BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Vectren Energy Delivery of Ohio, Inc. to Implement a Capital Expenditure Program.	)))	Case No. 16-0905-GA-UNC
In the Matter of the Application of Vectren Energy Delivery of Ohio, Inc. for Authority to Change Accounting Methods.	)))	Case No. 16-0906-GA-AAM

2016 ANNUAL INFORMATIONAL FILING OF
VECTREN ENERGY DELIVERY OF OHIO

On August 29, 2013, Vectren Energy Delivery of Ohio, Inc. (VEDO) filed its Application in the above-captioned cases. On December 4, 2013, the Commission issued a Finding and Order (the 13-1890 Order) modifying and approving the Application. In the 13-1890 Order, the Commission granted VEDO's proposal for ongoing approval of its Capital Expenditure Program (CEP) and continuing deferral authority until such time as the $1.50-per-month cap is reached. 13-1890 Order at 6. Rather than file an annual Application, VEDO is to provide similar information as would be contained in an Application in future annual information filings as required by the Commission's Order in Case No. 12-530-GA-UNC (the 12-530 Order). *See id.*

In the 12-530 Order, the Commission required VEDO to "docket an annual informational filing by April 30 of each year that details the monthly CEP investments and the calculations used to determine the associated deferrals, as recommended by Staff." 12-530 Order at 20. The annual informational filing is to "include all calculations used to determine the monthly deferred amounts, including a breakdown of investments (by budget class), PISCC [post-in-service carrying costs], depreciation expense, property tax expense, and all incremental revenue, as well as a capital budget for the upcoming year." *Id*. Regarding incremental revenue, the 13-1890 Order required VEDO to "include the Commission-approved formula for calculating the total monthly deferral." 13-1890 Order at 6. Additionally, future annual CEP reports must include "revenue data from other revenue sources attributable to the CEP or otherwise indicate, in its formula or state in the report, that no such revenue exists." *Id.*

The filing "should also include an estimation of the effect that the proposed deferrals would have on customer bills, if they were to be included in rates, and schedules showing the calculations and inputs for deferrals." 12-530 Order at 20. Moreover, VEDO is to "provide detailed explanations" if it "substantially deviates from planned CEP expenditures specified in its CEP applications or capital budgets provided with its annual informational filing." *Id*.

In accordance with the Commission's Orders, VEDO provides the following attached exhibits and schedules:

- Exhibit 1: CEP Projected Program Costs for the 12 months ending December 2015
- Exhibit 2: Estimated Residential Bill Impact
- Exhibit 3: Monthly CEP Investments
- Exhibit 4a: Deferred Depreciation (Infrastructure Expansion)
- Exhibit 4b: Deferred Depreciation (Infrastructure Improvement)
- Exhibit 4c: Deferred Depreciation (Programs Necessary to Comply)
- Exhibit 4d: Deferred Depreciation (Federal Pipeline Safety Requirements)
- Exhibit 4e: Deferred Depreciation (Distribution Replacement not captured under the DRR)
- Exhibit 5: Deferred PISCC
- Exhibit 6: Deferred Property Taxes
- Exhibit 7: Calculation of Incremental Revenue
- Exhibit 8: Explanation of Variances

- Exhibit 9: CEP Projected Program Costs for the 12 months ending December 2016 (Capital Budget)

The attached exhibits and schedules contain the information required by the Commission's 12-530 Order and 13-1890 Order. VEDO is willing to provide additional information if the Commission believes that such information is reasonably necessary to enable review of VEDO's CEP.

The 13-1890 Order required that VEDO provide interested persons and Staff an opportunity to comment on this report. 13-1890 Order at 6. Under that order, "any comments and reply comments should be filed within 30 days and 40 days, respectively," of the date this report is filed, with any procedures that follow to be established by the Commission if necessary. *Id*. VEDO will continue to accrue appropriate deferrals, unless and until the Commission orders otherwise. *See id*.

Dated: May 2, 2016

Respectfully submitted,

/s/ Andrew J. Campbell

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(Counsel willing to be served electronically.)

ATTORNEYS FOR VECTREN ENERGY DELIVERY OF OHIO, INC.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Annual Informational Filing was served by electronic mail to the following persons on this 2nd day of May 2016:

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VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2015
($ MILLIONS)

Description: Provide approved Capital Budget for the previous year per 13-1890-GA-UNC

Line No.	Category			2016
1	Infrastructure Expansion		$	15.1
2	Infrastructure Improvement and Replacement			9.3
3	Programs Reasonably Necessary to Comply with Commission Rules, Regulations, and Orders			3.2
4	Federal Pipeline Safety Requirements			17.1
5	Distribution Replacement	[A]		45.1
6	Total		$	89.8

[A] Certain investments to be removed from CEP if recovered through DRR cost-recovery mechanism.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CUMULATIVE ESTIMATED RESIDENTIAL BILL IMPACT - DEFERRED AMOUNTS
FOR THE PERIOD ENDED DECEMBER 31, 2015

Description: Estimate bill impacts related to deferrals of depreciation, PISCC, and Property Taxes on CEP Investments.
Represents an estimated Residential Rate Impact related to deferred activity.

Line No.	Description	Balance at 12/31/2012	Balance at 12/31/2013	Balance at 12/31/2014	Balance at 12/31/2015	
1	Deferred Depreciation Expense	$ 505,797	$ 1,661,046	$ 3,753,956	$ 7,163,700	Exhibit No. 4a, Line 1 + Exhibit No. 4b, Line 1 + Exhibit No. 4c, Line 1 + Exhibit No. 4d, Line 1 + Exhibit No. 4e, Line 1
2	Deferred PISCC	$ 859,318	$ 2,983,071	$ 6,747,458	$ 13,220,661	Exhibit No. 5, Line 6
3	Deferred Property Tax Expense	$ 77,915	$ 617,179	$ 1,626,195	$ 3,575,316	Exhibit No. 6, Line 6
4	Incremental Revenue Offset Deferral	$ (1,409)	$ (11,503)	$ (59,312)	$ (112,989)	Exhibit No. 7, Line 5
5	Total Deferred CEP Amounts	$ 1,441,621	$ 5,249,793	$ 12,068,297	$ 23,846,688	Sum of Lines 1 - 4
6	Deferred Taxes - Depreciation	$ (177,029)	$ (581,366)	$ (1,313,885)	$ (2,507,295)	Line 1 x -35%
7	Deferred Taxes - PISCC	$ (300,761)	$ (1,044,075)	$ (2,361,610)	$ (4,627,231)	Line 2 x -35%
8	Net Cumulative Deferred CEP Amounts	$ 963,831	$ 3,624,352	$ 8,392,802	$ 16,712,162	Sum of Lines 5 - 7
9	Rate of Return	11.67%	11.67%	11.67%	11.67%	Pre-Tax rate of return approved in Case No. 07-1080-GA-AIR
10	Pre-Tax Return on Deferred CEP Amounts	$ 112,479	$ 422,962	$ 979,440	$ 1,950,309	Line 8 x Line 9
11	Amortization of Deferred Depreciation Regulatory Asset	$ 16,438	$ 53,984	$ 122,004	$ 232,820	Line 1 x 3.25%[1]
12	Amortization of Deferred PISCC Regulatory Asset	$ 27,928	$ 96,950	$ 219,292	$ 429,671	Line 2 x 3.25%[1]
13	Amortization of Deferred Property Tax Regulatory Asset	$ 2,532	$ 20,058	$ 52,851	$ 116,198	Line 3 x 3.25%[1]
14	Amortization of Deferred Revenue Offset Regulatory Asset	$ (46)	$ (374)	$ (1,928)	$ (3,672)	Line 4 x 3.25%[1]
15	Total Annual Revenue Requirement	$ 159,331	$ 593,580	$ 1,371,659	$ 2,725,326	Sum of Lines 10 - 14
16	Residential Allocation	67.3404%	67.3404%	67.3404%	67.3404%	Case No. 07-1080-GA-AIR, Allocation Factor 102, Original Cost Rate Base
17	Commercial Allocation	21.9590%	21.9590%	21.9590%	21.9590%	Case No. 07-1080-GA-AIR, Allocation Factor 102, Original Cost Rate Base
18	Industrial Allocation	10.7006%	10.7006%	10.7006%	10.7006%	Case No. 07-1080-GA-AIR, Allocation Factor 102, Original Cost Rate Base
19	Total Allocation	100.0000%	100.0000%	100.0000%	100.0000%	Sum of Lines 16 - 18
20	Total Annual Revenue Requirement - Residential	$ 107,293	$ 399,719	$ 923,681	$ 1,835,245	Line 15 x Line 16
21	Total Annual Revenue Requirement - Commercial	$ 34,987	$ 130,344	$ 301,203	$ 598,454	Line 15 x Line 17
22	Total Annual Revenue Requirement - Industrial	$ 17,049	$ 63,517	$ 146,776	$ 291,626	Line 15 x Line 18
23	Total Annual Revenue Requirement	$ 159,329	$ 593,580	$ 1,371,660	$ 2,725,325	Sum of Lines 19 - 21
24	Residential Customer Count - Annual Average	286,210	287,476	288,822	290,282	
25	Commercial Customer Count - Annual Average	23,541	23,559	23,559	23,485	
26	Industrial Customer Count - Annual Average	665	663	663	661	
27	Annual Residential Bills Issued	3,434,525	3,449,709	3,465,866	3,483,388	Line 24 x 12 Months
28	Annual Commercial Bills Issued	282,492	282,708	282,708	281,820	Line 25 x 12 Months
29	Annual Industrial Bills Issued	7,980	7,956	7,956	7,932	Line 26 x 12 Months
30	Estimated Monthly Residential Rate Impact	$ 0.03	$ 0.12	$ 0.27	$ 0.53	Line 20 / Line 27
31	Estimated Monthly Commercial Rate Impact	$ 0.12	$ 0.46	$ 1.07	$ 2.12	Line 21 / Line 28
32	Estimated Monthly Industrial Rate Impact	$ 2.14	$ 7.98	$ 18.45	$ 36.77	Line 22 / Line 29

