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. 13-1890-GA-UNC
In the Matter of the Application of Vectren Energy Delivery of Ohio, Inc. for Authority to Change Accounting Methods.	)))	Case No. 13-1891-GA-AAM

2018 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 2017
- 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 2018 (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.

Two additional proceedings related to the CEP are currently pending before the Commission. In Case No. 18-0298-GA-AIR, VEDO has requested authority to recover in base rates the CEP-related deferrals through December 31, 2017, both as part of rate base as of the date certain of December 31, 2017 and as part of operating expenses with the balance amortized over an extended period using VEDO's composite depreciation rate. Because VEDO has applied to recover the CEP-related deferrals through the end of 2017, and because the post-2017 CEP regulatory asset does not exceed the $1.50 threshold specified in the 13-1890 Order, VEDO is continuing to defer PISCC, depreciation expense, and property expense as part of its on-going CEP approved in the 13-1890 Order. In Case No. 18-0049-GA-ALT, VEDO proposes that the deferrals associated with investments beginning January 1, 2018, be annually reviewed and recovered through a newly proposed Capital Expenditure Program Rider. VEDO has proposed that, if the CEP Rider is approved, the annual recovery filing take the place of the annual reports required under the 13-1890 Order.

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: April 30, 2018

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 30th day of April 2018:

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VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2017
($ MILLIONS)

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

Line No.	Category		2017
1	Infrastructure Expansion		$ 10.6
2	Infrastructure Improvement and Replacement		23.1
3	Programs Reasonably Necessary to Comply with Commission Rules, Regulations, and Orders		7.8
4	Federal Pipeline Safety Requirements		28.3
5	Distribution Replacement	[A]	63.1
6	Total		$ 132.9

[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, 2017

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	Balance at 12/31/2016	Balance at 12/31/2017	
1	Deferred Depreciation Expense	$ 509,615	$ 1,656,769	$ 3,742,071	$ 7,173,047	$ 12,284,598	$ 19,186,113	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	$ 876,224	$ 3,005,256	$ 6,782,786	$ 13,280,136	$ 23,358,827	$ 37,567,975	Exhibit No. 5, Line 6
3	Deferred Property Tax Expense	$ 83,622	$ 621,893	$ 1,416,097	$ 3,058,326	$ 5,607,802	$ 9,625,640	Exhibit No. 6, Line 6
4	Incremental Revenue Offset Deferral	$ (3,323)	$ (8,706)	$ (38,063)	$ (126,841)	$ (215,292)	$ (514,090)	Exhibit No. 7, Line 5
5	Total Deferred CEP Amounts	$ 1,466,139	$ 5,275,212	$ 11,902,891	$ 23,384,668	$ 41,035,935	$ 65,865,638	Sum of Lines 1 - 4
6	Deferred Taxes - Depreciation	$ (178,365)	$ (579,869)	$ (1,309,725)	$ (2,510,566)	$ (4,299,609)	$ (6,715,139)	Line 1 x -35%
7	Deferred Taxes - PISCC	$ (306,678)	$ (1,051,840)	$ (2,373,975)	$ (4,648,048)	$ (8,175,589)	$ (13,148,791)	Line 2 x -35%
8	Net Cumulative Deferred CEP Amounts	$ 981,095	$ 3,643,503	$ 8,219,191	$ 16,226,054	$ 28,560,736	$ 46,001,707	Sum of Lines 5 - 7
9	Rate of Return	11.67%	11.67%	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	$ 114,494	$ 425,197	$ 959,180	$ 1,893,581	$ 3,333,038	$ 5,368,399	Line 8 x Line 9
11	Amortization of Deferred Depreciation Regulatory Asset	$ 16,562	$ 53,845	$ 121,617	$ 233,124	$ 399,249	$ 623,549	Line 1 x 3.25% [1]
12	Amortization of Deferred PISCC Regulatory Asset	$ 28,477	$ 97,671	$ 220,441	$ 431,604	$ 759,162	$ 1,220,959	Line 2 x 3.25% [1]
13	Amortization of Deferred Property Tax Regulatory Asset	$ 2,718	$ 20,212	$ 46,023	$ 99,396	$ 182,254	$ 312,833	Line 3 x 3.25% [1]
14	Amortization of Deferred Revenue Offset Regulatory Asset	$ (108)	$ (283)	$ (1,237)	$ (4,122)	$ (6,997)	$ (16,708)	Line 4 x 3.25% [1]
15	Total Annual Revenue Requirement	$ 162,143	$ 596,642	$ 1,346,024	$ 2,653,583	$ 4,666,706	$ 7,509,032	Sum of Lines 10 - 14
16	Residential Allocation	67.3404%	67.3404%	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%	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%	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%	100.0000%	100.0000%	Sum of Lines 16 - 18
20	Total Annual Revenue Requirement - Residential	$ 109,187	$ 401,781	$ 906,418	$ 1,786,933	$ 3,142,578	$ 5,056,612	Line 15 x Line 16
21	Total Annual Revenue Requirement - Commercial	$ 35,605	$ 131,017	$ 295,573	$ 582,700	$ 1,024,762	$ 1,648,908	Line 15 x Line 17
22	Total Annual Revenue Requirement - Industrial	$ 17,350	$ 63,844	$ 144,033	$ 283,949	$ 499,366	$ 803,511	Line 15 x Line 18
23	Total Annual Revenue Requirement	$ 162,142	$ 596,642	$ 1,346,024	$ 2,653,582	$ 4,666,706	$ 7,509,031	Sum of Lines 19 - 21
24	Residential Customer Count - Annual Average	286,210	287,476	288,822	290,282	292,122	293,722	
25	Commercial Customer Count - Annual Average	23,541	23,559	23,559	23,485	23,632	23,658	
26	Industrial Customer Count - Annual Average	665	663	663	661	668	674	
27	Annual Residential Bills Issued	3,434,525	3,449,709	3,465,866	3,483,388	3,505,463	3,524,667	Line 24 x 12 Months
28	Annual Commercial Bills Issued	282,492	282,708	282,708	281,820	283,580	283,896	Line 25 x 12 Months
29	Annual Industrial Bills Issued	7,980	7,956	7,956	7,932	8,011	8,088	Line 26 x 12 Months
30	Estimated Monthly Residential Rate Impact	$ 0.03	$ 0.12	$ 0.26	$ 0.51	$ 0.90	$ 1.43	Line 20 / Line 27
31	Estimated Monthly Commercial Rate Impact	$ 0.13	$ 0.46	$ 1.05	$ 2.07	$ 3.61	$ 5.81	Line 21 / Line 28
32	Estimated Monthly Industrial Rate Impact	$ 2.17	$ 8.02	$ 18.10	$ 35.80	$ 62.34	$ 99.35	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 2017-DECEMBER 2017

Description: Report on all CEP Investments placed in-service
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	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017
1	Infrastructure Expansion	$ 42,528,678	$ 43,284,184	$ 44,296,772	$ 44,734,277	$ 45,159,088	$ 45,690,597	$ 46,131,817	$ 47,014,052	$ 47,594,777	$ 48,210,486	$ 48,951,361	$ 49,641,326
2	Infrastructure Improvement	$ 43,353,123	$ 45,864,196	$ 50,633,966	$ 52,513,490	$ 53,934,284	$ 56,452,451	$ 57,414,324	$ 59,432,936	$ 62,506,417	$ 63,200,413	$ 63,765,448	$ 65,407,413
3	Programs Reasonably Necessary to Comply	$ 23,814,227	$ 24,518,583	$ 26,174,663	$ 26,829,042	$ 27,516,381	$ 28,150,700	$ 28,931,278	$ 29,653,502	$ 30,313,385	$ 31,673,733	$ 32,244,548	$ 34,654,872
4	Federal Pipeline Safety Requirements	$ 52,617,022	$ 52,697,559	$ 53,031,406	$ 53,562,560	$ 53,620,974	$ 53,910,117	$ 53,926,734	$ 54,177,309	$ 60,642,866	$ 61,511,925	$ 61,437,843	$ 71,859,473
5	Distribution Replacement	$ 32,073,840	$ 32,702,073	$ 33,651,334	$ 33,841,257	$ 34,914,334	$ 34,998,844	$ 35,493,327	$ 36,308,452	$ 36,854,262	$ 37,594,611	$ 38,334,704	$ 39,029,844
6	Total CEP In-Service	$ 194,386,890	$ 199,066,594	$ 207,788,141	$ 211,480,626	$ 215,145,060	$ 219,202,709	$ 221,897,480	$ 226,586,252	$ 237,911,708	$ 242,191,167	$ 244,733,905	$ 260,592,928

