

NATURAL GAS COMPANIES

ANNUAL REPORT

Vectren Energy Delivery of Ohio, Inc.
(Exact legal name of respondent)

89-8005

If name was changed during year, show also the
previous name and date of change.

One Vectren Square, Evansville, IN 47708
(Address of principal business office at end of year)

TO THE PUBLIC UTILITIES COMMISSION OF OHIO



FOR THE
YEAR ENDED
12/31/2008

PUCO

2009 APR 30 AM 10: 29

RECEIVED-DOCKETING DIV

Name, title, address and telephone number (including area code) of the person to be contacted concerning this report.

Ronald E. Christian Executive Vice President and Secretary
One Vectren Square, Evansville, IN 47708

(812) 491-4202

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.)

s/he is Vice President, Controller and Assistant Treasurer
(Insert here the name of the deponent.)

of Vectren Energy Delivery of Ohio, Inc.
(Insert here the exact legal title or name of the respondent.)

that s/he has examined the foregoing report; that to the best of his/her 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, 2008 to and including December 31, 2008.



(Signature of affiant.)

State of Indiana

County of Vanderburgh

The foregoing was sworn to and subscribed before me, Notary Public, by Jennifer C. Wilder

in his/her capacity as the (circle one) President/CEO of

Vectren Energy Delivery of Ohio, Inc.

this 27th day of April, 2009.



JENNIFER C. WILDER
Resident of Vanderburgh County, IN
Commission Expires: June 19, 2016

History

Vectren Energy Delivery of Ohio, Inc.

Period Ending:

12/31/2008

1. Date of Organization. 10/31/2000

2. Date when operations began. 11/01/2000

3. Under the laws of what Government, State or Territory organized? If more than one, name all.

Indiana and Ohio

4. If a consolidated or merged company, name all constituent and all merged companies.

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 ownership 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).

5. Date and authority for each consolidation and each merger.

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, Vectren Utility Holdings, Inc. (VUHI), which is a wholly owned subsidiary of Vectren Corporation.

6. State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual.

See response to Question 4

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.

N/A

8. Where are the books and records of the company kept?

One Vectren Square, Evansville, IN 47708

9. General description of territory served by respondent.

The Ohio operations provide energy delivery services to approximately 317,000 natural gas customers located near Dayton in West Central Ohio. The territory is bordered on the west by the Indiana/Ohio border. The territory extends to Auglaize and Logan Counties to the north, Fayette County to the east, and Highland County to the south.

10. Number of locations within Ohio.

Nine (9)

Facts Pertaining To Control Of Respondents

Vectren Energy Delivery of Ohio, Inc.
12/31/2008

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

Yes

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

VUHI owns 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, 100% of the common stock of VEDO and IGC was contributed 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

(a) The name of the trustee:

N/A

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

N/A

Important Changes During the Year

Vectren Energy Delivery of Ohio, Inc.

12/31/2008

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 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.

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.

Important Changes During the Year

As a result of a June 2005 PUCO order, the Company established an annual bidding process for VEDO's gas supply and portfolio administration services. From November 1, 2005 through September 30, 2008, the Company used a third party provider for these services. Prior to October 31, 2005, ProLiance also supplied natural gas to Utility Holdings' Ohio operations.

On April 30, 2008, the PUCO issued an Order adopting a stipulation involving the Company, the OCC and other interveners. The order involved the first two stages of a three stage plan to exit the merchant function in the Company's Ohio service territory.

Stage one of the plan was implemented on October 1, 2008 and continues through March 31, 2010. As part of stage one, wholesale suppliers that were winning bidders in a PUCO approved auction provide the gas commodity to VEDO for resale to its customers at auction-determined standard pricing. This standard pricing is comprised of the monthly NYMEX settlement price plus a fixed adder. On October 1, 2008, the Company transferred its natural gas inventory at book value to the winning bidders, receiving proceeds of approximately \$107 million, and now purchases natural gas from those suppliers, which include Vectren Source, a wholly owned subsidiary of Vectren, essentially on demand. This method of purchasing gas eliminates the need for monthly gas cost recovery (GCR) filings and prospective PUCO GCR audits.

In the second stage of this process, the Company will no longer sell natural gas directly to customers; rather state-certified Competitive Retail Natural Gas Suppliers, which are successful bidders in a second regulatory-approved auction, will sell the gas commodity to specific customers at auction-determined standard pricing, and the Company will transport that gas supply to the customers. In the third stage, which was not part of the April 2008 order, it is contemplated that all of the Company's Ohio customers will choose their commodity supplier from state-certified Competitive Retail Natural Gas Suppliers in a competitive market.

The PUCO has also provided for an Exit Transition Cost rider for the first two stages of the transition, which allows the Company to recover costs associated with the transition, and it is anticipated this rider will remain effective for the entire transition. Since the cost of gas is currently passed through to customers through a PUCO approved recovery mechanism, the impact of exiting the merchant function should not have a material impact on Company earnings or financial condition.

In addition, on January 7, 2009, the PUCO issued an order approving the stipulation reached in the VEDO rate case. The order provides for a rate increase of nearly \$14.8 million, an overall rate of return of 8.89 percent on rate base of about \$235 million; an opportunity to recover costs of a program to accelerate replacement of cast iron and bare steel pipes, as well as certain service risers; and base rate recovery of an additional \$2.9 million in conservation program spending.

The order also adjusts the rate design that will be used to collect the agreed-upon revenue from VEDO's residential customers. The order authorizes the use of a straight fixed variable rate design which places all, or most, of the fixed cost recovery in the customer service charge. Using a phased in approach, revenues based on volumes sold will be entirely replaced with a fixed charge after one year. A straight fixed variable design mitigates some weather risk as well as the effects of declining usage, similar to the Company's lost margin recovery mechanism, which expired when this new rate design went into effect in February 2009. In 2008, results include approximately \$4.3 million of revenue from the existing lost margin recovery mechanism that will not continue once this base rate increase is in effect. The OCC has filed a request for rehearing on the rate design finding by the PUCO. The rehearing request mirrors similar requests filed by the OCC in each case where the PUCO has approved similar rate designs, and all such requests have been denied.

With this rate order the Company has in place for its Ohio gas territory rates that allow for the phased implementation of a straight fixed variable rate design that mitigates both weather risk and lost margin; tracking of bad debt and percent of income payment plan (PIPP) expenses; base rate recovery of pipeline integrity management expense; timely recovery of costs associated with the accelerated replacement of bare steel and cast iron pipes, as well as certain service risers; and expanded conservation programs now totaling up to \$5 million in annual expenditures.

Important Changes During the Year

Voting Powers and Elections

Vectren Energy Delivery of Ohio, Inc.

12/31/2008

<u>Name And Address Of Stockholders</u>	<u>Number of Shares Held</u>	<u>Number of Voting</u>	<u>Other Vote Empowered Securities</u>
---	----------------------------------	-----------------------------	--

See responses on Page 3 to Questions 4 and 5.

Total Listed Above:

Board of Directors

ectren Energy Delivery of Ohio, Inc.

12/31/2008

Name Of Director	Address Of Director	Served Continuously From	Term Expired or Current Term Will Expire	No. of Meetings Attended During Year
Niel C. Ellerbrook	Evansville, IN	March 31, 2000	April 30, 2009	0
Jerome A. Benkert, Jr.	Evansville, IN	March 31, 2000	April 30, 2009	0
Ronald E. Christian	Evansville, IN	March 31, 2000	April 30, 2009	0
Carl L. Chapman	Evansville, IN	March 31, 2000	April 30, 2009	0

Name Of Chairman: Niel C. Ellerbrook

Name Of Secretary: Ronald E. Christian

Number Of Board Meetings: 0

Number Of Directors by Charter: 4

Number Of Directors Required: 3

PRINCIPAL GENERAL OFFICERS

Vectren Energy Delivery of Ohio
12/31/2008

Title of General Officer	Department Over Which Jurisdiction is	Name Of Person Holding The Office at End of Year	Office Address (City and State)
Chairman and Chief Executive Officer	Board of Directors	Niel C. Ellerbrook	Evansville, IN
President	Overall VEDO Operations	Daniel G. Berry	Dayton, OH
Exec. VP and Chief Financial Officer	All Financial Matters	Jerome A. Benkert, Jr.	Evansville, IN
Exec. VP, Chief Admin Officer and Secy	All Governance Matters	Ronald E. Christian	Evansville, IN
Exec. VP	All Operations Matters	William S. Doty	Evansville, IN
VP and Treasurer	All Treasury Matters	Robert L. Goocher	Evansville, IN
VP, Controller and Asst. Treasurer	All Accounting Matters	M. Susan Hardwick	Evansville, IN
VP, Information Technology	All Info Tech Matters	Daniel C. Bugher	Evansville, IN
VP, Regulatory Affairs and Fuels	All Regulatory and Fuel Matters	Jerrold L. Ulrey	Evansville, IN
VP, General Counsel and Asst. Secretary	All Legal Matters	Robert E. Heidorn	Evansville, IN
VP, Marketing and Conservation	All Marketing Matters	L. Douglas Pettit	Evansville, IN
VP, Human Resources and Administration	All Human Resources Matters	Ellis S. Redd	Evansville, IN
VP, Energy Delivery	All Energy Delivery Matters	Eric J. Schach	Evansville, IN
Senior VP and Deputy General Counsel	General Counsel/Regulatory Matters	Lawrence K. Friedeman	Columbus, OH

Balance Sheet Report

Acct No.	Account Title	Beginning Balance	Ending Balance	Increase or Decrease
TOTAL ASSETS AND OTHER DEBITS				
UTILITY PLANT				
101	Gas Plant in Service	\$450,674,219	\$456,432,379	\$5,758,160
101.1	Property Under Capital Leases	\$0	\$0	\$0
102	Gas Plant Purchased or Sold	\$0	\$0	\$0
103	Experimental Gas Plant Unclassified (Major)	\$0	\$0	\$0
103.1	Gas Plant in Process of Reclassification (nonmajor)	\$0	\$0	\$0
104	Gas Plant Leased to Others	\$0	\$0	\$0
105	Gas Plant Held for Future Use	\$0	\$0	\$0
105.1	Production Prop. Held for Future Use (Major)	\$0	\$0	\$0
106	Completed Constr. Not Classified-Gas (Major)	\$21,842,330	\$29,156,366	\$7,314,036
107	Construction Work in Progress-Gas	\$3,975,542	\$6,290,255	\$2,314,713
108	Accum. Prov. For Deprec. Of Gas Util. Plant	(\$220,967,806)	(\$232,113,358)	(\$11,145,552)
110	Accum. Prov. For Deprec., Depletion & Amort. Of G	\$0	\$0	\$0
111	Accum. Prov. For Amort. & Depletion of Gas Util. P	\$0	\$0	\$0
114	Gas Plant Acquisition Adjustments	\$205,319,554	\$205,319,554	\$0
115	Accum. Prov. For Amort. Of Gas Plant Acquisition A	(\$5,862,772)	(\$5,862,772)	\$0
116	Other Gas Plant Adjustments	\$0	\$0	\$0
117	Gas Stored Underground-Noncurrent (major)	\$0	\$0	\$0
118	Other Utility Plant	\$0	\$0	\$0
119	Accum. Prov. For Deprec. & Amort. Of Other Util. P	\$0	\$0	\$0
TOTAL NET UTILITY PLANT (101-119)		\$454,981,067	\$459,222,424	\$4,241,357
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	\$4,170,595	\$4,091,738	(\$78,857)
122	Accumulated Prov. For Deprec. & Amort. Of Nonuti	(\$2,523,968)	(\$2,445,081)	\$78,887
123	Investment in Assoc. Companies (major)	\$0	\$0	\$0
123.1	Investment in Subsidiary Companies (major)	\$0	\$0	\$0
124	Other Investments	\$0	\$0	\$0
125	Sinking Funds (major)	\$0	\$0	\$0
126	Depreciation Funds (major)	\$0	\$0	\$0
128	Other Special Funds (major)	\$3,007,891	\$2,728,494	(\$279,397)
129	Special Funds (nonmajor)	\$0	\$0	\$0
TOTAL OTHER PROPERTY AND INVESTMENTS (121-129)		\$4,654,518	\$4,375,151	(\$279,367)

