.50	(I)
---------------------------	---------	-----

<u>Plus the applicable charge per month as set forth on Sheet</u> <u>No. 65, Rider AMRP, Accelerated Main Replacement Program</u>		(N)
--	--	-----

Plus a charge for		
First 1,000 CCF delivered at	\$0.16300 per CCF	
Next 4,000 CCF delivered at	\$0.15700 per CCF	(I)
Additional CCF delivered at	\$0.15400 per CCF	

Plus, all delivered gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan.	
Sheet No. 68, Rider STR, State Tax Rider.	(D)
Sheet No. 71, Rider GCRR, Gas Cost Recovery Rate.	
Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.	

EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

MINIMUM BILL

<u>The monthly minimum bill shall be the monthly Customer Charge and applicable charge under Rider</u> <u>AMRP shown above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio Excise Tax</u> <u>Liability Rider.</u>	(N)
---	-----

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable.

TERM OF SERVICE

One year, terminable thereafter on three (3) days written notice by either customer or Company.

Filed pursuant to an Entry dated _____ in Case No. 01-1228-GA-AIR before the Public Utilities
Commission of Ohio.

Issued:

Effective:

Issued by J. Joseph Hale, Jr., President

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The Cincinnati Gas & Electric Company
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 32.8
Cancels and Supersedes
Sheet No. 32.7
Page 2 of 2

(C)

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

(S)

Filed pursuant to an Entry dated
Commission of Ohio.

in Case No. 01-1228-GA-AIR before the Public Utilities

Issued:

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The Cincinnati Gas & Electric Company
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
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Cancels and Supersedes
Sheet No. 33.5
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(C)

RATE RFT

RESIDENTIAL FIRM TRANSPORTATION SERVICE

AVAILABILITY

Firm transportation service for residential purposes, which is provided from the Company's city gate receipt points to the outlet side of Company's meter. Service is available to all residential customers, except for those customers whose utility service accounts are past due at the time customer desires to utilize this service, or whose accounts fall into arrears, as defined in Rate FRAS, after choosing this service. In the latter event, the customer will be returned to the Company's sales service effective with the customer's next scheduled meter reading, and will be ineligible to choose this transportation service until all arrears are paid in full. For customers currently receiving service under this tariff, and CG&E is doing the billing of the gas supply, the written agreement between the Supplier and the residential customer shall be terminated for non-payment of the customer gas commodity portion of the bill if the account is at least 30 days past due. Where the Supplier is performing its own billing of the gas supply, termination of the agreement will be at the discretion of the Supplier. In either case, the Supplier or CG&E shall give no less than 30 days written notice that the customer will be switched from the Supplier and revert to CG&E unless the past due amount is paid by the customer's next scheduled bill due date. If the past due amount is paid by the next scheduled bill due date, the customer will not revert to CG&E and will remain with the Supplier. If CG&E provides the late payment notice to the customer, it will send a copy of the notice to the customer's Supplier. A customer must enter into an agreement with a Supplier who meets the Company's requirements for participation in this pooling program pursuant to Rate FRAS, Sheet No. 44.

(T)

Gas transported under this tariff shall be for customer's sole use at one point of delivery where distribution mains are adjacent to the premises to be served. Any gas provided hereunder shall be provided by displacement.

Residential customers who are enrolled in income payment plans pursuant to Rule 4901:1-18-04(B), Ohio Administrative Code (PIPP Customers), shall be provided their alternative gas supply service exclusively through their own supply pool, for which gas is provided by a willing Supplier whose bid has been approved by the Public Utilities Commission of Ohio.

DEFINITIONS

Terms used in this tariff are defined in the same manner as set forth in Rate FRAS, Sheet No. 44.

CHANGES IN CUSTOMERS' SERVICE ELECTIONS

Customers who elect service under this tariff and later return to Company's sales service may do so only in accordance with the requirements of the Company's tariffs and applicable regulations of the Public Utilities Commission of Ohio. If a customer voluntarily elects to return to the Company's sales service, all incremental gas procurement, upstream transportation, and storage costs incurred by the Company in order to return a customer to sales service shall be borne by customer pursuant to the Commission's Gas Transportation Program Guidelines adopted in Case No. 85-800-GA-COI.

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issued.

in Case No. 01-1228-GA-AIR before the Public Utilities

Effective:

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139 East Fourth Street
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P.U.C.O. Gas No. 18
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(C)

TRANSFER OF SERVICE

Customers may transfer from one Supplier's pool to any other Supplier's pool or revert to the Company's sales service upon payment of a \$5.00 switching fee. If the Company's firm transportation program terminates, or if the Supplier removes the customer from its pool, or if the Company terminates a customer's Supplier's participation in the Company's transportation program, the customer may revert to the Company's sales service without paying the switching fee.

(T)

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:
All delivered gas is billed in units of 100 cubic feet (CCF).

Administrative Charge per month \$10.00

(I)

Plus the applicable charge per month as set forth on Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program

(N)

Plus a charge per CCF for each CCF of gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to customer at

\$0.16450 per CCF

(R)

Plus, all transported gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan.
Sheet No. 68, Rider STR, State Tax Rider.
Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.
Sheet No. 77, Rider GCRT, GCR Transition Rider.

Plus, or minus, rate adjustments which may occur as a result of changes in the rates of interstate pipelines, or of rulings of the Public Utilities Commission of Ohio and/or the Federal Energy Regulatory Commission, and for which it is determined that all customers should be allocated some portion of the corresponding costs or refunds.

In addition, the net monthly bill, as calculated above, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Customer and/or its Suppliers shall be responsible for the collection and payment of excise taxes, revenue taxes, or similar taxes on the gas supplies that customer purchases from its Supplier.

MINIMUM BILL

The monthly minimum bill shall be the Monthly Administrative Charge and applicable charge under Rider AMRP shown above plus the percentage specified in Rider ETR, Sheet No. 64, the Ohio Excise Tax Liability Rider.

(C)

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Commission of Ohio.

in Case No. 01-1228-GA-AIR before the Public Utilities

Issued:

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The Cincinnati Gas & Electric Company
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 33.6
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(C)

GENERAL TERMS AND CONDITIONS

1. Approved Supplier List

(S)

Company shall maintain a list of qualified Suppliers from which customer can choose. Such list shall include Suppliers who sign a Gas Supply Aggregation/Customer Pooling Agreement in which Supplier agrees to participate in, and abide by Company's requirements for, its pooling program. This list shall be available to any customer upon request.

2. Applications and Service Date

A customer who desires service under this tariff shall apply through its chosen Supplier at least five (5) business days before customer's normal monthly meter reading date. Unless the Company determines that the customer is not eligible to become a transportation customer of the Supplier, the Company shall exercise its best efforts to transfer the customer to the Supplier's pool on the customer's next regularly scheduled meter reading date. If an application for an eligible customer is received less than five (5) business days prior to the next regularly scheduled meter reading date, the Company will transfer the customer as soon as possible. In the event that the Company is unable to transfer the customer in less than five business days, the Company shall be transferred as of the regular meter reading date of the following month. The Company shall notify the Supplier of the actual transfer date.

A customer, who terminates service under this tariff and returns to sales service, or who changes Suppliers, shall provide Company with 30 days written or electronic notice. Requests so received shall normally be honored on customer's next regularly scheduled meter reading date. In the event that a customer is returned to sales service for non-payment, the Supplier shall provide the Company with notice of termination and shall comply with all notice requirements of the Suppliers' Code of Conduct set forth in Rate FRAS, Sheet No. 44.

3. Access to Usage History and Current Billing Information

The "Customer Consent Form" used to initiate requests for service under this tariff shall authorize customer's Supplier to receive customer's usage, billing, and payment history from the Company, to act on customer's behalf in making billing/usage inquiries, and to act on customer's behalf in exchanging current billing information with Company, including notices of commencement or termination of service by either party.

4. Delivery Pressure and Gas Composition

Gas service under this tariff shall be at the pressure that is currently available at customer's premise.

During severe weather periods, Company must sometimes supplement its flowing gas supplies with propane-air gas produced at peaking plants located at various points on Company's system. While Company attempts to manufacture such gas at a heating value roughly equivalent to the heating value of its flowing gas supplies, it is not always able to do so.

Filed pursuant to an Entry dated
Commission of Ohio.

in Case No. 01-1228-GA-AIR before the Public Utilities

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The Cincinnati Gas & Electric Company
139 East Fourth Street
Cincinnati, Ohio 45202

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GENERAL TERMS AND CONDITIONS (Contd.)

5. Regulatory Approvals

Customer's Supplier shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates or permits to enable gas to be delivered to Company's system.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance of the bill is due and payable. However, this provision is not applicable to:

- (1) customers actively enrolled on the Percentage of Income Payment Plan (PIPP) pursuant to Rule 4901:1-18-04(B), Ohio Administrative Code.
- (2) the unpaid account balances of those customers being backbilled in accordance with Section 4933.28 Ohio Revised Code; and
- (3) the unpaid account balances of those customers on other Commission-approved deferred payment plans or the Budget Billing Plan, except that a late payment charge may be assessed on any deferred payment plan or Budget Billing Plan amount not timely paid.
- (4) the unpaid gas commodity portion of account balances of those customers served by a Supplier participating in the Company's Choice Program where Company has not agreed to purchase the Supplier's accounts receivable.

At a residential customer's request, the Company will waive a late payment charge where the current charge is the only late payment charge levied in the most recent twelve month period.

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SERVICE REGULATIONS

The supplying of, and billing for, service, and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Rules and Regulations currently in effect as filed with the Public Utilities Commission of Ohio and as provided by law and by the regulations of the Public Utilities Commission of Ohio.

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RATE FRAS

(S)

FULL REQUIREMENTS AGGREGATION SERVICE

AVAILABILITY

This service is available to Suppliers delivering gas on a firm basis to the Company's city gate receipt points on behalf of customers receiving firm transportation service from the Company under Rate Schedules RFT and FT. The service provided hereunder allows Suppliers to deliver to the Company on an aggregated basis those natural gas supplies that are needed to satisfy the requirements of customer pools participating in the Company's firm transportation programs.

DEFINITIONS

"Aggregation Service" is a service provided by the Company that allows Suppliers to deliver to the Company, on an aggregated basis, those natural gas supplies that are needed to satisfy the requirements of the two, or more, firm transportation customers that comprise the membership of the Supplier's Pool, as defined below, all in accordance with the rules established by the Company regarding delivery requirements, banking, billing and payments, and Supplier performance requirements.

"Arrears" means an account that is at least 30 days past due and amounts to at least \$50.

"Commission" means the Public Utilities Commission of Ohio.

"Customer" means a recipient of transportation service provided by the Company under Rate RFT or Rate FT which secures its gas supply from a Supplier.

"Gas Supply Aggregation/Customer Pooling Agreement" is an agreement between the Company and Supplier that defines the mutual responsibilities and obligations of those parties relative to the Aggregation Service provided under Rate FRAS.

"Human Needs Customer" shall have the same meaning as that defined by the Public Utilities Commission of Ohio in its transportation guidelines as contained in Case No. 85-800-GA-COI.

"Negative Imbalance Volume" is the amount by which the sum of all volumes actually delivered to the Pool Customers during the period exceeds the sum of the volumes available for redelivery by the Company to the Pool during the same period.

"Operational Flow Orders" (OFOs) are orders issued by the Company via its electronic bulletin board or fax transmission directing customer, or its Supplier, to adjust their daily deliveries to either match, match or be less than, or match or be more than (1) their Daily Adjusted Target Supply Quantity for those customers receiving service under Rates FT and RFT, or (2) their actual measured volumes for those customers receiving service under Rate IT or interruptible special contract arrangements.

"Pool" is a group of customers receiving service pursuant to firm transportation tariffs, with at least 30,000 Mcf of combined annual throughput, that have been joined together pursuant to Rate FRAS, Full Requirements Aggregation Service for supply management purposes.

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DEFINITIONS (Contd.)

"Positive Imbalance Volume" is the amount by which the sum of all volumes actually delivered to the Pool Customers during the period is less than the sum of the volumes available for redelivery by the Company to the Pool during the same period.

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"Program" means the Company's firm transportation/supply aggregation program under Rate RFT and Rate FT, and Rate FRAS, respectively.

"Small Commercial Customer" is a commercial class transportation end-use customer which consumes less than 2,000 Mcf per year.

"Supplier" is a marketer, supplier, broker, pool operator, producer, or other qualified business entity that has joined a group of the Company's firm transportation customers together for gas supply management purposes, meets the qualifications for a Supplier set forth in Rate FRAS, agrees to accept responsibility for the aggregate supply management requirements of the pool, and has executed a "Gas Supply Aggregation/Customer Pooling Agreement" with the Company.

"Target Supply Quantities" are defined as daily city gate delivery quantities determined from statistical models used to estimate the daily gas usage of the full requirements firm customers in Supplier's Pool. These daily gas usage estimates are adjusted for "unaccounted for" losses and converted from volumetric to thermal quantities.

AGGREGATION POOL

Suppliers shall be permitted to aggregate customers into pools for supply management purposes. Customers within a Supplier's pool must be receiving service pursuant to the Company's Rates RFT or FT.

AGGREGATION AGREEMENT

Before commencing service hereunder, Supplier(s) must have met the qualifications to act as a Supplier and executed a "Gas Supply Aggregation/Customer Pooling Agreement" with the Company. Such agreement shall be for a minimum of two years and shall set forth the mutual obligations and responsibilities of both the Company and the Supplier relative to this aggregation customer pooling service.

The benefits and obligations under this agreement and under this tariff shall begin when the Supplier commences to supply gas service. It shall inure to, and be binding on, the successors and assigns, survivors and executors or administrators, as the case may be, of the original parties thereto, respectively, for the full term thereof. However, no agreement for service may be assigned or transferred without the written consent or approval of the Company, which shall not be unreasonably withheld.

REQUIREMENTS FOR PARTICIPATION

Each Supplier desiring to participate in the Company's Customer Aggregation/Firm Transportation Programs will be evaluated to ensure that it possesses the financial resources and sufficient experience to perform its responsibilities as a Supplier. On the basis of this evaluation, a Supplier's participation may be limited to a level specified by the Company.

Suppliers not meeting the necessary credit level will be required to provide additional security in the form of a letter of credit, a cash deposit, and/or an other appropriate guaranty in order to participate.

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REQUIREMENTS FOR PARTICIPATION (Contd.)

In order for the Company to complete the evaluation, Suppliers will be required to provide the following information:

1. Current audited financial statements prepared in the last 12 months;
2. Most recent annual report, 10K or 10Q;
3. List of parent company and other affiliates;
4. Names, addresses, and telephone numbers of 3 trade references; and
5. Names, addresses, and telephone numbers of banking institution contacts.

In the event that any of the above information is unavailable from a Supplier, the Company may permit the Supplier to provide other verifiable sources of financial information for that Supplier.

Financial evaluations will be based on standard credit factors such as previous customer history, Dun & Bradstreet financial and credit ratings, trade references, bank information, unused line of credit, and related financial information. The Company shall determine Supplier's credit worthiness based on the above criteria, and it will not deny a Supplier's participation in the Program without reasonable cause. A fee of \$50.00 will be assessed to the Supplier for each financial evaluation.

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The Company reserves the right to re-evaluate Suppliers from time to time. Such re-evaluation may be initiated either by a request from the Supplier or by the Company if the Company reasonably believes that the credit worthiness of a Supplier may have deteriorated or that the Supplier's participation level has exceeded the level for which the Supplier was previously approved. On the basis of such re-evaluation, a Supplier's level of participation may be increased or decreased, or the Supplier may be removed from further participation in the Program.

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SUPPLIERS' CODE OF CONDUCT

Each Supplier participating in the Company's firm transportation programs shall:

1. communicate to participating customers, in clear understandable terms, customers' rights and responsibilities. This communication shall include (a) the Supplier's customer service address and local or toll-free telephone number; (b) a statement describing the Supplier's dispute resolution procedures; (c) notice that the continuation of this program is subject to the Commission's approval; and (d) for residential and small commercial customers, a statement that the Supplier must provide the customer and the Company with at least 30 days written notice prior to discontinuing service.
2. provide in writing pricing and payment terms that are clear and understandable and inform consumers whether the price that the customer will pay is inclusive or exclusive of applicable taxes, and Company approved tariffed riders and surcharges;
3. refrain from engaging in communications or practices which are fraudulent, deceptive, or misleading;
4. deliver gas to the Company on a firm basis on behalf of the Supplier's pool members in accordance with the requirements of the "Gas Supply Aggregation/Customer Pooling Agreement";

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SUPPLIERS' CODE OF CONDUCT (Contd.)

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5. establish and maintain a credit-worthy financial position to enable the Supplier to indemnify the Company and the customers for costs incurred as a result of any failure by Supplier to deliver gas in accordance with the requirements of the program and to assure payment of any PUCO-approved charges for any such failure;
6. in all contracts with participating residential and small commercial customers, provide the right to terminate the contract with Supplier without penalty if the Program is terminated by the Commission prior to the end of the supply contract;
7. provide residential and small commercial customers the right to terminate or renegotiate their gas supply contract after one full year of service. Supplier shall notify the customer in writing of this right.
8. for all residential and small commercial customers, provide the Company and the customer at least 30 days written notice prior to the end of the term of the contract with Supplier of Supplier's intent to *discontinue service to the customer*;
9. for customer contracts that automatically renew for a period of six (6) months or longer, the Supplier shall in a bill message or separate notice notify customers at least sixty (60) days, but not more than ninety (90) days in advance of their right to renew, terminate or renegotiate the contract. Such bill message or notice shall include any proposed changes in the terms and conditions of the contract. The minimum requirements to be included in the notice are delineated under the provision included herein entitled, *CONTENT OF RENEWAL NOTICE*.
10. to the maximum extent possible, attempt to resolve all disputes between Supplier and customers in the Supplier's Pool.
11. for newly approved marketers/suppliers, and/or suppliers who have made changes to their promotional or contract materials, submit such new or changed materials to Staff for approval. Staff will notify the Company when such approval is given.
12. refrain from requesting customer-specific billing, payment, and usage history without first having received the customer's approval to access such information.
13. agree to implement a third-party verification customer sign-up process when conducting a door-to-door marketing/sales campaign.
14. cooperate with the Staff of the Public Utilities Commission of Ohio, in developing the Apples to Apples comparison chart, by providing accurate and timely information.