[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	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
7	Infrastructure Expansion	$ 796,119	$ 755,507	$ 1,012,588	$ 437,505	$ 424,812	$ 531,509	$ 441,220	$ 882,235	$ 580,725	$ 615,709	$ 740,875	$ 689,964	$ 7,908,767
8	Infrastructure Improvement	$ 793,581	$ 2,511,072	$ 4,769,771	$ 1,879,524	$ 1,420,794	$ 2,518,167	$ 961,873	$ 2,018,613	$ 3,073,480	$ 693,996	$ 565,035	$ 1,641,965	$ 22,847,870
9	Programs Reasonably Necessary to Comply	$ 6,245	$ 704,356	$ 1,656,080	$ 654,379	$ 687,338	$ 634,320	$ 780,578	$ 722,224	$ 659,883	$ 1,360,348	$ 570,815	$ 2,410,324	$ 10,846,890
10	Federal Pipeline Safety Requirements	$ 623,884	$ 80,537	$ 333,847	$ 531,153	$ 58,414	$ 289,143	$ 16,617	$ 250,575	$ 6,465,557	$ 869,059	$ (74,082)	$ 10,421,630	$ 19,866,335
11	Distribution Replacement	$ 34,350	$ 628,233	$ 949,261	$ 189,924	$ 1,073,076	$ 84,510	$ 494,483	$ 815,125	$ 545,810	$ 740,348	$ 740,093	$ 695,140	$ 6,990,355
12	Total CEP In-Service Activity - Net Assets	$ 2,254,179	$ 4,679,705	$ 8,721,547	$ 3,692,485	$ 3,664,434	$ 4,057,649	$ 2,694,771	$ 4,688,772	$ 11,325,455	$ 4,279,460	$ 2,542,737	$ 15,859,024	$ 68,460,218

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

Line No.	Budget Category	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
13	Infrastructure Expansion	$ 796,119	$ 755,507	$ 1,012,588	$ 438,385	$ 424,812	$ 531,509	$ 441,220	$ 882,397	$ 580,811	$ 615,851	$ 741,923	$ 690,242	$ 7,911,363
14	Infrastructure Improvement	$ 798,304	$ 2,528,625	$ 4,873,365	$ 1,896,038	$ 1,427,871	$ 2,538,375	$ 958,134	$ 2,031,365	$ 3,109,020	$ 714,482	$ 579,116	$ 1,661,203	$ 23,115,900
15	Programs Reasonably Necessary to Comply	$ 16,451	$ 786,606	$ 1,656,113	$ 661,274	$ 701,557	$ 729,094	$ 907,227	$ 735,356	$ 764,637	$ 1,442,979	$ 617,337	$ 2,606,150	$ 11,624,782
16	Federal Pipeline Safety Requirements	$ 623,884	$ 80,537	$ 340,501	$ 531,153	$ 58,414	$ 292,901	$ 16,617	$ (1,183)	$ 6,708,227	$ 520,678	$ 162,255	$ 10,484,561	$ 19,818,545
17	Distribution Replacement	$ 57,438	$ 647,990	$ 969,768	$ 239,677	$ 1,090,560	$ 110,555	$ 514,266	$ 830,882	$ 565,846	$ 761,892	$ 760,969	$ 723,338	$ 7,273,182
18	Total CEP In-Service Activity - Gross Assets	$ 2,292,197	$ 4,799,265	$ 8,852,335	$ 3,766,528	$ 3,703,215	$ 4,202,433	$ 2,837,465	$ 4,478,816	$ 11,728,542	$ 4,055,882	$ 2,861,600	$ 16,165,493	$ 69,743,771
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

[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	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
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	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
25	Infrastructure Expansion	$ -	$ -	$ -	$ (880)	$ -	$ -	$ -	$ (162)	$ (86)	$ (143)	$ (1,047)	$ (278)	$ (2,595)
26	Infrastructure Improvement	$ (4,723)	$ (17,553)	$ (103,594)	$ (16,515)	$ (7,078)	$ (20,208)	$ 3,739	$ (12,752)	$ (35,540)	$ (20,486)	$ (14,081)	$ (19,238)	$ (268,029)
27	Programs Reasonably Necessary to Comply	$ (10,206)	$ (82,250)	$ (33)	$ (6,895)	$ (14,219)	$ (94,774)	$ (126,649)	$ (13,131)	$ (104,754)	$ (82,631)	$ (46,522)	$ (195,826)	$ (777,892)
28	Federal Pipeline Safety Requirements	$ -	$ -	$ (6,654)	$ -	$ -	$ (3,758)	$ -	$ 251,758	$ (242,670)	$ 348,381	$ (236,337)	$ (62,930)	$ 47,790
29	Distribution Replacement	$ (23,088)	$ (19,757)	$ (20,507)	$ (49,753)	$ (17,484)	$ (26,044)	$ (19,783)	$ (15,756)	$ (20,036)	$ (21,543)	$ (20,876)	$ (28,198)	$ (282,827)
30	Total CEP In-Service Activity - Retirements	$ (38,018)	$ (119,561)	$ (130,788)	$ (74,043)	$ (38,780)	$ (144,784)	$ (142,694)	$ 209,956	$ (403,086)	$ 223,577	$ (318,863)	$ (306,469)	$ (1,283,553)

[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	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
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 2017-DECEMBER 2017

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

Line No.

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

Line	Budget Category	Balance at 12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	Balance at 12/31/2017
1	Infrastructure Expansion - Deferred Depreciation	$ 3,509,427	$ 3,643,626	$ 3,780,491	$ 3,920,072	$ 4,061,783	$ 4,205,059	$ 4,350,017	$ 4,496,625	$ 4,645,280	$ 4,796,118	$ 4,949,011	$ 5,104,237	$ 5,261,773

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

Line	Utility Account	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
2	667 Mains	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,706)	$ -	$ -	$ -	$ -	$ -	$ (1,706)
3	669 Meas & Reg Station Equip	$ -	$ -	$ -	$ -	$ (0)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (0)
4	674.2 Land Rights	$ -	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0
5	676 Mains	$ 330,641	$ 208,926	$ 220,990	$ 581,587	$ 88,766	$ 80,496	$ 150,147	$ 125,604	$ 379,446	$ 261,273	$ 76,606	$ 276,720	$ 210,287	$ 2,660,848
6	678 Meas & Reg Station Eq-Gen	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	680 Services	$ 583,518	$ 460,533	$ 570,956	$ 401,917	$ 318,495	$ 315,881	$ 349,249	$ 285,370	$ 441,115	$ 312,806	$ 490,685	$ 417,225	$ 438,824	$ 4,803,056
8	681 Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (33)	$ -	$ (16)	$ -	$ -	$ -	$ (49)
9	682 Meter Installations	$ 20,622	$ 63,330	$ (18,219)	$ 14,542	$ 21,463	$ 21,744	$ 20,558	$ 24,460	$ 41,317	$ 10,940	$ 37,025	$ 35,888	$ 31,241	$ 304,288
10	683 House Regulators	$ 20,622	$ 63,330	$ (18,219)	$ 14,542	$ 8,780	$ 6,690	$ 11,555	$ 7,526	$ 20,357	$ (4,278)	$ 11,392	$ 11,042	$ 9,613	$ 142,330
11	685 Indus Meas & Reg St Equip	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	689.1 Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	690 Structures & Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Total Infrastructure Expansion	$ 955,404	$ 796,119	$ 755,507	$ 1,012,588	$ 437,505	$ 424,812	$ 531,509	$ 441,220	$ 882,235	$ 580,725	$ 615,709	$ 740,875	$ 689,964	$ 7,908,767
															Exhibit No. 3, Line 7

