

Action by Written Consent
of the Board of Directors of
The Cincinnati Gas & Electric Company
Effective as of August 26, 2005

The undersigned, being all of the members of the Board of Directors (the "Board") of The Cincinnati Gas & Electric Company, an Ohio corporation (the "Corporation"), do hereby waive notice of a meeting of the Board required by law and/or the Regulations of the Corporation, and do hereby unanimously consent, pursuant to Ohio Revised Code Section 1701.54 and ARTICLE III, Section 10, of the Regulations of the Corporation, to the adoption of the resolutions set forth herein below, taking or authorizing the actions specified therein in lieu of holding a duly convened meeting of the Corporation's Board, and do hereby direct that this written consent be filed with the minutes of the proceedings of said Board.

WHEREAS, the Corporation owns certain real and personal property, tangible and intangible, constituting, or used in connection with or ancillary to the ownership and operation of (i) an undivided sixty-nine percent (69%) interest in the 648MW East Bend No. 2 coal-fired unit located in or near Rabbit Hash, Kentucky; (ii) the 168MW Miami Fort No. 6 coal-fired unit located in or near North Bend, Ohio; and (iii) the 490MW Woodsdale Generating Station (collectively, the "Transferred Assets"); and

WHEREAS, in response to the expressed desire of the Kentucky Public Service Commission ("KyPSC") that The Union Light, Heat and Power Company, a wholly-owned subsidiary of the Corporation ("ULH&P"), secure a long-term supply of electric generation to insulate itself from the impacts of market prices for wholesale power, the Corporation and ULH&P have considered different options and concluded that the most expeditious, reliable, efficient and economic method of providing ULH&P a long-term supply of electric generation at stable prices includes the transfer of the Transferred Assets from the Corporation to ULH&P at net book value; and

WHEREAS, the Corporation desires to transfer the Transferred Assets (with the exception of certain property, including without limitation, certain transmission assets, which will remain the property of the Corporation), along with certain associated liabilities and certain debt obligations to its wholly-owned subsidiary, ULH&P (the "Transaction"); and

WHEREAS, the Corporation and ULH&P have set forth their rights and obligations with respect to the Transaction in three Asset Transfer Agreements

by and between CG&E and ULH&P relating to rights and obligations in connection with the Transaction with respect to each of East Bend Generating Station, Miami Fort Generating Station and Woodsdale Generating Station, respectively (collectively, the "Asset Transfer Agreements"); and

WHEREAS, the Asset Transfer Agreements provide that the assets will be transferred from the Corporation to ULH&P at the net book value of such assets and that in conjunction with such transfer ULH&P will assume certain liabilities of the Corporation and the Corporation will issue equity to ULH&P in such amounts as the parties shall mutually agree; and

WHEREAS, the Asset Transfer Agreements include as exhibits a number of related agreements to be executed in conjunction with the Asset Transfer Agreements, including, without limitation, that certain debt assumption agreement whereby the Corporation will assign and ULH&P will assume certain debt obligations owed by the Corporation (the "Debt Assumption Agreement" and all such exhibits collectively the "Related Transaction Agreements"); and

WHEREAS, the KyPSC has granted its final approval to the application of ULH&P for approval of the Transactions in an order in Case No. 2003-00252, dated June 17, 2005 finding such proposed transfers to be in the best interests of ULH&P and its customers; and

WHEREAS, the Board of Directors of ULH&P has, by separate resolution of even date herewith, deemed it advisable and in the best interest of ULH&P to consummate the Transaction, subject to the terms and conditions set forth in the Asset Transfer Agreements and the Related Transaction Agreements; and

WHEREAS, the Board deems it advisable and in the best interests of the Corporation to consummate the Transaction, subject to the terms and conditions set forth in the Asset Transfer Agreements.

NOW, THEREFORE, BE IT RESOLVED That the Board does hereby authorize and approve the consummation of the Transaction by the Corporation, subject to the terms and conditions set forth in the Asset Transfer Agreements and the Related Transaction Agreements.

RESOLVED FURTHER That the form, terms and provisions of the Asset Transfer Agreements and the Related Transaction Agreements (including, without limitation, the Debt Assumption Agreement), substantially in the form and with the terms and conditions set forth in the Asset Transfer Agreements and the Related Transaction Agreements as routed concurrently with this action by written consent and filed with the records of the Corporation, be and the same are hereby approved, ratified, confirmed and duly adopted in all respects.

