

NATURAL GAS COMPANIES

ANNUAL REPORT

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

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
12/31/2010

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

Ronald E. Christian
One Vectren Square, Evansville, IN 47708

Executive Vice President and Secretary

(812) 491-4202

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 that 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 sub-totals are mathematically correct.

11. If a line item is supported by a detailed schedule elsewhere in this report, the respondent should ensure that the detailed schedule is completed and that the amounts on both schedules match.
12. *Major*- Each natural gas company as defined in the Natural Gas Act, whose combined gas sold for resale and gas transported or stored for a fee exceeds 50 million Mcf at 14.73 psi (60°F) in each of the three previous calendar years.

Nonmajor- Natural gas companies that are not classified as a "Major company" (as defined above), and had total gas sales of volume transactions exceeding 200,000 Mcf at 14.73 psi (60°F) in each of the three previous calendar years.
13. Please list all accounts and totals in whole dollars only. Make sure the rounded numbers equal to the original totals, when the original totals are rounded to the nearest dollar amount.

History

Vectren Energy Delivery of Ohio, Inc.

Period Ending: 12/31/2010

1. Date of Organization. 10/31/2000

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

3. Under the laws of what Government, State of 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 314,000 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.

Eight (8)

Facts Pertaining To Control Of Respondents

Vectren Energy Delivery of Ohio, Inc.

12/31/2010

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.

12/31/2010

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

On April 30, 2008, the PUCO issued an order adopting a stipulation involving VEDO, the OCC, and other interveners. The order approved the first two phases of a three phase plan to exit the merchant function in the Ohio service territory. The Company used a third party provider for VEDO's gas supply and portfolio services through September 30, 2008.

The initial phase of the plan was implemented on October 1, 2008 and continued through March 31, 2010. During the initial phase, wholesale suppliers that were winning bidders in a PUCO approved auction provided the gas commodity to VEDO for resale to its residential and general service customers at auction-determined standard pricing. This standard pricing was comprised of the monthly NYMEX settlement price plus a fixed adder. On October 1, 2008, VEDO transferred its natural gas inventory at book value to the winning bidders, receiving proceeds of approximately \$107 million, and began purchasing natural gas from those suppliers (one of which was Vectren Source, a wholly owned natural gas retail marketing subsidiary of Vectren). This method of purchasing gas eliminated the need for monthly gas cost recovery (GCR) filings and prospective PUCO GCR audits.

The second phase of the exit process began on April 1, 2010. During this phase, VEDO no longer sells natural gas directly to customers. Rather, state-certified Competitive Retail Natural Gas Suppliers, that were successful bidders in a similar regulatory-approved auction, sell the gas commodity to specific customers for a 12-month period at auction-determined standard pricing. The first auction was conducted on January 12, 2010, and the auction results were approved by the PUCO on January 13, 2010. The plan approved by the PUCO required that VEDO conduct at least two annual auctions during this phase. As such, VEDO conducted another auction on January 18, 2011 in advance of the second 12-month term which commences on April 1, 2011. The results of that auction were approved by the PUCO on January 19, 2011. Consistent with current practice, customers will continue to receive a single bill for the commodity as well as the delivery component of natural gas service from VEDO. Vectren Source, the Company's wholly owned nonutility retail gas marketer, was a successful bidder in both auctions.

In the last phase, which was not approved in the April 2008 order, it is contemplated that all of VEDO's Ohio residential and general service customers will choose their commodity supplier from state-certified Competitive Retail Natural Gas Suppliers in a competitive market.

The PUCO provided for an Exit Transition Cost rider, which allows VEDO to recover costs associated with the transition process. Exiting the merchant function should not have a material impact on earnings or financial condition. It, however, has and will continue to reduce Gas Utility revenues and have an equal and offsetting impact to Cost of gas sold as VEDO no longer purchases gas for resale to these customers.

The utility industry has undergone structural change for several years, resulting in increasing competitive pressures faced by electric and gas utility companies. Currently, several states have passed legislation allowing electricity customers to choose their electricity supplier in a competitive electricity market and several other states have considered such legislation. At the present time, Indiana has not adopted such legislation. Ohio regulation allows gas customers to choose their commodity supplier. The Company implemented a choice program for its gas customers in Ohio in January 2003. At December 31, 2010, over 109,000 customers in VEDO's service territory have opted to purchase natural gas from a supplier other than VEDO. In addition, VEDO's service territory continues transition toward a choice model for all gas customers. Margin earned for transporting natural gas to those customers, who have purchased natural gas from another supplier, are generally the same as those earned by selling gas under Ohio tariffs.

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 adjusted the rate design used to collect the agreed-upon revenue from VEDO's customers. The order allows for the phased movement toward a straight fixed variable rate design for residential customers which places all of the fixed cost recovery in the customer service charge. A straight fixed variable design mitigates most weather risk as well as the effects of declining usage, similar to VEDO's decoupling mechanism, which expired when this new rate design went into effect on February 22, 2009. In 2008, annual results include approximately

Important Changes During the Year

\$4.3 million of revenue from the decoupling mechanism that did not continue once this base rate increase went into effect. Since the straight fixed variable rate design was fully implemented in February 2010, nearly 90 percent of the combined residential and commercial base rate margins were recovered through the customer service charge. The OCC appealed this rate order to the Ohio Supreme Court, which had affirmed PUCO orders authorizing straight fixed variable rate design in two other cases. On December 23, 2010, the Ohio Supreme Court affirmed the PUCO order authorizing straight fixed variable rate design in VEDO's case.

With this rate order, VEDO has in place rates that allow for a straight fixed variable rate design that mitigates both weather risk and lost margin for residential customers; tracking of uncollectible accounts 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.

Voting Powers and Elections

Vectren Energy Delivery of Ohio, Inc.

12/31/2010

<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

Vectren Energy Delivery of Ohio, Inc.