Balance Sheet Report

Acct No.	Account Title	Beginning Balance	Ending Balance	Increase or Decrease
CURRENT AND ACCRUED ASSETS				
130	Cash & Working Funds (nonmajor only)	\$0	\$0	\$0
131	Cash (major)	\$2,262,655	\$1,613,984	(\$648,671)
132	Interest Special Deposits (major)	\$0	\$0	\$0
133	Dividend Special Deposits	\$0	\$0	\$0
134	Other Special Deposits	\$0	\$0	\$0
135	Working Funds	\$1,000	\$1,000	\$0
136	Temporary Cash Investments	\$22	\$735,000	\$734,978
141	Notes Receivable	\$0	\$0	\$0
142	Customer Accounts Receivable	\$47,471,450	\$49,383,270	\$1,911,820
143	Other Accounts Receivable	\$641,607	\$38,042	(\$603,565)
144	Accum Prov for Uncollectible Accounts (Cr)	(\$8,636,349)	(\$8,636,349)	\$0
145	Notes Receivable from Associated Cos.	\$0	\$103,935,260	\$103,935,260
146	Accts Receivable from Associated Cos.	\$0	\$234,624	\$234,624
151	Fuel Stock	\$633,622	\$605,828	(\$27,794)
152	Fuel Stock Expense Undistributed (major only)	\$0	\$0	\$0
153	Residuals and Extracted Products	\$0	\$0	\$0
154	Plant Materials and Supplies	\$749,641	\$900,265	\$150,624
155	Merchandise	\$0	\$0	\$0
156	Other Materials and Supplies	\$0	\$0	\$0
157	Nuclear Materials and Supplies	\$0	\$0	\$0
158	Allowances	\$0	\$0	\$0
163	Store Expense	\$164,921	\$170,758	\$5,837
164.1	Gas Stored Underground-Current	\$62,388,832	\$391,068	(\$61,997,764)
164.2	Liquified Natural Gas Stored	\$0	\$0	\$0
164.3	Liquified Natural Gas Held for Process	\$0	\$0	\$0
164.4	Gas Stored Underground-Current	\$0	\$0	\$0
165	Prepayments	\$372,304	\$343,138	(\$29,166)
166	Other Advances for Gas	\$0	\$0	\$0
167	Other Advances for Gas (major only)	\$0	\$0	\$0
171	Interest and Dividends Receivable	\$0	\$0	\$0
172	Rents Receivable	\$0	\$0	\$0
173	Accrued Utility Revenues	\$38,983,471	\$42,779,647	\$3,796,176
174	Misc. Current and Accrued Assets	\$0	\$0	\$0
TOTAL CURRENT ACCRUED ASSETS (130-174)		\$145,033,176	\$192,495,535	\$47,462,359

Balance Sheet Report

Acct No.	Account Title	Beginning Balance	Ending Balance	Increase or Decrease
DEFERRED DEBITS				
181	Unamortized Debt Discount and Expense	\$0	\$0	\$0
182.1	Extraordinary Property Losses	\$0	\$0	\$0
182.2	Unrecovered Plant & Regulatory Study Cost	\$0	\$0	\$0
182.3	Other Regulatory Assets	\$13,147,719	\$13,725,617	\$577,898
183.1	Prelim Nat Gas Survey and Invest Charges	\$0	\$0	\$0
183.2	Other Prelim Survey and Invest Charges	\$0	\$158,810	\$158,810
184	Clearing Accounts	\$0	\$0	\$0
185	Temporary Facilities	\$0	\$0	\$0
186	Miscellaneous Deferred Debits	\$2,292,493	\$2,911,154	\$618,661
187	Deferred Losses from Disp of Util Plant	\$0	\$0	\$0
188	Research, Devel and Demon Expenditures	\$0	\$0	\$0
189	Unamort Loss on Reacquired Debt	\$0	\$0	\$0
190	Accumulated Deferred Income Taxes	\$4,931,184	\$5,697,457	\$766,273
191	Unrecovered Purchased Gas Costs	\$0	\$0	\$0
192.1	Unrecovered Incremental Gas Costs	\$0	\$0	\$0
192.2	Unrecovered Incremental Surcharges	\$0	\$0	\$0
TOTAL DEFERRED DEBITS (181-192.2)		\$20,371,396	\$22,493,038	\$2,121,642
TOTAL ASSETS AND OTHER DEBITS		\$625,040,157	\$678,586,148	\$53,545,991
TOTAL LIABILITIES, CAPITAL AND OTHER CREDITS				
PROPRIETORY CAPITAL				
201	Common Stock Issued	\$0	\$0	\$0
202	Common Stock Subscribed	\$0	\$0	\$0
203	Common Stock Liability for Conversion	\$0	\$0	\$0
204	Preferred Stock Issued	\$0	\$0	\$0
205	Preferred Stock Subscribed	\$0	\$0	\$0
206	Preferred Stock Liability for Conversion	\$0	\$0	\$0
207	Premium on Capital Stock	\$0	\$0	\$0
208	Donations Received from Shareholders	\$0	\$0	\$0
209	Reduction in Par or Stated Value of Stock	\$0	\$0	\$0
210	Gain on Resale/Cancellation of Reacq. Stock	\$0	\$0	\$0
211	Miscellaneous Paid-in Capital	\$0	\$0	\$0
212	Installments Received on Capital Stock	\$0	\$0	\$0
213	Discount on Capital Stock	\$0	\$0	\$0
214	Capital Stock Expense	\$0	\$0	\$0
215	Appropriated Retained Earnings	\$0	\$0	\$0
216	Unappropriated Retained Earnings	\$0	\$0	\$0
216.1	Unappropriated Undistributed Subsid Earnings	\$0	\$0	\$0
217	Reacquired Capital Stock	\$0	\$0	\$0
218	Non-Corporate Proprietorship	\$433,519,625	\$442,873,937	\$9,354,312
219	Accumulated Other Comprehensive Income	\$0	\$0	\$0
TOTAL PROPRIETARY CAPITAL (201-218)		\$433,519,625	\$442,873,937	\$9,354,312

Balance Sheet Report

Acct No.	Account Title	Beginning Balance	Ending Balance	Increase or Decrease
LONG-TERM DEBT				
221	Bonds	\$0	\$0	\$0
222	Reacquired Bonds	\$0	\$0	\$0
223	Advances from Associated Companies	\$0	\$0	\$0
224	Other Long Term Debt	\$0	\$0	\$0
225	Unamort Premium on Long Term Debt	\$0	\$0	\$0
226	Unamort Discount on Long Term Debt-Dr	\$0	\$0	\$0
TOTAL LONG TERM DEBT (221-226)		\$0	\$0	\$0
OTHER NONCURRENT LIABILITIES				
227	Oblig Under Capital Leases-Noncurrent	\$0	\$0	\$0
228.1	Accum Provision for Property Insurance	\$0	\$0	\$0
228.2	Accum Provision for Injuries and Damages	\$0	\$0	\$0
228.3	Accum Provision for Pensions and Benefits	\$3,678,984	\$3,020,520	(\$658,464)
228.4	Accum Miscellaneous Operating Provisions	\$0	\$0	\$0
229	Accum Provision for Rate Refunds	\$0	\$0	\$0
230	Asset Retirement Costs	\$0	\$0	\$0
TOTAL OTHER NONCURRENT LIABILITIES (227-229)		\$3,678,984	\$3,020,520	(\$658,464)
CURRENT ACCRUED LIABILITIES				
231	Notes Payable	\$0	\$0	\$0
232	Accounts Payable	\$45,329,080	\$94,634,732	\$49,305,652
233	Notes Payable to Associated Companies	\$39,015,143	\$0	(\$39,015,143)
234	Accounts Payable to Associated Companies	\$12,938,465	\$30,349,749	\$17,411,284
235	Customer Deposits	\$4,875,998	\$5,383,717	\$507,719
236	Taxes Accrued	\$14,833,279	\$22,843,722	\$8,010,443
237	Interest Accrued	\$361,078	\$406,473	\$45,395
238	Dividends Declared	\$0	\$0	\$0
239	Matured Long Term Debt	\$0	\$0	\$0
240	Matured Interest	\$0	\$0	\$0
241	Tax Collections Payable	\$24,735	\$20,671	(\$4,064)
242	Miscellaneous Current and Accrued Liabilities	\$1,098,790	\$5,415,766	\$4,316,976
243	Obligations Under Capital Leases-Current	\$0	\$0	\$0
TOTAL CURRENT ACCRUED LIABILITIES (231-243)		\$118,476,568	\$159,054,830	\$40,578,262
DEFERRED CREDITS				
252	Customer Advances for Construction	\$6,158,467	\$5,576,079	(\$582,388)
253	Other Deferred Credits	\$3,949,355	\$4,710,849	\$761,494
254	Other Regulatory Liabilities	\$9,943,008	\$2,470,848	(\$7,472,160)
255	Accumulated Deferred Investment Tax Credits	\$0	\$0	\$0
256	Deferred Gains from Disposal of Utility Plant	\$0	\$0	\$0
257	Unamortized Gain on Reacquisition of Debt	\$0	\$0	\$0
281	Accum. Deferred Income Taxes-Accel Amort	\$0	\$0	\$0
282	Accum. Deferred Income Taxes-Libr Depr	\$18,651,833	\$24,461,000	\$5,809,167
283	Accum. Deferred Income Taxes-Other	\$30,662,317	\$36,418,085	\$5,755,768
TOTAL DEFERRED CREDITS (252-283)		\$69,364,980	\$73,636,861	\$4,271,881

Balance Sheet Report

Acct No.	Account Title	Beginning Balance	Ending Balance	Increase or Decrease
	TOTAL LIABILITIES PLUS PROPRIETARY CAPITAL AND OTHER CREDITS	\$625,040,157	\$678,586,148	\$53,545,991

Notes to Balance Sheet

Acct
No

Notes To Balance Sheet

Vectren Energy Delivery of Ohio, Inc.