[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	Utility Account	Depreciation Rate [1]	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
13	667 Mains	1.77%	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 1	$ -	$ -	$ -	$ -	$ -	$ 16
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%	$ 22,240	$ 22,638	$ 22,955	$ 23,547	$ 24,041	$ 24,166	$ 24,336	$ 24,539	$ 24,912	$ 25,384	$ 25,634	$ 25,894	$ 26,253	$ 294,299
17	678 Meas & Reg Station Eq-Gen	2.88%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	680 Services	5.26%	$ 104,937	$ 107,226	$ 109,486	$ 111,619	$ 113,198	$ 114,588	$ 116,046	$ 117,436	$ 119,029	$ 120,681	$ 122,442	$ 124,432	$ 126,308	$ 1,402,490
19	681 Meters	2.38%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ 1
20	682 Meter Installations	1.82%	$ 1,418	$ 1,481	$ 1,516	$ 1,513	$ 1,540	$ 1,573	$ 1,605	$ 1,639	$ 1,689	$ 1,729	$ 1,765	$ 1,820	$ 1,871	$ 19,742
21	683 House Regulators	2.86%	$ 2,523	$ 2,623	$ 2,677	$ 2,672	$ 2,700	$ 2,719	$ 2,740	$ 2,763	$ 2,796	$ 2,815	$ 2,824	$ 2,851	$ 2,875	$ 33,056
22	685 Indus Meas & Reg St Equip	3.33%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	689.1 Land and Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	690 Structures & Improvements	2.50%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Infrastructure Expansion Deferred Depreciation		$ 131,349	$ 134,199	$ 136,865	$ 139,582	$ 141,710	$ 143,277	$ 144,958	$ 146,608	$ 148,655	$ 150,838	$ 152,893	$ 155,226	$ 157,536	$ 1,752,347

[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 2017-DECEMBER 2017

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

Line No.

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

Line	Budget Category	Balance at 12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	Balance at 12/31/2017
1	Infrastructure Improvement - Deferred Depreciation	$ 1,178,032	$ 1,247,909	$ 1,320,532	$ 1,399,251	$ 1,483,602	$ 1,570,657	$ 1,660,765	$ 1,753,265	$ 1,847,991	$ 1,946,938	$ 2,048,884	$ 2,151,837	$ 2,256,617

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

Line	Utility Account	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
1	665.1 Rights-of-Way	$ (127)	$ -	$ 7	$ 204	$ 370	$ (241)	$ -	$ -	$ 87	$ (78)	$ -	$ (0)	$ -	$ 349
2	665.2 Rights-of-Way	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	666.2 Meas & Reg Station Strct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	667 Mains	$ (4,070)	$ -	$ 251	$ 1,682	$ 3,055	$ 109,936	$ 26,376	$ 50,033	$ (46,320)	$ (642)	$ 73,679	$ (755,834)	$ 542,521	$ 4,737
5	669 Meas & Reg Station Equip	$ (2,555)	$ -	$ 158	$ 978	$ 1,776	$ (1,157)	$ -	$ -	$ 417	$ 6,422	$ -	$ 0	$ (0)	$ 8,596
6	674.2 Land Rights	$ -	$ -	$ -	$ 21,624	$ -	$ -	$ -	$ -	$ (2,274)	$ 0	$ -	$ -	$ -	$ 19,350
7	675 Structures & Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,969)	$ -	$ -	$ -	$ (2,969)
8	676 Mains	$ 536,671	$ 148,650	$ 269,133	$ 2,296,246	$ 291,072	$ 245,272	$ 893,469	$ 368,707	$ 130,838	$ 1,862,982	$ 879,058	$ 1,000,416	$ 787,195	$ 9,173,038
9	678 Meas & Reg Station Eq-Gen	$ -	$ 2,023	$ -	$ 33,227	$ 1,424	$ (1,322)	$ 91,508	$ (18,976)	$ 862	$ (129,929)	$ (538)	$ (1,282)	$ 250,652	$ 227,649
10	679 Meas & Reg Station Eq-Cit	$ -	$ -	$ -	$ -	$ -	$ -	$ (4,506)	$ -	$ -	$ -	$ -	$ -	$ -	$ (4,506)
11	680 Services	$ 40,456	$ 37,620	$ 6,319	$ 304,898	$ 36,713	$ 5,029	$ 27,058	$ (218,253)	$ 162,285	$ 124,527	$ 51,959	$ 2,718	$ 49,432	$ 590,308
12	681 Meters	$ 10,272	$ 5,730	$ 786,653	$ 1,982	$ 653,497	$ 16,294	$ 14,340	$ 96,245	$ 170,088	$ 10,306	$ 6	$ 1	$ 19	$ 1,755,161
13	682 Meter Installations	$ 1,247,284	$ 599,558	$ 1,448,552	$ 2,108,930	$ 891,617	$ 1,046,981	$ 1,469,921	$ 684,118	$ 1,602,548	$ 1,203,278	$ (310,168)	$ 319,016	$ 12,146	$ 11,076,497
14	683 House Regulators	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 81	$ (418)	$ -	$ -	$ -	$ (338)
15	685 Indus Meas & Reg St Equip	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	Total Infrastructure Improvement	$ 1,827,932	$ 793,581	$ 2,511,072	$ 4,769,771	$ 1,879,524	$ 1,420,794	$ 2,518,167	$ 961,873	$ 2,018,613	$ 3,073,480	$ 693,996	$ 565,035	$ 1,641,965	$ 22,847,870
															Exhibit No. 3, Line 8

[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	Utility Account	Depreciation Rate [1]	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
17	665.1 Rights-of-Way	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	665.2 Rights-of-Way	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	666.2 Meas & Reg Station Strct	2.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	667 Mains	1.77%	$ 6,345	$ 6,342	$ 6,342	$ 6,343	$ 6,347	$ 6,430	$ 6,531	$ 6,587	$ 6,590	$ 6,555	$ 6,609	$ 6,106	$ 5,949	$ 76,731
21	669 Meas & Reg Station Equip	2.88%	$ 6,153	$ 6,150	$ 6,150	$ 6,151	$ 6,154	$ 6,155	$ 6,154	$ 6,154	$ 6,154	$ 6,163	$ 6,170	$ 6,170	$ 6,170	$ 73,896
22	674.2 Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	675 Structures & Improvements	2.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (2)	$ (5)	$ (5)	$ (5)	$ (17)
24	676 Mains	1.77%	$ 32,355	$ 32,860	$ 33,168	$ 35,060	$ 36,969	$ 37,364	$ 38,204	$ 39,135	$ 39,503	$ 40,974	$ 42,996	$ 44,382	$ 45,700	$ 466,315
25	678 Meas & Reg Station Eq-Gen	2.88%	$ 1,013	$ 1,015	$ 1,018	$ 1,057	$ 1,099	$ 1,099	$ 1,207	$ 1,294	$ 1,273	$ 1,118	$ 961	$ 959	$ 1,258	$ 13,358
26	679 Meas & Reg Station Eq-Cit	2.74%	$ -	$ -	$ -	$ -	$ -	$ -	$ (5)	$ (10)	$ (10)	$ (10)	$ (10)	$ (10)	$ (10)	$ (67)
27	680 Services	5.26%	$ 4,263	$ 4,434	$ 4,530	$ 5,213	$ 5,961	$ 6,053	$ 6,123	$ 5,704	$ 5,581	$ 6,210	$ 6,597	$ 6,717	$ 6,831	$ 69,954
28	681 Meters	2.38%	$ 3,628	$ 3,644	$ 4,430	$ 5,212	$ 5,862	$ 6,526	$ 6,557	$ 6,666	$ 6,931	$ 7,109	$ 7,120	$ 7,120	$ 7,120	$ 74,297
29	682 Meter Installations	1.82%	$ 14,030	$ 15,431	$ 16,984	$ 19,681	$ 21,957	$ 23,427	$ 25,336	$ 26,969	$ 28,703	$ 30,831	$ 31,508	$ 31,515	$ 31,766	$ 304,108
30	683 House Regulators	2.86%	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 0	$ 0	$ 0	$ 9
31	685 Indus Meas & Reg St Equip	3.33%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	Total Infrastructure Improvement		$ 67,788	$ 69,877	$ 72,623	$ 78,720	$ 84,350	$ 87,056	$ 90,107	$ 92,500	$ 94,726	$ 98,947	$ 101,946	$ 102,953	$ 104,779	$ 1,078,585

