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October 17, 2014

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

Re: *In re the Audit of the Transportation Migration Rider – Part B of The East Ohio
Gas Co. d/b/a Dominion East Ohio*, Case No. 14-219-GA-EXR.

Dear Ms. McNeal:

In accordance with the Commission's April 16, 2014 Entry in the above-captioned case,
please find attached the Independent Accountants' Report on Applying Agreed-Upon Procedures.
Please contact me if there are any questions.

Respectfully yours,

/s/ Andrew J. Campbell

Enclosure

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. 14-219-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 Nos. 07-1224-GA-EXM and 05-474-GA-ATA in conjunction with the calculation of the Transportation Migration Rider – Part B (“TMR”) for the period April 1, 2013 through March 31, 2014, as ordered in the entry dated April 16, 2014 in PUCO Case No. 14-219-GA-EXR. The Company’s management is responsible for the Company’s compliance with these requirements. 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 those parties specified in this report. 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:

RATE CALCULATION

- A. We obtained from the PUCO website the TMR rate filings for the effective period of April 1, 2013 through March 31, 2014. We obtained from Company management the associated rate calculation schedules for this period and compared the rate on the TMR rate filings to the rate calculation schedules obtained from Company management and found them to be in agreement. Additionally, we performed the following procedures on the rate calculation schedules:
 - 1. We recalculated (1) the net “Deferrals/Recoveries to Date” amount shown on the rate calculation schedules as the operational balancing costs and related credits, less TMR recoveries to date, and (2) the “Net Costs Yet to be Recovered” as the sum of the net “Deferrals/Recoveries to Date” and the “Expected Annualized Demand Costs”.
 - 2. On the rate calculation schedules, concerning the derivation of the TMR rates, we performed the following procedures:
 - i. We recalculated the rate shown on the rate calculation schedules obtained above as (1) the Expected Annualized Demand Costs, plus the actual operational balancing costs and related credits deferred from October 2006 through February 2013, less TMR recoveries for the

same period; divided by (2) the planned 12-month recovery volumes through April 2014, for the TMR filing in May 2013.

- ii. We recalculated the rate shown on the rate calculation schedules obtained above as (1) the Expected Annualized Demand Costs, plus the actual operational balancing costs and related credits deferred from October 2006 through May 2013, less TMR recoveries for the same period; divided by (2) the planned 12-month recovery volumes through July 2014, for the TMR filing in August 2013.
 - iii. We recalculated the rate shown on the rate calculation schedules obtained above as (1) the Expected Annualized Demand Costs, plus the actual operational balancing costs and related credits deferred from October 2006 through August 2013, less TMR recoveries for the same period; (2) divided by the planned 12-month recovery volumes through October 2014, for the TMR filing in November 2013.
 - iv. We recalculated the rate shown on the rate calculation schedules obtained above as (1) the Expected Annualized Demand Costs, plus the actual operational balancing costs and related credits deferred from October 2006 through November 2013, less TMR recoveries for the same period; (2) divided by the planned 12-month recovery volumes through January 2015, for the TMR filing in February 2014.
- B. We compared the Expected Annualized Demand Costs, for each of the TMR rate filings listed in procedure A. above, to the Gas Storage Service and Pipeline Reservation schedule, obtained from Company management, prepared in connection with each TMR filing, and found them to be in agreement.
- C. For each of the TMR filings listed in A. above, we compared the actual Operating Balancing Costs Deferred shown in the rate calculation schedules for each of the applicable months within 2013 to the corresponding monthly costs shown in the Schedule 23 – Requirements and Supply, provided by Company management, and found them to be in agreement, with the exception of a difference of \$2,794.82 between the total operational balancing costs deferred in the rate calculation schedules and Schedule 23 – Requirements and Supply for the month of January 2013. The Company has informed us the difference results from an adjustment to deferred gas costs for the month of December 2012, which was reflected in the Schedule of Actual Gas Cost Deferrals for Operational Balancing in the month of January 2013. The Company informed us that, in total, the deferred gas costs for the months of December 2012 and January 2013 reported in the rate calculation schedules agree with the total for those months on Schedule 23 – Requirements and Supply.
- D. For each of the TMR filings listed in A. above, we compared the TMR recoveries shown in the rate calculation schedules for each of the applicable months within 2013 to supporting schedules provided by Company management, and found them to be in agreement.
- E. We compared the planned 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 obtained from Company management the Deferral and Recovery of Operational Balancing Costs schedule for the period the period April 1, 2013 through March 31, 2014. We selected the months of May, August and November of 2013 and February of 2014 and compared the (1) Unrecovered Gas Costs and the (2) Gas Costs Recovered for each selected month within the

schedule to the corresponding amounts on Schedule 23 – Requirements and Supply, and found them to be in agreement

- G. We obtained from Company management a reconciliation of (1) the deferred gas costs (SAP account number 1194045) as of March 31, 2014 to (2) the corresponding unrecovered balance as of March 31, 2014 included in the Operational Balancing Costs schedule obtained in F. above; and found that the balance is in agreement.

COST PROCEDURES

We performed the following procedures on the cost components of the TMR:

- H. For each of the months selected in F. above, we performed the following procedures:

1. For each selected month, we compared (1) the total costs listed in Schedule 23 – Requirements and Supply referenced in F. above to (2) supporting schedules provided by Company management, and found them to be in agreement.
2. We selected seven individual costs for each of the four months selected (28 selections in total) from the schedules obtained in H.1 above and compared such selected individual costs to counterparty invoices or other relevant documentation, 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 obtained from Company management, a detail of customer billings and selected seven individual customer billings from each month selected in F. above (28 selections in total) and compared the TMR rate used in the calculation of the customer's bill calculation to the applicable TMR rate filing, and found them to be in agreement, 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.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the Company's compliance with PUCO Case Nos. 07-1224-GA-EXM and 05-474-GA-ATA in conjunction with the calculation of the Transportation Migration Rider – Part B for the period April 1, 2013 through March 31, 2014. 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

October 17, 2014

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

10/17/2014 3:53:17 PM

in

Case No(s). 14-0219-GA-EXR

Summary: Report Independent Accountants' Report on Applying Agreed-Upon Procedures electronically filed by Mr. Gregory L. Williams on behalf of The East Ohio Gas Company d/b/a Dominion East Ohio