Failure to fulfill any of these obligations shall be considered a violation of the Supplier's Code of Conduct.

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MINIMUM REQUIREMENTS FOR "DOOR TO DOOR" SOLICITATION OF RESIDENTIAL CUSTOMERS

(S)

1. Acknowledgment Forms

All Suppliers performing door-to-door solicitation shall have those residential customers execute an acknowledgement form as part of and at the time of the door-to-door enrollment process. The acknowledgement form shall include at a minimum the following questions:

- a. Did the representative state he/she was representing Supplier and was not from CG&E?
- b. Did the representative explain that by signing the enrollment form you were entering into an agreement/contract for Supplier to supply your natural gas?
- c. Did the representative explain the price for natural gas under the contract you signed is \$____ per Ccf plus sales tax?
- d. Did the representative explain that the contract term is ____ years(s)?
- e. Did the representative orally explain your right to cancel?
- f. Did the representative leave two completed right to cancel notices with you?

2. Third-Party Verification

Suppliers who enroll residential customers through door-to-door solicitations shall conduct independent third-party verification to ensure the validity of enrollment. The third-party verifier must successfully contact and survey at least twenty-five percent (25%) of all residential customers enrolled by door-to-door solicitation. The verification process should be performed prior to submitting the enrollment information to CG&E. The Supplier must provide a copy of the survey to CG&E, the Commission or OCC upon request within three (3) business days of any such request. If the third-party verification does not confirm that the residential customer enrolled with Supplier, then Supplier shall not submit the enrollment information of the residential customer to CG&E.

3. Terms and Conditions of Print Specifications

The terms and conditions provided to the residential customer at the time of sale must be printed in dark ink on white or pastel paper and be 10 point type or greater.

4. Identification

Each door-to-door solicitor must display clear identification of the CHOICE approved Supplier which he/she represents.

5. Cancellation Notice

Each door-to-door Supplier shall ensure that the right to cancel provisions appear clearly and conspicuously on the Enrolled Customer's copy of the contract. The notice of cancellation shall be in bold, ten-point type or greater and include a cancellation period of not less than seven business days. The notice shall include the following language:

You may cancel this contract at any time prior to midnight of the 7th business day after the date you signed the contract. See attached notice of cancellation for an explanation of this right.

The cancellation notice (in duplicate form) shall be filled out by the Supplier's representative to include the Supplier's name and address, the transaction date, and the cancellation deadline.

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CONTENT OF RENEWAL NOTICES

The written notice to customer, required by item "7." of the Suppliers' Code of Conduct, informing them that their contract is up for renewal, shall satisfy the following requirements:

1. The envelope containing the renewal or extension notice must be labeled in a conspicuous place in a clearly contrasting color and of sufficient type size with words such as "Important Contract Renewal Information Inside";
2. The renewal or extension notice must be a stand alone document that contains no advertising;
3. The renewal or extension notice must be legible and be no smaller than ten point type;
4. The renewal notice must clearly state that if no action is taken by the customer, the contract will be renewed or extended;
5. *The notice must clearly disclose any price changes that will be in effect for the new term;*
6. The marketer must provide the customer with a new contract and obtain a signature if the terms and conditions contained in the original contract are changed in any material way;
7. The renewal or extension notice should provide clear instructions to the customer regarding how to not extend or not renew the contract.

CONSEQUENCES OF SUPPLIERS' FAILURE TO PERFORM OR COMPLY

If a Supplier fails to deliver gas in accordance with the full service requirements of its Pool customers, the Company shall supply gas temporarily to the affected Pool customers and shall bill Supplier the higher of either (1) the fair market price for that period or (2) the highest incremental cost of gas for that period that the Company actually paid for gas supplies, including transportation and all other applicable charges. The Company shall have the right to immediately and unilaterally invoke supplier's letter of credit, cash deposit or parental guarantee in order to enforce recovery from supplier of the cost of these replacement supplies.

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If a Supplier fails to deliver gas in accordance with the requirements of the Company's "Gas Supply Aggregation/Customer Pooling Agreement," or otherwise fails to comply with the provisions of this tariff, including those specified in the Supplier's Code of Conduct section, the Company shall have the discretion to suspend temporarily or terminate such Supplier's further participation in the Program. If the Supplier is suspended or terminated from further participation in the Company's Program, customers in the Supplier's Pool shall revert to the Company's sales service unless and until said customers join another Supplier's Pool.

In the event the Company seeks to suspend or terminate a Supplier from further participation in the Company's Firm Transportation Program, Company shall first notify the Supplier of the alleged violations which merit suspension or termination. Such notice shall be in writing and sent to the Supplier at the fax number listed in the "Gas Supply Aggregation/Customer Pooling Agreement" five (5) business days prior to the effective date of the suspension or termination.

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CUSTOMER INQUIRIES AND DISPUTE RESOLUTION

Each Supplier shall cooperate with the Company, the Commission's Consumer Services Department (CSD), and the Ohio Consumers' Counsel (OCC) (as it pertains to residential customers), to answer inquiries and resolve disputes, and all customers participating in the Company's firm transportation programs shall be apprised by Supplier of the dispute resolution process set forth below prior to such customers executing a supply contract with any Supplier. The following process and procedures shall be applicable to inquiries and disputes involving all participating residential and small commercial customers and to all other commercial and industrial customers unless said other commercial and industrial customers have provided for a different dispute resolution process as part of their contract with their Supplier:

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- a) Supplier must provide a local or toll-free telephonic means for participating customers to obtain information on their account and their dispute resolution process. The Supplier shall provide a copy of the method to resolve disputes to the CSD and the OCC (as it pertains to residential customers), and the name and phone number of a contact person from the Supplier whom the Commission's CSD, the Company, or the OCC may contact concerning customer complaints.
- b) At the time a participating customer executes its written agreement with a Supplier, the Supplier shall provide the customer, in writing, all the information set forth in paragraph (c) below.
- c) Each participating customer's billing statement shall list the CSD's local or toll free number and TDD/TTY number and the Supplier's consumer service local or toll free phone number, and, for participating residential customers, the OCC's local or toll-free number as well. In addition, each participating customer's billing statement shall inform the participating customer that such customer may contact the CSD or the OCC (as to residential matters) with respect to any inquiries or problems that they may be experiencing with the Company's firm transportation programs.
- d) For the Commission's or OCC's use in responding to inquiries or handling complaints, Supplier shall, upon the request of the CSD or OCC (as to residential customers), provide copies of all informational materials, standard contracts, and Supplier's billing formats, including updates to these materials if substantially changed. Supplier shall also provide copies of individual contracts to the CSD and/or OCC (as to residential matters), as needed, in order to enable CSD and/or OCC (as to residential matters) to respond to customer inquiries or to assist in resolving customer complaints.
- e) Within five (5) business days of the date a Supplier has received a complaint from a customer, the Supplier shall respond to the customer regarding the complaint; the Supplier shall also provide a detailed response to the customer within such period of time as is reasonable considering the nature and complexity of the subject of said complaint.
- f) If a Supplier fails to negotiate or to resolve any dispute that arises from its contract with a customer, a complaint may be brought to the Commission through its normal complaint handling procedures which are provided by statute or by the Commission's rules and regulations.

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CUSTOMER SIGN-UP PROCEDURE

(S)

Customers participating in the Company's firm transportation programs must execute a written gas supply agreement with a Supplier which states that the customer has agreed to participate in the Program and which sets forth the terms and conditions of the customer's gas supply purchase. The format of the gas supply agreement may be designed by the Supplier, but at a minimum, it must include the applicable information specified by paragraphs 1, 2, and 6 of the Supplier's Code of Conduct set forth above. Each customer participating in the programs must also execute a "Customer Consent Form" as set forth on the last page of this tariff. The Customer Consent Form will be used to resolve disputes if the validity of an account sign up comes into question via an exception report or if the customer has signed up with more than one Supplier. Suppliers must provide the Company with a copy of the signed consent form within three business days from the time the Company requests it. In the event a customer has signed up with more than one Supplier, the earliest date on the Customer Consent Forms will determine the Supplier's Pool to which the customer will be assigned.

Throughout the month, Supplier will provide the Company with tapes, or other electronic batch processing device to be agreed upon, listing all customers that it has signed up, or wishes to delete from its customer list, since its last submission. Listings shall include the customers' names and Company account numbers. In the event a dispute arises, Supplier has the responsibility to prove that customer has signed up with Supplier. To the extent that the Supplier's customer list information does not match the Company's or if the Company's records identify the customer as a PIPP customer, exception reports will be issued and non-verified customers will not be added until the information is corrected by the Supplier on a subsequent report. Any incomplete submittal will be returned to the Supplier for completion. Once a customer is added to a particular supplier's list, the customer will remain with that Supplier until it appears for deletion on the supplier's list. The customer will revert to the Company's system supply unless the customer's name and account number appear on another Supplier's batch processing list. Customers who on their own initiative decide to revert from transportation service to system supply will be permitted to do so without the Company making any determination regarding whether the customer is contractually permitted to make such move. The Company shall not be liable to the Supplier for allowing the customer to revert to system supply. The names of customers returning to system supply in this manner will be included and coded on a Company-generated exception report which shall be electronically forwarded to the Supplier.

The Company will verify both the customer "add" and customer "delete" lists with its customer database and electronically provide Suppliers confirmation of list changes within three business days. The Company shall also provide Supplier with a normalized monthly volumetric profile and daily sendout curve for the Supplier's customer pool in the aggregate, at least ten (10) days before the first day of the next month. This list will include peak day customer pool data for capacity planning purposes.

TELEPHONIC ENROLLMENT

Suppliers may telephonically enroll eligible customers if they observe the following process:

1. During a conversation with a potential residential or small commercial customer, a Supplier shall make a date and time-stamped audio recording, verifying before completion of the telephone call, at a minimum, the following:
 - a. the Supplier's identity and the exact purpose of the call;
 - b. a verbal statement and the customer's acknowledgement that the call is being recorded;
 - c. a verbal question and the customer's acknowledgement that the customer wishes to enroll with the Supplier;

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TELEPHONIC ENROLLMENT (Contd.)

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- d. a verbal question and the customer's acknowledgement that the customer is a CG&E customer of record, or is authorized to switch suppliers by the customer of record;
 - e. a verbal statement and the customer's acceptance of each of the principal terms and conditions for the service that will be provided, including, but not limited to:
 - (i) the service(s) to be provided;
 - (ii) the price;
 - (iii) the length of contract term;
 - (iv) an approximate service commencement date;
 - (v) the contract termination date, and any fees for customer cancellation prior to such date;
 - (vi) any material limitations, conditions, or exclusions;
 - (vii) any fees or costs to the customer;
 - (viii) if applicable, whether the Supplier will perform a credit check and require a deposit, including the amount; and
 - (ix) who will bill for the supplier's service(s).
 - f. a verbal statement and the customer's acknowledgement that the supplier will, within one (1) calendar day, send the customer a written contract that details the terms and conditions that were summarized in the telephone call;
 - g. a verbal statement and the customer's acknowledgement that the customer has seven (7) calendar days from the postmark date of the Supplier's confirmation notice to cancel the contract without penalty and a reminder that the Supplier will give the customer a cancellation number to confirm any cancellation of the contract during the cancellation period;
 - h. a toll-free or local telephone number the customer can call to cancel the contract;
 - i. if applicable, a verbal request for, and customer's providing of, the customer's utility-service account number; and
 - j. a verbal request for, and the customer's providing of, the customer's mailing address.
2. Following telephonic enrollment, the supplier shall:
- a. within one (1) calendar day, send the customer a written contract that details the terms and conditions summarized in the telephone call. Such contract shall in no way alter the terms and conditions to which the customer agreed in the telephone call;
 - b. retain the audio recording of the customer's enrollment for one (1) year after the contract with the customer is terminated; and
 - c. provide a copy of the audio recording to the Commission or its Staff within five (5) calendar days of a request.
3. The supplier shall send an electronic enrollment request to the Company no sooner than three (3) calendar days and no later than five (5) calendar days after sending the customer the written contract, unless a later start date is agreed to in the contract; and
4. The Supplier shall not initiate enrollment with the Company prior to the completion of the enrollment transaction with the customer.

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INTERNET ENROLLMENT

(S)

Suppliers may enroll eligible customers by means of the Internet, provided that the terms and conditions of the agreement are publicly posted and accessible, and include the information specified by paragraph numbers 1, 2, 6, 7, 8 and 9 of the Suppliers' Code of Conduct, contained herein. The terms of the electronic publicly posted Internet agreement shall also conspicuously state that the customer has seven (7) business days from the date on which the customer is enrolled by means of the Internet to cancel the agreement and shall provide a toll-free telephone number and/or an Internet or "e-mail" means for the customer to cancel the agreement within this period of time. The agreement shall state that if the customer cancels the agreement, the Supplier will provide the customer with a cancellation number.

In addition,

1. All Internet enrollment transactions shall be customer-initiated;
2. All information transferred between the customer and the Supplier, to accommodate enrollment, renewal, renegotiation, and cancellation will be encrypted using "Secure Socket Layer," or a similar encryption standard in order to ensure privacy of the customer's information;
3. An electronic agreement containing a Supplier's terms and conditions shall be identified by a version number, for purposes of providing the ability to verify the particular agreement to which the customers assents;
4. The Supplier shall retain and make available to the customer throughout the duration of the agreement, Internet access to the terms and conditions of the agreement version number to which the customer assents;
5. The Supplier's Internet enrollment process must:
 - a. Prompt the customer to print or save the terms and conditions to which the customer assents, and provide an option to have written terms and conditions sent by regular mail;
 - b. Require the customer to complete an Electronic Customer Consent Form in a format retrievable by the Supplier, containing the following statement:

"I have agreed to the terms and conditions contained in electronic agreement version number _____ for the purchase of natural gas supply from my Supplier, _____. I understand and agree to those terms and conditions, which are incorporated herein by reference, and agree to participate in the program as a firm transportation service customer. My Supplier is entitled to obtain my historic and current gas usage and billing history from CG&E."

Date: _____

Name of CG&E Account Holder: _____

CG&E Customer Account Number: _____

(Optional) CG&E Account Holder email Address: _____

CG&E Account Holder U.S. Mail Address: _____

IF YOU WISH TO CANCEL THIS AGREEMENT, YOU MUST DO SO BEFORE 12:00 a.m.
ON _____

6. Supplier must provide a mechanism by which both the submission and the receipt of the electronic customer consent form are recorded by time and date;

Filed pursuant to an Entry dated _____ in Case No. 01-1228-GA-AIR before the Public Utilities Commission of Ohio.

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Cincinnati, Ohio 45202

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INTERNET ENROLLMENT (Contd.)

(S)

7. After the customer completes the Electronic Customer Consent Form, the Internet enrollment process shall conspicuously disclose that the customer has been enrolled;
8. The Supplier shall send an enrollment confirmation to the customer by "e-mail," or by regular U.S. Mail at the post office address specified by the customer. If the Supplier's "e-mail" attempt fails, the Supplier shall send an enrollment confirmation with the same information to the customer via regular U.S. Mail at an address specified by the customer;
9. The Supplier shall provide to the customer a toll-free telephone number and/or an Internet or other electronic means by which the customer may cancel the agreement within seven (7) business days from the date on which the customer is enrolled by means of the Internet. If the customer cancels the agreement, the Supplier shall provide the customer with a cancellation number via the same medium through which the cancellation was made.
10. Supplier must provide a copy of each Customer Consent Form or telephonic enrollment recording to the Company, the Commission, or the OCC upon request within three (3) business days of any such request. Suppliers utilizing Internet enrollment must provide either a copy of the Electronic Customer Consent Form or on-line access to verify the customer's enrollment to the Company, the Commission, or the OCC upon request within three (3) business days of any such request. Failure of a Supplier to timely provide such records shall be deemed to be in violation of the Code of Conduct. Suppliers shall retain Customer Consent Forms or telephonic enrollment recordings for 12 months following termination of the Supplier's service to the customer.

A Supplier's failure to adhere to any of the customer enrollment procedures or to provide verification of enrollment within the time period specified herein shall be treated in the same manner as violations of this tariff's Code of Conduct applicable to Suppliers.

BILLING OPTIONS

All PIPP customers shall receive a single bill from the Company which, in lieu of the Gas Cost Recovery Rate as set forth on Rider GCRR, Sheet No. 71, shall include the gas cost of the Supplier who was awarded the bid for the PIPP customer pool, adjusted by application of the percent specified on Rider ETR, Sheet No. 64. The processing of all payments from PIPP customers shall continue to be subject to the provisions of the Ohio Administrative Code and Commission orders governing the PIPP program. As more fully described in the Gas Supply Agreement, all amounts paid by Company to Supplier for purchases for PIPP customers shall be made on or before the tenth work day of the month following any month's deliveries.

For customers participating in the Program, other than PIPP customers, Suppliers may elect one of two billing options as follows:

Option 1

The customer shall receive one bill from the Company which indicates the name of the Supplier from whom the customer is receiving its gas supply and which charges an amount for gas supply in accordance with the rate agreed upon between the Supplier and the customer, including any taxes for which the Supplier must collect. A Supplier who elects this billing option will be limited to a reasonable number of rate schedules to which a customer may be assigned by the Supplier. In the event that a Supplier desires extraordinary billing system changes, the Supplier shall be charged for the cost of implementing such changes.

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BILLING OPTIONS (Contd.)

The customer will be responsible for making payment to the Company for the entire amount shown on the bill. In the event that a customer remits to the Company less than the full payment due, the payment received shall first be applied to the Company's charges shown on the bill plus any arrearages relating to such Company charges from previous billing periods, and the residual amount, if any, shall be applied to the Supplier's portion of the bill, including the taxes thereon. Supplier shall be promptly notified of any payments received from customers attributable to Supplier's portion of the bill.