[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 2017-DECEMBER 2017

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 12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	Balance at 12/31/2017
1	Programs Reasonably Necessary - Deferred Depreciation	$ 2,287,942	$ 2,378,557	$ 2,469,879	$ 2,564,721	$ 2,663,046	$ 2,763,035	$ 2,864,657	$ 2,969,730	$ 3,078,341	$ 3,188,370	$ 3,302,290	$ 3,420,797	$ 3,544,025

[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	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
2	603 Miscellaneous Int Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604.1 Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 22,250	$ 4,892	$ 833	$ -	$ 27,975
9	674.1 Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	674.2 Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	674.4 Land Rights (25 yr Amortz)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	674.5 Land Rights (20 yr Amortz)	$ -	$ -	$ -	$ 79,362	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 79,362
13	675 Structures & Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	678 Meas & Reg Station Eq-Gen	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 44,501	$ 9,784	$ 1,666	$ -	$ 55,950
15	679 Meas & Reg Station Eq-Cit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	681 Meters	$ 250,104	$ 3,099	$ 704,356	$ 1,384,592	$ 646,772	$ 605,510	$ 619,749	$ 237,409	$ 714,339	$ 525,083	$ 561,093	$ 211,843	$ 18,570	$ 6,232,415
17	682 Meter Installations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	687 Other Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	689.1 Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	690 Structures & Improvements	$ 17,010	$ -	$ -	$ 15,819	$ -	$ 4,157	$ 14,183	$ 6,102	$ 2,264	$ 0	$ 16,174	$ 2,354	$ 2,226,348	$ 2,287,401
21	691.1 Electronic Equipment	$ -	$ -	$ -	$ -	$ -	$ 218	$ -	$ 89,632	$ -	$ -	$ (244)	$ -	$ -	$ 89,607
22	691.2 Furniture & Fixtures	$ 753	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0	$ -	$ -	$ 67,342	$ 67,342
23	692.1 Automobiles	$ (42,733)	$ -	$ -	$ 166,797	$ -	$ -	$ -	$ 19,844	$ (166)	$ -	$ 62,690	$ 35,750	$ 182,103	$ 467,018
24	692.2 Light Trucks	$ 10,489	$ -	$ -	$ -	$ -	$ 59,174	$ 0	$ 319,958	$ (217)	$ -	$ 60,626	$ 18,530	$ (76,187)	$ 381,885
25	692.3 Trailers	$ -	$ -	$ -	$ 1,947	$ 7,608	$ -	$ -	$ -	$ -	$ -	$ 7,407	$ -	$ -	$ 16,961
26	692.4 Heavy Trucks	$ 135,731	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 160,084	$ -	$ 160,084
27	694 Tools, Shop & Garage Equip	$ 25,926	$ 2,487	$ -	$ 7,563	$ -	$ 17,932	$ 387	$ 2,925	$ 7,020	$ 68,049	$ 33,079	$ 104,327	$ (7,852)	$ 235,916
28	696 Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ 347	$ -	$ (53,731)	$ 0	$ -	$ (387)	$ -	$ -	$ (53,771)
29	697 Communication Equipment	$ -	$ 659	$ -	$ -	$ -	$ -	$ -	$ 158,438	$ (1,015)	$ -	$ -	$ -	$ -	$ 158,082
30	698 Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 605,234	$ 35,428	$ -	$ 640,662
31	Total Programs Reasonably Necessary	$ 397,280	$ 6,245	$ 704,356	$ 1,656,080	$ 654,379	$ 687,338	$ 634,320	$ 780,578	$ 722,224	$ 659,883	$ 1,360,348	$ 570,815	$ 2,410,324	$ 10,846,890
															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]	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
32	603 Miscellaneous Int Plant	10.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	604.1 Land	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	611.1 Liquid Petroleum Gas Eq.	2.86%	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 520
35	611.3 Supply Lines Cav to Plt	1.82%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	665.1 Land and Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	665.2 Rights-of-Way	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	669 Meas & Reg Station Equip	2.88%	$ 441	$ 441	$ 441	$ 441	$ 441	$ 441	$ 441	$ 441	$ 441	$ 468	$ 500	$ 507	$ 508	$ 5,509
39	674.1 Land	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40	674.2 Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41	674.4 Land Rights (25 yr Amortz)	4.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42	674.5 Land Rights (20 yr Amortz)	5.00%	$ -	$ -	$ -	$ 165	$ 331	$ 331	$ 331	$ 331	$ 331	$ 331	$ 331	$ 331	$ 331	$ 3,141
43	675 Structures & Improvements	2.00%	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 270
44	678 Meas & Reg Station Eq-Gen	2.88%	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 60	$ 125	$ 138	$ 140	$ 512
45	679 Meas & Reg Station Eq-Cit	2.74%	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (32)	$ (385)
46	681 Meters	2.38%	$ 34,421	$ 34,672	$ 35,373	$ 37,445	$ 39,459	$ 40,701	$ 41,916	$ 42,766	$ 43,710	$ 44,939	$ 46,016	$ 46,783	$ 47,011	$ 500,792
47	682 Meter Installations	1.82%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
48	687 Other Equipment	3.33%	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 261
49	689.1 Land and Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	690 Structures & Improvements	2.50%	$ 848	$ 865	$ 865	$ 882	$ 898	$ 903	$ 922	$ 943	$ 951	$ 954	$ 971	$ 990	$ 3,312	$ 13,455
51	691.1 Electronic Equipment	3.80%	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 19	$ 161	$ 302	$ 302	$ 302	$ 302	$ 302	$ 1,780
52	691.2 Furniture & Fixtures	3.80%	$ 539	$ 540	$ 540	$ 540	$ 540	$ 540	$ 540	$ 540	$ 540	$ 540	$ 540	$ 540	$ 646	$ 6,583
53	692.1 Automobiles	18.00%	$ 18,275	$ 17,955	$ 17,955	$ 19,206	$ 20,457	$ 20,457	$ 20,457	$ 20,606	$ 20,753	$ 20,752	$ 21,222	$ 21,961	$ 23,594	$ 245,374
54	692.2 Light Trucks	15.00%	$ 19,928	$ 19,993	$ 19,993	$ 19,993	$ 19,993	$ 20,363	$ 20,733	$ 22,733	$ 24,731	$ 24,730	$ 25,109	$ 25,604	$ 25,243	$ 269,220
55	692.3 Trailers	6.15%	$ 162	$ 162	$ 162	$ 167	$ 191	$ 211	$ 211	$ 211	$ 211	$ 211	$ 230	$ 249	$ 249	$ 2,463
56	692.4 Heavy Trucks	8.18%	$ 1,120	$ 1,583	$ 1,583	$ 1,583	$ 1,583	$ 1,583	$ 1,583	$ 1,583	$ 1,583	$ 1,583	$ 1,583	$ 2,128	$ 2,674	$ 20,629
57	694 Tools, Shop & Garage Equip	3.57%	$ 1,537	$ 1,579	$ 1,583	$ 1,594	$ 1,605	$ 1,632	$ 1,659	$ 1,664	$ 1,679	$ 1,791	$ 1,941	$ 2,146	$ 2,289	$ 21,163
58	696 Power Operated Equipment	6.92%	$ 754	$ 754	$ 754	$ 754	$ 754	$ 755	$ 756	$ 601	$ 446	$ 446	$ 445	$ 444	$ 444	$ 7,353
59	697 Communication Equipment	6.67%	$ 10,385	$ 10,387	$ 10,389	$ 10,389	$ 10,389	$ 10,389	$ 10,389	$ 10,829	$ 11,267	$ 11,264	$ 11,264	$ 11,264	$ 11,264	$ 129,486
60	698 Miscellaneous Equipment	6.67%	$ 1,604	$ 1,604	$ 1,604	$ 1,604	$ 1,604	$ 1,604	$ 1,604	$ 1,604	$ 1,604	$ 1,604	$ 3,286	$ 5,067	$ 5,165	$ 27,956
61	Total Programs Reasonably Necessary Deferred Depreciation		$ 90,093	$ 90,615	$ 91,322	$ 94,842	$ 98,325	$ 99,989	$ 101,621	$ 105,073	$ 108,611	$ 110,029	$ 113,920	$ 118,507	$ 123,228	$ 1,256,083

[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 2017-DECEMBER 2017

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

Line No.

