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Tamara R. McIntosh
Manager
Regulatory Compliance

May 4, 2004

Ms. Renee J. Jenkins
Public Utilities Commission of Ohio
Director, Administration Department
180 East Broad Street
Columbus, Ohio 43215

RE: Case No. 04-999-EL-UNC

Dear Ms. Jenkins:

Enclosed for filing, as requested by the Staff of the Public Utilities Commission (PUCO), is an original and twenty (20) copies of The Cincinnati Gas & Electric Company's (CG&E) Amended Annual Report for Rule 26, as previously submitted on March 31, 2004 in this proceeding. Please date stamp five (5) copies and return in the envelope provided herein.

If you should have any questions concerning this correspondence or the attached Amended filing, please do not hesitate to contact me.

Sincerely,

Tamara R. McIntosh, Esq.
Manager, Regulatory Compliance

Cc: Peter Baker, PUCO Staff
Michael Gribler, CG&E/General Manager, State Regulatory Affairs
Ken Smith, CG&E/Sr. Engineer, Operations & Engineering
Anita Schafer, CG&E/Paralegal, Legal

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Annual Report of The Cincinnati Gas & Electric Company Pursuant to Rule 26 of The Electric Service and Safety Standards, Ohio Administrative Code 4901:1-10-26	)))))	Case No. 04-999-EL-UNC

AMENDED ANNUAL REPORT OF THE CINCINNATI GAS & ELECTRIC COMPANY

Pursuant to Rule 26 of The Electric Service and Safety Standards, Ohio Administrative Code 4901:1-10-26 and Commission Staff's request for additional information, The Cincinnati Gas & Electric Company (CG&E) submits the following Amended Annual Report. The Report is attached herewith.

Rule #26

1. 4901:1-10-26 (B)(1)(a), (b), & (c) - Future investment plan for facilities and equipment (covering period of no less than three years)

a. *Identification of project/ program or plan by facility, equipment, or project name:*	b. *Transmission or distribution ("T" or "D"):*	c. *Description of project/program and goals of planned investment:*	d. *Portion of service territory affected:*	e. *Characteristics of territory affected:*	f. *Estimated cost for implementation:*	g. *Date of initiation of program(s) or project(s):*	h. *Expected completion date:*	i. *Changes to previous year's plan or project:*
Vegetation Management	T, D	The Goal is to minimize the number of tree-related transmission and distribution electric system outages and enhance the safety of the public.	Entire service territory affected	Mixed urban, suburban and rural	2004 $14.5M 2005 $10M 2006 $10M 2007 $10M	This program began before the first ESSS report. The current cycle of trimming began in 2001.	Will complete current cycle of line clearing in 2004. The program is ongoing.	2004 cost reflects a 1 year increase to complete the 4 year cycle schedule
Groundline Inspection and Treatment	T	Wood poles have an average life expectancy of approximately 30 years. By conducting a scheduled inspection and treatment program, the life of the pole can be extended and poles needing maintenance or replacement are identified.	Entire service territory affected	Mixed urban, suburban and rural	2004 0$, 69kV complete 2005 $150,000 2006 $150,000 2007 $150,000	The current inspection cycle began in 1996.	The current cycle of inspections will be completed in 2005. The program is ongoing.	No Changes. 69 kV pole inspections were completed in 2003. 138 kV inspections will begin in 2005. All Ohio transmission poles will be inspected within ten years of the program starting.
URD Cable Replacement	D	This program was developed to track the replacement costs of failed underground cables and to proactively replace cables that test poorly or	Entire service territory affected	Mixed urban, suburban and rural	2004 $752,000 2005 $769,000 2006 $788,000 2007 $808,000	This program began before the first ESSS report.	The program is ongoing.	No Changes

a.	b.	c.	d.	e.	f.	g.	h.	i.
Identification of project/ program or plan by facility, equipment, or project name:	*Transmission or distribution ("T" or "D"):*	*Description of project/program and goals of planned investment:*	*Portion of service territory affected:*	*Characteristics of territory affected:*	*Estimated cost for implementation:*	*Date of initiation of program(s) or project(s):*	*Expected completion date:*	*Changes to previous year's plan or project:*
		that have corroded concentric neutral conductors.						
Capacitor Maintenance	D	This program's goal is to minimize the number of non-functional capacitors through routine field maintenance.	Entire service territory affected	Mixed urban, suburban and rural	2004 $300,000 2005 $300,000 2006 $300,000 2007 $300,000	This program began before the first ESSS report.	The program is ongoing.	No changes
Inspection of Poles and Towers, Conductors and Pad mount Transformers	T, D	T&D Line Inspections help find problems in advance of trouble that could cause an outage.	Entire service territory affected	Mixed urban, suburban and rural	2004 $631,000 2005 $652,000 2006 $674,000 2007 $697,000	This program began before the first ESSS report.	The program is ongoing.	No changes
Inspection of Transmission and Distribution Substations	TS, DS	Transmission and Distribution Substation inspections help find problems in advance of trouble that could cause an outage.	Entire service territory affected	Mixed urban, suburban and rural	2004 $400,000 2005 $425,000 2006 $450,000 2007 $475,000	This program began before the first ESSS report.	The program is ongoing.	No changes
Line Recloser Inspection	D	Inspect Line Reclosers to help find problems in advance of trouble that could cause an outage.	Entire service territory affected	Mixed urban, suburban and rural	2004 $30,000 2005 $30,000 2006 $30,000 2007 $30,000	2004	The program will be ongoing.	This program is new in 2004