12/31/2008

101

These financial statements were prepared in accordance with the accounting requirements of the Federal Energy Commission (FERC) as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The principal differences from generally accepted accounting principles are the classifications of certain balance sheet and income statement accounts. The more significant differences are:

- 1) Reclassification of certain regulatory liabilities to accumulated depreciation related to the treatment of certain non-legal obligations under SFAS 143 and related interpretations.
 - 2) Reclassification of certain deferred income taxes to conform with FERC accounting guidance.
-

Income Statement Report

Acct No.	Account Title	Revenue Amount	Expense Amount
UTILITY OPERATING INCOME			
400	Operating Revenues	\$408,097,920	
TOTAL OPERATING REVENUE (400)		\$408,097,920	
OPERATING EXPENSES			
401	Operating Expense		\$329,830,696
402	Maintenance Expense		\$6,861,606
403	Depreciation Expense		\$15,236,853
403.1	Depreciation & Depletion Expense		\$0
404	Amortization of Limited Term Utility Plant		\$0
404.1	Amort. and Depl. of Prod. Nat. Gas Land and Land Rights (major)		\$0
404.2	Amort. Of Undergr. Storage Land and Land Rights (major)		\$0
404.3	Amort. Of Other Limited-Term Gas Plant (major)		\$0
405	Amortization of Other Utility Plant		\$0
406	Amortization of Utility Plant - Acq Adj		\$0
407.1	Amort. Of Extraordinary Prop. Losses, Unrecov. Plant and Reg. Study		\$0
407.2	Amort. Of Conversion Exp.		\$0
408.1	Taxes Other Than Income - Util Op Income		\$31,591,116
409.1	Income Taxes - Utility Operating Income		\$8,955,200
410.1	Provision for Def Income Tax - Util Op Inc		\$0
411.1	Income Taxes Deferred in Prior Years - Cr.		\$0
411.10	Accretion Expense to Operating Expenses		\$0
411.4	ITC Adjustments - Util Operations		\$0
TOTAL OPERATING EXPENSES (401-411.4)			\$392,475,471
NET OPERATING INCOME (400) Less (401-411.4)			\$15,622,449
OTHER OPERATING INCOME			
411.6	Gains from Disposition of Utility Property	\$0	
413	Income from Utility Plant Leased to Others	\$0	
414	Gains(Losses) from Disposition of Utility Plant	\$0	
TOTAL OTHER OPERATING INCOME (411.6-414)		\$0	
OTHER OPERATING DEDUCTIONS			
411.7	Losses from Disposition Of Utility Plant		\$0
411.8	(Less) Gains from Disposition of Allowances		\$0
411.9	Losses from Disposition of Allowances		\$0
TOTAL OTHER OPERATING DEDUCTIONS (411.6-414)			\$0
OTHER INCOME			
415	Revenues from Merchandising, Jobbing, Other	\$46,659	
417	Income from Nonutility Operations	\$0	
418	Nonoperating Rental Income	\$0	
418.1	Eq. In Earnings of Sub Co. (major)	\$0	
419	Interest and Dividend Income	\$1,732,005	
421	Miscellaneous Nonoperating Income	(\$320,656)	
421.1	Gains from Disposition of Property	\$0	
TOTAL OTHER INCOME		\$1,458,008	

Income Statement Report

Acct No.	Account Title	Revenue Amount	Expense Amount
OTHER DEDUCTIONS			
416	Costs of Merchandising, Jobbing, Other		(\$44,773)
417.1	Expenses Of Nonutility Operations		\$0
419.1	Allowance for Funds Used During Construction		(\$136,862)
421.2	Loss on Disp. Of Prop.		\$0
425	Miscellaneous Amortization		\$0
426.1	Donations		\$1,000,000
426.2	Life Insurance		\$0
426.3	Penalties		\$3,263
426.4	Expend. For Certain Civic, Political and Related Activities		\$0
426.5	Other Ded., Total Other Inc. Deduc., Total Other Income and Deduc.		(\$311)
TOTAL OTHER DEDUCTIONS			\$821,317
TAXES ON OTHER INCOME AND DEDUCTIONS			
408.2	Taxes Other Than Income - Oth Inc and Ded		\$0
409.2	Income Taxes - Oth Inc and Ded		\$0
410.2	Provision for Def Income Tax - Oth Inc		\$0
411.2	Income Taxes Deferred in Prior Years - Cr.		\$0
411.5	Investment Tax Credits Adjustments, Nonutility Operations		\$0
420	Investment Tax Credits		\$0
TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS (408.2-420)			\$0
NET OTHER INCOME AND DEDUCTIONS			\$636,691
INTEREST CHARGES			
427	Interest on Long-Term Debt		\$0
428	Amortization of Debt Discount and Expense		\$0
428.1	Amortization of Loss on Reacq. Debt		\$0
429	Amortization of Premium on Debt - Cr.		\$0
429.1	Amortization of Gain on Reacq. Debt - Cr.		\$0
430	Interest on Debt to Associated Companies		\$158,689
431	Other Interest Expense		\$203,532
432	AFUDC - Cr.		(\$67,174)
NET INTEREST CHARGES (427-432)			\$295,047
INCOME BEFORE EXTRAORDINARY ITEMS			\$15,964,093
EXTRAORDINARY ITEMS			
409.3	Income Taxes - Extraordinary Items	\$0	\$0
434	Extraordinary Income	\$0	\$0
435	Extraordinary Deductions	\$0	\$0
TOTAL EXTRAORDINARY ITEMS (433-409.3)			\$0
NET INCOME			\$15,964,093

Notes to Income Statement

Acct
No

Notes To Income Statement

Vectren Energy Delivery of Ohio, Inc.

12/31/2008

400 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 interest in the assets.

401 Employee compensation amounts reported on page 75, include all Vectren Energy Delivery of Ohio, Inc. (VEDO) employees and corporate allocated costs.
Head count numbers represent all employees who are employed by VEDO. The totals do not include employees and officers whose pay is allocated to VEDO from parent companies.

Statement of Retained Earnings - Account 216

Vectren Energy Delivery of Ohio, Inc.

12/31/2008

<u>Sub Account</u>	<u>SubAccountTitle</u>	<u>Amount</u>
216	Unappropriated Retained Earnings at the Beginning of the period	\$0
433	Balance Transferred from Income	\$0
434	Extraordinary Income	\$0
435	Extraordinary Deductions	\$0
436	Appropriations of Retained Earnings	\$0
437	Dividends Declared - Preferred Stock	\$0
438	Dividends Declared - Common Stock	\$0
439	Adjustments to Retained Earnings	\$0
		<hr/> \$0

Partnership Capital Statement - Account 218
--

Vectren Energy Delivery of Ohio, Inc.

12/31/2008

<u>Account No.</u>	218
<u>Description</u>	<u>Amount</u>
Miscellaneous Credits	\$0
Miscellaneous Debits	\$0
Net income (Loss for Year)	\$15,964,093
Partners' Capital Contributions	\$0
Partners' Drawings	-\$6,609,781
Partnership Capital (Beginning of Year)	\$433,519,625
Total Partnership Capital (End Of Year):	<hr/> \$442,873,937

Utility Plant In Service - Account 101

Account No 101

Sub Account No	Sub Account Title	Balance First Of Year	Additions During Year	Retirements During Year	Adjustments Debit Or Credit	Balance End of Year
Vectren Energy Delivery of Ohio, Inc.						
12/31/2008						
301	Organization	\$0	\$0	\$0	\$0	\$0
302	Franchise and Consents	\$0	\$0	\$0	\$0	\$0
303	Miscellaneous Intangible Plant	\$14,661,764	\$997,677	\$0	\$0	\$15,659,441
304	Land and Land Rights	\$192,203	\$0	\$0	\$0	\$192,203
305	Structures and Improvements	\$580,665	\$0	\$0	\$0	\$580,665
306	Boiler Plant Equipment	\$0	\$0	\$0	\$0	\$0
307	Other Power Equipment	\$0	\$0	\$0	\$0	\$0
308	Coke Ovens	\$0	\$0	\$0	\$0	\$0
309	Producer Gas Equipment	\$0	\$0	\$0	\$0	\$0
310	Water Gas Generating Equipment	\$0	\$0	\$0	\$0	\$0
311	Liquefied Petroleum Gas Equipment	\$3,711,061	\$0	\$0	\$1	\$3,711,062
312	Oil Gas Generating Equipment	\$0	\$0	\$0	\$0	\$0
313	Generating Equipment--Other Processes	\$0	\$0	\$0	\$0	\$0
314	Coal, Coke, And Ash Handling Equipment	\$0	\$0	\$0	\$0	\$0
315	Catalytic Cracking Equipment	\$0	\$0	\$0	\$0	\$0
316	Other Reforming Equipment	\$0	\$0	\$0	\$0	\$0
317	Purification Equipment	\$0	\$0	\$0	\$0	\$0
318	Residual Refining Equipment	\$0	\$0	\$0	\$0	\$0
319	Gas Mixing Equipment	\$0	\$0	\$0	\$0	\$0
320	Other Equipment	\$0	\$0	\$0	\$0	\$0
325.1	Producing Lands	\$0	\$0	\$0	\$0	\$0
325.2	Producing Leaseholds	\$0	\$0	\$0	\$0	\$0
325.3	Gas Rights	\$0	\$0	\$0	\$0	\$0
325.4	Rights-of-Way	\$0	\$0	\$0	\$0	\$0