12/31/2010

Name Of Director	Address Of Director	Served Continuously From	Term Expired or Current Term Will Expire	No. of Meetings Attended During Year
Carl L. Chapman	Evansville, IN	March 31, 2000	April 30, 2011	0
Jerome A. Benkert, Jr.	Evansville, IN	March 31, 2000	April 30, 2011	0
Ronald E. Christian	Evansville, IN	March 31, 2000	April 30, 2011	0
William S. Doty	Evansville, IN	June 01, 2010	April 30, 2011	0
Niel C. Ellerbrook	Evansville, IN	March 31, 2000	May 31, 2010	0
Note	All actions in 2010 were by unanimous written consent.			

Name Of Chairman: Carl L. Chapman (6/1 - 12/31)

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, Inc.
12/31/2010**

Title of General Officer	Department Over Which Jurisdiction is	Name Of Person Holding The Office at End of Year	Office Address (City and State)
Chief Executive Officer and President	Board of Directors	Carl L. Chapman	Evansville, IN
Executive Vice President and Secretary	All Governance Matters	Ronald E. Christian	Evansville, IN
Executive Vice President and Chief Financial Officer	All Financial Matters	Jerome A. Benkert, Jr.	Evansville, IN
Executive Vice President	All Operations Matters	William S. Doty	Evansville, IN
Vice President, Information Technology and Customer Service	All Information Technology and Customer Service Matters	Jon K. Luttrell	Evansville, IN
Vice President, Performance Management	All Performance Management Matters	Daniel C. Bugher	Evansville, IN
Vice President and Treasurer	All Treasury Matters	Robert L. Goocher	Evansville, IN
Vice President, Controller and Assistant Treasurer	All Accounting Matters	M. Susan Hardwick	Evansville, IN
Vice President, General Counsel and Assistant Secretary	All Legal Matters	Robert E. Heidorn	Evansville, IN
Vice President, Marketing and Conservation	All Conservation and Marketing Matters	L. Douglas Petitt	Evansville, IN
Vice President, Human Resources	All Human Resources Matters	Ellis S. Redd	Evansville, IN
Vice President, Government Affairs and Corporate Communications	All Government Affairs and Corporate Communications Matters	Michael F. Roeder	Evansville, IN
Vice President, Energy Delivery	All Energy Delivery Matters	Eric J. Schach	Evansville, IN
Vice President, Regulatory Affairs and Fuels	All Regulatory Affairs and Fuels Matters	Jerrold L. Ulrey	Evansville, IN
Vice President, Community Sustainability	All Community Sustainability Matters	Jeffrey W. Whiteside	Evansville, IN

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	\$473,716,510	\$502,357,055	\$28,640,545
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)	\$51,098,136	\$63,154,619	\$12,056,483
107	Construction Work in Progress-Gas	\$5,796,340	\$2,524,993	(\$3,271,347)
108	Accum. Prov. For Deprec. Of Gas Util. Plant	(\$244,381,772)	(\$257,780,520)	(\$13,398,748)
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)		\$485,685,996	\$509,712,929	\$24,026,933
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	\$4,091,738	\$4,091,738	\$0
122	Accumulated Prov. For Deprec. & Amort. Of Nonuti	(\$2,417,322)	(\$2,580,991)	(\$163,669)
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)	\$3,408,291	\$3,844,963	\$436,672
129	Special Funds (nonmajor)	\$0	\$0	\$0
TOTAL OTHER PROPERTY AND INVESTMENTS (121-129)		\$5,082,707	\$5,355,710	\$273,003

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)	\$1,976,338	\$313,202	(\$1,663,136)
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	\$820	\$820	\$0
136	Temporary Cash Investments	\$0	\$0	\$0
141	Notes Receivable	\$0	\$0	\$0
142	Customer Accounts Receivable	\$36,904,128	\$29,885,262	(\$7,018,866)
143	Other Accounts Receivable	\$37,749	\$158,276	\$120,527
144	Accum Prov for Uncollectible Accounts (Cr)	(\$8,636,349)	(\$8,636,349)	\$0
145	Notes Receivable from Associated Cos.	\$68,871,558	\$65,947,272	(\$2,924,286)
146	Accts Receivable from Associated Cos.	\$16,367	\$34,189	\$17,822
151	Fuel Stock	\$576,190	\$544,720	(\$31,470)
152	Fuel Stock Expense Undistributed (major only)	\$0	\$0	\$0
153	Residuals and Extracted Products	\$0	\$0	\$0
154	Plant Materials and Supplies	\$968,142	\$991,012	\$22,870
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	\$235,355	\$285,465	\$50,110
164.1	Gas Stored Underground-Current	\$0	\$0	\$0
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	(\$118,737)	\$7,549,990	\$7,668,727
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	\$28,469,140	\$30,952,046	\$2,482,906
174	Misc. Current and Accrued Assets	(\$3,894)	\$0	\$3,894
175	Derivative Instrument Assets	\$0	\$0	\$0
176	Derivative Instrument Assets/Hedges	\$0	\$0	\$0
TOTAL CURRENT ACCRUED ASSETS (130-176)		\$129,296,807	\$128,025,905	(\$1,270,902)

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	\$9,377,182	\$2,775,971	(\$6,601,211)
183.1	Prelim Nat Gas Survey and Invest Charges	\$0	\$0	\$0
183.2	Other Prelim Survey and Invest Charges	\$0	\$0	\$0
184	Clearing Accounts	\$0	\$0	\$0
185	Temporary Facilities	\$0	\$0	\$0
186	Miscellaneous Deferred Debits	\$3,565,291	\$4,591,951	\$1,026,660
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	\$9,692,311	\$8,769,128	(\$923,183)
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)		\$22,634,784	\$16,137,050	(\$6,497,734)
TOTAL ASSETS AND OTHER DEBITS		\$642,700,294	\$659,231,594	\$16,531,300
TOTAL LIABILITIES, CAPITAL AND OTHER CREDITS				
PROPRIETARY 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	\$445,061,279	\$455,617,362	\$10,556,083
219	Accumulated Other Comprehensive Income	\$0	\$0	\$0
TOTAL PROPRIETARY CAPITAL (201-218)		\$445,061,279	\$455,617,362	\$10,556,083