2. 4901:1-10-26 (B)(1)(d) & (e) - Complaints from other entities

a.	b.	c.	d.	e.	f.	g.
Complaint(s) from other electric utility companies, regional transmission entity, or competitive retail electric supplier(s) (listed individually)	*Date complaint received*	*Nature of complaint(s)*	*Action taken to address complaint*	*Complaint resolved (Yes or no)*	*Date Resolved*	*If unresolved, explanation why*
No Such Complaints Received in 2003	N/A	N/A	N/A	N/A	N/A	N/A

3. 4901:1-10-26 (B)(2) – Report of implementation plan from previous reporting period

a.	b.	c.	d.	e.	f.
Identification of previously planned action	*Transmission or Distribution ("T" or "D")*	*Planned completion date*	*Actual completion date of action*	*Identification of deviation(s) from goals of previous plan*	*Reason(s) for each identified deviation*
Vegetation Management	T, D	12-31-2003	12-31-2003	Cleared 1,818 line miles in 2003. This was 75% of our annual goal of 2,437 miles.	There was an unexpected increase in contractor prices that caused us to reduce the miles planned for the year in order to remain within budget.
Groundline Inspection and Treatment	T	12-31-2003	12-31-2003	During 2003, the inspection of 69 kV transmission poles in Ohio was completed. In 2005, the Ohio inspection program will resume with 138 kV poles. All Ohio transmission poles will be inspected within ten years.	The 69 kV poles were completed earlier than previously scheduled.
URD Cable Replacement	D	12-31-2003	12-31-2003	More cable replacements were scheduled than were originally budgeted for 2003.	Needed cable projects exceeded the 2003 budget.

a.	b.	c.	d.	e.	f.
Identification of previously planned action	*Transmission or Distribution ("T" or "D")*	*Planned completion date*	*Actual completion date of action*	*Identification of deviation(s) from goals of previous plan*	*Reason(s) for each identified deviation*
Capacitor Maintenance	D	12-31-2003	12-31-2003	Met visual-inspection goal Exceeded full-inspection goal	Inspections were completed more quickly than planned.
Inspection of Poles and Towers, Conductors and Pad-mounted Transformers	T, D	12-31-2003	12-31-2003	No Deviation	Previously Reported Under Rule 27
Inspection of Transmission and Distribution Substations	TS, DS	12-31-2003	12-31-2003	No Deviation	Previously Reported Under Rule 27

4. 4901:1-10-26 (B)(3)(a) - Characterization of condition of company's system

	a.	b.
Type of system	*Qualitative characterization of condition of system*	*Explanation of criteria used in making assessment for each characterization*
Transmission and Distribution	The condition of the CG&E electric system meets or exceeds industry standards and customer expectations for delivery of safe and reliable electric service. CG&E recognizes that the electric system infrastructure continues to age, and on-going preventive maintenance and corrective actions are necessary. CG&E continues to strive to provide safe and reliable electric service to our customers at a reasonable price. The quality of electric service and the condition of the electric system will parallel each other. Therefore, the quality of electric service can be used to measure the condition of the electric system.	Measures that are used to indicate the quality of the electric service include the number of customer complaints, number of public safety incidents, reliability performance indices and relationships with communities. CG&E is of the opinion that we meet or exceed industry standards in these areas. CG&E continues to monitor these measures to ensure that there is no degradation of electric service. Growth is another indicator of the quality of the electric system. The industrial, commercial and residential growth in our service territory supports that CG&E is meeting the needs of our customers. Industrial, commercial and residential growth and development continues to be strong. The quality of electric service is a positive influence on the growth and development in the CG&E service territory.

5. 4901:1-10-26 (B)(3)(b) - Safety and reliability complaints

	a.
Type of System	*Total number of safety & reliability complaints received directly from customers*
Transmission	0
Distribution	Shock, Outage: 1,401

5.a. 4901:1-10-26 (B)(3)(b) – Safety and reliability complaints detailed report

During 2003, CG&E had contacts with customers for a variety of reasons. They have been summarized here per the reporting requirement.

	1.	2.	3.	4.	5.	6.	7.
Type of system	*Availability of service*	*Damage*	*Momentary Interruption*	*Out of service*	*Quality of Utility Product*	*Repair Service*	*Public Safety*
Transmission	0	0	0	0	0	0	0
Distribution	Outages – 1,343	Damage – 436	Not tracked separately	Not tracked separately	Voltage – 1,945	Radio Interference – 41	Shock – 58

The number of Customer Contacts listed above includes customer requests for information as well as other matters. The CG&E Area Engineering section initiates some of these inquiries, and some are customer calls requesting information and guidance. Every time a customer calls with a question that needs to be followed up by an engineer or technician, an inquiry is logged and is included in the above totals.

