

NATURAL GAS COMPANIES

ANNUAL REPORT

OF

89-8017

Lloyd M. Spencer V.P. & Gen Manager
Ohio Valley Gas Corporation
P.O. Box 469
Winchester, IN 47394-0469

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, 20__02

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

Lloyd M. Spencer, Vice President & General Manager, Ohio Valley Gas Corporation
P.O. Box 469, Winchester, IN 47394-0469 LMS@OVGC.COM

(765) 584-6842 Ext. 102

Fax (765) 584-0826

PUCCO

2003 APR 29 5:12:26

RECEIVED PUBLIC UTILITIES DIV



OHIO VALLEY GAS CORPORATION

111 Energy Park Drive, P. O. Box 469, Winchester, IN 47394-0469

Phone: (765) 584-6842 Fax: (765) 584-0826

April 24, 2003

CERTIFIED MAIL RETURN RECEIPT REQUESTED

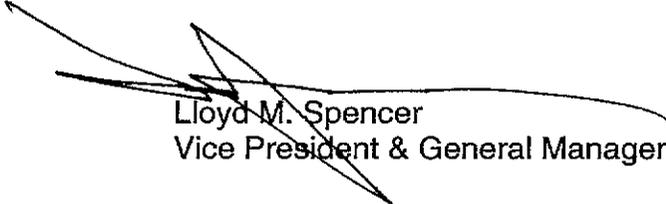
The Public Utilities Commission of Ohio
Fiscal Division
180 East Broad Street
Columbus, OH 43266-0573

Dear Fiscal Division:

Attached hereto is our annual report for the year ended December 31, 2002.

Sincerely,

OHIO VALLEY GAS CORPORATION


Lloyd M. Spencer
Vice President & General Manager

LMS:s

Attachment

CC: CERTIFIED MAIL RETURN RECEIPT REQUESTED

Office of the Consumers' Counsel
State of Ohio
10 West Broad Street, Suite 1800
Columbus, OH 43215-3485

Ohio Department of Taxation
Property Tax Division
Public Utility Tax Section
P. O. Box 530
Columbus, OH 43216-0530

PUCO

2003 APR 29 PM 13:25

REGULATORY ACCOUNTING DIV

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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>December 13, 1943</u>
2.	Date when operations began. <u>December 13, 1943</u>
3.	Under the laws of what Government, State or Territory organized? If more than one, name all. <u>Indiana</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>111 Energy Park Drive, Winchester, IN 47394</u>
9.	General description of territory served by respondent. <u>Union City, Ohio and rural areas in Western Darke County, Ohio</u>
10.	Number of locations within Ohio. <u>One</u>

FACTS PERTAINING TO CONTROL OF RESPONDENT

<p>1. Did any individual, association, corporation or corporations, control the respondent at close of year? <u>YES</u></p> <p>If control was so held, state:</p> <p>(a) The form of control, whether sole or joint: <u>JOINT</u></p> <p>(b) The name of the controlling corporation or corporations: <u>BEYNON FARM PRODUCTS CORPORATION</u></p> <p>(c) The manner in which control was established: <u>STOCK OWNERSHIP</u></p> <p>(d) The extent of control: <u>94.6%</u></p> <p>(e) Whether control was direct or indirect: <u>DIRECT</u></p> <p>(f) The name of the intermediary through which control, if indirect, was established: <u>N/A</u></p>
<p>2. Did any individual, association, or corporation hold control, as trustee over the respondent at the close of the year? <u>NO</u></p> <p>If control was so held, state:</p> <p>(a) The name of the trustee: <u>N/A</u></p> <p>(b) The name of the beneficiary or beneficiaries for whom the trust was maintained: <u>N/A</u></p>

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	Beynon Farm Products Corp., Lincoln, Nebraska	350 733	350 733	
2	Esther L. Beynon, Winchester, IN	8 634	8 634	
3	David J. Beynon, Winchester, IN	8 633	8 633	
4	Stock Purchase Plan of Ohio Valley Gas Corporation	2 757	2 757	
TOTAL LISTED ABOVE				
TOTAL ALL STOCKHOLDERS		370 757	370 757	

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.	David J. Beynon, Winchester, Indiana	8/53	5/03	5
2.	Esther L. Beynon, Winchester, Indiana	12/73	5/03	5
3.	Lloyd M. Spencer, Winchester, Indiana	4/87	5/03	5
4.	Ronald L. Loyd, Winchester, Indiana	4/87	5/03	5
5.	Michael V. Crouch, Washington, Indiana	6/92	5/03	4
6.	Paul T. Baker, Indianapolis, Indiana	2/01	5/03	4
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.	Name of Chairman of the Board	David J. Beynon		
17.	Name of Secretary of Board	Esther L. Beynon		
18.	Number of Meetings of Board during the year	5		
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year		12	
20.	Number of directors required to constitute a quorum	Simple Majority		

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		David J. Beynon	Winchester, Indiana
2.	President		David J. Beynon	Winchester, Indiana
3.	Vice President	General Manager	Lloyd M. Spencer	Winchester, Indiana
4.	Vice President	Chief Engineer	Ronald L. Loyd	Winchester, Indiana
5.	Secretary-Treasurer		Esther L. Beynon	Winchester, Indiana
6.	Ass't Secretary	General Counsel	Robert W. Darnell	Winchester, Indiana
7.				
8.	Ass't Secretary		H. Coy Lawson, Jr.	Winchester, Indiana
9.	Ass't Treasurer	Accounting	Scott A. Miller	Winchester, Indiana
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)
	UTILITY PLANT:				
101	Gas Plant in Service	19-24	46 789 332.83	45 403 178.04	1 386 154.79
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 ⁺				
104	Gas Plant Leased to Others				
105	Gas Plant Held for Future Use				
105.1	Production Prop. Held for Future Use*				
106	Completed Constr. not Classified-Gas*				
107	Construction Work in Progress-Gas		153 598.22	98 968.00	54 630.22
108	Accum. Prov. for Deprec. of Gas Util. Plant*	25-32	(19 009 519.69)	(17 561 372.38)	(1 448 147.31)
110	Accum. Prov. for Deprec., Depletion & Amort. of Gas Util. Plant ⁺	25-32			
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				
	NET UTILITY PLANT (101-119)		27 933 411.36	27 940 773.66	(7 362.30)

