

TABLE OF CONTENTS

General Instructions.....	1-2
History.....	3
Facts Pertaining to Control of Respondent.....	4
Important Changes During the Year.....	5
Voting Powers and Elections.....	6
Board of Directors.....	7
Principal General Officers.....	8
Balance Sheet.....	9-13
Notes to Balance Sheet.....	14
Income Statement.....	15-16
Notes to Income Statement.....	17
Statement of Retained Earnings.....	18
Partnership Capital Statement.....	18
Utility Plant in Service.....	19-24
Accumulated Provision for Depreciation.....	25-32
Special Funds.....	33
Prepayments.....	34
Misc. Current and Accrued Assets.....	34
Extraordinary Property Losses.....	35
Unrecovered Plant and Regulatory Study Cost.....	35
Miscellaneous Deferred Debits.....	36
Research Development and Demonstration Expenditures (Major Only).....	36
Capital Stock.....	37
Long-Term Debt.....	38
Deferred Income Taxes: Account 190 & Account 281.....	39
Deferred Income Taxes: Account 282 & Account 283.....	40
Miscellaneous Current and Accrued Liabilities.....	41
Gas Operating Revenues.....	42
Gas Operating Expense Accounts.....	43-53
Taxes Other Than Income Taxes.....	54
Account 142.XX -PIP Customer Accounts Receivable.....	55
Account 186.XX/182.3XX PIP Customer Deferred Accounts Receivable.....	56
General Information - Natural Gas.....	57-60
Employee Compensation.....	61
AFUDC Rate Used During Year & Calculation of Rate.....	61
Number of Customers.....	61
Revenue, Customers, Consumption, and Gas Transportation.....	62
Statement of Intrastate Gross Earnings (Revenue).....	63
Name, Address, and Phone Number of the Company's Contact Persons and to Whom Invoice Should be Directed.....	64
Verification.....	65

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.

GENERAL INSTRUCTIONS

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>The Ohio operations were aquired by Vectren Corporation (Vectren) on October 31, 2000. Please see Question 3 for additional information.</u>
2.	Date when operations began. <u>November 1, 2000</u>
3.	Under the laws of what Government, state or Territory organized? If more than one, name all. <u>Vectren, an Indiana corporation, acquired the Ohio operations as a tenancy in common through two wholly owned subsidiaries. Vectren Energy Delivery of Ohio, Inc., an Ohio corporation, (VEDO) holds a 53% undivided interest in the Ohio operations, and Indiana Gas Company, Inc., (IGC) holds a 47% undivided ownership interest. IGC is dually incorporated under the laws of Indiana and Ohio. VEDO is the operator of the assets, and these operations are referred to as the Ohio operations. See PUCO Cause No. 00-524-GA-ATR.</u>
4.	If a consolidated or merged company, name all constituent and all merged companies. <u>See response to Question 3.</u>
5.	Date and authority for each consolidation and each merger. <u>VEDO and IGC acquired the assets from The Dayton Power and Light Company (DP&L) as of October 31, 2000. VEDO and IGC are separate corporate entities, and they have a common corporate parent, VUHI.</u>
6.	State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual. <u>See response to Question 3.</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>20 N.W. Fourth Street Evansville, IN 47708</u>
9.	General description of territory served by respondent. <u>The Ohio operations provide natural gas distribution and transportation services to Dayton, Ohio, and 87 other communities in 17 counties in west central Ohio. The territory is bordered on the West by the Indiana/Ohio border. The territory extends to Mercer County to the North, Logan to the East, and Highland to the South.</u>
10.	Number of locations within Ohio. <u>Eight (8).</u>

FACTS PERTAINING TO CONTROL OF RESPONDENT

1. Did any individual, association, corporation or corporations, control the respondent at close of year?
As of December 31, 2002, VEDO is a wholly owned subsidiary of VUHI, which in turn, is a wholly owned subsidiary of Vectren Corporation. The same is true for IGC.

If control was so held, state:

(a) The form of control, whether sole or joint: VUHI has ownership of 100% of the outstanding common stock of both VEDO and IGC.

(b) The name of the controlling corporation or corporations:
Refer to (a).

(c) The manner in which control was established: Pursuant to a corporate reorganization effectuated by Vectren, it contributed one hundred percent of the common stock of VEDO and IGC to VUHI, which was established to serve as a holding company for Vectren's regulated energy subsidiaries.

(d) The extent of control: VUHI holds all of the voting shares of VEDO and IGC, which are separate and distinct legal entities.

(e) Whether control was direct or indirect: Refer to (c).

(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 held, state:

(a) The name of the trustee:

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

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.

N/A

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.

N/A

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.

N/A

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

N/A

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

N/A

SCHEDULE: 1

VOTING POWERS AND ELECTIONS

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.

Line No.	Name and Address of Stockholders	No. of Shares Held	No. of Voting Shares	Other Vote Empowered Securities
	TOTAL LISTED ABOVE			
	TOTAL ALL STOCKHOLDERS			

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.	Niel C. Ellerbrook Evansville, Indiana	March 31, 2000		2
2.	Andrew E. Goebel Evansville, Indiana	March 31, 2000		2
3.	Jerome A. Benkert, Jr. Evansville, Indiana	March 31, 2000		2
4.	Ronald E. Christian Evansville, Indiana	March 31, 2000		2
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.	Name of Chairman of the Board - Niel C. Ellerbrook			
17.	Name of Secretary of Board - Ronald E. Christian			
18.	Number of Meetings of Board during the year - 2			
19.	Number of directors provided for by charter or by-laws, as amended to the end of the year - 4			
20.	Number or directors required to constitute a quorum - 3			