Utility Plant In Service - Account 101

Account No 101

Sub Account No	Sub Account Title	Balance First Of Year	Additions During Year	Retirements During Year	Adjustments Debit Or Credit	Balance End of Year
325.5	Other Land and Land Rights	\$0	\$0	\$0	\$0	\$0
326	Gas Well Structures	\$0	\$0	\$0	\$0	\$0
327	Field Compressor Station Structures	\$0	\$0	\$0	\$0	\$0
328	Field Meas. & Reg. Station Structures	\$0	\$0	\$0	\$0	\$0
329	Other Structures	\$0	\$0	\$0	\$0	\$0
330	Producing Gas Wells-Well Construction	\$0	\$0	\$0	\$0	\$0
331	Producing Gas Wells-Well Equipment	\$0	\$0	\$0	\$0	\$0
332	Field Lines	\$0	\$0	\$0	\$0	\$0
333	Field Compressor Station Equipment	\$0	\$0	\$0	\$0	\$0
334	Field Meas. & Reg. Station Equipment	\$0	\$0	\$0	\$0	\$0
335	Drilling and Cleaning Equipment	\$0	\$0	\$0	\$0	\$0
336	Purification Equipment	\$0	\$0	\$0	\$0	\$0
337	Other Equipment	\$0	\$0	\$0	\$0	\$0
338	Unsuccessful Exploration & Development Costs	\$0	\$0	\$0	\$0	\$0
339	Asset Retirement Costs - Production and Gathering	\$0	\$0	\$0	\$0	\$0
340	Land and Land Rights	\$0	\$0	\$0	\$0	\$0
341	Structures and Improvements	\$0	\$0	\$0	\$0	\$0
342	Extraction and Refining Equipment	\$0	\$0	\$0	\$0	\$0
343	Pipe Lines	\$0	\$0	\$0	\$0	\$0
344	Extracted Products Storage Equipment	\$0	\$0	\$0	\$0	\$0
345	Compressor Equipment	\$0	\$0	\$0	\$0	\$0
346	Gas Meas. & Reg. Equipment	\$0	\$0	\$0	\$0	\$0
347	Other Equipment	\$0	\$0	\$0	\$0	\$0
348	Asset Retirement Costs - Extraction	\$0	\$0	\$0	\$0	\$0
350.1	Land	\$0	\$0	\$0	\$0	\$0
350.2	Rights-of-Way	\$0	\$0	\$0	\$0	\$0
351	Structures and Improvements	\$0	\$0	\$0	\$0	\$0

Utility Plant In Service - Account 101

Account No	101	Sub Account Title	Balance First Of Year	Additions During Year	Retirements During Year	Adjustments Debit Or Credit	Balance End of Year
364.9		Asset Retirement Costs - LNG Terminaling and Processing	\$0	\$0	\$0	\$0	\$0
365.1		Land and Land Rights	\$40,565	\$0	\$0	\$0	\$40,565
365.2		Rights-of-Way	\$29,611	\$0	\$0	\$0	\$29,611
366		Structures and Improvements	\$13,007	\$0	\$0	\$0	\$13,007
367		Mains	\$424,328	\$0	\$0	\$0	\$424,328
368		Compressor Station Equipment	\$0	\$0	\$0	\$0	\$0
369		Measuring and Reg. Sta. Equipment	\$385,650	\$10,561	\$0	\$0	\$396,211
370		Communication Equipment	\$0	\$0	\$0	\$0	\$0
371		Other Equipment	\$18,627	\$0	\$0	\$0	\$18,627
372		Asset Retirement Costs - Transmission	\$0	\$0	\$0	\$0	\$0
374		Land and Land Rights	\$4,184,074	\$231	\$0	\$0	\$4,184,305
375		Structures and Improvement	\$881,771	\$0	\$0	\$0	\$881,771
376		Mains	\$209,564,328	\$4,772,157	\$161,850	\$324	\$214,174,959
377		Compressor Station Equipment	\$0	\$0	\$0	\$0	\$0
378		Meas. and Reg. Sta. Equip.-General	\$10,421,906	\$13,549	\$511	\$0	\$10,434,944
379		Meas. and Reg. Sta. Equip.-City Gate	\$1,478,269	\$2,781	\$0	\$0	\$1,481,050
380		Services	\$132,099,474	\$4,559,152	\$65,133	\$0	\$136,582,493
381		Meters	\$33,858,636	\$1,556,735	\$148,970	\$0	\$35,265,401
382		Meter Installations	\$5,115,678	\$114,780	\$28,670	\$0	\$5,201,798
383		House Regulators	\$5,081,504	\$115,820	\$11,267	\$0	\$5,166,057
384		House Regulator Installations	\$911,200	\$0	\$0	\$1	\$911,201
385		Industrial Meas. and Reg. Sta. Equip.	\$346,126	\$0	\$0	\$(4)	\$346,122
386		Other Prop. on Customers' Premises	\$0	\$0	\$0	\$0	\$0
387		Other Equip.	\$38,740	\$0	\$0	\$0	\$38,740
388		Asset Retirement Costs - Distribution	\$0	\$0	\$0	\$0	\$0
389		Land and Land Rights	\$1,850,367	\$0	\$0	\$0	\$1,850,367
390		Structures and Improvements	\$8,878,738	\$9,091	\$153,909	\$0	\$8,733,920

Utility Plant In Service - Account 101

Account No	101						
Sub Account No	Sub Account Title	Balance First Of Year	Additions During Year	Retirements During Year	Adjustments Debit Or Credit	Balance End of Year	
391	Office Furniture and Equipment	\$3,392,223	\$34,298	\$857,963	\$0	\$2,568,538	
392	Transportation Equipment	\$3,091,502	\$919,325	\$0	\$0	\$4,010,827	
393	Stores Equipment	\$0	\$0	\$0	\$0	\$0	
394	Tools, Shop and Garage Equipment	\$2,268,992	\$106,915	\$610,373	\$0	\$1,765,534	
395	Laboratory Equipment	\$0	\$0	\$0	\$0	\$0	
396	Power Operated Equipment	\$642,516	\$234,737	\$0	\$0	\$877,253	
397	Communication Equipment	\$5,867,826	\$(5,588,322)	\$60,984	\$0	\$218,510	
398	Miscellaneous Equipment	\$632,868	\$0	\$0	\$1	\$632,869	
399	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	
399.1	Asset Retirement Costs - General	\$0	\$0	\$0	\$0	\$0	
		\$450,674,219	\$7,859,497	\$2,101,660	\$323	\$456,432,379	

Accumulated Provision For Depreciation - Account 108

Name of Other Item	Accumulated	Rate	Accruals	Original	Cost	Salvage	Other Additions or		Balance
	Depreciation						Added	Subtracted	
	Balance	%	During	Cost Of Plant	of	(g)	(h)	(i)	(j) = (b) + (d) - (e) - (f) + (g) + (h) - (i)
	First of Year	Used	Year	Retired	Removal				
	(b)	(c)	(d)	(e)	(f)				
Vectren Energy Delivery of Ohio, Inc									
12/31/2008									
301 Organization	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302 Franchise and Consents	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303 Miscellaneous Intangible Plant	(\$6,760,681)	10.00%	(\$1,494,577)	\$0	\$0	\$0	\$0	\$0	(\$8,255,258)
304 Land and Land Rights	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305 Structures and Improvements	(\$869,190)	2.08%	(\$14,764)	\$0	\$0	\$0	\$0	\$0	(\$883,954)
306 Boiler Plant Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
307 Other Power Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
308 Coke Ovens	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
309 Producer Gas Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310 Water Gas Generating Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311 Liquefied Petroleum Gas Equipment	(\$4,178,452)	2.59%	(\$95,991)	\$0	(\$1,542)	\$0	\$0	\$0	(\$4,272,901)
312 Oil Gas Generating Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313 Generating Equipment--Other Processes	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
314 Coal, Coke, And Ash Handling Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
315 Catalytic Cracking Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316 Other Reforming Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
317 Purification Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
318 Residual Refining Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
319 Gas Mixing Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
320 Other Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.1 Producing Lands	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.2 Producing Leaseholds	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.3 Gas Rights	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.4 Rights-of-Way	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.5 Other Land and Land Rights	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
326 Gas Well Structures	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
327 Field Compressor Station Structures	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
328 Field Meas. & Reg. Station Structures	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
329 Other Structures	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Name of Other Item	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost Of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions		Balance End of Year (j)=(b)+(d)-(e)-(f) +(g)+(h)-(i)
							Added (h)	Subtracted (i)	
330 Producing Gas Wells-Well Construction	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331 Producing Gas Wells-Well Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
332 Field Lines	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
333 Field Compressor Station Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
334 Field Meas. & Reg. Station Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
335 Drilling and Cleaning Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
336 Purification Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
337 Other Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
338 Unsuccessful Exploration & Development	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
339 Asset Retirement Costs - Production and	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
340 Land and Land Rights	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341 Structures and Improvements	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
342 Extraction and Refining Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343 Pipe Lines	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344 Extracted Products Storage Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
345 Compressor Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
346 Gas Meas. & Reg. Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
347 Other Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
348 Asset Retirement Costs - Extraction	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
350.1 Land	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
350.2 Rights-of-Way	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
351 Structures and Improvements	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
352 Wells	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
352.1 Storage Leaseholds and Rights	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
352.2 Reservoirs	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
352.3 Non-recoverable Natural Gas	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
353 Lines	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
354 Compressor Station Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
355 Measuring and Regulating Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
356 Purification Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
357 Other Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
358 Asset Retirement Costs - Underground	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
359 Land and Land Rights	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
360 Structures and Improvements	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
361 Gas Holders	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
362 Purification Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363 Purification Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Name of Other Item	Accumulated Depreciation Balance		Rate % Used (c)	Accruals During Year (d)	Original Cost Of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions		Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
	First of Year (b)	End of Year (i)						Added (h)	Subtracted (i)	
363.1 Liquefaction Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363.2 Vaporizing Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363.3 Compressor Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363.4 Meas. and Reg. Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363.5 Other Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363.6 Asset Retirement Costs - Other Storage	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.1 Land and Land Rights	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.2 Structures and Improvements	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.3 LNG Processing Terminal Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.4 LNG Transportation Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.5 Measuring and Regulating Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.6 Compressor Station Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.7 Communications Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.8 Other Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.8 Asset Retirement Costs - LNG Terminal	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
365.1 Land and Land Rights	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
365.2 Rights-of-Way	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366 Structures and Improvements	(\$838)	(\$784)	2.00%	(\$784)	\$0	\$0	\$0	\$0	\$0	(\$1,620)
367 Mains	(\$114,590)	(\$269,267)	1.77%	(\$269,267)	\$0	\$0	\$0	\$0	\$0	(\$403,857)
368 Compressor Station Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369 Measuring and Reg. Sta. Equipment	(\$27,631)	(\$21,397)	2.88%	(\$21,397)	\$0	\$0	\$0	\$0	\$0	(\$49,028)
370 Communication Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
371 Other Equipment	(\$2,450)	(\$1,242)	6.70%	(\$1,242)	\$0	\$0	\$0	\$0	\$0	(\$3,692)
372 Asset Retirement Costs - Transmission	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374 Land and Land Rights	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375 Structures and Improvement	(\$384,839)	(\$17,639)	2.00%	(\$17,639)	\$0	\$0	\$0	\$0	\$0	(\$402,478)
376 Mains	(\$82,003,125)	(\$3,862,436)	1.77%	(\$3,862,436)	(\$161,850)	(\$16,945)	\$0	\$0	\$0	(\$85,686,766)
377 Compressor Station Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
378 Meas. and Reg. Sta. Equip.-General	(\$5,256,926)	(\$303,508)	2.86%	(\$303,508)	(\$511)	\$0	\$0	\$0	\$0	(\$5,559,923)
379 Meas. and Reg. Sta. Equip.-City Gate	(\$490,397)	(\$40,575)	2.74%	(\$40,575)	\$0	\$0	\$0	\$0	\$0	(\$530,972)
380 Services	(\$86,208,181)	(\$7,040,381)	5.26%	(\$7,040,381)	(\$66,133)	(\$2,025,175)	\$0	\$0	\$0	(\$101,158,254)
381 Meters	(\$10,018,292)	(\$821,985)	2.38%	(\$821,985)	(\$149,870)	(\$117,758)	\$0	\$0	\$0	(\$10,573,549)
382 Meter Installations	(\$1,905,476)	(\$83,683)	1.82%	(\$83,683)	(\$28,670)	(\$172,743)	\$0	\$0	\$0	(\$1,797,749)
383 House Regulators	(\$2,381,413)	(\$146,346)	2.86%	(\$146,346)	(\$11,267)	(\$172,753)	\$0	\$0	\$0	(\$2,363,739)
384 House Regulator Installations	(\$461,814)	(\$28,057)	2.86%	(\$28,057)	\$0	\$0	\$0	\$0	\$0	(\$487,871)
385 Industrial Meas. and Reg. Sta. Equip.	(\$74,223)	(\$11,556)	3.33%	(\$11,556)	\$0	\$0	\$0	\$0	\$0	(\$85,779)