* 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)
	<u>OTHER PROPERTY AND INVESTMENTS:</u>				
121	Nonutility Property		928 694.60	928 694.60	0
122	Accumulated Prov. for Deprec. & Amort. of Nonutility Prop.				
123	Investment in Assoc. Companies*		4 542 340.61	4 627 467.29	(85 126.68)
123.1	Investment in Subsidiary Companies*				
124	Other Investments				
125	Sinking Funds*	33			
126	Depreciation Funds*	33			
128	Other Special Funds*	33			
129	Special Funds*	33			
	TOTAL OTHER PROP. AND INVESTMENTS (121-129)		5 471 035.21	5 556 161.89	(85 126.68)
	<u>CURRENT AND ACCRUED ASSETS:</u>				
130	Cash & Working Funds ⁺				
131	Cash*		2 358 167.56	1 020 211.93	1 337 955.63
132	Interest Special Deposits*				
133	Dividend Special Deposits*		624.00	629.00	(5.00)
134	Other Special Deposits*				
135	Working Funds*		18 331.45	21 257.85	(2 926.40)
136	Temporary Cash Investment		150 000.00	400 000.00	(250 000.00)
141	Notes Receivable		85 402.75	136 317.29	(50 914.54)
142	Customer Accounts Receivable		1 395 393.92	1 157 932.36	237 461.56
143	Other Accounts Receivable		553 986.24	426 143.62	127 842.62
144	Accumulated Provision for Uncollectible Accounts-Cr.		(24 542.87)	(27 187.10)	2 644.23
145	Notes Receivable from Assoc. Cos.				
146	Accounts Receivable from Assoc. Cos.		101 076.98	83 866.22	17 210.76
151	Fuel Stock*		115 622.64	116 261.36	(638.72)
152	Fuel Stock Expenses Undistributed*				
153	Residuals & Extr. Prod.*				
154	Plant Materials and Operating Supplies		593 587.54	638 207.92	(44 620.38)
155	Merchandise*				
156	Other Materials and Supplies*				
157	Nuclear Materials Held for Sale				
158	Allowances				
163	Store Expense Undistr.*		78 652.94	69 940.55	8 712.39
164.1	Gas Stored Underground-Current #		1 206 393.01	2 241 226.22	(1 034 833.21)
164.2	Liquefied Natural Gas Stored				
164.3	Liquified Natural Gas Held for Process.*				

* Major Only

+ Nonmajor Only

None In Ohio

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)
165	Prepayments	34	135 930.35	75 701.84	60 228.51
166	Adv. for Gas Expl., Dev. & Prod.*				
167	Other Advances for Gas*				
171	Interest and Dividends Receivable*		125.91	0.00	125.91
172	Rents Receivable*				
173	Accrued Utility Revenues*		2 386 493.00	2 556 878.00	(170 385.00)
174	Miscellaneous Current and Accrued Assets	34			
	TOTAL CURRENT AND ACCRUED ASSETS (130-174)		9 155 245.42	8 917 387.06	237 858.36
	DEFERRED DEBITS:				
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	14 018.86	35 320.99	(21 302.13)
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				
	TOTAL DEFERRED DEBITS (181-192.2)		14 018.86	35 320.99	(21 302.13)
	TOTAL ASSETS AND OTHER DEBITS		42 573 710.85	42 449 643.60	124 067.25
	PROPRIETARY CAPITAL:				
201	Common Stock Issued	37	23 073 456.16	23 060 547.36	12 908.80
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

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)
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		24 438.05	24 438.05	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	5 215 794.41	5 334 724.61	(118 930.20)
216.1	Unapprop. Undist. Subsid. Earnings*		542 340.61	627 467.29	(85 126.68)
217	Reacquired Capital Stock		(1 993 843.07)	(2 010 079.56)	16 236.49
218	Non Corp. Proprietorship	18			
	TOTAL PROPRIETORY CAPITAL (201-218)		26 862 186.16	27 037 097.75	(174 911.59)
	LONG-TERM DEBT:				
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			
	TOTAL LONG-TERM DEBT (221-226)				
	OTHER NONCURRENT LIABILITIES:				
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				
	TOTAL OTHER NONCURRENT LIABILITIES (227-229)				
	CURRENT AND ACCRUED LIABILITIES:				
231	Notes Payable				
232	Accounts Payable		3 805 535.93	2 498 474.90	1 307 061.03
233	Notes Payable to Associated Companies		4 000 000.00	6 000 000.00	(2 000 000.00)
234	Accounts Payable to Associated Companies		1 465 435.63	1 925 764.30	(460 328.67)
235	Customer Deposits		2 115 182.09	2 087 245.14	27 936.95
236	Taxes Accrued		240 867.64	25 642.11	215 225.53

* 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		572 946.87	520 574.04	52 372.83
238	Dividends Declared*				
239	Matured Long-Term Debt*				
240	Matured Interest*				
241	Tax Collections Payable*		175 998.22	138 529.82	37 468.40
242	Misc. Current and Accrued Liabilities	41	411 881.41	526 973.50	(115 092.09)
243	Oblig. Under Cap. Leases-Current				
	TOTAL CURRENT ACCRUED LIABILITIES (231-243)		12 787 847.79	13 723 203.81	(935 356.02)
	DEFERRED CREDITS:				
252	Cust. Adv. for Const.		227 469.58	249 917.79	(22 448.21)
253	Other Deferred Credits		(365 076.67)	(1 308 894.18)	943 817.51
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	3 061 283.99	2 748 318.43	312 965.56
283	Accum. Def. Income Taxes-Other	40			
	TOTAL DEFERRED CREDITS (252-283)		2 923 676.90	1 689 342.04	1 234 334.86
	TOTAL LIABILITIES PLUS PROPRIETARY CAPITAL AND OTHER CREDITS		42 573 710.85	42 449 643.60	124 067.25