[1] For illustrative purposes, VEDO used the composite depreciation rate from Case No. 07-1080-GA-AIR.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
MONTHLY CEP INVESTMENTS
FOR THE 12 MONTHS - JANUARY 2015-DECEMBER 2015

Description: Report on all CEP Investments placed in-service durir
Represents Net Asset Balance eligible for Accounting Authority.

[A] Cumulative Balance
Description: Net Cumulative Asset Balance eligible for Accounting treatment approved in 13-1890-GA-UNC.
Calculation: Prior Month Asset Balance + Current Month Asset Activity

Line No.	Budget Category	Balance at 12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	Balance at 12/31/2015
1	Infrastructure Expansion	19,996,568	20,286,191	20,882,083	21,867,012	22,448,549	23,007,202	24,897,462	25,544,025	25,998,487	26,954,019	27,961,936	28,955,511	30,078,799
2	Infrastructure Improvement	22,447,093	22,043,621	22,573,461	22,960,278	23,299,883	23,137,157	23,293,528	23,408,250	23,573,025	24,041,973	24,211,922	26,953,494	26,915,906
3	Programs Reasonably Necessary to Comply	11,771,594	12,054,797	12,054,399	12,632,452	13,050,750	13,451,118	14,035,657	14,387,006	15,082,050	15,461,560	15,661,686	15,702,243	16,968,063
4	Federal Pipeline Safety Requirements	23,243,559	22,008,012	22,237,331	22,318,057	22,353,012	22,560,096	23,273,129	24,500,895	24,727,046	25,640,064	32,547,065	33,360,481	36,781,190
5	Distribution Replacement	8,937,556	9,135,068	9,237,687	9,580,179	9,987,596	10,386,720	10,906,821	11,889,827	12,255,851	12,987,784	14,045,039	14,831,491	15,702,850
6	Total CEP In-Service	86,396,371	85,527,689	86,984,962	89,357,977	91,139,790	92,542,292	96,406,597	99,730,003	101,636,459	105,085,399	114,427,648	119,803,219	126,446,807

[B] Monthly Activity - Net Assets
Description: Monthly activity for all Assets placed in-service and eligible for Accounting Treatment
Calculation: Total Asset Activity [C] + Ineligible Asset Activity [D] + Total Retirement Activity [E] + Ineligible Retirement Activity [F]

Line No.	Budget Category	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
7	Infrastructure Expansion	2,657,502	289,623	595,892	984,929	581,537	558,653	1,890,260	646,562	454,462	955,532	1,007,917	993,575	1,123,288	10,082,230
8	Infrastructure Improvement	1,417,322	(403,472)	529,840	386,817	339,604	(162,726)	156,372	114,722	164,774	468,948	169,950	2,741,572	(37,588)	4,468,813
9	Programs Reasonably Necessary to Comply	2,410,839	283,202	(397)	578,052	418,298	400,368	584,539	351,349	695,044	379,509	200,126	40,557	1,265,820	5,196,468
10	Federal Pipeline Safety Requirements	3,235,172	(1,235,547)	229,319	80,726	34,956	207,084	713,032	1,227,767	226,151	913,018	6,907,001	813,416	3,420,709	13,537,630
11	Distribution Replacement	331,380	197,512	102,619	342,492	407,417	399,124	520,101	983,006	366,024	731,933	1,057,256	786,452	871,359	6,765,294
12	Total CEP In-Service Activity - Net Assets	10,052,215	(868,682)	1,457,272	2,373,015	1,781,813	1,402,502	3,864,305	3,323,406	1,906,456	3,448,940	9,342,249	5,375,572	6,643,588	40,050,436

[C] Monthly Activity - Assets (Total)
Description: Monthly activity for all Assets placed in-service.
Source: WP 3.1

Line No.	Budget Category	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
13	Infrastructure Expansion	2,660,254	289,623	595,892	984,929	581,537	558,912	1,893,258	646,560	454,462	957,048	953,481	995,888	1,420,150	10,331,740
14	Infrastructure Improvement	1,449,064	(383,649)	529,868	409,706	354,035	(249,086)	161,069	115,244	187,297	492,161	136,279	2,789,177	(31,680)	4,510,420
15	Programs Reasonably Necessary to Comply	2,469,210	289,385	24,053	601,090	433,992	410,694	718,033	589,252	760,528	448,474	201,759	140,553	1,352,750	5,970,562
16	Federal Pipeline Safety Requirements	3,288,758	(1,235,547)	231,091	80,726	36,973	155,327	803,710	1,248,270	233,093	918,479	7,037,735	816,198	3,422,821	13,748,874
17	Distribution Replacement	391,962	230,674	281,222	345,130	413,064	534,526	536,434	1,013,905	408,190	731,933	1,066,226	789,570	883,196	7,234,070
18	Total CEP In-Service Activity - Gross Assets	10,259,247	(809,514)	1,662,125	2,421,580	1,819,600	1,410,373	4,112,504	3,613,230	2,043,569	3,548,096	9,395,480	5,531,386	7,047,238	41,795,666

[D] Monthly Activity - Assets (Excess Above Cap)
Description: Represents the amount of Asset in-service activity not eligible for accounting treatment, under the Cap terms of 12-530-GA-UNC.

Line No.	Budget Category	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
19	Infrastructure Expansion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Infrastructure Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Programs Reasonably Necessary to Comply	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Federal Pipeline Safety Requirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Distribution Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total CEP In-Service Activity - Gross Assets Above Cap	-	-	-	-	-	-	-	-	-	-	-	-	-	-

[E] Monthly Activity - Retirements (Total)
Description: Monthly activity for all Retirements processed.
Source: WP 3.2

Line No.	Budget Category	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
25	Infrastructure Expansion	(2,752)	-	-	-	-	(260)	(2,998)	3	-	(1,516)	54,436	(2,313)	(296,862)	(249,510)
26	Infrastructure Improvement	(31,742)	(19,823)	(28)	(22,889)	(14,430)	86,361	(4,697)	(522)	(22,523)	(23,213)	33,671	(47,605)	(5,908)	(41,607)
27	Programs Reasonably Necessary to Comply	(58,371)	(6,183)	(24,450)	(23,038)	(15,693)	(10,326)	(133,494)	(237,902)	(65,483)	(68,965)	(1,633)	(99,996)	(86,930)	(774,093)
28	Federal Pipeline Safety Requirements	(53,585)	-	(1,772)	-	(2,017)	51,757	(90,678)	(20,503)	(6,942)	(5,462)	(130,734)	(2,782)	(2,112)	(211,244)
29	Distribution Replacement	(60,581)	(33,162)	(178,603)	(2,638)	(5,647)	(135,402)	(16,333)	(30,899)	(42,166)	-	(8,970)	(3,118)	(11,838)	(468,776)
30	Total CEP In-Service Activity - Retirements	(207,032)	(59,168)	(204,852)	(48,565)	(37,787)	(7,870)	(248,199)	(289,824)	(137,114)	(99,155)	(53,231)	(155,815)	(403,650)	(1,745,230)

[F] Monthly Activity - Retirements (Excess Above Cap)
Description: Represents the amount of Retirement activity not eligible for accounting treatment, under the Cap terms of 12-530-GA-UNC.