(T)

Where Supplier has elected service under Rate ARM, Accounts Receivable Management Service, the Company shall remit to the Supplier, by wire transfer or otherwise, payment for all gas billed to the Supplier's customers by the Company on Supplier's behalf, including taxes attributable to Supplier's portion of the bill. Payment to supplier for payments received from customers as noted above, or for amounts billed to customers under the provision of Rate ARM, whichever is applicable will be made within five (5) business days after mid month and end of month numbers are available.

(T)(C)

Supplier shall be responsible for dispersing to the appropriate taxing authorities any tax which is attributable to Supplier's portion of the bill.

(D)

In the event, and to the extent, that a customer remits to the Company less than the amount which would be attributable to the Company's charges and arrearages included on the bill, the customer shall be subject to the same late charges and disconnection procedures which would be applicable if the customer were receiving service as a Company sales customer.

Option 2

The customer shall receive two bills as follows:

- (a) The Company shall bill and collect for its portion of the bill, which includes charges for local delivery service and all applicable surcharges. In the event, that a customer remits to the Company less than the amount included on the Company's bill, the customer shall be subject to the same late charges and disconnection procedures which would be applicable if the customer were receiving service as a Company sales customer.
- (b) Supplier shall be responsible for billing and collecting its part of the bill including any arrearages that they are due from Supplier's own prior billings. To facilitate Suppliers' portion of the billing, the Company will electronically provide each Supplier with a listing of the monthly meter readings and usages of all those customers within Supplier's pool that have been billed by the Company for a billing cycle each time the Company completes such a billing cycle. Such billing data will correspond to the consumption data on which the Company based its bill for local delivery service. A Supplier is responsible for providing gas supplies to all customers in its pool until the customers are returned to system supply or move to another pool in accordance with the procedures that have been developed for adding and deleting customers from a Supplier's pool.

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UPSTREAM CAPACITY REQUIREMENTS

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Suppliers participating in the Company's firm transportation program must secure their own upstream pipeline capacity required to meet Supplier's Rates FT and RFT pool peak day requirements. Due to the physical configuration of the Company's system, and certain upstream interstate pipeline facilities, and to enable the Company to comply with lawful interstate pipeline tariffs and/or to maintain the Company's system integrity, during the months of December, January and February, the Company reserves the right to direct each Supplier to proportionally deliver, with respect to the Company's northern and southern interstate pipeline receipt points, the Supplier's daily pool requirements. Specific delivery requirements will be electronically posted by the Company.

The Company will provide and charge the Supplier a balancing service, which will be solely used to manage differences between the Company's required daily delivery and actual consumption. The rate for this balancing service, which is set forth in Rider FBS, Sheet No. 75, Firm Balancing Service, is described further in the Daily Balancing Option paragraph below. This balancing charge will be applied to the total monthly consumption by the Supplier's aggregate FT and RFT pool.

The Company may make available to Suppliers, upstream interstate capacity. Suppliers accepting such capacity are subject to the terms and conditions of the tariffs of those pipeline companies on whose facilities such capacity is accepted. A Supplier wishing to contract for the release of such capacity must make a request for release for a period in excess of thirty days and agree to pay the full contract demand rate which the Company would otherwise pay for the released capacity, in order for supplier to be assured the assignment of such capacity. The Company shall not be obligated to provide requested capacity if it has no surplus capacity beyond the amount needed to supply its Gas Cost Recovery customers.

DAILY BALANCING REQUIREMENT

Suppliers must pay the Company for daily balancing service in accordance with the following provisions:

Target supply quantities must be delivered each day based on the Company's forecasted temperatures and the aggregate demand curve for each customer pool, all as more fully described within the "Gas Supply Aggregation/Customer Pooling Agreement" between the Company and Supplier. Any Supplier which fails to deliver gas volumes in accordance with that agreement may be terminated from further participation in the program.

Suppliers will be billed the balancing charge rate per Mcf on all volumes consumed by the customer pool each billing month. This rate, which is set forth on Rider FBS, Sheet No. 75, Firm Balancing Service, will be updated concurrently with the Company's Gas Cost Recovery filings to reflect changes in the rates of interstate pipeline companies' tariffs whose services underlie the provision of this balancing service.

The Company may reduce the daily target supply quantities during the calendar months of October and November to provide for deliveries by Supplier of less gas than the projected consumption level of the customer pool in order to avoid the potential of pipeline penalty charges.

Suppliers are subject to Operational Flow Orders issued by the Company as described below. The Company may suspend from this program any Supplier which does not comply with an Operational Flow Order.

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MEASUREMENT OF CONSUMED VOLUMES

Monthly volumes billed to participating customers shall be considered actual volumes consumed, whether the meter reading is actual or calculated.

(S)

ANNUAL RECONCILIATION

The Company will reconcile imbalances on an annual basis, for each Supplier, through determination of the difference between (1) the Supplier's deliveries for the previous year and (2) the actual consumption plus the Company's unaccounted-for percentage on the Supplier's aggregate Customer Pool, both calculated at city gate, adjusted for recognition of all adjustments applicable to the previous year.

Suppliers have the option to eliminate the imbalance through either 1) payment from Company for excess deliveries or billed by Company for under-deliveries at the weighted average first of the month index for Onshore Columbia Gulf published in Inside FERC Natural Gas Report for the twelve months ending in July of each year, or 2) the exchange of gas with Company via a storage inventory transfer or delivery over the next 30 days. All elections must be made at the time the Supplier contracts with the Company for Aggregation Service.

OPERATIONAL FLOW ORDERS

Suppliers are subject to the Company's issuance of operational flow orders which will direct each Supplier to adjust scheduled volumes to match the Customer Pool's estimated usage. However, on days with projected temperatures colder than the design winter peak day temperature, the Supplier will have two options. The Supplier may: 1) deliver to Company the volume of gas equal to the projected demand; or 2) deliver to Company only that volume equal to the design peak day demand and rely on Company to acquire the incremental volume i.e., the difference between the projected demand and the design peak day demand. If the Supplier selects the second option, the Supplier will pay the Company for costs the Company incurs in obtaining the incremental supply. Failure of the Supplier to deliver volumes in accordance with its selected option may result in suspension or termination from further participation in Company's firm transportation program.

Failure to comply with an Operational Flow Order, which is defined as the difference between the daily OFO volume and actual daily deliveries, will result in the action and/or billing of the following charges:

Under-deliveries

- (1) the payment of a gas cost equal to the highest incremental cost paid by Company on the date of non-compliance;
- (2) one month's demand charges on the OFO shortfall. This charge shall not be imposed more frequently than once in any thirty day period; and
- (3) the payment of all other charges incurred by Company including pipeline penalty charges on the date of the OFO shortfall.

Over-deliveries

- (1) Any over-run delivered by Supplier will be confiscated by the Company and used for its general supply requirements, without compensation to Supplier.

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OPERATIONAL FLOW ORDERS (Contd.)

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- (2) Company shall bill and Supplier shall pay any penalty charges that the Company incurs from the interstate pipelines for such excess deliveries, provided such penalties can be attributed to Supplier's over-run.

COMPANY STANDARDS OF CONDUCT WITH RESPECT TO MARKETING AFFILIATES

In operation of its firm transportation program, the Company will adhere to the following Standards of Conduct for Marketing Affiliates:

- (1) Company must apply any tariff provision relating to transportation services in the same manner to the same or similarly situated persons if there is discretion in the application of the provision.
- (2) Company must strictly enforce a tariff provision for which there is no discretion in the application of the provision.
- (3) Company may not, through a tariff provision or otherwise, give any Supplier including its marketing affiliate or customers of any Supplier including its affiliate, preference over any other gas Suppliers or their customers in matters, rates, information, or charges relating to transportation service including, but not limited to, scheduling, balancing, metering, storage, standby service, or curtailment policy. For purposes of the Company's firm transportation program, any ancillary service provided by Company, e.g., billing and envelope service, that is not tariffed will be priced and made equally available to all.
- (4) Company must process all similar requests for transportation in the same manner and within the same approximate period of time.
- (5) Company shall not disclose to anyone other than a Company employee any information regarding an existing or proposed gas transportation arrangement, which Company receives from (i) a customer or Supplier, (ii) a potential customer or Supplier, (iii) any agent of such customer or potential customer, or (iv) a Supplier or other entity seeking to supply gas to a customer or potential customer, unless such customer, agent, or Supplier authorizes disclosure of such information.
- (6) If a customer requests information about Suppliers, Company shall provide a list of all Suppliers operating on its system, but shall not endorse any Supplier nor indicate that any Supplier will receive a preference because of a corporate relationship.
- (7) Before making customer lists available to any Supplier, including any Company marketing affiliate, Company will post on its electronic bulletin board a notice of its intent to make such customer list available. The notice shall describe the date the customer list will be made available, and the method by which the customer list will be made available to all Suppliers.
- (8) The Company will, to the extent practicable, separate the activities of its operating employees from its affiliate marketing employees in all areas where their failure to maintain independent operations may have the effect of harming customers or unfairly disadvantaging unaffiliated Suppliers under the Company's transportation programs.

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COMPANY STANDARDS OF CONDUCT WITH RESPECT TO MARKETING AFFILIATES (Contd.)

(S)

- (9) Company shall not condition or tie its agreements for gas supply or for the release of interstate pipeline capacity to any agreement by a gas supplier, customer or other third party in which its marketing affiliate is involved.
- (10) Company and its marketing affiliate shall keep separate books of accounts and records.
- (11) Neither the Company nor its marketing affiliate personnel shall communicate to any customer, Supplier or third party the idea that any advantage might accrue for such customer, Supplier or third party in the use of Company's service as a result of that customer's, Supplier's or other third party's dealing with any Supplier including its marketing affiliate.
- (12) The Company's complaint procedure for issues concerning compliance with these standards of conduct is as follows. All complaints, whether written or verbal, shall be referred to the Company's designated attorney. The Company's designated attorney shall orally acknowledge the complaint within five (5) working days of receipt. The complainant party shall prepare a written statement of the complaint which shall contain the name of the complainant and a detailed factual report of the complaint, including all relevant dates, companies involved, employees involved, and specific claim. The Company's designated attorney shall communicate the results of the preliminary investigation to the complainant in writing within thirty (30) days after the complaint was received including a description of any course of action which was taken. He or she shall keep a file with all such complaint statements for a period of not less than three years.
- (13) If the Company offers any Supplier, including its affiliate or a customer of any Supplier, including its affiliate, a discount, or fee waiver for transportation services, balancing, meters or meter installation, storage, or other service or any other service offered to shippers, it must prospectively offer such discount, or fee waiver to all similarly situated non-affiliated suppliers or customers under similar terms and conditions.
- (14) The Company will not use its name and logo in its marketing affiliate's promotional material, unless the promotional material discloses in plain, legible or audible language, on the first page or at the first point where the Company's name and logo appear, that its marketing affiliate is not the same entity as the Company. The Company is also prohibited from participating in exclusive joint activities with any Supplier, including its affiliate, such as advertising, marketing, sales calls or joint proposals to any existing or potential customers.

OTHER RULES AND REGULATIONS

Except to the extent superseded herein, the Company's Rules and Regulations Governing the Distribution and Sale of Gas and such other Commission rules as are applicable shall apply to all gas transportation service provided hereunder.

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CUSTOMER CONSENT FORM

(S)

I have signed a written agreement for the purchase of natural gas supply containing the terms and conditions of my service with my Supplier, _____. I understand and agree to those terms and agree to participate in the program as a transportation delivery service customer. My Supplier is entitled to obtain my historic and current gas usage data from The Cincinnati Gas & Electric Company. Further, I authorize my supplier to obtain my recent billing and payment history from The Cincinnati Gas & Electric Company.

Signature of Customer

Date

Print or Type Name As It Appears on Monthly Bill

Customer Account Number From Monthly Bill

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RATE IT

INTERRUPTIBLE TRANSPORTATION SERVICE

AVAILABILITY

Curtailable natural gas local delivery service available to any customer who: (1) signs a contract with the Company for service under Rate IT; (2) utilizes a minimum of 10,000 CCF per month during each of the seven consecutive billing periods commencing with customer's first meter reading taken on or after April 1; (3) has arranged for the delivery of gas into the Company's system, for customer's sole use at one point of delivery where distribution mains are adjacent to the premise to be served; and (4) has become a member of a pool under Rate AS and elected Interruptible Monthly Balancing Service Under Rate IMBS. Any service hereunder shall be provided by displacement and on a "reasonable efforts" basis. The Company reserves the right to decline requests to initiate or continue such service whenever, in the Company's judgment, rendering this service would be detrimental to the operation of the Company's system or its ability to supply gas to customers receiving service under the provisions of Rate RS, Rate GS, Rate FT, Rate RFT, Rate DGS and Rate SS. This tariff schedule shall not preclude the Company from entering into special arrangements with Commission approval, which are designed to meet unique circumstances.

(T)

The service provided hereunder shall be interruptible transportation service from the Company's city gate receipt points to the outlet side of Customer's meter. The Company, to insure its ability to reliably supply gas to customers receiving service under the provisions of Rate RS, Rate GS, Rate FT, Rate RFT, Rate DGS and Rate SS, shall have the right for operational, but not economic reasons, to designate the city gate receipt points where the customer is required to deliver its gas.

(T)

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:
All gas consumed is billed in units of 100 cubic feet (CCF).

Administrative Charge \$595.86

(S)

Commodity Charge:
Company will deliver the arranged-for gas, less shrinkage
which is equal to the Company's system average unaccounted
for percentage, at a rate of

\$ 0.05200 per CCF

(I)

Plus the throughput charge for the service level selected under Rate IMBS, Interruptible Monthly Balancing Service.

Plus the applicable charge per CCF as set forth on Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program

(N)

Plus, if applicable, balancing related charges pursuant to Rate IMBS if customer has elected to operate as its own pool for supply management purposes.

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NET MONTHLY BILL (Contd.)

In addition, customer's net monthly bill, excluding gas costs and related taxes that are billed to the customer on suppliers' behalf, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Effective July 1, 2001, all gas delivered is subject to the provisions of Sheet No. 68, Rider STR, State Tax Rider.

Minimum: Customer will be subject to a monthly minimum bill requirement equivalent to the monthly Administrative Charge shown above, plus the Excise Tax Rider described below and State Tax Rider, and in addition thereto during the seven consecutive billing periods beginning in April, a 10,000 CCF per month throughput volume minimum.

If customer fails to take delivery of 10,000 CCF per month during the months of April through October, customer will be charged, in addition to the Administrative Charge and the charges for the delivered volume and the applicable Excise Tax Rider and State Tax Rider, an amount equal to the difference between 10,000 CCF and the delivered volume billed at Rate GS, including all applicable Riders.

(T)

In the event that Customer repeatedly and significantly fails to meet the minimum throughput requirement of this tariff, Customer may at the Company's option be removed from this tariff and denied further service, or at the Company's option, may be switched to either Rate GS, or Rate FT.

COMPETITIVE FLEXIBILITY

The Company may on an individual customer basis, charge a rate lower than that specified in the "Net Monthly Bill" provision, but not less than \$0.030 per CCF, in order to meet competition from alternative fuels or other energy sources. The decision to charge a lower rate will be made by the Company based on its interpretation of competitive conditions.

(T)

UNAUTHORIZED DELIVERIES

In the event customer fails to interrupt transportation deliveries at Company's request, any excess deliveries through customer's meter will be considered unauthorized deliveries that are subject to the flow through of pipeline penalty charges to the extent that they are incurred by the Company, and in addition thereto, shall be paid for as specified under the "Charges For Unauthorized Deliveries" provision of this rate schedule. The charges for such unauthorized deliveries shall be billed directly to the customer in lieu of its "pool operator," if applicable. However, Company shall not be precluded from physically discontinuing service to the customer if customer refuses to interrupt service when requested by Company.

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CHARGES FOR UNAUTHORIZED DELIVERIES

Any customer taking unauthorized deliveries shall be billed an amount reflective of the general service rate, Rate GS, Sheet No. 32, including the expected gas cost component of the gas cost recovery rate or Company's highest cost gas, and one month's demand charges on the volume difference (this charge shall not be imposed more frequently than once in any 30 day period) and/or the cost of operating the Company's propane peak shaving plant, and/or, if so required to effectuate compliance with the interruptible provisions of this schedule, the cost incurred by the Company to valve-off the service. In any event, customer shall reimburse the Company for any interstate pipeline penalty charges resulting from such unauthorized deliveries.

ELECTION OF MONTHLY BALANCING OPTION

A "pool" can be a single Rate IT customer acting on its own behalf, or a group of Rate IT customers who join, or are joined, together for purposes of gas supply management under this tariff. A "pool operator" has a contractual responsibility to manage the aggregated gas supply requirements of all of the Rate IT customers that comprise its pool. All supply management responsibilities of individual customers are transferred to the pool operator once a customer becomes a part of a pool, as the aggregated balancing requirements of all pool members are treated under this tariff as though they were a single customer with its own supply management responsibilities.

(T)

Monthly throughput charges under Rate IMBS, shall be billed directly to the end-use customer. All other balancing charges, including "cash out" charges, penalties and other like charges billed under the provisions of Rate IMBS shall be billed directly to the pool operator, regardless of whether the pool operator is an individual customer acting as its own pool, or an aggregated customer pool operator. For purposes of calculating these charges, the usages of all customers within a pool will be combined into a single pool usage number, which will be matched against the pool operator's total deliveries to its IT pool.

(D)

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable.

TERMS AND CONDITIONS

The customer shall enter into a written agreement with the Company. Such agreement shall set forth specific arrangements as to the transportation services provided as well as the level of firm gas required by customer and any other circumstances relating to the individual customer.

The Company's "best efforts" is defined as the right, at any time, to curtail or interrupt the delivery or transportation of gas under this tariff when, in the judgment of the Company, such curtailment or interruption is necessary to enable the Company to maintain deliveries to higher priority customers or to respond to any emergency.