* Major Only
+ Nonmajor Only

SCHEDULE: 4A

NOTES TO BALANCE SHEET

NONE

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount (in dollars)
UTILITY OPERATING INCOME:			
400	Operating Revenues	42	29 844 903.13
OPERATING EXPENSES:			
401	Operation Expense	43-53	26 402 120.01
402	Maintenance Expense	43-53	861 657.47
403	Depreciation Expense*		1 248 381.28
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	1 373 559.36
409.1	Income Taxes, Utility Operating Income		(441 003.56)
410.1	Provision for Deferred Income Tax, Utility Operating Income		312 965.56
411.1	Income Taxes Deferred-Credit, Utility Operating Income		
411.4	Investment Tax Credits Adjust., Utility Operations		
	TOTAL OPERATING EXPENSES (401-411.4)		29 757 680.12
	NET OPERATING INCOME = (400) Less (401-411.4)		87 223.01
OTHER OPERATING INCOME:			
411.6	Gains from Disposition of Utility Property		
411.7	Losses from Disp. of Util. Pft.		
411.8	(Less) Gains from Disposition of Allowances		
411.9	Losses from Disposition of Allowances		
412	Rev. from Gas Pft. Lsed. to Oth.		
413	Exp. of Gas Pft. Lsed. to Oth.		
414	Oth. Util. Oper. Inc.		
	TOTAL OTHER OPERATING INCOME (411.6-414)		
OTHER INCOME AND DEDUCTIONS:			
415	Revenues from Merchandising, Jobbing and Contract Work		132 377.30
416	Costs and Expenses of Merchandising, Jobbing and Contract Work		(91 624.02)
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		44 262.44
419.1	Allowance for Funds Used During Construction		18 000.13
421	Miscellaneous Nonoperating Income		(2 361.82)
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		
426.2	Life Insurance		
426.3	Penalties		
426.4	Expend. for Certain Civic, Political and Related Activ.		
426.5	Other Ded.		(8 549.23)
	TOTAL OTHER INCOME AND DEDUCTIONS (415-426.5)		92 104.80
	TAXES ON OTHER INCOME AND DEDUCTIONS:		
408.2	Taxes Other Than Income Taxes, Other Income and Deductions		551.66
409.2	Incomes Taxes, Other Income and Deductions		15 233.20
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		
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-420)		15 784.86
	NET OTHER INCOME AND DEDUCTIONS		76 319.94
	INTEREST CHARGES:		
427	Interest on Long-Term Debt		
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		190 621.05
431	Other Interest Expense		120 105.80
432	Allow. for Funds Used Dur. Const.-Cr. Borrowed Funds		
	NET INTEREST CHARGES (427-432)		310 726.85
	INCOME BEFORE EXTRAORDINARY ITEMS		(147 183.90)
	EXTRAORDINARY ITEMS:		
434	Extraordinary Income		
435	Extraordinary Deductions		
409.3	Income Taxes, Extraordinary Items		
	TOTAL EXTRAORDINARY ITEMS (433-409.3)		
	NET INCOME		(147 183.90)

* Major Only
+ Nonmajor Only

SCHEDULE: 5A

NOTES TO INCOME STATEMENT

NONE

SCHEDULE: 6

STATEMENT OF RETAINED EARNINGS			
Acct. No.	Account Title	Page No.	\$ Amount
216	Unappropriated Retained Earnings (at beginning of period)		5 334 724.61
435	Balance Transferred from Income		(147 183.90)
436	Appropriations of Retained Earnings		
437	Dividends Declared-Preferred Stock		
438	Dividends Declared-Common Stock		(18 517.80)
439	Adjustments to Retained Earnings		46 771.50
216	Unappropriated Retained Earnings (at end of period)		5 215 794.41
	Notes To Statement of Retained Earnings:		

SCHEDULE: 7

PARTNERSHIP CAPITAL STATEMENT (1)			
Acct. No.	Account Title	Page No.	\$ Amount
218	Noncorporate Proprietorship (Beginning of Year)		
	Net Income (Loss for Year)		
	Partners' Capital Contributions		
	Partners' Drawings		
	Miscellaneous Credits		
	Miscellaneous Debits		
	TOTAL PARTNERSHIP CAPITAL (END OF YEAR)		
(1) This statement should also be used by sole proprietors.			

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)
	INTANGIBLE PLANT:					
301	Organization	9 502.84				9 502.84
302	Franchise and Consents	2 231.88				2 231.88
303	Miscellaneous Intangible Plant	15 480.51				15 480.51
	TOTAL INTANGIBLE PLANT (301-303)	27 215.23				27 215.23
304	320 Manufactured Gas Production Plant	860 419.27				860 419.27
	PRODUCTION PLANT					
	NATURAL GAS PRODUCTION AND					
	GATHERING PLANT:					
325.1	Producing Lands					
325.2	Producing Leaseholds					
325.3	Gas Rights					
325.4	Rights-of-Way					
325.5	Other Land and Land Rights					
326	Gas Well Structures					
327	Field Compressor Station Structures					
328	Field Meas. & Reg. Sta. Structures					
329	Other Structures					
330	Producing Gas Wells-Well Construction					
331	Producing Gas Wells-Well Equipment					
332	Field Lines					
333	Field Compressor Station Equipment					
334	Field Meas. & Reg. Sta. Equipment					
335	Drilling and Cleaning Equipment					

19

* 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					
338	Unsuccessful Exploration & Devel. Costs					
	TOTAL NATURAL GAS PRODUCTION AND GATHERING PLANT (325.1-338)					
	PRODUCTS EXTRACTION PLANT:					
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					
	TOTAL PRODUCTS EXTRACTION PLANT (340-346)					
	TOTAL NAT. GAS PRODUCTION PLANT MFD. GAS PROD. PLT.-SUBMIT SUPPL. STATE TOTAL PRODUCTION PLANT					
	NAT. GAS STORAGE & PROC. PLANT UNDER. STOR. PLANT:					
350.1	Land					
350.2	Rights-of-Way					
351	Structures and Improvements					
352	Wells					

* 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)
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					
	TOTAL NAT. GAS STORAGE PROC. PLANT UNDER. STORAGE PLANT (350.1-357)					
	OTHER STORAGE PLANT:					
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					
	TOTAL OTHER STORAGE PLANT (360-363.5)					

* 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)
	BASE LOAD LIQUEFIED NATURAL GAS, TERMINALING AND PROCESSING PLANT:					
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*					
	TOTAL BASE LOAD LIQUEFIED NATURAL GAS, TERMINALING AND PROC. PLANT (364.1-364.8)					
	TOTAL NAT. GAS STORAGE AND PROC. PLANT (342-364.8)					
	TRANSMISSION PLANT:					
365.1	Land and Land Rights	4 165.19				4 165.19
365.2	Rights-of-Way	381 762.53				381 762.53
366	Structures and Improvements	12 189.45				12 189.45
367	Mains	7948 231.93	112 752.70	5 209.80		8055 774.83
368	Compressor Station Equipment					
369	Measuring and Reg. Sta. Equipment	745 612.64	19 381.96			764 994.60
370	Communication Equipment					
371	Other Equipment					
	TOTAL TRANSMISSION PLANT (365.1-371)	9091 961.74	132 134.66	5 209.80		9218 886.60