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 and C.E.O.	Board of Directors	Niel C. Ellerbrook	Evansville, Indiana
2.	President	Overall VEDO operations	Andrew E. Goebel	Evansville, Indiana
3.	Exec. V.P. and C.F.O.	All financial matters	Jerome A. Benkert, Jr.	Evansville, Indiana
4.	Sr. V.P., General Counsel, and Secretary	All governance matters	Ronald E. Christian	Evansville, Indiana
5.	Sr. V.P. Energy Delivery	All energy delivery matters	William S. Doty	Evansville, Indiana
6.	Sr. V.P. Human Resources and Admin	All human resources matters	Richard G. Lynch	Evansville, Indiana
7.	V.P. and Treasurer	All treasury matters	Robert L. Goocher	Evansville, Indiana
8.	V.P. and Controller	All accounting matters	M. Susan Hardwick	Evansville, Indiana
9.	V.P. and C.I.O.	All info tech matters	Eric J. Schach	Evansville, Indiana
10.	V.P. Regulatory Affairs and Fuels	All regulatory affairs and fuel matters	Jerrold L. Ulrey	Evansville, Indiana
11.	Deputy General Counsel, Asst. Sec., and Asst. Treas.	All legal matters	Robert E. Heidorn	Evansville, Indiana
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)	As Restated	
				Balance at End of Previous Year (in dollars)	Increase or (Decrease) (in dollars)
	UTILITY PLANT:				
101	Gas Plant in Service	19-24	352,639,972	336,709,771	15,930,201
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		9,813,035	14,908,142	(5,095,107)
108	Accum. Prov. For Deprec. Of Gas Util. Plant*	25-32	167,551,974	159,575,207	7,976,767
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)		194,901,033	192,042,706	2,858,327

* Major Only

+ Nonmajor Only

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	As Restated		
			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		4,170,595	4,170,595	0
122	Accumulated Prov. For Deprec. & Amort. of Nonutility Prop.		(2,565,951)	(2,565,951)	0
123	Investment in Assoc. Companies*				
123.1	Investment in Subsidiary Companies*				
124	Other Investments		630,265	206,405	423,860
125	Sinking Funds*	33			
126	Depreciation Funds*	33			
128	Other Special Funds*	33			
129	Special Funds+	33			
	TOTAL OTHER PROP. AND INVESTMENTS (121-129)		2,234,909	1,811,049	423,860
	<u>CURRENT AND ACCRUED ASSETS:</u>				
130	Cash & Working Funds+				
131	Cash*		4,305,849	5,179,362	(873,513)
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		41,013,174	43,382,948	(2,369,774)
143	Other Accounts Receivable				
144	Accumulated Provision for Uncollectible Accounts-Cr.		(9,146,795)	(9,593,015)	446,220
145	Notes Receivable from Assoc. Cos.		8,531,038	0	8,531,038
146	Accounts Receivable from Assoc. Cos.		10,547,735	26,915,539	(16,367,804)
151	Fuel Stock*				
152	Fuel Stock Expenses Undistributed*				
153	Residuals & Extr. Prod*.				
154	Plant Materials and Operating Supplies*		0	0	0
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		1,481,123	768,671	712,452
164.2	Liquefied Natural Gas Stored		1,536,056	1,496,811	39,245
164.3	Liquefied Natural Gas Held for Process*.				

* Major Only

+ Nonmajor Only

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	As Restated		
			Balance at End of Current Year (in dollars)	Balance at End of Previous Year (in dollars)	Increase or (Decrease) (in dollars)
165	Prepayments	34	38,394,942	39,052,909	(657,967)
166	Adv. For Gas Expl., Dev. & Prod.*				
167	Other Advances for Gas*				
171	Interest and Dividends Receivable*				
172	Rents Receivable*				
173	Accrued Utility Revenues*		26,480,749	24,043,856	2,436,893
174	Miscellaneous Current and Accrued Assets	34	5,252,677	5,252,677	0
	TOTAL CURRENT AND ACCRUED ASSETS (130-174)		128,396,548	136,499,758	(8,103,210)
	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		2,322,942	0	2,322,942
184	Clearing Accounts*		(420,250)	(1,698,340)	1,278,090
185	Temporary Facilities*				
186	Miscellaneous Deferred Debits	36	311,575	3,072,562	(2,760,987)
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	6,063,533	(1,498,845)	7,562,378
191	Unrecov. Purchased Gas Costs		2,226,077	21,312,099	(19,086,022)
192.1	Unrecov. Incr. Gas Costs				
192.2	Unrecov. Incr. Surcharges				
	TOTAL DEFERRED DEBITS (181-192.2)		10,503,877	21,187,476	(10,683,599)
186	Goodwill, net	36	196,640,843	195,990,843	650,000
	TOTAL ASSETS AND OTHER DEBITS		532,677,210	547,531,831	(14,854,622)
	PROPRIETORY CAPITAL:				
201	Common Stock Issued	37			
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.	As Restated		
			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				
212	Installments Received On Capital Stock				
213	Discount on Capital Stock				
214	Capital Stock Expense				
215	Appropriated Retained Earnings				
216	Unappropriated Retained Earnings	18			
216.1	Unapprop. Undist. Subsid. Earnings*				
217	Reacquired Capital Stock				
218	Non Corp. Proprietorship	18	435,372,824	463,303,136	(27,930,312)
	TOTAL PROPRIETARY CAPITAL (201-218)		435,372,824	463,303,136	(27,930,312)
	<u>LONG-TERM DEBT:</u>				
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)				
	<u>OTHER NONCURRENT LIABILITIES:</u>				
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)				
	<u>CURRENT AND ACCRUED LIABILITIES:</u>				
231	Notes Payable				
232	Accounts Payable		12,365,371	22,119,098	(9,753,727)
233	Notes Payable to Associated Companies				
234	Accounts Payable to Associated Companies		35,729,254	25,791,394	9,937,860
235	Customer Deposits		3,225,300	2,455,129	770,171
236	Taxes Accrued		14,586,156	13,048,173	1,537,983