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

Line	Budget Category	Balance at 12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	Balance at 12/31/2017
1	Federal Pipeline Safety Requirements - Deferred Depreciation	$ 1,651,905	$ 1,732,119	$ 1,812,853	$ 1,893,987	$ 1,975,860	$ 2,058,172	$ 2,141,082	$ 2,224,549	$ 2,308,574	$ 2,396,580	$ 2,489,167	$ 2,582,492	$ 2,685,485

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

Line	Utility Account	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
2	665.1 Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ 31	$ 41	$ -	$ (838,654)	$ -	$ -	$ -	$ (838,582)
3	665.2 Rights-of-Way	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (4,266)	$ -	$ -	$ -	$ -	$ (4,266)
4	666.2 Meas & Reg Station Strct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (0)	$ -	$ -	$ -	$ -	$ (0)
5	667 Mains	$ 741,691	$ 440,876	$ (61,670)	$ 87,437	$ 145,096	$ 29,322	$ (429,607)	$ 237,041	$ 8,548	$ 5,095,601	$ 516,455	$ 67,133	$ 5,420,427	$ 11,556,660
6	669 Meas & Reg Station Equip	$ -	$ 728	$ -	$ 212,112	$ 11,304	$ 292	$ 445,303	$ 1,010	$ 216,427	$ -	$ -	$ 22,154	$ 4,763,100	$ 5,672,428
7	674.2 Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,450,187	$ -	$ -	$ -	$ 2,450,187
8	676 Mains	$ 699,799	$ 182,280	$ 142,215	$ 40,952	$ 374,754	$ 28,801	$ 129,980	$ (216,038)	$ (158,247)	$ (131,942)	$ (2,891)	$ 100,677	$ 68,920	$ 559,460
9	678 Meas & Reg Station Equip-Gen	$ 102,774	$ -	$ -	$ (6,654)	$ -	$ -	$ 74,883	$ -	$ -	$ -	$ 4,223	$ 294	$ 56,126	$ 128,873
10	680 Services	$ 10,461	$ -	$ (7)	$ -	$ -	$ -	$ 68,553	$ (5,437)	$ 181,767	$ (104,250)	$ 351,263	$ (255,976)	$ 117,291	$ 353,203
11	681 Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	682 Meter Installations	$ 793	$ -	$ (1)	$ -	$ -	$ -	$ -	$ 0	$ 6,346	$ (5,384)	$ 8	$ (8,364)	$ (4,234)	$ (11,628)
13	683 House Regulators	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Total Federal Pipeline Safety Requirements	$ 1,555,518	$ 623,884	$ 80,537	$ 333,847	$ 531,153	$ 58,414	$ 289,143	$ 16,617	$ 250,575	$ 6,465,557	$ 869,059	$ (74,082)	$ 10,421,630	$ 19,866,335
															Exhibit No. 3, Line 10

[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	Utility Account	Depreciation Rate [1]	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
15	665.1 Land and Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	665.2 Rights-of-Way	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	666.2 Meas & Reg Station Strct	2.00%	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 357
18	667 Mains	1.77%	$ 56,676	$ 57,548	$ 57,828	$ 57,847	$ 58,018	$ 58,147	$ 57,852	$ 57,710	$ 57,891	$ 61,655	$ 65,794	$ 66,225	$ 70,272	$ 726,787
19	669 Meas & Reg Station Equip	2.88%	$ 10,552	$ 10,553	$ 10,553	$ 10,808	$ 11,076	$ 11,090	$ 11,625	$ 12,160	$ 12,421	$ 12,681	$ 12,681	$ 12,707	$ 18,450	$ 146,805
20	674.2 Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	676 Mains	1.77%	$ 10,322	$ 10,973	$ 11,212	$ 11,347	$ 11,654	$ 11,951	$ 12,069	$ 12,005	$ 11,729	$ 11,515	$ 11,416	$ 11,488	$ 11,613	$ 138,971
22	678 Meas & Reg Station Equip-Gen	2.88%	$ 1,088	$ 1,211	$ 1,211	$ 1,203	$ 1,195	$ 1,195	$ 1,285	$ 1,375	$ 1,375	$ 1,375	$ 1,380	$ 1,385	$ 1,453	$ 15,644
23	680 Services	5.26%	$ (157)	$ (134)	$ (134)	$ (134)	$ (134)	$ (134)	$ 16	$ 154	$ 541	$ 711	$ 1,252	$ 1,461	$ 1,157	$ 4,622
24	681 Meters	2.38%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	682 Meter Installations	1.82%	$ 33	$ 33	$ 33	$ 33	$ 33	$ 33	$ 33	$ 33	$ 38	$ 39	$ 35	$ 29	$ 19	$ 394
26	683 House Regulators	2.86%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	Total Federal Pipeline Safety Requirements Deferred Depreciation		$ 78,543	$ 80,214	$ 80,734	$ 81,134	$ 81,873	$ 82,313	$ 82,909	$ 83,468	$ 84,025	$ 88,006	$ 92,587	$ 93,324	$ 102,993	$ 1,033,580

[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 2017-DECEMBER 2017

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

Line No.

[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 12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	Balance at 12/31/2017
1	Distribution Replacement - Deferred Depreciation	$ 3,657,293	$ 3,792,451	$ 3,928,932	$ 4,068,704	$ 4,210,873	$ 4,355,767	$ 4,503,140	$ 4,651,734	$ 4,803,143	$ 4,957,475	$ 5,114,567	$ 5,274,844	$ 5,438,213

[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	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
2	680 Services	$ 811,526	$ (20,920)	$ 552,986	$ 856,871	$ 180,446	$ 1,036,319	$ 61,515	$ 469,798	$ 782,624	$ 517,343	$ 708,840	$ 710,625	$ 670,515	$ 6,526,962
3	681 Meters	$ -	$ -	$ -	$ -	$ (6,602)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (6,602)
4	682 Meter Installations	$ (1,111)	$ (1,468)	$ (1,149)	$ (1,250)	$ (2,077)	$ (1,143)	$ (1,404)	$ (1,268)	$ (1,299)	$ (1,336)	$ (1,381)	$ (1,061)	$ (1,757)	$ (16,592)
5	683 House Regulators	$ 78,459	$ 56,738	$ 76,396	$ 93,639	$ 18,158	$ 37,901	$ 24,399	$ 25,953	$ 33,800	$ 29,803	$ 32,889	$ 30,530	$ 26,381	$ 486,587
6	Total Distribution Replacement	$ 888,875	$ 34,350	$ 628,233	$ 949,261	$ 189,924	$ 1,073,076	$ 84,510	$ 494,483	$ 815,125	$ 545,810	$ 740,348	$ 740,093	$ 695,140	$ 6,990,355
															Exhibit No. 3, Line 11

[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]	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
7	680 Services	5.26%	$ 127,608	$ 129,341	$ 130,507	$ 133,597	$ 135,871	$ 138,537	$ 140,944	$ 142,108	$ 144,853	$ 147,702	$ 150,389	$ 153,500	$ 156,527	$ 1,703,877
8	681 Meters	2.38%	$ -	$ -	$ -	$ -	$ (7)	$ (13)	$ (13)	$ (13)	$ (13)	$ (13)	$ (13)	$ (13)	$ (13)	$ (111)
9	682 Meter Installations	1.82%	$ 454	$ 452	$ 450	$ 448	$ 446	$ 443	$ 442	$ 440	$ 438	$ 436	$ 434	$ 432	$ 430	$ 5,289
10	683 House Regulators	2.86%	$ 5,204	$ 5,365	$ 5,523	$ 5,726	$ 5,859	$ 5,926	$ 6,000	$ 6,060	$ 6,132	$ 6,207	$ 6,282	$ 6,358	$ 6,425	$ 71,865
11	Total Distribution Replacement Deferred Depreciation		$ 133,266	$ 135,158	$ 136,481	$ 139,772	$ 142,169	$ 144,894	$ 147,372	$ 148,595	$ 151,409	$ 154,332	$ 157,092	$ 160,277	$ 163,369	$ 1,780,920