6. 4901:1-10-26 (B)(3)(c) - Transmission expenditures

a.	b.	c.	d.	e.
Total transmission investment dollars	*$ Spent for transmission construction*	*Ratio of expenditures for construction to total transmission investment*	*$ Spent for transmission maintenance*	*Ratio of expenditures for maintenance to total transmission investment*
$462,274,700	$12,877,552	0.0279	$ 9,894,940	0.0214

7. 4901:1-10-26 (B)(3)(d) - Distribution expenditures

a.	b.	c.	d.	e.
Total distribution investment dollars	*$ Spent for distribution construction*	*Ratio of expenditures for construction to total distribution investment*	*$ Spent for distribution maintenance*	*Ratio of expenditures for maintenance to total distribution investment*
$1,392,412,072	$66,032,355	0.0497	$ 34,495,679	0.0260

8. 4901:1-10-26 (B)(3)(e) - Average remaining depreciation life of distribution and transmission facilities

a.	b.	c.	d.	e.	f.	g.	h.
Transmission or Distribution ("T" or "D")	*Asset type*	*Asset's assigned FERC sub-account (account/sub-account)*	*Total depreciable life of asset*	*Total depreciated life of asset*	*Total remaining life of asset*	*% of average remaining depreciation life of asset*	*Description of how age was determined*

CG&E does not use the average remaining depreciable life of its equipment to determine whether repair or replacement is required. Instead, CG&E uses a reliability-centered maintenance approach to determine whether repair or replacement is needed, as indicated in CG&E's annual report filed pursuant to Rule 4901:1-10-27.
Attached, as Exhibit A, is Schedule 9.4 of the Staff Report of Investigation in Case No. 91-410-EL-AIR, which provides the average service life, net salvage percent and accrual rate for CG&E's transmission and distribution facilities. This is the schedule that CG&E currently utilizes to calculate the annual depreciation expense for its transmission and distribution facilities.

9. 4901:1-10-26 (B)(3)(f)(i) & (ii) - Inspection, maintenance, repair and replacement distribution, transmission and substation programs summary report

a.	b.	c.	d.	e.
Transmission "T", distribution "D", transmission substation "TS", or distribution substation "DS"	*Program name*	*Program goals*	*Achieved (yes or no)*	*Summary of findings*
T, D	Vegetation Management	Achieve 4-year cycle for vegetation line clearing on transmission and distribution circuits.	No	The annual goal of 25% was not met, however we plan to achieve the 4 year cycle goal in 2004
T	Groundline Inspection and Treatment	Inspect all transmission poles every 10 years and treat as needed	Yes	All 69 kV pole inspections completed in Ohio
D	URD Cable Replacement	Complete budgeted cable replacements	Yes	The replacement goal was exceeded
D	Capacitor Maintenance	Visually inspect 100% Fully inspect 75%	Yes Yes	100% visually inspected 86% fully inspected
T, D	Inspection of Poles and Towers, Conductors and Pad-mounted Transformers	Inspect Transmission lines each year, Inspect Distribution lines every 5 years	Yes	100% of Transmission Lines Inspected. 20% of Distribution Lines Inspected
TS, DS	Inspection of Transmission and Distribution Substations	Inspect Substations Monthly	Yes	100% of Substation Inspections Completed Monthly
D	Line Recloser Inspection	Inspect Annually	New in 2004	New in 2004

9.a. 4901:1-10-26(B)(3)(f)(i) If response in column "d" of Report 9 is "yes", the following info needs to be provided:

1.	2.	3.	4.	5.
Program name	*Explanation of how goals were achieved*	*Description of extent of achievement*	*Quantitative description of goal in either numerical values or percentages*	*Quantitative description of actual performance in either numerical values or percentages*

1.	2.	3.	4.	5.
Program name	*Explanation of how goals were achieved*	*Description of extent of achievement*	*Quantitative description of goal in either numerical values or percentages*	*Quantitative description of actual performance in either numerical values or percentages*
Groundline Inspection and Treatment	All Ohio 69 kV poles have been inspected.	Ohio 69 kV pole inspections complete.	Inspect 100% of transmission poles in 10 years.	100% of 69 kV Poles have been inspected as of Dec. 31, 2003
URD Cable Replacement	Cable replacement projects completed in Central, East and North areas	Replacement goal exceeded	2003 Budgeted = $668,000	2003 Actual = $901,827
Capacitor Maintenance	2003 was the first time we have completed a visual inspection of all installed distribution line capacitor units. In addition, we continued with the full inspection and testing of over 86% of the installed distribution line capacitor units.	As defined in the ESSS Rule 26 Report filed in March 2002 this goal was achieved.	100% of all distribution line capacitors to be visually inspection. 75% of all distribution line capacitors to have a full inspection completed	100% of all distribution line capacitors had a visual inspection completed in the first quarter. 86% of all distribution line capacitors had a full inspection completed.
Inspection of Poles and Towers, Conductors and Pad-mounted Transformers	100% of Transmission Lines Inspected. 20% of Distribution Lines Inspected	All Transmission Circuits inspected, 20% of Distribution Circuits inspected	Inspect 100% of Transmission Circuits Annually. Inspect 20% of Distribution Circuits annually.	All 111 Transmission Circuits Inspected. 142 of 700 total Distribution Circuits Inspected.
Inspection of Transmission and Distribution Substations	100% of Substation Inspections Completed Monthly	100% of Substation Inspections Completed Monthly	Inspect 100% of Transmission and Distribution Substations Monthly	100% of Substation Inspections Completed Monthly