* Major Only

+ Nonmajor Only

SCHEDULE: 4

BALANCE SHEET					
Acct. No.	Account Title	Page No.	Balance at End of Current Year (in dollars)	As Restated	
				Balance at End of Previous Year (in dollars)	Increase or (Decrease) (in dollars)
237	Interest Accrued		89,821	6,842	82,979
238	Dividends Declared*				
239	Matured Long-Term Debt*				
240	Matured Interest*				
241	Tax Collections Payable*				
242	Misc. current and Accrued Liabilities	41	21,736	429,843	(408,107)
243	Oblig. Under Cap. Leases-Current				
	TOTAL CURRENT ACCRUED LIABILITIES (231-243)		66,017,638	63,850,479	2,167,159
	DEFERRED CREDITS:				
252	Cust. Adv. For Const.		5,974,429	6,121,394	(146,965)
253	Other Deferred Credits		1,468,120	678,766	789,354
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	23,086,803	12,927,276	10,159,527
283	Accum. Def. Income Taxes-Other	40	757,396	650,779	106,617
	TOTAL DEFERRED CREDITS (252-283)		31,286,748	20,378,215	10,908,533
	TOTAL LIABILITIES PLUS PROPRIETARY CAPITAL AND OTHER CREDITS		532,677,210	547,531,831	(14,854,622)

* Major Only

+ Nonmajor Only

SCHEDULE: 4A

NOTES TO BALANCE SHEET

Indiana Gas Company, Inc. has a 47% ownership interest in the gas distribution system assets operated by Vectren Energy Delivery of Ohio, Inc. (VEDO) and VEDO holds a 53% undivided ownership interest in the assets.

SCHEDULE: 5

INCOME STATEMENT			
Acct. No.	Account Title	Page No.	Amount (in dollars)
UTILITY OPERATING INCOME:			
400	Operating Revenues	42	296,122,913
OPERATING EXPENSES:			
401	Operation Expense	43-53	236,305,978
402	Maintenance Expense	43-53	5,907,191
403	Depreciation Expense*		10,959,302
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	23,995,658
409.1	Income Taxes, Utility Operating Income		6,802,807
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		
	TOTAL OPERATING EXPENSES (401-411.4)		283,970,936
	NET OPERATING INCOME = (400) Less (401-411.4)		12,151,977
OTHER OPERATING INCOME:			
411.6	Gains from Disposition of Utility Property		
411.7	Losses from Disp. Of Util. Plt.		
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.		
	TOTAL OTHER OPERATING INCOME (411.6-414)		0
OTHER INCOME AND DEDUCTIONS:			
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		(705,335)
419.1	Allowance for Funds Used During Construction		(46,329)
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 of 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.		328,522
	TOTAL OTHER INCOME AND DEDUCTIONS (415-426.5)		(423,142)
	TAXES ON OTHER INCOME AND DEDUCTIONS:		
408.2	Taxes Other than Income Taxes, Other Income and Deductions		
409.2	Income 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		
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-420)		
	NET OTHER INCOME AND DEDUCTIONS		
	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		
431	Other Interest Expense		119,416
432	Allow. For Funds Used Dur. Const.-Cr. Borrowed Funds		
	NET INTEREST CHARGES (427-432)		119,416
	INCOME BEFORE EXTRAORDINARY ITEMS		12,455,703
	EXTRAORDINARY ITEMS:		
434	Extraordinary Income		
435	Extraordinary Deductions		
409.3	Income Taxes, Extraordinary Items		
	TOTAL EXTRAORDINARY ITEMS (433-409.3)		
	NET INCOME		12,455,703

* Major Only

+ Nonmajor Only

SCHEDULE: 5A

NOTES TO INCOME STATEMENT

Indiana Gas Company, Inc. has a 47% undivided ownership interest in the gas distribution system assets operated by Vectren Energy Delivery of Ohio, Inc. (VEDO) and VEDO holds a 53% undivided ownership interest in the assets.

SCHEDULE: 6

STATEMENT OF RETAINED EARNINGS			
Acct. No.	Account Title	Page No.	\$ Amount
216	Unappropriated Retained Earnings (at beginning of period)		
435	Balance Transferred from Income		
436	Appropriations of Retained Earnings		
437	Dividends Declared-Preferred Stock		
438	Dividends Declared-Common Stock		
439	Adjustments to Retained Earnings		
216	Unappropriated Retained Earnings (at end of period)		
	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) As Restated	12	463,303,136
	Net Income (Loss for Year)	16	12,455,703
	Partners' Capital Contributions		
	Partners' Drawings		(40,386,015)
	Miscellaneous Credits		
	Miscellaneous Debits		
	TOTAL PARTNERSHIP CAPITAL (END OF YEAR)		435,372,824

⁽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)
<u>INTANGIBLE PLANT:</u>					
301	Organization				
302	Franchise and Consents				
303	Miscellaneous Intangible Plant				
	TOTAL INTANGIBLE PLANT (301-303)				
305	Manufacturing Propane Plant	5,545,969	20,700		5,566,669
<u>PRODUCTION PLANT NATURAL GAS PRODUCTION AND GATHERING PLANT:</u>					
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				

* 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)					
	<u>PRODUCTS EXTRACTION PLANT:</u>					
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					
	<u>NAT. GAS STORAGE & PROC. PLANT UNDER. STOR. PLANT:</u>					
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)
	<u>BASE LOAD LIQUEFIED NATURAL GAS, TERMINALING AND PROCESSING PLANT:</u>					
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)					
	<u>TRANSMISSION PLANT:</u>					
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)					