Pool operator agrees upon request by Company to produce, in a timely manner, proof of the purchase of the natural gas to be transported, any necessary regulatory approvals, and any and all transportation arrangements with all interstate pipelines, intrastate pipelines, or others involved in transporting the pool gas' supplies.

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TERMS AND CONDITIONS (Contd.)

Company will not be liable for any costs and/or penalties charged by pipelines, or suppliers, because of pool operator's over or under deliveries into the pipeline, or pool customers' failure to take deliveries through customer's meters that in the aggregate match the amount of gas transported by the pool operator to the Company's city gate.

In order to qualify for Rate IT service, customers who satisfy the definition of human needs and public welfare customers and primary and secondary schools must purchase standby service, or have alternative fuel capability, or have a combination thereof sufficient to maintain minimal operations.

A human needs and public welfare customer is a customer whose facilities are used for residential dwelling on either a permanent or temporary basis; commercial customers of a residential nature; other customers whose service locations are places of the kind, where the element of human welfare is the predominant factor; and civil and governmental customers whose facilities are required in the performance of protecting and preserving the public health, safety, and welfare. Such facilities shall include, but are not limited to, houses, apartment buildings, correctional institutions, hospitals, nursing homes, and charitable institutions. Specifically excluded are hotels and motels used for temporary lodging and not used as a principal place of residence on a monthly or yearly basis.

The Company will provide customer, and/or its designated pool operator by electronic or other available means of communication, its best available operating data on gas deliveries to individual customers and for the combined pool on a daily basis. Daily operational information shall include information on daily gas flows provided by Automatic Meter Reading (AMR), equipment, telemetry, or any other means the Company has available to provide the customer, or its designated pool operator with its best estimate of daily gas deliveries for individual customer's and the pool's combined accounts.

In order to administer the provisions of this tariff and monitor customer's daily usage, the Company will install remote metering equipment on customer's meter site. Customer will be responsible for payment of the cost of such telemetric equipment, either through a lump sum payment, or at the Company's option, through a monthly facilities charge designed to reimburse the Company for the costs of such equipment. Customer will also be responsible for providing the Company with access to a telephone service at customer's metering site, or such other equipment or utilities which may be necessary, and shall also be responsible for the monthly charges for such telephone service or other necessary equipment or utilities.

The primary term of contract shall be a minimum of one (1) year. After completion of the primary term, such contract shall continue month to month unless cancelled by either party by giving thirty (30) days written notice. In the event customer re-applies for service under this tariff within one year of having this contract terminated at customer's request, customer shall pay the minimum charges specified in the Net Monthly Bill provision for the number of months customer's service was inactive.

(T)

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Public Utilities Commission of Ohio, and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

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RATE FT

FIRM TRANSPORTATION SERVICE

AVAILABILITY

Firm full requirements transportation service, which is provided from the Company's city gate receipt points to the outlet side of Company's meter used to serve the customer. This service is available within the Company's entire service territory, and at the customer's option, to serve the firm service requirements of interruptible transportation customers in combination with service under Rate IT to all non-residential customers except for those customers whose utility service accounts are past due at the time customer desires to utilize this service, or whose accounts fall into arrears, as defined in Rate FRAS, after choosing this service. In the latter event, the customer will be returned to the Company's sales service effective with the customer's next scheduled meter reading, and will be ineligible to choose this transportation service until all arrears are paid in full. For small commercial customers currently receiving service under this tariff the written agreement between the Supplier and the customer shall be terminated for non-payment of the customer gas commodity portion of the bill if the account is at least 30 days past due. The Supplier or CG&E shall give no less than 30 days written notice that the customer will be switched from the Supplier and revert to CG&E unless the past due amount is paid by the customer's next scheduled bill due date. If the past due amount is paid by the next scheduled bill due date, the customer will not revert to CG&E and will remain with the Supplier. If CG&E provides the late payment notice to the customer, it will send a copy of the notice to the customer's Supplier. Service shall be provided on demand from the Company's city gate receipt points to the outlet side of Company's meter used to serve the customer. Customer must enter into a "pooling" agreement with a Supplier that meets the Company's requirements for participation in this pooling program, and must arrange for the delivery of gas into Company's system.

(T)

Customers who believe that they will significantly increase throughput, from their historic firm service levels, shall so inform the Company.

Gas transported under this tariff shall be for customer's sole use at one point of delivery where distribution mains are adjacent to the premise to be served. Any gas provided hereunder shall be provided by displacement.

DEFINITIONS

Terms used in this tariff are defined in the same manner as set forth in Rate FRAS, Sheet No. 44.

CHANGES IN CUSTOMERS' SERVICE ELECTIONS

Customers, who elect service under this tariff and later return to Company's sales service may do so only in accordance with the requirements of the Company's tariffs and applicable regulations of the Public Utilities Commission of Ohio. If a customer voluntarily elects to return to the Company's sales service, all incremental gas procurement, upstream transportation, and storage costs incurred by Company in order to return customer to sales service shall be borne by customer pursuant to the Commission's Gas Transportation Program Guidelines adopted in Case No. 85-800-GA-COI.

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(C)

TRANSFER OF SERVICE

Customers may transfer from one Supplier's pool to any other Supplier's pool or revert to the Company's sales service upon payment of a \$5.00 switching fee. If the Company's firm transportation program terminates, if the Supplier removes the customer from its pool, or if the Company terminates a customer's Supplier's participation in the Company's transportation program, the customer may revert to the Company's sales service without payment of a switching fee.

CHARACTER OF SERVICE

Service provided under this schedule shall be firm service.

NET MONTHLY BILL

The Net Monthly Bill shall be determined in accordance with the following rates and charges:

Administrative Charge	\$21.50	(I)
<u>Plus the applicable charge per month as set forth on Sheet No. 65,</u>		
<u>Rider AMRP, Accelerated Main Replacement Program.</u>		

(N)

Plus a charge per CCF for each CCF of gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to customer:

First 1,000 CCF transported at	\$0.16300 per CCF	(I)
Next 4,000 CCF transported at	\$0.15700 per CCF	
Additional CCF transported at	\$0.15400 per CCF	

Plus, all transported gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan.

Sheet No. 68, Rider STR, State Tax Rider.

Sheet No. 70, Rider CCCR, Contract Commitment Cost Recovery Rider.

Sheet No. 77, Rider GCRT, GCR Transition Rider.

(D)

Plus, or minus, rate adjustments which may occur as a result of changes in the rates of interstate pipelines, or of rulings of the Public Utilities Commission of Ohio and/or the Federal Energy Regulatory Commission, and for which it is determined that all customers should be allocated some portion of the corresponding costs or refunds.

In addition, the net monthly bill, as calculated above, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Customer and/or its Suppliers shall be responsible for the collection and payment of excise taxes, revenue taxes, or similar taxes on the gas supplies that customer purchases from its Supplier.

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MINIMUM BILL

The monthly minimum bill shall be the Administrative Charge and applicable charge under Rider AMRP shown above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio Excise Tax Liability Rider.

(T)

LATE PAYMENT CHARGE

Payment of the total amount due must be received in Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance of the bill is due and payable. However, this provision is not applicable to the unpaid account balances of those customers being backbilled in accordance with Section 4933.28 Ohio Revised Code, or to the unpaid gas commodity portion of account balances of those customers served by a Supplier participating in the Company's Choice Program where Company has not agreed to purchase the Supplier's accounts receivable.

GENERAL TERMS AND CONDITIONS

1. *Approved Supplier List*

Company shall maintain a list of qualified Suppliers from which customer can choose. Such list shall include Suppliers who sign a Gas Supply Aggregation/Customer Pooling Agreement in which Supplier agrees to participate in, and abide by Company's requirements for, its pooling program. This list shall be available to customer upon request.

2. *Applications and Service Date*

A customer who desires service under this tariff shall apply through its chosen Supplier at least five (5) business days before customer's normal monthly meter reading date. Unless the Company determines that the customer is not eligible to become a transportation customer of the Supplier, the Company shall exercise its best efforts to transfer the customer to the Supplier's pool on the customer's next regularly scheduled meter reading date. If an application for an eligible customer is received less than five (5) business days prior to the next regularly scheduled meter reading date, the Company will transfer the customer as soon as possible and may waive the thirty day notice provision; in the event that the Company is unable to transfer the customer in less than five business days, the customer shall be transferred as of the regular meter reading date of the following month. The Company shall notify the Supplier of the actual transfer date.

A customer, who terminates service under this tariff and returns to sales service, or who changes Suppliers, shall provide Company with 30 days written or electronic notice. Requests so received shall normally be honored on customer's next regularly scheduled meter reading date. In the event that a customer is returned to sales service for non-payment, the Supplier shall provide the Company with notice of termination and shall comply with any notice requirements of the Suppliers' Code of Conduct set forth in Rate FRAS, Sheet No. 44.

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GENERAL TERMS AND CONDITIONS (Contd.)

3. Access to Usage History and Current Billing Information

(S)

The "Customer Consent Form", used to initiate requests for service under this tariff, shall authorize customer's Supplier to receive customer's usage, billing, and payment history from the Company, to act on customer's behalf in making billing/usage inquiries, and to act on customer's behalf in exchanging current billing information with Company, including notices of commencement or termination of service by either party.

4. Delivery Pressure and Gas Composition

Gas service under this tariff shall be at the pressure that is currently available at customer's premise. During severe weather periods, the Company must sometimes supplement its flowing gas supplies with propane-air gas produced at peaking plants located at various points on the Company's system. While the Company attempts to manufacture such gas at a heating value roughly equivalent to the heating value of its flowing gas supplies, it is not always able to do so. A customer whose operations are affected by swings in the composition of the Company's gas is required to notify the Company of that fact so that the Company can give the customer advance notice when the propane plants are going to be in operation.

5. Service Term

Except customers returned for non-payment or for good cause shown, a customer who elects service under this tariff, other than a small commercial customer, shall not be permitted to return to Company's sales service for at least one (1) year.

6. Regulatory Approvals

Customer's Supplier shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates or permits to enable gas to be delivered to the Company's system.

AUTOMATIC METER READING EQUIPMENT

If the customer requests the Company to install remote meter reading equipment at customer's meter location in order to monitor the customer's usage on a daily basis, customer shall be responsible for the cost of such equipment either through a lump-sum payment or monthly facilities charges, at the Company's option, designed to reimburse the Company for the cost of such equipment.

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AUTOMATIC METER READING EQUIPMENT (Contd.)

In the event customer, in co-operation with its Supplier, wishes to install telemetering devices or related equipment in order to monitor consumption, the Company shall provide the necessary interface with its meters. Customer shall be responsible for the costs of providing such interface, including the cost of electric and or telephone services, if required. Customer shall pay the Company, either through a lump-sum payment or monthly facilities charges, at the Company's option, designed to reimburse Company for the cost of providing such interface. Customer shall be solely responsible for installing, maintaining, and operating devices that it installs. Customer, or its agent, shall provide the Company with daily usage data if requested by the Company. In the event of disagreement between the parties, the Company's metered consumption data shall be used for all billings to the customer.

(S)

CURTAILMENT OF SERVICE

Company may curtail service under this rate schedule in accordance with curtailment procedures on file with, and approved by, the Public Utilities Commission of Ohio. In the event customer fails to comply with the Company's direction to curtail, the Company reserves the right to physically discontinue service to the customer. Company shall not be liable in damages or otherwise to customer for any loss of production, other claim, or any consequences occasioned by customer as a result of such curtailment or because of the lack of advance notice to customer of such curtailment.

SERVICE REGULATIONS

The supplying of, and billing for, service, and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Rules and Regulations currently in effect as filed with the Public Utilities Commission of Ohio and as provided by law and by the regulations of The Public Utilities Commission of Ohio.

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RATE SSIT

(N)

SPARK SPREAD INTERRUPTIBLE TRANSPORTATION RATE

AVAILABILITY

Interruptible local delivery service for natural gas to be used in commercial gas fired electric generators and available to any customer who: (1) signs a contract with the Company for service under this Rate SSIT; (2) arranges for the delivery of gas into the Company's system for customer's sole use at one point of delivery where distribution mains are adjacent to the premise to be served; and (3) utilizes natural gas transported under this tariff as its primary fuel source in a combustion gas turbine unit(s) or combined cycle unit(s) for the purpose of generating electricity. Service under this tariff will be provided by displacement and on a "reasonable efforts" basis. The Company reserves the right to decline requests to initiate or continue service hereunder whenever, in the Company's sole judgment, rendering service will be detrimental to the operation of the Company's system or impair its ability to supply gas to customers receiving service under the provisions of Rate RS, Rate GS, Rate RFT, Rate FT, Rate DGS, Rate IT, or other special contract arrangements. This tariff schedule shall not preclude the Company from entering into special arrangements with Commission approval, which are designed to meet unique circumstances.

The service provided hereunder will be interruptible local gas delivery service provided on a "reasonable efforts" basis from the Company's city gate receipt points to the outlet side of Customer's meter. The Company, to insure its ability to reliably supply gas to customers receiving service under the provisions of Rate RS, Rate GS, Rate RFT, Rate FT, Rate DGS and Rate IT, as well as under interruptible special contract arrangements, shall have the right for operational reasons to designate the city gate receipt points where the customer is required to deliver gas into the Company's system.

In order to receive service under this tariff, Customer must have in place throughout the term of this agreement a gas storage/balancing service agreement with an upstream supplier under which that supplier will balance customer's hourly and daily usage with deliveries into the Company's system. The Company will install at Customer's expense metering equipment that will allow it to monitor customer's hourly and daily usage.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:
All gas delivered is billed in units of 1000 cubic feet (MCF).

Administrative Charge per month: \$595.86

Facilities Charge per month:

Monthly amount required to amortize the incremental costs that the Company incurs in order to construct facilities to bring service to Customer, including the costs of such facilities as mains and service installations, metering and regulating equipment, and telemetric and flow control equipment.

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NET MONTHLY BILL (Contd.)

Delivery Charge:

(N)

Company will deliver the arranged-for gas, less shrinkage,
which is equal to the Company's system average unaccounted-for
percentage, at a variable Spark Spread Rate determined as follows:

The transportation rate (\$ per MCF) shall be the greater of $(\text{Heat Rate} / 1,000) \times 0.0204$ or
 $(\text{Spark Spread} - 10.00) \times (51.4 / \text{Heat Rate})$

Where:

Spark Spread = Electric Price - (Gas Price x Heat Rate / 1,000)

Heat Rate = Average heat rate at High Heating Value (HHV), subject to annual audit.

Electric Price = Weighted Average Index in \$/MWh for "Into Cinergy" as listed in Megawatt
Daily.

Gas Price = Columbia Gas Appalachian midpoint in \$/MMBtu as listed in Gas Daily.

Examples (Heat Rate = 8000):

Electric Price \$/MWH	Gas Price \$/MMBTU	Spark Spread \$/MWH	Transportation Rate \$/MCF
\$ 25.00	\$4.000	\$ (7.00)	\$0.1632
\$ 50.00	\$4.000	\$ 18.00	\$0.1632
\$ 75.00	\$4.000	\$ 43.00	\$0.2120
\$100.00	\$4.000	\$ 68.00	\$0.3727
\$125.00	\$4.000	\$ 93.00	\$0.5333
\$150.00	\$4.000	\$118.00	\$0.6939
\$175.00	\$4.000	\$143.00	\$0.8545
\$200.00	\$4.000	\$168.00	\$1.0152
\$225.00	\$4.000	\$193.00	\$1.1758

Plus all delivered gas shall be subject to an adjustment per CCF as set forth on Sheet No. 65, Rider
AMRP, Accelerated Main Replacement Program, and the adjustment as set forth on Sheet No. 68,
Rider STR, State Tax Rider.

EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64,
Rider ETR, Ohio Excise tax Liability Rider, except that finance charges are excluded from the
computation of the net bill.

MINIMUM BILL PROVISION

Customer will be subject to a monthly "minimum bill" equal to the Monthly Administrative Charge and
Facilities Charge, as noted above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio
Excise Tax Liability Rider.

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UNAUTHORIZED DELIVERIES

In the event customer fails to interrupt transportation deliveries at Company's request, any excess deliveries through customer's meter will be considered unauthorized deliveries that are subject to the flow through of pipeline penalty charges to the extent that they are incurred by the Company, and in addition thereto, shall be paid for as specified under the "Charges For Unauthorized Deliveries" provision of this rate schedule. The charges for such unauthorized deliveries shall be billed directly to the customer. However, Company may at its sole discretion physically discontinue service to the customer if customer refuses to interrupt service when requested by Company. Further, Company may temporarily or permanently discontinue service if customer fails to operate in accordance with the Company's directives and limitations regarding service under this tariff.

(N)

CHARGES FOR UNAUTHORIZED DELIVERIES

Any customer taking unauthorized deliveries shall be billed an amount reflective of the general service rate, Rate GS, Sheet No. 32, including the expected gas cost component of the gas cost recovery rate or Company's highest cost gas, and one month's pipeline and supplier related demand charges on the volume difference (this charge shall not be imposed more frequently than once in any 30 day period) and/or the cost of operating the Company's propane peak shaving plant, and/or, if so required to effectuate compliance with the interruptible provisions of this schedule, the cost incurred by the Company to valve-off the service. In any event, customer shall reimburse the Company for any interstate pipeline penalty charges resulting from such unauthorized deliveries.

BALANCING

For purposes of this tariff a "pool" shall be defined as one or more customers taking service under Rate SSIT that are joined together for supply management purposes. A "pool operator" has a contractual responsibility to manage the aggregated gas supply requirements of all Rate SSIT customers that comprise its pool. All supply management responsibilities of individual customers are transferred to the pool operator once a customer becomes a part of a pool, as the aggregated balancing requirements of all pool members are treated under this tariff as though they were a single customer with its own supply management responsibilities. Because of the large hourly and daily usage likely to flow under this tariff, pool operator is required to contract with the pipelines designated by the Company for hourly and daily deliveries that correspond with their actual burn of gas delivered under this tariff.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to five percent (5%) of the unpaid balance is due and payable.

