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September 7, 2012

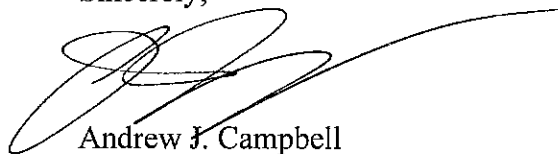
Ms. Barcy F. McNeal
Director, Office of Administration
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

Re: The East Ohio Gas Company d/b/a Dominion East Ohio Transportation Migration
Rider – Part B, Case No. 12-219-GA-EXR.

Dear Ms. McNeal:

In accordance with the Commission's Entry in the above-captioned case dated April 18, 2012, please find attached the Independent Accountants' Report on Applying Agreed-Upon Procedures. Please contact me if there are any questions.

Sincerely,



Andrew J. Campbell

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. 12-219-GA-EXR

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 its evaluation of the Company's compliance with PUCO Case No. 05-474-GA-ATA in conjunction with the calculation of the Transportation Migration Rider – Part B ("TMR") for the period April 1, 2011 through March 31, 2012, as ordered in the entry dated April 19, 2012 in PUCO Case No. 12-219-GA-EXR. The Company's management is responsible for such compliance, and for the financial reporting and record keeping of the data related to the calculation of the TMR. 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 we performed and our findings are as follows:

RATE CALCULATION

- a. We obtained from Company management the TMR rate filings and the associated rate calculation schedules for the effective period of April 1, 2011 through March 31, 2012 and compared the rate on the TMR rate filings to the rate calculation schedules; noting these numbers they were in agreement. Additionally, we performed the following procedures on the rate calculation schedules:
 1. We recalculated the total charge as the sum of the operational balancing costs and related credits, as described in procedure A.2 below, noting the amount was in agreement with the amount included in the rate filing.
 2. On the rate calculation schedules, concerning the charge for operational balancing costs and related credits, we performed the following procedures:
 - i. We recalculated the balance of the estimated annualized contract storage costs, plus the actual operational balancing costs and related credits deferred October 2006 through February 2011, less rider recoveries for the same period, divided by the historical 12-month recovery volumes through February 2011, for the TMR rate filing in May 2011, noting the amount was in agreement with the amount included in the rate filing.

- ii. We recalculated the balance of the estimated annualized contract storage costs, plus the actual operational balancing costs and related credits deferred October 2006 through May 2011, less rider recoveries for the same period, divided by the historical 12-month recovery volumes through May 2011, for the TMR rate filing in August 2011, noting the amount was in agreement with the amount included in the rate filing.
 - iii. We recalculated the balance of the estimated annualized contract storage costs, plus the actual operational balancing costs and related credits deferred October 2006 through August 2011, less rider recoveries for the same period, divided by the historical 12-month recovery volumes through August 2011, for the TMR rate filing in November 2011, noting the amount was in agreement with the amount included in the rate filing.
 - iv. We recalculated the balance of the estimated annualized contract storage costs, plus the actual operational balancing costs and related credits deferred October 2006 through November 2011, less rider recoveries for the same period, divided by the historical 12-month recovery volumes through November 2011, for the TMR rate filing in February 2012, noting the amount was in agreement with the amount included in the rate filing.
- b. We compared the estimated annualized contract storage costs, for each of the TMR rate filings listed in procedure A.2 above, to the Gas Storage Service and Pipeline Reservation schedule prepared in connection with each TMR filing, and found them to be in agreement.
 - c. We compared the actual costs deferred per the rate calculation schedules, for each of the date ranges listed in procedure A.2 above, to Schedule 23 – Requirements and Supply, provided by Company management, and found them to be in agreement, with one exception. We noted that in calculating the TMR rate for the May 2011 TMR rate filing, the Company included the October 2010 Tennessee Gas Pipeline PCB refund (the “Refund”) in the deferred gas costs used in the calculation, which reduced the deferred gas costs by \$383,463.31. The Company informed us that the Refund should have been applied as a reduction to the Percentage of Income Payment Plan regulatory asset. The Company also informed us that the misclassification of the Refund was identified and corrected prior to the calculation of the August 2011 TMR rate filing.
 - d. We compared the rider recoveries shown in the rate calculation schedules, for each of the date ranges listed in procedure A.2 above, to supporting schedules provided by Company management, and found them to be in agreement.
 - e. We compared the historical 12-month recovery volumes shown in the rate calculation schedules, for each of the date ranges listed in procedure A.2 above, to supporting schedules provided by Company management, and found them to be in agreement.
 - f. We selected two months within each of the historical 12-month recovery volume date ranges listed in procedure A.2 above and performed the following:
 - 1. We obtained from Company management the schedule of recovery volumes for the selected months.
 - 2. We compared total recovery volumes to the schedules obtained in procedure E above, and found them to be in agreement.

3. We compared recovery volumes to supporting schedules provided by Company management, and found them to be in agreement.
 - g. We performed the following in relation to the Operational Balancing Costs Unrecovered Balance (SAP account number 1194045):

We obtained from Company management the rollforward schedule of SAP account 1194045 for the period April 1, 2011 to March 31, 2012 and compared the balances for deferred costs to the Schedule 23 – Requirements and Supply schedule for each month, and found them to be in agreement.

COST TESTING

We performed the following procedure in relation to the cost testing of the components of the TMR:

- h. We selected four months during the period April 1, 2011 through March 31, 2012, and performed the following:
 1. We obtained from Company management the Schedule 23 – Requirements and Supply and compared the costs as described in PUCO Case No. 05-474-GA-ATA Entry paragraph 3 to the Actual Gas Cost Deferrals for Operating Balancing schedule obtained in procedure G above for the selected month, and found them to be in agreement.
 - i. We compared the total costs listed in Schedule 23 – Requirements and Supply obtained in procedure G above to the supporting schedules provided by Company management, and found them to be in agreement.
 - ii. We selected seven individual costs for each month (28 selections in total) from the schedules obtained in procedure G above and compared to counterparty invoices, and found them to be in agreement.

APPLICATION OF RIDER RATES

We performed the following procedure in relation to the application of the TMR rates:

- i. We selected seven individual customer billings from each month selected in H above (28 in total) and compared the TMR rate used in the customer's bill calculation to the applicable TMR rate filing, with the exception of Special Billing System customers with a rate class of GTS, DTS or TSS, whom management has informed us are not subject to the TMR provisions, and found them to be in agreement.

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

September 5, 2012

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

9/7/2012 9:01:01 AM

in

Case No(s). 12-0219-GA-EXR

Summary: Report Independent Accountants' Report electronically filed by Mr. Andrew J Campbell on behalf of The East Ohio Gas Company d/b/a Dominion East Ohio