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BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Columbia Gas of Ohio, Inc. for Approval of Tariffs to Recover Through an Automatic Adjustment Clause Costs Associated with the Establishment of an Infrastructure Replacement Program and for Approval of Certain Accounting Treatment	)	Case No. 07-478-GA-UNC
In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Modify its Accounting Procedures to Provide for the Deferral of Expenses Related to the Commission's Investigation of the Installation, Use, and Performance of Natural Gas Risers	)	Case No. 07-237-GA-AAM

APPLICATION OF
COLUMBIA GAS OF OHIO, INC.
TO REVISE ITS IRP RIDER RATE

As authorized by R.C. 4929.11 Columbia Gas of Ohio, Inc. ("Columbia") requests approval of the implementation of tariffs to recover costs pursuant to an automatic adjustment mechanism. In support of this Application, Columbia states:

1. Columbia is a natural gas distribution company engaged in the purchase, transportation and storage of gas as well as the distribution and sale of gas wholly within Ohio and is a corporation duly organized and existing under the laws of Ohio. Columbia is subject to the jurisdiction of the Commission by virtue of the provisions of R.C. 4905.02 and 4905.03.
2. This Application is made pursuant to the terms and conditions of the Amended Stipulation and Recommendation ("Stipulation") filed with the Commission on December

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28, 2007, in *In the Matter of the Application of Columbia Gas of Ohio, Inc. for Approval of Tariffs to Recover Through an Automatic Adjustment Clause Costs Associated with the Establishment of an Infrastructure Replacement Program and for Approval of Certain Accounting Treatment*, Case Nos. 07-478-GA-UNC and 07-237-GA-AAM. Paragraph 4 of the Stipulation states, in pertinent part:

> By February 28, 2008 Columbia will file an application in this docket with schedules supporting the proposed IRP Rider based on actual costs accumulated through December 31, 2007. The IRP automatic adjustment mechanism ("IRP Rider") will provide for the recovery of testing and survey costs deferred by Columbia through year end 2007 in its application filed in Case No. 07-237-GA-AAM; IRP customer notification and education costs; deferred PISCC costs; deferred depreciation; deferred property taxes; and related gross receipts taxes.

3. Columbia believes it is appropriate to file this Application at this time although the Commission has not issued a final Order in this docket. This Application follows the timeline provided for by the Stipulation in which this filing and schedules supporting the proposed actual IRP Rider based on actual costs accumulated through December 31, 2007 would be filed by no later than February 28, 2008. This timeline provides all parties with sufficient time to analyze and audit the attached schedules.

4. The IRP Rider rate as filed in the Stipulation is set at $0. The terms of the Stipulation, in conjunction with the purpose of this Application, contemplate that the IRP Rider rate will be revised to reflect costs through the year end 2007. Columbia requests approval of the tariff sheets attached hereto as Attachment A, in which the Rider IRP rate has been increased to $.31per account per month in order to reflect costs incurred through December 31, 2007. The Commission is authorized to approve such adjustments pursuant to R.C. 4929.11, which permits the Commission to allow automatic adjustment

mechanisms in natural gas company rate schedules that allow the rates to fluctuate in accordance with changes in specified costs.

5. Pursuant to the Stipulation, and as authorized by R.C. 4929.11, Columbia has separately filed the Prepared Direct Testimony of Larry W. Martin in support of this Application. Further, Columbia submits the following as part of this Application:

    a. Original Tariff Sheet No. 30d and Section VII, Original Sheet No. 29, Page 11, Rules and Regulations Governing the Distribution and Sale of Gas, attached as Attachment A.

    b. Computation of IRP Rate Effective May 2008, attached as Schedule A.

    c. Summary of IRP Expenses, attached as Schedule B.

    d. Summary of IRP Survey Expenses by Months, attached as Schedule C.

    e. Summary of Expenses Resulting from Commission's Investigation of Risers Prone to Failure, attached as Schedule D.

    f. Computation of Disallowance Adjustment, attached as Schedule E.

    g. Summary of Bills Issued to Customers During Calendar Year 2007 Subject to Payment of IRP, attached as Schedule F.

    h. Cost Element Descriptions, attached as Schedule G.

WHEREFORE, pursuant to R.C. 4929.11, Columbia respectfully requests that the Commission, approve, on an expedited basis, the revision to Columbia's Rider IRP rate as set forth on Original Tariff Sheet No. 30d and Section VII, Original Sheet No. 29, Page 11, Rules and Regulations Governing the Distribution and Sale of Gas.

Respectfully Submitted,

COLUMBIA GAS OF OHIO, INC.

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February 28, 2008

AFFIDAVIT

THE STATE OF OHIO	)	
	)	**SS:**
COUNTY OF FRANKLIN	)	

Stanley J. Sagun, being first duly cautioned and sworn, deposes and says that he is the Vice President, Rate and Regulatory Services of Columbia Gas of Ohio, Inc., Applicant herein, that the statements and schedules submitted herewith establish the facts and grounds upon which this Application is based, and that the data and facts set forth herein are true to the best of his knowledge and belief

Stanley J. Sagun
Vice President, Rate and Regulatory Services

Sworn and subscribed before me in my presence this 28th day of February, 2008.

Notary Public

NOTARIAL SEAL OF OHIO

DANIEL A. CREEKMUR
Attorney At Law
NOTARY PUBLIC - STATE OF OHIO
My commission has no expiration date
Sec. 147.03 R.C.

AFFIDAVIT

THE STATE OF OHIO	)	
	)	**SS:**
COUNTY OF FRANKLIN	)	

Gary W. Pottorff being first duly cautioned and sworn, deposes and says that he is the Vice President, Administration and Corporate Secretary of Columbia Gas of Ohio, Inc., Applicant herein, that the statements and schedules submitted herewith establish the facts and grounds upon which this Application is based, and that the data and facts set forth herein are true to the best of his knowledge and belief

Gary W. Pottorff
Vice President, Administration and
Corporate Secretary

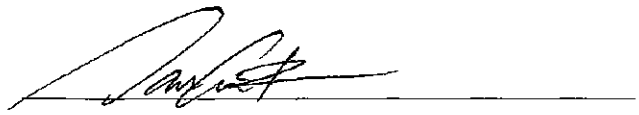
Sworn and subscribed before me in my presence this 28th day of February, 2008.