TERMS AND CONDITIONS

The customer shall enter into a written agreement with the Company. Such agreement shall set forth specific arrangements as to the transportation services provided as well as the level of firm gas required by customer and any other circumstances relating to the individual customer.

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TERMS AND CONDITIONS (Contd.)

The Company's "reasonable efforts" is defined as the right, at any time, to curtail or interrupt the delivery or transportation of gas under this tariff when, in the judgment of the Company, such curtailment or interruption is necessary to enable the Company to maintain deliveries to higher priority customers or to respond to any emergency.

(N)

Pool operator agrees upon request by Company to produce, in a timely manner, proof of the purchase of the natural gas transported, any necessary regulatory approvals, and any and all transportation arrangements with all interstate pipelines, intrastate pipelines, or others involved in transporting the pool gas' supplies.

Company will not be liable for any costs and/or penalties charged by pipelines, or suppliers, because of pool operator's over or under deliveries into the pipeline, or pool customers' failure to take deliveries through customer's meters that in the aggregate match the amount of gas transported by the pool operator to the Company's city gate.

The Company will provide customer, and/or its designated pool operator by electronic or other available means of communication, its best available operating data on gas deliveries to individual customers and for the combined pool on an hourly and daily basis. Hourly/daily operational information shall include information on hourly/daily gas flows provided by Automatic Meter Reading (AMR), equipment, telemetry, or any other means the Company has available to provide the customer, or its designated pool operator with its best estimate of hourly/daily gas deliveries for individual customer's and the pool's combined accounts.

In order to administer the provisions of this tariff and monitor customer's hourly/daily usage, the Company will install remote metering equipment on customer's meter site. Customer will be responsible for payment of the cost of such telemetric equipment, either through a lump sum payment, or at the Company's option, through a monthly facilities charge designed to reimburse the Company for the costs of such equipment. Customer will also be responsible for providing the Company with access to a telephone service at customer's metering site, or such other equipment or utilities which may be necessary, and shall also be responsible for the monthly charges for such telephone service or other necessary equipment or utilities.

The primary term of contract shall be a minimum of ten (10) years. After completion of the primary term, such contract shall continue unless cancelled by either party upon thirty (30) days written notice.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Public Utilities Commission of Ohio, and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

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RATE IDBS
INTERRUPTIBLE DAILY BALANCING SERVICE

(D)

THIS TARIFF IS HEREBY CANCELLED AND WITHDRAWN

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RATE DGS

(N)

DISTRIBUTED GENERATION SERVICE

AVAILABILITY

Available in the Company's entire service territory to customers who enter into a service agreement that identifies, among other provisions, facilities that are required to serve distributed generation installations. The facilities contemplated hereunder include, but are not limited to, the equipment necessary to accommodate non-standard system pressure. The Company reserves the right to decline requests to initiate or continue service whenever, in the Company's judgment, rendering the service would be detrimental to the operation of the Company's system or its ability to supply gas to customers receiving service under the provisions of Rates RS, RFT, GS, and FT.

CHARACTER OF SERVICE

The service provided under this tariff schedule is firm, on-demand, delivery service.

NET MONTHLY BILL

In addition to the provisions of the applicable firm transportation tariff, the following monthly charges shall apply for billing purposes.

Administrative Charge \$25.00
Plus the applicable charge per month as set forth on Sheet No. 65, Rider AMRP,
Accelerated Main Replacement Program

Monthly Capacity Reservation Charge

The customer shall pay, except when the installation is operating according to the service agreement, a monthly amount equal to the level of contract capacity stated in the service agreement, times the capacity reservation charge per CCF. The level of contract capacity is the customer's estimate of the maximum hourly load in CCF that the installation will require when operating as intended. The capacity reservation charge equals the delivery charge stated in the applicable firm transportation service tariff.

The minimum monthly capacity reservation charge per installation shall be \$2.00

Facilities Charge

The customer shall pay the amount specified in the service agreement.

Delivery Charge

All deliveries, as determined by the Company, shall be billed under the provisions of the applicable firm transportation service tariff.

EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise tax Liability Rider, except that finance charges are excluded from the computation of the net bill.

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LATE PAYMENT CHARGE

(N)

Payment of the Net Monthly Bill must be received in the Company's office within twenty-one (21) days from the date the bill is mailed by the Company. When not so paid, the Gross Monthly bill, which is the Net Monthly Bill plus five percent (5%), is due and payable.

TERMS AND CONDITIONS

The customer shall enter into a written service agreement with the Company which specifies the type of service(s) required, operational requirements, the facilities necessary to accommodate the type of service, and the level of capacity required by customer. The customer and the Company will mutually agree upon the level of contract capacity.

An additional meter shall be installed to separately measure the service hereunder.

The cost of facilities, as described in the service agreement, shall be paid by the customer.

The customer shall have contracted for such interstate pipeline services, including, but not limited to, firm transportation and no-notice delivery services, that are sufficient to satisfy the installation's planned operating schedule.

Changes in the level of contract capacity may be requested annually by the customer, on the anniversary date of the service agreement. Such requests shall be made at least thirty (30) days in advance of the anniversary date.

The term of contract shall be five years.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Public Utilities Commission of Ohio, and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio as provided by law.

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RIDER GS-AC

SUMMER AIR CONDITIONING SERVICE

(D)

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RIDER RS-AC

SUMMER AIR CONDITIONING SERVICE

(D)

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(C)

RIDER X

MAIN EXTENSION POLICY

APPLICABILITY

Applicable to gas service supplied in accordance with provisions of the appropriate rate currently in effect, from the nearest available distribution main when, in the opinion of the Company, it is necessary to extend such main.

EXTENSION PLAN

1. Normal Extensions. An extension of one hundred (100) feet or less shall be made by the Company to an existing distribution main without charge for a prospective customer who shall apply for and contract to use service for one year or more.

2. Other Extensions.

- (a) Individual Customer. The Company may extend a main in excess of one hundred (100) feet without charge to an individual customer whose monthly volume shall be in excess of the minimum use as specified within the applicable tariff under which service will be provided and the Company has existing adequate peak demand capabilities, as required by the customer. In the event the Company's applicable tariff does not contain a minimum use volume, then the monthly minimum bill, exclusive of customer charges and the cost of purchased gas, shall be one and one-half percent (1.5%) of the cost of the main extension. The customer will be obligated to receive service for a minimum term which will allow the Company to recover the cost of the main extension. The customer shall be billed the minimum amount or volume for each month during the minimum term as specified in the agreement. In the event the customer terminates service prior to the expiration of the minimum term of service, the Company may charge the difference between the cost of the main extension and revenue received from the customer, exclusive of customer charges and the cost of purchased gas, as a termination charge.

- (b) Multiple Customer Extensions. When an extension of the Company's main to serve an applicant, including an extension to a proposed real estate subdivision, amounts to more than one hundred (100) feet per customer, the Company may require the total cost of the footage in excess of one hundred (100) feet per customer to be deposited with the Company by the applicant based on the estimated cost per foot for main extensions. An applicant desiring an extension to a proposed real estate subdivision that amounts to less than one hundred (100) feet per customer, may be required to deposit the entire cost of the extension.

(T)

(C)

(T)

In either event, the applicant will be reimbursed under the following plan:

(T)

Filed pursuant to an Entry dated
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Issued:

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The Cincinnati Gas & Electric Company
139 East Fourth Street
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P.U.C.O. Gas No. 18
Sheet No. 62.2
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EXTENSION PLAN (Contd.)

- (i) Each year for a period of up to but not exceeding ten (10) years, which begins on the effective date of the main extension contract, the Company shall refund to the customer, who paid for the excess footage, the cost of the one hundred (100) feet of the extension in place for each additional customer connected during the year whose service line is directly connected to the extension installed, but in no case shall the total amount refunded exceed the amount paid the Company. There shall be no refunds after the end of the said ten (10) year period; and. (C)
- (ii) Each year for a period of up to but not exceeding ten (10) years, which begins on the effective date of the main extension contract, the Company shall refund to the customer who paid for the excess footage an amount reflecting the positive impact of subsequent connections or extensions to the main extension. The Company will determine the positive impact of a subsequent connection or extension by analyzing the estimated cost and corresponding revenues resulting from the subsequent connection or extension. This amount will be paid when the first customer is connected to the subsequent connection or extension. (N)
3. Nothing contained herein shall be construed to prohibit the Company from making extensions under different arrangements provided such arrangements have been approved by the Public Utilities Commission of Ohio.
4. Nothing contained herein shall be construed as to prohibit the Company from making, at its expense, greater extensions than herein prescribed, should its judgment so dictate, provided like free extensions are made to other customers under similar conditions.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of The Public Utilities Commission of Ohio, and to Company's Service Regulations currently in effect, as filed with The Public Utilities Commission of Ohio, as provided by law.

Filed pursuant to an Entry dated
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The Cincinnati Gas & Electric Company
139 East Fourth Street
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RIDER AMRP

(N)

ACCELERATED MAIN REPLACEMENT PROGRAM RIDER

APPLICABILITY

Applicable to all customers receiving service under the Company's sales and transportation rate schedules.

ACCELERATED MAIN REPLACEMENT PROGRAM FACTORS

All customers receiving service under Rate RS, Rate RFT, Rate GS, Rate FT and Rate DGS shall be assessed a monthly charge in addition to the Customer Charge component of their applicable rate schedule that will enable the Company to complete the bare steel/cast iron main replacement program. Customers receiving service under Rate IT and Rate SSIT will be assessed a throughput charge in addition to their commodity delivery charge, for that purpose.

Rider AMRP will be updated annually, in order to reflect the impact on the Company's revenue requirements of net plant additions as offset by operations and maintenance expense reductions during the most recent twelve months ended December. Such adjustments to the Rider will become effective with the first billing cycle of April, and during the first year will reflect the allocation of the required revenue increase based on the revenue distribution approved in the Company's last rate proceeding. In subsequent years, the allocation will be made on the basis of the actual base revenues collected by rate class during the just completed calendar year. New allocations will be contained within the Company's annual filings.

The charges for the respective gas service schedules for the revenue month beginning April 2002 is:

Rate RS, Residential Service	\$0.00/month
Rate RFT, Residential Firm Transportation Service	\$0.00/month
Rate GS, General Service	\$0.00/month
Rate DGS, Distributed Generation Service	\$0.00/month
Rate FT, Firm Transportation Service	\$0.00/month
Rate IT, Interruptible Transportation Service	\$0.00/CCF
Rate SSIT, Spark Spread Interruptible Transportation Rate	\$0.00/CCF

These monthly charges shall remain in effect until changed by order of the Public Utilities Commission of Ohio.

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RIDER FTDC

FIRM TRANSPORTATION DEVELOPMENT COST RIDER

(D)

THIS TARIFF IS HEREBY CANCELLED AND WITHDRAWN

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Commission of Ohio.

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Sheet No. 67.1
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RIDER FTMC

FIRM TRANSPORTATION MAINTENANCE COST RIDER

(D)

THIS TARIFF IS HEREBY CANCELLED AND WITHDRAWN

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Cancels and Supersedes
Sheet No. 72.25
Page 1 of 1

RIDER T-O-P TRANSPORTATION

TRANSPORTATION TAKE-OR-PAY RECOVERY SURCHARGE

(D)

THIS TARIFF IS HEREBY CANCELLED AND WITHDRAWN

Filed: pursuant to an Entry dated _____ in Case No. 01-1228-GA-A9R before the Public Utilities
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Sheet No. 74.3
Cancels and Supersedes
Sheet No. 74.2
Page 1 of 1

RIDER ISTC

INTERRUPTIBLE SERVICE TRANSITION COSTS RECOVERY SURCHARGE

(D)

THIS TARIFF IS HEREBY CANCELLED AND WITHDRAWN

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Sheet No. 73.3
Cancels and Supersedes
Sheet No. 73.2
Page 1 of 1

RIDER FSTC

FIRM SERVICE TRANSITION COSTS RECOVERY SURCHARGE

(D)

THIS TARIFF IS HEREBY CANCELLED AND WITHDRAWN

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Schedule E-2

CURRENT TARIFF SHEETS

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P.U.C.O. Gas No. 18
Sheet No. 30.11
Cancels and Supersedes
Sheet No. 30.10
Page 1 of 2

(C)

RATE RS

RESIDENTIAL SERVICE

APPLICABILITY

Applicable to gas service required for residential purposes when supplied at one point of delivery where distribution mains are adjacent to the premises to be served.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:

All delivered gas is billed in units of 100 cubic feet (CCF).

Customer Charge per month \$5.24

(I)

Plus a charge for

All CCF delivered at \$0.16542 per CCF

(R)

Plus, all delivered gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan.

Sheet No. 67, Rider FTMC, Firm Transportation Maintenance Cost Rider.

Sheet No. 68, Rider STR, State Tax Rider

(D)

Sheet No. 66, Rider FTDC, Firm Transportation Development Cost Rider.

Sheet No. 71, Rider GCRR, Gas Cost Recovery Rate.

Sheet No. 73, Rider FSTC, Firm Service Transition Costs Recovery Surcharges.

Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable. However, this provision is not applicable to:

- (1) customers actively enrolled on the Percentage of Income Payment Plan (PIPP) pursuant to Rule 4901:1-18-04(B), Ohio Administrative Code;
- (2) the unpaid account balances of those customers being backbilled in accordance with Section 4933.28 Ohio Revised Code; and
- (3) the unpaid account balances of those customers on other Commission approved deferred payment plans or the Budget Billing Plan, except that a late payment charge may be assessed on any deferred payment plan or Budget Billing Plan amount not timely paid.

Filed pursuant to an Entry dated March 29, 2001 in Case No. 01-624-GA-UNC before the Public Utilities Commission of Ohio.

Issued: March 30, 2001

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LATE PAYMENT CHARGE (Contd.)

At a residential customer's request, the Company will not charge a late payment charge where there has been only one late payment in a twelve month period. (T)

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

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139 East Fourth Street
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P.U.C.O. Gas No. 18
Sheet No. 32.7
Cancels and Supersedes
Sheet No. 32.6
Page 1 of 1

(C)

RATE GS

GENERAL SERVICE

APPLICABILITY

Applicable to gas service required for any purpose by an individual customer on one premise when supplied at one point of delivery where distribution mains are adjacent to the premise to be served.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:

All delivered gas is billed in units of 100 cubic feet (CCF).

Customer Charge per month	\$16.21	(I)
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Plus a charge for

First 1,000 CCF delivered at	\$0.15831 per CCF	(I)
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Next 4,000 CCF delivered at	\$0.15107 per CCF	
-----------------------------	-------------------	--

Additional CCF delivered at	\$0.14411 per CCF	
-----------------------------	-------------------	--

Plus, all delivered gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan.

Sheet No. 66, Rider FTDC, Firm Transportation Development Cost Rider.

Sheet No. 67, Rider FTMC, Firm Transportation Maintenance Cost Rider.

Sheet No. 68, Rider STR, State Tax Rider

Sheet No. 71, Rider GCRR, Gas Cost Recovery Rate.

Sheet No. 73, Rider FSTC, Firm Service Transition Costs Recovery Surcharges.

Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

(D)

EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable.

TERM OF SERVICE

One year, terminable thereafter on three (3) days written notice by either customer or Company.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

Filed pursuant to an Entry dated March 29, 2001 in Case No. 01-624-GA-UNC before the Public Utilities Commission of Ohio.

Issued: March 30, 2001

Effective: April 1, 2001

Issued by J. Joseph Hale, Jr., President

The Cincinnati Gas & Electric Company
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 33.5
Cancels and Supersedes
Sheet No. 33.4
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(C)

RATE RFT

RESIDENTIAL FIRM TRANSPORTATION SERVICE

AVAILABILITY

Firm full requirements transportation service, which is provided from the Company's city gate receipt points to the outlet side of Company's meter, is available to all residential customers, except for those customers whose utility service accounts are past due at the time customer desires to utilize this service, or whose accounts fall into arrears, as defined in Rate FRAS, after choosing this service. In the latter event, the customer will be returned to the Company's sales service effective with the customer's next scheduled meter reading, and will be ineligible to choose this transportation service until all arrears are paid in full. For customers currently receiving service under this tariff the written agreement between the Supplier and the residential customer shall be terminated for non-payment of the customer gas commodity portion of the bill if the account is at least 30 days past due. The Supplier or CG&E shall give no less than 30 days written notice that the customer will be switched from the Supplier and revert to CG&E unless the past due amount is paid by the customer's next scheduled bill due date. If the past due amount is paid by the next scheduled bill due date, the customer will not revert to CG&E and will remain with the Supplier. If CG&E provides the late payment notice to the customer, it will send a copy of the notice to the customer's Supplier. A customer must enter into an agreement with a Supplier who meets the Company's requirements for participation in this pooling program pursuant to Rate FRAS, Sheet No. 44.

(T)

Gas transported under this tariff shall be for customer's sole use at one point of delivery where distribution mains are adjacent to the premises to be served. Any gas provided hereunder shall be provided by displacement.

Residential customers who are enrolled in income payment plans pursuant to Rule 4901:1-18-04(B), Ohio Administrative Code (PIPP Customers), shall be provided their alternative gas supply service exclusively through their own supply pool, for which gas is provided by a willing Supplier whose bid has been approved by the Public Utilities Commission of Ohio.

DEFINITIONS

Terms used in this tariff are defined in the same manner as set forth in Rate FRAS, Sheet No. 44.

CHANGES IN CUSTOMERS' SERVICE ELECTIONS

Customers who elect service under this tariff and later return to Company's sales service may do so only in accordance with the requirements of the Company's tariffs and applicable regulations of the Public Utilities Commission of Ohio. If a customer voluntarily elects to return to the Company's sales service, all incremental gas procurement, upstream transportation, and storage costs incurred by the Company in order to return a customer to sales service shall be borne by customer pursuant to the Commission's Gas Transportation Program Guidelines adopted in Case No. 85-800-GA-COI.