* 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)
	<u>DISTRIBUTION PLANT:</u>					
374	Land and Land Rights	4,109,340	13,886			4,123,226
375	Structures and Improvements	776,824				776,824
376	Mains	174,620,167	9,164,833	331,013		183,453,987
377	Compressor Station Equipment					
378	Meas. And Reg. Sta. Equip.-General	9,906,820	89,314	22,560		9,973,574
379	Meas. And Reg. Sta. Equip.-City Gate	1,308,996				1,308,996
380	Services	90,302,008	9,100,195	19,618		99,382,585
381	Meters	21,548,888				21,548,888
382	Meter Installations	4,396,199				4,396,199
383	House Regulators	4,534,681				4,534,681
384	House Reg. Installations	909,266				909,266
385	Industrial Meas. And Reg. Sta. Equip.	51,885		59		51,826
386	Other Prop. on Customers' Premises					
387	Other Equip.					
	TOTAL DISTRIBUTION PLANT (374-387)	312,465,074	18,368,228	373,250	0	330,460,052
	<u>GENERAL PLANT:</u>					
389	Land and Land Rights	2,326,849		545,363		1,781,486
390	Structures and Improvements	8,468,386	148,698	1,294,333		7,322,751
391	Office Furniture and Equipment	2,813,144	158,649			2,971,793
392	Transportation Equipment	2,894,518		485,158		2,409,360
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	1,407,280	19,337			1,426,617
395	Laboratory Equipment					
396	Power Operated Equipment	627,010		87,307		539,703
397	Communication Equipment	161,541				161,541
398	Miscellaneous Equipment					
399	Other Tangible Property					
	TOTAL GENERAL PLANT (389-399)	18,698,728	326,684	2,412,161	-	16,613,251
	TOTAL UTILITY PLANT IN SERVICE (342-399)	336,709,771	18,715,612	2,785,411		352,639,972

* Major Only

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)	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)					
305	Manufacturing Propane Plant	5,381,523	2.26	125,776	
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		5,381,523		125,776	

* Major Only, +Non Major Only, column (b) and columns (d) thru (f) 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. 91-415-GA-AIR). (If Accrual rate changes during the year should be identified with effective date of the change N/A).
- 3 Clearly mark on the Depreciation schedule how depreciation expense was calculated, i.e., monthly, quarterly, semiannually, 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)
				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 NATURAL GAS PROD. AND GATHERING PLANT (326-338)					
305	Manufacturing Propane Plant					5,507,299
	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					5,507,299

* 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. 91-415-GA-AIR). (If Accrual rate changes during the year should be identified with effective date of the change N/A).
 3 Clearly mark on the Depreciation schedule how depreciation expense was calculated, i.e., monthly, quarterly, semiannually, or annually.

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)	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 LIQUIFIED 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:

- List the current accrual rates being used to calculate depreciation expense in Column C.
- Identify the source of these accrual rates (PUCO Case No. 91-415-GA-AIR). (If Accrual rate changes during the year should be identified with effective date of the change N/A).
- Clearly mark on the Depreciation schedule how depreciation expense was calculated, i.e., monthly, quarterly, semiannually, 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)
				Credit (h)	Debit (i)	
<u>NAT. GAS STOR. & PROC. PLANT</u>						
<u>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. 91-415-GA-AIR). (If Accrual rate changes during the year should be identified with effective date of the change N/A).
- 3 Clearly mark on the Depreciation schedule how depreciation expense was calculated, i.e., monthly, quarterly, semiannually, or annually.

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)	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	291,261	1.91	14,840	
376	Mains	65,520,836	1.90	3,437,649	331,013
377	Compressor Station Equipment				
378	Meas. And Reg. Sta. Equip.-General	3,634,881	3.23	327,138	22,560
379	Meas. And Reg. Sta. Equip.-City Gate	259,069	2.79	36,521	
380	Services	64,960,444	6.07	5,780,088	19,618
381	Meters	7,304,010	2.33	501,769	

* 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:

- List the current accrual rates being used to calculate depreciation expense in Column C.
- Identify the source of these accrual rates (PUCO Case No. 91-415-GA-AIR). (If Accrual rate changes during the year should be identified with effective date of the change N/A).
- Clearly mark on the Depreciation schedule how depreciation expense was calculated, i.e., monthly, quarterly, semiannually, 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)
				Credit (h)	Debit (i)	
364.5	Measuring and Regulating Equipment*					0
364.6	Compressor Station Equipment*					0
364.7	Communications Equipment*					0
364.8	Other Equipment*					0
	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					0
375	Structures and Improvements					306,101
376	Mains	212,170				68,415,302
377	Compressor Station Equipment					0
378	Meas. And Reg. Sta. Equip.-General	14,460				3,924,999
379	Meas. And Reg. Sta. Equip.-City Gate					295,590
380	Services	12,575				70,708,339
381	Meters					7,805,779

* Major Only, +Non Major Only, column (b) and columns (d) thru (f) 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. 91-415-GA-AIR). (If Accrual rate changes during the year should be identified with effective date of the change N/A).
- 3 Clearly mark on the Depreciation schedule how depreciation expense was calculated, i.e., monthly, quarterly, semiannually, or annually.