RESOLVED FURTHER That the proper officers be, and each of them individually is, hereby duly authorized to execute and deliver the Asset Transfer Agreements and the Related Transaction Agreements and all other agreements and instruments contemplated thereunder, for and on behalf of the Corporation, with such differences in the terms thereof, if any, as such officers upon the

advice of counsel for the Corporation, may deem necessary or advisable, with the Corporation's execution and delivery of such documents being deemed conclusive evidence of the necessity or advisability thereof; and

RESOLVED FURTHER That, with the assistance of counsel for the Corporation, the proper officers of the Company be, and each of them individually is, hereby duly authorized and directed, in the name and on behalf of the Corporation, to prepare, execute and file, or cause to be prepared, executed and filed, with any applicable state, federal or local regulatory or governmental authorities or agencies (including without limitation the Kentucky Public Service Commission and the Securities and Exchange Commission) all such applications, notifications, reports, statements, letters and similar submissions and documents and information, if any (including any exhibits and amendments thereto and payment of any required filing and other fees and expenses required thereby or incidental thereto) (collectively, "Filings") as such officer(s), upon the advice of counsel for the Corporation, may deem necessary or advisable, to comply with applicable law and otherwise effect the Transaction.

RESOLVED FURTHER That the proper officers of the Corporation be and they are duly authorized and directed to contribute equity on behalf of the Corporation to ULH&P in such amount as will enable ULH&P, in combination with the assumption of the Corporation's debt by ULH&P, to provide consideration to the Corporation equal to the net book value of the assets being transferred in the Transaction.

RESOLVED FURTHER That the proper officers of the Corporation be and they are duly authorized and directed to cause the Corporation to execute and deliver, for and on behalf of the Corporation, both directly and through its affiliates except for ULH&P, all such documents, if any (in addition to the Asset Transfer Agreements, the Related Transfer Agreements and Filings), as may be necessary or advisable to effect the Transaction, together with all other actions ancillary thereto required to be undertaken to effect the Transaction, which such officers, upon the advice of counsel for the Corporation, may deem necessary or advisable.


RESOLVED FURTHER That the execution and delivery by any proper officer of the Corporation of any of the Asset Transfer Agreements and any other agreement, instrument, certificate or other document and the taking of any other action in connection with any of the foregoing matters as contemplated above (including upon advice of counsel for the Corporation) be, and it hereby is, deemed conclusive evidence of such officer's approval thereof and the authority therefor and the approval, adoption, authorization, ratification and confirmation by the Board and the Corporation of such agreement, instrument, certificate, document or action.

FURTHER ACTIONS

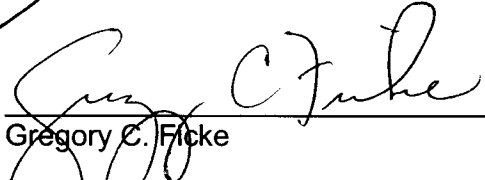
RESOLVED That the appropriate officers of the Corporation be, and each of them hereby is, duly authorized and directed in the name and on behalf of the Corporation to take, or cause to be taken, all such further actions,

including, but not limited to, executing and delivering appropriate certificates and other documents (including any and all amendments or supplements thereto, modifications, extensions or waivers thereof), to carry fully into effect the intent of and effectuate the foregoing resolutions as such officers deem necessary or advisable, upon the advice of counsel for the Corporation.

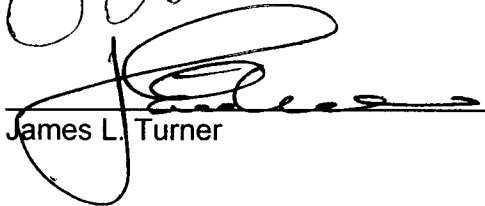
RESOLVED FURTHER That all agreements, instruments, documents and certificates heretofore executed and delivered and actions heretofore taken, or caused to be taken, by any officer(s), authorized employee(s) and/or agent(s) of the Corporation in connection with the actions contemplated or specified herein be and the same are hereby approved, ratified and confirmed in all respects.



James E. Rogers



Gregory C. Ficke



James L. Turner

Action by Written Consent
of the Board of Directors of
The Cincinnati Gas & Electric Company
Effective as of January 1, 2006

The undersigned, being all of the members of the Board of Directors (the "Board") of The Cincinnati Gas & Electric Company, an Ohio corporation (the "Corporation"), do hereby waive notice of a meeting of the Board required by law and/or the Regulations of the Corporation, and do hereby unanimously consent, pursuant to Ohio Revised Code Section 1701.54 and ARTICLE III, Section 10, of the Regulations of the Corporation, to the adoption of the resolutions set forth herein below, taking or authorizing the actions specified therein in lieu of holding a duly convened meeting of the Corporation's Board, and do hereby direct that this written consent be filed with the minutes of the proceedings of said Board.

