

INSTRUCTIONS FOR USE OF FORM U-13-60

1. Time of Filing

Rule 94 provides that on or before the first day of May in each calendar year, each mutual service company and each subsidiary service company as to which the Commission shall have made a favorable finding pursuant to Rule 88, and every service company whose application for approval or declaration pursuant to Rule 88 is pending shall file with the Commission an annual report on Form U-13-60 and in accordance with the Instructions for that form.

2. Number of Copies

Each annual report shall be filed in duplicate. The company should prepare and retain at least one extra copy for itself in case correspondence with reference to the report becomes necessary.

3. Period Covered by Report

The first report filed by any company shall cover the period from the date the Uniform System of Accounts was required to be made effective as to that company under Rules 82 and 93 to the end of that calendar year. Subsequent reports should cover a calendar year.

4. Report Format

Reports shall be submitted on the forms prepared by the Commission. If the space provided on any sheet of such form is inadequate, additional sheets may be inserted of the same size as a sheet of the form or folded to each size.

5. Money Amounts Displayed

All money amounts required to be shown in financial statements may be expressed in whole dollars, in thousands of dollars or in hundred thousands of dollars, as appropriate and subject to provisions of Regulation S-X (§210.3-01(b)).

6. Deficits Displayed

Deficits and other like entries shall be indicated by the use of either brackets or a parenthesis with corresponding reference in footnotes. (Regulation S-X, §210.3-01(c))

7. Major Amendments or Corrections

Any company desiring to amend or correct a major omission or error in a report after it has been filed with the Commission shall submit an amended report including only those pages, schedules, and entries that are to be amended or corrected. A cover letter shall be submitted requesting the Commission to incorporate the amended report changes and shall be signed by a duly authorized officer of the company.

8. Definitions

Definitions contained in Instruction 01-8 to the Uniform System of Accounts for Mutual Service Companies and Subsidiary Service Companies, Public Utility Holding Company Act of 1935, as amended February 2, 1979 shall be applicable to words or terms used specifically within this Form U-13-60.

9. Organization Chart

The service company shall submit with each annual report a copy of its current organization chart.

10. Methods of Allocation

The service company shall submit with each annual report a listing of the currently effective methods of allocation being used by the service company and on file with the Securities and Exchange Commission pursuant to the Public Utility Holding Company Act of 1935.

11. Annual Statement of Compensation for Use of Capital Billed

The service company shall submit with each annual report a copy of the annual statement supplied to each associate company in support of the amount of compensation for use of capital billed during the calendar

12. Collection of Information

The information requested by this form is being collected because rules 93 and 94 of the Public Utility Holding Company Act of 1935 (“Act”) require it. The Commission uses this information to determine the existence of detriments to interests the Act is designed to protect. The Commission estimates that it will take each respondent thirteen and one-half (13.5) hours to respond to this collection of information. A response to this form is mandatory. Without approval by the Commission, holding companies would be in violation of the Act. The information on this form will not be kept confidential. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid control number.

LISTING OF SCHEDULES AND ANALYSIS OF ACCOUNTS

Description of Schedules and Accounts	Schedule or Account Number	Page Number
Comparative Balance	Schedule I	5
Service Company Property	Schedule II	7
Accumulated Provision for Depreciation and Amortization of Service Company Property	Schedule III	8
Investments	Schedule IV	9
Accounts Receivable from Associate Companies	Schedule V	9
Fuel Stock Expenses Undistributed	Schedule VI	10
Stores Expense Undistributed	Schedule VII	10
Miscellaneous Current and Accrued Assets	Schedule VIII	11
Miscellaneous Deferred Debits	Schedule IX	11
Research, Development, or Demonstration Expenditures	Schedule X	12
Proprietary Capital	Schedule XI	12
Long-Term Debt	Schedule XII	13
Current and Accrued Liabilities	Schedule XIII	14
Notes to Financial Statements	Schedule XIV	14
Comparative Income Statement	Schedule XV	15
Analysis of Billing - Associate Companies	Account 457	16
Analysis of Billing - Nonassociate Companies	Account 458	17
Analysis of Charges for Service-Associate and Nonassociate Companies	Schedule XVI	18
Schedule of Expense by Department or Service Function	Schedule XVII	19-20
Departmental Analysis of Salaries	Account 920	21
Outside Services Employed	Account 923	21
Employee Pensions and Benefits	Account 926	22
General Advertising Expenses	Account 930.1	22
Miscellaneous General Expenses	Account 930.2	23
Rents	Account 931	23
Taxes Other Than Income Taxes	Account 408	24
Donations	Account 426.1	24
Other Deductions	Account 426.5	25
Notes to Statement of Income	Schedule XVIII	25

LISTING OF INSTRUCTIONAL FILING REQUIREMENTS

Description of Reports or Statements	Page Number
Organization Chart	26
Methods of Allocation	26
Annual Statement of Compensation for Use of Capital Billed	26

ANNUAL REPORT OF _____

Schedule I - Comparative Balance Sheet

Give balance sheet of the Company as of December 31 of the current and prior year.