* 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)
	DISTRIBUTION PLANT:					
374	Land and Land Rights	439 028.68	28 635.40			467 664.08
375	Structures and Improvements	27 285.22	676.48	144.20		27 817.50
376	Mains	16677 443.95	865 186.10	43 825.96		17498 804.09
377	Compressor Station Equipment					
378	Meas. and Reg. Sta. Equip.-General	449 680.70	9 497.57	2 088.61		457 089.66
379	Meas. and Reg. Sta. Equip.-City Gate	186 272.59				186 272.59
380	Services	5621 614.03	226 625.71	25 810.91		5822 428.83
381	Meters	1767 446.88	13 809.56	11 451.69		1769 804.75
382	Meter Installations					
383	House Regulators	782 963.69	29 545.76	3 120.28		809 389.17
384	House Reg. Installations					
385	Industrial Meas. and Reg. Sta. Equip.	91 865.02	2 770.16			94 635.18
386	Other Prop. on Customers' Premises					
387	Other Equip.					
	TOTAL DISTRIBUTION PLANT (374-387)	26043 600.76	1176 746.74	86 441.65		27133 905.85
	GENERAL PLANT:					
389	Land and Land Rights	382 027.89				382 027.89
390	Structures and Improvements	4604 051.93	267.97			4604 319.90
391	Office Furniture and Equipment	592 617.85	35 774.87	4 057.85		624 334.87
392	Transportation Equipment	1669 412.04	29 046.50	53 581.06		1744 877.48
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	1417 681.85	80 900.34	19 449.72		1479 132.47
395	Laboratory Equipment	57 046.50				57 046.50
396	Power Operated Equipment					
397	Communication Equipment	639 353.06	982.10	1 211.79		639 123.37
398	Miscellaneous Equipment	17 789.92	671.20	417.72		18 043.40
399	Other Tangible Property					
	TOTAL GENERAL PLANT (389-399)	9379 981.04	247 642.98	78 718.14		9548 905.88
	TOTAL UTILITY PLANT IN SERVICE (342-399)	45403 178.04	1556 524.38	170 369.59		46789 332.83

* 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)
	PRODUCTION PLANT				
	NATURAL GAS PROD. AND GATHERING PLANT:				
326	Gas Well Structures				
327	Field Compressor Station Structures				
328	Field Meas. & Reg. Sta. Structures				
329	Other Structures				
330	Producing Gas Wells-Well Construction				
331	Producing Gas Wells-Well Equipment				
332	Field Lines				
333	Field Compressor Station Equipment				
334	Field Meas. & Reg. Sta. Equipment				
335	Drilling and Cleaning Equipment				
336	Purification Equipment				
337	Other Equipment				
338	Unsuccessful Exploration & Devel. Costs				
	TOTAL PRODUCTION NATURAL GAS PROD. AND GATHERING PLANT (326-338)				
	PRODUCTS EXTRACTION PLANT:				
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				
	TOTAL PRODUCTS EXTRACTION PLANT(341-347)				
	TOTAL NAT. GAS PRODUCTION PLANT MFD. GAS PROD. PLT.-SUBMIT SUPPL. STATE				
	TOTAL PRODUCTION PLANT				

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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

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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)
				Credit (h)	Debit (i)	
	PRODUCTION PLANT					
	NATURAL GAS PROD. AND GATHERING PLANT:					
326	Gas Well Structures					
327	Field Compressor Station Structures					
328	Field Meas. & Reg. Sta. Structures					
329	Other Structures					
330	Producing Gas Wells-Well Construction					
331	Producing Gas Wells-Well Equipment					
332	Field Lines					
333	Field Compressor Station Equipment					
334	Field Meas. & Reg. Sta. Equipment					
335	Drilling and Cleaning Equipment					
336	Purification Equipment					
337	Other Equipment					
338	Unsuccessful Exploration & Devel. Costs					
	TOTAL PRODUCTION NAT. GAS PROD. AND GATHERING PLANT (326-338)					
	PRODUCTS EXTRACTION PLANT:					
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					
	TOTAL PRODUCTS EXTRACTION PLANT (341-347)					
	TOTAL NAT. GAS PRODUCTION PLANT					
	MFD. GAS PROD. PLT.-SUBMIT SUPPL. STATE					
	TOTAL PRODUCTION PLANT					

* 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)
	<u>NAT. GAS STOR. & PROC. PLANT UNDER STOR. PLANT:</u>				
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				
	TOTAL UNDERGROUND STORAGE & PROC. PLANT UNDER STOR. PLANT (351-357)				
	<u>OTHER STORAGE PLANT:</u>				
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				
	TOTAL OTHER STORAGE PLANT (361-363.5)				
	<u>BASE LOAD LIQUEFIED NATURAL GAS TERMINALING AND PROCESSING PLANT:</u>				
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

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)	
NAT. GAS STOR. & PROC. PLANT UNDER STOR. PLANT:						
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					
	TOTAL UNDERGROUND STORAGE & PROC. PLANT UNDER STOR. PLANT (351-357)					
OTHER STORAGE PLANT:						
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					
	TOTAL OTHER STORAGE PLANT (361-363.5)					
BASE LOAD LIQUEFIED NATURAL GAS TERMINALING AND PROCESSING PLANT:						
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.

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)
364.5	Measuring and Regulating Equipment*				
364.6	Compressor Station Equipment*				
364.7	Communications Equipment*				
364.8	Other Equipment*				
	TOTAL BASE LOAD LIQUEFIED NATURAL GAS, TERM. AND PROCESSING PLANT (364.2-364.8)				
	TOTAL NAT. GAS STORAGE AND PROC. PLANT				
	TRANSMISSION PLANT:				
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				
	TOTAL TRANSMISSION PLANT (365.1-371)				
	DISTRIBUTION PLANT:				
374	Land and Land Rights				
375	Structures and Improvements				
376	Mains				
377	Compressor Station Equipment				
378	Meas. and Reg. Sta. Equip.-General				
379	Meas. and Reg. Sta. Equip.-City Gate				
380	Services				
381	Meters				

* 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*					
	TOTAL BASE LOAD LIQUEFIED NATURAL GAS, TERM. AND PROCESSING PLANT (364.2-364.8)					
	TOTAL NAT. GAS STORAGE AND PROC. PLANT					
	TRANSMISSION PLANT:					
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					
	TOTAL TRANSMISSION PLANT (365.1-371)					
	DISTRIBUTION PLANT:					
374	Land and Land Rights					
375	Structures and Improvements					
376	Mains					
377	Compressor Station Equipment					
378	Meas. and Reg. Sta. Equip.-General					
379	Meas. and Reg. Sta. Equip.-City Gate					
380	Services					
381	Meters					

* 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: 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)
382	Meter Installations				
383	House Regulators				
384	House Reg. Installations				
385	Industrial Meas. and Reg. Sta. Equip.				
386	Other Prop. on Customers' Premises				
387	Other Equipment				
	TOTAL DISTRIBUTION PLANT (374-387)				
	GENERAL PLANT:				
390	Structures and Improvements				
391	Office Furniture and Equipment				
392	Transportation Equipment				
393	Stores Equipment				
394	Tools, Shop and Garage Equipment				
395	Laboratory Equipment				
396	Power Operated Equipment				
397	Communication Equipment				
398	Miscellaneous Equipment				
399	Other Tangible Property				
	TOTAL GENERAL PLANT (390-399)				
	TOTAL GAS PLANT				
	PLANT HELD FOR FUTURE USE				
	GAS PLANT LSD. TO OTHERS				
	TOTAL ACCUM. PROVISION (352.2-399)	17 561 372.38	S/L 2.9%	* 1 390 362.24	170 369.59

