

Exhibit 2
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OHIO POWER COMPANY
 Case No. 94-996-EL-AIR
 Depreciation Accrual Rates By Account

ACCT. NO.	DESCRIPTION	ACCRUAL RATE
	Intangible Plant -----	
301.10	Organization	0.00%
	Steam Production Plant -----	
310.10	Land & Land Rights-Land	0.00%
310.20	Land & Land Rights-Rights	0.00%
311.00	Struct. & Imprvmts.	2.77%
312.00	Boiler Plant Equipment	3.52%
314.00	Turbogenerator Units	3.35%
315.00	Access. Electric Equip.	3.16%
316.00	Misc. Power Plant Equip.	3.36%