Line No.	Budget Category	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
31	Infrastructure Expansion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Infrastructure Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Programs Reasonably Necessary to Comply	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Federal Pipeline Safety Requirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Distribution Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Total CEP In-Service Activity - Retirements Above Cap	-	-	-	-	-	-	-	-	-	-	-	-	-	-

VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
DEFERRED DEPRECIATION
INFRASTRUCTURE EXPANSION
FOR THE 12 MONTHS - JANUARY 2015-DECEMBER 2015

Description: Provide detailed calculation of deferred depreciation on CEP Investments
Represents the Deferred Depreciation on Infrastruture Expansion.

[A] Cumulative Balance
Description: Cumulative Deferred Depreciation Balance for Infrastructure Expansio
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciatio

Line No.	Budget Category	Balance at 12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015
1	Infrastructure Expansion - Deferred Depreciation	$ 1,156,576	$ 1,224,989	$ 1,294,976	$ 1,367,392	$ 1,442,267	$ 1,519,135	$ 1,599,056	$ 1,682,116	$ 1,767,098	$ 1,854,372	$ 1,945,221	$ 2,039,858	$ 2,137,531

[B] Net Plant Additions Eligible for Deferred Depreciatior
Description: Monthly Activity of Net Plant Additions for Infrastructure Expansic
Source: Exhibit No. 2

Line No.	Utility Account	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
2	667 Mains	$ -	$ -	$ -	$ 0	$ -	$ (5)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (5)
3	669 Meas & Reg Station Equip	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	674.2 Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	676 Mains	$ 1,685,014	$ 49,727	$ 180,312	$ 505,442	$ 142,080	$ 186,323	$ 1,378,685	$ 257,029	$ 47,094	$ 274,280	$ 128,682	$ 328,098	$ 649,113	$ 4,126,865
6	678 Meas & Reg Station Eq-Gen	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	680 Services	$ 879,335	$ 230,290	$ 398,110	$ 464,897	$ 428,087	$ 359,965	$ 492,362	$ 374,115	$ 382,393	$ 432,178	$ 1,012,079	$ 588,340	$ 401,253	$ 5,564,068
8	681 Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10	$ 10
9	682 Meter Installations	$ 46,576	$ 4,803	$ 8,735	$ 7,295	$ 5,685	$ 6,184	$ 9,334	$ 7,982	$ 12,488	$ 118,814	$ (60,699)	$ 38,569	$ 36,453	$ 195,643
10	683 House Regulators	$ 46,576	$ 4,803	$ 8,735	$ 7,295	$ 5,685	$ 6,184	$ 9,880	$ 7,436	$ 12,488	$ 130,260	$ (72,145)	$ 38,568	$ 36,459	$ 195,648
11	685 Indus Meas & Reg St Equip	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	Total Infrastructure Expansion	$ 2,657,502	$ 289,623	$ 595,892	$ 984,929	$ 581,537	$ 558,653	$ 1,890,260	$ 646,562	$ 454,462	$ 955,532	$ 1,007,917	$ 993,575	$ 1,123,288	$ 10,082,230
															Exhibit No. 3, Line 8

[C] Deferred Depreciation Calculatior
Description: Deferred Depreciation Calculation by Montl
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months + Current Month Asset Activity x 50% x Depreciation Rate/12 Mont

Line No.	Utility Account	Depreciation Rate [1]	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
13	667 Mains	1.77%	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 120
14	669 Meas & Reg Station Equip	2.88%	$ 229	$ 229	$ 229	$ 229	$ 229	$ 229	$ 229	$ 229	$ 229	$ 229	$ 229	$ 229	$ 229	$ 2,743
15	674.2 Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	676 Mains	1.77%	$ 7,340	$ 8,619	$ 8,789	$ 9,295	$ 9,772	$ 10,014	$ 11,169	$ 12,375	$ 12,599	$ 12,836	$ 13,133	$ 13,470	$ 14,191	$ 136,263
17	678 Meas & Reg Station Eq-Gen	2.88%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	680 Services	5.26%	$ 55,499	$ 57,931	$ 59,308	$ 61,200	$ 63,157	$ 64,884	$ 66,752	$ 68,651	$ 70,309	$ 72,094	$ 75,260	$ 78,767	$ 80,936	$ 819,248
19	681 Meters	2.38%	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ 0	$ 0
20	682 Meter Installations	1.82%	$ 592	$ 631	$ 641	$ 654	$ 663	$ 672	$ 684	$ 697	$ 713	$ 812	$ 856	$ 840	$ 897	$ 8,761
21	683 House Regulators	2.86%	$ 933	$ 994	$ 1,010	$ 1,029	$ 1,045	$ 1,059	$ 1,078	$ 1,098	$ 1,122	$ 1,292	$ 1,362	$ 1,322	$ 1,411	$ 13,821
22	685 Indus Meas & Reg St Equip	3.33%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	Total Infrastructure Expansion Deferred Depreciation		$ 64,602	$ 68,414	$ 69,987	$ 72,415	$ 74,875	$ 76,868	$ 79,921	$ 83,060	$ 84,982	$ 87,274	$ 90,850	$ 94,637	$ 97,673	$ 980,956

[1] FERC Account specific depreciation rate approved in Case No. 04-0571-GA-AIR.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
DEFERRED DEPRECIATION
INFRASTRUCTURE IMPROVEMENT
FOR THE 12 MONTHS - JANUARY 2015-DECEMBER 2015

Description: Provide detailed calculation of deferred depreciation on CEP Investments
Represents the Deferred Depreciation on Infrastruture Improvement

Line No.

[A] Cumulative Balance
Description: Cumulative Deferred Depreciation Balance for Infrastructure Improvemer
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciatio

Line No.	Budget Category	Balance at 12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	Balance at 12/31/2015
1	Infrastructure Improvement - Deferred Depreciation	$ 1,290,413	$ 1,340,244	$ 1,390,155	$ 1,440,749	$ 1,491,906	$ 1,543,219	$ 1,594,513	$ 1,645,990	$ 1,697,671	$ 1,749,833	$ 1,802,476	$ 1,857,592	$ 1,915,043

[B] Net Plant Additions Eligible for Deferred Depreciatior
Description: Monthly Activity of Net Plant Additions for Infrastructure Improvemei
Source: Exhibit No. 2

Line No.	Utility Accouni	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
2	665.2 Rights-of-Way	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	666.2 Meas & Reg Station Strct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	667 Mains	$ 1	$ (461,773)	$ 587,939	$ 50,495	$ 6,623	$ (387,742)	$ (4)	$ -	$ -	$ -	$ 2,569	$ 2,560,343	$ -	$ 2,358,450
5	669 Meas & Reg Station Equip	$ 3,316	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	674.2 Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,209	$ -	$ -	$ -	$ -	$ -	$ (22,006)	$ (5,798)
7	676 Mains	$ 1,071,516	$ 65,641	$ (58,099)	$ 327,835	$ 318,321	$ 204,169	$ 139,964	$ 117,320	$ 164,774	$ 442,655	$ 162,896	$ (43,994)	$ (14,678)	$ 1,826,805
8	678 Meas & Reg Station Eq-Gen	$ 79,306	$ 2,084	$ -	$ 6,284	$ (782)	$ 26,637	$ 5,546	$ (2,598)	$ -	$ 25,450	$ 8,986	$ (0)	$ (1)	$ 71,607
9	680 Services	$ 212,129	$ (9,505)	$ -	$ 2,203	$ 15,082	$ (5,789)	$ (5,343)	$ -	$ -	$ 843	$ (4,503)	$ 225,226	$ (2,234)	$ 215,979
10	681 Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	682 Meter Installations	$ 51,054	$ 82	$ -	$ -	$ 359	$ -	$ -	$ -	$ -	$ -	$ -	$ (3)	$ 912	$ 1,351
12	683 House Regulators	$ -	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 419	$ 419
13	685 Indus Meas & Reg St Equip	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Total Infrastructure Improvement	$ 1,417,322	$ (403,472)	$ 529,840	$ 386,817	$ 339,604	$ (162,726)	$ 156,372	$ 114,722	$ 164,774	$ 468,948	$ 169,950	$ 2,741,572	$ (37,588)	$ 4,468,813
															Exhibit No. 3, Line 9