* 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 checked="" 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					
385	Industrial Meas. and Reg. Sta. Equip.					
386	Other Prop. on Customers' Premises					
387	Other Equipment					
	TOTAL DISTRIBUTION PLANT (374-387)					
	GENERAL PLANT:					
390	Structures and Improvements					
391	Office Furniture and Equipment					
392	Transportation Equipment					
393	Stores Equipment					
394	Tools, Shop and Garage Equipment					
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment					
398	Miscellaneous Equipment					
399	Other Tangible Property					
	TOTAL GENERAL PLANT (390-399)					
	TOTAL GAS PLANT					
	PLANT HELD FOR FUTURE USE					
	GAS PLANT LSD. TO OTHERS					
	TOTAL ACCUM. PROVISION (326-399)	15 941.71	244 096.37			19 009 519.69

* 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.

Note: Accumulated Depreciation not available by account.

* Accruals During Year does not agree with Depreciation Expense (Account 403) due to depreciation on transportation equipment being charged to clearing account and spread to other accounts monthly.

SCHEDULE: 10

SPECIAL FUNDS - ACCOUNTS 125*, 126*, 128*, 129+ (in dollars)					
Name of Fund (a)	Balance at End of Previous Year (b)	Principal Additions		Deductions (e)	Balance at End of Current Year (f)=(b)+(c) +(d)-(e)
		Principle (c)	Income (d)		
NONE					
TOTALS	\$	\$	\$	\$	\$

* Major Only
+ Nonmajor Only

SCHEDULE: 11

PREPAYMENTS - ACCOUNT 165 (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	73 464.53	307 095.75	246 474.32	134 085.96
Prepaid Rents				
Prepaid Taxes				
Prepaid Interest				
Other Payments (Specify) Prepaid Postage	2 237.31	149 250.00	149 642.92	1 844.39
TOTALS	\$ 75 701.84	456 345.75	396 117.24	\$ 135 930.35

SCHEDULE: 12

MISC. CURRENT AND ACCRUED ASSETS - ACCOUNT 174 (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)
NONE				
TOTALS	\$	\$	\$	\$

SCHEDULE: 13

EXTRAORDINARY PROPERTY LOSSES - ACCOUNT 182.1 (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)
NONE				
TOTAL EXTRAORDINARY PROPERTY LOSSES	\$	\$	\$	\$

SCHEDULE: 14

UNRECOVERED PLANT AND REGULATORY STUDY COST - ACCOUNT 182.2 (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)
NONE				
TOTAL UNRECOVERED PLANT AND REGULATORY STUDY COST		\$	\$	\$ \$

SCHEDULE: 15

MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 186 (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)
Meter History	0.00	3 056.06	3 056.06	0.00
Maintenance Job Orders	0.00	68 393.11	68 393.11	0.00
Meter Repair	0.00	138 211.66	138 211.66	0.00
Employee Loan Payments	0.00	60 764.92	60 764.92	0.00
PIP Deferred Balances	10 739.49	3 556.64	282.20	14 013.93
Distribution-Operation-Engineering	0.00	321 954.77	321 954.77	0.00
Distribution-Maintenance- Engineering	0.00	86 661.48	86 661.48	0.00
Deferred Income Tax Asset	24 581.50	39 275.00	63 856.50	0.00
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ 35 320.99	\$721 873.64	\$ 743 180.70	\$ 14 013.93

SCHEDULE: 16

RESEARCH DEVELOPMENT AND DEMONSTRATION EXPENDITURES (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)
NONE				
TOTAL RESEARCH DEVELOPMENT AND DEMONSTRATION EXPENDITURES	\$	\$	\$	\$

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)
<u>COMMON:</u>	N/A	600 000	370 757 230	73 456.16	.05	18 517.80
<u>PREFERRED:</u>						
TOTALS	\$	600 000	370 757 230	73 456.16	\$.05	\$ 18 517.80

SCHEDULE: 18

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)
NONE								

SCHEDULE: 19

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)
NONE				
TOTAL DEFERRED INCOME TAX ACCT. 190	\$	\$	\$	\$

SCHEDULE: 20

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)
NONE				
TOTAL DEFERRED INCOME TAX ACCT. 281	\$	\$	\$	\$

SCHEDULE: 21

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)
Deferred Federal Income Tax	2 425 480.04	41 122.96	331 987.16	2 716 344.24
Deferred State Income Tax	322 838.39	5 699.22	27 800.58	344 939.75
TOTAL DEFERRED INCOME TAX ACCT. 282	\$2 748 318.43	\$ 46 822.18	\$ 359 787.74	\$ 3 061 283.99

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)
NONE				
TOTAL DEFERRED INCOME TAX ACCT. 283	\$	\$	\$	\$

SCHEDULE: 23

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES - ACCOUNT 242 (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)
Accrued Payroll	115 412.75	5 222 734.65	5 246 080.42	138 758.52
Accrued Vacation	267 601.00	230 594.80	248 504.80	285 511.00
Accrued Group Insurance	143 959.75	1 058 361.49	902 013.63	(12 388.11)
TOTALS	\$ 526 973.50	6 511 690.94	\$ 6 396 598.85	\$ 411 881.41

SCHEDULE: 24

GAS OPERATING REVENUES (in dollars)						
Account No.	Account Title	Cubic Feet Sold Ohio	Cubic Feet Entire System	Revenues Ohio	Revenues Entire System	
	SALES OF GAS:					
480	Residential Sales	56 385 800	1 945 087 000	518 101.91	16 848 603.44	
481	Commercial & Industrial Sales					
	Small (or Comm.)	12 528 900	736 164 700	100 354.92	5 491 246.55	
	Large (or Indus.)	11 327 000	758 332 600	80 482.77	5 380 577.62	
482	Other Sales to Public Authorities	7 489 600	241 237 900	57 435.48	1 726 348.91	
483	Sales for Resale					
484	Interdepartmental Sales					
485	Intracompany Transfers					
	Total Sales to Ultimate Consumers (480-485)	87 731 300	3 680 822 200	756 375.08	29 446 776.52	
	TOTAL SALES OF GAS	87 731 300	3 680 822 200	756 375.08	29 446 776.52	
	OTHER OPERATING REVENUES:					
487	Forfeited Discounts			3 753.14	84 649.62	
488	Miscellaneous Service Revenues			2 292.14	87 327.31	
489	Revenue from Trans. of Gas of Others				396 534.68	
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 Unbilled Revenues				(170 385.00)	
	TOTAL OTHER OPERATING REVENUES (485-495)			6 045.28	398 126.61	
496	Less provision for Rate Refunds					
	TOTAL GAS OPERATING REVENUES NET OF PROV. FOR REF. (480-496)	87 731 300	3 680 822 200	762 420.36	29 844 903.13	

