

# NATURAL GAS COMPANIES

## ANNUAL REPORT

OF

89-8014

\_\_\_\_\_  
Mark R. Ramser President  
Ohio Cumberland Gas Company  
20718 Danville-Amity Road  
Mt. Vernon, OH 43050

\_\_\_\_\_  
\_\_\_\_\_  
Address

\_\_\_\_\_  
\_\_\_\_\_  
Zip Code

\_\_\_\_\_  
Phone: (Area Code) Number

\_\_\_\_\_  
(Address of principal business office at end of year)

TO THE  
PUBLIC UTILITIES COMMISSION OF OHIO



FOR THE  
YEAR ENDED DECEMBER 31, 2002

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Name, title, address, e-mail address, telephone and fax numbers (including area code) of the person to be contacted concerning this report.

MARK RAMSER, PRESIDENT

20718 DANVILLE-AMITY ROAD, MOUNT VERNON, OHIO 43050

e-mail: [ohiocumb@bright.net](mailto:ohiocumb@bright.net); tel: (740) 392-2941; fax: (740) 392-2940

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## GENERAL INSTRUCTIONS

Please read the general instructions carefully before filling out this form:

1. The word "Respondent" in the following inquiries means the person, firm, association, or company in whose behalf the report is made.
2. The schedules and questions contained in this report were developed to be generally applicable to all natural gas companies. All instructions shall be followed and each question answered as fully and accurately as possible. Sufficient answers shall appear to show that no schedule, question, or line item has been overlooked. If a particular line item or schedule does not apply to the respondent, indicate this by answering "none", "-0-", or "not applicable", as appropriate, where it truly and completely states the fact.
3. This report was prepared in conformance with the Uniform System of Accounts for Natural Gas Companies. All definitions and accounting terms are to be defined in accordance with that System of Accounts.
4. Customary abbreviations may be used except that the exact name of the respondent shall be shown in full on the "Title Page" and on the "Verification" page.
5. Where the space provided is insufficient for the required data or it is necessary or desirable to insert additional statements or schedules, the insert pages shall show the number and title of the schedule to which it pertains, as well as the name of the respondent and the year covered, and shall be on 8 1/2" x 11" durable paper.
6. The information required with respect to any statement furnished is the minimum requirement. The respondent may add such further material information as is necessary to ensure that the required statements are not misleading.
7. All copies filed with the Commission must be legible and permanent. All entries shall be made in permanent ink or by a typewriter. Items of a reverse or contrary character shall be enclosed in parentheses, or indicated by a minus sign followed by the amount.
8. The annual report shall be signed by a duly elected officer of the respondent.
9. The information required in this report, unless otherwise indicated, is to be reported for the entire company and not for the State of Ohio only.
10. Totals should be provided as indicated. The respondent shall ensure that schedule totals and subtotals are mathematically correct.

11. If a line item is supported by a detailed schedule elsewhere in this report, the respondent should ensure that the detailed schedule is completed and that the amounts on both schedules match.
12. *Major*-Each natural gas company as defined in the Natural Gas Act, whose combined gas sold for resale and gas transported or stored for a fee exceeds 50 million Mcf at 14.73 psi (60°F) in each of the three previous calendar years.  
  
*Nonmajor*-Natural gas companies that are not classified as a "Major company" (as defined above), and had total gas sales of volume transactions exceeding 200,000 Mcf at 14.73 psi (60°F) in each of the three previous calendar years.
13. Please list all accounts and totals in whole dollars only. Make sure the rounded numbers are equal the original totals, when the original totals are rounded to the nearest dollar amount.

## HISTORY

1.	Date of organization. <u>Current ownership - June 23, 1980</u>
2.	Date when operations began. <u>Current ownership - October 31, 1980</u>
3.	Under the laws of what Government, State or Territory organized? If more than one, name all. <u>Ohio</u>
4.	If a consolidated or merged company, name all constituent and all merged companies. <u>N/A</u>
5.	Date and authority for each consolidation and each merger. <u>N/A</u>
6.	State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual. <u>Corporation</u>
7.	If a reorganized company, given name of original corporation, refer to laws under which it was organized, and state the occasion for the reorganization. <u>N/A</u>
8.	Where are the books and records of the company kept? <u>20718 Danville-Amity Road</u> <u>Mount Vernon, Ohio 43050</u>
9.	General description of territory served by respondent. <u>Currently, certain areas of Knox, Holmes, Ashland, Coshocton, Licking and</u> <u>Richland Counties; However, the company is potentially interested in all</u> <u>areas on the state of Ohio.</u>
10.	Number of locations within Ohio. <u>1</u>

**FACTS PERTAINING TO CONTROL OF RESPONDENT**

1. Did any individual, association, corporation or corporations, control the respondent at close of year? Yes

If control was so held, state:

(a) The form of control, whether sole or joint: Joint

(b) The name of the controlling corporation or corporations: Ramser FLP, LTD & Mark R. Ramser

(c) The manner in which control was established: Common stock ownership

(d) The extent of control: 100%

(e) Whether control was direct or indirect: direct

(f) The name of the intermediary through which control, if indirect, was established: N/A

2. Did any individual, association, or corporation hold control, as trustee over the respondent at the close of the year?

NO

If control was so held, state:

(a) The name of the trustee: N/A

(b) The name of the beneficiary or beneficiaries for whom the trust was maintained: N/A

### IMPORTANT CHANGES DURING THE YEAR

Hereunder give particulars concerning the matters indicated below. Except as otherwise indicated data furnished should apply to the same period the report covers. Answers should be numbered in accordance with the inquiries and if "none" states the fact, it should be used. If information which answers an inquiry is given elsewhere in the report, identification of the other answer will be sufficient.

1. Purchase or sale of entire property, or of a part of property when service territory is included: Give brief description of each transaction, name of other party, date, consideration, and Commission authorization.

NONE

2. Lease of property (to or from another) of the kind covered by the preceding inquiry: To the extent applicable give details corresponding to those required by the preceding inquiry.

NONE

3. Capital stock and debt issued during the year: Identify the securities, give purpose of issuance, date, consideration received and Commission authorization. As here used, the term "securities" shall be taken to mean any capital stock or debt, the issuance of which requires prior authorization by this commission.

NONE

4. Changes in articles of incorporation: Give brief particulars of each change and date.

NONE

5. Other important changes: Give brief particulars of each other important change which is not disclosed elsewhere in this report.

NONE

SCHEDULE: 1

VOTING POWERS AND ELECTIONS				
<p>1. In the schedule below, show the particulars called for concerning the stockholders of respondent who, at the date of the latest closing of the stock-book of respondent prior to the actual filing of this report, had the twenty highest voting powers of the respondent. If any such holder held in trust, attach a statement showing the beneficial owners. If the stock-book was not closed within the year, show twenty such stockholders as of the close of the year. In the space provided, show total shares and votes of all stockholders.</p>				
Line No.	Name and Address of Stockholders	No. of Shares Held	No. of Voting Shares	Other Vote Empowered Securities
1.	RAMSER FLP, LTD 20718 DANVILLE-AMITY ROAD MOUNT VERNON, OHIO 43050	3,000	75	NONE
2.	MARK R. RAMSER 20718 DANVILLE-AMITY ROAD MOUNT VERNON, OHIO 43050	1,000	25	NONE
TOTAL LISTED ABOVE		4,000	100	
TOTAL ALL STOCKHOLDERS		4,000	100	

## SCHEDULE: 2

**BOARD OF DIRECTORS**

1. Give the names of each person who was a member of the Board of Directors at any time during the year.  
 2. Column (d) relates to Board meetings only.

Line No.	Name of Director and Address (City and State) (a)	Served Continuously From (b)	Term Expired or Current Term Will Expire (c)	Number of Meetings Attended During Year (d)
1.	MARK R. RAMSER, GAMBIER, OHIO	1980	Oct. 7, 2003	1
2.	MARY E. RAMSER, DANVILLE, OHIO	1986	Oct. 7, 2003	1
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.	Name of Chairman of the Board    MARK R. RAMSER			
17.	Name of Secretary of Board        MARK R. RAMSER			
18.	Number of Meetings of Board during the year    1			
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year    2			
20.	Number of directors required to constitute a quorum    2			

SCHEDULE: 3

PRINCIPAL GENERAL OFFICERS

1. The persons to be listed herein are the chairman of the board, president, vice-president, treasurer, general counsel, and comptroller. Respondents that do not have officers bearing the aforesaid titles shall list those officers who have the responsibilities normally associated with such titles.
2. Customary abbreviations may be used in showing titles and departments in columns (a) and (b).

Line No.	Title of General Officer (a)	Department Over Which Jurisdiction is Exercised (b)	Name of Person Holding The Office at End of Year (c)	Office Address (City and State) (d)
1.	CHAIRMAN OF THE BOARD		MARK R. RAMSER	MOUNT VERNON, OHIO
2.	PRESIDENT		MARK R. RAMSER	MOUNT VERNON, OHIO
3.	VICE-PRESIDENT		MARK R. RAMSER	MOUNT VERNON, OHIO
4.	TREASURER		DENISE M. RAMSER	MOUNT VERNON, OHIO
5.	COMPTROLLER		MARK R. RAMSER	MOUNT VERNON, OHIO
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Current Year (in dollars)	Balance at End of Previous Year (in dollars)	Increase or (Decrease) (in dollars)
	<b>UTILITY PLANT:</b>				
101	Gas Plant in Service	19-24	2,910,264	2,729,388	180,876
101.1	Property Under Capital Leases				
102	Gas Plant Purchased or Sold				
103	Experimental Gas Plant Unclassified*				
103.1	Gas Plant in Process of Reclassification <sup>+</sup>				
104	Gas Plant Leased to Others				
105	Gas Plant Held for Future Use		3,997	3,997	0
105.1	Production Prop. Held for Future Use*				
106	Completed Constr. not Classified-Gas*				
107	Construction Work in Progress-Gas				
108	Accum. Prov. for Deprec. of Gas Util. Plant*	25-32			
110	Accum. Prov. for Deprec., Depletion & Amort. of Gas Util. Plant <sup>+</sup>	25-32	(1,345,362)	(1,236,677)	(108,685)
111	Accum. Prov. for Amort. & Depletion of Gas Util. Plant*				
114	Gas Plant Acquisition Adjustments				
115	Accum. Prov. for Amort. of Gas Plant Acquisition Adjustments*				
116	Other Gas Plant Adjustments				
117	Gas Stored Underground-Noncurrent*				
117.1	Base Gas				
117.2	System Balancing Gas				
117.3	Reservoirs - Pipeline				
117.4	Owed to System Gas				
118	Other Utility Plant				
119	Accum. Prov. for Deprec. & Amort. of Other Util. Plant				
	<b>NET UTILITY PLANT (101-119)</b>		<b>1,568,899</b>	<b>1,496,707</b>	<b>72,192</b>