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	\$3,061,103	\$2,605,688	(\$455,415)
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)		\$3,061,103	\$2,605,688	(\$455,415)
CURRENT ACCRUED LIABILITIES				
231	Notes Payable	\$0	\$0	\$0
232	Accounts Payable	\$64,371,915	\$50,961,981	(\$13,409,934)
233	Notes Payable to Associated Companies	\$0	\$0	\$0
234	Accounts Payable to Associated Companies	\$20,907,715	\$25,115,010	\$4,207,295
235	Customer Deposits	\$5,921,954	\$5,743,101	(\$178,853)
236	Taxes Accrued	\$11,660,303	\$9,883,477	(\$1,776,826)
237	Interest Accrued	\$407,564	\$417,793	\$10,229
238	Dividends Declared	\$0	\$0	\$0
239	Matured Long Term Debt	\$0	\$0	\$0
240	Matured Interest	\$0	\$0	\$0
241	Tax Collections Payable	\$43,436	\$28,788	(\$14,648)
242	Miscellaneous Current and Accrued Liabilities	\$3,778,231	\$4,171,885	\$393,654
243	Obligations Under Capital Leases-Current	\$0	\$0	\$0
TOTAL CURRENT ACCRUED LIABILITIES (231-243)		\$107,091,118	\$96,322,035	(\$10,769,083)
DEFERRED CREDITS				
252	Customer Advances for Construction	\$5,485,129	\$5,482,608	(\$2,521)
253	Other Deferred Credits	\$1,299,309	\$1,102,815	(\$196,494)
254	Other Regulatory Liabilities	\$0	\$0	\$0
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	\$38,874,889	\$51,342,910	\$12,468,021
283	Accum. Deferred Income Taxes-Other	\$41,827,467	\$46,758,176	\$4,930,709
TOTAL DEFERRED CREDITS (252-283)		\$87,486,794	\$104,686,509	\$17,199,715

Balance Sheet Report

Acct No.	Account Title	Beginning Balance	Ending Balance	Increase or Decrease
	TOTAL LIABILITIES PLUS PROPRIETARY CAPITAL AND OTHER CREDITS	<u>\$642,700,294</u>	<u>\$659,231,594</u>	<u>\$16,531,300</u>

Notes to Balance Sheet

Acct
No

Notes To Balance Sheet

Vectren Energy Delivery of Ohio, Inc.

12/31/2010

- 101 These financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission 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 difference from generally accepted accounting principles is the classification 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 ASC 410-20.
 - 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	\$224,226,256	
TOTAL OPERATING REVENUE (400)		\$224,226,256	
OPERATING EXPENSES			
401	Operating Expense		\$153,537,414
402	Maintenance Expense		\$5,502,693
403	Depreciation Expense		\$17,651,356
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		\$21,148,649
409.1	Income Taxes - Utility Operating Income		(\$8,573,178)
410.1	Provision for Def Income Tax - Util Op Inc		\$18,321,913
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)			\$207,588,847
NET OPERATING INCOME (400) Less (401-411.4)			\$16,637,409
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	\$15,173	
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	\$522,102	
421	Miscellaneous Nonoperating Income	\$197,848	
421.1	Gains from Disposition of Property	\$0	
TOTAL OTHER INCOME		\$735,123	

Income Statement Report

Acct No.	Account Title	Revenue Amount	Expense Amount
OTHER DEDUCTIONS			
416	Costs of Merchandising, Jobbing, Other		(\$9,537)
417.1	Expenses Of Nonutility Operations		\$0
419.1	Allowance for Funds Used During Construction		(\$144,762)
421.2	Loss on Disp. Of Prop.		\$0
425	Miscellaneous Amortization		\$163,670
426.1	Donations		\$0
426.2	Life Insurance		\$0
426.3	Penalties		\$0
426.4	Expend. For Certain Civic, Political and Related Activities		\$62,595
426.5	Other Ded., Total Other Inc. Deduc., Total Other Income and Deduc.		\$59,153
TOTAL OTHER DEDUCTIONS			\$131,119
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			\$604,004
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 Premuim on Debt - Cr.		\$0
429.1	Amortization of Gain on Reacq. Debt - Cr.		\$0
430	Interest on Debt to Associated Companies		\$2,623
431	Other Interest Expense		\$175,961
432	AFUDC - Cr.		(\$982,240)
NET INTEREST CHARGES (427-432)			(\$803,656)
INCOME BEFORE EXTRAORDINARY ITEMS			\$18,045,069
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			\$18,045,069

Notes to Income Statement

Acct
No

Notes To Income Statement

Vectren Energy Delivery of Ohio, Inc.

12/31/2010

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 47 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.
12/31/2010

Sub Account	SubAccountTitle	Amount
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.

12/31/2010

Account No. 218

<u>Description</u>	<u>Amount</u>
Miscellaneous Credits	\$0
Miscellaneous Debits	\$0
Net Income (Loss for Year)	\$18,045,069
Partners' Capital Contributions	\$0
Partners' Drawings	-\$7,488,986
Partnership Capital (Beginning of Year)	\$445,061,279
Total Partnership Capital (End Of Year):	<hr/> \$455,617,362