[C] Deferred Depreciation Calculatior
Description: Deferred Depreciation Calculation by Montl
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months + Current Month Asset Activity x 50% x Depreciation Rate/12 Mont

Line No.	Utility Account	Depreciation Rate [1]	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
15	665.2 Rights-of-Way	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	666.2 Meas & Reg Station Strct	2.00%	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
17	667 Mains	1.77%	$ 7,598	$ 7,257	$ 7,350	$ 7,821	$ 7,863	$ 7,582	$ 7,296	$ 7,296	$ 7,296	$ 7,296	$ 7,298	$ 9,188	$ 11,076	$ 94,619
18	669 Meas & Reg Station Equip	2.88%	$ 432	$ 436	$ 436	$ 436	$ 436	$ 436	$ 436	$ 436	$ 436	$ 436	$ 436	$ 436	$ 436	$ 5,235
19	674.2 Land Rights	0.00%		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	676 Mains	1.77%	$ 15,015	$ 15,854	$ 15,859	$ 16,058	$ 16,535	$ 16,920	$ 17,174	$ 17,364	$ 17,572	$ 18,020	$ 18,466	$ 18,554	$ 18,511	$ 206,888
21	678 Meas & Reg Station Eq-Gen	2.88%	$ 493	$ 591	$ 593	$ 601	$ 607	$ 638	$ 677	$ 680	$ 677	$ 708	$ 749	$ 760	$ 760	$ 8,041
22	680 Services	5.26%	$ 24,174	$ 24,618	$ 24,597	$ 24,602	$ 24,640	$ 24,661	$ 24,636	$ 24,624	$ 24,624	$ 24,626	$ 24,618	$ 25,102	$ 25,591	$ 296,941
23	681 Meters	2.38%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	682 Meter Installations	1.82%	$ 447	$ 486	$ 486	$ 486	$ 486	$ 486	$ 486	$ 486	$ 486	$ 486	$ 486	$ 486	$ 487	$ 5,836
25	683 House Regulators	2.86%	$ -	$ -	$ -	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1
26	685 Indus Meas & Reg St Equip	3.33%	$ 589	$ 589	$ 589	$ 589	$ 589	$ 589	$ 589	$ 589	$ 589	$ 589	$ 589	$ 589	$ 589	$ 7,071
27	Total Infrastructure Improvement Deferred Depreciation		$ 48,748	$ 49,831	$ 49,911	$ 50,593	$ 51,157	$ 51,313	$ 51,295	$ 51,476	$ 51,681	$ 52,162	$ 52,644	$ 55,116	$ 57,451	$ 624,630

[1] FERC Account specific depreciation rate approved in Case No. 04-0571-GA-AIR.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
DEFERRED DEPRECIATION
PROGRAMS REASONABLY NECESSARY TO COMPLY
FOR THE 12 MONTHS - JANUARY 2015-DECEMBER 2015

Description: Provide detailed calculation of deferred depreciation on CEP Investments
Represents the Deferred Depreciation on Programs Reasonably Necessary to Comply

[A] Cumulative Balance
Description: Cumulative Deferred Depreciation Balance for Programs Reasonably Necessary to Comply
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Line No.	Budget Category	Balance at 12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	Balance at 12/31/2015
1	Programs Reasonably Necessary - Deferred Depreciation	$ 632,155	$ 684,871	$ 737,966	$ 791,714	$ 846,532	$ 902,211	$ 961,119	$ 1,022,694	$ 1,085,082	$ 1,148,808	$ 1,213,756	$ 1,279,535	$ 1,347,108

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Programs Reasonably Necessary to Comply
Source: Exhibit No. 1

Line No.	Utility Account	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
2	603 Miscellaneous Int Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604.1 Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (597)	$ -	$ -	$ (597)
4	611.1 Liquid Petroleum Gas Eq.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	611.3 Supply Lines Cav to Plt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	665.1 Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	665.2 Rights-of-Way	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	669 Meas & Reg Station Equip	$ 37,888	$ 1,282	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,282
9	674.2 Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	674.4 Land Rights (25 yr Amortz)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	678 Meas & Reg Station Eq-Gen	$ (15,275)	$ 2,564	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,564
12	679 Meas & Reg Station Eq-Cit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	681 Meters	$ 427,720	$ 243,250	$ (9,898)	$ 544,420	$ 404,919	$ 387,392	$ 217,409	$ 508,056	$ 627,932	$ 366,815	$ 74,788	$ 35,436	$ 1,055,280	$ 4,455,800
14	689.1 Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,811)	$ -	$ -	$ -	$ (2,811)
15	690 Structures & Improvements	$ 14,845	$ -	$ -	$ -	$ -	$ -	$ (27,577)	$ 5,099	$ 1,375	$ 7,170	$ -	$ 10,335	$ 18,496	$ 14,898
16	691.1 Electronic Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,966	$ -	$ 1,679	$ -	$ -	$ -	$ 5,645
17	691.2 Furniture & Fixtures	$ 107,912	$ -	$ -	$ 5,192	$ -	$ -	$ -	$ (739)	$ -	$ (2,696)	$ -	$ -	$ 15,953	$ 17,710
18	692.1 Automobiles	$ -	$ -	$ -	$ -	$ -	$ -	$ 321,441	$ (18,015)	$ -	$ -	$ 30,506	$ -	$ (12)	$ 333,920
19	692.2 Light Trucks	$ 87,357	$ -	$ -	$ -	$ -	$ -	$ -	$ (24,527)	$ 41,281	$ 353	$ 82,491	$ (10,757)	$ 42,127	$ 130,968
20	692.3 Trailers	$ 7,063	$ -	$ -	$ -	$ -	$ -	$ 10,868	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,868
21	692.4 Heavy Trucks	$ 52,214	$ 14,796	$ 9,501	$ 425	$ -	$ 5,145	$ -	$ -	$ -	$ -	$ -	$ -	$ 127,754	$ 157,621
22	694 Tools, Shop & Garage Equip	$ 66,190	$ 489	$ -	$ -	$ -	$ -	$ -	$ 7,776	$ -	$ 8,999	$ 12,938	$ 1,474	$ 3,510	$ 35,186
23	696 Power Operated Equipment	$ 1,601,903	$ 20,820	$ -	$ 28,015	$ -	$ -	$ 56,972	$ (130,268)	$ 17,674	$ -	$ -	$ -	$ -	$ (6,785)
24	697 Communication Equipment	$ 7,115	$ -	$ -	$ -	$ -	$ 7,830	$ 5,426	$ -	$ 6,782	$ -	$ -	$ 4,069	$ 2,713	$ 26,819
25	698 Miscellaneous Equipment	$ 15,908	$ -	$ -	$ -	$ 13,379	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,379
26	Total Programs Reasonably Necessary	$ 2,410,839	$ 283,202	$ (397)	$ 578,052	$ 418,298	$ 400,368	$ 584,539	$ 351,349	$ 695,044	$ 379,509	$ 200,126	$ 40,557	$ 1,265,820	$ 5,196,468
															Exhibit No. 3, Line 9

[C] Deferred Depreciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months + Current Month Asset Activity x 50% x Depreciation Rate/12 Months