Name of Other Item	Accumulated Depreciation Balance		Rate % Used (c)	Accruals During Year (d)	Original Cost Of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions		Balance End of Year (j) = (b) + (d) - (e) - (f) + (g) + (h) - (i)
	First of Year (b)	End of Year (i)						Added (h)	Subtracted (i)	
386 Other Prop. on Customers' Premises	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
387 Other Equip.	(\$1,367)	(\$1,367)	3.33%	(\$1,290)	\$0	\$0	\$0	\$0	\$0	(\$2,657)
388 Asset Retirement Costs - Distribution	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
389 Land and Land Rights	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390 Structures and Improvements	(\$3,819,807)	(\$3,819,807)	2.50%	(\$222,255)	(\$153,909)	\$0	\$0	\$0	\$0	(\$3,888,133)
391 Office Furniture and Equipment	(\$2,193,282)	(\$2,193,282)	5.67%	(\$177,061)	(\$857,993)	\$0	\$0	\$0	\$0	(\$1,512,350)
392 Transportation Equipment	(\$1,913,252)	(\$1,913,252)	12.00%	(\$457,435)	\$0	\$49,856	\$0	\$0	\$0	(\$2,420,543)
393 Stoves Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394 Tools, Shop and Garage Equipment	(\$948,113)	(\$948,113)	3.57%	(\$73,941)	(\$610,373)	\$0	\$0	\$0	\$0	(\$409,881)
395 Laboratory Equipment	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396 Power Operated Equipment	(\$336,924)	(\$336,924)	6.92%	(\$60,267)	\$0	\$9,971	\$0	\$0	\$0	(\$407,162)
397 Communication Equipment	(\$406,354)	(\$406,354)	6.67%	(\$388,841)	(\$60,994)	\$0	\$0	\$0	\$0	(\$734,201)
398 Miscellaneous Equipment	(\$100,188)	(\$100,188)	6.67%	(\$30,767)	\$0	\$0	\$0	\$0	\$0	(\$130,955)
399 Other Tangible Property	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
399.1 Asset Retirement Costs - General	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	(\$220,967,806)	(\$220,967,806)		(\$15,694,301)	(\$2,101,660)	(\$2,447,888)	\$0	\$0	\$0	(\$232,113,358)

Accumulated Provision For Depreciation - Reserve Items - Account 108

Account No	Accumulated Depreciation Balance		Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions		Balance End of Year (j) = (b) + (d) - (e) - (f) + (g) + (h) - (i)
	First of Year (b)	End of Year (i)						Added (h)	Subtracted (i)	
Sub Total										\$0
Grand Total										\$0

Name of Other Item	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost Of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Other Additions or Deductions Added (h)	Subtracted (i)	Balance End of Year (j)=(b)-(d)-(e)-(f) +(g)+(h)-(i)
--------------------	--	--------------------------	-----------------------------------	---	------------------------------	----------------	--	-------------------	---

Special Funds - Account 125

Account No. 125

Name of Fund (a)	Balance First of Year (b)	Principal Additions Principle (c)	Principal Additions Income (d)	Deductions (e)	Balance End of Year (f)=(b)+(c)+(d)-(e)
Vectren Energy Delivery of Ohio, Inc.					
12/31/2008					
N/A	\$0	\$0	\$0	\$0	\$0
Totals	\$0	\$0	\$0	\$0	\$0

Special Funds - Account 126

Account No: 126

Name of Fund (a)	Balance First of Year (b)	Principal Additions Principle (c)	Principal Additions Income (d)	Deductions (e)	Balance End of Year (f)=(b)+(c)+(d)-(e)
Vectren Energy Delivery of Ohio, Inc. 12/31/2008					
N/A	\$0	\$0	\$0	\$0	\$0
Totals	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Special Funds - Account 128

Account No. 128

Name of Fund (a)	Balance First of Year (b)	Principal Additions Principle (c)	Principal Additions Income (d)	Deductions (e)	Balance End of Year (f)=(b)+(c)+(d)-(e)
Vectren Energy Delivery of Ohio, Inc. 12/31/2008					
CSV of Life Insurance Policies	\$3,007,891	\$2,902,732	\$15,265	\$3,197,394	\$2,728,494
	\$3,007,891	\$2,902,732	\$15,265	\$3,197,394	\$2,728,494

Special Funds - Account 129

Account No. 129

Name of Fund (a)	Balance First of Year (b)	Principal Additions Principle (c)	Principal Additions Income (d)	Deductions (e)	Balance End of Year (f)=(b)+(c)+(d)-(e)
Vectren Energy Delivery of Ohio, Inc. 12/31/2008					
N/A	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0

Prepayments - Account 165

Account No: 165

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)+(c)-(d)
Vectren Energy Delivery of Ohio, Inc.				
12/31/2008				
Prepaid Ohio Gross Excise Tax	\$372,304	\$343,138	\$372,304	\$343,138
Totals	\$372,304	\$343,138	\$372,304	\$343,138

Misc. Current and Accrued Assets - Account 174

Account No: 174

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)+(c)-(d)
Vectren Energy Delivery of Ohio, Inc.				
12/31/2008				
General Suspense-Clearing Account	\$0	\$2,454,212	\$2,454,212	\$0
Totals	\$0	\$2,454,212	\$2,454,212	\$0

Extraordinary Property Losses - Account 182.1

Account No: 182.1

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)+(c)-(d)
Vectren Energy Delivery of Ohio, Inc.				
12/31/2008				
N/A	\$0	\$0	\$0	\$0
Totals	\$0	\$0	\$0	\$0

Unrecovered Plant and Regulatory Study Costs - Account 182.2

Account No: 182.2

	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)+(c)-(d)
Vectren Energy Delivery of Ohio, Inc.				
12/31/2008				
N/A	\$0	\$0	\$0	\$0
Totals	\$0	\$0	\$0	\$0

Miscellaneous Deferred Debits - Account 186

Account No: 186

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)+(c)-(d)
Vectren Energy Delivery of Ohio, Inc.				
12/31/2008				
Prepaid Ohio Gross Excise Tax-Long Term	\$2,004,313	\$0	\$343,138	\$1,661,175
Deferred Future Gas Rate Case Expenses	\$293,240	\$1,392,056	\$435,317	\$1,249,979
Merchant Exit Transition Program	(\$5,060)	\$5,060	\$0	\$0
Miscellaneous Clearing Accounts	\$0	\$84,140	\$84,140	\$0
Totals	\$2,292,493	\$1,481,256	\$862,595	\$2,911,154

**Research Development and
Demonstration Expense (major) - Account 188**

Account No: 188

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)+(c)-(d)
Vectren Energy Delivery of Ohio, Inc.				
12/31/2008				
N/A	\$0	\$0	\$0	\$0
Totals	\$0	\$0	\$0	\$0

Capital Stock - Account 201

Acct No.	201	Class Description Of Capital Stock (Common) (a)	Par Or Stated Value Per Share (Common)	Shares Authorized (Common)	Shares Issued Outstanding (Common)	Total Par Value of Stock Issues	Dividends Declared Per Share For Year (Common)	Total Declared Dividends
Vectren Energy Delivery of Ohio, Inc.								
12/31/2008								
N/A								
			\$0.00	0	0	\$0	\$0.00	\$0
			<u>\$0.00</u>	<u>0</u>	<u>0</u>	<u>\$0</u>	<u>\$0.00</u>	<u>\$0</u>

Capital Stock - Account 204

Acct No.	204	Par Or Stated Value Per Share (Preferred) (b)	Shares Authorized (Preferred) (c)	Shares Issued Outstanding (Preferred) (d)	Total Par Value of Stock Issues (e) = (b) x (d)	Dividends Declared Per Share For Year (Common) (f)	Total Declared Dividends (g)
Class Description Of Capital Stock (Common) (a)		\$0.00	\$0.00	0	\$0	\$0.00	\$0
		<u>\$0.00</u>	<u>\$0.00</u>	<u>0</u>	<u>\$0</u>	<u>\$0.00</u>	<u>\$0</u>

Vectren Energy Delivery of Ohio, Inc.
12/31/2008

Long Term Debt - Account 221

Account No	221	Beginning Balance (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)
Veetren Energy Delivery of Ohio, Inc.										
12/31/2008										
N/A		\$0			\$0	\$0	0.00%	0.00%	\$0	\$0
		<u>\$0</u>			<u>\$0</u>	<u>\$0</u>			<u>\$0</u>	<u>\$0</u>

Long Term Debt - Account 222

Account No	222	Beginning Balance (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)
Description of obligation										
<u>Vectren Energy Delivery of Ohio, Inc.</u>										
<u>12/31/2008</u>										
N/A	17	\$0			\$0	\$0	0.00%	0.00%	\$0	\$0
		<u>\$0</u>			<u>\$0</u>	<u>\$0</u>			<u>\$0</u>	<u>\$0</u>

Long Term Debt - Account 223

Account No: 223	Beginning Balance (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)
Vectren Energy Delivery of Ohio, Inc.									
12/31/2008									
N/A	\$0			\$0	\$0	0.00%	0.00%	\$0	\$0
	<u>\$0</u>			<u>\$0</u>	<u>\$0</u>			<u>\$0</u>	<u>\$0</u>

Long Term Debt - Account 224

Account No:	224	Beginning Balance (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)
Description of Obligation										
Vectren Energy Delivery of Ohio, Inc.		\$0			\$0	\$0	0.00%	0.00%	\$0	\$0
12/31/2008		\$0			\$0	\$0			\$0	\$0
N/A										