9.b. 4901:1-10-26(B)(3)(f)(i) If response in column "d" of Report 9 is "no", the following info needs to be provided:

1.	2.	3.	4.	5.
Program name	*Cause(s) for not achieving goal(s)*	*Description of level of completion of goal*	*Quantitative description of goal in either numerical values or percentages*	*Quantitative description of level of completion of goal in either numerical values or percentages*
Vegetation Management	There was an unexpected increase in contractor pricing	The annual goal was not met however we plan to achieve the 4 year cycle goal in 2004	Goal of clearing 2,437 miles per year.	Completed clearing 1,818 miles for the year (74.6% of goal). Note: During 2002, 2,695 miles (110.6% of the target) were trimmed. During 2001, 110% of the target miles were trimmed.

9.c. 4901:1-10-26 (B)(3)(f)(iii) - Remedial Activity

1.	2.	3.	4.	5.	6.	7.
Program name	*Transmission or Distribution ("T" or "D")*	*Program finding(s) causing remedial activity*	*Remedial activity performed*	*Actual completion date*	*Remedial activity yet to be performed*	*Estimated completion date*
Vegetation Management	T, D	Completed fewer miles than annual goal in 2003	Continue and accelerate line clearing activities	Not yet complete	Will increase miles cleared in 2004 to achieve 4-year cycle goal	12-31-04

10. 4901:1-10-26 (B)(3)(f)(iv) - Prevention of overloading or excessive loading of facilities and equipment program(s)

a.	b.	c.
Transmission or Distribution ("T" or "D")	*Program or plan name*	*Program Description*
T	2004-S-30-C Miami Fort 345/138 BK 9	Procedures for mitigating possible overloads on TB (resulting from addition of generation at Lawrenceburg)

11. 4901:1-10-26 (B)(3)(f)(v) – Actions to remedy overloading or excessive loading of equipment and facilities

a.	b.	c.	d.	e.	f.	g.
Transmission or Distribution ("T" or "D")	*Circuit ID #*	*Date overloading identified*	*Plan(s) to remedy overloading*	*Estimated completion date*	*Action(s) already taken to remedy overloading*	*Actual completion date*
T	Miami Fort TB 9	December 6, 2003	Operating procedure listed above	Finished	Development of operating procedure	December 12, 2003

12. 4901:1-10-26 (B)(3)(g)(i) - Programs deleted

a.	b.	c.
Transmission "T", distribution "D", transmission substation "TS", or distribution substation "DS"	*Deleted program name*	*Explanation for elimination of program*
N/A	N/A	N/A

13. 4901:1-10-26 (B)(3)(g)(ii) - Programs modified

a.	b.	c.	d.
Transmission "T", distribution "D", transmission substation "TS", or distribution substation "DS"	*Modified program name*	*Explanation of modification(s) to program*	*Anticipated effects on program as result of modification(s*
N/A	N/A	N/A	N/A

14. 4901:1-10-26 (B)(3)(g)(iii) - Programs added

a.	b.	c.	d.
Transmission "T", distribution "D", transmission substation "TS", or distribution substation "DS"	*Added program name*	*Explanation of additional program's purpose*	*Expected goals for additional program*
D	Line Recloser Inspection	Inspect Line Reclosers to help find problems that could cause an outage.	Inspect 100% of the line reclosers annually.

15. 4901:1-10-26 (B)(4) – Planned and unplanned interruptions of service

	a.	b.	c.	d.
Type of System	*# of planned interruptions*	*Duration of planned interruptions (in minutes)*	*# of unplanned interruptions*	*Duration of unplanned interruptions (in minutes)*
Transmission	0	0	92	34.6
Distribution	264	90.6	8,128	142.1

15.a. 4901:1-10-26 (B)(4) Voltage Measurements

CG&E monitors many points on the medium voltage distribution system using supervisory control and data acquisition. Figure 1 on the following page displays the results of thousands of samples of voltage over the entire year. The horizontal axis is voltage referenced to a nominal 120 volts. The left vertical axis is the number of samples for each voltage listed on the horizontal axis. The vertical bars display the number of samples for each voltage bin and relate to the left vertical axis. The right vertical axis is cumulative probability expressed in percent from zero to one hundred. The curved line shows the cumulative probability of voltages and relates to the right axis.