\* Major Only

+ Nonmajor Only

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Current Year (in dollars)	Balance at End of Previous Year (in dollars)	Increase or (Decrease) (in dollars)
	<b>OTHER PROPERTY AND INVESTMENTS:</b>				
121	Nonutility Property				
122	Accumulated Prov. for Deprec. & Amort. of Nonutility Prop.				
123	Investment in Assoc. Companies*				
123.1	Investment in Subsidiary Companies*				
124	Other Investments		50,000	50,000	0
125	Sinking Funds*	33			
126	Depreciation Funds*	33			
128	Other Special Funds*	33			
129	Special Funds+	33			
	<b>TOTAL OTHER PROP. AND INVESTMENTS (121-129)</b>		50,000	50,000	0
	<b>CURRENT AND ACCRUED ASSETS:</b>				
130	Cash & Working Funds+		(13,316)	1,763	(15,079)
131	Cash*				
132	Interest Special Deposits*				
133	Dividend Special Deposits*				
134	Other Special Deposits*				
135	Working Funds*				
136	Temporary Cash Investment				
141	Notes Receivable				
142	Customer Accounts Receivable		241,295	76,268	165,027
143	Other Accounts Receivable		(4,232)	2,774	(7,006)
144	Accumulated Provision for Uncollectible Accounts-Cr.				
145	Notes Receivable from Assoc. Cos.				
146	Accounts Receivable from Assoc. Cos.				
151	Fuel Stock*				
152	Fuel Stock Expenses Undistributed*				
153	Residuals & Extr. Prod.*				
154	Plant Materials and Operating Supplies		83,535	0	83,535
155	Merchandise*				
156	Other Materials and Supplies*				
157	Nuclear Materials Held for Sale				
158	Allowances				
163	Store Expense Undistr.*				
164.1	Gas Stored Underground-Current				
164.2	Liquefied Natural Gas Stored				
164.3	Liquefied Natural Gas Held for Process.*				

\* Major Only  
 + Nonmajor Only

## SCHEDULE: 4

<b>BALANCE SHEET</b>					
Acct. No.	Account Title	Page No.	Balance at End of Current Year (in dollars)	Balance at End of Previous Year (in dollars)	Increase or (Decrease) (in dollars)
165	Prepayments	34	42,956	48,396	(5,440)
166	Adv. for Gas Expl., Dev. & Prod.*				
167	Other Advances for Gas*				
171	Interest and Dividends Receivable*				
172	Rents Receivable*				
173	Accrued Utility Revenues*				
174	Miscellaneous Current and Accrued Assets	34			
	<b>TOTAL CURRENT AND ACCRUED ASSETS (130-174)</b>		<b>350,238</b>	<b>129,202</b>	<b>221,036</b>
	<b>DEFERRED DEBITS:</b>				
181	Unamortized Debt Discount and Expense				
182.1	Extraordinary Property Losses	35			
182.2	Unrecov. Plant & Reg. Study Costs	35			
183.1	Prelim. Nat. Gas Survey & Invest. Chrgs.*				
183.2	Other Prelim. Survey & Invest. Chrgs.*				
182.3	Other Regulatory Assets				
184	Clearing Accounts*				
185	Temporary Facilities*				
186	Miscellaneous Deferred Debits	36			
187	Deferred Losses from Dispos. of Util. Plant				
188	Research, Devel., & Demon. Expend.*	36			
189	Unamort. Loss on Reacquired Debt				
190	Accum. Def. Income Taxes	39			
191	Unrecov. Purchased Gas Costs				
192.1	Unrecov. Incr. Gas Costs				
192.2	Unrecov. Incr. Surcharges				
	<b>TOTAL DEFERRED DEBITS (181-192.2)</b>				
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>1,969,137</b>	<b>1,675,909</b>	<b>293,228</b>
	<b>PROPRIETARY CAPITAL:</b>				
201	Common Stock Issued	37	27,000	27,000	0
202	Common Stock Subscribed*				
203	Common Stock Liability For Conversion*				
204	Preferred Stock Issued	37			
205	Preferred Stock Subscribed*				
206	Preferred Stock Liability For Conversion*				

\* Major Only

+ Nonmajor Only

## SCHEDULE: 4

<b>BALANCE SHEET</b>					
Acct. No.	Account Title	Page No.	Balance at End of Current Year (in dollars)	Balance at End of Previous Year (in dollars)	Increase or (Decrease) (in dollars)
207	Premium on Capital Stock*				
208	Donations Received from Stockholders*				
209	Reduction in Par or Stated Value of Capital Stock*				
210	Gain on Resale or Cancellation of Reacquired Capital Stock*				
211	Miscellaneous Paid-In Capital		23,355	23,355	0
212	Installments Received on Capital Stock				
213	Discount on Capital Stock				
214	Capital Stock Expense				
215	Appropriated Retained Earnings				
216	Unappropriated Retained Earnings	18	676,552	828,525	(151,973)
216.1	Unapprop. Undist. Subsid. Earnings*				
217	Reacquired Capital Stock				
218	Non Corp. Proprietorship	18			
	<b>TOTAL PROPRIETORY CAPITAL (201-218)</b>		<b>726,907</b>	<b>878,880</b>	<b>(151,973)</b>
	<b>LONG-TERM DEBT:</b>				
221	Bonds	38			
222	Reacquired Bonds*	38			
223	Advances from Associated Companies	38			
224	Other Long-Term Debt	38			
225	Unamort. Prem. on Long-Term Debt	38			
226	Unamort. Disc. on Long-Term Debt-Debit	38			
	<b>TOTAL LONG-TERM DEBT (221-226)</b>				
	<b>OTHER NONCURRENT LIABILITIES:</b>				
227	Oblig. Under Cap. Leases-Noncurrent				
228.1	Accum. Prov. for Prop. Insurance				
228.2	Accum. Prov. for Injuries and Damages				
228.3	Accum. Prov. for Pensions and Benefits				
228.4	Accum. Misc. Oper. Prov.				
229	Accum. Prov. for Rate Refunds				
	<b>TOTAL OTHER NONCURRENT LIABILITIES (227-229)</b>				
	<b>CURRENT AND ACCRUED LIABILITIES:</b>				
231	Notes Payable		566,503	408,421	158,082
232	Accounts Payable		390,100	98,406	291,694
233	Notes Payable to Associated Companies				
234	Accounts Payable to Associated Companies				
235	Customer Deposits		11,190	10,768	422
236	Taxes Accrued		98,497	110,363	(11,866)

\* Major Only

+ Nonmajor Only

## SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Current Year (in dollars)	Balance at End of Previous Year (in dollars)	Increase or (Decrease) (in dollars)
237	Interest Accrued				
238	Dividends Declared*				
239	Matured Long-Term Debt*				
240	Matured Interest*				
241	Tax Collections Payable*				
242	Misc. Current and Accrued Liabilities	41	50,385	43,516	6,869
243	Oblig. Under Cap. Leases-Current				
	<b>TOTAL CURRENT ACCRUED LIABILITIES (231-243)</b>		<b>1,116,675</b>	<b>671,474</b>	<b>445,201</b>
	<b>DEFERRED CREDITS:</b>				
252	Cust. Adv. for Const.				
253	Other Deferred Credits				
254	Other Regulatory Liabilities				
255	Accum. Def. Investment Tax Credits				
256	Def. Gains from Dispos. of Utility Plant				
257	Unamort. Gain on Reacqu. Debt				
281	Accum. Def. Income Taxes-Accelerated Amortization	39			
282	Accum. Def. Income Taxes-Liberalized Depreciation	40			
283	Accum. Def. Income Taxes-Other	40	125,555	125,555	0
	<b>TOTAL DEFERRED CREDITS (252-283)</b>		<b>125,555</b>	<b>125,555</b>	<b>0</b>
	<b>TOTAL LIABILITIES PLUS PROPRIETARY CAPITAL AND OTHER CREDITS</b>		<b>1,969,137</b>	<b>1,675,909</b>	<b>293,228</b>

\* Major Only

+ Normajor Only

SCHEDULE: 4A

**NOTES TO BALANCE SHEET**

#1. AS REQUIRED FOR UTILITY FINANCIAL ACCOUNTING PURPOSES. PROPERTY AND PLANT ARE STATED AT ORIGINAL COST TO THE ORIGINAL UTILITY OWNER, PROPERTY AND PLANT HAVE BEEN RESTATED TO THE CURRENT OWNERSHIP TO THE CURRENT UTILITY OWNER'S COST IN THE 1982 ANNUAL REPORT TO THE STATE OF OHIO DEPARTMENT OF TAXATION, SUBSEQUENT TO APPROVAL BY THAT AGENCY.

## SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount (in dollars)
<b>UTILITY OPERATING INCOME:</b>			
400	Operating Revenues	42	1,814,946
<b>OPERATING EXPENSES:</b>			
401	Operation Expense	43-53	1,607,137
402	Maintenance Expense	43-53	61,339
403	Depreciation Expense*		113,639
403.1	Deprec. & Depl. Exp.*		
404	Amortization of Limited-Term Gas Plant*		
404.1	Amort. & Depl. of Prod. Nat. Gas Land & Land Rights*		
404.2	Amort. of Undergr. Storage Land & Land Rights*		
404.3	Amort. of Other Limited-Term Gas Plant*		
405	Amortization of Other Gas Plant		
406	Amortization of Gas Plant Acquisition Adjust.		
407.1	Amortization of Extraordinary Property Losses, Unrecov. Plant & Reg. Study Costs		
407.2	Amort. of Conversion Exp.		
408.1	Taxes Other Than Income Taxes, Utility Operating Income	54	169,747
409.1	Income Taxes, Utility Operating Income		(2,184)
410.1	Provision for Deferred Income Tax, Utility Operating Income		
411.1	Income Taxes Deferred-Credit, Utility Operating Income		
411.4	Investment Tax Credits Adjust., Utility Operations		
	<b>TOTAL OPERATING EXPENSES (401-411.4)</b>		
	<b>NET OPERATING INCOME = (400) Less (401-411.4)</b>		
<b>OTHER OPERATING INCOME:</b>			
411.6	Gains from Disposition of Utility Property		12,814
411.7	Losses from Disp. of Util. Plt.		(608)
411.8	(Less) Gains from Disposition of Allowances		
411.9	Losses from Disposition of Allowances		
412	Rev. from Gas Plt. Lsed. to Oth.		
413	Exp. of Gas Plt. Lsed. to Oth.		
414	Oth. Util. Oper. Inc.		
	<b>TOTAL OTHER OPERATING INCOME (411.6-414)</b>		
<b>OTHER INCOME AND DEDUCTIONS:</b>			
415	Revenues from Merchandising, Jobbing and Contract Work		
416	Costs and Expenses of Merchandising, Jobbing and Contract Work		
417	Revenues from Nonutility Operations		
417.1	Exp. of Nonutil. Oper.		
418	Nonoperating Rental Income		
418.1	Eq. in Earnings of Sub. Co.*		
419	Interest and Dividend Income		12
419.1	Allowance for Funds Used During Construction		
421	Miscellaneous Nonoperating Income		
421.1	Gains from Disposition of Property		