Long Term Debt - Account 225

Account No:	225	Beginning Balance (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)
Description of Obligation										
Vectren Energy Delivery of Ohio, Inc.		\$0			\$0	\$0	0.00%	0.00%	\$0	\$0
12/31/2008		\$0			\$0	\$0			\$0	\$0
N/A		\$0			\$0	\$0			\$0	\$0

Long Term Debt - Account 226

Account No:	226	Beginning Balance (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)
Description of Obligation										
Vectren Energy Delivery of Ohio, Inc.										
12/31/2008										
N/A		\$0			\$0	\$0	0.00%	0.00%	\$0	\$0
		<u>\$0</u>			<u>\$0</u>	<u>\$0</u>			<u>\$0</u>	<u>\$0</u>

Deferred Income Tax - Account 190

Account No	<u>190</u>				Balance
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	End of Year (e) = (b) - (c) + (d)	
Vectren Energy Delivery of Ohio, Inc.					
<u>12/31/2008</u>					
Accumulated Deferred Federal Income Tax	\$4,931,184	\$1,493,551	\$727,278	\$5,697,457	
Total	<u>\$4,931,184</u>	<u>\$1,493,551</u>	<u>\$727,278</u>	<u>\$5,697,457</u>	

Deferred Income Tax - Account 281

Account No 281

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e) = (b) - (c) + (d)
Vectren Energy Delivery of Ohio, Inc.				
12/31/2008				
<hr/>				
N/A	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0

Deferred Income Tax - Account 282

Account No 282

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e) = (b) - (c) + (d)
Vectren Energy Delivery of Ohio, Inc.				
12/31/2008				
Fed Inc Tax-Lt Depr Rel Diff Gas	\$18,651,833	\$0	\$5,809,167	\$24,461,000
Total	\$18,651,833	\$0	\$5,809,167	\$24,461,000

Deferred Income Tax - Account 283

Account No 283

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e) = (b) - (c) + (d)
Vectren Energy Delivery of Ohio, Inc.				
12/31/2008				
Fed Inc Tax-LT Def Timing Dif Deferred Gas	\$32,662,844	\$0	\$5,711,305	\$38,374,149
All Other Def Inc Tax Accounts	(\$2,000,527)	\$13,634	\$58,097	(\$1,956,064)
Total	\$30,662,317	\$13,634	\$5,769,402	\$36,418,085

Misc. Current and Accrued Liabilities - Account 242

Account No. 242

Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e) = (b) - (c) + (d)
Vectren Energy Delivery of Ohio, Inc.				
12/31/2008				
Employee Deductions	(\$13,172)	\$1,017,990	\$1,015,411	(\$15,751)
Misc Accrued Liabilities	\$1,110,448	\$163,479,525	\$163,821,932	\$1,452,855
Unclaimed Property	\$1,514	\$146,789	\$173,937	\$28,662
Collateral Deposits	\$0	\$25,354,600	\$29,304,600	\$3,950,000
Total	\$1,098,790	\$189,998,904	\$194,315,880	\$5,415,768

Gas Operating Revenues

Account No	Sub Account No	Sub Account Title	Cubic Feet Sold Ohio	Cubic Feet Entire System	Revenues Ohio	Revenues Entire System
Vectren Energy Delivery of Ohio, Inc.						
12/31/2008						
480		Residential Sales	18,899,344,973	18,899,344,973	248,664,549	248,664,549
481		Commercial & Industrial Sales	8,173,195,969	8,173,195,969	102,316,889	102,316,889
481.1		Commercial Sales (Small)	0	0	0	0
481.2		Industrial Sales (large)	0	0	0	0
482		Other Sales to Public Authorities	1,246,451,479	1,246,451,479	15,093,783	15,093,783
483		Sales for Resale	0	0	0	0
484		Interdepartmental Sales	0	0	0	0
485		Intracompany Transfers	0	0	0	0
487		Forfeited Discounts	0	0	3,152,621	3,152,621
488		Miscellaneous Service Revenues	0	0	2,143,754	2,143,754
489		Revenue from Trans of Gas of Others	28,246,207,931	28,246,207,931	36,726,324	36,726,324
489.1		Revenues from Transportation of Gas of Others through Gathering Facilities	0	0	0	0
489.2		Revenues from Transportation of Gas of Others through Transmission Facilities	0	0	0	0
489.3		Revenues from Transportation of Gas of Others through Distribution Facilities	0	0	0	0
489.4		Revenues from Storing Gas of Others	0	0	0	0
490		Sales of Prod. Extracted from Nat. Gas	0	0	0	0
491		Rev. from Nat. Gas Processed by Others	0	0	0	0
492		Incidental Gasoline and Oil Sales	0	0	0	0
493		Rent from Gas Property	0	0	0	0
494		Interdepartmental Rents	0	0	0	0
495		Other Gas Revenues	0	0	0	0
496		Provision for Rate Refunds	0	0	0	0

Gas Operating Revenues

Account No	Sub Account No	Sub Account Title	Cubic Feet Sold Ohio	Cubic Feet Entire System	Revenues Ohio	Revenues Entire System
400						
Total Gas Operating Revenues Net of Provision for Refunds (480-496)			58,565,200,352	55,565,200,352	408,097,920	408,097,920

Gas Operating Expense Accounts

Account No 401

Sub Acct No	SubAccountTitle	Ohio	Entire System
Vectren Energy Delivery of Ohio, Inc.			
12/31/2008			
700	Operation supervision and engineering	\$0	\$0
701	Operation labor	\$0	\$0
702	Boiler fuel	\$0	\$0
703	Miscellaneous steam expenses	\$0	\$0
704	Steam transferred-Credit	\$0	\$0
710	Operation supervision and engineering	\$23,119	\$23,119
711	Steam expenses	\$0	\$0
712	Other power expenses	\$0	\$0
713	Coke oven expenses	\$0	\$0
714	Producer gas expenses	\$0	\$0
715	Water gas generating expenses	\$0	\$0
716	Oil gas generating expenses	\$0	\$0
717	Liquefied petroleum gas expenses	\$24,567	\$24,567
718	Other process production expenses	\$0	\$0
719	Fuel under coke ovens	\$0	\$0
720	Producer gas fuel	\$0	\$0
721	Water gas generator fuel	\$0	\$0
722	Fuel for oil gas	\$0	\$0
723	Fuel for liquefied petroleum gas process	\$0	\$0
724	Other gas fuels	\$0	\$0
724.1	Fuel	\$0	\$0
725	Coal carbonized in coke ovens	\$0	\$0
726	Oil for water gas	\$0	\$0
727	Oil for oil gas	\$0	\$0
728	Liquefied petroleum gas	\$0	\$0
729	Raw materials for other gas processes	\$0	\$0
729.1	Raw material	\$0	\$0
730	Residuals expenses	\$0	\$0
731	Residuals produced-Credit.	\$0	\$0
732	Purification expenses	\$0	\$0
733	Gas mixing expenses	\$0	\$0
734	Duplicate charges-Credit	\$0	\$0
735	Miscellaneous production expenses	\$1,132	\$1,132
736	Rents	\$0	\$0
737	Operation supplies and expenses	\$0	\$0
750	Operation Supv and Eng	\$0	\$0

Gas Operating Expense Accounts

Account No	401		
Sub Acct No	SubAccountTitle	Ohio	Entire System
751	Production Maps and Records	\$0	\$0
752	Gas Wells Exp	\$0	\$0
753	Field Lines Exp	\$0	\$0
754	Field Compress Sta Exp	\$0	\$0
755	Field Compress Sta Fuel and Pwr	\$0	\$0
756	Field Meas and Reg Sta Exp	\$0	\$0
757	Purification Exp	\$0	\$0
758	Gas Well Royalties	\$0	\$0
759	Other Expenses	\$0	\$0
760	Rents	\$0	\$0
770	Oper Supv and Eng	\$0	\$0
771	Oper Labor	\$0	\$0
772	Gas Shrinkage	\$0	\$0
773	Fuel	\$0	\$0
774	Power	\$0	\$0
775	Materials	\$0	\$0
776	Oper Supplies and Exp	\$0	\$0
777	Gas Process by Others	\$0	\$0
778	Royalties on Products Extracted	\$0	\$0
779	Marketing Ex	\$0	\$0
780	Products Purchased for Resale	\$0	\$0
781	Variation in Products Inventory	\$0	\$0
782	Extracted Prod Used by the Utility-Cr	\$0	\$0
783	Rents	\$0	\$0
795	Delay Rents	\$0	\$0
796	Nonprod Well Drilling	\$0	\$0
797	Abandoned Leases	\$0	\$0
798	Other Exploration	\$0	\$0
799	Natural Gas Purchases	\$0	\$0
800	Nat Gas Well Head Purchases	\$0	\$0
800.1	Nat Gas Well Head Purchases, Intracompany Trans	\$0	\$0
801	Nat Gas Field Line Purchases	\$0	\$0
802	Nat Gas Gasoline Plant Outlet Purchases	\$0	\$0
803	Nat Gas Transmission Line Purchases	\$0	\$0
804	Nat Gas City Gate Purchases	\$221,020,249	\$221,020,249
804.1	Liquefied Nat Gas Purchases	\$0	\$0
805	Other Gas Purchases	\$27,794	\$27,794
805.1	Purchased Gas Cost Adjust	\$(7,435,258)	\$(7,435,258)
805.2	Incremental Gas Cost Adjust	\$0	\$0
806	Exchange Gas	\$0	\$0

Gas Operating Expense Accounts

Account No	401		
Sub Acct No	SubAccountTitle	Ohio	Entire System
807.1	Well Exp -Purchased Gas	\$0	\$0
807.2	Oper of Purchased Gas Meas Sta	\$0	\$0
807.3	Maint of Purchased Gas Meas Sta	\$0	\$0
807.4	Purchased Gas Calculations Ex	\$0	\$0
807.5	Other Purchased Gas Exp	\$0	\$0
808.1	Gas Withdrawn from Storage-Debit	\$60,230,581	\$60,230,581
808.2	Gas Delivered to Storage-Cr	\$0	\$0
809.1	Withdrawals of Liqu Nat Gas for Process -Debit	\$0	\$0
809.2	Deliveries of Nat Gas for Process -Cr	\$0	\$0
810	Gas Used for Compress Sta Fuel	\$0	\$0
811	Gas Used for Prod Extract -Cr	\$0	\$0
812	Gas Used for Other Utility Oper -Cr	\$0	\$0
812.1	Gas Used in Util Oper -Cr	\$0	\$0
813	Other Gas Supply Expenses	\$0	\$0
814	Oper Supv and Eng	\$0	\$0
815	Maps and Records	\$0	\$0
816	Wells Exp	\$0	\$0
817	Lines Exp	\$0	\$0
818	Compress Sta Exp	\$0	\$0
819	Compress Sta Fuel and Power	\$0	\$0
820	Meas and Reg Sta Exp	\$0	\$0
821	Purification Exp	\$0	\$0
822	Exploration and Develop	\$0	\$0
823	Gas Losses	\$0	\$0
824	Other Exp	\$0	\$0
825	Storage Well Royalties	\$0	\$0
826	Rents	\$0	\$0
827	Operation supplies and expenses	\$0	\$0
840	Oper Supv and Eng	\$0	\$0
841	Oper Labor and Exp	\$0	\$0
842	Rents	\$0	\$0
842.1	Fuel	\$0	\$0
842.2	Power	\$0	\$0
842.3	Gas Losses	\$0	\$0
844.1	Oper Super and Eng	\$0	\$0
844.2	LNG Process Terminal Labor and Exp	\$0	\$0
844.3	Liquefaction Process Labor and Exp	\$0	\$0
844.4	Liquefact Trans Labor and Exp	\$0	\$0
844.5	Meas and Reg Labor and Exp	\$0	\$0
844.6	Compress Station Labor and	\$0	\$0