Corinne B. Johnson
Notary Public

CORINNE B. JOHNSON
Lake County
My Commission Expires
February 15, 2016

CERTIFICATE OF SERVICE

I hereby certify that I have served a copy of the foregoing Application by electronic mail and regular mail on all parties of record this 28th day of February, 2008.



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ATTACHMENT A

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

APPLICABILITY

Applicable to all Customers served under rate schedules SGS, SGTS, MGS, GS and GTS.

DESCRIPTION

An additional charge per account per month, regardless of gas consumed, to recover costs associated with: Columbia's Natural Gas Riser testing, inventory and identification process; customer notification and education; the replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure; and, the maintenance, repair and replacement of hazardous customer-owned service lines. This Rider shall be calculated annually pursuant to a Notice filed no later than November 30 of each year based on nine months of actual data and three months of estimated data for the calendar year. The filing shall be updated by no later than February 28 of the following year to reflect the use of actual calendar year data. Such adjustments to the Rider will become effective with bills rendered on and after May 1 of each year.

RATE

Rate SGS, Small General Service	$0.31 / Month
Rate SGTS, Small General Transportation Service	$0.31 / Month
Rate MGS, Murphy General Service	$0.31 / Month
Rate GS, General Service	$0.31 / Month
Rate GTS, General Transportation Service	$0.31 / Month

SECTION VII
PART 29 – BILLING ADJUSTMENTS

INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

29.22 Applicability

To all customers service under rate schedules FRSGTS, FRGTS and FRMGTS.

29.23 Infrastructure Replacement Program Rider

An additional charge per account per month, regardless of gas consumed, to recover costs associated with: Columbia's Natural Gas Riser testing, inventory and identification process; customer notification and education; the replacement of hazardous customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure; and, the maintenance, repair and replacement of customer-owned service lines. This Rider shall be calculated annually pursuant to a Notice filed no later than November 30 of each year based on nine months of actual data and three months of estimated data for the calendar year. The filing shall be updated by no later than February 28 of the following year to reflect the use of actual calendar year data. Such adjustments to the Rider will become effective with bills rendered on and after May 1 of each year.

29.24 Rate

Rate FRSGTS, Firm Requirements Small General Transportation Service	$0.31 / Month
Rate FRGTS, Firm Requirements General Transportation Service	$0.31 / Month
Rate FRMGTS, Firm Requirements Murphy General Transportation Service	$0.31 / Month

Columbia Gas of Ohio, Inc.
Computation of Infrastructure Replacement Program Rate Effective May 2008

Data: Actual
Type of Filing: Original

Schedule A
Witness: Larry W. Martin

Line No.	Description	Reference	Total
1	Adjusted Costs Before Gross Receipts Tax	Schedule B	5,164,926
2	Gross Receipts Tax @ 4.9296%		254,610
3	Total Program Costs		5,419,537
4	Number of Bills Issued	Schedule F	17,342,962
5	Infrastructure Replacement Program Rate Per Bill Per Month		$ 0.3100

Columbia Gas of Ohio, Inc.
Summary of Infrastructure Replacement Program Expenses
Calendar Years 2005 through 2007

Data: Actual
Type of Filing: Original

Schedule B
Witness: Larry W. Martin

Line No.	Cost Element	Description	Reference	Commission Investigation (1)	Survey Expenses (2)	Subtotal (3 = 2 +1)	Adjustment (4)	Total Adjusted Costs (5 = 3+4)
1	1010	Labor	Schedules C & D	21,966	1,776,885	1,798,851	(168,480)	1,630,371
2	1020	Labor Overheads	Schedules C & D	562	281	843		843
3	2020	Materials & Supplies	Schedules C & D	5,084	8,050	13,134	(737)	12,397
4	2075	Computer & Printer Supplies	Schedules C & D	-	67	67	(6)	61
5	2081	XEROX Duplication	Schedules C & D	(26)	188,954	188,928	(9,074)	179,854
6	3A20	Courier Services	Schedules C & D	-	38	38	(4)	34
7	3B10	Inspections	Schedules C & D	-	2,942,898	2,942,898	(362,928)	2,579,970
8	3B41	Paving & Restoration	Schedules C & D	446	366	812	(35)	777
9	3B42	Seed & Sod	Schedules C & D	-	146	146	(14)	132
10	3C10	Consultant Expenses	Schedules C & D	197,519	64,487	262,006	-	262,006
11	3E30	Short Term Temp.Employees	Schedules C & D	-	179,635	179,635	(31,171)	148,464
12	3E31	Seasonal Temp. Employees	Schedules C & D	-	176	176	(22)	154
13	4090	Rents	Schedules C & D	61	6,782	6,843	(643)	6,200
14	5015	Travel & Expenses	Schedules C & D	-	819	819	(78)	741
15	5019	Co. Use of Personal Vehicle	Schedules C & D	-	58	58	(6)	52
16	5025	Meals, Meetings & Entertainment	Schedules C & D	-	3,387	3,387	(321)	3,066
17	5026	Overtime Meals	Schedules C & D	12	301	313	(29)	284
18	8010	Management Services	Schedules C & D	-	42,411	42,411	(4,023)	38,388
19	8971	Zoning Board, Permits, Recording	Schedules C & D	-	170	170	(16)	154
20	9541	Auto Costs Cleared	Schedules C & D	694	21,943	22,637	(4,388)	18,248
21	9542	Truck Costs Cleared	Schedules C & D	2,543	335,714	338,257	(67,087)	271,170
22	9550	Gen. Tools Costs Cleared	Schedules C & D	1,510	12,561	14,071	(2,512)	11,559
23	Total			230,371	5,586,128	5,816,499	(651,573)	5,164,926