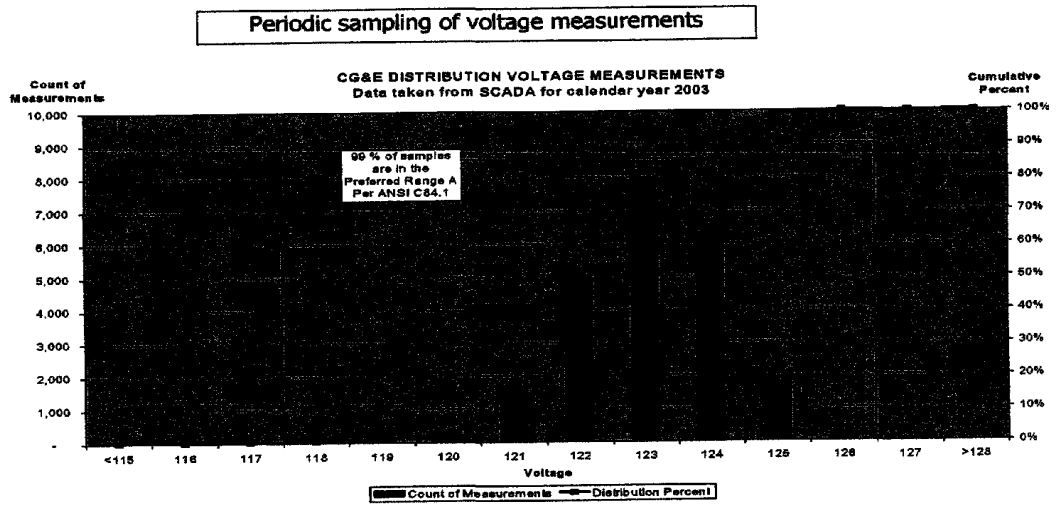

FIGURE 1 – CG&E MEASURED VOLTAGE PERFORMANCE

ANSI C84.1-2001 recommends a preferred "Range A" of voltages where most of the samples should fall. Range A, for the locations measured, is 117.5 to 126 volts. Figure 1 clearly shows that CG&E is meeting the voltage requirement. Ninety-nine percent of the samples fall within preferred "Range A."

16. 4901:1-10-26(B)(5) – Service interruptions due to other entity

a.	b.	c.	d.	e.	f.	g.
Date of interruption	*Time of interruption*	*Type of entity causing interruption (another electric utility, regional transmission entity, and/or a competitive retail electric supplier)*	*Name of entity causing the interruption*	*Identify whether impact was on transmission or distribution system ("T" or "D")*	*Reference ID of circuit(s) interrupted*	*Cause(s) of interruption of service*
There were no such interruptions in 2003	N/A	N/A	N/A	N/A	N/A	N/A

4901:1-10-26 (B) -- Provide the name and position of either the chief executive officer or other senior officer responsible for the service quality, safety, and reliability of the electric utility's transmission and/or distribution service.

I certify that I am a senior officer of CG&E responsible for the service quality, safety and reliability of CG&E's transmission and distribution service and that this report was prepared under my direction and control.

Jim L. Stanley
Vice President
T & D Construction and Maintenance
The Cincinnati Gas & Electric Company
P.O. Box 960, 4th and Main Street Bldg.
Cincinnati, Ohio 45201-0960

CG&E's attorney in this proceeding is:

John J. Finnigan, Jr. 0018689
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(513) 287-3601

The Cincinnati Gas & Electric Company
Case No. 91-410-EL-AIR
Accrual Rate Comparison

Acct. No.	Description	Current Avg Svc Life	Current Net Salvage %	Current Accrual Rate % (a)	Staff Proposed Avg Svc Life	Staff Proposed Net Salvage %	Staff Proposed Accrual Rate % (b)
	Steam Production Plant						
310	Land						
310	Rights of Way - Stuart						
310	Land - Beckjord 6						
310	Land - Conesville&Stuart						
310	Land - Miami Fort 7 & 8						
310	Land - E.B.- Loc. in Ky.						
310	Land - Killen						
310	Land - Killen - AFUDC						
310	Land-Stuart-Loc. in Ky.						
311	Structures & Improve.	38.0	(5.0)	2.76	47.0	(5.0)	2.23
311	- Beckjord 6	34.2	(4.0)	3.04	36.0	(12.0)	3.11
311	- Stuart	32.8	(4.0)	3.17	36.0	(10.0)	3.06
311	- Miami Fort 7 & 8	34.7	(4.0)	3.00	38.0	(9.0)	2.87
311	- Conesville	31.9	(4.0)	3.26	36.0	(12.0)	3.11
311	- E.B.-Loc.in Ky.	34.4	(4.0)	3.02	38.0	(3.0)	2.71
311	- Killen	34.4	(5.0)	3.05	38.0	(3.0)	2.71
311	- Killen - AFUDC	34.4	(5.0)	3.05	38.0	(3.0)	2.71
311	- Killen-Loc.in Ky.	34.4	(5.0)	3.05	38.0	(3.0)	2.71
311	- Stuart-Loc.in Ky.	32.8	(4.0)	3.17	36.0	(10.0)	3.06
311	- E.B.-Loc.in Ky.	34.4	(4.0)	3.02	38.0	(3.0)	2.71
312	BPE - Excl.Retrofit Prec	30.0	(9.0)	3.63	29.0	(15.0)	3.97
312	- Beckjord 6	26.1	(4.0)	3.98	35.0	(12.0)	3.20
312	- Stuart	27.8	(5.0)	3.78	33.0	(10.0)	3.33
312	- Miami Fort 7 & 8	28.8	(4.0)	3.61	37.0	(9.0)	2.95
312	- Conesville	32.7	(4.0)	3.18	35.0	(12.0)	3.20
312	- East Bend- Ky.	25.8	(4.0)	4.03	37.0	(3.0)	2.78
312	- Killen	28.8	(4.0)	3.61	37.0	(3.0)	2.78
312	- Killen - AFUDC	28.8	(4.0)	3.61	37.0	(3.0)	2.78
312	- East Bend-Ky. 50%	25.8	(4.0)	4.03	37.0	(3.0)	2.78
312	BPE - Retrofit Precip.	12.0	(9.0)	9.08	27.0	(5.0)	3.89
312	- Stuart-Ky.	27.8	(5.0)	3.78	33.0	(10.0)	3.33
312	- Loc. in Ky.	30.0	(9.0)	3.63	43.0	(15.0)	2.67
312	- Miami Fort 7&8-Ky.	28.8	(4.0)	3.61	37.0	(9.0)	2.95