Gas Operating Expense Accounts

Account No	401		
Sub Acct No	SubAccount Title	Ohio	Entire System
844.7	Communication System Exp	\$0	\$0
844.8	System Control and Load Dispatch	\$0	\$0
845.1	Fuel	\$0	\$0
845.2	Power	\$0	\$0
845.3	Rents	\$0	\$0
845.5	Wharfage Receipts-Cr	\$0	\$0
845.6	Process Liquefied or Vapor Gas by Others	\$0	\$0
846.1	Gas Losses	\$0	\$0
846.2	Other Exp	\$0	\$0
850	Oper Supv and Eng	\$126,734	\$126,734
851	System Control and Load Dispatch	\$118,803	\$118,803
852	Comm System Exp	\$0	\$0
853	Compress Sta Labor and Exp	\$0	\$0
853.1	Compressor station fuel and power	\$0	\$0
854	Gas for Compress Sta Fuel	\$0	\$0
855	Other Fuel and Power for Compress Sta	\$0	\$0
856	Mains Exp	\$1,550,117	\$1,550,117
857	Meas and Reg Sta Exp	\$165,786	\$165,786
857.1	Operation supplies and expenses	\$0	\$0
858	Trans and Compress Of Gas by Others	\$0	\$0
859	Other Exp	\$90	\$90
860	Rents	\$0	\$0
870	Oper and Supv and Eng	\$819,304	\$819,304
871	Dist Load Dispatch	\$0	\$0
872	Compress Station Labor and Exp	\$0	\$0
873	Compress Sta Fuel and Power	\$0	\$0
874	Mains and Services Exp	\$2,410,444	\$2,410,444
875	Meas and Reg Sta Exp -General	\$393,205	\$393,205
876	Meas and Reg Sta Exp -Industrial	\$0	\$0
877	Meas and Reg Sta Exp -City Gas Check Sta	\$0	\$0
878	Meter and House Reg Exp	\$1,700,025	\$1,700,025
879	Customer Install Exp	\$1,632,851	\$1,632,851
880	Other Exp	\$2,309,388	\$2,309,388
881	Rents	\$82,398	\$82,398
901	Supervision	\$544,517	\$544,517
902	Meter Reading Exp	\$2,604,426	\$2,604,426
903	Customer Records and Collection Exp	\$6,995,311	\$6,995,311
904	Uncollectible Accts	\$15,049,210	\$15,049,210
905	Misc Customer Accounts EXP	\$855,036	\$855,036
906	Customer service and informational expenses	\$0	\$0

Gas Operating Expense Accounts

Account No 401

Sub Acct No	SubAccountTitle	Ohio	Entire System
907	Supervision	\$0	\$0
908	Customer Assist Exp	\$164,374	\$164,374
909	Information and Instructional Exp	\$96,661	\$96,661
910	Misc Cust Serv and Info Exp	\$118,364	\$118,364
911	Supervision	\$49,752	\$49,752
912	Demonstrating and Selling Exp	\$1,459,376	\$1,459,376
913	Advertising Exp	\$9,335	\$9,335
916	Misc Sales Exp	\$19,716	\$19,716
917	Sales Expense	\$0	\$0
920	Admin and Gen Salaries	\$3,622,062	\$3,622,062
921	Office Supplies and Other Exp	\$3,187,281	\$3,187,281
922	Admin Exp Trans - Cr	\$(671,496)	\$(671,496)
923	Outside Services Employed	\$8,018,335	\$8,018,335
924	Property Insurance	\$129,055	\$129,055
925	Injuries and Damages	\$1,079,500	\$1,079,500
926	Employee Pensions and Benefits	\$11,285	\$11,285
927	Franchise Requirements	\$0	\$0
928	Reg Comm Exp	\$818,998	\$818,998
929	Duplicate Charges-Cr	\$0	\$0
930.1	General Advertising Exp	\$0	\$0
930.2	Misc General Exp	\$445,068	\$445,068
931	Rents	\$23,201	\$23,201
Total Operating Expenses (750-935)		\$329,830,696	\$329,830,696

Gas Maintenance Expense Accounts

Account No 402

Sub Acct No	SubAccountTitle	Ohio	EntireSystem
Vectren Energy Delivery of Ohio, Inc.			
12/31/2008			
705	Maintenance supervision and engineering	\$0	\$0
706	Maintenance of structures and improvements	\$0	\$0
707	Maintenance of boiler plant equipment	\$0	\$0
708	Maintenance of other steam production plant	\$0	\$0
740	Maintenance supervision and engineering	\$0	\$0
741	Maintenance of structures and improvements	\$8,241	\$8,241
742	Maintenance of production equipment	\$165,921	\$165,921
743	Maintenance of production plant	\$0	\$0
761	Maint Supv and Eng	\$0	\$0
762	Maint of Struct and Improvmt	\$0	\$0
763	Maint of Prod Gas Wells	\$0	\$0
764	Maint of Field Lines	\$0	\$0
765	Maint of Field Compress Sta Equip	\$0	\$0
766	Maint of Field Meas and Reg Station Equip	\$0	\$0
767	Maint of Purification Equip	\$0	\$0
768	Maint of Drilling and Cleaning Equip	\$0	\$0
769	Maint of Other Equip	\$0	\$0
769.1	Maintenance of other plant	\$0	\$0
784	Maintenance Supervisor and Eng	\$0	\$0
785	Maint of Structures and Improvemnts	\$0	\$0
786	Maint of Extraction and Refining Equip	\$0	\$0
787	Maint of Pipe Lines	\$0	\$0
788	Maint of Extracted Products Storage Equip	\$0	\$0
789	Maint of Compress Equip	\$0	\$0
790	Maint of Gas Meas and Reg Equip	\$0	\$0
791	Maint of Other Equip	\$0	\$0
792	Maintenance of product extraction plant	\$0	\$0
830	Maint Supv and Eng	\$0	\$0
831	Maint of Structures and Improvmt	\$0	\$0
832	Maint of Reservoirs and Wells	\$0	\$0
833	Maint of Lines	\$0	\$0
834	Maint of Compress Station Equip	\$0	\$0
835	Maint of Meas and Reg Equip	\$0	\$0
836	Maint of Purification Equip	\$0	\$0
837	Maint of Other Equip	\$0	\$0
839	Maint of Local Storge Plant+	\$0	\$0

Gas Maintenance Expense Accounts

Account No 402

Sub Acct No	SubAccountTitle	Ohio	EntireSystem
843.1	Maint Supv and Eng	\$0	\$0
843.2	Maint of Structures and Improve	\$0	\$0
843.3	Maint of Gas Holders	\$0	\$0
843.4	Maint Of Purification Equip	\$0	\$0
843.5	Maint of Liquefaction Equip	\$0	\$0
843.6	Maint of Vaporizing Equip	\$0	\$0
843.7	Maint of Compress Equip	\$0	\$0
843.8	Maint of Meas and Reg Equip	\$0	\$0
843.9	Maint of Other Equip	\$0	\$0
847.1	Maint Supv and Eng	\$0	\$0
847.2	Maint of Structures and Improvmt	\$0	\$0
847.3	Maint of LNG Process Terminal Equip	\$0	\$0
847.4	Maint of LNG Trans Equip	\$0	\$0
847.5	Maint of Meas and Reg Equip	\$0	\$0
847.6	Maint of Compress Sta Equip	\$0	\$0
847.7	Maint of Communication Equip	\$0	\$0
847.8	Maint of Other Equip	\$0	\$0
861	Maint Supv and Eng	\$532	\$532
862	Maint of Structures and Improve	\$9,002	\$9,002
863	Maint of Mains	\$2,075,033	\$2,075,033
864	Maint of Compressor Station Equip	\$0	\$0
865	Maint of Meas and Reg Station Equip	\$70,443	\$70,443
866	Maint of Commun Equip	\$0	\$0
867	Maint of Other Equip	\$10,447	\$10,447
868	Maint of other plant	\$0	\$0
885	Maint Supv and Eng	\$457,913	\$457,913
886	Maint of Structures and Improvemnts	\$663,416	\$663,416
887	Maint of Mains	\$2,043,657	\$2,043,657
888	Maint of Compress Station Equip	\$0	\$0
889	Maint of Meas and Reg Sta Equip - Gen	\$194,909	\$194,909
890	Maint of Meas and Reg Sta Equip -Indus	\$0	\$0
891	Maint of Meas and Reg Sta Equip -City Gate C	\$0	\$0
892	Maint of Services	\$420,114	\$420,114
892.1	Maintenance of Lines	\$0	\$0
893	Maint of Meters and House Reg	\$208,599	\$208,599
894	Maint of Other Equip	\$237,981	\$237,981
933	Transportation expenses	\$0	\$0
935	Maint of General Plant	\$295,398	\$295,398
Total Maintenance Expense		\$6,861,606	\$6,861,606

Gas Maintenance Expense Accounts

Account No 402

Sub Acct No	SubAccountTitle	Ohio	EntireSystem
----------------------------	------------------------	-------------	---------------------

Taxes Other Than Income Taxes 408.1

Account No. 408.1

<u>Type of Tax (Specify)</u>	<u>Amount</u>
<u>Vectren Energy Delivery of Ohio, Inc.</u>	
<u>12/31/2008</u>	
Excise Tax	\$6,358,664
Ohio Gross Receipts	18,369,120
Real Estate and Personal - OH	6,685,768
Real Estate and Personal - WV	177,564
Total:	<u>\$31,591,116</u>

Account 142-xx
PIP Customer Accounts Receivable

Month	Beginning Balance	Transfers From Acct 142 and Acct 144	Payment From Customers	Transfers To Acct 186 and 182.3	Other Adjustments	Ending Balance
Vectren Energy Delivery of Ohio, Inc.						
12/31/2008						
January	2,920,622	941,651	0	514,747	0	4,377,020
February	4,377,020	925,339	0	(73,590)	0	5,228,769
March	5,228,769	2,108,088	0	(1,764,470)	0	5,572,387
April	5,572,387	1,349,027	0	(1,898,739)	0	5,022,675
May	5,022,675	379,735	0	(2,026,263)	0	3,376,147
June	3,376,147	153,318	0	(1,591,976)	0	1,937,489
July	1,937,489	(100,090)	0	(380,992)	0	1,456,407
August	1,456,407	(124,979)	0	(136,067)	0	1,195,361
September	1,195,361	(141,877)	0	42,208	0	1,095,692
October	1,095,692	(55,851)	0	138,589	0	1,178,430
November	1,178,430	646,636	0	(23,437)	0	1,801,629
December	1,801,629	1,769,896	0	92,251	0	3,663,776
	35,162,628	7,850,893	0	(7,107,739)	0	35,905,782

PIP Customer Deferred Accounts Receivable

Vectren Energy Delivery of Ohio, Inc.