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.						
12/31/2010						
301	Organization	\$0	\$0	\$0	\$0	\$0
302	Franchise and Consents	\$0	\$0	\$0	\$0	\$0
303	Miscellaneous Intangible Plant	\$15,663,140	\$0	\$0	\$0	\$15,663,140
304	Land and Land Rights	\$192,203	\$0	\$0	\$0	\$192,203
305	Structures and Improvements	\$590,665	\$0	\$0	\$0	\$590,665
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	\$3,800,827	\$269	\$42,219	\$0	\$3,758,877
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 No	Sub Account Title	Balance First Of Year	Additions During Year	Retirements During Year	Adjustments Debit Or Credit	Balance End of Year
352	Wells	\$0	\$0	\$0	\$0	\$0
352.1	Storage Leaseholds and Rights	\$0	\$0	\$0	\$0	\$0
352.2	Reservoirs	\$0	\$0	\$0	\$0	\$0
352.3	Non-recoverable Natural Gas	\$0	\$0	\$0	\$0	\$0
353	Lines	\$0	\$0	\$0	\$0	\$0
354	Compressor Station Equipment	\$0	\$0	\$0	\$0	\$0
355	Measuring and Regulating Equipment	\$0	\$0	\$0	\$0	\$0
356	Purification Equipment	\$0	\$0	\$0	\$0	\$0
357	Other Equipment	\$0	\$0	\$0	\$0	\$0
358	Asset Retirement Costs - Underground Storage	\$0	\$0	\$0	\$0	\$0
360	Land and Land Rights	\$0	\$0	\$0	\$0	\$0
361	Structures and Improvements	\$0	\$0	\$0	\$0	\$0
362	Gas Holders	\$0	\$0	\$0	\$0	\$0
363	Purification Equipment	\$0	\$0	\$0	\$0	\$0
363.1	Liquefaction Equipment	\$0	\$0	\$0	\$0	\$0
363.2	Vaporizing Equipment	\$0	\$0	\$0	\$0	\$0
363.3	Compressor Equipment	\$0	\$0	\$0	\$0	\$0
363.4	Meas. and Reg. Equipment	\$0	\$0	\$0	\$0	\$0
363.5	Other Equipment	\$0	\$0	\$0	\$0	\$0
363.6	Asset Retirement Costs - Other Storage	\$0	\$0	\$0	\$0	\$0
364.1	Land and Land Rights	\$0	\$0	\$0	\$0	\$0
364.2	Structures and Improvements	\$0	\$0	\$0	\$0	\$0
364.3	LNG Processing Terminal Equipment	\$0	\$0	\$0	\$0	\$0
364.4	LNG Transportation Equipment	\$0	\$0	\$0	\$0	\$0
364.5	Measuring and Regulating Equipment	\$0	\$0	\$0	\$0	\$0
364.6	Compressor Station Equipment	\$0	\$0	\$0	\$0	\$0
364.7	Communications Equipment	\$0	\$0	\$0	\$0	\$0
364.8	Other Equipment	\$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
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	\$396,211	\$0	\$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	\$4,189,969	\$0	\$0	\$0	\$4,189,969
375	Structures and Improvement	\$881,771	\$0	\$0	\$0	\$881,771
376	Mains	\$215,798,726	\$8,405,531	\$242,592	\$0	\$223,961,665
377	Compressor Station Equipment	\$0	\$0	\$0	\$0	\$0
378	Meas. and Reg. Sta. Equip.-General	\$10,393,214	\$0	\$5,532	\$0	\$10,387,682
379	Meas. and Reg. Sta. Equip.-City Gate	\$1,481,050	\$0	\$0	\$0	\$1,481,050
380	Services	\$150,684,226	\$18,576,137	\$115,692	\$(44,713)	\$169,099,958
381	Meters	\$36,190,906	\$1,443,942	\$297,862	\$0	\$37,336,986
382	Meter Installations	\$5,488,090	\$1,200,172	\$7,692	\$44,713	\$6,725,283
383	House Regulators	\$5,464,266	\$335,203	\$19,205	\$0	\$5,780,264
384	House Regulator Installations	\$911,201	\$0	\$0	\$0	\$911,201
385	Industrial Meas. and Reg. Sta. Equip.	\$346,122	\$0	\$0	\$0	\$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	\$8,741,482	\$0	\$1,170,596	\$0	\$7,570,886

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	\$2,609,216	\$0	\$0	\$0	\$2,609,216
392	Transportation Equipment	\$3,967,970	\$556	\$49,514	\$0	\$3,919,012
393	Stores Equipment	\$0	\$0	\$0	\$0	\$0
394	Tools, Shop and Garage Equipment	\$1,800,067	\$32,461	\$0	\$0	\$1,832,528
395	Laboratory Equipment	\$0	\$0	\$0	\$0	\$0
396	Power Operated Equipment	\$858,564	\$0	\$0	\$0	\$858,564
397	Communication Equipment	\$218,510	\$597,178	\$0	\$0	\$815,688
398	Miscellaneous Equipment	\$632,869	\$0	\$0	\$0	\$632,869
399	Other Tangible Property	\$0	\$0	\$0	\$0	\$0
399.1	Asset Retirement Costs - General	\$0	\$0	\$0	\$0	\$0
		\$473,716,510	\$30,591,449	\$1,950,904	\$0	\$502,357,055