The Cincinnati Gas & Electric Company
Case No. 91-410-EL-AIR
Accrual Rate Comparison

Acct. No.	Description	Current Avg Svc Life	Current Net Salvage %	Current Accrual Rate % (a)	Staff Proposed Avg Svc Life	Staff Proposed Net Salvage %	Staff Proposed Accrual Rate % (b)
	Steam Production Plant (Continued)						
312	BPE - Stuart U T - Ky.	20.0	10.0	4.50	33.0	(10.0)	3.33
316	Misc. PPE - Stuart - Ky.	32.9	3.0	2.95	33.0	(10.0)	3.33
312	BPE - Killen - Ky.	28.8	(4.0)	3.61	37.0	(3.0)	2.78
314	Turbo-Generator Units	33.0	(3.0)	3.12	30.0	(5.0)	3.50
314	- Beckjord 6	30.2	(3.0)	3.41	35.0	(12.0)	3.20
314	- Stuart	31.3	(3.0)	3.29	35.0	(10.0)	3.14
314	- Miami Fort 7 & 8	31.1	(3.0)	3.31	37.0	(9.0)	2.95
314	- Conesville	32.4	(3.0)	3.18	37.0	(12.0)	3.03
314	- East Bend - Ky.	30.6	(3.0)	3.37	37.0	(3.0)	2.78
314	- Killen	30.6	(4.0)	3.40	37.0	(3.0)	2.78
314	- Killen - AFUDC	30.6	(4.0)	3.40	37.0	(3.0)	2.78
315	Accessory Electric Equip	29.0	0.0	3.45	35.0	(5.0)	3.00
315	- Beckjord 6	29.3	(2.0)	3.48	39.0	(12.0)	2.87
315	- Stuart	28.6	(2.0)	3.57	39.0	(10.0)	2.82
315	- Miami Fort 7 & 8	34.9	(2.0)	2.92	37.0	(9.0)	2.95
315	- Conesville	33.4	(2.0)	3.05	35.0	(12.0)	3.20
315	- East Bend - Ky	34.7	(2.0)	2.94	37.0	(3.0)	2.78
315	- Killen	34.7	(3.0)	2.97	37.0	(3.0)	2.78
315	- Killen - AFUDC	34.7	(3.0)	2.97	37.0	(3.0)	2.78
316	MPPE	41.0	0.0	2.44	38.0	0.0	2.63
316	- Beckjord 6	33.7	3.0	2.88	37.0	(12.0)	3.03
316	- Stuart	32.9	3.0	2.95	33.0	(10.0)	3.33
316	- Miami Fort 7&8	32.8	3.0	2.96	36.0	(9.0)	3.03
316	- Conesville	28.9	3.0	3.36	22.0	(12.0)	5.09
316	- East Bend-Ky	32.6	3.0	2.98	36.0	(3.0)	2.86
316	- Killen	32.6	4.0	2.94	36.0	(3.0)	2.86
316	- Killen - AFUDC	32.6	4.0	2.94	36.0	(3.0)	2.86
316	MPPE-Shop,Lab. & Hosp.	36.0	0.0	2.78	20.0	0.0	5.00
316	MPPE - Killen - Ky.	32.6	4.0	2.94	36.0	(3.0)	2.86
	CCNC - Other						
	CCNC - Zimmer				34.0	(1.0)	2.97

The Cincinnati Gas & Electric Company
Case No. 91-410-EL-AIR
Accrual Rate Comparison