12/31/2008

1. What time period are PIP Accounts Receivable balances aged prior to transfers to the PIP Deferred account?

Two months

2. Do the transfers include Pre-PIP balances?

Yes

3. What Account do you record aged PIP in?

186 Notes for Other Items (below):
Other items column represents forgiveness, graduate credits granted to PIPP customers and carrying costs approved in Case No. 06-1496-GA-PIP.

Month	Balance At End Of Previous Year PIP Deferred	Transfer From Acct 142_xx	Recover Thru Tariff Rider	Other Items	Ending Balance PIP Deferred (f) = (b+ c + d + e)
January	4,426,501	(514,747)	(1,695,424)	(62,881)	\$2,153,449
February	2,153,449	73,590	(1,554,986)	(48,653)	\$623,400
March	623,400	1,764,470	(1,214,419)	(40,022)	\$1,133,429
April	1,133,429	1,898,739	(506,408)	(6,669)	\$2,519,091
May	2,519,091	2,026,263	(348,168)	34,607	\$4,231,793
June	4,231,793	1,591,976	(165,156)	(35,954)	\$5,622,659
July	5,622,659	380,992	(181,495)	(88,673)	\$5,733,483
August	5,733,483	136,067	(171,150)	(17,284)	\$5,681,116
September	5,681,116	(42,208)	(162,489)	41,695	\$5,518,114
October	5,518,114	(138,589)	(423,841)	(8,142)	\$4,947,542
November	4,947,542	23,437	(945,873)	19,540	\$4,044,646
December	4,044,646	(92,251)	(1,474,930)	42,198	\$2,519,661
		7,107,739	(8,844,339)	(170,240)	

General Information - Natural Gas

Vectren Energy Delivery of Ohio, Inc.

12/31/2008

1. Does the respondent use any process for mixing, reforming or stabilizing the heat content of natural gas?

No

2. Give location and capacity of mixing, reforming or stabilizing plants.

N/A

3. Give a brief description of the process(es) used.

N/A

4. Volume of gas mixed, reformed or stabilized, by separate plants

<u>Plant Number</u>	N/A
<u>Natural Gas Input MCF</u>	0
<u>Highest Avg BTU of Input Nat Gas</u>	0
<u>Lowest Avg BTU of Input Nat Gas</u>	0
<u>Mixing or Stabil Gas Input MCF</u>	0
<u>Highest Avg BTU of Mix or Stabil Gas</u>	0
<u>Lowest Avg BTU of Mix or Stabil Gas</u>	0
<u>Highest Avg BTU of Mix or Stabil Gas</u>	0
<u>Lowest Avg BTU of Mix or Stabil Gas</u>	0
<u>Annual Output of Mix or Stabil Gas MCF</u>	0

5.a. Number of acres at beginning of the year. 0

5.b. Leases taken (acres). 0

5.c. Leases abandoned (acres). 0

5.d. Acres purchased. 0

5.e. Acres sold 0

5.f. Acres transferred from non-producing. 0

5.g. Number of acres at end of year. 0

5.h.1. Number of Producing wells drilled during year: 0

5.h.2. Number of non-productive wells drilled during year. 0

5.i. Number of wells drilled deeper during year. 0

5.j. Number of wells purchased during year. 0

- 5.k. Number of wells abandoned during year. 0
- 5.l. Number of wells sold during year. 0

6. Non-Producing Gas Lands and Leaseholds

- 6.a. Number of acres at beginning of year. 0
- 6.b. Number of acres at beginning of year. 0
- 6.c. Number of acres abandoned during year. 0
- 6.d. Number of acres transferred to producing during year 0
- 6.e. Number of acres at close of year. 0
- 6.f.1. Number of producing wells drilled during year 0
- 6.f.2. Number of non-productive wells drilled during year. 0
- 7.a.1. Number of gas wells owned in Ohio: 0
- 7.b.1. Number of gas wells owned for the entire company 0

8. Number of gas wells leased and names of lessors.

<u>Name Of Lessor</u>	<u>Number Of Gas Wells Leased</u>
N/A	0

- 9. Number of acres under lease in Ohio as of the date of this report. 0

10. If gas is purchased from other companies during year, state: (attach rider if necessary)

<u>Name Of Company</u>	<u>Number Cubic Feet</u>	<u>Price Per MCF</u>	<u>Amount Paid</u>
BP	744,825,490	\$9.49357	\$7,071,055
Shell	594,378,431	\$7.71885	\$4,587,918
Interstate Gas Supply	986,232,960	\$9.26286	\$9,135,342
DTE Energy Trading, Inc.	1,972,465,920	\$9.26286	\$18,270,683
SouthStar Energy Services, LLC	1,972,465,920	\$9.26286	\$18,270,683
Vectren Source	986,232,960	\$9.26286	\$9,135,342
Conoco Phillips	8,314,016,667	\$9.41312	\$78,260,854
Coral	2,338,505,882	\$9.91816	\$23,193,668
Chevron	6,882,848,039	\$8.71462	\$59,981,400
Sequent	3,978,366,667	\$10.81090	\$43,009,710

- 11.a. Number of cubic feet produced during the year in Ohio 0
- 11.b. Number of cubic feet produced during the year for the entire company. 0
- 12.a. Total number of customers as of close of business in December for Ohio: 316,828
- 12.b. Total number of customers as of close of busines in December for entire company: 316,828

13. If gas is sold to other gas utility companies during year, state: (attach rider if necessary)

<u>Name Of Company</u>	<u>Number Cubic Feet</u>	<u>Price Per MCF</u>	<u>Amount Paid</u>
------------------------	--------------------------	----------------------	--------------------

- 14. Number of cubic feet gas brought into Ohio. 0.00
- 15. Number of cubic feet gas sold outside of Ohio. 0.00
- 16. Number of gallons of gasoline produced during the year. 0.00
- 17. Number of new wells drilled during year:

<u>Enter Ohio and Entire Company</u>	<u>Productive</u>	<u>Non Productive</u>	<u>Total</u>
Entire Company	0	0	0
Ohio	0	0	0

Employee Compensation

Vectren Energy Delivery of Ohio, Inc.
12/31/2008

Employee P or F	Male	Female	Total	Operation and Maintenance	Construction Wages	Other Wages	Total Compensation for Year Ending December 31
full-time	153	18	171	\$16,573,323	\$2,402,375	\$2,995,330	\$21,971,028
part-time	0	0	0	\$0	\$0	\$0	\$0
Totals	153	18	171	16,573,323	2,402,375	2,995,330	21,971,028

**AFUDC Rate Used During Year
and Calculation of Rate**

Vectren Energy Delivery of Ohio, Inc.
12/31/2008

AFUDC Rate Used During Year: 0.086

Calculation AFUDC Rate Used:

Debt 0.037 Equity 0.049 Total 0.086

Number of Customers

Vectren Energy Delivery of Ohio, Inc.
12/31/2008

<u>Type of Customers</u>	<u>Number of Customers</u>
Commercial	17,307
Industrial	10
Interdepartmental	0
Miscellaneous	0
Other	0
Public Authorities	775
Residential	215,903
Sales for Resale	1
Special Contract	0
Transportation	82,832
Ultimate Consumers	0
Total	<hr/> 316,828

Revenue, Customers, Consumption, and Gas Transportation

Vectren Energy Delivery of Ohio, Inc.
12/31/2008

Description	Revenue	Sales MCF	Number of Customers	MCF / Month	Revenue / MCF	Average GCR/MCF
Commercial Sales	\$97,406,445	7,782,699	17,307	648,558	\$12.52	\$10.97
Commercial Transportation	\$3,792,546	1,811,634	6,066	150,970	\$2.09	
Industrial Sales	\$4,910,444	390,497	10	32,541	\$12.57	\$10.97
Industrial Transportation	\$15,717,624	20,029,550	671	1,669,129	\$0.78	
Other Sales	\$15,093,783	1,246,451	776	103,871	\$12.11	\$10.97
Other Transportation	\$318,704	170,635	335	14,220	\$1.87	
Residential Sales	\$248,664,549	18,899,345	215,903	1,574,945	\$13.16	\$10.97
Residential Transportation	\$16,896,450	6,234,388	75,760	519,532	\$2.71	
	<u>\$402,801,545</u>	<u>56,565,199</u>	<u>316,828</u>	<u>4,713,766</u>		

Statement of Intrastate Gross Earnings

Vectren Energy Delivery of Ohio, Inc.

12/31/2008

Acct No	Account Title	Total Dollars (a)	Interstate Dollars (b)	Intrastate Dollars (3) = (1) - (2)
400	Operating Revenues	408,097,920	0	408,097,920
411.6	Gains from Disposition of Utility Property	0	0	0
412	Revenue from Gas Plant Leased to Others	0	0	0
414	Gains(Losses) from Disposition of Utility Plant	0	0	0
415	Revenues from Merchandising, Jobbing, Other	46,659	0	46,659
417	Income from Nonutility Operations	0	0	0
418	Nonoperating Rental Income	0	0	0
418.1	Eq. In Earnings of Sub Co. (major)	0	0	0
419	Interest and Dividend Income	1,732,005	0	1,732,005
421	Miscellaneous Nonoperating Income	(320,656)	0	(320,656)
421.1	Gains from Disposition of Property	0	0	0
434	Extraordinary Income	0	0	0
483	Sales for Resale	0	0	0
TOTAL		409,555,928	0	409,555,928

Contact Persons

Vectren Energy Delivery of Ohio, Inc.
12/31/2008

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

Name:

Ronald E. Christian

Title:

Executive Vice President and Secretary

Address:

One Vectren Square, Evansville, IN
47708

Phone:

(812) 491-4202

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

Name:

M. Susan Hardwick

Title:

VP, Controller and Assistant Treasurer

Address:

One Vectren Square, Evansville, IN
47708

Phone2:

(812) 491-4305

Name and Address of the President
--

President Name

Daniel G. Berry

President Address

40 N Main Street, Suite 2010, Dayton,
OH 45423