WHEREAS, the Corporation is the owner of that certain property set forth on Exhibit A, attached hereto (the "Property") and which is located on the premises of the East Bend, Miami Fort and Woodsdale Generating Stations currently owned (or partially owned) and operated by the Corporation; and

WHEREAS, the Board has deemed it advisable and in the best interest of the Corporation to transfer ownership of the Property and of certain debt obligations to the Union Light, Heat and Power Company ("ULH&P"), as part of the acquisition by ULH&P of the Corporation's undivided sixty-nine percent (69%) interest in the 648MW East Bend No. 2 coal-fired baseload unit located in or near Rabbit Hash, Kentucky, the 168MW Miami Fort No. 6 coal-fired unit located in or near North Bend, Ohio, and the 490MW Woodsdale Generating Station (with the exception of certain property, including without limitation certain transmission assets, which will remain the property of the Corporation) located in or near Trenton, Ohio (the "Transaction"); and

WHEREAS, in order to proceed with the Transaction, the Property subject to the lien of the Corporation's Indenture, dated as of August 1, 1936, as amended and supplemented (the "First Mortgage") must be released by The Bank of New York, Trustee under the First Mortgage (the "Trustee"); and

WHEREAS, the Property was all acquired and was placed in service at the above referenced generating stations subsequent to the general release of property from the lien of the First Mortgage at such generating stations as of September 1, 2000; and

WHEREAS, the Corporation has not issued First Mortgage Bonds for which the Property was pledged as security and the Property is not "funded property" as defined in Section 5 of Article One of the First Mortgage; and

WHEREAS, even if all or any portion of the Property consisted of "funded property" under the First Mortgage, the Corporation would still be entitled to have the Property released from the lien of the First Mortgage pursuant to the provisions of Section 3 of Article Eleven related to waiver by the Corporation of its right to have certain First Mortgage Bonds issued upon retirement of Bonds previously outstanding under Section 1 of Article Six of the First Mortgage.

RELEASE OF PROPERTY

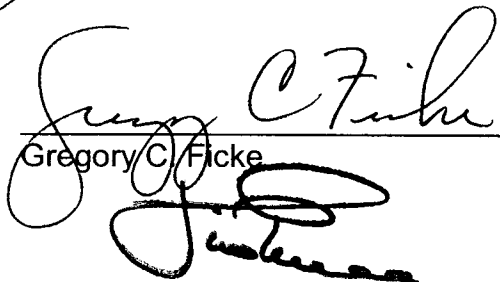
RESOLVED That pursuant to the provisions of Section 3 of Article One and Section 3 of Article Eleven of the First Mortgage, the Corporation hereby requests the Trustee to fully release the Property from the lien of the First Mortgage.

FURTHER ACTIONS

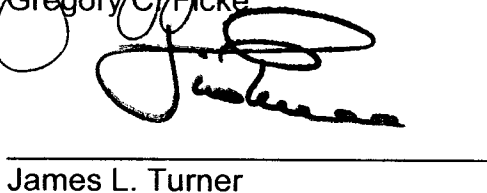
RESOLVED That the appropriate officers of the Corporation be and they are hereby duly authorized and directed in the name and on behalf of the Corporation to take, or cause to be taken, all such further actions, including, but not limited to, executing and delivering appropriate certificates and other documents, to carry fully into effect the intent of and effectuate the foregoing resolutions as such officers deem necessary or advisable, upon the advice of counsel for the Corporation.



James E. Rogers



Gregory C. Ficke



James L. Turner

EXHIBIT A

EAST BEND STATION UNIT 2 COMPONENT LIST OF EQUIPMENT

The following is a description of property being released. This property is located at Rt. 338, Rabbit Hash, Kentucky.