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)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
382	Meter Installations	1,390,977	1.93	84,829	
383	House Regulators	1,647,781	2.67	121,076	
384	House Reg. Installations	305,156	3.12	28,369	
385	Industrial Meas. And Reg. Sta. Equip.	35,789	2.79	1,446	59
386	Other Prop. On Customers' Premises				
387	Other Equipment				
	TOTAL DISTRIBUTION PLANT (374-387)	145,350,204		10,333,725	373,250
	GENERAL PLANT:				
390	Structures and Improvements	4,668,385	3.07	232,654	1,839,696
391	Office Furniture and Equipment	1,352,659	3.07	90,207	
392	Transportation Equipment	2,088,070	3.07	76,618	485,158
393	Stores Equipment				
394	Tools, Shop and Garage Equipment	447,377	5.62	79,849	
395	Laboratory Equipment				
396	Power Operated Equipment	279,353	3.07	15,514	87,307
397	Communication Equipment	7,636	3.07	4,959	
398	Miscellaneous Equipment				
399	Other Tangible Property				
	TOTAL GENERAL PLANT (390-399)	8,843,480		499,801	2,412,161
	TOTAL GAS PLANT	159,575,207		10,959,302	2,785,411
	PLANT HELD FOR FUTURE USE				
	GAS PLANT LSD. TO OTHERS				
	TOTAL ACCUM. PROVISION (352.2-399)	159,575,207		10,959,302	2,785,411

* Major Only, +Non Major Only, column (b) and columns (d) thru (l) 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:

- List the current accrual rates being used to calculate depreciation expense in Column C.
- Identify the source of these accrual rates (PUCO Case No. 91-415-GA-AIR). (If Accrual rate changes during the year should be identified with effective date of the change N/A).
- Clearly mark on the Depreciation schedule how depreciation expense was calculated, i.e., monthly, quarterly, semiannually, 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 Credit (h)	Debit (i)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
382	Meter Installations					1,475,806
383	House Regulators					1,768,857
384	House Reg. Installations					333,525
385	Industrial Meas. And Reg. Sta. Equip.	38				37,138
386	Other Prop. On Customers' Premises					
387	Other Equipment					
	TOTAL DISTRIBUTION PLANT (374-387)	239,243	-			155,071,436
	GENERAL PLANT:					
390	Structures and Improvements					3,061,343
391	Office Furniture and Equipment					1,442,866
392	Transportation Equipment		42,119			1,721,649
393	Stores Equipment					
394	Tools, Shop and Garage Equipment					527,226
395	Laboratory Equipment					
396	Power Operated Equipment					207,560
397	Communication Equipment					12,595
398	Miscellaneous Equipment					
399	Other Tangible Property					
	TOTAL GENERAL PLANT (390-399)	-	42,119			6,973,239
	TOTAL GAS PLANT	239,243	42,119	-	-	167,551,974
	PLANT HELD FOR FUTURE USE					
	GAS PLANT LSD. TO OTHERS					
	TOTAL ACCUM. PROVISION (352.2-399)	239,243	42,119	-		167,551,974

* Major Only, +Non Major Only, column (b) and columns (d) thru (l) 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. 91-415-GA-AIR). (If Accrual rate changes during the year should be identified with effective date of the change N/A).
- 3 Clearly mark on the Depreciation schedule how depreciation expense was calculated, i.e., monthly, quarterly, semiannually, or annually.

SCHEDULE : 10

SPECIAL FUNDS - ACCOUNTS 125*, 126*, 128*, 129+ (in dollars)					
Name of Fund (a)	Balance at the End of Previous Year (b)	Principal Additions		Deductions (e)	Balance at End of Current Year (f)=(b)+(c) +(d)-(e)
		Principle (c)	Income (d)		
TOTALS	\$0	\$0	\$0	\$0	\$0

* Major Only
+ Nonmajor Only

SCHEDULE : 11

PREPAYMENTS - ACCOUNT 165 (in dollars)				
Name of Fund (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-d)
Prepaid Insurance				
Prepaid Rents				
Prepaid Taxes	5,378,510	34,587,054	35,194,729	4,770,835
Prepaid Interest				
Other Payments (Specify)				
Prepaid Gas	33,674,399	113,065,622	113,115,914	33,624,107
TOTALS	\$39,052,909	\$147,652,677	\$148,310,644	\$38,394,942

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)
Current PIP Deferred	5,252,677	-	-	5,252,677
TOTALS	\$ 5,252,677	\$ -	\$ -	\$ 5,252,677

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)
TOTAL EXTRAORDINARY PROPERTY LOSSES	\$0	\$0	\$0	\$0

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)
TOTAL UNRECOVERED PLANT AND REGULATORY STUDY COST	\$0	\$0	\$0	\$0

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)
Goodwill, net	195,990,843	4,387,500	3,737,500	196,640,843
PIP Deferred	3,075,142	4,185,202	6,813,086	447,258
Other	(2,580)	13,253	146,356	(135,683)
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$199,063,404	\$8,585,955	\$10,696,942	\$196,952,417

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)
TOTAL RESEARCH DEVELOPMENT AND DEMONSTRATION EXPENDITURES	\$0	\$0	\$0	\$0

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>						
<u>PREFERRED:</u>						
	\$0			\$	\$	\$0

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)
Accum Deferred Income Tax	(1,498,845)	19,486,955	11,924,577	6,063,533
TOTAL DEFERRED INCOME TAX ACCT. 190	(\$1,498,845)	\$19,486,955	\$11,924,577	\$6,063,533

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)
TOTAL DEFERRED INCOME TAX ACCT. 281	\$0	\$0	\$0	\$0

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 Income Taxes	12,927,276	23,595,891	33,755,418	23,086,803
TOTAL DEFERRED INCOME TAX ACCT. 282	\$ 12,927,276	\$ 23,595,891	\$ 33,755,418	\$ 23,086,803

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)
Accum Deferred Income Taxes	650,779	28,171,492	28,278,109	757,396
TOTAL DEFERRED INCOME TAX ACCT. 283	650,779	28,171,492	28,278,109	757,396