Columbia Gas of Ohio, Inc.
Summary of Riser Survey Expenses By Months
Calendar Year 2007

Data: Actual
Type of Filing: Original

Schedule C
Witness: Larry W. Martin

Line No.	Cost Element	Description	Total (1)	January (2)	February (3)	March (4)	April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	December (13)
			Calendar Year 2007												
1	1010	Labor	1,776,885	-	3,343	52,938	147,514	166,866	214,560	205,636	370,279	319,077	155,717	82,073	58,882
2	1020	Labor Overheads	281	-	-	-	-	-	-	-	281	-	-	-	-
3	2020	Materials & Supplies	8,050	-	-	-	1,524	1,787	191	8,418	3,468	480	(11,753)	3,172	763
4	2075	Computer & Printer Supplies	67											67	
5	2081	XEROX Duplication	188,954	-	-	16,379	10,666	1,495	9,184	58,537	15	36,126	44,130	12,364	58
6	3A20	Courier Services	38							38					-
7	3B10	Inspections	2,942,898				69,935	114,625	122,870	421,937	348,082	582,160	357,927	321,508	603,854
8	3B41	Paving & Restoration	366												366
9	3B42	Seed & Sod	146										63	83	-
10	3C10	Consultant Expenses	64,487	-	11,250	7,103	10,705	2,535	-	5,509	5,540	3,814	2,978	-	15,053
11	3E30	Short Term Temp.Employees	179,635				2,497	4,147	2,346	17,979	28,724	27,283	24,023	56,813	15,823
12	3E31	Seasonal Temp. Employees	176						176						-
13	4090	Rents	6,782						1,912				3,373	1,497	-
14	5015	Travel & Expenses	819				224	595							-
15	5019	Co. Use of Personal Vehicle	58												58
16	5025	Meals, Meetings & Entertainment	3,387				27	192	34	295	509		145	-	2,185
17	5026	Overtime Meals	301					16	29	16	64	80	80	-	16
18	8010	Management Services	42,411									19,324		13,330	9,757
19	8971	Zoning Board, Permits, Recording Fees	170											20	150
20	9541	Auto Costs Cleared	21,943			1,019	2,619	2,475	2,341	2,025	4,408	3,214	1,795	1,105	942
21	9542	Truck Costs Cleared	335,714			6,742	22,189	23,890	44,750	47,981	72,736	60,380	31,359	14,852	10,836
22	9550	Gen. Tools Costs Cleared	12,561			566	1,499	965	1,594	1,541	2,304	1,235	1,324	916	616
23	Total		5,586,128	-	14,593	84,747	269,399	319,588	399,987	769,911	836,410	1,053,173	611,161	507,800	719,359

Columbia Gas of Ohio, inc.
Summary of Expenses Resulting From Commission's Investigation of Risers Prone to Failure
Case No. 05-463-GA-COI

Data: Actual
Type of Filing: Original

Witness: Larry W. Martin

Line No.	Cost Element	Description	Total (1)	Calendar Year 2005 January (2)	February (3)	March (4)	April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	December (13)
1	1010	Labor	19,813	-	-	-	-	-	-	-	-	-	3,987	6,245	9,581
2	1020	Labor Overheads													
3	2020	Materials & Supplies	2,234	-	-	-	-	-	-	-	-	-	-	334	1,900
4	2081	XEROX Duplication		-	-	-	-	-	-	-	-	-	-	-	-
5	3B41	Paving & Restoration	-	-	-	-	-	-	-	-	-	-	-	-	-
6	3B42	Seed & Sod	-	-	-	-	-	-	-	-	-	-	-	-	
7	3C10	Consultant Expenses	110,523	-	-	-	-	-	-	-	-	-	-	-	110,523
8	4090	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
9	5026	Overtime Meals	-					-							
10	9541	Auto Costs Cleared	551	-	-	-	-	-	-	-	-	-	84	147	320
11	9542	Truck Costs Cleared	4,284	-	-	-	-	-	-	-	-	-	678	1,886	1,720
12	9550	Gen. Tools Costs Cleared	873	-	-	-	-	-	-	-	-	-	236	214	423
13	Total		138,278	-	-	-	-	-	-	-	-	-	4,985	8,826	124,467

Columbia Gas of Ohio, Inc.
Summary of Expenses Resulting From Commission's Investigation of Risers Prone to Failure
Case No. 05-463-GA-COI

Data: Actual
Type of Filing: Original

Witness: Larry W. Martin

Line No.	Cost Element	Description	Total (1)	January (2)	February (3)	March (4)	April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	December (13)
			Calendar Year 2006												
1	1010	Labor	15,811	4,972	6,290	3,820	213	280	-	-	236	-	-	-	-
2	1020	Labor Overheads													
3	2020	Materials & Supplies	2,772	440	1,945	387	-	-	-	-	-	-	-	-	-
4	2081	XEROX Duplication		-	-	-	-	-	-	-	-	-	-	-	-
5	3B41	Paving & Restoration	446	-	-	-	57		-	-	-	389	-	-	-
6	3B42	Seed & Sod		-	-	-	-	-	-	-	-	-	-	-	-
7	3C10	Consultant Expenses	86,996						86,996						
8	4090	Rents	61	-	61	-	-	-	-	-	-	-	-	-	-
9	5026	Overtime Meals	12					12							
10	9541	Auto Costs Cleared	292	143	73	60	1	4	-	-	11	-	-	-	-
11	9542	Truck Costs Cleared	3,326	701	1,554	946	31	94	-	-	-	-	-	-	-
12	9550	Gen. Tools Costs Cleared	531	229	174	107	5	16	-	-	-	-	-	-	-
13	Total		110,247	6,485	10,097	5,320	307	406	86,996	-	247	389	-	-	-

Columbia Gas of Ohio, inc.
Summary of Expenses Resulting From Commission's Investigation of Risers Prone to Failure
Case No. 05-463-GA-COI