\* Major Only

+ Nonmajor Only

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount (in dollars)
421.2	Loss on Disp. of Prop.		
425	Miscellaneous Amortization		
426.1	Donations		5515
426.2	Life Insurance		
426.3	Penalties		
426.4	Expend. for Certain Civic, Political and Related Activ.		
426.5	Other Ded.		
	<b>TOTAL OTHER INCOME AND DEDUCTIONS (415-426.5)</b>		
	<b>TAXES ON OTHER INCOME AND DEDUCTIONS:</b>		
408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
409.2	Incomes Taxes, Other Income and Deductions		
410.2	Provision for Deferred Income Taxes, Other Income and Ded.		
411.2	Income Taxes Deferred in Prior Years-Cr., Other Income and Ded.		
411.5	Investment Tax Credits Adjustments, Nonutility Operations		
420	Investment Tax Credits		
	<b>TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-420)</b>		
	<b>NET OTHER INCOME AND DEDUCTIONS</b>		
	<b>INTEREST CHARGES:</b>		
427	Interest on Long-Term Debt		21,046
428	Amortization of Debt Discount and Expense		
428.1	Amort. of Loss on Reacq. Debt		
429	Amortization of Premium on Debt-Cr.		
429.1	Amort. of Gain on Reacq. Debt-Cr.		
430	Interest on Debt to Associated Companies		
431	Other Interest Expense		2,898
432	Allow. for Funds Used Dur. Const.-Cr. Borrowed Funds		
	<b>NET INTEREST CHARGES (427-432)</b>		
	<b>INCOME BEFORE EXTRAORDINARY ITEMS</b>		
	<b>EXTRAORDINARY ITEMS:</b>		
434	Extraordinary Income		
435	Extraordinary Deductions		
409.3	Income Taxes, Extraordinary Items		
	<b>TOTAL EXTRAORDINARY ITEMS (433-409.3)</b>		
	<b>NET INCOME</b>		<b>(151,973)</b>

\* Major Only  
+ Nonmajor Only

SCHEDULE: 5A

NOTES TO INCOME STATEMENT

NONE



## SCHEDULE: 8

UTILITY PLANT IN SERVICE - ACCOUNT 101 (in dollars)					
Account (a)	Balance at the End of Previous Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at the End of Current Year (f)
<b>INTANGIBLE PLANT:</b>					
301	Organization				
302	Franchise and Consents				
303	Miscellaneous Intangible Plant				
	<b>TOTAL INTANGIBLE PLANT (301-303)</b>				
<b>PRODUCTION PLANT NATURAL GAS PRODUCTION AND GATHERING PLANT:</b>					
325.1	Producing Lands				
325.2	Producing Leaseholds	11,540			11,540
325.3	Gas Rights				
325.4	Rights-of-Way	49,764			49,764
325.5	Other Land and Land Rights	1,543			1,543
326	Gas Well Structures				
327	Field Compressor Station Structures				
328	Field Meas. & Reg. Sta. Structures	30,475		(28,512)	1,963
329	Other Structures	194		43	237
330	Producing Gas Wells-Well Construction	24,634			
331	Producing Gas Wells-Well Equipment	8,170		15,247	23,417
332	Field Lines	594,615	2,100	432	597,147
333	Field Compressor Station Equipment				
334	Field Meas. & Reg. Sta. Equipment	361,984		4,824	356,886
335	Drilling and Cleaning Equipment				

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\* Major Only

## SCHEDULE: 8

UTILITY PLANT IN SERVICE - ACCOUNT 101						
(in dollars)						
	Account (a)	Balance at the End of Previous Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at the End of Current Year (f)
336	Purification Equipment					
337	Other Equipment	17,549				17,549
338	Unsuccessful Exploration & Devel. Costs					
	<b>TOTAL NATURAL GAS PRODUCTION AND GATHERING PLANT (325.1-338)</b>	1,100,468	2,100	4,824	(13,064)	1,084,680
	<b>PRODUCTS EXTRACTION PLANT:</b>					
340	Land and Land Rights					
341	Structures and Improvements					
342	Extraction and Refining Equipment					
343	Pipe Lines					
344	Extracted Products Storage Equipment					
345	Compressor Equipment					
346	Gas Meas. & Reg. Equipment					
347	Other Equipment					
	<b>TOTAL PRODUCTS EXTRACTION PLANT (340-346)</b>					
	<b>TOTAL NAT. GAS PRODUCTION PLANT MFD. GAS PROD. PLT.-SUBMIT SUPPL. STATE</b>	1,100,468	2,100	4,824	(13,064)	1,084,680
	<b>TOTAL PRODUCTION PLANT</b>	1,100,468	2,100	4,824	(13,064)	1,084,680
	<b>NAT. GAS STORAGE &amp; PROC. PLANT UNDER. STOR. PLANT:</b>					
350.1	Land					
350.2	Rights-of-Way					
351	Structures and Improvements					
352	Wells					

\* Major Only

SCHEDULE: 8 *N/A*

<b>UTILITY PLANT IN SERVICE - ACCOUNT 101</b>						
(in dollars)						
	Account (a)	Balance at the End of Previous Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at the End of Current Year (f)
	352.1 Storage Leaseholds and Rights					
	352.2 Reservoirs					
	352.3 Non-recoverable Natural Gas					
	353 Lines					
	354 Compressor Station Equipment					
	355 Measuring and Reg. Equipment					
	356 Purification Equipment					
	357 Other Equipment					
	<b>TOTAL NAT. GAS STORAGE PROC. PLANT UNDER STORAGE PLANT (350.1-357)</b>					
	<b>OTHER STORAGE PLANT:</b>					
	360 Land and Land Rights					
	361 Structures and Improvements					
	362 Gas Holders					
	363 Purification Equipment*					
	363.1 Liquefaction Equipment*					
	363.2 Vaporizing Equipment*					
	363.3 Compressor Equipment*					
	363.4 Meas. and Reg. Equipment*					
	363.5 Other Equipment					
	<b>TOTAL OTHER STORAGE PLANT (360-363.5)</b>					

\* Major Only

SCHEDULE: 8 N/A

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<b>UTILITY PLANT IN SERVICE - ACCOUNT 101</b>						
(in dollars)						
	Account (a)	Balance at the End of Previous Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at the End of Current Year (f)
	<b>BASE LOAD LIQUEFIED NATURAL GAS, TERMINALING AND PROCESSING PLANT:</b>					
364.1	Land and Land Rights*					
364.2	Structures and Improvements*					
364.3	LNG Processing Terminal Equipment*					
364.4	LNG Transportation Equipment*					
364.5	Measuring and Regulating Equipment*					
364.6	Compressor Station Equipment*					
364.7	Communications Equipment*					
364.8	Other Equipment*					
	<b>TOTAL BASE LOAD LIQUEFIED NATURAL GAS, TERMINALING AND PROC. PLANT (364.1-364.8)</b>					
	<b>TOTAL NAT. GAS STORAGE AND PROC. PLANT (342-364.8)</b>					
	<b>TRANSMISSION PLANT:</b>					
365.1	Land and Land Rights					
365.2	Rights-of-Way					
366	Structures and Improvements					
367	Mains					
368	Compressor Station Equipment					
369	Measuring and Reg. Sta. Equipment					
370	Communication Equipment					
371	Other Equipment					
	<b>TOTAL TRANSMISSION PLANT (365.1-371)</b>					

\* Major Only

## SCHEDULE: 8

UTILITY PLANT IN SERVICE - ACCOUNT 101 (in dollars)					
Account (a)	Balance at the End of Previous Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at the End of Current Year (f)
<b>DISTRIBUTION PLANT:</b>					
374	Land and Land Rights	70,156	24,048		94,204
375	Structures and Improvements	23,181	2,615		25,796
376	Mains	662,199	42,035	(1,161)	703,073
377	Compressor Station Equipment	1,169		1,169	0
378	Meas. and Reg. Sta. Equip.-General	129,372	20,378	29,516	179,266
379	Meas. and Reg. Sta. Equip.-City Gate				
380	Services	515			515
381	Meters	67,648	1,843		69,491
382	Meter Installations				
383	House Regulators	4,870			4,870
384	House Reg. Installations				
385	Industrial Meas. and Reg. Sta. Equip.				
386	Other Prop. on Customers' Premises				
387	Other Equip.	5,269			5,269
	<b>TOTAL DISTRIBUTION PLANT (374-387)</b>	<b>964,379</b>	<b>90,919</b>	<b>1,169</b>	<b>1,082,484</b>
<b>GENERAL PLANT:</b>					
389	Land and Land Rights				
390	Structures and Improvements	121,780			121,780
391	Office Furniture and Equipment	55,461	14,526	8,623	61,364
392	Transportation Equipment	381,681	33,756	25,291	390,146
393	Stores Equipment				

\* Major Only

## SCHEDULE: 8

UTILITY PLANT IN SERVICE - ACCOUNT 101 (in dollars)						
	Account (a)	Balance at the End of Previous Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance at the End of Current Year (f)
394	Tools, Shop and Garage Equipment	31,191	4,656			35,847
395	Laboratory Equipment	1,070				1,070
396	Power Operated Equipment	61,906	59,536			121,442
397	Communication Equipment					
398	Miscellaneous Equipment	2,262				2,262
399	Other Tangible Property	9,189				9,189
	<b>TOTAL GENERAL PLANT (389-399)</b>	<b>664,540</b>	<b>112,474</b>	<b>33,914</b>		<b>743,100</b>
	<b>TOTAL UTILITY PLANT IN SERVICE (342-399)</b>	<b>2,729,388</b>	<b>205,493</b>	<b>39,907</b>	<b>15,291</b>	<b>2,910,264</b>