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)
Payroll Deductions	24,950	6,765,565	6,762,351	21,736
Merger Accrual	240,000	480,000	240,000	-
Restructuring Accrual	165,000	171,539	6,539	-
Other	(107)	200	307	-
TOTALS	\$ 429,843	\$ 7,417,303	\$ 7,009,196	\$ 21,736

SCHEDULE : 24

GAS OPERATING REVENUES					
(in dollars)					
Account No.	Account title	Cubic Feet Sold Ohio	Cubic Feet Entire System	Revenues Ohio	Revenues Entire System
	<u>SALES OF GAS:</u>				
480	Residential Sales	267,349,040	267,349,040	195,029,569	195,029,569
481	Commercial & Industrial sales				
	Small (Commercial)	85,270,910	85,270,910	58,620,724	58,620,724
	Large (Industrial)	19,467,690	19,467,690	12,779,735	12,779,735
482	Other Sales to Public Authorities	15,207,610	15,207,610	9,742,498	9,742,498
483	Sales for Resale	1,510,920	1,510,920	899,355	899,355
484	Interdepartmental Sales	40,970	40,970		
485	Intracompany Transfers				
	Total Sales to Ultimate Consumers (480-485)	388,847,140	388,847,140	277,071,881	277,071,881
	TOTAL SALES OF GAS	388,847,140	388,847,140	277,071,881	277,071,881
	<u>OTHER OPERATING REVENUES:</u>				
487	Forfeited Discounts			981,596	981,596
488	Miscellaneous Service Revenues			116,120	116,120
489	Revenue from Trans. Of Gas of Others	174,199,380	174,199,380	17,072,608	17,072,608
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			880,708	880,708
	TOTAL OTHER OPERATING REVENUES (485-495)	174,199,380	174,199,380	19,051,032	19,051,032
496	Less provision for Rate Refunds	()	()	()	()
	TOTAL GAS OPERATING REVENUES NET OF				
	 PROV. FOR REF. (480-496)	563,046,520	563,046,520	296,122,913	296,122,913

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)		
	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	Rent		
	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.		

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	181,906,310	181,906,310
804.1	Liquefied Nat. Gas Purchases		
805	Other Gas Purchases	339,046	339,046
805.1	Purchased Gas Cost Adjust.	16,070,300	16,070,300
805.2	Incremental Gas Cost Adjust.		
	TOTAL PURCHASED GAS (800-805.2)	198,315,656	198,315,656
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.	29,529	29,529
	TOTAL PURCHASED GAS EXPENSES (806-807.5)	29,529	29,529
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.		
	<u>GAS USED IN UTILITY OPERATIONS-CR.:</u>		
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)	198,345,185	198,345,185
	TOTAL PRODUCTION EXPENSES (750-813)	198,345,185	198,345,185
	<u>NAT. GAS STORAGE, TERMINALING AND PROCESSING EXPENSES UNDERGROUND STORAGE EXP. OPERATION:</u>		
814	Oper. Supv. & Eng.	(3,310)	(3,310)
815	Maps and Records	(60)	(60)
816	Wells Exp.	(95)	(95)
817	Lines Exp.	(617)	(617)
818	Compress. Sta. Exp.	4,386	4,386
819	Compress. Sta. Fuel & Power		
820	Meas. & Reg. Sta. Exp.		
821	Purification Exp.		
822	Exploration and Develop.		
823	Gas Losses		
824	Other Exp.	517	517
825	Storage Well Royalties		
826	Rents	(7)	(7)
	TOTAL OPERATION (814-826)	813	813
	<u>MAINTENANCE:</u>		
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</u>		
	<u>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</u>		
	<u>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)	813	813
	<u>TRANSMISSION EXPENSES</u>		
	<u>OPERATION:</u>		
850	Oper. Supv. & Eng.	(3,988)	(3,988)
851	System Control & Load Dispatch.	71,916	71,916
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.	2,319	2,319
857	Meas. & Reg. Sta. Exp.	13,926	13,926
858	Trans. & Compress. Of Gas by Others		
859	Other Exp.	(1,570)	(1,570)
860	Rents	270	270
	TOTAL OPERATION (850-860)	82,874	82,874
	<u>MAINTENANCE:</u>		
861	Maint. Supv. & Eng.		
862	Maint. of Structures & Improve.		
863	Maint. of Mains		
864	Maint. of Compressor Sta. Equip.		
865	Maint. of Comm. Equip.		
866	Maint. of Other Equip.		
867	TOTAL MAINTENANCE (861-867)		
	TOTAL TRANSMISSION EXPENSES (850-867)		
	<u>DISTRIBUTION EXPENSES</u>		
	<u>OPERATION:</u>		
870	Oper. Supv. & Eng.	390,460	390,460
871	Dist. Load Dispatch.	255,456	255,456
872	Compress Sta. Labor and Exp.		

SCHEDULE : 25 MAJOR (Page 6 of 7)