Accumulated Provision For Depreciation - Account 108

Name of Other Item	Accumulated	Rate % Used	Accruals During Year	Original Cost Of Plant Retired	Cost of Removal	Salvage	Other Additions or Deductions		Balance End of Year (j)=(b)+(d)-(e)-(f) +(g)+(h)-(i)	
	Depreciation Balance First of Year (b)						Added (h)	Subtracted (i)		
Vectren Energy Delivery of Ohio, Inc										
12/31/2010										
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	(\$9,845,790)	10.00%	(\$1,767,375)	\$0	\$0	\$0	\$0	\$0	(\$11,613,165)
304	Land and Land Rights	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305	Structures and Improvements	(\$998,719)	2.50%	(\$14,767)	\$0	\$0	\$0	\$0	\$0	(\$1,013,486)
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	(\$4,382,253)	2.63%	(\$113,182)	(\$42,219)	\$0	\$0	\$0	\$0	(\$4,453,216)
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 Equipme	\$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	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)	
	Depreciation Balance First of Year (b)						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 & Developmer	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
339	Asset Retirement Costs - Production anc	\$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 E	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
360	Land and Land Rights	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
361	Structures and Improvements	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
362	Gas Holders	\$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	Rate %	Accruals During Year	Original Cost Of Plant Retired	Cost of Removal	Salvage (g)	Other Additions or Deductions		Balance End of Year (j)=(b)+(d)-(e)-(f) +(g)+(h)-(i)	
	Depreciation Balance First of Year (b)						Used (c)	Added (h)		Subtracted (i)
363.1	Liquefaction Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363.2	Vaporizing Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363.3	Compressor Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363.4	Meas. and Reg. Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363.5	Other Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363.6	Asset Retirement Costs - Other Storage	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.1	Land and Land Rights	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.2	Structures and Improvements	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.3	LNG Processing Terminal Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.4	LNG Transportation Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.5	Measuring and Regulating Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.6	Compressor Station Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.7	Communications Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.8	Other Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364.9	Asset Retirement Costs - LNG Terminali	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
365.1	Land and Land Rights	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
365.2	Rights-of-Way	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366	Structures and Improvements	(\$2,464)	2.00%	(\$910)	\$0	\$0	\$0	\$0	\$0	(\$3,374)
367	Mains	(\$715,500)	1.77%	(\$352,070)	\$0	\$0	\$0	\$0	\$0	(\$1,067,570)
368	Compressor Station Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369	Measuring and Reg. Sta. Equipment	(\$82,332)	2.88%	(\$56,478)	\$0	\$0	\$0	\$0	\$0	(\$138,810)
370	Communication Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
371	Other Equipment	(\$4,935)	6.67%	(\$1,242)	\$0	\$0	\$0	\$0	\$0	(\$6,177)
372	Asset Retirement Costs - Transmission	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	Land and Land Rights	(\$1,661)	4.00%	(\$1,375)	\$0	\$0	\$0	\$0	\$0	(\$3,036)
375	Structures and Improvement	(\$420,116)	2.00%	(\$17,635)	\$0	\$0	\$0	\$0	\$0	(\$437,751)
376	Mains	(\$89,490,289)	1.77%	(\$4,241,002)	(\$242,592)	(\$844,376)	\$0	\$0	\$0	(\$92,644,323)
377	Compressor Station Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
378	Meas. and Reg. Sta. Equip.-General	(\$5,822,960)	2.88%	(\$305,171)	(\$5,531)	(\$1,279)	\$0	\$0	\$0	(\$6,121,321)
379	Meas. and Reg. Sta. Equip.-City Gate	(\$571,548)	2.74%	(\$40,581)	\$0	\$0	\$0	\$0	\$0	(\$612,129)
380	Services	(\$106,422,952)	5.26%	(\$8,605,148)	(\$115,693)	(\$1,505,154)	\$0	(\$23,131)	\$0	(\$113,430,384)
381	Meters	(\$10,959,151)	2.38%	(\$874,143)	(\$297,863)	(\$147,625)	\$0	\$0	\$0	(\$11,387,806)
382	Meter Installations	(\$1,464,638)	1.82%	(\$112,723)	(\$7,692)	(\$52,748)	\$0	\$0	\$0	(\$1,516,921)
383	House Regulators	(\$1,841,926)	2.86%	(\$160,838)	(\$19,204)	(\$335,519)	\$0	\$0	\$0	(\$1,648,041)
384	House Regulator Installations	(\$513,929)	2.86%	(\$26,060)	\$0	\$0	\$0	\$0	\$0	(\$539,989)
385	Industrial Meas. and Reg. Sta. Equip.	(\$98,366)	3.33%	(\$12,727)	\$0	\$0	\$0	\$0	\$0	(\$111,093)

Name of Other Item	Accumulated	Rate % Used	Accruals During Year	Original Cost Of Plant Retired	Cost of Removal	Salvage (g)	Other Additions or Deductions		Balance End of Year (j)=(b)+(d)-(e)-(f) +(g)+(h)-(i)
	Depreciation Balance First of Year (b)						Added (h)	Subtracted (i)	
386 Other Prop. on Customers' Premises	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
387 Other Equip.	(\$3,947)	3.33%	(\$1,290)	\$0	\$0	\$0	\$0	\$0	(\$5,237)
388 Asset Retirement Costs - Distribution	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
389 Land and Land Rights	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390 Structures and Improvements	(\$4,111,381)	2.50%	(\$207,681)	(\$1,170,596)	\$0	\$0	\$0	\$0	(\$3,148,466)
391 Office Furniture and Equipment	(\$1,669,122)	5.95%	(\$156,764)	\$0	\$0	\$0	\$0	\$0	(\$1,825,886)
392 Transportation Equipment	(\$2,732,602)	10.67%	(\$562,707)	(\$49,514)	\$0	\$0	\$0	\$0	(\$3,245,795)
393 Stores Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394 Tools, Shop and Garage Equipment	(\$473,490)	3.57%	(\$64,629)	\$0	\$0	\$0	\$0	\$0	(\$538,119)
395 Laboratory Equipment	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396 Power Operated Equipment	(\$457,550)	6.92%	(\$72,646)	\$0	\$0	\$0	\$0	\$0	(\$530,196)
397 Communication Equipment	(\$1,120,986)	6.67%	(\$401,866)	\$0	\$0	\$0	\$0	\$0	(\$1,522,852)
398 Miscellaneous Equipment	(\$173,165)	6.67%	(\$42,212)	\$0	\$0	\$0	\$0	\$0	(\$215,377)
399 Other Tangible Property	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
399.1 Asset Retirement Costs - General	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	(\$244,381,772)		(\$18,213,222)	(\$1,950,904)	(\$2,886,701)	\$0	(\$23,131)	\$0	(\$257,780,520)

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

Accumulated Provision For Depreciation - Reserve Items - Account 108

Account No _____

Sub Total

Grand Total \$0

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.					
12/31/2010					
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.					
12/31/2010					
N/A	\$0	\$0	\$0	\$0	\$0
Totals	\$0	\$0	\$0	\$0	\$0

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.					
12/31/2010					
Allocated Portion-CSV Life Insurance	\$3,408,291	\$206,621	\$256,814	\$26,763	\$3,844,963
	\$3,408,291	\$206,621	\$256,814	\$26,763	\$3,844,963