Line No.	Utility Account	Depreciation Rate [1]	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
27	603 Miscellaneous Int Plant	10.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	604.1 Land	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	611.1 Liquid Petroleum Gas Eq.	2.86%	$ (251)	$ (251)	$ (251)	$ (251)	$ (251)	$ (251)	$ (251)	$ (251)	$ (251)	$ (251)	$ (251)	$ (251)	$ (251)	$ (3,010)
30	611.3 Supply Lines Cav to Plt	1.82%	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 2,875
31	665.1 Land and Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	665.2 Rights-of-Way	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	669 Meas & Reg Station Equip	2.88%	$ 392	$ 439	$ 441	$ 441	$ 441	$ 441	$ 441	$ 441	$ 441	$ 441	$ 441	$ 441	$ 441	$ 5,288
34	674.2 Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	674.4 Land Rights (25 yr Amortz)	4.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	678 Meas & Reg Station Eq-Gen	2.88%	$ 18	$ 3	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 71
37	679 Meas & Reg Station Eq-Cit	2.74%	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (385)
38	681 Meters	2.38%	$ 14,176	$ 14,842	$ 15,073	$ 15,603	$ 16,545	$ 17,330	$ 17,930	$ 18,650	$ 19,776	$ 20,763	$ 21,201	$ 21,310	$ 22,391	$ 221,414
39	689.1 Land and Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40	690 Structures & Improvements	2.50%	$ 459	$ 475	$ 475	$ 475	$ 475	$ 475	$ 446	$ 423	$ 429	$ 438	$ 446	$ 457	$ 487	$ 5,500
41	691.1 Electronic Equipment	3.80%		$ -	$ -	$ -	$ -	$ -	$ -	$ 6	$ 13	$ 15	$ 18	$ 18	$ 18	$ 88
42	691.2 Furniture & Fixtures	3.80%	$ 304	$ 475	$ 475	$ 483	$ 492	$ 492	$ 492	$ 490	$ 489	$ 485	$ 481	$ 481	$ 506	$ 5,840
43	692.1 Automobiles	18.00%	$ 13,175	$ 13,175	$ 13,175	$ 13,175	$ 13,175	$ 13,175	$ 15,585	$ 17,861	$ 17,726	$ 17,726	$ 17,955	$ 18,184	$ 18,184	$ 189,094
44	692.2 Light Trucks	15.00%	$ 9,558	$ 10,104	$ 10,104	$ 10,104	$ 10,104	$ 10,104	$ 10,104	$ 9,951	$ 10,056	$ 10,316	$ 10,834	$ 11,282	$ 11,478	$ 124,542
45	692.3 Trailers	6.15%	$ 88	$ 106	$ 106	$ 106	$ 106	$ 106	$ 134	$ 162	$ 162	$ 162	$ 162	$ 162	$ 162	$ 1,636
46	692.4 Heavy Trucks	8.18%	$ (35)	$ 193	$ 276	$ 310	$ 311	$ 329	$ 346	$ 346	$ 346	$ 346	$ 346	$ 346	$ 782	$ 4,276
47	694 Tools, Shop & Garage Equip	3.57%	$ 1,262	$ 1,361	$ 1,362	$ 1,362	$ 1,362	$ 1,362	$ 1,362	$ 1,374	$ 1,385	$ 1,399	$ 1,431	$ 1,453	$ 1,460	$ 16,674
48	696 Power Operated Equipment	6.92%	$ 4,859	$ 9,538	$ 9,598	$ 9,679	$ 9,760	$ 9,760	$ 9,924	$ 9,713	$ 9,388	$ 9,439	$ 9,439	$ 9,439	$ 9,439	$ 115,114
49	697 Communication Equipment	6.67%	$ 817	$ 837	$ 837	$ 837	$ 837	$ 858	$ 895	$ 910	$ 929	$ 948	$ 948	$ 959	$ 978	$ 10,773
50	698 Miscellaneous Equipment	6.67%	$ 1,167	$ 1,211	$ 1,211	$ 1,211	$ 1,248	$ 1,285	$ 1,285	$ 1,285	$ 1,285	$ 1,285	$ 1,285	$ 1,285	$ 1,285	$ 15,163
51	Total Programs Reasonably Necessary Deferred Depreciation		$ 46,198	$ 52,716	$ 53,095	$ 53,748	$ 54,817	$ 55,680	$ 58,908	$ 61,575	$ 62,388	$ 63,725	$ 64,948	$ 65,778	$ 67,573	$ 714,953

[1] FERC Account specific depreciation rate approved in Case No. 04-0571-GA-AIR.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
DEFERRED DEPRECIATION
FEDERAL PIPELINE SAFETY REQUIREMENTS
FOR THE 12 MONTHS - JANUARY 2015-DECEMBER 2015

Description: Provide detailed calculation of deferred depreciation on CEP Investments
Represents the Deferred Depreciation on Federal Pipeline Safety Requirements

[A] Cumulative Balance
Description: Cumulative Deferred Depreciation Balance for Federal Pipeline Safety Requirement
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciatio

Line No.	Budget Category	Balance at 12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	Balance at 12/31/2015
1	Federal Pipeline Safety Requirements - Deferred Depreciation	$ 225,003	$ 260,828	$ 295,968	$ 331,336	$ 368,020	$ 406,140	$ 444,990	$ 485,499	$ 527,317	$ 570,014	$ 618,703	$ 673,372	$ 731,238

[B] Net Plant Additions Eligible for Deferred Depreciatior
Description: Monthly Activity of Net Plant Additions for Federal Pipeline Safety Requirement
Source: Exhibit No. 1

Line No.	Utility Account	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
2	665.1 Land and Land Rights	$ 127,444	$ (75,339)	$ 7,318	$ (353)	$ (1,305)	$ 52	$ 48	$ 75	$ 214	$ -	$ 175,862	$ 21,187	$ 686	$ 128,444
3	665.2 Rights-of-Way	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	666.2 Meas & Reg Station Strct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	667 Mains	$ 2,631,518	$ (1,204,268)	$ (62)	$ 28,656	$ (22,960)	$ 55,011	$ 286,460	$ 959,218	$ 162,535	$ 877,418	$ 5,719,167	$ 625,347	$ 3,376,253	$ 10,862,775
6	669 Meas & Reg Station Equip	$ 31,673	$ 8,072	$ -	$ -	$ -	$ -	$ -	$ 234,383	$ 36,231	$ (41,473)	$ 605,754	$ 44,387	$ 11,467	$ 898,820
7	676 Mains	$ 318,782	$ 16,351	$ 188,228	$ 25,146	$ 17,116	$ 88,812	$ 392,125	$ 25,622	$ 16,270	$ 47,239	$ 358,040	$ 39,307	$ 30,284	$ 1,244,540
8	678 Meas & Reg Station Equip-Gen	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (294)	$ 74,050	$ (2)	$ 73,753
9	680 Services	$ 108,004	$ 1,707	$ 237	$ 1,183	$ 850,633	$ 18,986	$ 15,470	$ 67,255	$ 11,090	$ 16,887	$ 47,744	$ 18,870	$ 1,977	$ 1,052,037
10	682 Meter Installations	$ 17,752	$ 17,931	$ 33,597	$ 26,094	$ (826,329)	$ 44,223	$ 18,930	$ (58,655)	$ 393	$ 12,964	$ 889	$ (9,622)	$ 121	$ (739,465)
11	683 House Regulators	$ -	$ -	$ -	$ -	$ 17,800	$ -	$ -	$ (132)	$ (582)	$ (16)	$ (160)	$ (109)	$ (76)	$ 16,726
12	Total Federal Pipeline Safety Requirements	$ 3,235,172	$ (1,235,547)	$ 229,319	$ 80,726	$ 34,956	$ 207,084	$ 713,032	$ 1,227,767	$ 226,151	$ 913,018	$ 6,907,001	$ 813,416	$ 3,420,709	$ 13,537,630
															Exhibit No. 3, Line 10

[C] Deferred Depreciation Calculatior
Description: Deferred Depreciation Calculation by Montl
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months + Current Month Asset Activity x 50% x Depreciation Rate/12 Mont

Line No.	Utility Account	Depreciation Rate [1]	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
13	665.1 Land and Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	665.2 Rights-of-Way	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	666.2 Meas & Reg Station Strct	2.00%	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 357
16	667 Mains	1.77%	$ 21,289	$ 22,342	$ 21,454	$ 21,475	$ 21,479	$ 21,503	$ 21,755	$ 22,673	$ 23,500	$ 24,267	$ 29,132	$ 33,812	$ 36,763	$ 300,155
17	669 Meas & Reg Station Equip	2.88%	$ 8,048	$ 8,095	$ 8,105	$ 8,105	$ 8,105	$ 8,105	$ 8,105	$ 8,386	$ 8,711	$ 8,705	$ 9,382	$ 10,162	$ 10,229	$ 104,195
18	676 Mains	1.77%	$ 242	$ 489	$ 640	$ 798	$ 829	$ 907	$ 1,262	$ 1,570	$ 1,601	$ 1,647	$ 1,946	$ 2,239	$ 2,291	$ 16,219
19	678 Meas & Reg Station Equip-Gen	2.88%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (0)	$ 88	$ 177	$ 265
20	680 Services	5.26%	$ 278	$ 519	$ 523	$ 526	$ 2,393	$ 4,299	$ 4,374	$ 4,556	$ 4,727	$ 4,789	$ 4,930	$ 5,076	$ 5,122	$ 41,834
21	682 Meter Installations	1.82%	$ 4,322	$ 4,350	$ 4,389	$ 4,434	$ 3,827	$ 3,234	$ 3,282	$ 3,252	$ 3,207	$ 3,218	$ 3,228	$ 3,222	$ 3,214	$ 42,855
22	683 House Regulators	2.86%	$ 0	$ 0	$ 0	$ 0	$ 22	$ 43	$ 43	$ 43	$ 42	$ 41	$ 41	$ 40	$ 40	$ 355
23	Total Federal Pipeline Safety Requirements Deferred Depreciation		$ 34,210	$ 35,825	$ 35,141	$ 35,367	$ 36,684	$ 38,120	$ 38,850	$ 40,509	$ 41,818	$ 42,697	$ 48,689	$ 54,669	$ 57,866	$ 506,235