SCHEDULE: 25 MAJOR (Page 1 of 7)

GAS OPERATING EXPENSE ACCOUNTS			
(in dollars)			
Account No.	Account Title	Ohio	Entire System
	PRODUCTION EXPENSES		
	MANUFACTURED GAS PRODUCTION EXPENSE		
	MANUFACTURED GAS PROD. - (SUBMIT SUPPL. STATE. 700-743) SEE ATTACHED	324.88	13 650.46
	NATURAL GAS PRODUCTION NATURAL GAS PRODUCTION & GATHERING OPERATION:		
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)		
	MAINTENANCE		
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)		
	PRODUCTS EXTRACTION OPERATION:		
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.		

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MANUFACTURED GAS PRODUCTION EXPENSE
YEAR ENDED DECEMBER 31, 2002**

Account No	Account Title	Ohio	Entire System
710	Operation Supervision and Engineering	0.93	39.14
717	Liquified Petroleum Gas Expense	60.82	2,555.34
728	Liquified Petroleum Gas	29.98	1,259.61
735	Miscellaneous Production Expense	68.22	2,866.44
	Total Operation	159.95	6,720.53
741	Maintenance of Structures and Improvements	20.01	840.67
742	Maintenance of Production Equipment	144.92	6,089.26
	Total Maintenance	164.93	6,929.93
	Total Manufactured Gas Production Expense	324.88	13,650.46

SCHEDULE: 25 MAJOR (Page 2 of 7)

GAS OPERATING EXPENSE ACCOUNTS (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		
	TOTAL OPERATION (770-783)		
	<u>MAINTENANCE</u>		
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.		
	TOTAL MAINTENANCE (784-791)		
	TOTAL PRODUCTS EXTRACTION (770-791)		
	<u>EXPLORATION AND DEVELOPMENT OPERATION:</u>		
795	Delay Rents		
796	Nonprod. Well Drilling		
797	Abandoned Leases		
798	Other Exploration		
	TOTAL EXPLORATION AND DEVELOPMENT, OPERATION (795-798)		
	<u>OTHER GAS SUPPLY EXPENSES OPERATION:</u>		
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	530 109.26	21 663 726.41
804.1	Liquefied Nat. Gas Purchases		
805	Other Gas Purchases		
805.1	Purchased Gas Cost Adjust.		
805.2	Incremental Gas Cost Adjust.		
	TOTAL PURCHASED GAS (800-805.2)	530 109.26	21 663 726.41
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)

GAS OPERATING EXPENSE ACCOUNTS (in dollars)			
Account No.	Account Title	Ohio	Entire System
807.5	Other Purchased Gas Exp.		
	TOTAL PURCHASED GAS EXPENSES (806-807.5)		
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.		
	GAS USED IN UTILITY OPERATIONS-CR.:		
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.		
	TOTAL GAS USED IN UTILITY OPERATIONS-CR. (810-812.1)		
813	Other Gas Supply Expenses		
	TOTAL OTHER GAS SUPPLY EXP., OPERATION (800-813)		
	TOTAL PRODUCTION EXPENSE (750-813)		
	NAT. GAS STORAGE, TERMINALING AND PROCESSING EXPENSES UNDERGROUND STORAGE EXP. OPERATION:		
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		
	TOTAL OPERATION (814-826)		
	MAINTENANCE		
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 [†]		

SCHEDULE: 25 MAJOR (Page 4 of 7)

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 & 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)

GAS OPERATING EXPENSE ACCOUNTS (in dollars)			
Account No.	Account Title	Ohio	Entire System
<u>MAINTENANCE</u>			
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)		
<u>TRANSMISSION EXPENSES OPERATION:</u>			
850	Oper. Supv. & Eng.	851.81	37 524.64
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.	804.48	35 439.85
857	Meas. & Reg. Sta. Exp.	1.97	86.58
858	Trans. & Compress. of Gas by Others		
859	Other Exp.		
860	Rents	85.12	3 750.00
	TOTAL OPERATION (850-860)	1 743.38	76 801.07
<u>MAINTENANCE</u>			
861	Maint. Supv. & Eng.		
862	Maint. of Structures & Improve.		
863	Maint. of Mains	748.46	32 971.85
864	Maint. of Compressor Sta. Equip.		
865	Maint. of Meas. & Reg. Sta. Equip.	401.96	17 707.35
866	Maint. of Comm. Equip.		
867	Maint. of Other Equip.		
	TOTAL MAINTENANCE (861-867)	1 150.42	50 679.20
	TOTAL TRANSMISSION EXPENSES (850-867)	2 893.80	127 480.27
<u>DISTRIBUTION EXPENSES OPERATION:</u>			
870	Oper. Supv. & Eng.	14 817.02	652 732.08
871	Dist. Load Dispatch.		
872	Compress. Sta. Labor and Exp.		

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GAS OPERATING EXPENSE ACCOUNTS (in dollars)			
Account No.	Account Title	Ohio	Entire System
873	Compress. Sta. Fuel & Power		
874	Mains & Services Exp.	3 588.63	158 089.28
875	Meas. & Reg. Sta. Exp.-General	417.41	18 388.30
876	Meas. & Reg. Sta. Exp.-Industrial		
877	Meas. & Reg. Sta. Exp.-City Gas Check Sta.		
878	Meter and House Reg. Exp.	5 525.05	243 394.21
879	Customer Install. Exp.	4 454.26	196 223.11
880	Other Exp.	2 127.79	93 735.01
881	Rents	88.57	3 901.74
	TOTAL OPERATION (870-881)	31 018.73	1 366 463.73
	<u>MAINTENANCE</u>		
885	Maint. Supv. & Eng.	2 125.32	93 626.44
886	Maint. of Structures & Improve.		
887	Maint. of Mains	6 645.87	292 769.66
888	Maint. of Compress. Sta. Equip.		
889	Maint. of Meas. & Reg. Sta. Equip.-Gen.	1 113.25	49 042.00
890	Maint. of Meas. & Reg. Sta. Equip.-Indus.	494.42	21 780.74
891	Maint. of Meas. & Reg. Sta. Equip.-City Gate Check Station	13.99	616.29
892	Maint. of Services	1 214.86	53 517.87
893	Maint. of Meters & House Reg.	3 036.56	133 769.23
894	Maint. of Other Equip.	2 628.21	115 780.23
	TOTAL MAINTENANCE (885-894)	17 272.48	760 902.46
	TOTAL DISTRIBUTION EXP. (870-894)	48 291.21	2 127 366.19
	<u>CUSTOMER ACCOUNTS EXP.:</u>		
901	Supervision	3 681.20	144 360.80
902	Meter Reading Exp.	5 920.98	232 195.21
903	Customer Records & Collection Exp.	18 436.55	723 002.20
904	Uncollectible Accts.	413.66	16 222.00
905	Misc. Customer Accounts Exp.	1 604.62	62 926.25
	TOTAL CUSTOMER ACCOUNTS EXP. (901-905)	30 057.01	1 178 706.46
	<u>CUSTOMER SERVICE & INFORM. EXP.:</u>		
907	Supervision		
908	Customer Assist. Exp.		
909	Information & Instructional Exp.		
910	Misc. Cust. Serv. & Info. Exp.		
	TOTAL CUSTOMER SERVICE & INFORMATION EXP. (907-910)		