[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 2017-DECEMBER 2017

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

[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 12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	Balance at 12/31/2017
1	Infrastructure Expansion - Deferred PISCC	$ 5,662,313	$ 5,885,918	$ 6,113,396	$ 6,344,493	$ 6,580,697	$ 6,818,631	$ 7,058,212	$ 7,300,054	$ 7,543,620	$ 7,791,477	$ 8,041,849	$ 8,294,929	$ 8,551,435
2	Infrastructure Improvement - Deferred PISCC	$ 4,115,526	$ 4,357,608	$ 4,603,924	$ 4,864,504	$ 5,152,527	$ 5,451,052	$ 5,757,379	$ 6,077,910	$ 6,403,527	$ 6,740,399	$ 7,094,672	$ 7,452,408	$ 7,812,848
3	Programs Reasonably Necessary to Comply - Deferred PISCC	$ 3,039,281	$ 3,165,173	$ 3,290,572	$ 3,419,557	$ 3,557,675	$ 3,699,046	$ 3,843,853	$ 3,991,776	$ 4,143,651	$ 4,299,116	$ 4,457,797	$ 4,623,770	$ 4,792,389
4	Federal Pipeline Safety Requirements - Deferred PISCC	$ 5,841,803	$ 6,136,299	$ 6,433,976	$ 6,731,652	$ 7,030,806	$ 7,332,588	$ 7,634,230	$ 7,937,079	$ 8,239,537	$ 8,542,969	$ 8,883,710	$ 9,228,993	$ 9,573,297
5	Distribution Replacement - Deferred PISCC	$ 4,699,904	$ 4,865,940	$ 5,031,386	$ 5,199,709	$ 5,372,767	$ 5,546,105	$ 5,724,873	$ 5,903,273	$ 6,083,696	$ 6,268,002	$ 6,454,598	$ 6,644,606	$ 6,838,006
6	Total CEP - Deferred PISCC	$ 23,358,827	$ 24,410,938	$ 25,473,254	$ 26,559,915	$ 27,694,472	$ 28,847,422	$ 30,018,547	$ 31,210,092	$ 32,414,031	$ 33,641,963	$ 34,932,626	$ 36,244,706	$ 37,567,975

[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 12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	Balance at 12/31/2017	
7	Infrastructure Expansion	$ 41,732,558	$ 42,528,678	$ 43,284,184	$ 44,296,772	$ 44,734,277	$ 45,159,088	$ 45,690,597	$ 46,131,817	$ 47,014,052	$ 47,594,777	$ 48,210,486	$ 48,951,361	$ 49,641,326	Exhibit No. 3, Line 1
8	Infrastructure Improvement	$ 42,559,543	$ 43,353,123	$ 45,864,196	$ 50,633,966	$ 52,513,490	$ 53,934,284	$ 56,452,451	$ 57,414,324	$ 59,432,936	$ 62,506,417	$ 63,200,413	$ 63,765,448	$ 65,407,413	Exhibit No. 3, Line 3
9	Programs Reasonably Necessary to Comply	$ 23,807,982	$ 23,814,227	$ 24,518,583	$ 26,174,663	$ 26,829,042	$ 27,516,381	$ 28,150,700	$ 28,931,278	$ 29,653,502	$ 30,313,385	$ 31,673,733	$ 32,244,548	$ 34,654,872	Exhibit No. 3, Line 3
10	Federal Pipeline Safety Requirements	$ 51,993,138	$ 52,617,022	$ 52,697,559	$ 53,031,406	$ 53,562,560	$ 53,620,974	$ 53,910,117	$ 53,926,734	$ 54,177,309	$ 60,642,866	$ 61,511,925	$ 61,437,843	$ 71,859,473	Exhibit No. 3, Line 4
11	Distribution Replacement	$ 32,039,490	$ 32,073,840	$ 32,702,073	$ 33,651,334	$ 33,841,257	$ 34,914,334	$ 34,998,844	$ 35,493,327	$ 36,308,452	$ 36,854,262	$ 37,594,611	$ 38,334,704	$ 39,029,844	Exhibit No. 3, Line 5
12	Total CEP In-Service	$ 192,132,711	$ 194,386,890	$ 199,066,594	$ 207,788,141	$ 211,480,626	$ 215,145,060	$ 219,202,709	$ 221,897,480	$ 226,586,252	$ 237,911,708	$ 242,191,167	$ 244,733,905	$ 260,592,928	

[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. 4e

Line No.	Utility Account	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	Balance at 12/31/2017	
13	Infrastructure Expansion	$ (3,509,427)	$ (3,643,626)	$ (3,780,491)	$ (3,920,072)	$ (4,061,783)	$ (4,205,059)	$ (4,350,017)	$ (4,496,625)	$ (4,645,280)	$ (4,796,118)	$ (4,949,011)	$ (5,104,237)	$ (5,261,773)	Exhibit No. 4a, Line 1
14	Infrastructure Improvement	$ (1,178,032)	$ (1,247,909)	$ (1,320,532)	$ (1,399,251)	$ (1,483,602)	$ (1,570,657)	$ (1,660,765)	$ (1,753,265)	$ (1,847,991)	$ (1,946,938)	$ (2,048,884)	$ (2,151,837)	$ (2,256,617)	Exhibit No. 4b, Line 1
15	Programs Reasonably Necessary to Comply	$ (2,287,942)	$ (2,378,557)	$ (2,469,879)	$ (2,564,721)	$ (2,663,046)	$ (2,763,035)	$ (2,864,657)	$ (2,969,730)	$ (3,078,341)	$ (3,188,370)	$ (3,302,290)	$ (3,420,797)	$ (3,544,025)	Exhibit No. 4c, Line 1
16	Federal Pipeline Safety Requirements	$ (1,651,905)	$ (1,732,119)	$ (1,812,853)	$ (1,893,987)	$ (1,975,860)	$ (2,058,172)	$ (2,141,082)	$ (2,224,549)	$ (2,308,574)	$ (2,396,580)	$ (2,489,167)	$ (2,582,492)	$ (2,685,485)	Exhibit No. 4d, Line 1
17	Distribution Replacement	$ (3,657,293)	$ (3,792,451)	$ (3,928,932)	$ (4,068,704)	$ (4,210,873)	$ (4,355,767)	$ (4,503,140)	$ (4,651,734)	$ (4,803,143)	$ (4,957,475)	$ (5,114,567)	$ (5,274,844)	$ (5,438,213)	Exhibit No. 4e, Line 1
18	Total CEP Accumulated Depreciation	$ (12,284,598)	$ (12,794,661)	$ (13,312,686)	$ (13,846,736)	$ (14,395,163)	$ (14,952,691)	$ (15,519,660)	$ (16,095,904)	$ (16,683,329)	$ (17,285,481)	$ (17,903,920)	$ (18,534,207)	$ (19,186,113)	