\* Major Only

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)					
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually)					
Account No.	Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
	<b>PRODUCTION PLANT</b>				
	<b>NATURAL GAS PROD. AND GATHERING PLANT:</b>				
325.2	Producing Leaseholds	11,540	1.80	0	
327	Field Compressor Station Structures				
328	Field Meas. & Reg. Sta. Structures	7,913	3.33	5	
329	Other Structures	194	2.33	0	
330	Producing Gas Wells-Well Construction	24,634	1.80	0	
331	Producing Gas Wells-Well Equipment	8,170	5.00	0	
332	Field Lines	393,811	3.14	18,690	
333	Field Compressor Station Equipment				
334	Field Meas. & Reg. Sta. Equipment	240,731	5.00	17,844	
335	Drilling and Cleaning Equipment				
336	Purification Equipment				
337	Other Equipment	21,904	9.09		
338	Unsuccessful Exploration & Devel. Costs				
	<b>TOTAL PRODUCTION NATURAL GAS PROD. AND GATHERING PLANT (326-338)</b>	<b>708,897</b>		<b>36,539</b>	
	<b>PRODUCTS EXTRACTION PLANT:</b>				
341	Structures and Improvements				
342	Extraction and Refining Equipment				
343	Pipe Lines				
344	Extracted Products Storage Equipment				
345	Compressor Equipment				
346	Gas Meas. & Reg. Equipment				
347	Other Equipment				
	<b>TOTAL PRODUCTS EXTRACTION PLANT(341-347)</b>				
	<b>TOTAL NAT. GAS PRODUCTION PLANT MFD. GAS PROD. PLT.-SUBMIT SUPPL. STATE</b>				
	<b>TOTAL PRODUCTION PLANT</b>	<b>708,897</b>		<b>36,539</b>	

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\* Major Only, + Non Major Only, Column (b) and Columns (d) thru (i) from Accounting Records, Column (e) for information only, not part of this calculation.

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. \_\_\_\_\_). (If Accrual Rate changes during the year should be identified with effective date of the change \_\_\_\_\_).
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

Continue on next page

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110 <sup>+</sup> )						
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually)						
Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
				Credit (h)	Debit (i)	
<b>PRODUCTION PLANT</b>						
<b>NATURAL GAS PROD. AND GATHERING PLANT:</b>						
325.2	Producing Leaseholds					11,540
327	Field Compressor Station Structures					
328	Field Meas. & Reg. Sta. Structures				5,955	1,963
329	Other Structures					194
330	Producing Gas Wells-Well Construction			42		24,676
331	Producing Gas Wells-Well Equipment			15,247		23,417
332	Field Lines			1,181		413,682
333	Field Compressor Station Equipment					
334	Field Meas. & Reg. Sta. Equipment			37,333		295,908
335	Drilling and Cleaning Equipment					
336	Purification Equipment					
337	Other Equipment				4,355	17,549
338	Unsuccessful Exploration & Devel. Costs					
	<b>TOTAL PRODUCTION NAT. GAS PROD. AND GATHERING PLANT (326-338)</b>			<b>53,803</b>	<b>10,310</b>	<b>788,929</b>
<b>PRODUCTS EXTRACTION PLANT:</b>						
341	Structures and Improvements					
342	Extraction and Refining Equipment					
343	Pipe Lines					
344	Extracted Products Storage Equipment					
345	Compressor Equipment					
346	Gas Meas. & Reg. Equipment					
347	Other Equipment					
	<b>TOTAL PRODUCTS EXTRACTION PLANT (341-347)</b>					
	<b>TOTAL NAT. GAS PRODUCTION PLANT</b>					
	<b>MFD. GAS PROD. PLT.-SUBMIT SUPPL. STATE</b>					
	<b>TOTAL PRODUCTION PLANT</b>			<b>53,803</b>	<b>10,310</b>	<b>788,929</b>

\* Major Only, + Non Major Only, Column (b) and Columns (d) thru (i) from Accounting Records, Column (c) for information only, not part of this calculation.

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. \_\_\_\_\_). (If Accrual Rate changes during the year should be identified with effective date of the change \_\_\_\_\_).
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

SCHEDULE: 9 N/A

**ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108\* (110+)**

(Please check if the Company's Depreciation Expense is Calculated:  Monthly  Quarterly  Annually)

Account No.	Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
	<b><u>NAT. GAS STOR. &amp; PROC. PLANT UNDER STOR. PLANT:</u></b>				
351	Structures and Improvements				
352	Wells				
352.1	Storage Leaseholds and Rights				
352.2	Reservoirs				
352.3	Non-recoverable Natural Gas				
353	Lines				
354	Compressor Station Equipment				
355	Measuring and Reg. Equipment				
356	Purification Equipment				
357	Other Equipment				
	<b>TOTAL UNDERGROUND STORAGE &amp; PROC. PLANT UNDER STOR. PLANT (351-357)</b>				
	<b><u>OTHER STORAGE PLANT:</u></b>				
361	Structures and Improvements				
362	Gas Holders				
363	Purification Equipment*				
363.1	Liquefaction Equipment*				
363.2	Vaporizing Equipment*				
363.3	Compressor Equip.				
363.4	Meas. and Reg. Equipment*				
363.5	Other Equipment				
	<b>TOTAL OTHER STORAGE PLANT (361-363.5)</b>				
	<b><u>BASE LOAD LIQUEFIED NATURAL GAS TERMINALING AND PROCESSING PLANT:</u></b>				
364.2	Structures and Improvements*				
364.3	LNG Processing Terminal Equipment*				
364.4	LNG Transportation Equipment*				

\* Major Only, + Non Major Only, Column (b) and Columns (d) thru (i) from Accounting Records, Column (e) for information only, not part of this calculation.

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. \_\_\_\_\_). (If Accrual Rate changes during the year should be identified with effective date of the change \_\_\_\_\_).
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

Continue on next page

SCHEDULE: 9 N/A

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)						
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually)						
Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
				Debit (h)	Credit (i)	
	<b><u>NAT. GAS STOR. &amp; PROC. PLANT UNDER. STOR. PLANT:</u></b>					
351	Structures and Improvements					
352	Wells					
352.1	Storage Leaseholds and Rights					
352.2	Reservoirs					
352.3	Non-recoverable Natural Gas					
353	Lines					
354	Compressor Station Equipment					
355	Measuring and Reg. Equipment					
356	Purification Equipment					
357	Other Equipment					
	<b>TOTAL UNDERGROUND STORAGE &amp; PROC. PLANT UNDER. STOR. PLANT (351-357)</b>					
	<b><u>OTHER STORAGE PLANT:</u></b>					
361	Structures and Improvements					
362	Gas Holders					
363	Purification Equipment*					
363.1	Liquefaction Equipment*					
363.2	Vaporizing Equipment*					
363.3	Compressor Equip.					
363.4	Meas. and Reg. Equipment*					
363.5	Other Equipment					
	<b>TOTAL OTHER STORAGE PLANT (361-363.5)</b>					
	<b><u>BASE LOAD LIQUEFIED NATURAL GAS TERMINALING AND PROCESSING PLANT:</u></b>					
364.2	Structures and Improvements*					
364.3	LNG Processing Terminal Equipment*					
364.4	LNG Transportation Equipment*					

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\* Major Only, + Non Major Only, Column (b) and Columns (d) thru (i) from Accounting Records, Column (e) for information only, not part of this calculation.

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. \_\_\_\_\_). (If Accrual Rate changes during the year should be identified with effective date of the change \_\_\_\_\_).
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

## SCHEDULE: 9

<b>ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110<sup>+</sup>)</b>					
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually)					
Account No.	Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
364.5	Measuring and Regulating Equipment <sup>+</sup>				
364.6	Compressor Station Equipment <sup>+</sup>				
364.7	Communications Equipment <sup>+</sup>				
364.8	Other Equipment <sup>+</sup>				
	<b>TOTAL BASE LOAD LIQUEFIED NATURAL GAS, TERM. AND PROCESSING PLANT (364.2-364.8)</b>				
	<b>TOTAL NAT. GAS STORAGE AND PROC. PLANT</b>				
	<b>TRANSMISSION PLANT:</b>				
365.1	Land and Land Rights				
365.2	Rights-of-Way				
366	Structures and Improvements				
367	Mains	11,511			
368	Compressor Station Equipment				
369	Measuring and Reg. Sta. Equipment	41,227			
370	Communication Equipment				
371	Other Equipment				
	<b>TOTAL TRANSMISSION PLANT (365.1-371)</b>	52,738			
	<b>DISTRIBUTION PLAN<sup>1</sup>:</b>				
374	Land and Land Rights	2,949			
375	Structures and Improvements	4,253	2.31	596	
376	Mains	198,980	2.14	15,278	
377	Compressor Station Equipment	1,564			
378	Meas. and Reg. Sta. Equip.-General	22,956	3.00	3,885	
379	Meas. and Reg. Sta. Equip.-City Gate				
380	Services	515	3.55		
381	Meters	16,008	1.96	1,338	

\* Major Only, + Non Major Only, Column (b) and Columns (d) thru (i) from Accounting Records, Column (e) for information only, not part of this calculation.

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. \_\_\_\_\_). (If Accrual Rate changes during the year should be identified with effective date of the change \_\_\_\_\_).
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

Continue on next page

SCHEDULE: 9

**ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108\* (110+)**

(Please check if the Company's Depreciation Expense is Calculated:  Monthly  Quarterly  Annually)

Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
				Debit (h)	Credit (i)	
364.5	Measuring and Regulating Equipment*					
364.6	Compressor Station Equipment*					
364.7	Communications Equipment*					
364.8	Other Equipment*					
	<b>TOTAL BASE LOAD LIQUEFIED NATURAL GAS, TERM. AND PROCESSING PLANT (364.2-364.8)</b>					
	<b>TOTAL NAT. GAS STORAGE AND PROC. PLANT</b>					
	<b>TRANSMISSION PLANT:</b>					
365.1	Land and Land Rights					
365.2	Rights-of-Way					
366	Structures and Improvements					
367	Mains			11,511		0
368	Compressor Station Equipment					
369	Measuring and Reg. Sta. Equipment					
370	Communication Equipment			41,227		0
371	Other Equipment					
	<b>TOTAL TRANSMISSION PLANT (365.1-371)</b>			<b>52,738</b>		<b>0</b>
	<b>DISTRIBUTION PLANT:</b>					
374	Land and Land Rights			2,949		0
375	Structures and Improvements					4,849
376	Mains				10,143	224,401
377	Compressor Station Equipment			1,564		0
378	Meas. and Reg. Sta. Equip.-General				23,673	50,514
379	Meas. and Reg. Sta. Equip.-City Gate					
380	Services					515
381	Meters				382	17,728

\* Major Only, + Non Major Only. Column (b) and Columns (d) thru (i) from Accounting Records, Column (e) for information only, not part of this calculation.