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.					
12/31/2010					
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.				
12/31/2010				
Prepaid Ohio Gross Excise Tax	\$316,256	\$291,480	\$316,256	\$291,480
Prepaid Federal Income Taxes	(\$434,993)	\$17,999,998	\$10,356,495	\$7,208,510
Other Payments	\$0	\$50,000	\$0	\$50,000
Totals	(\$118,737)	\$18,341,478	\$10,672,751	\$7,549,990

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.				
12/31/2010				
General Suspense	(\$3,894)	\$135,884	\$131,990	\$0
Totals	(\$3,894)	\$135,884	\$131,990	\$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.				
12/31/2010				
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.				
12/31/2010				
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.				
12/31/2010				
Prepaid Ohio Gross Excise Tax - Long Term	\$1,344,919	\$0	\$291,480	\$1,053,439
Allocated Portion - Pension Related Assets	\$2,220,372	\$1,318,140	\$0	\$3,538,512
Totals	\$3,565,291	\$1,318,140	\$291,480	\$4,591,951

**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.				
12/31/2010				
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.						
12/31/2010						
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)							
Vectren Energy Delivery of Ohio, Inc.							
12/31/2010							
N/A		\$0.00	\$0.00	0	\$0	\$0.00	\$0
		\$0.00	\$0.00	0	\$0	\$0.00	\$0

Long Term Debt - Account 221

AccountNo 221

Description of Obligation	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. 12/31/2010									
N/A	\$0	0	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

Description of obligation	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.									
12/31/2010									
N/A	25	\$0 0	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

Description of obligation	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.									
12/31/2010									
N/A	\$0	0	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

Description of Obligation	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)
<u>Vectren Energy Delivery of Ohio, Inc.</u>									
<u>12/31/2010</u>									
N/A	\$0 0		0	\$0	\$0	0.00%	0.00%	\$0	\$0
	\$0			\$0	\$0			\$0	\$0

Long Term Debt - Account 225

Account No: 225

Description of Obligation	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)
<u>Vectren Energy Delivery of Ohio, Inc.</u>									
<u>12/31/2010</u>									
N/A	\$0 0		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 226

Account No: 226

Description of Obligation	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. 12/31/2010									
N/A	\$0 0		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 190

**Balance
End of Year
(e) = (b) + (c) -
(d)**

**Description
(a)**

**Beginning Balance
(b)**

**Debits
(c)**

**Credits
(d)**

**Vectren Energy Delivery of Ohio, Inc.
12/31/2010**

Accumulated Deferred Federal Income Tax

\$9,692,311

\$1,051,119

\$1,974,302

\$8,769,128

Total

\$9,692,311

\$1,051,119

\$1,974,302

\$8,769,128

Deferred Income Tax - Account 281

Account No 281

	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e) = (b) - (c) + (d)
Description (a)				
Vectren Energy Delivery of Ohio, Inc.				
12/31/2010				
<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.				
12/31/2010				
Fed Inc Tax - LT Depr Rel Diff Gas	\$38,874,889	\$0	\$12,468,021	\$51,342,910
Total	\$38,874,889	\$0	\$12,468,021	\$51,342,910

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.				
12/31/2010				
Fed Inc Tax - LT Def Timing Diff Def Gas	\$41,636,267	\$0	\$4,772,413	\$46,408,680
All Other Def Inc Tax Accounts	\$191,200	\$0	\$158,296	\$349,496
Total	\$41,827,467	\$0	\$4,930,709	\$46,758,176

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.				
12/31/2010				
Employee Deductions	(\$17,289)	\$912,478	\$916,240	(\$13,527)
Misc Accrued Liabilities	\$1,912,476	\$20,547,065	\$20,014,891	\$1,380,302
Unclaimed Property	\$342,492	\$342,981	\$205,599	\$205,110
Collateral Deposits	\$1,540,552	\$6,990,552	\$8,050,000	\$2,600,000
Total	\$3,778,231	\$28,793,076	\$29,186,730	\$4,171,885

Gas Operating Revenues

Account No 400

Sub Account No	SubAccountTitle	Cubic Feet Sold Ohio	Cubic Feet Entire System	Revenues Ohio	Revenues Entire System
<u>Vectren Energy Delivery of Ohio, Inc.</u>					
<u>12/31/2010</u>					
480	Residential Sales	8,499,523,000	8,499,523,000	90,409,587	90,409,587
481	Commercial & Industrial Sales	2,855,034,000	2,855,034,000	29,132,236	29,132,236
481.1	Commercial Sales (Small)	0	0	0	0
481.2	Industrial Sales (large)	0	0	0	0
482	Other Sales to Public Authorities	400,998,000	400,998,000	3,843,581	3,843,581
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	2,323,475	2,323,475
488	Miscellaneous Service Revenues	0	0	1,155,495	1,155,495
489	Revenue from Trans of Gas of Others	41,547,825,000	41,547,825,000	97,361,882	97,361,882
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
Total Gas Operating Revenues Net of Provision for Refunds (480-496)		53,303,380,000	53,303,380,000	224,226,256	224,226,256

Gas Operating Expense Accounts

Account No 401

Sub
Acct

No	SubAccountTitle	Ohio	Entire System
Vectren Energy Delivery of Ohio, Inc.			
12/31/2010			
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	\$524,894	\$524,894
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	\$41,597	\$41,597
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	\$210,466	\$210,466
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