Schedule D
Page 3 of 4
Witness: Larry W. Martin

Data: Actual
Type of Filing: Original

Line No.	Cost Element	Description	Calendar Year 2007 Total (1)	January (2)	February (3)	March (4)	April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	December (13)
1	1010	Labor	(13,658)	-	-	5,910	(5,910)	(190)	-	(17,565)	1,653	2,444	-	-	-
2	1020	Labor Overheads	562								562				
3	2020	Materials & Supplies	78			26		52							
4	2081	XEROX Duplication	(26)	-	-		(26)	-	-	-	-	-	-	-	-
5	3B41	Paving & Restoration	-	-	-	-	-	-	-	-	-	-	-	-	-
6	3B42	Seed & Sod		-	-	-	-	-	-	-	-	-	-	-	-
7	3C10	Consultant Expenses													
8	4090	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
9	5026	Overtime Meals	-					-							
10	9541	Auto Costs Cleared	(149)	-	-	86	(86)	(28)	-	(227)	35	71	-	-	-
11	9542	Truck Costs Cleared	(5,067)	-	-	1,578	(1,578)	(481)	-	(5,123)	316	221	-	-	-
12	9550	Gen. Tools Costs Cleared	106	-	-	-	-	-	-	-	106	-	-	-	-
13	Total		(18,154)	-	-	7,600	(7,600)	(647)	-	(22,915)	2,672	2,736	-	-	-

Columbia Gas of Ohio, Inc.
Summary of Expenses Resulting From Commission's Investigation of Risers Prone to Failure
Case No. 05-463-GA-COI

Data: Actual
Type of Filing: Original

Witness: Larry W. Martin

Line No.	Cost Element	Description	Total (1)	January (2)	February (3)	March (4)	April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	December (13)
				Total Riser Investigation Program Costs											
1	1010	Labor	21,966	4,972	6,290	9,730	(5,697)	90	-	(17,565)	1,889	2,444	3,987	6,245	9,581
2	1020	Labor Overheads	562	-	-	-	-	-	-	-	562	-	-	-	-
3	2020	Materials & Supplies	5,084	440	1,945	413	-	52	-	-	-	-	-	334	1,900
4	2081	XEROX Duplication	(26)	-	-	-	(26)	-	-	-	-	-	-	-	-
5	3B41	Paving & Restoration	446	-	-	-	57	-	-	-	-	389	-	-	-
6	3B42	Seed & Sod	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3C10	Consultant Expenses	197,519	-	-	-	-	-	86,996	-	-	-	-	-	110,523
8	4090	Rents	61	-	61	-	-	-	-	-	-	-	-	-	-
9	5026	Overtime Meals	12	-	-	-	-	12	-	-	-	-	-	-	-
10	9541	Auto Costs Cleared	694	143	73	146	(85)	(24)	-	(227)	46	71	84	147	320
11	9542	Truck Costs Cleared	2,543	701	1,554	2,524	(1,547)	(387)	-	(5,123)	316	221	678	1,886	1,720
12	9550	Gen. Tools Costs Cleared	1,510	229	174	107	5	16	-	-	106	-	236	214	423
13	Total		230,371	6,485	10,097	12,920	(7,293)	(241)	86,996	(22,915)	2,919	3,125	4,985	8,826	124,467

Columbia Gas of Ohio, Inc.
Computation of Disallowance Adjustment
Contractor and Company Combined

Data: Actual
Type of Filing: Original

Witness: Larry W. Martin

LINE NO.	LOC	DESCRIPTION	Total Normal Service Line Inspections by contractors & COH (1)	Total Costs for Survey and Riser (2)	Total Cost per Survey (3) = (2 / 1)	% surveys to be completed annually (4)	Total Normal Service Line Inspections to be eliminated (5) = (3 = 1 x 4)	% of time required to complete Service Line survey (6)	Total Cost to be eliminated for CLS (7) = (3 x 5 x 6)	% of time required to complete Corrosion Testing (8)	Total Cost to be eliminated for Corrosion Testing (9) = (1 x 5 x 8)	Adjustment to Eliminate Vehicle Costs (10)	Total Adjustment (11) = (5 + 9 + 10)
1	600	SPRINGFIELD	50,464	0.00	0.00	34.29%	17,305		0.00		0.00		
2	700	OHIO VALLEY	45,726	0.00	0.00	34.29%	15,679		0.00		0.00		
3	800	COLUMBUS	186,603	0.00	0.00	34.29%	63,986		0.00		0.00		
4	900	GREAT TRAILS	45,882	0.00	0.00	34.29%	15,733		0.00		0.00		
5	1000	LAKE ERIE	105,726	0.00	0.00	34.29%	36,253		0.00		0.00		
6	1100	TOLEDO	165,861	0.00	0.00	34.29%	56,874		0.00		0.00		
7	1200	NORTH POINTE	228,253	0.00	0.00	34.29%	78,268		0.00		0.00		
8	1300		199,256	0.00	0.00	34.29%	68,325		0.00		0.00		
9	1400	MUSK. VALLEY	67,004	0.00	0.00	34.29%	22,975		0.00		0.00		
10	1500	THREE RIVERS	63,223	0.00	0.00	34.29%	21,679		0.00		0.00		
11	1700	HEARTLAND	94,389	0.00	0.00	34.29%	32,366		0.00		0.00		
12	1900	IRONTON	12,850	0.00	0.00	34.29%	4,406		0.00		0.00		
13		TOTAL	1,265,237	5,151,426.46	4.07	34.29%	433,849		334,025.20		243,529.60	74,043.60	651,598.40
		Vehicles		370,218.00									
				5,521,644.46									

Columbia Gas of Ohio, Inc.
Computation of Disallowance Adjustment
Contractor Costs