Miscellaneous Valve Replacements
General equipment (tools and small equipment)
Lighting Efficiency Upgrade
Insulation Replacements (Boiler Wall, Econ Hopper, Turbine, and ABC Ductwork)
Upgrade Analog Controls
Lime Barge Uploader (LBU) and Trolley Control Replacements
SGH Density Monitor Replacement
Coal Yard Fire Protection Control Replacement
Burner Thermocouple Installations
Stock Feeder Control Replacements
#2 Vacuum Drum Filter Replacements (4)
Tripper Room Camera and Tripper Automation System Installation
Vertimill Supply Water Heater, Gear Boxes, Separating Tanks, and Magnetic Linings Replacements
Boiler NOx Optimization Control Software Installation
Chimney Inlet Expansion Joint Replacement
Chimney Liner Band Installations
Combustion Control Replacements
Thickener Under Flow (TUF) Pump Replacements
New Selective Catalytic Reduction (SCR) Equipment Installation
Boiler Pressure Component Replacements:
 Secondary Superheated Intermediate (SSHI) Pendants
 Reheater Pendant Section
 Secondary Superheater Outlet (SSHO) Bank
 Rear Arch Floor
 Lower Rear Wall Header
 Furnace Water Wall Tubes (Weld Overlay)
Turbine Throttle Valve Rebuilds
CW Piping Protection System (Anodes) Replacement
UPS Power Feed Replacement
125 & 250V Battery Bank Replacements
Water Truck Replacement
Mark VII Ignitor Package Upgrade
Secondary Airfoil Replacements
Building Roof Replacements (Absorber, Boiler Room, FGD Control Room & Clarifer, & Diesel FP)
Sump Pump Replacements
2-1 Secondary Air Heater Thrust Lower Axial Bearing Replacements
Draft System Damper Drive Replacements
Precipitator Hopper Level System Replacement
Reconditioned POZO Tec Loader
Landfill Truck Transmission Replacement
Maintenance Forklift Truck Replacement
Flame Scanner Replacements

Bottom Ash Dike & Settling Pond Improvements
FGD Thickener Tunnel Ventilation System Replacement
FGD Landfill Cells P-13 & P-14 Installation
HP Turbine Upgrade Study
FGD HVAC Control Room & Locker Room Replacements
Econ Ash Hopper Piping Study
FGD Gland Water Piping Replacement
Boiler Feed Pump Oil Cooler Retubes (4)
POZ O Tec Conveyor at Radial Stacker Replacement
CBU Headshaft Assembly Replacement
Condenser Expansion Joint Replacements
20 Coal Burner Replacements
Secondary Air Heater Gas Outlet Expansion Joints HO12B-1 and HO12A-1 Replacements
Precipitator Inlet Expansion Joint P14B-1 Replacement
PAH Gas Inlet Expansion Joint H18-1 Replacement
FGD Expansion Joint (5 - EJ-7E EJ-7W EJ-11E EJ-11E EJ-11W EJ-12) Replacements
CT Riser Distribution Header Expansion Joint Upgrades
Electro-Hydraulic Control System Pump Replacements
Generator Hydrogen Cooler Upgrade
Reheat Spray & Blocking Valve Replacements
Heat Boat Access Ramp Replacement
Main Steam to Boiler Feed Pump Isolation Valve Replacements
Coal Barge Unloader (CBU) Buckets & Chain Replacements
FGD Landfill Cells' Concrete Spillway Installations
Bottom Ash Hopper Doghouse Door Replacements
Water Sample Room Upgrade
L&N Transducer Replacement
WSP Slurry Surge Tank 2-1 Replacement
WSP Control Room Air Handler Replacement
Proximity Switch For ID Fan Damper Replacements
Generator Stator & Rotor Rewind
South & North Thickener Rake Drive Replacements
FGD Wash Water Blend Station Strainer Replacement
B Conveyor Magnetic Separator Replacement
AC and Jockey (2) Fire Pumps, and Diesel Fire Pump Control Replacements
Coal Sampling System Replacement
Turbine Lube Oil Conditioner Replacement
Turbine Supervisory System Replacement
3 FGD Pump Replacements
A Module Mist Eliminator Replacements
Cooling Tower Motors, Gear Boxes, Fan Blade Assemblies, and Complete Fill Replacements
CEMS Flow & Opacity Monitors, and DAS Computer Replacements and Upgrades
SPCC Compliance Improvements
Landfill Leachate Collection System Installation
Duplex Filter, Generator Seal Oil System Replacements
Boiler Oxygen (O2) Probe Installations
2-1 WSP Pug Mill Replacement
Cooling Tower 2400V Switchgear Replacements
M/V Boone Port Engine Replacement
Synfuel Project Equipment Installation
Precipitator Rapper Control Replacements
New Access Drive Installations
Accessory Electric Equipment
Voltage Regulator Replacement
SO3 Mitigation System Installation