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	\$89,441,369	\$89,441,369
804.1	Liquefied Nat Gas Purchases	\$0	\$0
805	Other Gas Purchases	\$19,578	\$19,578
805.1	Purchased Gas Cost Adjust	\$0	\$0
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	\$0	\$0
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 Fuelr	\$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	Liquefach 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	SubAccountTitle	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	\$543,633	\$543,633
851	System Control and Load Dispatch	\$126,365	\$126,365
852	Comm System Exp	\$0	\$0
853	Compress Sta Labor and Exp	\$0	\$0
853.1	Compressor stataion 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	\$1,316,679	\$1,316,679
857	Meas and Reg Sta Exp	\$144,835	\$144,835
857.1	Operation supplies and expenses	\$0	\$0
858	Trans and Compress Of Gas by Others	\$0	\$0
859	Other Exp	\$185	\$185
860	Rents	\$0	\$0
870	Oper and Supv and Eng	\$1,151,847	\$1,151,847
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	\$2,229,556	\$2,229,556
875	Meas and Reg Sta Exp -General	\$570,648	\$570,648
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	\$3,405,225	\$3,405,225
879	Customer Install Exp	\$1,705,035	\$1,705,035
880	Other Exp	\$1,607,796	\$1,607,796
881	Rents	\$54,871	\$54,871
901	Supervision	\$627,174	\$627,174
902	Meter Reading Exp	\$2,615,005	\$2,615,005
903	Customer Records and Collection Exp	\$6,725,217	\$6,725,217
904	Uncollectible Accts	\$14,399,030	\$14,399,030
905	Misc Customer Accounts EXP	\$879,222	\$879,222
906	Customer service and informational expenses	\$0	\$0

Gas Operating Expense Accounts

Account No 401

Sub
Acct
No

SubAccountTitle

Ohio

Entire System

Sub Acct No	SubAccountTitle	Ohio	Entire System
907	Supervision	\$0	\$0
908	Customer Assist Exp	\$145,118	\$145,118
909	Information and Instructional Exp	\$106,301	\$106,301
910	Misc Cust Serv and Info Exp	\$102,499	\$102,499
911	Supervision	\$38,354	\$38,354
912	Demonstrating and Selling Exp	\$4,351,894	\$4,351,894
913	Advertising Exp	\$38	\$38
916	Misc Sales Exp	\$14,710	\$14,710
917	Sales Expense	\$0	\$0
920	Admin and Gen Salaries	\$4,938,843	\$4,938,843
921	Office Supplies and Other Exp	\$2,586,238	\$2,586,238
922	Admin Exp Trans - Cr	\$(672,000)	\$(672,000)
923	Outside Services Employed	\$10,700,417	\$10,700,417
924	Property Insurance	\$202,626	\$202,626
925	Injuries and Damages	\$884,685	\$884,685
926	Employee Pensions and Benefits	\$40,733	\$40,733
927	Franchise Requirements	\$0	\$0
928	Reg Comm Exp	\$751,923	\$751,923
929	Duplicate Charges-Cr	\$0	\$0
930.1	General Advertising Exp	\$0	\$0
930.2	Misc General Exp	\$981,514	\$981,514
931	Rents	\$23,294	\$23,294
Total Operating Expenses (750-935)		\$153,537,414	\$153,537,414

Gas Maintenance Expense Accounts

Account No 402

Sub
Acct
No

SubAccountTitle

Ohio

EntireSystem

Vectren Energy Delivery of Ohio, Inc.

12/31/2010

Sub Acct No	SubAccountTitle	Ohio	EntireSystem
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	\$1,936	\$1,936
742	Maintenance of production equipment	\$329,464	\$329,464
743	Maintenance of production plant	\$0	\$0
761	Maint Supv and Eng	\$0	\$0
762	Maint of Struct and Improvmnt	\$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 Improvmnt	\$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 Improvmnt	\$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	\$0	\$0
862	Maint of Structures and Improve	\$24,816	\$24,816
863	Maint of Mains	\$911,313	\$911,313
864	Maint of Compressor Station Equip	\$0	\$0
865	Maint of Meas and Reg Station Equip	\$34,045	\$34,045
866	Maint of Commun Equip	\$0	\$0
867	Maint of Other Equip	\$16,759	\$16,759
868	Maint of other plant	\$0	\$0
885	Maint Supv and Eng	\$571,792	\$571,792
886	Maint of Structures and Improvemnts	\$671,965	\$671,965
887	Maint of Mains	\$1,763,485	\$1,763,485
888	Maint of Compress Station Equip	\$0	\$0
889	Maint of Meas and Reg Sta Equip - Gen	\$116,028	\$116,028
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	\$466,567	\$466,567
892.1	Maintenance of Lines	\$0	\$0
893	Maint of Meters and House Reg	\$68,768	\$68,768
894	Maint of Other Equip	\$241,296	\$241,296
933	Transportation expenses	\$0	\$0
935	Maint of General Plant	\$284,459	\$284,459
Total Maintenance Expense		\$5,502,693	\$5,502,693

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>
Vectren Energy Delivery of Ohio, Inc.	
<u>12/31/2010</u>	
Excise Tax	\$5,797,712
Ohio Gross Receipts	9,850,937
Real Estate and Personal - OH	5,500,000
Total:	\$21,148,649

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.						
12/31/2010						
January	3,078,812	201,251	0	1,163,177	0	4,443,240
February	4,443,240	2,032,239	0	(384,989)	0	6,090,490
March	6,090,490	(2,077,536)	0	712,369	0	4,725,323
April	4,725,323	4,587,683	0	(5,116,547)	0	4,196,459
May	4,196,459	(13,319)	0	(656,201)	0	3,526,939
June	3,526,939	(634,431)	0	(1,219,369)	0	1,673,139
July	1,673,139	(277,218)	0	(100,823)	0	1,295,098
August	1,295,098	(341,824)	0	212,491	0	1,165,765
September	1,165,765	(276,991)	0	251,500	0	1,140,274
October	1,140,274	(209,228)	0	1,023,423	0	1,954,469
November	1,954,469	(696,261)	0	504,495	0	1,762,703
December	1,762,703	807,026	0	(358,978)	0	2,210,751
	35,052,711	3,101,391	0	(3,969,452)	0	34,184,650

PIP Customer Deferred Accounts Receivable

Vectren Energy Delivery of Ohio, Inc.

12/31/2010

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?