[1] FERC Account specific depreciation rate approved in Case No. 04-0571-GA-AIR.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
DEFERRED DEPRECIATION
DISTRIBUTION REPLACEMENT
FOR THE 12 MONTHS - JANUARY 2015-DECEMBER 2015

Description: Provide detailed calculation of deferred depreciation on CEP Investments
Represents the Deferred Depreciation on Distribution Replacement [2]

[A] Cumulative Balance
Description: Cumulative Deferred Depreciation Balance for Distribution Replacement
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Line No.	Budget Category	Balance at 12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	Balance at 12/31/2015
1	Distribution Replacement - Deferred Depreciation	$ 449,810	$ 488,216	$ 527,235	$ 567,184	$ 608,720	$ 651,942	$ 697,090	$ 745,359	$ 796,393	$ 849,765	$ 906,953	$ 968,065	$ 1,032,780

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Distribution Replacement
Source: Exhibit No. 1

Line No.	Utility Account	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
2	680 Services	$ 302,633	$ 179,632	$ 75,360	$ 322,787	$ 371,565	$ 352,101	$ 479,376	$ 848,401	$ 309,735	$ 717,899	$ 966,792	$ 760,327	$ 865,910	$ 6,249,886
3	682 Meter Installations	$ (534)	$ (158)	$ (517)	$ (128)	$ (328)	$ (508)	$ (354)	$ (754)	$ (942)	$ -	$ (522)	$ (143)	$ (393)	$ (4,747)
4	683 House Regulators	$ 29,281	$ 18,037	$ 27,776	$ 19,833	$ 36,180	$ 47,532	$ 41,079	$ 135,359	$ 57,230	$ 14,034	$ 90,986	$ 26,268	$ 5,842	$ 520,155
5	Total Distribution Replacement	$ 331,380	$ 197,512	$ 102,619	$ 342,492	$ 407,417	$ 399,124	$ 520,101	$ 983,006	$ 366,024	$ 731,933	$ 1,057,256	$ 786,452	$ 871,359	$ 6,765,294
															Exhibit No. 3, Line 12

[C] Deferred Depreciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months + Current Month Asset Activity x 50% x Depreciation Rate/12 Months

Line No.	Utility Account	Depreciation Rate [1]	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
6	680 Services	5.26%	$ 35,902	$ 36,959	$ 37,518	$ 38,391	$ 39,912	$ 41,498	$ 43,321	$ 46,231	$ 48,769	$ 51,021	$ 54,714	$ 58,499	$ 62,063	$ 558,896
7	682 Meter Installations	1.82%	$ (11)	$ (11)	$ (12)	$ (12)	$ (13)	$ (13)	$ (14)	$ (15)	$ (16)	$ (17)	$ (17)	$ (18)	$ (18)	$ (174)
8	683 House Regulators	2.86%	$ 1,402	$ 1,458	$ 1,513	$ 1,570	$ 1,637	$ 1,736	$ 1,842	$ 2,052	$ 2,282	$ 2,367	$ 2,492	$ 2,631	$ 2,670	$ 24,249
9	Total Distribution Replacement Deferred Depreciation		$ 37,294	$ 38,406	$ 39,019	$ 39,948	$ 41,536	$ 43,222	$ 45,149	$ 48,268	$ 51,035	$ 53,371	$ 57,188	$ 61,113	$ 64,715	$ 582,970

[1] FERC Account specific depreciation rate approved in Case No. 04-0571-GA-AIR.
[2] Represents capital investment for Distribution Replacement activity not recovered via the Company's Distribution Replacement Rider (DRR) - 13-1571-GA-AIR.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE 12 MONTHS - JANUARY 2015-DECEMBER 2015

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP Investments
Represents the deferred PISCC on eligible investments

Line No. 2016

[A] Cumulative Balance
Description: Cumulative Deferred PISCC Balance for eligible CEP Investments
Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

Line No.	Budget Category	Balance at 12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	Balance at 12/31/2015
1	Infrastructure Expansion - Deferred PISCC	$ 1,725,381	$ 1,835,595	$ 1,947,103	$ 2,061,688	$ 2,181,611	$ 2,304,498	$ 2,430,203	$ 2,566,499	$ 2,706,091	$ 2,847,845	$ 2,994,678	$ 3,146,876	$ 3,304,333
2	Infrastructure Improvement - Deferred PISCC	$ 2,883,061	$ 3,006,828	$ 3,127,943	$ 3,251,865	$ 3,377,754	$ 3,505,331	$ 3,631,656	$ 3,758,595	$ 3,885,904	$ 4,013,875	$ 4,144,284	$ 4,275,379	$ 4,422,190
3	Programs Reasonably Necessary to Comply - Deferred PISCC	$ 883,177	$ 948,343	$ 1,014,857	$ 1,081,058	$ 1,150,326	$ 1,221,721	$ 1,295,132	$ 1,371,618	$ 1,449,799	$ 1,531,681	$ 1,615,411	$ 1,699,931	$ 1,784,304
4	Federal Pipeline Safety Requirements - Deferred PISCC	$ 682,804	$ 817,463	$ 944,684	$ 1,073,041	$ 1,201,663	$ 1,330,275	$ 1,459,876	$ 1,593,421	$ 1,733,911	$ 1,875,479	$ 2,022,139	$ 2,208,920	$ 2,400,140
5	Distribution Replacement - Deferred PISCC	$ 573,035	$ 622,688	$ 673,272	$ 724,228	$ 776,954	$ 831,820	$ 888,768	$ 948,495	$ 1,013,690	$ 1,080,728	$ 1,151,735	$ 1,228,593	$ 1,309,694
6	Total CEP - Deferred PISCC	$ 6,747,458	$ 7,230,917	$ 7,707,859	$ 8,191,880	$ 8,688,308	$ 9,193,645	$ 9,705,635	$ 10,238,628	$ 10,789,395	$ 11,349,608	$ 11,928,247	$ 12,559,699	$ 13,220,661

[B] Net Plant Additions Eligible for Deferred PISCC
Description: Net Plant Addition Balance by Month for eligible CEP Investments
Source: Exhibit No. 3

Line No.	Utility Account	Balance at 12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	Balance at 12/31/2015	
7	Infrastructure Expansion	$ 19,996,568	$ 20,286,191	$ 20,882,083	$ 21,867,012	$ 22,448,549	$ 23,007,202	$ 24,897,462	$ 25,544,025	$ 25,998,487	$ 26,954,019	$ 27,961,936	$ 28,955,511	$ 30,078,799	Exhibit No. 3, Line 1
8	Infrastructure Improvement	$ 22,447,093	$ 22,043,621	$ 22,573,461	$ 22,960,278	$ 23,299,883	$ 23,137,157	$ 23,293,528	$ 23,408,250	$ 23,573,025	$ 24,041,973	$ 24,211,922	$ 26,953,494	$ 26,915,906	Exhibit No. 3, Line 3
9	Programs Reasonably Necessary to Comply	$ 11,771,594	$ 12,054,797	$ 12,054,399	$ 12,632,452	$ 13,050,750	$ 13,451,118	$ 14,035,657	$ 14,387,006	$ 15,082,050	$ 15,461,560	$ 15,661,686	$ 15,702,243	$ 16,968,063	Exhibit No. 3, Line 3
10	Federal Pipeline Safety Requirements	$ 23,243,559	$ 22,008,012	$ 22,237,331	$ 22,318,057	$ 22,353,012	$ 22,560,096	$ 23,273,129	$ 24,500,895	$ 24,727,046	$ 25,640,064	$ 32,547,065	$ 33,360,481	$ 36,781,190	Exhibit No. 3, Line 4
11	Distribution Replacement	$ 8,937,556	$ 9,135,068	$ 9,237,687	$ 9,580,179	$ 9,987,596	$ 10,386,720	$ 10,906,821	$ 11,889,827	$ 12,255,851	$ 12,987,784	$ 14,045,039	$ 14,831,491	$ 15,702,850	Exhibit No. 3, Line 5
12	Total CEP In-Service	$ 86,396,371	$ 85,527,689	$ 86,984,962	$ 89,357,977	$ 91,139,790	$ 92,542,292	$ 96,406,597	$ 99,730,003	$ 101,636,459	$ 105,085,399	$ 114,427,648	$ 119,803,219	$ 126,446,807	