GAS OPERATING EXPENSE ACCOUNTS			
(in dollars)			
Account No.	Account Title	Ohio	Entire System
873	Compress. Sta. Fuel & Power		
874	Mains & Services Exp.	1,662,501	1,662,501
875	Meas. & Reg. Sta. Exp.-General	(5,770)	(5,770)
876	Meas. & Reg. Sta. Exp.-Industrial	10	10
877	Meas. & Reg. Sta. Exp.-City Gas Check Sta.		
878	Meter and House Reg. Exp.	59,685	59,685
879	Customer Install. Exp.	2,243,077	2,243,077
880	Other Exp.	1,006,205	1,006,205
881	Rents	9,349	9,349
	TOTAL OPERATION (870-881)	5,620,975	5,620,975
	MAINTENANCE:		
885	Maint. Supv. & Eng.	1,294,637	1,294,637
886	Maint. of Structures & Improve.	616,595	616,595
887	Maint. of Mains	2,356,585	2,356,585
888	Maint. of Compress. Sta. Equip.		
889	Maint. of Meas. & Reg. Sta. Equip.-Gen.	961,969	961,969
890	Maint. of Meas. & Reg. Sta. Equip.-Indus.		
891	Maint. of Meas. & Reg. Sta. Equip.-City Gate Check Station		
892	Maint. of Ser	486,541	486,541
893	Maint. of Meters & House Reg.	39,821	39,821
894	Maint. of Other Equip.	151,042	151,042
	TOTAL MAINTENANCE (885-894)	5,907,191	5,907,191
	TOTAL DISTRIBUTION EXP. (870-894)	11,528,166	11,528,166
	CUSTOMER ACCOUNTS EXP.:		
901	Supervision		
902	Meter Reading Exp.	1,905,141	1,905,141
903	Customer Records & Collection Exp.	3,461,592	3,461,592
904	Uncollectible Accts.	9,216,985	9,216,985
905	Misc. Customer Accounts Exp.	450,130	450,130
	TOTAL CUSTOMER ACCOUNTS EXP. (901-905)	15,033,848	15,033,848
	CUSTOMER SERVICE & INFORM. EXP.:		
907	Supervision		
908	Customer Assist. Exp.	306,016	306,016
909	Information & Instructional Exp.		
910	Misc. Cust. Serv. & Info. Exp.	333,967	333,967
	TOTAL CUSTOMER SERVICE & INFORMATION EXP. (907-910)	639,983	639,983

SCHEDULE : 25 MAJOR (Page 7 of 7)

GAS OPERATING EXPENSE ACCOUNTS			
(in dollars)			
Account No.	Account Title	Ohio	Entire System
	SALES EXPENSES:		
911	Supervision	52,701	52,701
912	Demonstrating and Selling Exp.	217,090	217,090
913	Advertising Exp.	2,397	2,397
916	Misc. Sales Exp.	108,996	108,996
	TOTAL SALES EXPENSES (911-916)	381,184	381,184
	ADMINISTRATIVE AND GENERAL EXPENSES:		
920	Admin. & Gen. Salaries*	10,357,565	10,357,565
921	Office Supplies & Other Exp.		
922	Admin. Exp. Trans.-Cr.	(480,537)	(480,537)
923	Outside Services Employed	4,944,029	4,944,029
924	Property Insurance	116,112	116,112
925	Injuries and Damages	643,098	643,098
926	Employee Pensions & Benefits	384,049	384,049
927	Franchise Requirements		
928	Reg. Comm. Exp.		
929	Duplicate Charges-Cr.		
930.1	General Advertising Exp.		
930.2	Misc. General Exp.	157,329	157,329
931	Rents	79,471	79,471
935	Maint. of Gen. Plant		
	TOTAL ADMIN. & GENERAL Exp. (920-935)	16,201,116	16,201,116
	TOTAL OPERATING EXPENSES (750-935)	242,213,170	242,213,170

* This includes \$1,631,165 of merger costs and \$516,607 of restructuring costs.

SCHEDULE : 25A NON MAJOR (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 NON MAJOR (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	Rent		
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	Rent		
	TOTAL OPERATION (850-860)		
	<u>MAINTENANCE:</u>		
863	Maint. of Mains		
864	Maint. of Compressor Sta. Equip.		

SCHEDULE : 25A NON MAJOR (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 NON MAJOR (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/C 144 (C)	Payment From Customers (D)	Transfers To A/C 186/ 182 (E)	Other Adjustments (F)	Balance at End of Current Year (G)=(B+C+D+E+F)
January	1,911,690	384,482		(130,700)		2,165,471
February	2,165,471	509,191		(62,457)		2,612,206
March	2,612,206	(681,598)		(356,712)		1,573,896
April	1,573,896	(127,933)		(318,489)		1,127,474
May	1,127,474	(181,241)		(642,223)		304,010
June	304,010	(589,764)		(226,789)		(512,543)
July	(512,543)	252,161		252,963		(7,419)
August	(7,419)	(116,552)		117,867		(6,104)
September	(6,104)	287,841		113,198		394,935
October	394,935	(117,120)		173,200		451,015
November	451,015	262,653		108,660		822,327
December	822,327	440,589		150,679		1,413,595
TOTAL	1,911,690	322,709	0	(820,804)	0	1,413,595

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 Deferred (F)=(B+C+D+E)
January	3,075,142	293,180	(848,079)		2,520,242
February	2,520,242	289,020	(736,188)		2,073,074
March	2,073,074	502,187	(808,475)		1,766,786
April	1,766,786	549,568	(354,252)		1,962,101
May	1,962,101	829,581	(264,088)		2,527,594
June	2,527,594	355,034	(161,198)		2,721,430
July	2,721,430	(186,537)	(102,344)		2,432,549
August	2,432,549	(47,999)	(100,522)		2,284,028
September	2,284,028	(43,469)	(96,741)		2,143,818
October	2,143,818	(173,664)	(132,762)		1,837,391
November	1,837,391	(103,588)	(430,274)		1,303,529
December	1,303,529	(114,963)	(741,309)		447,258
TOTAL	3,075,142	2,148,349	(4,776,233)	0	447,258

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? **Pre PIP & PIP Balances over 2 months old are transferred to PIP Deferred Account.**
- 2 Do the transfers include Pre-PIP balances? **Yes**
- 3 What Account do you record aged PIP in? **FERC 186, Misc Deferred Debts.**

* The current portion of deferred PIP is included in a/c 174, Misc. Current and Accrued Assets.