182.3 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	(389,103)	(1,163,177)	(1,780,564)	62,596	(\$3,270,248)
February	(3,270,248)	384,989	(1,526,653)	61,518	(\$4,350,394)
March	(4,350,394)	(712,369)	(910,364)	66,433	(\$5,906,694)
April	(5,906,694)	5,116,547	(299,282)	48,794	(\$1,040,635)
May	(1,040,635)	656,201	(226,800)	74,885	(\$536,349)
June	(536,349)	1,219,369	(153,872)	573,376	\$1,102,524
July	1,102,524	100,823	(133,444)	93,928	\$1,163,831
August	1,163,831	(212,490)	(145,777)	64,298	\$869,862
September	869,862	(251,501)	(156,769)	72,117	\$533,709
October	533,709	(1,023,423)	(332,683)	66,620	(\$755,777)
November	(755,777)	(504,495)	(784,144)	166,790	(\$1,877,626)
December	(1,877,626)	358,978	(1,571,555)	489,593	(\$2,600,610)
		3,969,452	(8,021,907)	1,840,948	\$(16,668,407)

General Information - Natural Gas

Vectren Energy Delivery of Ohio, Inc.

12/31/2010

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>LowestAvgBTUofInputNatGas</u>	0
<u>MixingorStabilGasInputMCF</u>	0
<u>HighestAvgBTUofMixorStabilGas</u>	0
<u>LowestAvgBTUofMixorStabilGas</u>	0
<u>HighestAvgBTUofMixdorStabildGas</u>	0
<u>LowestAvgBTUofMixdorStabildGas</u>	0
<u>AnnualOutputofMixdorStabildGasMCF</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>
Interstate Gas Supply	2,344,911,831	\$7.44768	\$17,464,164
DTE Energy Trading, Inc.	3,900,483,269	\$7.63504	\$29,780,334
SouthStar Energy Services, LLC	3,505,813,073	\$7.76035	\$27,206,337
Vectren Source	1,950,241,635	\$7.63504	\$14,890,167

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: 314,039
 12.b. Total number of customers as of close of business in December for entire company: 314,039
 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.
 12/31/2010

<u>Employee P or F</u>	<u>Male</u>	<u>Female</u>	<u>Total</u>	<u>Operation and Maintenance</u>	<u>Construction Wages</u>	<u>Other Wages</u>	<u>Total Compensation for Year Ending December 31</u>
full-time	144	18	162	\$18,253,834	\$4,263,384	\$3,145,524	\$25,662,742
part-time	0	0	0	\$0	\$0	\$0	\$0
Totals	144	18	162	18,253,834	4,263,384	3,145,524	25,662,742

AFUDC Rate Used During Year and Calculation of Rate

Vectren Energy Delivery of Ohio, Inc.

12/31/2010

AFUDC Rate Used During Year: 0.0853

Calculation AFUDC Rate Used:

Debt 0.0476 Equity 0.0377 Total 0.0853

Number of Customers

Vectren Energy Delivery of Ohio, Inc.
12/31/2010

<u>Type of Customers</u>	<u>Number of Customers</u>
Commercial	179
Industrial	2
Interdepartmental	0
Miscellaneous	0
Other	0
Public Authorities	7
Residential	23,118
Sales for Resale	0
Special Contract	0
Transportation	290,733
Ultimate Consumers	0
Total	<hr/> 314,039

Revenue, Customers, Consumption, and Gas Transportation

Vectren Energy Delivery of Ohio, Inc.

12/31/2010

Description	Revenue	Sales MCF	Number of Customers	MCF / Month	Revenue/ MCF	Average GCR/MCF
Commercial Sales	\$28,250,329	2,775,015	179	231,251	\$10.18	\$7.64
Commercial Transportation	\$15,727,984	5,856,395	22,720	488,033	\$2.69	
Industrial Sales	\$881,907	80,019	2	6,668	\$11.02	\$7.64
Industrial Transportation	\$16,954,677	20,259,456	684	1,688,288	\$0.84	
Other Sales	\$3,843,581	400,998	7	33,417	\$9.59	\$7.64
Other Transportation	\$1,198,537	528,541	1,069	44,045	\$2.27	
Residential Sales	\$90,409,587	8,499,523	23,118	708,294	\$10.64	\$7.64
Residential Transportation	\$63,480,684	14,903,433	266,260	1,241,953	\$4.26	
	\$220,747,286	53,303,380	314,039	4,441,949		

Statement of Intrastate Gross Earnings

Vectren Energy Delivery of Ohio, Inc.
12/31/2010

Acct No	Account Title	Total Dollars (a)	Interstate Dollars (b)	Intrastate Dollars (3) = (1) -(2)
400	Operating Revenues	224,226,256	0	224,226,256
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	15,173	0	15,173
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	522,102	0	522,102
421	Miscellaneous Nonoperating Income	197,848	0	197,848
421.1	Gains from Disposition of Property	0	0	0
434	Extraordinary Income	0	0	0
483	Sales for Resale	0	0	0
TOTAL		224,961,379	0	224,961,379

Contact Persons

Vectren Energy Delivery of Ohio, Inc.

12/31/2010

<p align="center">Name, Title, Address, and Phone Number of the Company's Contact Persons to Receive Entries and Orders from the Docketing Division</p>
--

Name:

Ronald E. Christian

Title:

Executive Vice President and Secretary

Address:

One Vectren Square, Evansville, IN 47708

Phone:

(812) 491-4202

<p align="center">Name, Title, Address, and Phone Number of Person to Whom Invoice Should be Directed</p>
--

Name:

M. Susan Hardwick

Title:

Vice President, Controller and Assistant Treasurer

Address:

One Vectren Square, Evansville, IN 47708

Phone:

(812) 491-4305

<p align="center">Name and Address of the President</p>
--

President Name

Carl L. Chapman

President Address

One Vectren Square, Evansville, IN 47708

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 & 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 Jan 1, 20 10 to and including December 31, 20 10.



(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 25th day of April

, 20 11 .



JENNIFER C. WILDER
Resident of Vanderburgh County, IN
Commission Expires: June 19, 2015



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Case No(s). 11-0002-GA-RPT

Summary: Annual Report Vectren Energy Delivery of Ohio, Inc. Annual Report electronically filed by Mr. David W Haire on behalf of Vectren Energy Delivery of Ohio, Inc.