Account	Assets and Other Debits	As of December 31	
		Current	Prior
	Service Company Property		
101	Service company property (Schedule II)		
107	Construction work in progress (Schedule II)		
	Total Property		
108	Less accumulated provision for depreciation and amortization of service company property (Schedule III)		
	Net Service Company Property		
	Investments		
123	Investments in associate companies (Schedule IV)		
124	Other Investments (Schedule IV)		
	Total Investments		
	Current and Accrued Assets		
131	Cash		
134	Special deposits		
135	Working funds		
136	Temporary cash investments (Schedule IV)		
141	Notes receivable		
143	Accounts receivable		
144	Accumulated provision for uncollectible accounts		
146	Accounts receivable from associate companies (Schedule V)		
152	Fuel stock expenses undistributed (Schedule VI)		
154	Materials and supplies		
163	Stores expense undistributed (Schedule VII)		
165	Prepayments		
174	Miscellaneous current and accrued assets (Schedule VIII)		
	Total Current and Accrued Assets		

ANNUAL REPORT OF _____

Schedule I - Comparative Balance Sheet

Account	Liabilities and Proprietary Capital	As of December 31, Current Prior
	Deferred Debits	
181	Unamortized debt expense	
184	Clearing accounts	
186	Miscellaneous deferred debits (Schedule IX)	
188	Research, development, or demonstration expenditures (Schedule X)	
190	Accumulated deferred income taxes	
	Total Deferred Debits	
	TOTAL ASSETS AND OTHER DEBITS	
	Proprietary Capital	
201	Common stock issued (Schedule XI)	
211	Miscellaneous paid-in-capital (Schedule XI)	
215	Appropriated retained earnings (Schedule XI)	
216	Unappropriated retained earnings (Schedule XI)	
	Total Proprietary Capital	
	Long-Term Debt	
223	Advances from associate companies (Schedule XII)	
224	Other long-term debt (Schedule XII)	
225	Unamortized premium on long-term debt	
226	Unamortized discount on long-term debt-debit	
	Total Long-Term Debt	
	Current and Accrued Liabilities	
231	Notes payable	
232	Accounts payable	
233	Notes payable to associate companies (Schedule XIII)	
234	Account payable to associate companies (Schedule XIII)	
236	Taxes accrued	
237	Interest accrued	
238	Dividends declared	
241	Tax collections payable	
242	Miscellaneous current and accrued liabilities (Schedule XIII)	
	Total Current and Accrued Liabilities	
	Deferred Credits	
253	Other deferred credits	
255	Accumulated deferred investment tax credits	
	Total Deferred Credits	
282	Accumulated Deferred Income Taxes	

TOTAL LIABILITIES AND PROPRIETARY CAPITAL

ANNUAL REPORT OF _____

For the Year Ended _____

Schedule II - Service Company Property

Description	Balance at Beginning of Year	Additions	Retirements or Sales	Other ¹ Changes	Balance at Close of Year
Service Company. Property					
Account					
301	Organization				
303	Miscellaneous Intangible Plant				
304	Land and Land Rights				
305	Structures and Improvements				
306	Leasehold Improvements				
307	Equipment ²				
308	Office Furniture and Equipment				
309	Automobiles, Other Vehicles and Related Garage Equipment				
310	Aircraft and Airport Equipment				
311	Other Service Company Property ³				
	SUB-TOTAL				
107	Construction Work in Progress ⁴				
	TOTAL				
	Subaccount Description	Additions			Balance at Close of Year
	TOTAL				

¹ Provide an explanation of those changes considered material:

² Subaccounts are required for each class of equipment owned. The service company shall provide a listing by subaccount of equipment additions during the year and the balance at the close of year:

³ Describe other service company property:

⁴ Describe construction work in progress:

ANNUAL REPORT OF _____

For the Year Ended _____

Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property

Account	Description	Bal. at Beginning of Year	Addit. Charged to Account 403	Retire- ments	Other Changes Add (Deduct)*	Bal. at Close of Year
301	Organization					
303	Miscellaneous Intangible Plant					
304	Land and Land Rights					
305	Structures and Improvements					
306	Leasehold Improvements					
307	Equipment					
308	Office Furniture and Fixtures					
309	Automobiles, Other Vehicles and Related Garage Equipment					
310	Aircraft and Airport Equipment					
311	Other Service Company Property					

*Provide an explanation of those changes considered material:

ANNUAL REPORT OF _____

For the Year Ended _____

Schedule VI - Fuel Stock Expenses Undistributed

Instructions:

Report the amount of labor and expenses incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company. Under the section headed "Summary" listed below give an overall report of the fuel functions performed by the service company.