Filed pursuant to an Order dated March 29, 2001 in Case Nos. 01-624-GA-UNC before the Public Utilities Commission of Ohio.

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(C)

TRANSFER OF SERVICE

Customers may transfer from one Supplier's pool to any other Supplier's pool or revert to the Company's sales service upon payment of a \$5.00 switching fee. If the Company's firm transportation program terminates, or if the Supplier removes the customer from its pool, or if the Company terminates a customer's Supplier's participation in the Company's transportation program, the customer may revert to the Company's sales service without payment of a switching fee.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:

All delivered gas is billed in units of 100 cubic feet (CCF).

Administrative Charge per month

\$ 5.24

(I)

Plus a charge per CCF for each CCF of gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to customer at

\$0.16542 per CCF

(R)

Plus, all transported gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan.

Sheet No. 66, Rider FTDC, Firm Transportation Development Cost Rider.

Sheet No. 67, Rider FTMC, Firm Transportation Maintenance Cost Rider.

Sheet No. 68, Rider STR, State Tax Rider

Sheet No. 72, Rider T-O-P Transportation, Transportation Take-or-Pay Recovery Surcharge.

Sheet No. 73, Rider FSTC, Firm Service Transition Costs Recovery Surcharge.

Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

Sheet No. 77, Rider GCRT, GCR Transition Rider.

(D)

Plus, or minus, rate adjustments which may occur as a result of changes in the rates of interstate pipelines, or of rulings of the Public Utilities Commission of Ohio and/or the Federal Energy Regulatory Commission, and for which it is determined that all customers should be allocated some portion of the corresponding costs or refunds.

In addition, the net monthly bill, as calculated above, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Customer and/or its Suppliers shall be responsible for the collection and payment of excise taxes, revenue taxes, or similar taxes on the gas supplies that customer purchases from its Supplier.

MINIMUM BILL

The monthly minimum bill shall be the Monthly Administrative Charge shown above plus the percentage specified in Rider ETR, Sheet No. 64, the Ohio Excise Tax Liability Rider.

(C)

Filed pursuant to an Order dated March 29, 2001 in Case Nos. 01-624-GA-UNC before the Public Utilities Commission of Ohio.

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Sheet No. 33.5
Cancels and Supersedes
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(C)

GENERAL TERMS AND CONDITIONS

1. Approved Supplier List

(S)

Company shall maintain a list of qualified Suppliers from which customer can choose. Such list shall include Suppliers who sign a Gas Supply Aggregation/Customer Pooling Agreement in which Supplier agrees to participate in, and abide by Company's requirements for, its pooling program. This list shall be available to any customer upon request.

2. Applications and Service Date

A customer who desires service under this tariff shall apply through its chosen Supplier at least five (5) business days before customer's normal monthly meter reading date. Unless the Company determines that the customer is not eligible to become a transportation customer of the Supplier, the Company shall exercise its best efforts to transfer the customer to the Supplier's pool on the customer's next regularly scheduled meter reading date. If an application for an eligible customer is received less than five (5) business days prior to the next regularly scheduled meter reading date, the Company will transfer the customer as soon as possible. In the event that the Company is unable to transfer the customer in less than five business days, the customer shall be transferred as of the regular meter reading date of the following month. The Company shall notify the Supplier of the actual transfer date.

A customer, who terminates service under this tariff and returns to sales service, or who changes Suppliers, shall provide Company with 30 days written or electronic notice. Requests so received shall normally be honored on customer's next regularly scheduled meter reading date. In the event that a customer is returned to sales service for non-payment, the Supplier shall provide the Company with notice of termination and shall comply with all notice requirements of the Suppliers' Code of Conduct set forth in Rate FRAS, Sheet No. 44.

3. Access to Usage History and Current Billing Information

The "Customer Consent Form" used to initiate requests for service under this tariff shall authorize customer's Supplier to receive customer's usage, billing, and payment history from the Company, to act on customer's behalf in making billing/usage inquiries, and to act on customer's behalf in exchanging current billing information with Company, including notices of commencement or termination of service by either party.

4. Delivery Pressure and Gas Composition

Gas service under this tariff shall be at the pressure that is currently available at customer's premise.

During severe weather periods, Company must sometimes supplement its flowing gas supplies with propane-air gas produced at peaking plants located at various points on Company's system. While Company attempts to manufacture such gas at a heating value roughly equivalent to the heating value of its flowing gas supplies, it is not always able to do so.

Filed pursuant to an Order dated March 29, 2001 in Case Nos. 01-624-GA-UNC before the Public Utilities Commission of Ohio.

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(C)

GENERAL TERMS AND CONDITIONS (Contd.)

5. Regulatory Approvals

Customer's Supplier shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates or permits to enable gas to be delivered to Company's system.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance of the bill is due and payable. However, this provision is not applicable to:

- (1) customers actively enrolled on the Percentage of Income Payment Plan (PIPP) pursuant to Rule 4901:1-18-04(B), Ohio Administrative Code.
- (2) the unpaid account balances of those customers being backbilled in accordance with Section 4933.28 Ohio Revised Code; and
- (3) the unpaid account balances of those customers on other Commission-approved deferred payment plans or the Budget Billing Plan, except that a late payment charge may be assessed on any deferred payment plan or Budget Billing Plan amount not timely paid.
- (4) the unpaid gas commodity portion of account balances of those customers served by a Supplier participating in the Company's Choice Program where Company has not agreed to purchase the Supplier's accounts receivable.

At a residential customer's request, the Company will not charge a late payment charge where there has been only one late payment in a twelve month period.

(T)

SERVICE REGULATIONS

The supplying of, and billing for, service, and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Rules and Regulations currently in effect as filed with the Public Utilities Commission of Ohio and as provided by law and by the regulations of the Public Utilities Commission of Ohio.

Filed pursuant to an Order dated March 29, 2001 in Case Nos. 01-624-GA-UNC before the Public Utilities Commission of Ohio.

Issued: March 30, 2001

Effective: April 1, 2001

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The Cincinnati Gas & Electric Company
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
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(C)

RATE FRAS

(S)

FULL REQUIREMENTS AGGREGATION SERVICE

AVAILABILITY

This service is available to Suppliers delivering gas on a firm basis to the Company's city gate receipt points on behalf of customers receiving firm transportation service from the Company under Rate Schedules RFT and FT. The service provided hereunder allows Suppliers to deliver to the Company on an aggregated basis those natural gas supplies that are needed to satisfy the requirements of customer pools participating in the Company's firm transportation programs.

DEFINITIONS

"Aggregation Service" is a service provided by the Company that allows Suppliers to deliver to the Company, on an aggregated basis, those natural gas supplies that are needed to satisfy the requirements of the two, or more, firm transportation customers that comprise the membership of the Supplier's Pool, as defined below, all in accordance with the rules established by the Company regarding delivery requirements, banking, billing and payments, and Supplier performance requirements.

"Arrears" means an account that is at least 30 days past due and amounts to at least \$50.

"Commission" means the Public Utilities Commission of Ohio.

"Customer" means a recipient of transportation service provided by the Company under Rate RFT or Rate FT which secures its gas supply from a Supplier.

"Gas Supply Aggregation/Customer Pooling Agreement" is an agreement between the Company and Supplier that defines the mutual responsibilities and obligations of those parties relative to the Aggregation Service provided under Rate FRAS.

"Human Needs Customer" shall have the same meaning as that defined by the Public Utilities Commission of Ohio in its transportation guidelines as contained in Case No. 85-800-GA-COI.

"Negative Imbalance Volume" is the amount by which the sum of all volumes actually delivered to the Pool Customers during the period exceeds the sum of the volumes available for redelivery by the Company to the Pool during the same period.

"Operational Flow Orders" (OFOs) are orders issued by the Company via its electronic bulletin board or fax transmission directing customer, or its Supplier, to adjust their daily deliveries to either match, match or be less than, or match or be more than (1) their Daily Adjusted Target Supply Quantity for those customers receiving service under Rates FT and RFT, or (2) their actual measured volumes for those customers receiving service under Rate IT or interruptible special contract arrangements.

"Pool" is a group of customers receiving service pursuant to firm transportation tariffs, with at least 30,000 Mcf of combined annual throughput, that have been joined together pursuant to Rate FRAS, Full Requirements Aggregation Service for supply management purposes.

Filed pursuant to an Entry dated June 21, 2001 in Case No. 99-661-GA-COI before the Public Utilities Commission of Ohio.

Issued: June 25, 2001

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DEFINITIONS (Contd.)

(S)

"Positive Imbalance Volume" is the amount by which the sum of all volumes actually delivered to the Pool Customers during the period is less than the sum of the volumes available for redelivery by the Company to the Pool during the same period.

"Program" means the Company's firm transportation/supply aggregation program under Rate RFT and Rate FT, and Rate FRAS, respectively.

"Small Commercial Customer" is a commercial class transportation end-use customer which consumes less than 2,000 Mcf per year.

"Supplier" is a marketer, supplier, broker, pool operator, producer, or other qualified business entity that has joined a group of the Company's firm transportation customers together for gas supply management purposes, meets the qualifications for a Supplier set forth in Rate FRAS, agrees to accept responsibility for the aggregate supply management requirements of the pool, and has executed a "Gas Supply Aggregation/Customer Pooling Agreement" with the Company.

"Target Supply Quantities" are defined as daily city gate delivery quantities determined from statistical models used to estimate the daily gas usage of the full requirements firm customers in Supplier's Pool. These daily gas usage estimates are adjusted for "unaccounted for" losses and converted from volumetric to thermal quantities.

AGGREGATION POOL

Suppliers shall be permitted to aggregate customers into pools for supply management purposes. Customers within a Supplier's pool must be receiving service pursuant to the Company's Rates RFT or FT.

AGGREGATION AGREEMENT

Before commencing service hereunder, Supplier(s) must have met the qualifications to act as a Supplier and executed a "Gas Supply Aggregation/Customer Pooling Agreement" with the Company. Such agreement shall be for a minimum of two years and shall set forth the mutual obligations and responsibilities of both the Company and the Supplier relative to this aggregation customer pooling service.

The benefits and obligations under this agreement and under this tariff shall begin when the Supplier commences to supply gas service. It shall inure to, and be binding on, the successors and assigns, survivors and executors or administrators, as the case may be, of the original parties thereto, respectively, for the full term thereof. However, no agreement for service may be assigned or transferred without the written consent or approval of the Company, which shall not be unreasonably withheld.

REQUIREMENTS FOR PARTICIPATION

Each Supplier desiring to participate in the Company's Customer Aggregation/Firm Transportation Programs will be evaluated to ensure that it possesses the financial resources and sufficient experience to perform its responsibilities as a Supplier. On the basis of this evaluation, a Supplier's participation may be limited to a level specified by the Company.

Suppliers not meeting the necessary credit level will be required to provide additional security in the form of a letter of credit, a surety bond, a cash deposit, and/or an other appropriate guaranty in order to participate.

(D)

Filed pursuant to an Entry dated June 21, 2001 in Case No. 99-661-GA-COI before the Public Utilities Commission of Ohio.

Issued: June 25, 2001

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Issued by J. Joseph Hale, Jr., President

The Cincinnati Gas & Electric Company
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P.U.C.O. Gas No. 18
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REQUIREMENTS FOR PARTICIPATION (Contd.)

(S)

In order for the Company to complete the evaluation, Suppliers will be required to provide the following information:

1. Current audited financial statements prepared in the last 12 months;
2. Most recent annual report, 10K or 10Q;
3. List of parent company and other affiliates;
4. Names, addresses, and telephone numbers of 3 trade references; and
5. Names, addresses, and telephone numbers of banking institution contacts.

In the event that any of the above information is unavailable from a Supplier, the Company may permit the Supplier to provide other verifiable sources of financial information for that Supplier.

Financial evaluations will be based on standard credit factors such as previous customer history, Dun & Bradstreet financial and credit ratings, trade references, bank information, unused line of credit, and related financial information. The Company shall determine credit worthiness based on the above criteria, and it will not deny a Supplier's participation in the Program without reasonable cause. A fee of \$50.00 will be assessed to the Supplier for each financial evaluation.

(T)

The Company reserves the right to conduct re-evaluations of Suppliers from time to time. Such re-evaluation may be initiated either by a request from the Supplier or by the Company if the Company reasonably believes that the credit worthiness of a Supplier may have deteriorated or that the Supplier's participation level has exceeded the level for which the Supplier was previously approved. On the basis of such re-evaluation, a Supplier's level of participation may be increased or decreased, or the Supplier may be removed from further participation in the Program.

(T)

SUPPLIERS' CODE OF CONDUCT

Each Supplier participating in the Company's firm transportation programs shall:

1. communicate to participating customers, in clear understandable terms, the customers' rights and responsibilities. This communication shall include (a) the Supplier's customer service address and local or toll-free telephone number; (b) a statement describing the Supplier's dispute resolution procedures; (c) notice that the continuation of this program is subject to the Commission's approval; and (d) for residential and small commercial customers, a statement that the Supplier must provide the customer and the Company with at least 30 days written notice prior to discontinuing service.
2. provide in writing pricing and payment terms that are clear and understandable and inform consumers whether the price that the customer will pay is inclusive or exclusive of applicable taxes, and Company approved tariffed riders and surcharges;
3. refrain from engaging in communications or practices which are fraudulent, deceptive, or misleading;
4. deliver gas to the Company on a firm basis on behalf of the Supplier's pool members in accordance with the requirements of the "Gas Supply Aggregation/Customer Pooling Agreement";
5. establish and maintain a credit-worthy financial position to enable the Supplier to indemnify the Company and the customers for costs incurred as a result of any failure by Supplier to deliver gas in accordance with the requirements of the program and to assure payment of any PUCO-approved charges for any such failure;

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SUPPLIERS' CODE OF CONDUCT (Contd.)

(S)

6. in all contracts with participating residential and small commercial customers, provide the right to terminate the contract with Supplier without penalty if the Program is terminated by the Commission prior to the end of the supply contract;
7. provide residential and small commercial customers the right to terminate or renegotiate their gas supply contract after one full year of service. Supplier shall notify the customer in writing of this right.
8. for all residential and small commercial customers, provide the Company and the customer at least 30 days written notice prior to the end of the term of the contract with Supplier of Supplier's intent to discontinue service to the customer;
9. for customer contracts that automatically renew for a period of six (6) months or longer, the Supplier shall in a bill message or separate notice notify customers at least sixty (60) days, but not more than ninety (90) days in advance of their right to renew, terminate or renegotiate the contract. Such bill message or notice shall include any proposed changes in the terms and conditions of the contract. The minimum requirements to be included in the notice are delineated under the provision included herein entitled, CONTENT OF RENEWAL NOTICE.
10. to the maximum extent possible, attempt to resolve all disputes between Supplier and customers in the Supplier's Pool.
11. for newly approved marketers/suppliers, and/or suppliers who have made changes to their promotional or contract materials, submit such new or changed materials to Staff for approval. Staff will notify the Company when such approval is given.
12. refrain from requesting customer-specific billing, payment, and usage history without first having received the customer's approval to access such information.
13. agree to implement a third-party verification customer sign-up process when conducting a door-to-door marketing/sales campaign.
14. cooperate with the Staff of the Public Utilities Commission of Ohio, in developing the Apples to Apples comparison chart, by providing accurate and timely information.

Failure to fulfill any of these obligations shall be considered a violation of the Supplier's Code of Conduct.

MINIMUM REQUIREMENTS FOR "DOOR TO DOOR" SOLICITATION OF RESIDENTIAL CUSTOMERS

1. Acknowledgment Forms

All Suppliers performing door-to-door solicitation shall have those residential customers execute an acknowledgement form as part of and at the time of the door-to-door enrollment process. The acknowledgement form shall include at a minimum the following questions:

- a. Did the representative state he/she was representing Supplier and was not from CG&E?
- b. Did the representative explain that by signing the enrollment form you were entering into an agreement/contract for Supplier to supply your natural gas?
- c. Did the representative explain the price for natural gas under the contract you signed is \$____ per Ccf plus sales tax?
- d. Did the representative explain that the contract term is ____ years(s)?
- e. Did the representative orally explain your right to cancel?

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MINIMUM REQUIREMENTS FOR "DOOR TO DOOR" SOLICITATION OF RESIDENTIAL CUSTOMERS (Contd.)

(S)

f. Did the representative leave two completed right to cancel notices with you?

2. Third-Party Verification

Suppliers who enroll residential customers through door-to-door solicitations shall conduct independent third-party verification to ensure the validity of enrollment. The third-party verifier must successfully contact and survey at least twenty-five percent (25%) of all residential customers enrolled by door-to-door solicitation. The verification process should be performed prior to submitting the enrollment information to CG&E. The Supplier must provide a copy of the survey to CG&E, the Commission or OCC upon request within three (3) business days of any such request. If the third-party verification does not confirm that the residential customer enrolled with Supplier, then Supplier shall not submit the enrollment information of the residential customer to CG&E.

3. Terms and Conditions of Print Specifications

The terms and conditions provided to the residential customer at the time of sale must be printed in dark ink on white or pastel paper and be 10 point type or greater.

4. Identification

Each door-to-door solicitor must display clear identification of the CHOICE approved Supplier which he/she represents.

5. Cancellation Notice

Each door-to-door Supplier shall ensure that the right to cancel provisions appear clearly and conspicuously on the Enrolled Customer's copy of the contract. The notice of cancellation shall be in bold, ten-point type or greater and include a cancellation period of not less than seven business days. The notice shall include the following language:

You may cancel this contract at any time prior to midnight of the 7th business day after the date you signed the contract. See attached notice of cancellation for an explanation of this right.

The cancellation notice (in duplicate form) shall be filled out by the Supplier's representative to include the Supplier's name and address, the transaction date, and the cancellation deadline.