SCHEDULE: 25 MAJOR (Page 7 of 7)

GAS OPERATING EXPENSE ACCOUNTS (in dollars)			
Account No.	Account Title	Ohio	Entire System
	SALES EXPENSES:		
911	Supervision		
912	Demonstrating and Selling Exp.		
913	Advertising Exp.		
916	Misc. Sales Exp.		
	TOTAL SALES EXPENSES (911-916)		
	ADMINISTRATIVE AND GENERAL EXPENSES:		
920	Admin. & Gen. Salaries	17 875.65	701 005.74
921	Office Supplies & Other Exp.	4 163.82	163 287.21
922	Admin. Exp. Trans.-Cr.		
923	Outside Services Employed	867.42	34 016.54
924	Property Insurance	260.81	10 228.00
925	Injuries and Damages	5 208.34	204 248.46
926	Employee Pensions & Benefits	25 205.70	988 458.66
927	Franchise Requirements		
928	Reg. Comm. Exp.		
929	Duplicate Charges-Cr.		
930.1	General Advertising Exp.	215.66	8 457.20
930.2	Misc. General Exp.		
931	Rents		
935	Maint. of Gen. Plant	1 100.22	43 145.88
	TOTAL ADMIN. & GENERAL EXP. (920-935)	54 897.62	2 152 847.69
	TOTAL OPERATING EXPENSES (750-935)	666 573.78	27 263 777.48

SCHEDULE: 25A NONMAJOR (Page 1 of 4)

GAS OPERATING EXPENSE ACCOUNTS (in dollars)			
Account No.	Account Title	Ohio	Entire System
	<u>NATURAL GAS PRODUCTION EXPENSES</u>		
	<u>NATURAL GAS PRODUCTION AND GATHERING OPERATION:</u>		
750	Operation Supv. & Eng.		
755	Field Compress. Sta. Fuel & Pwr.		
758	Gas Well Royalties		
759	Other Expenses		
760	Rents		
	TOTAL OPERATION (750-760)		
	<u>MAINTENANCE</u>		
763	Maint. of Prod. Gas Wells		
764	Maint. of Field Lines		
769.1	Maint. of Other Plant		
	TOTAL MAINTENANCE (763-769.1)		
	TOTAL NATURAL GAS PRODUCTION AND GATHERING (750-769.1)		
	<u>PRODUCTS EXTRACTION OPERATION:</u>		
776	Oper. Supplies & Exp.		
	TOTAL OPERATION (776)		
	<u>MAINTENANCE</u>		
792	Maint. of Prod. Extraction Plant		
	TOTAL MAINTENANCE (792)		
	TOTAL PRODUCTS EXTRACTION (776-792)		
	<u>EXPLORATION AND DEVELOPMENT OPERATION:</u>		
795	Delay Rents		
796	Nonprod. Well Drilling		
797	Abandoned Leases		
798	Other Exploration		
	TOTAL EXPLORATION AND DEVELOPMENT, OPERATION (795-798)		
	<u>OTHER GAS SUPPLY EXPENSES OPERATION:</u>		
799	Natural Gas Purchases		
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)

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

SCHEDULE: 25A NONMAIOR (Page 3 of 4)

GAS OPERATING EXPENSE ACCOUNTS (in dollars)			
Account No.	Account Title	Ohio	Entire System
868	Maint. of Other Plant		
	TOTAL MAINTENANCE (863-868)		
	TOTAL TRANSMISSION EXPENSES (850-868)		
	<u>DISTRIBUTION EXPENSES</u> <u>OPERATION:</u>		
870	Oper. Supv. & Eng.		
874	Mains & Services Exp.		
878	Meter and House Reg. Exp.		
879	Customer Install. Exp.		
880.1	Misc. Dist. Exp.		
881	Rents		
	TOTAL OPERATION (870-881)		
	<u>MAINTENANCE</u>		
892.1	Maint. of Lines		
893	Maint. of Meters & House Reg.		
895	Maint. of Other Plant		
	TOTAL MAINTENANCE (892.1-895)		
	TOTAL DISTRIBUTION EXP. (870-895)		
	<u>CUSTOMER ACCOUNTS EXPENSES</u> <u>OPERATION:</u>		
901	Supervision		
902	Meter Reading Exp.		
903	Customer Records & Collection Exp.		
904	Uncollectible Accts.		
	TOTAL CUSTOMER ACCT. EXP., OPERATION (902-904)		
	<u>CUSTOMER SERVICE & INFORM. EXPENSES</u> <u>OPERATION:</u>		
906	Cust. Serv. & Info. Expenses		
907	Supervision		
908	Customer assistance expenses		
909	Informational and instructional advertising expenses		
910	Miscellaneous customer service and informational expenses		
	TOTAL CUSTOMER SERVICE & INFORMATION EXP., OPERATION (906-910)		
	<u>SALES EXPENSES:</u>		
917	Sales Exp.		
	TOTAL SALES EXPENSES (917)		

SCHEDULE: 25A NONMAJOR (Page 4 of 4)

GAS OPERATING EXPENSE ACCOUNTS			
(in dollars)			
Account No.	Account Title	Ohio	Entire System
	<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>		
	<u>OPERATION:</u>		
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		
933	Trans. Exp.		
935	Maint. of Gen. Plant		
	TOTAL ADMIN. & GENERAL EXP., OPERATION (920-935)		
	TOTAL OPERATING EXPENSES (750-935)		