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. \_\_\_\_\_). (If Accrual Rate changes during the year should be identified with effective date of the change \_\_\_\_\_).
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

## SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)					
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually)					
Account No.	Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
382	Meter Installations				
383	House Regulators	3,153	3.57	174	
384	House Reg. Installations				
385	Industrial Meas. and Reg. Sta. Equip.				
386	Other Prop. on Customers' Premises				
387	Other Equipment	3,343	3.32	185	
	<b>TOTAL DISTRIBUTION PLANT (374-387)</b>	<b>253,721</b>		<b>21,456</b>	
	<b>GENERAL PLANT:</b>				
390	Structures and Improvements	34,721	2.06	2,509	
391	Office Furniture and Equipment	24,460	3.84	1,241	
392	Transportation Equipment	138,902	11.63	44,106	
393	Stores Equipment			9,411	
394	Tools, Shop and Garage Equipment	9,984	3.63	1,236	
395	Laboratory Equipment	1,070	3.85		
396	Power Operated Equipment	6,756	5.80	3,830	
397	Communication Equipment				
398	Miscellaneous Equipment	1,779	4.95	112	
399	Other Tangible Property	3,649	4.95	455	
	<b>TOTAL GENERAL PLANT (390-399)</b>	<b>221,321</b>		<b>53,489</b>	
	<b>TOTAL GAS PLANT</b>	<b>1,236,677</b>			
	<b>PLANT HELD FOR FUTURE USE</b>				
	<b>GAS PLANT LSD. TO OTHERS</b>				
	<b>TOTAL ACCUM. PROVISION (352.2-399)</b>	<b>1,236,677</b>		<b>120,895</b>	

\* Major Only, + Non Major Only, Column (b) and Columns (d) thru (i) from Accounting Records, Column (e) for information only, not part of this calculation.

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. \_\_\_\_\_). (If Accrual Rate changes during the year should be identified with effective date of the change \_\_\_\_\_).
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

Continue on next page

## SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)						
(Please check if the Company's Depreciation Expense is Calculated: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually)						
Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
				Debit (h)	Credit (i)	
382	Meter Installations					
383	House Regulators					
384	House Reg. Installations					3,327
385	Industrial Meas. and Reg. Sta. Equip.					
386	Other Prop. on Customers' Premises					
387	Other Equipment					3,528
	<b>TOTAL DISTRIBUTION PLANT (374-387)</b>			4,513	34,198	304,862
	<b>GENERAL PLANT:</b>					
390	Structures and Improvements					37,230
391	Office Furniture and Equipment			7,356		18,345
392	Transportation Equipment			25,291		157,717
393	Stores Equipment			660		8,751
394	Tools, Shop and Garage Equipment				608	11,828
395	Laboratory Equipment					1,070
396	Power Operated Equipment				48	10,634
397	Communication Equipment					
398	Miscellaneous Equipment					1,891
399	Other Tangible Property					4,106
	<b>TOTAL GENERAL PLANT (390-399)</b>			33,307	656	251,572
	<b>TOTAL GAS PLANT</b>					
	<b>PLANT HELD FOR FUTURE USE</b>					
	<b>GAS PLANT LSD. TO OTHERS</b>					
	<b>TOTAL ACCUM. PROVISION (326-399)</b>			100,868	88,657	1,345,362

\* Major Only, + Non Major Only, Column (b) and Columns (d) thru (i) from Accounting Records, Column (e) for information only, not part of this calculation.  
Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No.     ). (If Accrual Rate changes during the year should be identified with effective date of the change     ).
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.



SCHEDULE: 11

<b>PREPAYMENTS - ACCOUNT 165</b> (in dollars)				
Description (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
Prepaid Insurance	38,936	3,997		42,933
Prepaid Rents				
Prepaid Taxes	10,000		9,977	23
Prepaid Interest				
Other Payments (Specify)				
<b>TOTALS</b>	<b>\$ 48,936</b>	<b>\$ 3,997</b>	<b>\$ 9,977</b>	<b>\$ 42,956</b>

SCHEDULE: 12 N/A

<b>MISC. CURRENT AND ACCRUED ASSETS - ACCOUNT 174</b> (in dollars)				
Description (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
<b>TOTALS</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

SCHEDULE: 13 N/A

<b>EXTRAORDINARY PROPERTY LOSSES - ACCOUNT 182.1</b> (in dollars)				
Description (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
<b>TOTAL EXTRAORDINARY PROPERTY LOSSES</b>	\$	\$	\$	\$

SCHEDULE: 14 N/A

<b>UNRECOVERED PLANT AND REGULATORY STUDY COST - ACCOUNT 182.2</b> (in dollars)				
Description (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
<b>TOTAL UNRECOVERED PLANT AND REGULATORY STUDY COST</b>		\$	\$	\$ \$

SCHEDULE: 15 <sup>N/A</sup>

<b>MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 186</b> (in dollars)				
Description (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$	\$	\$	\$

SCHEDULE: 16 <sup>N/A</sup>

<b>RESEARCH DEVELOPMENT AND DEMONSTRATION EXPENDITURES</b> (MAJOR ONLY) - ACCOUNT 188 (in dollars)				
Description (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
<b>TOTAL RESEARCH DEVELOPMENT AND DEMONSTRATION EXPENDITURES</b>	\$	\$	\$	\$

SCHEDULE: 17

CAPITAL STOCK - ACCOUNTS 201 & 204						
Class and Description of Capital Stock	Par or Stated Value Per Share (b)	Shares Authorized (c)	Shares Issued and Outstanding (d)	Total Par Value of Stock Issues (e)=(b)x(d)	Dividends Declared Per Share For Year (f)	Total Dividends Declared (g)
<b>COMMON:</b>						
CLASS A: VOTING	NO PAR	500	100			
CLASS B: VOTING	NO PAR	4,500	4,000			
<b>PREFERRED:</b>						
<b>TOTALS</b>	\$ 0	5,000	4,100	\$	\$	\$

SCHEDULE: 18 N/A

**LONG-TERM DEBT - ACCOUNTS 221, 222\*, 223, 224, 225, 226**

1. List in account number order in column (a) a description of the long-term obligation, including those maturing in the coming year.
2. In the remaining columns (b) - (i) respondent shall furnish the appropriate data.

Description of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Face Amount Outstanding (d)	Unamortized Premium or Discount (e)	Stated Rate (f)	Yield Rate (g)	Short-Term Portion (h)	Long-Term Portion (i)

SCHEDULE: 19 N/A

DEFERRED INCOME TAX - ACCOUNT 190 (in dollars)				
Description (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
<b>TOTAL DEFERRED INCOME TAX ACCT. 190</b>	\$	\$	\$	\$

SCHEDULE: 20 N/A

DEFERRED INCOME TAX - ACCOUNT 281 (in dollars)				
Description (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
<b>TOTAL DEFERRED INCOME TAX ACCT. 281</b>	\$	\$	\$	\$

SCHEDULE: 21 N/A

DEFERRED INCOME TAX - ACCOUNT 282 (in dollars)				
Description (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
<b>TOTAL DEFERRED INCOME TAX ACCT. 282</b>	\$	\$	\$	\$

SCHEDULE: 22

DEFERRED INCOME TAX - ACCOUNT 283 (in dollars)				
Description (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
DEFERRED INCOME TAX	125,555			125,555
<b>TOTAL DEFERRED INCOME TAX ACCT. 283</b>	\$ 125,555	\$	\$	\$ 125,555

SCHEDULE: 23

<b>MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES - ACCOUNT 242</b> (in dollars)				
Description (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)-(c)+(d)
PAYROLL TAXES	18,102			17,523
EMPLOYEE UNITED WAY	65			65
SALES TAX	148			253
BONUS ACCRUAL	12,200			16,100
PENSION ACCRUAL	12,331			16,444
401(K)	670			0
<b>TOTALS</b>	<b>\$ 43,516</b>	<b>\$</b>	<b>\$</b>	<b>\$ 50,385</b>

## SCHEDULE: 24

<b>GAS OPERATING REVENUES</b>					
(in dollars)					
Account No.	Account Title	Cubic Feet Sold Ohio	Cubic Feet Entire System	Revenues Ohio	Revenues Entire System
<b>SALES OF GAS:</b>					
480	Residential Sales	193,260	193,260	1,326,891	1,326,891
481	Commercial & Industrial Sales				
	Small (or Comm.)				
	Large (or Indus.)				
482	Other Sales to Public Authorities				
483	Sales for Resale				
484	Interdepartmental Sales				
485	Intracompany Transfers				
	Total Sales to Ultimate Consumers (480-485)	193,260	193,260	1,326,891	1,326,891
	<b>TOTAL SALES OF GAS</b>	<b>193,260</b>	<b>193,260</b>	<b>1,326,891</b>	<b>1,326,891</b>
<b>OTHER OPERATING REVENUES:</b>					
487	Forfeited Discounts				
488	Miscellaneous Service Revenues			105,489	105,489
489	Revenue from Trans. of Gas of Others			381,298	381,298
489.1	Revenues from Transportation of Gas of Others through Gathering Facilities				
489.2	Revenues from Transportation of Gas of Others through Transmission Facilities				
489.3	Revenues from Transportation of Gas of Others through Distribution Facilities				
489.4	Revenues from Storing Gas of Others				
490	Sales of Prod. Extracted from Nat. Gas				
491	Rev. from Nat. Gas Processed by Others				
492	Incidental Gasoline and Oil Sales				
493	Rent from Gas Property				
494	Interdepartmental Rents				
495	Other Gas Revenues			1,268	1,268
	<b>TOTAL OTHER OPERATING REVENUES (485-495)</b>			<b>488,055</b>	<b>488,055</b>
496	Less provision for Rate Refunds	(            )	(            )	(            )	(            )
	<b>TOTAL GAS OPERATING REVENUES NET OF PROV. FOR REF. (480-496)</b>	<b>193,260</b>	<b>193,260</b>	<b>1,814,946</b>	<b>1,814,946</b>

SCHEDULE: 25 MAJOR (Page 1 of 7) N/A

<b>GAS OPERATING EXPENSE ACCOUNTS</b>			
(in dollars)			
Account No.	Account Title	Ohio	Entire System
	<b>PRODUCTION EXPENSES</b>		
	<b>MANUFACTURED GAS PRODUCTION EXPENSE</b>		
	MANUFACTURED GAS PROD. - (SUBMIT SUPPL. STATE. 700-743)		
	<b>NATURAL GAS PRODUCTION NATURAL GAS PRODUCTION &amp; GATHERING OPERATION:</b>		
750	Operation Supv. & Eng.		
751	Production Maps and Records		
752	Gas Wells Exp.		
753	Field Lines Exp.		
754	Field Compress. Sta. Exp.		
755	Field Compress. Sta. Fuel & Pwr.		
756	Field Meas. & Reg. Sta. Exp.		
757	Purification Exp.		
758	Gas Well Royalties		
759	Other Expenses		
760	Rents		
	TOTAL OPERATION (750-760)		
	<b>MAINTENANCE</b>		
761	Maint. Supv. & Eng.		
762	Maint. of Struct. & Improve.		
763	Maint. of Prod. Gas Wells		
764	Maint. of Field Lines		
765	Maint. of Field Compress. Sta. Equip.		
766	Maint. of Field Meas. & Reg. Sta. Equip.		
767	Maint. of Purification Equip.		
768	Maint. of Drilling & Cleaning Equip.		
769	Maint. of Other Equip.		
	TOTAL MAINTENANCE (761-769)		
	TOTAL NATURAL GAS PRODUCTION AND GATHERING (750-769)		
	<b>PRODUCTS EXTRACTION OPERATION:</b>		
770	Oper. Supv. & Eng.		
771	Oper. Labor		
772	Gas Shrinkage		
773	Fuel		
774	Power		
775	Materials		
776	Oper. Supplies & Exp.		
777	Gas Process. by Others		
778	Royalties on Products Extracted		
779	Marketing Exp.		