[C] Accumulated Depreciation on Net Plant Additions
Description: Accumulated Depreciation Balance by Month on eligible CEP Investments
Source: Exhibit No. 4a, Exhibit No. 4b, Exhibit No. 4c, Exhibit No. 4d, Exhibit No. 4

Line No.	Utility Account	Balance at 12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	Balance at 12/31/2015	
13	Infrastructure Expansion	$ (1,156,576)	$ (1,224,989)	$ (1,294,976)	$ (1,367,392)	$ (1,442,267)	$ (1,519,135)	$ (1,599,056)	$ (1,682,116)	$ (1,767,098)	$ (1,854,372)	$ (1,945,221)	$ (2,039,858)	$ (2,137,531)	Exhibit No. 4a, Line 1
14	Infrastructure Improvement	$ (1,290,413)	$ (1,340,244)	$ (1,390,155)	$ (1,440,749)	$ (1,491,906)	$ (1,543,219)	$ (1,594,513)	$ (1,645,990)	$ (1,697,671)	$ (1,749,833)	$ (1,802,476)	$ (1,857,592)	$ (1,915,043)	Exhibit No. 4b, Line 1
15	Programs Reasonably Necessary to Comply	$ (632,155)	$ (684,871)	$ (737,966)	$ (791,714)	$ (846,532)	$ (902,211)	$ (961,119)	$ (1,022,694)	$ (1,085,082)	$ (1,148,808)	$ (1,213,756)	$ (1,279,535)	$ (1,347,108)	Exhibit No. 4c, Line 1
16	Federal Pipeline Safety Requirements	$ (225,003)	$ (260,828)	$ (295,968)	$ (331,336)	$ (368,020)	$ (406,140)	$ (444,990)	$ (485,499)	$ (527,317)	$ (570,014)	$ (618,703)	$ (673,372)	$ (731,238)	Exhibit No. 4d, Line 1
17	Distribution Replacement	$ (449,810)	$ (488,216)	$ (527,235)	$ (567,184)	$ (608,720)	$ (651,942)	$ (697,090)	$ (745,359)	$ (796,393)	$ (849,765)	$ (906,953)	$ (968,065)	$ (1,032,780)	Exhibit No. 4e, Line 1
18	Total CEP Accumulated Depreciation	$ (3,753,956)	$ (3,999,148)	$ (4,246,302)	$ (4,498,375)	$ (4,757,445)	$ (5,022,646)	$ (5,296,769)	$ (5,581,657)	$ (5,873,562)	$ (6,172,790)	$ (6,487,109)	$ (6,818,423)	$ (7,163,700)	

[D] Deferred PISCC Calculation
Description: Deferred PISCC Calculation by Month
Source: (Net Plant Addition Balance Prior Month + Accumulated Depreciation Balance Prior Month) x PISCC Rate/12 Month

Line No.	Utility Account	PISCC Rate	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Activity for Twelve Months Ended 12/31/2015
19	Infrastructure Expansion	7.02%	$ 95,045	$ 110,214	$ 111,508	$ 114,585	$ 119,923	$ 122,887	$ 125,705	$ 136,296	$ 139,592	$ 141,754	$ 146,833	$ 152,198	$ 157,457	$ 1,578,952
20	Infrastructure Improvement	7.02%	$ 115,760	$ 123,767	$ 121,115	$ 123,922	$ 125,889	$ 127,577	$ 126,325	$ 126,939	$ 127,309	$ 127,971	$ 130,409	$ 131,095	$ 146,811	$ 1,539,129
21	Programs Reasonably Necessary to Comply	7.02%	$ 51,333	$ 65,166	$ 66,514	$ 66,201	$ 69,268	$ 71,395	$ 73,411	$ 76,486	$ 78,181	$ 81,882	$ 83,730	$ 84,520	$ 84,373	$ 901,127
22	Federal Pipeline Safety Requirements	7.02%	$ 115,933	$ 134,659	$ 127,221	$ 128,357	$ 128,622	$ 128,612	$ 129,601	$ 133,545	$ 140,490	$ 141,568	$ 146,660	$ 186,781	$ 191,220	$ 1,717,336
23	Distribution Replacement	7.02%	$ 47,933	$ 49,653	$ 50,584	$ 50,956	$ 52,726	$ 54,866	$ 56,948	$ 59,727	$ 65,195	$ 67,038	$ 71,007	$ 76,858	$ 81,101	$ 736,659
24	Total CEP Deferred PISCC		$ 426,004	$ 483,459	$ 476,942	$ 484,021	$ 496,428	$ 505,337	$ 511,990	$ 532,993	$ 550,767	$ 560,213	$ 578,639	$ 631,452	$ 660,962	$ 6,473,203

VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
PROPERTY TAX DEFERRAL
FOR THE PERIOD ENDED DECEMBER 31, 2015

Description: Provide summary of calculation of deferred property taxes on CEP Investments
Represents the deferred property taxes on eligible investments

[A] Cumulative Balance
Description: Cumulative Deferred Property Tax Balance for eligible CEP Investments
Calculation: Prior Year Deferred Balance + Current Year Deferred Activity

Line No.		Balance at			
	Budget Category	**12/31/2012**	**12/31/2013**	**12/31/2014**	**12/31/2015**
1	Infrastructure Expansion - Deferred Property Taxes	$ 19,443	$ 149,015	$ 417,833	$ 869,398
2	Infrastructure Improvement - Deferred Property Taxes	$ 50,616	$ 398,688	$ 797,965	$ 1,306,358
3	Programs Reasonably Necessary to Comply - Deferred Property Taxes	$ 7,855	$ 69,476	$ 201,383	$ 454,000
4	Federal Pipeline Safety Requirements - Deferred Property Taxes	$ -	$ -	$ 103,403	$ 629,358
5	Distribution Replacement - Deferred Property Taxes	$ -	$ -	$ 105,612	$ 316,202
6	Total CEP - Deferred Property Taxes	$ 77,915	$ 617,179	$ 1,626,195	$ 3,575,316

[B] Annual Property Tax Deferrals by Investment Year
Description: Property Tax Deferrals for Annual Period on eligible CEP Investments, by Investment Year
Source: Work Paper 6.1, Work Paper 6.2, Work Paper 6.3

