

SCHEDULE: 9

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)					
(Please check if the Company's Depreciation Expense is Calculated: <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually)					
Account No.	Account Title (a)	Accumulated Depreciation Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)
PRODUCTION PLANT					
NATURAL GAS MISC PROD. AND GATHERING PLANT:					
301	Organization	(30,931)	10.00	(49,491)	
302	Franchise and Consents				
303	Miscellaneous Intangible Plant	(15,738,141)	10.00	(2,071,697)	
304	Land and Land Rights				
305	Structures and Improvements	(1,043,020)	2.50	(5,537)	590,665
306	Boiler Plant Equipment				
307	Other Power Equipment				
308	Coke Ovens				
309	Producer Gas Equipment				
310	Water gas Generating Equipment				
311	Liquefied Petroleum Gas Equipment	(4,694,053)	1.84	(55,684)	3,810,742
312	Oil Gas Generating Equipment				
313	Generating Equipment-Other Processes				
	TOTAL PRODUCTION NATURAL GAS MISC PROD. AND GATHERING PLANT (301-313)	(21,506,145)		(2,182,409)	4,401,407
PLANT PROCESSES:					
314	Coal, Coke, and Ash Handling Equipment				
315	Catalytic Cracking Equipment				
316	Other Reforming Equipment				
317	Purification Equipment				
318	Residual Refining Equipment				
319	Gas Mixing Equipment				
320	Other Equipment				
325	Producing Lands, Leaseholds, Gas & Rts of Way, Other Land & Land Rights				
	TOTAL PLANT PROCESSES(314-325)	0		0	0
	TOTAL PRODUCTION PLANT (301-325)	(21,506,145)		(2,182,409)	4,401,407

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

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

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. 04-571-GA-AIR). (If Accrual Rate changes during the year it should be identified with effective date of the change _____).
- 3 Clearly mark on the Depreciation Schedule how depreciation expense was calculated, i.e., monthly, quarterly, semi-annually, or annually.

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Account No.	Account Title (a)	Cost of Removal (f)	Salvage (g)	Other Addition or Deductions		Balance End Of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)
				Credit (h)	Debit (i)	
	PRODUCTION PLANT					
	NATURAL GAS MISC PROD. AND GATHERING PLANT:					
301	Organization					(80,422)
302	Franchise and Consents					
303	Miscellaneous Intangible Plant					(17,809,838)
304	Other Structures					
305	Structures and Improvements					(457,892)
306	Boiler Plant Equipment					
307	Other Power Equipment					
308	Coke Ovens					
309	Producer Gas Equipment					
310	Water Gas Generating Equipment					
311	Liquefied Petroleum Gas Equipment		0	0	0	(938,995)
312	Oil Gas Generating Equipment					
313	Generating Equipment-Other Processes					
	TOTAL PRODUCTION NAT. GAS MISC. PROD. AND GATHERING PLANT (301-313)	0	0	0	0	(19,287,147)
	PLANT PROCESSES:					
314	Coal, Coke, and Ash Handling Equipment					
315	Catalytic Cracking Equipment					
316	Other Reforming Equipment					
317	Purification Equipment					
318	Residual Refining Equipment					
319	Gas Mixing Equipment					
320	Other Equipment					
325	Producing Lands, Leaseholds, Gas & Rts of Way, Other Land & Land Rights					
	TOTAL PLANT PROCESSES(314-325)	0	0	0	0	0
	TOTAL PRODUCTION PLANT (301-325)	0	0	0	0	(19,287,147)

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

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