SCHEDULE: 27

ACCOUNT 142.XX - PIP CUSTOMER ACCOUNTS RECEIVABLE (in dollars)						
Month (A)	Balance at End of Previous Year (B)	Transfers From A/C 142 & A/C144 (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	2 064.49	3909.09	516.51			
February		2997.01	2450.19			
March		2572.27	1156.56			
April		2102.87	682.42			
May		732.89	931.14			
June		897.27	1223.56			
July		223.94	171.10			
August		255.17	876.80			
September		172.64	327.65			
October		173.20	686.88			
November		713.75	472.50			
December		1160.96	85.00	6220.00		
TOTAL		15911.06	9580.31	6220.00		2 175.24

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

SCHEDULE: 28

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	10 739.49		52.12		
February			44.99		
March			41.40		
April			32.62		
May			14.62		
June			9.05		
July			5.11		
August			3.88		
September			4.22		
October			7.74		
November			24.44		
December		3 556.64	42.01		
TOTAL		3 556.64	282.20		14 013.93

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?
60 Days
- 2 Do the transfers include Pre-PIP balances?
YES
- 3 What Account do you record aged PIP in?
142.31 & 142.34

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.				
N/A				
3. Give a brief description of the process or processes used.				
N/A				
4. Volume of gas mixed, reformed or stabilized by separate plants.				
N/A				
	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	
NONE	
a.	Number of acres at beginning at year.
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.
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	
NONE	
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: <u>NONE</u>			
a. <u>Ohio</u> b. <u>Entire Company</u>			
8. Number of gas wells leased and names of lessors.			
<u>NONE</u>			
9. Number of acres under lease in Ohio as of December 31, 19 <u> </u> .			
<u>NONE</u>			
10. If gas is purchased from other companies during year, state: (attach rider if necessary)			
Name of Company	Number Cubic Feet	Price Per M.	Amount Paid
ANR PIPELINE COMPANY-Transportation Etc	1 746 654 000	2 487	4 344 303.82
TEXAS GAS TRANSMISSION CORP.-Transportation Etc	1 990 231 000	1.172	2 333 105.50
CMS MARKETING SERVICES & TRADING	2 638 632 000	3.895	10 276 761.65
NOBLE GAS MARKETING INC	1 098 253 000	3.805	4 178 389.01
11. Number of cubic feet produced during year:			
<u>NONE</u>			
a. <u>Ohio</u> b. <u>Entire Company</u>			
12. Total number of customers as of close of business in December:			
a. <u>Ohio</u> <u>704</u> b. <u>Entire Company</u> <u>25 279</u>			
13. If gas is sold to other gas utility companies during year, state: (attach rider if necessary)			
<u>NONE</u>			
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.			
88 939 489			
15. Number of cubic feet gas sold outside of Ohio.			
3 593 090 900			
16. Number of gallons of gasoline produced during year.			
NONE			
17. Number of new wells drilled during year:			
NONE			
	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	11	9	20	115 545.40	85 156.83	7 303.30	23 085.27
Full-time Employees	90	39	129	5 107 190.09	3 768 093.26	323 162.56	1 015 934.27
TOTAL ALL EMPLOYEES	101	48	149	5 222 735.49	3 853 250.09	330 465.86	1 039 019.54

SCHEDULE: 31

AFUDC RATE USED DURING YEAR & CALCULATION OF RATE
AFUDC Rate(s) used during year.
Calculation AFUDC rate(s) used:
8% Per Annum From Time Job Began Until Placed In Service

SCHEDULE: 32

NUMBER OF CUSTOMERS	
Type of Customers	Number of Customers
Residential	22 428
Commercial	2 071
Industrial	218
Transportation	8
Public Authorities	272
Interdepartmental	
Ultimate Consumers	
Sales for Resale	
Special Contract	
Miscellaneous	
Other:	
TOTAL	24 997

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	16 848 603.44		5491 246.55		5 380 577.62	396 534.68	1726 348.91	29 446	776.52	396 534.68	29 843 311.20
Sales MCF	1 945 087.0		736 164.7		758 332.6	1 480 287.5	241 237.9	3 680	822.2	1 480 287.5	5 161 109.7
Customers	22 428		2 071		218	8	272	24	989	8	24 997
MCF / Month	162 090.5		61 347.1		63 194.4	123 357.3	20 103.2	306	735.2	123 357.3	430 092.5
\$ Revenue / MCF	8.66		7.46		7.10	.27	7.16		8.00	.27	5.78
\$Average GCR / MCF	7.067		7.024		6.277	N/A	6.924		6.886	N/A	4.961

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	29 844 903.13	29 082 482.77	762 420.36
411.6	Gains from Disposition of Utility Property			
412	Revenue from Gas Plant Leased to Others			
414	Other Util. Oper. Income			
415	Revenues from Merch., Jobbing & Contract Work	132 377.30	129 001.68	3 375.62
417	Revenue from Nonutil. Oper.			
418	Nonoper. Rental Income			
418.1	Equity in Earnings of Subsid. Co.			
419	Interest & Dividend Income	44 262.44	44 262.44	
421	Misc. Nonoper. Revenue	(2 361.82)	(2 361.82)	
421.1	Gains from Disp. of Prop.			
433	Extraordinary Income			
	SUBTOTAL	30 019 181.05	29 253 385.07	765 795.98
483	Earnings or Receipts from Sales for Resale	()	()	()
	TOTAL	30 019 181.05	29 253 385.07	765 795.98

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

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

Lloyd M. Spencer Vice President & General Manager
Name Title
P.O. Box 469, Winchester, IN 47394-0469
Address
(765) 584-6842 Ext. 102
Phone Number (Including Area Code)

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

Lloyd M. Spencer Vice President & General Manager
Name Title
P.O. Box 469, Winchester, IN 47394-0469
Address
(765) 584-6842 Ext. 102
Phone Number (Including Area Code)

Name and Address of the President

David J. Beynon Chairman, President & CEO
Name President
P.O. Box 469, Winchester, IN 47394-0469
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

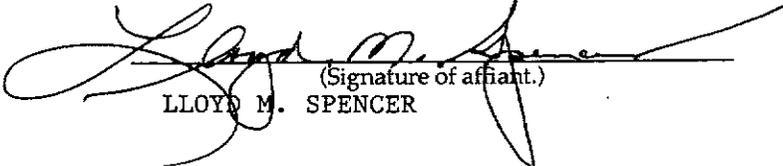
State of INDIANA
County of RANDOLPH

LLOYD M. SPENCER makes oath and says that
(Insert here the name of the affiant.)

he/she is VICE PRESIDENT & GENERAL MANAGER
(Insert here the official title of deponent)

of OHIO VALLEY GAS CORPORATION
(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


(Signature of affiant.)
LLOYD M. SPENCER