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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
The East Ohio Gas Company
Cleveland, Ohio

RE: Public Utility Commission of Ohio Case No. 11-319-GA-UEX

We have performed the procedures enumerated below, which were agreed to by The East Ohio Gas Company (a wholly-owned subsidiary of Dominion Resources, Inc.) (the "Company") and the Public Utility Commission of Ohio (the "PUCO") (collectively "the specified parties"), solely to assist the PUCO with respect to their evaluation of the Company's compliance with PUCO Case No. 03-1127-GA-ATA in conjunction with recovery of uncollectible accounts expense through the uncollectible expense rider ("UEX Rider") for the year ended December 31, 2010, and quarter ended March 31, 2011, as ordered in the entry dated April 19, 2011 in PUCO Case No. 11-319-GA-UEX. The Company's management is responsible for such compliance, and for the financial reporting and record keeping of the data related to the recovery of uncollectible accounts expense through the UEX Rider. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures that were performed and our findings are as follows:

RECOVERY OF UNCOLLECTIBLE ACCOUNTS EXPENSE

A. We obtained from Company management, and recalculated the mathematical accuracy of, the workbook containing the UEX Rider deferral activity by month and supporting schedules for the following items for the year ended December 31, 2010, and quarter ended March 31, 2011.

   1. Bad debt charge-offs, noting that the totals were $54,330,986, and $9,304,772, respectively.

   2. Recovery of bad debts through the effective rider rate, noting that the totals were $28,869,659, and $11,600,559, respectively.

   3. Customer and other recoveries, noting the totals were $32,687,945, and $12,543,145, respectively.

   4. Carrying charges, noting the totals were $1,836, and $8,555, respectively.

   5. Cost of commission ordered audits, noting the totals were $62,262, and $0, respectively.

   6. Reconciliation adjustments, noting the totals were $683,823, and $0, respectively.

B. We compared bad debt charge-offs from the schedule obtained in procedure A.1 above to the Company's Customer Care System ("CCS") and Special Billing System ("SBS") reports after excluding balances within the CCS and SBS reports for customers which do not pay the Percentage of Income Payment Plan ("PIPP") rider and found them to be in agreement.

C. We randomly selected January, April and December of 2010 and March 2011, included in the schedules obtained in procedure A.2 above, and performed the following procedures:

   1. We compared sales and Energy Choice transportation volumes to volumetric CCS and SBS reports after excluding balances within the CCS and SBS reports for customers which do not pay the PIPP rider and found them to be in agreement.

   2. We compared the UEX Rider rates in effect during the selected months with those permitted by the PUCO, as outlined in Case Nos. 09-457-GA-UEX and 10-319-GA-UEX, and found them to be in agreement. We noted that the respective rates have been applied to the eligible volumes by reference to the CCS and SBS billing summaries obtained from management.

D. We compared customer recovery volumes for months selected in procedure C above to the respective CCS and SBS reports and found them to be in agreement.

E. We obtained from Company management the Company's money pool interest rate for the months selected in procedure C above and found such interest rates to be in agreement with the interest rate utilized by the Company to calculate the monthly carrying charges.

F. We applied the rate obtained in procedure E above, net of the effective federal income tax rate, to recalculate the carrying cost calculations for the months selected in procedure C above, and found them to be in agreement.

UEX RIDER REGULATORY ASSET BALANCE

G. We performed the following procedures in relation to the UEX Rider Regulatory Asset balance (SAP account numbers 1242200/1171160) as of December 31, 2010, and March 31, 2011:

   1. We obtained a reconciliation of the UEX Rider Regulatory Asset balances and SAP account numbers 1242200/1171160 at December 31, 2010, and March 31, 2011, and noted that the Company has identified reconciling items for the activity during the periods ended December 31, 2010 and March 31, 2011, as a result of timing differences. These differences result from estimated amounts recorded to SAP each month, in accordance with the Company's policies, which are updated with the actual balances in the subsequent month.

   2. We obtained from Company management the schedule of general ledger activity of SAP account 1242200/1171160 for the year ended December 31, 2010 and quarter ended March 31, 2011, and compared such activity to the balances within the reconciliation in procedure G.1 above, and found them to be in agreement.

   3. We compared the amounts noted in procedures A.1 through A.6 to those balances within the reconciliation in procedure G.1 above, and found them to be in agreement.

UEX RIDER CHARGE-OFF AND RECOVERY BALANCES

H. We performed the following related to UEX Rider charge-off and recovery balances:

1. We randomly selected 23 bad debt charge-offs (20 from CCS and 3 from SBS), for the year ending December 31, 2010, included in the schedule obtained in procedure A.1 above and performed the following procedures:

   i. We inspected each customer's status noting that all customers did not participate in the PIPP program.

   ii. We inspected each customer's billing system account detail for the period January 1, 2010 through December 31, 2010, and noted that the final account balance agreed to the charge-off amount at December 31, 2010, included in procedure A.1 above, with the exception of one selection. We noted one selected customer whose account was charged off in 2010 for activity related to 2009 in the amount of $873.

   iii. We inspected each customer's billing system account detail and noted for each charge-off which was not related to bankruptcies, new customer connections and reconnections included in procedure A.1 above; the account contained notation of customer notification, a final bill had been issued, and the account had been assigned to collections.

2. We randomly selected January, April and December of 2010, and March 2011, and obtained a schedule of customer recoveries by customer, noting that the total agreed to the schedule obtained in procedure A.3 above.

3. We randomly selected 2 customers from each schedule obtained in procedure H.2 above and inspected the associated account detail noting that all recoveries from each customer for the selected month were included in the customer recovery detail obtained in procedure H.2 above.

UEX RIDER COMMISSION ORDERED AUDITS

I. We compared invoices for PUCO ordered audits obtained from Company management to the schedule obtained in procedure A above, and found them to be in agreement.

RECONCILIATION OF UEX RIDER REGULATORY ASSET BALANCE

J. We agreed the reconciliation adjustment included in the schedule of regulatory asset activity for 2010 obtained in procedure A above to the adjustment noted within the filing dated May 26, 2010 in Case No. 10-319-GA-UEX. No additional reconciliation adjustments were noted for inclusion in the 2011 UEX Rider filing in Case No. 11-319-GA-UEX.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

August 18, 2011