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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	
310.10 310.20 311.00 312.00 314.00 315.00 316.00	Land & Land Rights-Land Land & Land Rights-Rights Struct. & Imprvmts. Boiler Plant Equipment Turbogenerator Units Access. Electric Equip. Misc. Power Plant Equip.	0.00% 0.00% 2.77% 3.52% 3.35% 3.16% 3.36%