Data: Actual
Type of Filing: Original

Witness: Larry W. Martin

LINE NO.	LOC	DESCRIPTION	Total Normal Service Line Inspections by contractors (1)	Total Costs for Survey and Riser (2)	Total Cost per Survey (3) = (2 / 1)	% surveys to be completed annually (4)	Total Normal Service Line Inspections to be eliminated (5) = (3 = 1 x 4)	% of time required to complete Service Line survey (6)	Total Cost to be eliminated for CLS (7) = (2 x45 x 6)	% of time required to complete Corrosion Testing (8)	Total Cost to be eliminated for Corrosion Testing (9) = (1 x 5 x 8)	Adjustment to Eliminate Vehicle Costs (10)	Total Adjustment (11) = (5 + 9 + 10)
1	600	SPRINGFIELD	28,042		0.00	34.29%	9,616	20.8%	0.00	5.2%	0.00		
2	700	OHIO VALLEY	21,913		0.00	34.29%	7,514	20.8%	0.00	5.2%	0.00		
3	800	COLUMBUS	168,540		0.00	34.29%	57,792	20.8%	0.00	5.2%	0.00		
4	900	GREAT TRAILS	0		0.00	34.29%	0	20.8%	0.00	5.2%	0.00		
5	1000	LAKE ERIE	102,234		0.00	34.29%	35,056	20.8%	0.00	5.2%	0.00		
6	1100	TOLEDO	165,861		0.00	34.29%	56,874	20.8%	0.00	5.2%	0.00		
7	1200	NORTH POINTE	219,971		0.00	34.29%	75,428	20.8%	0.00	5.2%	0.00		
8	1300		188,074		0.00	34.29%	64,491	20.8%	0.00	5.2%	0.00		
9	1400	MUSK. VALLEY	43,037		0.00	34.29%	14,757	20.8%	0.00	5.2%	0.00		
10	1500	THREE RIVERS	32,525		0.00	34.29%	11,153	20.8%	0.00	5.2%	0.00		
11	1700	HEARTLAND	90,048		0.00	34.29%	30,877	20.8%	0.00	5.2%	0.00		
12	1900	IRONTON	0		0.00	34.29%	0	20.8%	0.00	5.2%	0.00		
13		TOTAL	1,060,245	3,122,711.72	2.95	34.29%	363,558	20.8%	222,721.79	5.2%	162,381.01		385,102.80

Columbia Gas of Ohio, Inc.
Computation of Disallowance Adjustment
Company Costs

Data: Actual
Type of Filing: Original

Witness: Larry W. Martin

LINE NO.	LOC	DESCRIPTION	Total Normal Service Line Inspections by COH (1)	Total Costs for Survey and Riser (2)	Total Cost per Survey (3) = (2 / 1)	% surveys to be completed annually (4)	Total Normal Service Line Inspections to be eliminated (5) = (3 = 1 x 4)	% of time required to complete Service Line survey (6)	Total Cost to be eliminated for CLS (7) = (2 x 4 x 6)	% of time required to complete Corrosion Testing (8)	Total Cost to be eliminated for Corrosion Testing (9) = (2 x 8)	Adjustment to Eliminate Vehicle Costs (10)	Total Adjustment (11) = (5 + 9 + 10)
1	600	SPRINGFIELD	22,422	0.00	0.00	34.29%	7,689	16.0%	0.00	4.0%	0.00		
2	700	OHIO VALLEY	23,813	0.00	0.00	34.29%	8,165	16.0%	0.00	4.0%	0.00		
3	800	COLUMBUS	18,063	0.00	0.00	34.29%	6,194	16.0%	0.00	4.0%	0.00		
4	900	GREAT TRAILS	45,882	0.00	0.00	34.29%	15,733	16.0%	0.00	4.0%	0.00		
5	1000	LAKE ERIE	3,492	0.00	0.00	34.29%	1,197	16.0%	0.00	4.0%	0.00		
6	1100	TOLEDO	0	0.00	0.00	34.29%	0	16.0%	0.00	4.0%	0.00		
7	1200	NORTH POINTE	8,282	0.00	0.00	34.29%	2,840	16.0%	0.00	4.0%	0.00		
8	1300		11,182	0.00	0.00	34.29%	3,834	16.0%	0.00	4.0%	0.00		
9	1400	MUSK. VALLEY	23,968	0.00	0.00	34.29%	8,218	16.0%	0.00	4.0%	0.00		
10	1500	THREE RIVERS	30,698	0.00	0.00	34.29%	10,526	16.0%	0.00	4.0%	0.00		
11	1700	HEARTLAND	4,341	0.00	0.00	34.29%	1,489	16.0%	0.00	4.0%	0.00		
12	1900	IRONTON	12,850	0.00	0.00	34.29%	4,406	16.0%	0.00	4.0%	0.00		
13		TOTAL	204,993	2,028,714.74	9.90	34.29%	70,291	16.0%	111,303.41	4.0%	81,148.59	74,043.60	266,495.60
		Vehicles		370,218.00									
				2,398,932.74									

Columbia Gas of Ohio, Inc.
Compuation of Auto/Truck Disallowance

Data: Actual
Type of Filing:Original

Witness: Larry W. Martin

Line No.	Description	Detail	Total
1	Total Auto Costs Cleared - Survey	21,943.80	
2	Total Truck Costs Cleared - Survey	335,713.52	
3	General Tools - Cleared	12,560.68	
4	Total		370,218.00
5	Percent of Total Time Required to Complete Leak Survey	16.0%	
6	Percent of Total Time Required to Complete Atmospheric Corrosion Test During Process	4.0%	
7	Total Non-Recoverable Expense - Percent of Disallowance (Line 5 + Line 6)		20.0%
8	Total Non-Recoverable Auto/Truck & General Tool Expenses (Line 4 X Line 7)		74,043.60

Columbia Gas of Ohio, Inc.
Computation of Percent of Time Required to Perform Leak Survey & Corrosion Test