[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 Months

Line No.	Utility Account	PISCC Rate	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Activity for Twelve Months Ended 12/31/2017
19	Infrastructure Expansion	7.02%	$ 218,785	$ 223,605	$ 227,478	$ 231,097	$ 236,204	$ 237,934	$ 239,581	$ 241,842	$ 243,566	$ 247,857	$ 250,372	$ 253,080	$ 256,506	$ 2,889,122
20	Infrastructure Improvement	7.02%	$ 231,785	$ 242,082	$ 246,316	$ 260,580	$ 288,023	$ 298,525	$ 306,327	$ 320,531	$ 325,617	$ 336,872	$ 354,273	$ 357,736	$ 360,440	$ 3,697,322
21	Programs Reasonably Necessary to Comply	7.02%	$ 124,095	$ 125,892	$ 125,399	$ 128,985	$ 138,118	$ 141,371	$ 144,807	$ 147,923	$ 151,875	$ 155,465	$ 158,681	$ 165,973	$ 168,619	$ 1,753,108
22	Federal Pipeline Safety Requirements	7.02%	$ 285,856	$ 294,496	$ 297,677	$ 297,676	$ 299,154	$ 301,782	$ 301,642	$ 302,849	$ 302,458	$ 303,432	$ 340,741	$ 345,283	$ 344,304	$ 3,731,494
23	Distribution Replacement	7.02%	$ 161,616	$ 166,036	$ 165,446	$ 168,323	$ 173,058	$ 173,338	$ 178,768	$ 178,400	$ 180,423	$ 184,306	$ 186,596	$ 190,008	$ 193,400	$ 2,138,102
24	Total CEP Deferred PISCC		$ 1,022,137	$ 1,052,111	$ 1,062,316	$ 1,086,661	$ 1,134,557	$ 1,152,950	$ 1,171,125	$ 1,191,545	$ 1,203,939	$ 1,227,932	$ 1,290,663	$ 1,312,080	$ 1,323,269	$ 14,209,148

VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
PROPERTY TAX DEFERRAL
FOR THE PERIOD ENDED DECEMBER 31, 2017

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.	Budget Category	12/31/2012	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017
1	Infrastructure Expansion - Deferred Property Taxes	$ 21,577	$ 153,120	$ 364,702	$ 750,487	$ 1,366,736	$ 2,241,021
2	Infrastructure Improvement - Deferred Property Taxes	$ 18,552	$ 145,692	$ 291,057	$ 541,462	$ 895,212	$ 1,806,638
3	Programs Reasonably Necessary to Comply - Deferred Property Taxes	$ 7,855	$ 68,685	$ 172,274	$ 384,540	$ 706,678	$ 1,163,136
4	Federal Pipeline Safety Requirements - Deferred Property Taxes	$ -	$ 89,018	$ 233,565	$ 690,782	$ 1,444,892	$ 2,537,063
5	Distribution Replacement - Deferred Property Taxes	$ 35,638	$ 165,378	$ 354,500	$ 691,055	$ 1,194,284	$ 1,877,783
6	Total CEP - Deferred Property Taxes	$ 83,622	$ 621,893	$ 1,416,097	$ 3,058,326	$ 5,607,802	$ 9,625,640

[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 6.21

Line No.	Utility Account	Activity through 12/31/2012	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	
7	Infrastructure Expansion							
8	2011 Investment - Pay 2012	$ 21,577						Work Paper 6.1
9	2011 Investment - Pay 2013		$ 21,240					Work Paper 6.2
10	2012 Investment - Pay 2013		$ 110,303					Work Paper 6.3
11	2011 Investment - Pay 2014			$ 16,353				Work Paper 6.4
12	2012 Investment - Pay 2014			$ 85,025				Work Paper 6.5
13	2013 Investment - Pay 2014			$ 110,204				Work Paper 6.6
14	2011 Investment - Pay 2015				$ 16,920			Work Paper 6.7
15	2012 Investment - Pay 2015				$ 88,191			Work Paper 6.8
16	2013 Investment - Pay 2015				$ 114,439			Work Paper 6.9
17	2014 Investment - Pay 2015				$ 166,234			Work Paper 6.10
18	2011 Investment - Pay 2016					$ 17,439		Work Paper 6.11
19	2012 Investment - Pay 2016					$ 90,920		Work Paper 6.12
20	2013 Investment - Pay 2016					$ 118,259		Work Paper 6.13
21	2014 Investment - Pay 2016					$ 172,002		Work Paper 6.14
22	2015 Investment - Pay 2016					$ 217,629		Work Paper 6.15
23	2011 Investment - Pay 2017						$ 17,611	Work Paper 6.16
24	2012 Investment - Pay 2017						$ 91,959	Work Paper 6.17
25	2013 Investment - Pay 2017						$ 119,639	Work Paper 6.18
26	2014 Investment - Pay 2017						$ 174,444	Work Paper 6.19
27	2015 Investment - Pay 2017						$ 220,957	Work Paper 6.20
28	2016 Investment - Pay 2017						$ 249,674	Work Paper 6.21
29	Total Infrastructure Expansion	$ 21,577	$ 131,542	$ 211,582	$ 385,785	$ 616,249	$ 874,285	
30	Infrastructure Improvement							
31	2011 Investment - Pay 2012	$ 18,552						Work Paper 6.1
32	2011 Investment - Pay 2013		$ 18,260					Work Paper 6.2
33	2012 Investment - Pay 2013		$ 108,881					Work Paper 6.3
34	2011 Investment - Pay 2014			$ 14,057				Work Paper 6.4
35	2012 Investment - Pay 2014			$ 83,896				Work Paper 6.5
36	2013 Investment - Pay 2014			$ 47,411				Work Paper 6.6
37	2011 Investment - Pay 2015				$ 14,544			Work Paper 6.7
38	2012 Investment - Pay 2015				$ 86,984			Work Paper 6.8
39	2013 Investment - Pay 2015				$ 49,222			Work Paper 6.9
40	2014 Investment - Pay 2015				$ 99,655			Work Paper 6.10
41	2011 Investment - Pay 2016					$ 14,988		Work Paper 6.11
42	2012 Investment - Pay 2016					$ 89,634		Work Paper 6.12
43	2013 Investment - Pay 2016					$ 50,853		Work Paper 6.13
44	2014 Investment - Pay 2016					$ 103,100		Work Paper 6.14
45	2015 Investment - Pay 2016					$ 95,174		Work Paper 6.15
46	2011 Investment - Pay 2017						$ 15,135	Work Paper 6.16
47	2012 Investment - Pay 2017						$ 90,614	Work Paper 6.17
48	2013 Investment - Pay 2017						$ 51,433	Work Paper 6.18
49	2014 Investment - Pay 2017						$ 104,550	Work Paper 6.19
50	2015 Investment - Pay 2017						$ 96,644	Work Paper 6.20
51	2016 Investment - Pay 2017						$ 553,050	Work Paper 6.21
52	Total Infrastructure Improvement	$ 18,552	$ 127,141	$ 145,364	$ 250,405	$ 353,750	$ 911,426	
53	Programs Reasonably Necessary to Comply							
54	2011 Investment - Pay 2012	$ 7,855						Work Paper 6.1
55	2011 Investment - Pay 2013		$ 7,666					Work Paper 6.2
56	2012 Investment - Pay 2013		$ 53,164					Work Paper 6.3
57	2011 Investment - Pay 2014			$ 5,848				Work Paper 6.4
58	2012 Investment - Pay 2014			$ 40,864				Work Paper 6.5
59	2013 Investment - Pay 2014			$ 56,877				Work Paper 6.6
60	2011 Investment - Pay 2015				$ 5,991			Work Paper 6.7
61	2012 Investment - Pay 2015				$ 42,256			Work Paper 6.8
62	2013 Investment - Pay 2015				$ 58,692			Work Paper 6.9
63	2014 Investment - Pay 2015				$ 105,327			Work Paper 6.10
64	2011 Investment - Pay 2016					$ 6,107		Work Paper 6.11
65	2012 Investment - Pay 2016					$ 43,423		Work Paper 6.12
66	2013 Investment - Pay 2016					$ 60,239		Work Paper 6.13
67	2014 Investment - Pay 2016					$ 107,424		Work Paper 6.14
68	2015 Investment - Pay 2016					$ 104,944		Work Paper 6.15
69	2011 Investment - Pay 2017						$ 6,094	Work Paper 6.16
70	2012 Investment - Pay 2017						$ 43,763	Work Paper 6.17
71	2013 Investment - Pay 2017						$ 60,514	Work Paper 6.18
72	2014 Investment - Pay 2017						$ 107,255	Work Paper 6.19
73	2015 Investment - Pay 2017						$ 106,299	Work Paper 6.20
74	2016 Investment - Pay 2017						$ 132,532	Work Paper 6.21
75	Total Programs Reasonably Necessary to Comply	$ 7,855	$ 60,830	$ 103,589	$ 212,266	$ 322,138	$ 456,458	