Description	Labor	Expenses	Total
Account 152 - Fuel Stock Expenses Undistributed			

TOTAL

Summary:

ANNUAL REPORT OF _____

For the Year Ended _____

Schedule VII - Stores Expense Undistributed

Instructions:

Report the amount of labor and expenses incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

Description	Labor	Expenses	Total
Account 163 - Stores Expense Undistributed			

TOTAL

ANNUAL REPORT OF _____

For the Year Ended _____

Schedule VIII - Miscellaneous Current and Accrued Assets

Instructions:

Provide detail of items in this account. Items less than \$10,000 may be grouped, showing the number of items in each group.

Description	Balance at Beginning of Year	Balance at Close of Year
Account 174 - Miscellaneous Current and Accrued Assets		

TOTAL

ANNUAL REPORT OF _____

For the Year Ended _____

Schedule IX - Miscellaneous Deferred Debits

Instructions:

Provide detail of items in this account. Items less than \$10,000 may be grouped by class by showing the number of items in each class.

Description	Balance at Beginning of Year	Balance at Close of Year
Account 186 - Miscellaneous Deferred Debits		

TOTAL

ANNUAL REPORT OF _____

For the Year Ended _____

Schedule X - Research, Development or Demonstration Expenditures

Instructions:

Provide a description of each material research, development, or demonstration project which incurred costs by the service corporation during the year.

Description	Amount
-------------	--------

Account 188 - Research, Development, or Demonstration Expenditures

TOTAL

ANNUAL REPORT OF _____

For the Year Ended _____

Schedule XI Proprietary Capital

Account Number	Class of Stock	Number of Shares Authorized	Par or Stated Value Per Share	Outstanding No. of Shares	Close of Period Total Amount
201	Common Stock Issued				

Instructions:

Classify amounts in each account with brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.

Description	Amount
-------------	--------

Account 211 - Miscellaneous Paid-in-Capital

Account 215 - Appropriated Retained Earnings

Total

Instructions:

Give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing nonassociates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentage, amount of dividend, date declared and date paid.

Description	Balance at Beginning of year	Net Income or (loss)	Dividends Paid	Balance at Close of Year
Account 216 -				
Unappropriated Retained Earnings				
TOTAL				

ANNUAL REPORT OF _____

For the Year Ended _____

Schedule XII Long-Term Debt

Instructions:

Advances from associate companies should be reported separately for advances on notes, and advances on open account. Names of associate companies from which advances were received shall be shown under the class and series of obligation column. For Account 224 - Other long-term debt provide the name of creditor company or organization, terms of the obligation, date of maturity, interest rate, and the amount authorized and outstanding.

Name of Creditor	Terms of Obligation Class & Series of Obligation	Date of Maturity	Interest Rate	Beginning Amount Authorized	of Year	Additions	Deduc- tions*	Balance at Close of Year
Acct 223 -								
Advances from Associate Companies:								
Acct 224 -								
Other Long Term Debt:								
TOTAL								

*Give an explanation of Deductions:

ANNUAL REPORT OF _____

For the Year Ended _____

Schedule XIII - Current and Accrued Liabilities

Instructions:

Provide balance of notes and accounts payable to each associate company. Give description and amount of miscellaneous current and accrued liabilities. Items less than \$10,000 may be grouped, showing the number of items in each group.

Description	Balance at Beginning of Year	Balance at Close of Year
-------------	---------------------------------	-----------------------------

Account 233 - Notes Payable to Associate Companies

TOTAL

Account 234 - Accounts Payable to Associate Companies

TOTAL

Account 242 - Miscellaneous Current and Accrued Liabilities

TOTAL

ANNUAL REPORT OF _____

For the Year Ended _____

Schedule XIV - Notes to Financial Statements

Instructions:

The space below is provided for important notes regarding the financial statements or any account thereof. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.