Data: Actual
Type of Filing: Original

Larry W. Martin

Line No.	Description	Contract	Company
1	Numbers of Hours in Normal Work Day		
2	Number of Minutes Per Hour		
3	Total Minutes Per Work Day (Line 1 X Line 2)		
4	Number of Seconds Per Minute		
5	Number of Seconds in Work Day (Line 3 X Line 4)		
6	Number of Risers Identified Per Work Day	100	77
7	Number of Seconds Required to Identify Riser and Perform Leak Survey (Line 5 / Line 6)	288	374
8	Estimted Time to Perform Leak Survey During Riser Identification Process - Seconds	60	60
9	Percent of Total Time Required to Complete Leak Survey (Line 8 / Line 7)	20.8%	16.0%
10	Estimated Time to Perform Atmospheric Corrosion Tests During Process	15	15
11	Percent of Total Time Required to Complete Atmospheric Corrosion Test During Process (Line 10 / Line 7)	5.2%	4.0%
12	Total Non-Recoverable Expense - Percent of Disallowance (Line 9 + Line 7)	26.0%	20.0%

Columbia Gas of Ohio, Inc.
Summary of Surveys Performed
Case No. 04-478-GA-UNC

Schedule E
Page 6 of 12

Data: Actual
Type of Filing: Original

Witness: Larry W. Martin

Line No.	Loc. TCC	Frequency	Total	Total Normal Year	
1	0651		41	41	
2	0651	B	798	798	
3	0651	3	50,539	16846	
4	0651	5	1,333	267	
5	Total 600		52,711	17,952	34.06%
6	0731		3	3	
7	0731	B	892	892	
8	0731	I	11	11	
9	0731	3	19,664	6555	
10	0731	Total	20,570	7461	
11	0732		6	6	
12	0732	B	868	868	
13	0732	I	20	20	
14	0732	N	1	1	
15	0732	3	18,486	6162	
16	0732	5	76	15	
17	0732	Total	19,457	7072	
18	0733		7	7	
19	0733	B	791	791	
20	0733	0	1	1	
21	0733	3	10,109	3370	
22	0733	5	144	29	
23	0733	Total	11,052	4198	
24	Total 700		51,079	18,730	36.67%
24	0822		85	85	
25	0822	B	1,395	1395	
26	0822	I	16	16	
27	0822	3	93,464	31155	
28	0822	5	1		
29	0822	Total	94,961	32,651	
30	0823		137	137	
31	0823	B	1,261	1261	
32	0823	0	1	1	
33	0823	3	98,377	32792	
34	0823	Total	99,776	34191	

Columbia Gas of Ohio, Inc.
Summary of Surveys Performed
Case No. 04-478-GA-UNC

Data: Actual
Type of Filing: Original
Witness: Larry W. Martin

Line No.	Loc. TCC	Frequency	Total	Total Normal Year	
	Total 800		194,737	66,842	34.32%
35	0961	B	2	2	
36	0961	3	7	2	
37	0961	Total	9	4	
38	0971		44	44	
39	0971	B	1,213	1213	
40	0971	I	52	52	
41	0971	3	45,955	15318	
42	0971	5	617	123	
43	0971	Total	47,881	16751	
	Total 900		47,890	16,755	34.99%
44	1031		100	100	
45	1031	B	922	922	
46	1031	I	21	21	
47	1031	3	40,029	13343	
48	1031	5	659	132	
49	1031	Total	41,731	14518	
50	1053		14	14	
51	1053	B	541	541	
52	1053	I	1	1	
53	1053	0	262	262	
54	1053	3	28,248	9416	
55	1053	5	3,976	795	
56	1053	Total	33,042	11029	
57	1054		15	15	
58	1054	B	786	786	
59	1054	I	4	4	
60	1054	3	36,521	12174	
61	1054	5	14	3	
62	1054	Total	37,340	12981	
	Total 1000		112,113	38,528	34.37%

Columbia Gas of Ohio, Inc.
Summary of Surveys Performed
Case No. 04-478-GA-UNC

Data: Actual
Type of Filing: Original
Witness: Larry W. Martin

Line No.	Loc. TCC	Frequency	Total	Total Normal Year	
63	1121		210	210	
64	1121	B	1,904	1904	
65	1121	I	65	65	
66	1121	3	158,740	52913	
67	1121	5	13,812	2762	
68	1121	Total	174,731	57855	
69	1131	3	6	2	
70	1131	Total	6		
	Total 1100		174,737	57,855	33.11%
71	1222		113	113	
72	1222	B	231	231	
73	1222	I	6	6	
74	1222	3	111,220	37073	
75	1222	5	2,209	442	
76	1222	Total	113,779	37865	
77	1253	0	1	1	
78	1253	3	1	1	
79	1253	Total	2	2	
80	1254	3	4	1	
81	1254	Total	4	1	
82	1261		168	168	
83	1261	B	1,188	1188	
84	1261	I	3	3	
85	1261	N	37	37	
86	1261	3	111,720	37240	
87	1261	5	10,337	2067	
88	1261	Total	123,453	40703	
89	1271	3	7	2	
90	1271	Total	7	2	
	Total 1200		237,245	78,574	33.12%

Columbia Gas of Ohio, Inc.
Summary of Surveys Performed
Case No. 04-478-GA-UNC

Data: Actual
Type of Filing: Original
Witness: Larry W. Martin

Line No.	Loc. TCC	Frequency	Total	Total Normal Year	
91	1322	3	1	1	
92	1322	Total	1	1	
93	1323	3	3	1	
94	1323	Total	3	1	
95	1324		156	156	
96	1324	B	260	260	
97	1324	0	1	1	
98	1324	3	101,555	33852	
99	1324	5	393	79	
100	1324	Total	102,365	34347	
101	1325		411	411	
102	1325	B	1,433	1433	
103	1325	0	2	2	
104	1325	3	107,222	35741	
105	1325	5	2	1	
106	1325	Total	109,070	37588	
107	1331	3	2	1	
108	1331	Total	2	1	
109	1351	B	3	3	
110	1351	3	1	1	
111	1351	Total	4	4	
	Total 1300		211,445	71,942	34.02%
112	1424		1	1	
113	1424	B	801	801	
114	1424	0	1	1	
115	1424	3	8,659	2886	
116	1424	5	2	1	
117	1424	Total	9,464	3690	
118	1432	3	3	1	
119	1432	Total	3	1	
120	1433	3	4	1	
121	1433	Total	4	1	