76	Federal Pipeline Safety Requirements							
77	2011 Investment - Pay 2012	$ -						Work Paper 6.1
78	2011 Investment - Pay 2013		$ -					Work Paper 6.2
79	2012 Investment - Pay 2013		$ 89,018					Work Paper 6.3
80	2011 Investment - Pay 2014			$ -				Work Paper 6.4
81	2012 Investment - Pay 2014			$ 68,605				Work Paper 6.5
82	2013 Investment - Pay 2014			$ 75,942				Work Paper 6.6
83	2011 Investment - Pay 2015				$ -			Work Paper 6.7
84	2012 Investment - Pay 2015				$ 71,145			Work Paper 6.8
85	2013 Investment - Pay 2015				$ 78,864			Work Paper 6.9
86	2014 Investment - Pay 2015				$ 307,208			Work Paper 6.10
87	2011 Investment - Pay 2016					$ -		Work Paper 6.11
88	2012 Investment - Pay 2016					$ 73,330		Work Paper 6.12
89	2013 Investment - Pay 2016					$ 81,502		Work Paper 6.13
90	2014 Investment - Pay 2016					$ 317,819		Work Paper 6.14
91	2015 Investment - Pay 2016					$ 281,458		Work Paper 6.15
92	2011 Investment - Pay 2017						$ -	Work Paper 6.16
93	2012 Investment - Pay 2017						$ 74,151	Work Paper 6.17
94	2013 Investment - Pay 2017						$ 82,457	Work Paper 6.18
95	2014 Investment - Pay 2017						$ 322,279	Work Paper 6.19
96	2015 Investment - Pay 2017						$ 285,777	Work Paper 6.20
97	2016 Investment - Pay 2017						$ 327,508	Work Paper 6.21
98	Total Federal Pipeline Safety Requirements	$ -	$ 89,018	$ 144,547	$ 457,217	$ 754,110	$ 1,092,171	
99	Distribution Replacement							
100	2011 Investment - Pay 2012	$ 35,638						Work Paper 6.1
101	2011 Investment - Pay 2013		$ 35,077					Work Paper 6.2
102	2012 Investment - Pay 2013		$ 94,663					Work Paper 6.3
103	2011 Investment - Pay 2014			$ 27,004				Work Paper 6.4
104	2012 Investment - Pay 2014			$ 72,959				Work Paper 6.5
105	2013 Investment - Pay 2014			$ 89,159				Work Paper 6.6
106	2011 Investment - Pay 2015				$ 27,940			Work Paper 6.7
107	2012 Investment - Pay 2015				$ 75,664			Work Paper 6.8
108	2013 Investment - Pay 2015				$ 92,581			Work Paper 6.9
109	2014 Investment - Pay 2015				$ 140,370			Work Paper 6.10
110	2011 Investment - Pay 2016					$ 28,793		Work Paper 6.11
111	2012 Investment - Pay 2016					$ 77,992		Work Paper 6.12
112	2013 Investment - Pay 2016					$ 95,667		Work Paper 6.13
113	2014 Investment - Pay 2016					$ 145,222		Work Paper 6.14
114	2015 Investment - Pay 2016					$ 155,555		Work Paper 6.15
115	2011 Investment - Pay 2017						$ 29,076	Work Paper 6.16
116	2012 Investment - Pay 2017						$ 78,869	Work Paper 6.17
117	2013 Investment - Pay 2017						$ 96,777	Work Paper 6.18
118	2014 Investment - Pay 2017						$ 147,265	Work Paper 6.19
119	2015 Investment - Pay 2017						$ 157,898	Work Paper 6.20
120	2016 Investment - Pay 2017						$ 173,614	Work Paper 6.21
121	Total Distribution Replacement	$ 35,638	$ 129,740	$ 189,122	$ 336,555	$ 503,229	$ 683,499	
122	Total CEP Property Tax Activity	$ 83,622	$ 538,271	$ 794,204	$ 1,642,229	$ 2,549,476	$ 4,017,838	

VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CALCULATION OF INCREMENTAL REVENUE ASSOCIATED WITH CEP INVESTMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2017

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

[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	12/31/2016	12/31/2017
1	Residential Incremental Revenue	$ -	$ -	$ -	$ -	$ -	$ (205,309)
2	General Service Incremental Revenue	$ (3,323)	$ (8,706)	$ (23,151)	$ (39,618)	$ (84,818)	$ (149,132)
3	Large Industrial Incremental Revenue	$ -	$ -	$ (14,912)	$ (87,223)	$ (130,474)	$ (159,649)
4	Other Revenues Directly Attributable to CEP Investment	$ -	$ -	$ -	$ -	$ -	$ -
5	Total Incremental Revenue - (Increase)	$ (3,323)	$ (8,706)	$ (38,063)	$ (126,841)	$ (215,292)	$ (514,090)

[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	12/31/2016	12/31/2017	
6	Residential Incremental Revenue	$ -	$ -	$ -	$ -	$ -	$ (205,309)	Work Paper 7.1-1, 7.1-2, 7.1-3, 7.1-4, 7.1-5, & 7.1-
7	General Service Incremental Revenue	$ (3,323)	$ (5,383)	$ (14,445)	$ (16,467)	$ (45,200)	$ (64,314)	Work Paper 7.2
8	Large Industrial Incremental Revenue	$ -	$ -	$ (14,912)	$ (72,310)	$ (43,252)	$ (29,175)	Work Paper 7.2
9	Other Revenues Directly Attributable to CEP Investment	$ -	$ -	$ -	$ -	$ -	$ -	Work Paper 7.2
10	Total Incremental Revenue - (Increase)	$ (3,323)	$ (5,383)	$ (29,357)	$ (88,778)	$ (88,451)	$ (298,798)	

VECTREN ENERGY DELIVERY OF OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
ACTUAL-AUTHORIZED CEP EXPLANATIONS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2017

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] 2017 Budget	[B] Less: 2017 Investments in DRR	[C]=[A]-[B] Estimated CEP Budget	[D] Actual Total Additions	[E]=[C]-[D] Total Variance	[F] Less: Ineligible Additions	[G]=[E]-[F] Remaining Variance	
1	Infrastructure Expansion	$ 10,629,400	$ -	$ 10,629,400	$ 7,911,363	$ 2,718,037	$ -	$ 2,718,037	[1]
2	Infrastructure Improvement & Replacement	$ 23,124,260	$ -	$ 23,124,260	$ 23,115,900	$ 8,360	$ -	$ 8,360	
3	Programs Reasonably Necessary to Comply	$ 7,772,870	$ -	$ 7,772,870	$ 11,624,782	$ (3,851,912)	$ -	$ (3,851,912)	[2]
4	Federal Pipeline Safety Requirements	$ 28,287,900	$ -	$ 28,287,900	$ 19,818,545	$ 8,469,355	$ -	$ 8,469,355	[3]
5	Distribution Replacement	$ 63,060,460	$ 57,165,000	$ 5,895,460	$ 7,273,182	$ (1,377,722)	$ -	$ (1,377,722)	[4]
6	Total CEP Investment	$ 132,874,890	$ 57,165,000	$ 75,709,890	$ 69,743,771	$ 5,966,119	$ -	$ 5,966,119	

Explanations:

[1] Decreased new gas main project and service activities relative to forecast.
[2] Increased gas meter purchases - driven by AMR initiative.
[3] Various distribution and transmission pipeline modernization activity carried into 2018, along with reduced estimates for projects completed in 2017.
[4] Increased gas service line replacements, driven by the active leak remediation initiative under the Company's Distribution Accelerated Risk Reduction program.

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 estimated for CEP Accounting Treatment.
[D] Sum of Exhibit No. 3, Lines 13-17
[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
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, 2018
($ MILLIONS)

Description: Provide estimated Capital Budget for upcoming year.

Line No.	Category		2018
1	Infrastructure Expansion		$ 8.3
2	Infrastructure Improvement and Replacement		8.6
3	Programs Reasonably Necessary to Comply with Commission Rules, Regulations, and Orders		7.1
4	Federal Pipeline Safety Requirements		26.1
5	Distribution Replacement	**[A]**	76.3
6	Total		**$ 126.4**

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