ANNUAL REPORT OF _____

For the Year Ended _____

Schedule XV - Statement of Income

Account	Description	Current Year	Prior Year
	Income		
457	Services rendered to associate companies		
458	Services rendered to nonassociate companies		
421	Miscellaneous income or loss		
	Total Income		
	Expense		
920	Salaries and wages		
921	Office supplies and expenses		
922	Administrative expense transferred - credit		
923	Outside services employed		
924	Property insurance		
925	Injuries and damages		
926	Employee pensions and benefits		
928	Regulatory commission expense		
930.1	General advertising expenses		
930.2	Miscellaneous general expenses		
931	Rents		
932	Maintenance of structures and equipment		
403	Depreciation and amortization expense		
408	Taxes other than income taxes		
409	Income taxes		
410	Provision for deferred income taxes		
411	Provision for deferred income taxes - credit		
411.5	Investment tax credit		
426.1	Donations		
426.5	Other deductions		
427	Interest on long-term debt		
430	Interest on debt to associate companies		
431	Other interest expense		
	Total Expense		
	Net Income or (Loss)		

ANNUAL REPORT OF _____

For the Year Ended _____

Analysis of Billing Associate Companies - Account 457

Name of Associate Company	Direct Costs Charged	Indirect Costs Charged	Compensation For Use of Capital	Total Amount Billed
	457-1	457-2	457-3	

TOTAL

ANNUAL REPORT OF _____

For the Year Ended _____

Analysis of Billing Nonassociate companies - Account 458

Instruction:

Provide a brief description of the services rendered to each nonassociate company:

Name of Nonassociate Company	Direct Cost Charged	Indirect Cost Charged	Compensation For Use of Capital	Total Cost	Excess or Deficiency	Total Amount Billed
	458-1	458-2	458-3		458-4	

TOTAL

ANNUAL REPORT OF _____

For the Year Ended _____

Schedule XVI - Analysis of charges for Service Associate and Nonassociate Companies

Instruction:

Total cost of service will equal for associate and nonassociate companies the total amount billed under their separate analysis of billing schedules.

Account	Description of Items	Associate Company Charges			Nonassociate Company Charges			Total Charges for Services		
		Direct Cost	Indirect Cost	Total	Direct Cost	Indirect Cost	Total	Direct Cost	Indirect Total	Total
920	Salaries & Wages									
921	Office Supplies and Expenses									
922	Administrative Expense									
923	Transferred-Credit Outside Services Employed									
924	Property Insurance									
925	Injuries and Damages									
926	Employee Pensions and Benefits									
928	Regulatory Commission Expense									
930.1	General Advertising Expenses									
930.2	Miscellaneous General Expenses									
931	Rents									
932	Maintenance of Structures and									
403	Depreciation and Amortization Expense									
408	Taxes Other Than Income Taxes									
409	Income Taxes									
410	Provision for Deferred Income Taxes									
411	Provision for Deferred Income Taxes - Credit									
411.5	Investment Tax Credit									
426.1	Donations									
426.5	Other Deductions									
427	Interest on Long Term Debt									
431	Other Interest Expense									
	TOTAL EXPENSE									
	Compensation for Use of Equity Capital									
430	Interest on Debt to Associate Companies									
	TOTAL COST OF SERVICE									

ANNUAL REPORT OF _____

For the Year Ended _____

Schedule XVII - Schedule of Expense Distribution by Department or Service Function

Instruction:

Indicate each department or service function. (See Instruction 01-3 General Structure of Accounting System: Uniform System of Accounts).

Account	Description of Items	Total Amount	DEPARTMENT OR SERVICE FUNCTION	
			Overhead	
920	Salaries and Wages			
921	Office Supplies and Expenses			
922	Administrative Expense Transferred - Credit			
923	Outside Services Employed			
924	Property Insurance			
925	Injuries and Damages			
926	Employee Pensions and Benefits			
928	Regulatory Commission Expense			
930.1	General Advertising Expense			
930.2	Miscellaneous General Expense			
931	Rents			
932	Maintenance of Structures and Equipment			
403	Depreciation and Amortization Expense			
408	Taxes Other Than Income Taxes			
409	Income Taxes			
410	Provision for Deferred Income Taxes			
411	Provision for Deferred Income Taxes-Credit			
426.1	Donations			
426.5	Other Deductions			
427	Interest on Long-Term Debt			
430	Interest on Debt to Associate Companies			
431	Other Interest Expense			

TOTAL EXPENSES
ANNUAL REPORT OF _____

For the Year Ended _____

Schedule XVII - Schedule of Expense Distribution by Department or Service Function