FGD Scrubber Upgrades
Hydrogen Purity Meter Replacement
2-2 SCR Ammonia Slip Analyzer Installation
Caustic Heater Replacement
Generator Digital Fault Recorder Replacement
Ash Sluice Pump Motor Replacements
Variable Inlet Vanes & Drive Replacements (3, ID Fans)
Excited and Exciter Cooler Tube Bundle
Generator High Voltage Bushings & Flex Link Replacements
Absorber Module Outlet & ID Fan Outlet Expansion Joint Replacements
SSHO Observation Access Doors Installation
DCS Firewall (Security) Installation
Service Water Pumps Filter Water Supply Line Replacement
Unit NOx Optimization Program Installation (in service date is Dec. 2005)
Precipitator Rapper Replacements (in progress, planned in service date is spring 2006)
Landfill Cells P-15 & P-16 Installation (in progress, planned in service date is late 2006)
Station Water Softener Replacement (in progress, planned in service date is spring 2006)
CT Fan Blade Assembly Replacements (in progress, planned in service date is spring 2006)

**MIAMI FORT GENERATING STATION
UNIT 6
COMPONENT LIST OF EQUIPMENT**

The following is a description of property being released. This property is located at Brower Road, North Bend, Ohio.

Miscellaneous Tools & Small Equipment
Asbestos Insulation Replacement/Abatement
CF Fiber Optic Facility
DCS Control Console Replacement
CF Ash Pond A Improvements
Miscellaneous Valves
General Equipment
Common Stack 5&6 Emissions Monitoring (CEMS, SO₂, & NO_x Monitors)
Conductor Bars Turbine Room Crane Replacement
SPCC Regulations Modifications
Control Room Lighting Replacement
SNCR Project
250V Station Battery Replacements
Precipitator Hopper Control
Hydrastep Installation (Drum Level Monitoring)
Vert. Gas Expansion Joint
Air Heater Basket Replacements
LP Feedwater Heater 6-1
Gross & Auxiliary Megawatt Metering Installation
On-Line Equipment Monitoring System, Pmax
BWCP Bearing & Seal Modification
12 Fly Ash Hopper Replacements
Ash & Sump line Replacements
Hydrogen Purity Analyzer
Coal Feeder Replacements
Vacuum Pump Replacements
Turbine Exhaust/Condenser Expansion Joint Replacement
Auxiliary Transformer Bank Replacement
Retrofit 480 Volt Breakers
Boiler Flame Camera Replacements
On-Line Equipment Monitoring System, Micromax (in progress, to be in service December 2005)
Turbine Monitoring System (in progress, to be in service December 2005)
Common 5&6 Turbine Room Roof (in progress, to be in service December 2005)
Low NO_x Burners (in progress, planned in service, spring 2006)
Heater Drain Pumps and Level Control (in progress, planned in service, spring 2006)
Turbine Load Control (in progress, planned in service, spring 2006)

**WOODSDALE GENERATING STATION
UNITS 1, 2, 3, 4, 5 & ,6
COMPONENT LIST OF
COMBUSTION TURBINE AND ASSOCIATED EQUIPMENT**

The following is a description of property being released. This property is located at 2100 Woodsdale Road, Trenton, Ohio.

Miscellaneous Small Tool Replacements
Valve Replacements- Material & Labor
Pipeline & TAP Installation
MN Stage & REL V AC
1-6 Motor Starter Water Pumps
WGS Upgrade Plant Info System
CT Inlet Cooling Fog
1-6 CEMS DAS Upgrade
Micro Turbine Project
Demineralized Wtr. Sup.
EWS for WD Upgrade
CT5 Major C Overhaul ABB Standard Class C Inspection & Blade Replacements
CT6 Major C overhaul ABB Standard class C Inspection & Blade Replacements
CT1-6 Diesel Engine Fire Pump Controller-Control Panel Replacement
CT1-6 Pier Foundation Restoration for Propane Wtr. Sep at Todhunter
CT-1 Interface PC SK06 Replacement
CT6 UPS Batteries Replacement
Control System Installation to allow Woodsdale generating station personnel remote start capability
Miscellaneous Valves
General Equipment
Plant Access Security System
Install Gas Line
Office Addition
CT2 Stack Upper Liner Study
CT1-6 1254VDC Battery Replacements
CT1-6 CEMS DAS Replacements
CT3 Major C Overhaul 1
Oil Separator Level System
CT5 Vane Carrier Replacement and Rotor Upgrade
CT6 Vane Carrier Replacement and Rotor Upgrade (in progress Nov. 05, in service Dec. 2005)
CT1 Major C Overhaul ABB Standard Class C Inspection & Blade Replacements (in progress, planned in service, spring 2006)