Acct. No.	Description	Current Avg Svc Life	Current Net Salvage %	Current Accrual Rate % (a)	Staff Proposed Avg Svc Life	Staff Proposed Net Salvage %	Staff Proposed Accrual Rate % (b)
	Other Production Plant						
340	Land						
341	Structures & Improve.	30.0	0.0	3.33	23.0	(5.0)	4.57
342	Fuel Hold, Prod.&Acc	24.2	0.0	4.13	19.0	(5.0)	5.53
342	Fuel Hold, Prod.&Acc-Ky	24.2	0.0	4.13	20.0	(5.0)	5.25
343	Prime Movers	23.0	(5.0)	4.57	28.0	0.0	3.57
344	Generators	24.4	0.0	4.10	23.0	0.0	4.35
345	Acces. Elect. Equipt.	24.8	0.0	4.03	21.0	0.0	4.76
346	Misc. P.P.E.	26.2	0.0	3.82	15.0	0.0	6.67
	CCNC						
	Transmission Plant						
350	Land						
350	Land Rights						
350	Rights of Way				65.0	0.0	1.54
350	Land - CCD Projects						
350	Rights of Way - CCD						
350	Rights of Way - CCD						
350	Land - CG&E Co. - Ky.						
350	Rights of Way - CG&E-Ky.						
350	Land - CCD						
350	Land - CD						
350	Rights of Way - CD						
350	Rights of Way - CCD						
350	Rights of Way - CCD-Ky.						
350	Land - CCD - Ky.						
350	Land - CCD						
352	S. & I.	50.0	(6.0)	2.12	60.0	(10.0)	1.83
352	S. & I. - CCD Projects	34.7	(6.0)	3.05	40.0	0.0	2.50
352	S. & I. - CD Projects	38.0	(6.0)	2.79	40.0	0.0	2.50
352	S. & I. - CG&E - Ky.	50.0	(6.0)	2.12	60.0	(10.0)	1.83
352	S. & I. - CCD Projects	34.7	(6.0)	3.05	40.0	0.0	2.50
353	Station Equipment	48.0	5.0	1.98	57.0	4.0	1.68
353	Station Equip. - CCD	36.7	7.0	2.53	35.0	0.0	2.86
353	Station Equip. - CCD	36.7	7.0	2.53	35.0	0.0	2.86
353	Station Equip. - CD	37.3	7.0	2.49	35.0	0.0	2.86
353	Station Equip.-CG&E-Ky.	48.0	5.0	1.98	57.0	4.0	1.68
353	Station Equip - CCD	34.7	(6.0)	3.05	35.0	0.0	2.86
353	Station Equip - CCD	34.7	(6.0)	3.05	35.0	0.0	2.86
353	Station Equip - CD	37.3	7.0	2.49	35.0	0.0	2.86
354	Towers & Fixtures	50.0	(2.0)	2.04	65.0	(20.0)	1.85
354	Towers & Fixt.-CCD	35.2	(3.0)	2.93	40.0	(20.0)	3.00
354	Towers & Fixt.-CCD	35.2	(3.0)	2.93	40.0	(20.0)	3.00

The Cincinnati Gas & Electric Company
Case No. 91-410-EL-AIR
Accrual Rate Comparison

Acct. No.	Description	Current Avg Svc Life	Current Net Salvage %	Current Accrual Rate % (a)	Staff Proposed Avg Svc Life	Staff Proposed Net Salvage %	Staff Proposed Accrual Rate % (b)
	Transmission Plant (Continued)						
354	Towers & Fixt.-CG&E-Ky.	50.0	(2.0)	2.04	65.0	(20.0)	1.85
354	Towers & Fixt.-CCD	35.2	(3.0)	2.93	40.0	(20.0)	3.00
354	Towers & Fixt.-CCD-Ky.	35.2	(3.0)	2.93	40.0	(20.0)	3.00
354	Towers & Fixt.-CD	33.0	(3.0)	3.12	40.0	(20.0)	3.00
354	Towers & Fixt.-CCD	35.2	(3.0)	2.93	40.0	(20.0)	3.00
355	Poles & Fixtures	31.0	4.0	3.10	39.0	10.0	2.31
355	Poles & Fixt.-CCD	35.9	(8.0)	3.01	40.0	(20.0)	3.00
355	Poles & Fixt.-CG&E-Ky.	31.0	4.0	3.10	39.0	10.0	2.31
355	Poles & Fixt.-CCD	35.9	(8.0)	3.01	40.0	(20.0)	3.00
356	Over. Cond. & Dev.	30.0	10.0)	3.00	47.0	10.0	1.91
356	Over. Cond.&Dev.-CCD	35.3	(3.0)	2.92	40.0	0.0	2.50
356	Over. Cond.&Dev.-CCD	35.3	(3.0)	2.92	40.0	0.0	2.50
356	Over. Cond.&Dev.-CG&E Ky	30.0	10.0)	3.00	47.0	10.0	1.91
356	Over. Cond.&Dev.-CCD	35.3	(3.0)	2.92	40.0	0.0	2.50
356	Over. Cond.&Dev.-CCD Ky.	35.3	(3.0)	2.92	40.0	0.0	2.50
356	Over. Cond.&Dev.-CD	33.0	(3.0)	3.12	40.0	0.0	2.50
357	Under. Conduit	50.0	0.0	2.00	70.0	0.0	1.43
358	Under. Conduct. & Dev. CCNC	43.0	35.0	1.51	38.0	10.0	2.37
	Distribution Plant						
360	Land						
360	Land Rights						
360	Rights of Way						
361	Structures & Improve.	50.0	(10.0)	2.20	60.0	(10.0)	1.83
362	Station Equipment	42.0	6.0	2.24	53.0	(10.0)	2.08
364	Poles, Towers, & Fixt.	30.0	(10.0)	3.67	41.0	(10.0)	2.68
365	Over. Conduct. & Dev.	27.0	10.0	3.33	47.0	(5.0)	2.23
366	Underground Conduit	60.0	0.0	1.67	70.0	(40.0)	2.00
367	Under. Conduct. & Dev.	41.0	10.0	2.20	50.0	(5.0)	2.10
368	Line Transformers	25.0	25.0	3.00	32.0	(10.0)	3.44
368	Cust. Transform. Inst.	37.0	40.0	1.62	40.0	10.0	2.25
369	Services - Underground	43.0	(10.0)	2.56	50.0	(15.0)	2.30
369	Services - Overhead	28.0	(30.0)	4.64	39.0	(60.0)	4.10
369	Services-Mult.Occ.Bldg.	40.0	0.0	2.50	39.0	(60.0)	4.10
370	Meters	32.0	10.0	2.81	35.0	20.0	2.29
371	Inst. on Cust. Prem.	25.0	25.0	3.00	18.0	10.0	5.00
372	Leased Prop.on Cust Prem	21.0	25.0	3.57	45.0	0.0	2.22
373	Street Lighting - Over.	15.0	5.0	6.33	22.0	(5.0)	4.77
373	Street Lighting - Blvd.	31.0	3.0	3.13	31.0	0.0	3.23
373	Traffic Signal System						
373	Street Lght Eq. in Subs						
373	S. L. Cust. Prv Out Lght CCNC	15.0	10.0	6.00	25.0	(10.0)	4.40