SCHEDULE: 25 MAJOR (Page 2 of 7) N/A

<b>GAS OPERATING EXPENSE ACCOUNTS</b>			
(in dollars)			
Account No.	Account Title	Ohio	Entire System
780	Products Purchased for Resale		
781	Variation in Products Inventory		
782	Extracted Prod. Used by the Utility-Cr.		
783	Rents		
	<b>TOTAL OPERATION (770-783)</b>		
	<b><u>MAINTENANCE</u></b>		
784	Maint. Supv. & Eng.		
785	Maint. of Structures & Improvements		
786	Maint. of Extraction & Refining Equip.		
787	Maint. of Pipe Lines		
788	Maint. of Extracted Products Storage Equip.		
789	Maint. of Compress. Equip.		
790	Maint. of Gas Meas. & Reg. Equip.		
791	Maint. of Other Equip.		
	<b>TOTAL MAINTENANCE (784-791)</b>		
	<b>TOTAL PRODUCTS EXTRACTION (770-791)</b>		
	<b><u>EXPLORATION AND DEVELOPMENT OPERATION:</u></b>		
795	Delay Rents		
796	Nonprod. Well Drilling		
797	Abandoned Leases		
798	Other Exploration		
	<b>TOTAL EXPLORATION AND DEVELOPMENT, OPERATION (795-798)</b>		
	<b><u>OTHER GAS SUPPLY EXPENSES OPERATION:</u></b>		
800	Nat. Gas Well Head Purchases		
800.1	Nat. Gas Well Head Purchases, Intracompany Trans.		
801	Nat. Gas Field Line Purchases		
802	Nat. Gas Gasoline Plant Outlet Purchases		
803	Nat. Gas Transmission Line Purchases		
804	Nat. Gas City Gate Purchases		
804.1	Liquefied Nat. Gas Purchases		
805	Other Gas Purchases		
805.1	Purchased Gas Cost Adjust.		
805.2	Incremental Gas Cost Adjust.		
	<b>TOTAL PURCHASED GAS (800-805.2)</b>		
806	Exchange Gas		
807.1	Well Exp.-Purchased Gas		
807.2	Oper. of Purchased Gas Meas. Sta.		
807.3	Maint. of Purchased Gas Meas. Sta.		
807.4	Purchased Gas Calculations Exp.		

SCHEDULE: 25 MAJOR (Page 3 of 7) N/A

GAS OPERATING EXPENSE ACCOUNTS (in dollars)			
Account No.	Account Title	Ohio	Entire System
807.5	Other Purchased Gas Exp.		
	<b>TOTAL PURCHASED GAS EXPENSES (806-807.5)</b>		
808.1	Gas Withdrawn from Storage-Debit		
808.2	Gas Delivered to Storage-Cr.		
809.1	Withdrawals of Liqu. Nat. Gas for Process.-Debit		
809.2	Deliveries of Nat. Gas for Process.-Cr.		
	<b>GAS USED IN UTILITY OPERATIONS-CR.:</b>		
810	Gas Used for Compress. Sta. Fuel-Cr.		
811	Gas Used for Prod. Extract.-Cr.		
812	Gas Used for Other Utility Oper.-Cr.		
812.1	Gas Used in Util. Oper.-Cr.		
	<b>TOTAL GAS USED IN UTILITY OPERATIONS-CR. (810-812.1)</b>		
813	Other Gas Supply Expenses		
	<b>TOTAL OTHER GAS SUPPLY EXP., OPERATION (800-813)</b>		
	<b>TOTAL PRODUCTION EXPENSE (750-813)</b>		
	<b>NAT. GAS STORAGE, TERMINALING AND PROCESSING EXPENSES UNDERGROUND STORAGE EXP. OPERATION:</b>		
814	Oper. Supv. & Eng.		
815	Maps and Records		
816	Wells Exp.		
817	Lines Exp.		
818	Compress. Sta. Exp.		
819	Compress. Sta. Fuel & Power		
820	Meas. & Reg. Sta. Exp.		
821	Purification Exp.		
822	Exploration and Develop.		
823	Gas Losses		
824	Other Exp.		
825	Storage Well Royalties		
826	Rents		
	<b>TOTAL OPERATION (814-826)</b>		
	<b>MAINTENANCE</b>		
830	Maint. Supv. & Eng.		
831	Maint. of Structures & Improve.		
832	Maint. of Reservoirs & Wells		
833	Maint. of Lines		
834	Maint. of Compress. Sta. Equip.		
835	Maint. of Meas. & Reg. Sta. Equip.		
836	Maint. of Purification Equip.		
837	Maint. of Other Equip.		
839	Maint. of Local Stor. Plant <sup>+</sup>		

## SCHEDULE: 25 MAJOR (Page 4 of 7) N/A

GAS OPERATING EXPENSE ACCOUNTS (in dollars)			
Account No.	Account Title	Ohio	Entire System
	TOTAL MAINTENANCE (830-839)		
	TOTAL UNDERGROUND STORAGE EXP. (814-839)		
	<u>OTHER STORAGE EXPENSES OPERATION:</u>		
840	Oper. Supv. & Eng.		
841	Oper. Labor & Exp.		
842	Rents		
842.1	Fuel		
842.2	Power		
842.3	Gas Losses		
	TOTAL OPERATION (840-842.3)		
	<u>MAINTENANCE</u>		
843.1	Maint. Supv. & Eng.		
843.2	Maint. of Structures & Improve.		
843.3	Maint. of Gas Holders		
843.4	Maint. of Purification Equip.		
843.5	Maint. of Liquefaction Equip.		
843.6	Maint. of Vaporizing Equip.		
843.7	Maint. of Compress. Equip.		
843.8	Maint. of Meas. & Reg. Equip.		
843.9	Maint. of Other Equip.		
	TOTAL MAINTENANCE (843.1-843.9)		
	TOTAL OTHER STORAGE EXP. (840-843.9)		
	<u>LIQUEFIED NAT. GAS TERMINALING &amp; PROCESS. EXPENSES OPERATION:</u>		
844.1	Oper. Supv. & Eng.		
844.2	LNG Process. Terminal Labor & Exp.		
844.3	Liquefaction Process. Labor & Exp.		
844.4	Liquefaction Trans. Labor & Exp.		
844.5	Meas. & Reg. Labor & Exp.		
844.6	Compress. Sta. Labor and Exp.		
844.7	Communication System Exp.		
844.8	System Control & Load Dispatch.		
845.1	Fuel		
845.2	Power		
845.3	Rents		
845.5	Wharfage Receipts-Cr.		
845.6	Process. Liquefied or Vapor. Gas by Others		
846.1	Gas Losses		
846.2	Other Exp.		
	TOTAL OPERATION (844.1-846.2)		

SCHEDULE: 25 MAJOR (Page 5 of 7) N/A

<b>GAS OPERATING EXPENSE ACCOUNTS</b> (in dollars)			
Account No.	Account Title	Ohio	Entire System
	<b><u>MAINTENANCE</u></b>		
847.1	Maint. Supv. & Eng.		
847.2	Maint. of Structures & Improve.		
847.3	Maint. of LNG Process. Terminal Equip.		
847.4	Maint. of LNG Trans. Equip.		
847.5	Maint. of Meas. & Reg. Equip.		
847.6	Maint. of Compress. Sta. Equip.		
847.7	Maint. of Communication Equip.		
847.8	Maint. of Other Equip.		
	TOTAL MAINTENANCE (847.1-847.8)		
	TOTAL LIQUEFIED NAT. GAS TERMINALING AND PROC. EXP. (844.1-847.8)		
	TOTAL NAT. GAS STORAGE (814-847.8)		
	<b><u>TRANSMISSION EXPENSES OPERATION:</u></b>		
850	Oper. Supv. & Eng.		
851	System Control & Load Dispatch.		
852	Comm. System Exp.		
853	Compress. Sta. Labor & Exp.		
854	Gas for Compress. Sta. Fuel		
855	Other Fuel & Power for Compress. Sta.		
856	Mains Exp.		
857	Meas. & Reg. Sta. Exp.		
858	Trans. & Compress. of Gas by Others		
859	Other Exp.		
860	Rents		
	TOTAL OPERATION (850-860)		
	<b><u>MAINTENANCE</u></b>		
861	Maint. Supv. & Eng.		
862	Maint. of Structures & Improve.		
863	Maint. of Mains		
864	Maint. of Compressor Sta. Equip.		
865	Maint. of Meas. & Reg. Sta. Equip.		
866	Maint. of Comm. Equip.		
867	Maint. of Other Equip.		
	TOTAL MAINTENANCE (861-867)		
	TOTAL TRANSMISSION EXPENSES (850-867)		
	<b><u>DISTRIBUTION EXPENSES OPERATION:</u></b>		
870	Oper. Supv. & Eng.		
871	Dist. Load Dispatch.		
872	Compress. Sta. Labor and Exp.		