CONTENT OF RENEWAL NOTICES

The written notice to customer, required by item "7." of the Suppliers' Code of Conduct, informing them that their contract is up for renewal, shall satisfy the following requirements:

1. The envelope containing the renewal or extension notice must be labeled in a conspicuous place in a clearly contrasting color and of sufficient type size with words such as "Important Contract Renewal Information Inside";
2. The renewal or extension notice must be a stand alone document that contains no advertising;
3. The renewal or extension notice must be legible and be no smaller than ten point type;
4. The renewal notice must clearly state that if no action is taken by the customer, the contract will be renewed or extended;
5. The notice must clearly disclose any price changes that will be in effect for the new term;

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CONTENT OF RENEWAL NOTICES (Contd.)

(S)

6. The marketer must provide the customer with a new contract and obtain a signature if the terms and conditions contained in the original contract are changed in any material way;
7. The renewal or extension notice should provide clear instructions to the customer regarding how to not extend or not renew the contract.

CONSEQUENCES OF SUPPLIERS' FAILURE TO PERFORM OR COMPLY

If a Supplier fails to deliver gas in accordance with the full service requirements of its Pool customers, the Company shall supply gas temporarily to the affected Pool customers and shall bill Supplier the higher of either (1) the fair market price for that period or (2) the highest incremental cost of gas for that period that the Company actually paid for gas supplies, including transportation and all other applicable charges. The Company shall have the right to immediately and unilaterally invoke suppliers' letter of credit, bond or parental guarantee in order to enforce recovery from supplier of the cost of these replacement supplies.

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If a Supplier fails to deliver gas in accordance with the requirements of the Company's "Gas Supply Aggregation/Customer Pooling Agreement," or otherwise fails to comply with the provisions of this tariff, including those specified in the Supplier's Code of Conduct section, the Company shall have the discretion to *suspend temporarily or terminate such Supplier's further participation in the Program. If the Supplier is suspended or terminated from further participation in the Company's Program, customers in the Supplier's Pool shall revert to the Company's sales service unless and until said customers join another Supplier's Pool.*

CUSTOMER INQUIRIES AND DISPUTE RESOLUTION

Each Supplier shall cooperate with the Company, the Commission's Consumer Services Department (CSD), and the Ohio Consumers' Counsel (OCC) (as it pertains to residential customers), to answer inquiries and resolve disputes, and all customers participating in the Company's firm transportation programs shall be apprised by Supplier of the dispute resolution process set forth below prior to such customers executing a supply contract with any Supplier. The following process and procedures shall be applicable to inquiries and disputes involving all participating residential and small commercial customers and to all other commercial and industrial customers unless said other commercial and industrial customers have provided for a different dispute resolution process as part of their contract with their Supplier:

- a) Supplier must provide a local or toll-free telephonic means for participating customers to obtain information on their account and their dispute resolution process. The Supplier shall provide a copy of the method to resolve disputes to the CSD and the OCC (as it pertains to residential customers), and the name and phone number of a contact person from the Supplier whom the Commission's CSD, the Company, or the OCC may contact concerning customer complaints.
- b) At the time a participating customer executes its written agreement with a Supplier, the Supplier shall provide the customer, in writing, all the information set forth in paragraph (c) below.
- c) Each participating customer's billing statement shall list the CSD's local or toll free number and TDD/TTY number and the Supplier's consumer service local or toll free phone number, and, for participating residential customers, the OCC's local or toll-free number as well. In addition, each participating customer's billing statement shall inform the participating customer that such customer may contact the CSD or the OCC (as to residential matters) with respect to any inquiries or problems that they may be experiencing with the Company's firm transportation programs.

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CUSTOMER INQUIRIES AND DISPUTE RESOLUTION

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- d) For the Commission's or OCC's use in responding to inquiries or handling complaints, Supplier shall, upon the request of the CSD or OCC (as to residential customers), provide copies of all informational materials, standard contracts, and Supplier's billing formats, including updates to these materials if substantially changed. Supplier shall also provide copies of individual contracts to the CSD and/or OCC (as to residential matters), as needed, in order to enable CSD and/or OCC (as to residential matters) to respond to customer inquiries or to assist in resolving customer complaints.
- e) Within five (5) business days of the date a Supplier has received a complaint from a customer, the Supplier shall respond to the customer regarding the complaint; the Supplier shall also provide a detailed response to the customer within such period of time as is reasonable considering the nature and complexity of the subject of said complaint.
- f) If a Supplier fails to negotiate or to resolve any dispute that arises from its contract with a customer, a complaint may be brought to the Commission through its normal complaint handling procedures which are provided by statute or by the Commission's rules and regulations.

CUSTOMER SIGN-UP PROCEDURE

Customers participating in the Company's firm transportation programs must execute a written gas supply agreement with a Supplier which states that the customer has agreed to participate in the Program and which sets forth the terms and conditions of the customer's gas supply purchase. The format of the gas supply agreement may be designed by the Supplier, but at a minimum, it must include the applicable information specified by paragraphs 1, 2, and 6 of the Supplier's Code of Conduct set forth above. Each customer participating in the programs must also execute a "Customer Consent Form" as set forth on the last page of this tariff. The Customer Consent Form will be used to resolve disputes if the validity of an account sign up comes into question via an exception report or if the customer has signed up with more than one Supplier. Suppliers must provide the Company with a copy of the signed consent form within three business days from the time the Company requests it. In the event a customer has signed up with more than one Supplier, the earliest date on the Customer Consent Forms will determine the Supplier's Pool to which the customer will be assigned.

Throughout the month, Supplier will provide the Company with tapes, or other electronic batch processing device to be agreed upon, listing all customers that it has signed up, or wishes to delete from its customer list, since its last submission. Listings shall include the customers' names and Company account numbers. In the event a dispute arises, Supplier has the responsibility to prove that customer has signed up with Supplier. To the extent that the Supplier's customer list information does not match the Company's or if the Company's records identify the customer as a PIPP customer, exception reports will be issued and non-verified customers will not be added until the information is corrected by the Supplier on a subsequent report. Any incomplete submittal will be returned to the Supplier for completion. Once a customer is added to a particular supplier's list, the customer will remain with that Supplier until it appears for deletion on the supplier's list. The customer will revert to the Company's system supply unless the customer's name and account number appear on another Supplier's batch processing list. Customers who on their own initiative decide to revert from transportation service to system supply will be permitted to do so without the Company making any determination regarding whether the customer is contractually permitted to make such move. The Company shall not be liable to the Supplier for allowing the customer to revert to system supply. The names of customers returning to system supply in this manner will be included and coded on a Company-generated exception report which shall be electronically forwarded to the Supplier.

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CUSTOMER SIGN-UP PROCEDURE (Contd.)

The Company will verify both the customer "add" and customer "delete" lists with its customer database and electronically provide Suppliers confirmation of list changes within three business days. The Company shall also provide Supplier with a normalized monthly volumetric profile and daily sendout curve for the Supplier's customer pool in the aggregate, at least ten (10) days before the first day of the next month. This list will include peak day customer pool data for capacity planning purposes.

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TELEPHONIC ENROLLMENT

Suppliers may telephonically enroll eligible customers if they observe the following process:

1. During a conversation with a potential residential or small commercial customer, a Supplier shall make a date and time-stamped audio recording, verifying before completion of the telephone call, at a minimum, the following:
 - a. the Supplier's identity and the exact purpose of the call;
 - b. a verbal statement and the customer's acknowledgement that the call is being recorded;
 - c. a verbal question and the customer's acknowledgement that the customer wishes to enroll with the Supplier;
 - d. a verbal question and the customer's acknowledgement that the customer is a CG&E customer of record, or is authorized to switch suppliers by the customer of record;
 - e. a verbal statement and the customer's acceptance of each of the principal terms and conditions for the service that will be provided, including, but not limited to:
 - (i) the service(s) to be provided;
 - (ii) the price;
 - (iii) the length of contract term;
 - (iv) an approximate service commencement date;
 - (v) the contract termination date, and any fees for customer cancellation prior to such date;
 - (vi) any material limitations, conditions, or exclusions;
 - (vii) any fees or costs to the customer;
 - (viii) if applicable, whether the Supplier will perform a credit check and require a deposit, including the amount; and
 - (ix) who will bill for the supplier's service(s).
 - f. a verbal statement and the customer's acknowledgement that the supplier will, within one (1) calendar day, send the customer a written contract that details the terms and conditions that were summarized in the telephone call;
 - g. a verbal statement and the customer's acknowledgement that the customer has seven (7) calendar days from the postmark date of the Supplier's confirmation notice to cancel the contract without penalty and a reminder that the Supplier will give the customer a cancellation number to confirm any cancellation of the contract during the cancellation period;
 - h. a toll-free or local telephone number the customer can call to cancel the contract;
 - i. if applicable, a verbal request for, and customer's providing of, the customer's utility-service account number; and
 - j. a verbal request for, and the customer's providing of, the customer's mailing address.

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TELEPHONIC ENROLLMENT (Contd.)

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2. Following telephonic enrollment, the supplier shall:
 - a. within one (1) calendar day, send the customer a written contract that details the terms and conditions summarized in the telephone call. Such contract shall in no way alter the terms and conditions to which the customer agreed in the telephone call;
 - b. retain the audio recording of the customer's enrollment for one (1) year after the contract with the customer is terminated; and
 - c. provide a copy of the audio recording to the Commission or its Staff within five (5) calendar days of a request.
3. The supplier shall send an electronic enrollment request to the Company no sooner than three (3) calendar days and no later than five (5) calendar days after sending the customer the written contract, unless a later start date is agreed to in the contract; and
4. The Supplier shall not initiate enrollment with the Company prior to the completion of the enrollment transaction with the customer.

INTERNET ENROLLMENT

Suppliers may enroll eligible customers by means of the Internet, provided that the terms and conditions of the agreement are publicly posted and accessible, and include the information specified by paragraph numbers 1, 2, 6, 7, 8 and 9 of the Suppliers' Code of Conduct, contained herein. The terms of the electronic publicly posted Internet agreement shall also conspicuously state that the customer has seven (7) business days from the date on which the customer is enrolled by means of the Internet to cancel the agreement and shall provide a toll-free telephone number and/or an Internet or "e-mail" means for the customer to cancel the agreement within this period of time. The agreement shall state that if the customer cancels the agreement, the Supplier will provide the customer with a cancellation number.

In addition,

1. All Internet enrollment transactions shall be customer-initiated;
2. All information transferred between the customer and the Supplier, to accommodate enrollment, renewal, renegotiation, and cancellation will be encrypted using "Secure Socket Layer," or a similar encryption standard in order to ensure privacy of the customer's information;
3. An electronic agreement containing a Supplier's terms and conditions shall be identified by a version number, for purposes of providing the ability to verify the particular agreement to which the customers assents;
4. The Supplier shall retain and make available to the customer throughout the duration of the agreement, Internet access to the terms and conditions of the agreement version number to which the customer assents;
5. The Supplier's Internet enrollment process must:
 - a. Prompt the customer to print or save the terms and conditions to which the customer assents, and provide an option to have written terms and conditions sent by regular mail;
 - b. Require the customer to complete an Electronic Customer Consent Form in a format retrievable by the Supplier, containing the following statement:

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"I have agreed to the terms and conditions contained in electronic agreement version number _____ for the purchase of natural gas supply from my Supplier, _____. I understand and agree to those terms and conditions, which are incorporated herein by reference, and agree to participate in the program as a firm transportation service customer. My Supplier is entitled to obtain my historic and current gas usage and billing history from CG&E."

Date: _____

Name of CG&E Account Holder: _____

CG&E Customer Account Number: _____

(Optional) CG&E Account Holder email Address: _____

CG&E Account Holder U.S. Mail Address: _____

IF YOU WISH TO CANCEL THIS AGREEMENT, YOU MUST DO SO BEFORE 12:00 a.m.
ON _____

6. Supplier must provide a mechanism by which both the submission and the receipt of the electronic customer consent form are recorded by time and date;
7. After the customer completes the Electronic Customer Consent Form, the Internet enrollment process shall conspicuously disclose that the customer has been enrolled;
8. The Supplier shall send an enrollment confirmation to the customer by "e-mail," or by regular U.S. Mail at the post office address specified by the customer. If the Supplier's "e-mail" attempt fails, the Supplier shall send an enrollment confirmation with the same information to the customer via regular U.S. Mail at an address specified by the customer;
9. The Supplier shall provide to the customer a toll-free telephone number and/or an Internet or other electronic means by which the customer may cancel the agreement within seven (7) business days from the date on which the customer is enrolled by means of the Internet. If the customer cancels the agreement, the Supplier shall provide the customer with a cancellation number via the same medium through which the cancellation was made.
10. Supplier must provide a copy of each Customer Consent Form or telephonic enrollment recording to the Company, the Commission, or the OCC upon request within three (3) business days of any such request. Suppliers utilizing Internet enrollment must provide either a copy of the Electronic Customer Consent Form or on-line access to verify the customer's enrollment to the Company, the Commission, or the OCC upon request within three (3) business days of any such request. Failure of a Supplier to timely provide such records shall be deemed to be in violation of the Code of Conduct. Suppliers shall retain Customer Consent Forms or telephonic enrollment recordings for 12 months following termination of the Supplier's service to the customer.

A Supplier's failure to adhere to any of the customer enrollment procedures or to provide verification of enrollment within the time period specified herein shall be treated in the same manner as violations of this tariff's Code of Conduct applicable to Suppliers.

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BILLING OPTIONS

All PIPP customers shall receive a single bill from the Company which, in lieu of the Gas Cost Recovery Rate as set forth on Rider GCRR, Sheet No. 71, shall include the gas cost of the Supplier who was awarded the bid for the PIPP customer pool, adjusted by application of the percent specified on Rider ETR, Sheet No. 64. The processing of all payments from PIPP customers shall continue to be subject to the provisions of the Ohio Administrative Code and Commission orders governing the PIPP program. As more fully described in the Gas Supply Agreement, all amounts paid by Company to Supplier for purchases for PIPP customers shall be made on or before the tenth work day of the month following any month's deliveries.

For customers participating in the Program, other than PIPP customers, Suppliers may elect one of two billing options as follows:

Option 1

The customer shall receive one bill from the Company which indicates the name of the Supplier from whom the customer is receiving its gas supply and which charges an amount for gas supply in accordance with the rate agreed upon between the Supplier and the customer, including any taxes for which the Supplier must collect. A Supplier who elects this billing option will be limited to a reasonable number of rate schedules to which a customer may be assigned by the Supplier. In the event that a Supplier desires extraordinary billing system changes, the Supplier shall be charged for the cost of implementing such changes.

The customer will be responsible for making payment to the Company for the entire amount shown on the bill. In the event that a customer remits to the Company less than the full payment due, the payment received shall first be applied to the Company's charges shown on the bill plus any arrearages relating to such Company charges from previous billing periods, and the residual amount, if any, shall be applied to the Supplier's portion of the bill, including the taxes thereon. Unless Supplier has elected service under Rate ARM, Accounts Receivable Management Service, the Company shall promptly notify the Supplier of any shortfall amount which is attributable to Supplier's portion of the bill, in instances where customer has not made payment in full.

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Except where Supplier has elected service under Rate ARM, Accounts Receivable Management Service, the Company shall remit to the Supplier, by wire transfer or otherwise, payment for all gas billed to the Supplier's customers by the Company on Supplier's behalf, including taxes attributable to Supplier's portion of the bill, reduced by the amount of any shortfalls in customers' payments of amounts billed previously by the Company on the Supplier's behalf. Payment to supplier will be made by the twentieth day of the month following the billing month.

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Supplier shall be responsible for dispersing to the appropriate taxing authorities any tax which is attributable to Supplier's portion of the bill. Except where Supplier has elected service under Rate ARM, Supplier may also assume responsibility for collecting any shortfall from the customer for the supplier's portion of the bill, and thereby avoid returning the customer to the Company if the customer's bill remains delinquent after thirty days. If the supplier assumes such collection responsibility, it must notify the Company and the customer if, and when, the customer should be removed from Supplier's pool and returned to system supply in accordance with the procedures that have been developed for adding and deleting customers from a Supplier's pool.

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In the event, and to the extent, that a customer remits to the Company less than the amount which would be attributable to the Company's charges and arrearages included on the bill, the customer shall be subject to the same late charges and disconnection procedures which would be applicable if the customer were receiving service as a Company sales customer.

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Option 2

The customer shall receive two bills as follows:

- (a) The Company shall bill and collect for its portion of the bill, which includes charges for local delivery service and all applicable surcharges. In the event, that a customer remits to the Company less than the amount included on the Company's bill, the customer shall be subject to the same late charges and disconnection procedures which would be applicable if the customer were receiving service as a Company sales customer.
- (b) Supplier shall be responsible for billing and collecting its part of the bill including any arrearages that they are due from Supplier's own prior billings. To facilitate Suppliers' portion of the billing, the Company will electronically provide each Supplier with a listing of the monthly meter readings and usages of all those customers within Supplier's pool that have been billed by the Company for a billing cycle each time the Company completes such a billing cycle. Such billing data will correspond to the consumption data on which the Company based its bill for local delivery service. A Supplier is responsible for providing gas supplies to all customers in its pool until the customers are returned to system supply or move to another pool in accordance with the procedures that have been developed for adding and deleting customers from a Supplier's pool.

UPSTREAM CAPACITY REQUIREMENTS

Suppliers participating in the Company's firm transportation program must secure their own upstream pipeline capacity required to meet Supplier's Rates FT and RFT pool peak day requirements. Due to the physical configuration of the Company's system, and certain upstream interstate pipeline facilities, and to enable the Company to comply with lawful interstate pipeline tariffs and/or to maintain the Company's system integrity, during the months of December, January and February, the Company reserves the right to direct each Supplier to proportionally deliver, with respect to the Company's northern and southern interstate pipeline receipt points, the Supplier's daily pool requirements. Specific delivery requirements will be electronically posted by the Company.

The Company will provide and charge the Supplier a balancing service, which will be solely used to manage differences between the Company's required daily delivery and actual consumption. The rate for this balancing service, which is set forth in Rider FBS, Sheet No. 75, Firm Balancing Service, is described further in the Daily Balancing Option paragraph below. This balancing charge will be applied to the total monthly consumption by the Supplier's aggregate FT and RFT pool.