Columbia Gas of Ohio, Inc.
Summary of Surveys Performed
Case No. 04-478-GA-UNC

Data: Actual
Type of Filing: Original

Witness: Larry W. Martin

Line No.	Loc. TCC	Frequency	Total	Total Normal Year	
1	1441	B	958	958	
2	1441	I	7	7	
3	1441	3	19,076	6359	
4	1441	5	17	3	
5	1441	Total	20,080	7327	
6	1442		3	3	
7	1442	B	434	434	
8	1442	I	3	3	
9	1442	3	10,953	3651	
10	1442	5	7	1	
11	1442	Total	11,400	4092	
12	1443		3	3	
13	1443	B	695	695	
14	1443	I	5	5	
15	1443	3	13,080	4360	
16	1443	Total	13,783	5063	
17	1451		22	22	
18	1451	B	645	645	
19	1451	N	12	12	
20	1451	3	17,334	5778	
21	1451	5	5	1	
22	1451	Total	18,018	6458	
	Total 1400		72,752	26,632	36.61%
23	1521		6	6	
24	1521	B	928	928	
25	1521	I	1	1	
26	1521	3	18,155	6052	
27	1521	Total	19,090	6987	
28	1523	3	1	1	
29	1523	Total	1	1	

Columbia Gas of Ohio, Inc.
Summary of Surveys Performed
Case No. 04-478-GA-UNC

Data: Actual
Type of Filing: Original
Witness: Larry W. Martin

Line No.	Loc. TCC	Frequency	Total	Total Normal Year	
30	1531		29	29	
31	1531	B	959	959	
32	1531	I	17	17	
33	1531	0	1	1	
34	1531	3	21,949	7316	
35	1531	5	581	116	
36	1531	Total	23,536	8439	
37	1533	B	428	428	
38	1533	I	12	12	
39	1533	3	12,030	4010	
40	1533	Total	12,470	4450	
41	1541		4	4	
42	1541	B	1,023	1023	
43	1541	3	13,975	4658	
44	1541	5	1,032	206	
45	1541	Total	16,034	5892	
	Total 1500		71,131	25,768	36.23%
46	1721		63	63	
47	1721	B	1,138	1138	
48	1721	3	56,498	18833	
49	1721	5	1	1	
50	1721	Total	57,700	20035	
51	1732		41	41	
52	1732	B	773	773	
53	1732	N	6	6	
54	1732	3	30,665	10222	
55	1732	5	120	24	
56	1732	Total	31,605	11066	
57	1743		15	15	
58	1743	B	363	363	
59	1743	N	1	1	
60	1743	3	9,920	3307	
61	1743	Total	10,299	3686	
	Total 1700		99,604	34,786	34.92%

Columbia Gas of Ohio, Inc.
Summary of Surveys Performed
Case No. 04-478-GA-UNC

Data: Actual
Type of Filing: Original
Witness: Larry W. Martin

Line No.	Loc. TCC	Frequency	Total	Total Normal Year	
62	1943		1	1	
63	1943	B	397	397	
64	1943	I	1	1	
65	1943	3	14,608	4869	
66	1943	5	1	1	
67	1943	Total	15,008	5269	
	Total 1900		15,008	5,269	35.11%
190			1,340,452	459,633	34.29%

Key for Inspections Frequencies

B Business - survey completed annually not to exceed 15 months

I Intermediate - survey completed annually not to exceed 15 months

3 3 Year - leakage survey to be completed once each 3 calendar years not to exceed 39 months

5 5 Year - leakage survey to be completed once each 5 years not to exceed 63 months

N New - included in the calculation on an annual basis

Blank or O - Misc - included in the leakage survey calculation on an annual basis.

Columbia Gas of Ohio, Inc.
Summary of Bills Issued to Customers During
Calendar Year 2007 Subject to Payment of IRP

Data: Actual
Type of Filing: Original

Schedule F
Witness: Larry W. Martin

Line No..	Month	SGS, SGTS & FRSGTS Bills	GS, GTS & FRGTS Bills	Total Bills
1	January	1,407,252	35,122	1,442,374
2	February	1,413,642	36,611	1,450,253
3	March	1,414,535	36,750	1,451,285
4	April	1,415,715	37,468	1,453,183
5	May	1,400,310	43,445	1,443,755
6	June	1,382,678	51,238	1,433,916
7	July	1,374,512	49,970	1,424,482
8	August	1,375,609	42,225	1,417,834
9	September	1,419,543	41,974	1,461,517
10	October	1,415,510	37,692	1,453,202
11	November	1,424,684	40,233	1,464,917
12	December	1,406,402	39,842	1,446,244
13	Total	16,850,392	492,570	17,342,962

Columbia Gas of Ohio, Inc.
Case No. 07-478-GA-UNC

Schedule G
Witness: Larry W. Martin

Cost Element	Description
1010	Labor: This costs element includes amounts of productive labor charged to Operating Expense, Specified Clearing Accounts, Construction Work In Progress, Retirement Work In Progress, Preliminary Survey & Investigation and Miscellaneous Deferred Debits. Also included in this cost element is an allocated amount for non-productive and vacation accrual as detailed in Policy and Procedure No.0627-2.
1020	Labor Overhead: This costs element shall include the amount of labor overhead applicable to base labor charged to specified clearing accounts and Work In Progress. The labor overhead rate to be applied to Labor related to specified clearing accounts shall be a composite of the applicable percentages for costs as follows: 1. Workmen's Compensation Insurance premiums and employee injury payments. 2. Employee insurance plan contributions. 3. Thrift Plan contributions. 4. Retirement Income Plan contributions. 5. Federal Old Age and Survivors Insurance. 6. Federal Unemployment Taxes. 7. State Unemployment Taxes. 8. Other benefits, taxes, or insurance which may subsequently be authorized in labor overheads.
2020	Materials & Supplies: This cost element shall include all tangible items charged to operating expense, specified clearing accounts, and Work In Progress, including the cost of like items billed from associated companies, except items for which separate materials and supplies cost elements are provided. Items charged to this cost element shall include, but are not limited to: 1. Operating materials and supplies, including anodes. 2. Tool purchases of $500 or less being expensed to an appropriate hand tool account. (Individual tools costing more than $500 should be charged to the appropriate capital budget account.) 3. Discount (gasoline, oil, and serving purchased from commercial service stations.) 4. Demurrage on oxygen and acetylene cylinders. 5. Freight and express billed separately from materials and supplies charged to operating expense and clearing accounts. 6. Centralized material transfers. 7. The value of small hand tools and supplies consumed on the job, such as, skids, fence repair materials, drainage tiles, stakes, maps, drawings, blueprints, Photostats, etc. 8. Paving materials.