SCHEDULE: 25 MAJOR (Page 6 of 7) N/A

GAS OPERATING EXPENSE ACCOUNTS (in dollars)			
Account No.	Account Title	Ohio	Entire System
873	Compress. Sta. Fuel & Power		
874	Mains & Services Exp.		
875	Meas. & Reg. Sta. Exp.-General		
876	Meas. & Reg. Sta. Exp.-Industrial		
877	Meas. & Reg. Sta. Exp.-City Gas Check Sta.		
878	Meter and House Reg. Exp.		
879	Customer Install. Exp.		
880	Other Exp.		
881	Rents		
	<b>TOTAL OPERATION (870-881)</b>		
	<b>MAINTENANCE</b>		
885	Maint. Supv. & Eng.		
886	Maint. of Structures & Improve.		
887	Maint. of Mains		
888	Maint. of Compress. Sta. Equip.		
889	Maint. of Meas. & Reg. Sta. Equip.-Gen.		
890	Maint. of Meas. & Reg. Sta. Equip.-Indus:		
891	Maint. of Meas. & Reg. Sta. Equip.-City Gate Check Station		
892	Maint. of Services		
893	Maint. of Meters & House Reg.		
894	Maint. of Other Equip.		
	<b>TOTAL MAINTENANCE (885-894)</b>		
	<b>TOTAL DISTRIBUTION EXP. (870-894)</b>		
	<b>CUSTOMER ACCOUNTS EXP.:</b>		
901	Supervision		
902	Meter Reading Exp.		
903	Customer Records & Collection Exp.		
904	Uncollectible Accts.		
905	Misc. Customer Accounts Exp.		
	<b>TOTAL CUSTOMER ACCOUNTS EXP. (901-905)</b>		
	<b>CUSTOMER SERVICE &amp; INFORM. EXP.:</b>		
907	Supervision		
908	Customer Assist. Exp.		
909	Information & Instructional Exp.		
910	Misc. Cust. Serv. & Info. Exp.		
	<b>TOTAL CUSTOMER SERVICE &amp; INFORMATION EXP. (907-910)</b>		

SCHEDULE: 25 MAJOR (Page 7 of 7) N/A

GAS OPERATING EXPENSE ACCOUNTS (in dollars)			
Account No.	Account Title	Ohio	Entire System
	<b>SALES EXPENSES:</b>		
911	Supervision		
912	Demonstrating and Selling Exp.		
913	Advertising Exp.		
916	Misc. Sales Exp.		
	<b>TOTAL SALES EXPENSES (911-916)</b>		
	<b>ADMINISTRATIVE AND GENERAL EXPENSES:</b>		
920	Admin. & Gen. Salaries		
921	Office Supplies & Other Exp.		
922	Admin. Exp. Trans.-Cr.		
923	Outside Services Employed		
924	Property Insurance		
925	Injuries and Damages		
926	Employee Pensions & Benefits		
927	Franchise Requirements		
928	Reg. Comm. Exp.		
929	Duplicate Charges-Cr.		
930.1	General Advertising Exp.		
930.2	Misc. General Exp.		
931	Rents		
935	Maint. of Gen. Plant		
	<b>TOTAL ADMIN. &amp; GENERAL EXP. (920-935)</b>		
	<b>TOTAL OPERATING EXPENSES (750-935)</b>		

SCHEDULE: 25A NONMAJOR (Page 1 of 4)

<b>GAS OPERATING EXPENSE ACCOUNTS</b>			
(in dollars)			
Account No.	Account Title	Ohio	Entire System
	<b><u>NATURAL GAS PRODUCTION EXPENSES</u></b>		
	<b><u>NATURAL GAS PRODUCTION AND GATHERING OPERATION:</u></b>		
750	Operation Supv. & Eng.	35,181	35,181
755	Field Compress. Sta. Fuel & Pwr.	7,155	7,155
758	Gas Well Royalties	500	500
759	Other Expenses	5,182	5,182
760	Rents	14,374	14,374
	<b>TOTAL OPERATION (750-760)</b>	<b>62,392</b>	<b>62,392</b>
	<b><u>MAINTENANCE</u></b>		
763	Maint. of Prod. Gas Wells	6,298	6,298
764	Maint. of Field Lines	24,571	24,571
769.1	Maint. of Other Plant	42,875	42,875
	<b>TOTAL MAINTENANCE (763-769.1)</b>	<b>73,744</b>	<b>73,744</b>
	<b>TOTAL NATURAL GAS PRODUCTION AND GATHERING (750-769.1)</b>	<b>136,136</b>	<b>136,136</b>
	<b><u>PRODUCTS EXTRACTION OPERATION:</u></b>		
776	Oper. Supplies & Exp.		
	<b>TOTAL OPERATION (776)</b>		
	<b><u>MAINTENANCE</u></b>		
792	Maint. of Prod. Extraction Plant		
	<b>TOTAL MAINTENANCE (792)</b>		
	<b>TOTAL PRODUCTS EXTRACTION (776-792)</b>		
	<b><u>EXPLORATION AND DEVELOPMENT OPERATION:</u></b>		
795	Delay Rents		
796	Nonprod. Well Drilling		
797	Abandoned Leases		
798	Other Exploration		
	<b>TOTAL EXPLORATION AND DEVELOPMENT, OPERATION (795-798)</b>		
	<b><u>OTHER GAS SUPPLY EXPENSES OPERATION:</u></b>		
799	Natural Gas Purchases	836,898	836,898
800.1	Nat. Gas Well Head Purchases, Intracompany Trans.		
803	Nat. Gas Transmission Line Purchases		
805	Other Gas Purchases		

SCHEDULE: 25A NONMAJOR (Page 2 of 4)

<b>GAS OPERATING EXPENSE ACCOUNTS</b> (in dollars)			
Account No.	Account Title	Ohio	Entire System
805.1	Purchased Gas Cost Adjust.		
805.2	Incremental Gas Cost Adjust.		
	<b>TOTAL PURCHASED GAS (799-805.2)</b>		
807	Purchased Gas Exp.	35,302	35,302
808.1	Gas Withdrawn from Storage-Debit		
808.2	Gas Delivered to Storage-Cr.		
812.1	Gas Used in Utility Oper.-Cr.		
813	Other Gas Supply Expenses		
	<b>TOTAL OTHER GAS SUPPLY EXP., OPERATION (807-813)</b>	35,302	35,302
	<b>TOTAL PRODUCTION EXP. (750-813)</b>	1,008,336	1,008,336
	<b><u>NAT. GAS STORAGE, TERMINALING AND PROCESSING EXP. UNDERGROUND STORAGE EXPENSE OPERATION:</u></b>		
814	Oper. Supv. & Eng.		
824	Other Exp.		
825	Storage Well Royalties		
826	Rents		
827	Oper. Supplies & Exp.		
	<b>TOTAL OPERATION (814-827)</b>		
	<b><u>MAINTENANCE</u></b>		
832	Maint. of Reservoirs & Wells		
838	Maint. of Other Undrgrd. Stor. Plant		
839	Maint. of Local Stor. Plant		
	<b>TOTAL MAINTENANCE (832-839)</b>		
	<b>TOTAL UNDERGROUND STORAGE EXP. (814-839)</b>		
	<b><u>TRANSMISSION EXPENSES OPERATION:</u></b>		
850	Oper. Supv. & Eng.		
853.1	Compress Sta. Fuel & Power		
857.1	Oper. Supplies & Exp.		
858	Trans. & Compress. of Gas by Others		
860	Rents		
	<b>TOTAL OPERATION (850-860)</b>		
	<b><u>MAINTENANCE</u></b>		
863	Maint. of Mains		
864	Maint. of Compressor Sta. Equip.		

SCHEDULE: 25A NONMAJOR (Page 3 of 4)

<b>GAS OPERATING EXPENSE ACCOUNTS</b> (in dollars)			
Account No.	Account Title	Ohio	Entire System
868	Maint. of Other Plant		
	<b>TOTAL MAINTENANCE (863-868)</b>		
	<b>TOTAL TRANSMISSION EXPENSES (850-868)</b>		
	<b><u>DISTRIBUTION EXPENSES</u></b> <b><u>OPERATION:</u></b>		
870	Oper. Supv. & Eng.	21,363	21,363
874	Mains & Services Exp.	24,231	24,231
878	Meter and House Reg. Exp.	10,572	10,572
879	Customer Install. Exp.	66,502	66,502
880.1	Misc. Dist. Exp.	23,438	23,438
881	Rents		
	<b>TOTAL OPERATION (870-881)</b>	<b>146,106</b>	<b>146,106</b>
	<b><u>MAINTENANCE</u></b>		
892.1	Maint. of Lines	1,234	1,234
893	Maint. of Meters & House Reg.		
895	Maint. of Other Plant		
	<b>TOTAL MAINTENANCE (892.1-895)</b>	<b>1,234</b>	<b>1,234</b>
	<b>TOTAL DISTRIBUTION EXP. (870-895)</b>	<b>147,340</b>	<b>147,340</b>
	<b><u>CUSTOMER ACCOUNTS EXPENSES</u></b> <b><u>OPERATION:</u></b>		
901	Supervision		
902	Meter Reading Exp.	19,827	19,827
903	Customer Records & Collection Exp.	31,250	31,250
904	Uncollectible Accts.	4,064	4,064
	<b>TOTAL CUSTOMER ACCT. EXP., OPERATION (902-904)</b>	<b>55,141</b>	<b>55,141</b>
	<b><u>CUSTOMER SERVICE &amp; INFORM. EXPENSES</u></b> <b><u>OPERATION:</u></b>		
906	Cust. Serv. & Info. Expenses		
907	Supervision		
908	Customer assistance expenses		
909	Informational and instructional advertising expenses		
910	Miscellaneous customer service and informational expenses	2,735	2,735
	<b>TOTAL CUSTOMER SERVICE &amp; INFORMATION EXP., OPERATION (906-910)</b>	<b>2,735</b>	<b>2,735</b>
	<b><u>SALES EXPENSES:</u></b>		
917	Sales Exp.		
	<b>TOTAL SALES EXPENSES (917)</b>		

SCHEDULE: 25A NONMAJOR (Page 4 of 4)

<b>GAS OPERATING EXPENSE ACCOUNTS</b>			
(in dollars)			
Account No.	Account Title	Ohio	Entire System
	<b><u>ADMINISTRATIVE AND GENERAL EXPENSES</u></b>		
	<b><u>OPERATION:</u></b>		
920	Admin. & Gen. Salaries	109,239	109,239
921	Office Supplies & Other Exp.	13,143	13,143
922	Admin. Exp. Trans.-Cr.		
923	Outside Services Employed	22,325	22,325
924	Property Insurance	41,108	41,108
925	Injuries and Damages	1,046	1,046
926	Employee Pensions & Benefits	129,974	129,974
927	Franchise Requirements		
928	Reg. Comm. Exp.	3,817	3,817
929	Duplicate Charges-Cr.		
930.1	General Advertising Exp.	3,756	3,756
930.2	Misc. General Exp.	43,370	43,370
931	Rents		
933	Trans. Exp.	25,807	25,807
935	Maint. of Gen. Plant	61,339	61,339
	<b>TOTAL ADMIN. &amp; GENERAL EXP., OPERATION</b> (920-935)	454,924	454,924
	<b>TOTAL OPERATING EXPENSES (750-935)</b>	1,668,476	1,668,476



SCHEDULE: 27 N/A

ACCOUNT 142.XX - PIP CUSTOMER ACCOUNTS RECEIVABLE (in dollars)						
Month (A)	Balance at End of Previous Year (B)	Transfers From A/C 142 & A/C 144 (C)	Payment From Customers (D)	Transfers To A/C 186/ 182.3 (E)	Other Adjustments (F)	Balance at End of Current Year (G)=(B+C+D+E+F)
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
TOTAL						

NOTE: THIS SCHEDULE IS TO BE FILLED OUT BY COMPANIES THAT CURRENTLY HAVE PIP TARIFF RIDERS IN EFFECT.