The Company may make available to Suppliers, upstream interstate capacity. Suppliers accepting such capacity are subject to the terms and conditions of the tariffs of those pipeline companies on whose facilities such capacity is accepted. A Supplier wishing to contract for the release of such capacity must make a request for release for a period in excess of thirty days and agree to pay the full contract demand rate which the Company would otherwise pay for the released capacity, in order for supplier to be assured the assignment of such capacity. The Company shall not be obligated to provide requested capacity if it has no surplus capacity beyond the amount needed to supply its Gas Cost Recovery customers.

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DAILY BALANCING OPTION

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Suppliers must pay the Company for daily balancing service in accordance with the following provisions:

Target supply quantities must be delivered each day based on the Company's forecasted temperatures and the aggregate demand curve for each customer pool, all as more fully described within the "Gas Supply Aggregation/Customer Pooling Agreement" between the Company and Supplier. Any Supplier which fails to deliver gas volumes in accordance with that agreement may be terminated from further participation in the program.

Suppliers will be billed the balancing charge rate per Mcf on all volumes consumed by the customer pool each billing month. This rate, which is set forth on Rider FBS, Sheet No. 75, Firm Balancing Service, will be updated concurrently with the Company's Gas Cost Recovery filings to reflect changes in the rates of interstate pipeline companies' tariffs whose services underlie the provision of this balancing service.

The Company may reduce the daily target supply quantities during the calendar months of October and November to provide for deliveries by Supplier of less gas than the projected consumption level of the customer pool in order to avoid the potential of pipeline penalty charges.

Suppliers are subject to Operational Flow Orders issued by the Company as described below. The Company may suspend from this program any Supplier which does not comply with an Operational Flow Order.

MEASUREMENT OF CONSUMED VOLUMES

Monthly volumes billed to participating customers shall be considered actual volumes consumed, whether the meter reading is actual or calculated.

ANNUAL RECONCILIATION

The Company will reconcile imbalances on an annual basis, for each Supplier, through determination of the difference between (1) the Supplier's deliveries for the previous year and (2) the actual consumption plus the Company's unaccounted-for percentage on the Supplier's aggregate Customer Pool, both calculated at city gate, adjusted for recognition of all adjustments applicable to the previous year.

Suppliers have the option to eliminate the imbalance through either 1) payment from Company for excess deliveries or billed by Company for under-deliveries at the weighted average first of the month index for Onshore Columbia Gulf published in Inside FERC Natural Gas Report for the twelve months ending in July of each year, or 2) the exchange of gas with Company via a storage inventory transfer or delivery over the next 30 days. All elections must be made at the time the Supplier contracts with the Company for Aggregation Service.

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OPERATIONAL FLOW ORDERS

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Suppliers are subject to the Company's issuance of operational flow orders which will direct each Supplier to adjust scheduled volumes to match the Customer Pool's estimated usage. However, on days with projected temperatures colder than the design winter peak day temperature, the Supplier will have two options. The Supplier may: 1) deliver to Company the volume of gas equal to the projected demand; or 2) deliver to Company only that volume equal to the design peak day demand and rely on Company to acquire the incremental volume i.e., the difference between the projected demand and the design peak day demand. If the Supplier selects the second option, the Supplier will pay the Company for costs the Company incurs in obtaining the incremental supply. Failure of the Supplier to deliver volumes in accordance with its selected option may result in suspension or termination from further participation in Company's firm transportation program.

Failure to comply with an Operational Flow Order, which is defined as the difference between the daily OFO volume and actual daily deliveries, will result in the action and/or billing of the following charges:

Under-deliveries

- (1) the payment of a gas cost equal to the highest incremental cost paid by Company on the date of non-compliance;
- (2) one month's demand charges on the OFO shortfall. This charge shall not be imposed more frequently than once in any thirty day period; and
- (3) the payment of all other charges incurred by Company including pipeline penalty charges on the date of the OFO shortfall.

Over-deliveries

- (1) Any over-run delivered by Supplier will be confiscated by the Company and used for its general supply requirements, without compensation to Supplier.
- (2) Company shall bill and Supplier shall pay any penalty charges that the Company incurs from the interstate pipelines for such excess deliveries, provided such penalties can be attributed to Supplier's over-run.

COMPANY STANDARDS OF CONDUCT WITH RESPECT TO MARKETING AFFILIATES

In operation of its firm transportation program, the Company will adhere to the following Standards of Conduct for Marketing Affiliates:

- (1) Company must apply any tariff provision relating to transportation services in the same manner to the same or similarly situated persons if there is discretion in the application of the provision.
- (2) Company must strictly enforce a tariff provision for which there is no discretion in the application of the provision.
- (3) Company may not, through a tariff provision or otherwise, give any Supplier including its marketing affiliate or customers of any Supplier including its affiliate, preference over any other gas Suppliers or their customers in matters, rates, information, or charges relating to transportation service including, but not limited to, scheduling, balancing, metering, storage, standby service, or curtailment policy. For purposes of the Company's firm transportation program, any ancillary service provided by Company, e.g., billing and envelope service, that is not tariffed will be priced and made equally available to all.

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COMPANY STANDARDS OF CONDUCT WITH RESPECT TO MARKETING AFFILIATES (Contd.)

(S)

- (4) Company must process all similar requests for transportation in the same manner and within the same approximate period of time.
- (5) Company shall not disclose to anyone other than a Company employee any information regarding an existing or proposed gas transportation arrangement, which Company receives from (i) a customer or Supplier, (ii) a potential customer or Supplier, (iii) any agent of such customer or potential customer, or (iv) a Supplier or other entity seeking to supply gas to a customer or potential customer, unless such customer, agent, or Supplier authorizes disclosure of such information.
- (6) If a customer requests information about Suppliers, Company shall provide a list of all Suppliers operating on its system, but shall not endorse any Supplier nor indicate that any Supplier will receive a preference because of a corporate relationship.
- (7) Before making customer lists available to any Supplier, including any Company marketing affiliate, Company will post on its electronic bulletin board a notice of its intent to make such customer list available. The notice shall describe the date the customer list will be made available, and the method by which the customer list will be made available to all Suppliers.
- (8) The Company will, to the extent practicable, separate the activities of its operating employees from its affiliate marketing employees in all areas where their failure to maintain independent operations may have the effect of harming customers or unfairly disadvantaging unaffiliated Suppliers under the Company's transportation programs.
- (9) Company shall not condition or tie its agreements for gas supply or for the release of interstate pipeline capacity to any agreement by a gas supplier, customer or other third party in which its marketing affiliate is involved.
- (10) Company and its marketing affiliate shall keep separate books of accounts and records.
- (11) Neither the Company nor its marketing affiliate personnel shall communicate to any customer, Supplier or third party the idea that any advantage might accrue for such customer, Supplier or third party in the use of Company's service as a result of that customer's, Supplier's or other third party's dealing with any Supplier including its marketing affiliate.
- (12) The Company's complaint procedure for issues concerning compliance with these standards of conduct is as follows. All complaints, whether written or verbal, shall be referred to the Company's designated attorney. The Company's designated attorney shall orally acknowledge the complaint within five (5) working days of receipt. The complainant party shall prepare a written statement of the complaint which shall contain the name of the complainant and a detailed factual report of the complaint, including all relevant dates, companies involved, employees involved, and specific claim. The Company's designated attorney shall communicate the results of the preliminary investigation to the complainant in writing within thirty (30) days after the complaint was received including a description of any course of action which was taken. He or she shall keep a file with all such complaint statements for a period of not less than three years.

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(S)

- (13) If the Company offers any Supplier, including its affiliate or a customer of any Supplier, including its affiliate a discount, or fee waiver for transportation services, balancing, meters or meter installation, storage, standby service or any other service offered to shippers, it must prospectively offer such discounts, rebates or fee waivers to all similarly situated non-affiliated suppliers or customers under similar terms and conditions.
- (14) The Company will not use its name and logo in its marketing affiliate's promotional material, unless the promotional material discloses in plain, legible or audible language, on the first page or at the first point where the Company's name and logo appear, that its marketing affiliate is not the same entity as the Company. The Company is also prohibited from participating in exclusive joint activities with any Supplier, including its affiliate, such as advertising, marketing, sales calls or joint proposals to any existing or potential customers.

OTHER RULES AND REGULATIONS

Except to the extent superseded herein, the Company's Rules and Regulations Governing the Distribution and Sale of Gas and such other Commission rules as are applicable shall apply to all gas transportation service provided hereunder.

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CUSTOMER CONSENT FORM

I have signed a written agreement for the purchase of natural gas supply containing the terms and conditions of my service with my Supplier, _____. I understand and agree to those terms and agree to participate in the program as a transportation delivery service customer. My Supplier is entitled to obtain my historic and current gas usage data from The Cincinnati Gas & Electric Company. Further, I authorize my supplier to obtain my recent billing and payment history from The Cincinnati Gas & Electric Company.

(S)

Signature of Customer

Date

Print or Type Name As It Appears on Monthly Bill

Customer Account Number From Monthly Bill

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RATE IT

INTERRUPTIBLE TRANSPORTATION SERVICE

AVAILABILITY

Curtailable natural gas local delivery service available to any customer who: (1) signs a contract with the Company for service under Rate IT; (2) utilizes a minimum of 10,000 CCF per month during the seven consecutive billing periods commencing with customer's first meter reading taken on or after April 1; (3) has arranged for the delivery of gas into the Company's system, for customer's sole use at one point of delivery where distribution mains are adjacent to the premise to be served; and (4) has become a member of a pool under Rate AS and elected either Interruptible Daily Balance Service under Rate IDBS or Interruptible Monthly Balancing Service Under Rate IMBS. Any service hereunder shall be provided by displacement and on a "best efforts" basis. The Company reserves the right to decline requests to initiate or continue such service whenever, in the Company's judgment, rendering the service would be detrimental to the operation of the Company's system or its ability to supply gas to customers receiving service under the provisions of Rate RS, Rate GS, Rate FT, Rate RFT, and Rate SS. This tariff schedule shall not preclude the Company from entering into special arrangements with Commission approval, which are designed to meet unique circumstances.

(T)

The service provided hereunder shall be interruptible local gas delivery service provided on a "best efforts" basis from the Company's city gate receipt points to the outlet side of Customer's meter. The Company, to insure its ability to reliably supply gas to customers receiving service under the provisions of Rate RS, Rate GS, Rate FT, Rate RFT, and Rate SS, shall have the right for operational, but not economic reasons, to designate the city gate receipt points where the customer is required to deliver its gas.

(T)

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:
All gas consumed is billed in units of 100 cubic feet (CCF).

Administrative Charge \$595.86

Commodity Charge:
Company will deliver the arranged-for gas, less shrinkage
which is equal to the Company's system average unaccounted
for percentage, at a rate of

\$ 0.04916 per CCF

(I)

Plus, if applicable, the throughput charge for the service level selected under Rate IMBS, Interruptible Monthly Balancing Service.

Plus a take-or-pay recovery surcharge in accordance with Rider T-O-P Transportation as set forth on Sheet No. 72.

(D)

Plus, if applicable, balancing related charges pursuant to Rates IMBS or IDBS if customer has elected to operate as its own pool for supply management purposes.

(C)

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NET MONTHLY BILL (Contd.)

Plus an Interruptible Service Transition Cost Recovery Surcharge in accordance with Rider ISTC, as set forth on Sheet on No. 74.

In addition, customer's net monthly bill, excluding gas costs and related taxes that are billed to the customer on suppliers' behalf, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Effective July 1, 2001, all gas delivered is subject to the provisions of Sheet No. 68, Rider STR, State Tax Rider.

Minimum: Customer will be subject to a monthly minimum bill requirement equivalent to the monthly Administrative Charge shown above, plus the Excise Tax Rider described below and State Tax Rider, and in addition thereto during the seven consecutive billing periods beginning in April, a 10,000 CCF per month throughput volume minimum.

If customer fails to take delivery of 10,000 CCF per month during the months of April through October, customer will be charged, in addition to the Administrative Charge and the charges for the delivered volume and the applicable Excise Tax Rider and State Tax Rider, an amount equal to the difference between 10,000 CCF and the delivered volume billed at Rate GS.

(T)

In the event that Customer repeatedly and significantly fails to meet the minimum throughput requirement of this tariff, Customer may at the Company's option be removed from this tariff and denied further service, or at the Company's option, may be switched to either Rate GS, or Rate FT.

COMPETITIVE FLEXIBILITY

The Company may on an individual customer basis, charge a rate lower than that specified in the "Net Monthly Bill" provision, but not less than \$0.030 per CCF, in order to meet competition from alternative fuels or other sources. The decision to charge a lower rate will be made by the Company based on its interpretation of competitive conditions.

(T)

UNAUTHORIZED DELIVERIES

In the event customer fails to interrupt transportation deliveries at Company's request, any excess deliveries through customer's meter will be considered unauthorized deliveries that are subject to the flow through of pipeline penalty charges to the extent that they are incurred by the Company, and in addition thereto, shall be paid for as specified under the "Charges For Unauthorized Deliveries" provision of this rate schedule. The charges for such unauthorized deliveries shall be billed directly to the customer in lieu of its "pool operator," if applicable. However, Company shall not be precluded from physically discontinuing service to the customer if customer refuses to interrupt service when requested by Company.

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CHARGES FOR UNAUTHORIZED DELIVERIES

Any customer taking unauthorized deliveries shall be billed an amount reflective of the general service rate, Rate GS, Sheet No. 32, including the expected gas cost component of the gas cost recovery rate or Company's highest cost gas, and one month's demand charges on the volume difference (this charge shall not be imposed more frequently than once in any 30 day period) and/or the cost of operating the Company's propane peak shaving plant, and/or, if so required to effectuate compliance with the interruptible provisions of this schedule, the cost incurred by the Company to valve-off the service. In any event, customer shall reimburse the Company for any interstate pipeline penalty charges resulting from such unauthorized deliveries.

ELECTION OF DAILY OR MONTHLY BALANCING OPTION

A "pool" can be a single Rate IT customer acting on its own behalf, or a group of Rate IT customers who join, or are joined, together for purposes of gas supply management under this tariff. A "pool operator" has a contractual responsibility to manage the aggregated gas supply requirements of all of the Rate IT customers that comprise its pool. All supply management responsibilities of individual customers are transferred to the pool operator once a customer becomes a part of a pool, as the aggregated balancing requirements of all pool members are treated under this tariff as though they were a single customer with its own supply management responsibilities.

Monthly throughput charges under Rate IMBS, shall be billed directly to the end-use customer. All other balancing charges, including "cash out" charges, penalties and other like charges billed under the provisions of Rate IMBS and Rate IDBS shall be billed directly to the pool operator, regardless of whether the pool operator is an individual customer acting as its own pool, or an aggregated customer pool operator. For purposes of calculating these charges, the usages of all customers within a pool will be combined into a single pool usage number, which will be matched against the pool operator's total deliveries to its IT pool.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable.

TERMS AND CONDITIONS

The customer shall enter into a written agreement with the Company. Such agreement shall set forth specific arrangements as to the transportation services provided as well as the level of firm gas required by customer and any other circumstances relating to the individual customer.

The Company's "best efforts" is defined as the right, at any time, to curtail or interrupt the delivery or transportation of gas under this tariff when, in the judgment of the Company, such curtailment or interruption is necessary to enable the Company to maintain deliveries to higher priority customers or to respond to any emergency.

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TERMS AND CONDITIONS (Contd.)

At least one day preceding the day transportation nominations are due to the interstate pipeline(s) transporting customer's gas, pool operator agrees to inform Company in writing, either on paper or electronically or, at the Company's discretion, verbally, and confirm in writing, either on paper or electronically within seven (7) days thereafter, the quantities of gas it desires to have transported for the upcoming month, along with all other necessary information. Pool operator agrees upon request by Company to produce, in a timely manner, proof of the purchase of the natural gas transported, any necessary regulatory approvals, and any and all transportation arrangements with all interstate pipelines, intrastate pipelines, or others involved in transporting the pool gas' supplies.

(C)

Company will not be liable for any costs and/or penalties charged by pipelines, or suppliers, because of pool operator's over or under deliveries into the pipeline, or pool customers' failure to take deliveries through customer's meters that in the aggregate match the amount of gas transported by the pool operator to the Company's city gate.

In order to qualify for Rate IT service, customers who satisfy the definition of human needs and public welfare customers and primary and secondary schools must purchase standby service, or have alternative fuel capability, or have a combination thereof sufficient to maintain minimal operations.

A human needs and public welfare customer is a customer whose facilities are used for residential dwelling on either a permanent or temporary basis; commercial customers of a residential nature; other customers whose service locations are places of the kind, where the element of human welfare is the predominant factor; and civil and governmental customers whose facilities are required in the performance of protecting and preserving the public health, safety, and welfare. Such facilities shall include, but are not limited to, houses, apartment buildings, correctional institutions, hospitals, nursing homes, and charitable institutions. Specifically excluded are hotels and motels used for temporary lodging and not used as a principal place of residence on a monthly or yearly basis.

The Company will provide customer, and/or its designated pool operator by electronic or other available means of communication, its best available operating data on gas deliveries to individual customers and for the combined pool on a daily basis. Daily operational information shall include information on daily gas flows provided by Automatic Meter Reading (AMR), equipment, telemetry, or any other means the Company has available to provide the customer, or its designated pool operator with its best estimate of daily gas deliveries for individual customer's and the pool's combined accounts.

In order to administer the provisions of this tariff and monitor customer's daily usage, the Company will install remote metering equipment on customer's meter site. Customer will be responsible for payment of the cost of such telemetric equipment, either through a lump sum payment, or at the Company's option, through a monthly facilities charge designed to reimburse the Company for the costs of such equipment. Customer will also be responsible for providing the Company with access to a telephone service at customer's metering site, or such other equipment or utilities which may be necessary, and shall also be responsible for the monthly charges for such telephone service or other necessary equipment or utilities.

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