The Cincinnati Gas & Electric Company
Case No. 91-410-EL-AIR
Accrual Rate Comparison

Acct. No.	Description	Current Avg Svc Life	Current Net Salvage %	Current Accrual Rate % (a)	Staff Proposed Avg Svc Life	Staff Proposed Net Salvage %	Staff Proposed Accrual Rate % (b)
	General Plant						
389	Land						
389	Land Rights						
389	Land - Stuart						
390	Structures & Improve.(d)	36.0	(5.0)	2.92	56.5	(1.0)	1.79
391	Office Furn. & Eq.	30.0	1.0	3.30	29.0	2.0	3.38
391	-Stuart	22.0	7.0	4.23	16.0	5.0	5.94
391	-Miami Fort 7&8	24.2	7.0	3.84	24.0	5.0	3.96
391	Data Processing Eq.	9.0	5.0	10.56	5.5	0.0	18.18
391	Off. Furn.& Eq.-E.B.-Ky.	24.2	7.0	3.84	24.0	5.0	3.96
391	-Killen	24.2	7.0	3.84	24.0	5.0	3.96
391	-Killen - AFUDC	24.2	7.0	3.84	24.0	5.0	3.96
392	Auto & Trucks	9.2	20.0	8.70	9.2	20.0	8.70
396	Power Operated Eq.	11.1	37.0	5.68	11.1	37.0	5.68
392	Trailers	27.0	45.0	2.04	24.0	25.0	3.13
392	Auto & Trucks - Ky.	9.2	20.0	8.70	9.2	20.0	8.70
393	Stores Equipment	30.0	0.0	3.33	34.0	5.0	2.79
393	- Miami Fort 7&8	36.1	2.0	2.71	37.0	0.0	2.70
393	- East Bend - Ky	32.7	2.0	3.00	37.0	0.0	2.70
395	Laboratory Eq.	29.0	0.0	3.45	40.0	0.0	2.50
394	Tools, Shop & Garage Eq.	28.0	5.0	3.39	37.0	5.0	2.57
397	Communication Eq.	17.0	6.0	5.53	26.0	0.0	3.85
397	- Stuart	16.7	2.0	5.87	18.0	0.0	5.56
397	- Killen	16.7	2.0	5.87	17.0	0.0	5.88
397	- Killen - AFUDC	16.7	2.0	5.87	17.0	0.0	5.88
398	Miscellaneous Eq.	30.0	2.0	3.27	30.0	10.0	3.00
	CCNC						
	Common Plant						
	Land						
	Land Rights						
	Land - CG&E Prop - KY						
	Land Rights						
	Land - CG&E Prop - IN						
	Structures & Improve.	52.0	0.0	1.92	52.0	0.0	1.92
	S.& I. - Clopay Bldg.	52.0	0.0	1.92	40.0	(5.0)	2.63
	Office Furniture & Eq.	27.0	1.0	3.67	29.0	2.0	3.38
	Data Processing Eq.	9.0	5.0	10.56	5.5	0.0	18.18
	Auto & Trucks	8.0	13.0	10.88	8.0	13.0	10.88
	Power Operated Eq.	11.3	39.0	5.40	11.3	39.0	5.40
	Trailers	20.0	40.0	3.00	24.0	25.0	3.13
	Stores Eq.	18.0	10.0	5.00	34.0	20.0	2.35
	Laboratory Eq.	30.0	0.0	3.33	40.0	0.0	2.50
	Tools, Shop & Garage Eq.	25.0	5.0	3.80	37.0	5.0	2.57
	Communication Eq.	20.0	0.0	5.00	26.0	0.0	3.85
	Communication Eq. - KY	20.0	0.0	5.00	26.0	0.0	3.85
	Communication Eq. - IN	20.0	0.0	5.00	26.0	0.0	3.85
	Miscellaneous Eq.	28.0	2.0	3.50	30.0	10.0	3.00
	CCNC						

(a) Wholly-Owned: Case No. 81-257-EL-AAM
CCD: Case No. 79-960-EL-AAM, CD: Case No. 79-961-EL-AAM
(b) Staff Proposed Accrual Rates