SCHEDULE: 28 N/A

ACCOUNT 186.XX/182.3XX PIP CUSTOMER DEFERRED ACCOUNTS RECEIVABLE (in dollars)					
Month (A)	Balance at End of Previous Year PIP Deferred (B)	Transfers From A/C 142.XX (C)	Recoveries Through Tariff Rider (D)	Other Items (Explain Below) (E)	Balance at End of Current Year PIP Deffered (F)=(B+C+D+E)
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
TOTAL					

NOTE: THIS SCHEDULE IS TO BE FILLED OUT AND THE PIP ACCOUNTING INFORMATION QUESTIONS BELOW ANSWERED BY COMPANIES THAT CURRENTLY HAVE PIP TARIFF RIDERS IN EFFECT.

- 1 What time period are PIP Accounts Receivable balances aged prior to transfer to the PIP Deferred account?
- 2 Do the transfers include Pre-PIP balances?
- 3 What Account do you record aged PIP in?

SCHEDULE: 29

GENERAL INFORMATION - NATURAL GAS				
1. Does the respondent use any process for mixing, reforming or stabilizing the heat content of natural gas?				
Yes _____ No <u>X</u>				
2. Give location and capacity of mixing, reforming or stabilizing plants.				
3. Give a brief description of the process or processes used.				
4. Volume of gas mixed, reformed or stabilized by separate plants.				
	Plant	Plant	Plant	Plant
Natural Gas Input (M.C.F.)				
Highest Avg. B.T.U. of Input Natural Gas				
Lowest Avg. B.T.U. of Input Natural Gas				
Mixing or Stabilizing Gas Input (M.C.F.)				
Highest Avg. B.T.U. of Mixing or Stabilizing Gas				
Lowest Avg. B.T.U. of Mixing or Stabilizing Gas				
Highest Avg. B.T.U. of Mixed or Stabilized Gas				
Lowest Avg. B.T.U. of Mixed or Stabilized Gas				
Annual Output of Mixed or Stabilized Gas (M.C.F.)				

SCHEDULE: 29

GENERAL INFORMATION - NATURAL GAS	
5. Producing Gas Lands and Leaseholds	
a. Number of acres at beginning at year.	762.56
b. Leases taken (acres).	
c. Leases abandoned (acres).	
d. Acres purchased.	
e. Acres sold.	
f. Acres transferred from non-producing.	
g. Number of acres at end of year.	762.56
h. Number of wells drilled during year:	
<u>Producing</u>	
Non-Productive	
i. Number of wells drilled deeper during year.	
j. Number of wells purchased during year.	
k. Number of wells abandoned during year.	
l. Number of wells sold during year.	
6. Non-Producing Gas Lands and Leaseholds	
a. Number of acres at beginning of year.	
b. Number of acres acquired during year.	
c. Number of acres abandoned during year.	
d. Number of acres transferred to producing during year.	
e. Number of acres at close of year.	
f. Number of wells drilled during year:	
<u>Producing</u>	
Non-Productive	

SCHEDULE: 29

GENERAL INFORMATION - NATURAL GAS			
7. Number of gas wells owned:			
a. <u>Ohio</u>	9		
b. Entire Company	9		
8. Number of gas wells leased and names of lessors.			
9. Number of acres under lease in Ohio as of December 31, <u>2002</u> .			
762.56			
10. If gas is purchased from other companies during year, state: (attach rider if necessary)			
Name of Company	Number MCubic Feet	Price Per M.	Amount Paid
Cumberland Gas Marketing Company	193,260	4.33	836,898
11. Number of cubic feet produced during year:			
a. <u>Ohio</u>	5,425 MCF		
b. Entire Company	5,425 MCF		
12. Total number of customers as of close of business in December:			
a. <u>Ohio</u>	1,432		
b. Entire Company	1,432		
13. If gas is sold to other gas utility companies during year, state: (attach rider if necessary)			
Name of Company	Number Cubic Feet	Price Per M.	Amount Paid

SCHEDULE: 29

GENERAL INFORMATION - NATURAL GAS			
14. Number of cubic feet gas brought into Ohio.			
NONE			
15. Number of cubic feet gas sold outside of Ohio.			
NONE			
16. Number of gallons of gasoline produced during year.			
NONE			
17. Number of new wells drilled during year:			
	Productive	Non-Productive	Total
a. Ohio			
b. Entire Company			

SCHEDULE: 30

EMPLOYEE COMPENSATION							
	Number of Employees as of December 31			Total Compensation for Year Ending December 31	Distribution of Wages		
	Male	Female	Total		Operation & Maintenance Accounts	Construction	Other (Specify)
Part-time Employees	0	0	0				
Full-time Employees	9	2	11				
<b>TOTAL ALL EMPLOYEES</b>	<b>9</b>	<b>2</b>	<b>11</b>				

SCHEDULE: 31 <sup>N/A</sup>

AFUDC RATE USED DURING YEAR & CALCULATION OF RATE	
AFUDC Rate(s) used during year:	
Calculation AFUDC rate(s) used:	

SCHEDULE: 32

NUMBER OF CUSTOMERS	
Type of Customers	Number of Customers
Residential	1,424
Commercial	
Industrial	
Transportation	8
Public Authorities	
Interdepartmental	
Ultimate Consumers	
Sales for Resale	
Special Contract	
Miscellaneous	
Other:	
<b>TOTAL</b>	<b>1,432</b>

SCHEDULE: 33

REVENUE CUSTOMERS CONSUMPTION AND GAS TRANSPORTATION

DISCRIPTION	Residential Sales	Residential Transportation	Commercial Sales	Commercial Transportation	Industrial Sales	Industrial Transportation	Other Sales	Other Transportation	Subtotal		TOTAL Sales & Transportation
									Sales	Transportation	
\$ Revenue	1,326,891					381,298			1,326,891	381,298	1,708,189
Sales MCF	193,260					869,510			193,260	869,510	1,062,770
Customers	1,424					8			1,424	8	1,432
MCF / Month	16,355					72,459			16,355	72,459	88,814
\$ Revenue / MCF	6.87					0.44			6.87	0.44	
\$Average GCR / MCF	4.33								4.33		

## SCHEDULE: 34

**STATEMENT OF INTRASTATE GROSS EARNINGS (REVENUE)**  
**FOR OHIO AT CLOSE OF YEAR**

("Intrastate means from one point in Ohio to another point in Ohio,  
or wholly within Ohio.")

(For the uses and purposes designated in Revised Code Section 4905.10,  
assessment for maintaining the Department of the  
Public Utilities Commission of Ohio.)

Acct. No.	Item	Total (in dollars) (1)	Interstate (in dollars) (2)	Intrastate (in dollars) (3) = (1) - (2)
400	Gas Operating Revenues	1,814,946		1,814,946
411.6	Gains from Disposition of Utility Property	12,814		12,814
412	Revenue from Gas Plant Leased to Others			
414	Other Util. Oper. Income			
415	Revenues from Merch., Jobbing & Contract Work			
417	Revenue from Nonutil. Oper.			
418	Nonoper. Rental Income			
418.1	Equity in Earnings of Subsid. Co.			
419	Interest & Dividend Income	12		12
421	Misc. Nonoper. Revenue			
421.1	Gains from Disp. of Prop.			
433	Extraordinary Income			
	<b>SUBTOTAL</b>			
483	Earnings or Receipts from Sales for Resale	( )	( )	( )
	<b>TOTAL</b>	1,827,772		1,827,772

NOTE: Total Column should agree with Revenue reported on Schedule 5 and Schedule 24.

Annual Report of OHIO CUMBERLAND GAS COMPANY Year Ended December 31, 2002

SCHEDULE: 35

IN ORDER TO ENSURE THAT PUCO CORRESPONDENCE IS DIRECTED TO THE APPROPRIATE PERSON AT THE CORRECT ADDRESS, PLEASE COMPLETE THE FOLLOWING.

**Name, Title, Address, and Phone Number of the Company's Contact Persons to Receive Entries and Orders from the Docketing Division**

MARK R. RAMSER PRESIDENT  
Name Title  
20718 DANVILLE-AMITY ROAD, MOUNT VERNON, OHIO 43050  
Address  
(740)392-2941  
Phone Number (Including Area Code)

**Name, Title, Address, and Phone Number of Person to whom Invoice should be Directed**

MARK R. RAMSER PRESIDENT  
Name Title  
20718 DANVILLE-AMITY ROAD, MOUNT VERNON, OHIO 43050  
Address  
(740)392-2941  
Phone Number (Including Area Code)

**Name and Address of the President**

MARK R. RAMSER PRESIDENT  
Name President  
20718 DANVILLE-AMITY ROAD, MOUNT VERNON, OHIO 43050  
Address



VERIFICATION

The foregoing report must be verified by the President or Chief Officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

State of OHIO  
County of KNOX

MARK R. RAMSER makes oath and says that  
(Insert here the name of the affiant.)

he/she is THE PRESIDENT  
(Insert here the official title of deponent)

of OHIO CUMBERLAND GAS COMPANY  
(Insert here the exact legal title or name of the respondent.)

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including January 1, 2002 to and including December 31, 2002.

Mark R Ramser  
(Signature of affiant.)



DEBRA K. EPLER  
NOTARY PUBLIC, STATE OF OHIO  
MY COMMISSION EXPIRES 11-25-2007

SUBSCRIBED AND SWORN TO BEFORE ME, A NOTARY PUBLIC IN AND FOR THE STATE AND COUNTY NAMES, THIS 25TH DAY OF APRIL, 2003.

Debra K. Epler  
DEBRA K. EPLER, NOTARY PUBLIC