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.)	N/A	N/A	N/A	N/A
Highest Avg. B.T.U. of Input	N/A	N/A	N/A	N/A
Natural Gas	N/A	N/A	N/A	N/A
Lowest Avg. B.T.U. of Input	N/A	N/A	N/A	N/A
Natural Gas	N/A	N/A	N/A	N/A
Mixing or Stabilizing Gas Input (M.C.F.)	N/A	N/A	N/A	N/A
Highest Avg. B.T.U. of Mixing or Stabilizing Gas	N/A	N/A	N/A	N/A
Lowest Avg. B.T.U. of Mixing or Stabilizing Gas	N/A	N/A	N/A	N/A
Highest Avg. B.T.U. of Mixed or Stabilized Gas	N/A	N/A	N/A	N/A
Lowest Avg. B.T.U. of Mixed or Stabilized Gas	N/A	N/A	N/A	N/A
Annual Output of Mixed or Stabilized Gas (M.C.F.)	N/A	N/A	N/A	N/A

SCHEDULE : 29

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

SCHEDULE : 29

GENERAL INFORMATION - NATURAL GAS			
7. Number of gas wells owned:			
a. Ohio			
b. Entire Company			
8. Number of gas wells leased and names of lessors.			
N/A			
9. Number of acres under lease in Ohio as of December 31, 19 ____.			
N/A			
10. If gas is purchased from other companies during year, state: (attach rider if necessary)			
N/A			
	Number Cubic Feet	Price Per M.	Amount Paid
Name of Company			
Proliance Energy, LLC	403,228,824	4.83	194,788,541
11. Number of cubic feet produced during year:			
a. Ohio		N/A	
b. Entire Company		N/A	
12. Total number of customers as of close of business in December:			
a. Ohio		N/A	
b. Entire Company		N/A	
13. If gas is sold to other gas utility companies during year, state: (attach rider if necessary)			
N/A			
	Number Cubic feet	Price Per M.	Amount Paid
Name of Company			

SCHEDULE : 29

GENERAL INFORMATION - NATURAL GAS			
14. Number of cubic feet gas brought into Ohio.			
N/A			
15. Number of cubic feet gas sold outside of Ohio.			
N/A			
16. Number of gallons of gasoline produced during year.			
N/A			
17. Number of new wells drilled during year:			
	Productive	Non-Productive	Total
a. Ohio			N/A
b. Entire Company			N/A

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			
Full-time Employees			204	11,784,132			
TOTAL ALL EMPLOYEES			204	11,784,132			

SCHEDULE: 31

AFUDC RATE USED DURING YEAR & CALCULATION OF RATE				
AFUDC Rate(s) used during year.				
Calculation AFUDC rate(s) used:				
	Jan-Jun	Jul-Nov	Dec	
Debt	0.0411	0.0412	0.0384	
Equity	0.0464	0.015	0.0075	
Total	0.08750	0.05620	0.04590	

SCHEDULE : 32

NUMBER OF CUSTOMERS	
Type of Customers	Number of Customers
Residential	285,792
Commercial	22,568
Industrial	1,290
Transportation	581
Public Authorities	1,181
Interdepartmental	
Ultimate consumers	
Sales for Resale	1
Special Contract	
Miscellaneous	
Other:	
TOTAL:	311,413

SCHEDULE : 33

REVENUE, CUSTOMERS, CONSUMPTION, AND GAS TRANSPORTATION											
DESCRIPTION	Residential Sales	Residential Transportation	Commercial Sales	Commercial Transportation	Industrial Sales	Industrial Transportation	Other Sales	Other Transportation	Subtotal		TOTAL Sales & Transportation
									Sales	Transportation	
\$ Revenue	195,029,569		59,520,079	7,615,826	12,779,735	9,456,782	9,742,498		277,071,881	17,072,608	294,144,489
Sales MCF	26,734,904		8,678,183	4,478,011	1,946,769	12,941,927	1,520,761		38,880,617	17,419,938	56,300,555
Customers	285,792		22,569	418	1,290	163	1,181		310,832	581	311,413
MCF/Month	2,227,909		723,182	373,168	162,231	1,078,494	126,730		3,240,051	1,451,662	4,691,713
\$ Revenue/MCF	7.29		6.86	1.70	6.56	0.73	6.41		7.13	0.98	5.22
\$ Average GCR/MCF	4.8617		4.8617		4.8617		4.8617		4.8617		4.8617

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 ther 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	296,122,913	0	296,122,913
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			
417	Revenue from Nonutil. Oper.			
418	Nonoper. Rental Income			
418.1	Equity in Earnings of Subsid. co.			
419	Interest & Dividend Income			
421	Misc. Nonoper. Revenue			
421.1	Gains from Disp. of Prop.			
433	Extraordinary Income			
	SUBTOTAL	296,122,913	0	296,122,913
483	Earnings or Receipts from Sales for Resale	()	()	()

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

Ronald E. Christian Executive Vice President, General Counsel & Secretary
Name Title

20 N.W. Fourth Street, Evansville, IN 47708
Address

(812) 491-4202
Phone Number (Including Area Code)

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

M. Susan Hardwick Vice President & Controller
Name Title

20 N.W. Fourth Street, Evansville, IN 47708
Address

(812) 491-4305
Phone Number (Including Area Code)

Name and Address of the President

Andrew E. Goebel President
Name

20 N.W. Fourth Street, Evansville, IN 47708
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

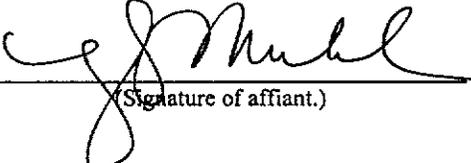
State of Indiana
County of Vanderburgh

M. Susan Hardwick makes oath and says that
(Insert here the name of the affiant.)

he/she is Vice President & Controller
(Insert here the official title of respondent)

of Vectren Energy Delivery of Ohio, Inc
(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.)