Line No.		Activity through				
	Utility Account	**12/31/2012**	**12/31/2013**	**12/31/2014**	**12/31/2015**	
7	Infrastructure Expansion					
8	2011 Investment - Pay 2012	$ 19,443				Work Paper 6.1
9	2011 Investment - Pay 2013		$ 19,139			Work Paper 6.2
10	2012 Investment - Pay 2013		$ 110,433			Work Paper 6.3
11	2011 Investment - Pay 2014			$ 18,652		Work Paper 6.4
12	2012 Investment - Pay 2014			$ 107,754		Work Paper 6.5
13	2013 Investment - Pay 2014			$ 142,413		Work Paper 6.6
14	2011 Investment - Pay 2015				$ 18,151	Work Paper 6.7
15	2012 Investment - Pay 2015				$ 105,114	Work Paper 6.8
16	2013 Investment - Pay 2015				$ 139,083	Work Paper 6.9
17	2014 Investment - Pay 2015				$ 189,217	Work Paper 6.10
18	Total Infrastructure Expansion	$ 19,443	$ 129,572	$ 268,818	$ 451,564	
19	Infrastructure Improvement					
20	2011 Investment - Pay 2012	$ 50,616				Work Paper 6.1
21	2011 Investment - Pay 2013		$ 49,820			Work Paper 6.2
22	2012 Investment - Pay 2013		$ 298,252			Work Paper 6.3
23	2011 Investment - Pay 2014			$ 48,549		Work Paper 6.4
24	2012 Investment - Pay 2014			$ 290,945		Work Paper 6.5
25	2013 Investment - Pay 2014			$ 59,782		Work Paper 6.6
26	2011 Investment - Pay 2015				$ 47,240	Work Paper 6.7
27	2012 Investment - Pay 2015				$ 283,742	Work Paper 6.8
28	2013 Investment - Pay 2015				$ 58,371	Work Paper 6.9
29	2014 Investment - Pay 2015				$ 119,040	Work Paper 6.10
30	Total Infrastructure Improvement	$ 50,616	$ 348,072	$ 399,277	$ 508,393	
31	Programs Reasonably Necessary to Comply					
32	2011 Investment - Pay 2012	$ 7,855				Work Paper 6.1
33	2011 Investment - Pay 2013		$ 7,666			Work Paper 6.2
34	2012 Investment - Pay 2013		$ 53,954			Work Paper 6.3
35	2011 Investment - Pay 2014			$ 7,402		Work Paper 6.4
36	2012 Investment - Pay 2014			$ 52,492		Work Paper 6.5
37	2013 Investment - Pay 2014			$ 72,012		Work Paper 6.6
38	2011 Investment - Pay 2015				$ 7,133	Work Paper 6.7
39	2012 Investment - Pay 2015				$ 51,046	Work Paper 6.8
40	2013 Investment - Pay 2015				$ 69,886	Work Paper 6.9
41	2014 Investment - Pay 2015				$ 124,553	Work Paper 6.10
38	Total Programs Reasonably Necessary to Comply	$ 7,855	$ 61,620	$ 131,907	$ 252,618	
39	Federal Pipeline Safety Requirements					
40	2011 Investment - Pay 2012	$ -				Work Paper 6.1
41	2011 Investment - Pay 2013		$ -			Work Paper 6.2
42	2012 Investment - Pay 2013		$ -			Work Paper 6.3
43	2011 Investment - Pay 2014			$ -		Work Paper 6.4
44	2012 Investment - Pay 2014			$ -		Work Paper 6.5
45	2013 Investment - Pay 2014			$ 103,403		Work Paper 6.6
46	2011 Investment - Pay 2015				$ -	Work Paper 6.7
47	2012 Investment - Pay 2015				$ -	Work Paper 6.8
48	2013 Investment - Pay 2015				$ 100,991	Work Paper 6.9
49	2014 Investment - Pay 2015				$ 424,965	Work Paper 6.10
46	Total Federal Pipeline Safety Requirements	$ -	$ -	$ 103,403	$ 525,956	
47	Distribution Replacement					
48	2011 Investment - Pay 2012	$ -				Work Paper 6.1
49	2011 Investment - Pay 2013		$ -			Work Paper 6.2
50	2012 Investment - Pay 2013		$ -			Work Paper 6.3
51	2011 Investment - Pay 2014			$ -		Work Paper 6.4
52	2012 Investment - Pay 2014			$ -		Work Paper 6.5
53	2013 Investment - Pay 2014			$ 105,612		Work Paper 6.6
54	2011 Investment - Pay 2015				$ -	Work Paper 6.7
55	2012 Investment - Pay 2015				$ -	Work Paper 6.8
56	2013 Investment - Pay 2015				$ 103,137	Work Paper 6.9
57	2014 Investment - Pay 2015				$ 107,453	Work Paper 6.10
54	Total Distribution Replacement	$ -	$ -	$ 105,612	$ 210,590	
55	Total CEP Property Tax Activity	$ 77,915	$ 539,264	$ 1,009,016	$ 1,949,121	

VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CALCULATION OF INCREMENTAL REVENUE ASSOCIATED WITH CEP INVESTMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2015

Description: Provide detailed calculation of incremental revenues on CEP Investments.
Represents the incremental revenues associated with CEP Investments, treated as offset to deferred expenses.

Line No.

[A] Cumulative Balance
Description: Cumulative Incremental Revenue related to CEP Investments
Calculation: Prior Year Incremental Revenue + Current Year Incremental Revenue

Line No.	Category	Balance at 12/31/2012	12/31/2013	12/31/2014	12/31/2015
1	Residential Incremental Revenue	$ -	$ -	$ -	$ -
2	General Service Incremental Revenue	$ (1,409)	$ (11,503)	$ (59,312)	$ (112,989)
3	Large Industrial Incremental Revenue	$ -	$ -	$ -	$ -
4	Other Revenues Directly Attributable to CEP Investment	$ -	$ -	$ -	$ -
5	Total Incremental Revenue - (Increase)	$ (1,409)	$ (11,503)	$ (59,312)	$ (112,989)

[B] Annual Incremental Revenue by Category
Description: Incremental Revenues for Annual Period related to CEP Investments by Category
Source: Work Paper 7.1-1, Work Paper 7.1-2, Work Paper 7.1-3, Work Paper 7.2

Line No.	Category	Activity Through 12/31/2012	12/31/2013	12/31/2014	12/31/2015	
6	Residential Incremental Revenue	$ -	$ -	$ -	$ -	Work Paper 7.1-1, 7.1-2, 7.1-3, and 7.1-4
7	General Service Incremental Revenue	$ (1,409)	$ (10,094)	$ (47,810)	$ (53,677)	Work Paper 7.2
8	Large Industrial Incremental Revenue	$ -	$ -	$ -	$ -	Work Paper 7.2
9	Other Revenues Directly Attributable to CEP Investment	$ -	$ -	$ -	$ -	Work Paper 7.2
10	Total Incremental Revenue - (Increase)	$ (1,409)	$ (10,094)	$ (47,810)	$ (53,677)	

VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
ACTUAL-AUTHORIZED CEP EXPLANATIONS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2015

Description: Provide explanations on the variance between Actual and Authorized CEP Investment.
Total Additions (net of retirements) during the calendar year compared to authorized level.

Line No.	Category	[A] Authorized	[B] Less: 2016 Investments in DRR	[C]=[A]-[B] Authorized CEP	[D] Actual Total Additions	[E]=[C]-[D] Total Variance	[F] Less: Ineligible Additions	[G]=[E]-[F] Remaining Variance	
1	Infrastructure Expansion	$ 15,100,000	$ -	$ 15,100,000	$ 10,331,740	$ 4,768,260	$ -	$ 4,768,260	[1]
2	Infrastructure Improvement & Replacement	$ 9,300,000	$ -	$ 9,300,000	$ 4,510,420	$ 4,789,580	$ -	$ 4,789,580	[2]
3	Programs Reasonably Necessary to Comply	$ 3,200,000	$ -	$ 3,200,000	$ 5,970,562	$ (2,770,562)	$ -	$ (2,770,562)	[3]
4	Federal Pipeline Safety Requirements	$ 17,100,000	$ -	$ 17,100,000	$ 13,748,874	$ 3,351,126	$ -	$ 3,351,126	[4]
5	Distribution Replacement	$ 45,100,000	$ 38,100,000	$ 7,000,000	$ 7,234,070	$ (234,070)	$ -	$ (234,070)	[5]
6	Total CEP Investment	$ 89,800,000	$ 38,100,000	$ 51,700,000	$ 41,795,666	$ 9,904,334	$ -	$ 9,904,334	

Explanations:
[1] Reduced new gas mains and services relative to plan (plan of which is primarily based on gross customer additions forecasting).
[2] Infrastructure capacity improvement project at Glen Karn/Hollansburg partially shifted from 2015 to 2016 (targeting May 2016 in-service).
[3] Increased meter purchases in preparation for AMR project - more cost effective to order in larger quantities.
[4] Transmission pipeline project activities carried into 2016 - variance primarily attributed Z50E pipeline project.
[5] Relatively minor service line replacement activity variance.

Notes:
[A] Exhibit No. 1 - Case No. 13-1890-GA-UNC, Exhibit No. 9.
[B] Estimated investments to be recovered in the Distribution Replacement Rider. Recovery is pending the approval in a separate cause.
[C] Total Capital Expenditures eligible for CEP Accounting Treatment.
[D] Sum of Exhibit No. 3, Lines 7-11
Represents total additions - eligible additions were limited to the authorized level in total.
[E] Total Variance - (Over)/Under spend on additions.
[F] Sum of Exhibit No. 3, Lines 19-24 + Sum of Exhibit No. 3, Lines 31-36
Authorized amount, in total, represented a cap for eligible investments to receive accounting treatment.
Amounts represent those additions that were ineligible for accounting treatment
[G] Eligible Addition Variance - (Over)/Under spend on additions.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2016
($ MILLIONS)

Description: Provide estimated Capital Budget for upcoming year.

Line No.	Category			2016
1	Infrastructure Expansion		$	10.4
2	Infrastructure Improvement and Replacement			17.5
3	Programs Reasonably Necessary to Comply with Commission Rules, Regulations, and Orders			5.7
4	Federal Pipeline Safety Requirements			24.0
5	Distribution Replacement	[A]		61.0
6	Total		$	118.6

[A] Certain investments to be removed from CEP if recovered through DRR cost-recovery mechanism.

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Case No(s). 16-0905-GA-UNC, 16-0906-GA-AAM

Summary: Text In the Matter of the Application of Vectren Energy Delivery of Ohio, Inc. to Implement a Capital Expenditure Program - 2016 Annual Informational Filing electronically filed by Ms. Rebekah J. Glover on behalf of Vectren Energy Delivery of Ohio, Inc.