DEPARTMENT OR SERVICE FUNCTION

Account
Number

920
921
922

923
924
925
926

928
930.1
930.2
931
932

403

408
409
410
411

411.5
426.1
426.5
427
430
431

ANNUAL REPORT OF _____

For the Year Ended _____

Departmental Analysis of Salaries - Account 920

Name of Department Indicate each department or service function	Departmental Salary Expense Included in Amounts Billed to				Number of Personnel End of Year
	Total Amount	Parent Company	Other Associates	Non Associates	

TOTAL

ANNUAL REPORT OF _____

For the Year Ended _____

Outside Services Employed - Account 923

Instructions:

Provide a breakdown by subaccount of outside services employed. If the aggregate amounts paid to any one payee and included within one subaccount is less than \$25,000, only the aggregate number and amount of all such payments included within the subaccount need be shown. Provide a subtotal for each type of service.

From Whom Purchased	Address	Relationship	Amount
		"A" - Associate - Non Associate	

ANNUAL REPORT OF _____

For the Year Ended _____

Employee Pensions and Benefits - Account 926

Instructions:

Provide a listing of each pension plan and benefit program provided by the service company. Such listing should be limited to \$25,000.

Description	Amount
-------------	--------

TOTAL

ANNUAL REPORT OF _____

For the Year Ended _____

General Advertising Expenses - Account 930.1

Instructions:

Provide a listing of the amount included in Account 930.1, "General Advertising Expenses," classifying the items according to the nature of the advertising and as defined in the account definition. If a particular class includes an amount in excess of \$3,000 applicable to a single payee, show separately the name of the payee and the aggregate amount applicable thereto.

Description	Name of Payee	Amount
-------------	---------------	--------

TOTAL
ANNUAL REPORT OF _____

For the Year Ended _____

Miscellaneous General Expenses - Account 930.2

Instructions:

Provide a listing of the amount included in Account 930.2, "Miscellaneous General Expenses," classifying such expenses according to their nature. Payments and expenses permitted by Section 321(b)(2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. §441(b)(2)) shall be separately classified.

Description	Amount
-------------	--------

TOTAL

ANNUAL REPORT OF _____

For the Year Ended _____

Rents - Account 931

Instructions:

Provide a listing of the amount included in Account 931, "Rents," classifying such expenses by major groupings of property, as defined in the account definition of the Uniform System of Accounts.

Type of Property	Amount
------------------	--------

TOTAL

ANNUAL REPORT OF _____

For the Year Ended _____

Taxes Other Than Income Taxes - Account 408

Instructions:

Provide an analysis of Account 408, "Taxes Other Than Income Taxes." Separate the analysis into two groups: (1) other than U.S. Government taxes, and (2) U.S. Government taxes. Specify each of the various kinds of taxes and show the amounts thereof. Provide a subtotal for each class of tax.

Kind of Tax	Amount
-------------	--------

TOTAL

ANNUAL REPORT OF _____

For the Year Ended _____

Donations - Account 426.1

Instructions:

Provide a listing of the amount included in Account 426.1, "Donations," classifying such expenses by its purpose. The aggregate number and amount of all items of less than \$3,000 may be shown in lieu of details.

Name of Recipient	Purpose of Donation	Amount
-------------------	---------------------	--------

TOTAL

ANNUAL REPORT OF _____

For the Year Ended _____

Other Deductions - Account 426.5

Instructions:

Provide a listing of the amount included in Account 426.5, "Other Deductions," classifying such expenses according to their nature.

Description	Name of Payee	Amount
-------------	---------------	--------

TOTAL

ANNUAL REPORT OF _____

For the Year Ended _____

Schedule XVIII - Notes to Statement of Income

Instructions:

The space below is provided for important notes regarding the statement of income or any account thereof. Furnish particulars as to any significant increases in services rendered or expenses incurred during the year. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.

ANNUAL REPORT OF _____

Organization Chart

ANNUAL REPORT OF _____

Methods of Allocation

ANNUAL REPORT OF _____

Annual Statement of Compensation for Use of Capital Billed

ANNUAL REPORT OF _____

Signature Clause

Pursuant to the requirements of the Public Utility Holding Company Act of 1935 and the rules and regulations of the Securities and Exchange Commission issued thereunder, the undersigned company has duly caused this report to be signed on its behalf by the undersigned officer thereunto duly authorized.

(Name of Reporting Company)

By: _____
(Signature of Signing Officer)

(Printed Name and Title of Signing Officer)

Date: _____