	9. Materials junked, lost or damaged during construction, including payments for rented materials damaged beyond repair and not returned. 10. Aquagel, sand, gravel and cement, lumber, wood or steel conductors, mud additives (chemicals such as: Afrox, Cal-seal, Driscose, Drilling Compounds, Gilsonite, HA-5, Salt, Soda, Ash, etc.). 11. Rubber strippers. 12. Cementing Equipment, such as: DV Tools (Multiple Stage Cementers), Float Equipment (shoes and collars), Centralizers, Metal Petal Baskets, Cave Catchers, Cement Retainers (including service), etc. 13. Office furniture and carpeting including installations costs unless stated separately.
2075	Computer and Printer Supplies: this account shall include computer suppliers including but not limited to, blank diskettes, personal computer and printer memory, expansion boards, carrying cases, mice, and personal hard drives. Also included in this cost element are computer software and license agreements to copy computer software and documentations. Also included in this cost element are computer software and documentations.
2081	XEROX Duplication
3A20	Courier Services: Outside Service Administration Charges
3B10	Gas Distribution Facility Charges – Inspections.
3B41	Gas Distribution Facility Charges – Inspections
3B42	Gas Distribution Facility Charges – Seed & Sod
3C10	Audit Fees, Consultant Fees, Director Fees and Legal Fees
3E30	Employee Resources Related Expenses – Short Term Employees
3E31	Employee Resources Related Expenses – Seasonal Temporary Employees
4090	Rents: This cost element shall include rent payments in connections with Property, Plant and/or Equipment, not includable in cost elements: 4011, 4012, 4013, 4014, 4051, 4052, 4054, 4055, 4071, 4072, 4081, and 4082. This cost element shall also include all rent payments in which an agreement does not fulfill FAS 13 requirements as follows: 1. Month to Month Agreements. 2. Oral Agreements. 3. Indefinite term or no statement or term.

	Items charged to this cost elements shall include but are not limited to: 1. Right-of-Way renewals including Raidroad apreements. 2. Booth Rentals at fairs and other shows. 3. Flasher Lights. 4. Other equipment, without operator. 5. Measuring and Regulating Station Sites.
5015	Travel & Expenses: This cost element applies to costs incurred by employees while performing for the company. These costs include, but are not limited to, travel, meals, meetings and entertainment. Assign this cost element the following types of expenses: 1. Lodging 2. Use of pubic transportation while on company business. 3. Use of personal vehicle while on company business. 4. Gasoline for rental vehicle while on company business. 5. Short-term employee parking while on company business. 6. Telephone toll charges. 7. Miscellaneous (tips, porter, road tolls, etc.) 8. License and testing fees. 9. Costs associated with conducting meetings such as conference room rental or equipment rental. 10. Employee information and training expenses such as correspondence courses, educational seminars, and other educational expenses. 11. Employee expenses for social, recreational, and employee recognition activities such as Christmas Parties. 12. De minimis fringe benefits such as holiday gifts. 13. Safety shoes, glasses and uniforms.
5019	Company Use Vehicle: This cost element was established to track the cost of employees using personal vehicles on company business when requesting reimbursement for mileage for using your personal vehicle on company business.
5025	Meals, Meetings & Entertainment: Assign to this cost element business meals, refreshments, and the entertainment of others when these conditions are met: 1. A business meal occurs when an employee is dining with a business associate or associates for the express purposes of discussing business which will be of benefit or expected benefit to the company. 2. Meals with other which immediately precede or follow a substantial business discussion are also considered to be business meals. 3. Meals taken during a service meeting, training or education meeting, civic meeting or professional organization meeting are also considered to be business meals. 4. Employees award meals such as anniversary luncheons or safety award luncheons. 5. Employee meals taken while on travel status are considered to be business

	meals. Travel status requires you to stay somewhere overnight other than your residence. 6. Meals and refreshments provided as an integral part of a benquest or meeting but with the costs of the meal not separately identified. 7. Tickets or related expenses for non-charitable fund raising events for community and cultural groups. 8. Fees for recreational activities are applicable to this cost element.
5026	Overtime Meals
8010	Management Services:
8071	Zoning Board Permits:
9541	Auto Costs Cleared: This cost element shall include amounts charged to operating expense, specified clearing accounts, Work in Progress, Preliminary Survey and Investigation and Miscellaneous Deferred Debits, cleared Automotive Transportation-Clearing Account. Include also amounts billed by Associated Companies from clearances of such "Companies" Automotive Transportation – Clearing Accounts.
9542	Truck Costs Cleared: This cost element shall include amounts charged to operating expense, specified clearing accounts, Work in Progress, Preliminary Survey and Investigation and Miscellaneous Deferred Debits, cleared Automotive Transportation-Clearing Account. Include also amounts billed by Associated Companies from clearances of such "Companies" Automotive Transportation – Clearing Accounts
9550	General Tool Costs – Cleared : This cost element shall include amounts charged to operating expense, specified clearing accounts, Work in Progress, Preliminary Survey and Investigation and Miscellaneous Deferred Debits, cleared General Tools - Clearing Account. Include also amounts billed by Associated Companies from clearances of such "Companies" General Tools – Clearing Accounts