

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of)
Columbia Gas of Ohio, Inc. for)
Approval to Implement a Capital) Case No. 12-3221-GA-UNC
Expenditure Program.)

In the Matter of the Application of)
Columbia Gas of Ohio, Inc. for) Case No. 12-3222-GA-AAM
Approval to Change Accounting)
Methods.)

**ANNUAL INFORMATION FILING
OF COLUMBIA GAS OF OHIO, INC.**

On October 3, 2011, Columbia Gas of Ohio, Inc. ("Columbia") filed an Application for Authority to Implement a Capital Expenditure Program and for Approval to Change Accounting Methods ("Application") in Case Nos. 11-5351-GA-UNC and 11-5352-GA-AAM. Columbia sought the Commission's approval to create a capital expenditure program ("CEP") for the period from October 1, 2011, through December 31, 2012, and associated deferral authority ("accounting treatment"). The Commission issued a Finding and Order ("Original Order") on August 29, 2012. In the Order the Commission approved the Application with modifications.

On December 24, 2012, Columbia filed an Application to continue its CEP and the previously approved accounting treatment. Consistent with the Original Order, the Commission, in its October 9, 2013 Finding and Order ("Extension Order"), authorized Columbia to implement the CEP and to modify its accounting procedures as necessary to carry out the implementation of the CEP in 2013 and in succeeding years, up until the point where the accrued deferrals, if included in base rates, would cause rates to exceed \$1.50 for the SGS class of customers.

In paragraph 32(f) of the Original Order and adopted in paragraph 14 of the Extension Order, the Commission directed Columbia to docket an annual

informational filing by April 30 of each year. The Order requires that the following information be included in annual information filing:

Columbia should 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. The annual informational filings should include all calculations used to determine the monthly deferred amounts, including a breakdown of investments (by budget class), PISCC, depreciation expense, property tax expense, and all incremental revenue, as well as a capital budget for the upcoming year. The annual informational filings 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.

Pursuant to both Orders, Columbia files this Annual Information Filing. The information required to be filed is attached hereto.

Respectfully submitted,
COLUMBIA GAS OF OHIO, INC.

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CERTIFICATE OF SERVICE

The Public Utilities Commission of Ohio's e-filing system will electronically serve notice of the filing of this document on the parties referenced on the service list of the docket card who have electronically subscribed to the case. In addition, the undersigned hereby certifies that a copy of the foregoing document is also being served via electronic mail on the 29th day of April, 2016 upon the parties listed below.

/s/ Stephen B. Seiple

Stephen B. Seiple

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Columbia Gas of Ohio, Inc.
2015 Capital Expenditure Program
Case Nos. 13-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Total Plant Investment

Line No.	Description	2011	2012	2013	2014	2015	2016	2017	Cumulative
1	NON-IPP Gross Additions	\$19,224,649	\$60,964,291	\$74,311,563	\$109,397,575	\$125,671,207	\$126,746,325	\$129,443,295	\$955,444,250
2	NON-IPP Gross Retirements	\$(8,235,079)	\$(12,989,582)	\$(19,767,804)	\$(23,823,152)	\$(13,472,031)	\$(14,568,885)	\$(16,671,641)	\$(89,393,097)
3	TOTAL Balance	\$10,989,570	\$47,974,709	\$54,543,759	\$185,574,423	\$112,199,176	\$112,177,440	\$112,771,654	\$866,051,153
	Gross Plant	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12
4	Replacement & Betterment	\$2,830,055	\$1,483,055	\$2,972,129	\$2,161,269	\$1,597,784	\$1,044,798	\$2,439,915	\$2,386,141
5	Growth	\$2,384,451	\$2,258,601	\$2,163,817	\$2,258,269	\$2,817,793	\$2,148,473	\$2,498,156	\$1,964,391
6	Support Services	\$350,708	\$1,321,678	\$3,537,063	\$162,231	\$17,488	\$12,012	\$1,367,136	\$113,189
7	Information Technology	\$274,463	\$21,295	\$(23,316)	\$119,714	\$0	\$9,440	\$0	\$47,357
8	NON-IPP Gross Additions	\$5,519,678	\$5,055,675	\$8,440,391	\$2,818,615	\$4,433,024	\$3,168,723	\$6,203,207	\$4,485,278
9	Gross Retirement Retirements	\$(536,160)	\$(1,139,139)	\$(6,569,779)	\$(609,572)	\$(916,022)	\$(99,588)	\$(181,571)	\$(757,071)
10	NON-IPP Retirements	\$(536,160)	\$(1,139,139)	\$(6,569,779)	\$(609,572)	\$(916,022)	\$(99,588)	\$(181,571)	\$(757,071)
11	NON-IPP Net Plant	\$4,983,517	\$2,916,436	\$2,079,614	\$2,188,943	\$4,117,002	\$3,069,125	\$6,121,636	\$3,728,207
12	Cumulative Balance	\$4,983,517	\$8,903,967	\$10,989,670	\$13,718,513	\$17,295,515	\$20,364,650	\$26,486,286	\$30,194,493
	Gross Plant	Jun 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13
13	Replacement & Betterment	\$1,324,145	\$(819,264)	\$2,997,169	\$1,763,912	\$1,378,340	\$1,432,305	\$2,319,482	\$1,234,048
14	Growth	\$2,074,351	\$1,903,596	\$2,602,563	\$2,128,751	\$2,361,360	\$1,710,370	\$2,767,800	\$3,869,206
15	Support Services	\$689,156	\$(143,327)	\$221,656	\$184,481	\$181,481	\$181,481	\$181,481	\$181,481
16	Information Technology	\$199	\$301	\$650,523	\$553,354	\$613,819	\$444,599	\$719,483	\$1,003,173
17	NON-IPP Gross Additions	\$4,387,872	\$335,225	\$5,271,611	\$4,634,564	\$5,163,128	\$3,739,763	\$6,051,267	\$3,438,243
18	Gross Retirement Retirements	\$(1,074,522)	\$(1,149,153)	\$(6,761,605)	\$(4,392,186)	\$(6,976,753)	\$(607,162)	\$(521,534)	\$(736,170)
19	NON-IPP Retirements	\$(1,074,522)	\$(1,149,153)	\$(6,761,605)	\$(4,392,186)	\$(6,976,753)	\$(607,162)	\$(521,534)	\$(736,170)
20	NON-IPP Net Plant	\$3,193,350	\$(809,658)	\$4,595,205	\$2,922,378	\$4,486,415	\$3,042,602	\$5,530,433	\$7,702,673
21	Cumulative Balance	\$63,407,719	\$62,837,861	\$67,433,166	\$67,895,544	\$72,179,959	\$75,222,580	\$80,752,994	\$85,425,067
	Gross Plant	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14
22	Replacement & Betterment	\$2,972,863	\$2,168,849	\$1,663,357	\$2,391,670	\$3,782,366	\$3,114,182	\$2,183,951	\$4,708,034
23	Growth	\$2,972,863	\$2,168,849	\$1,663,357	\$2,391,670	\$3,782,366	\$3,114,182	\$2,183,951	\$4,708,034
24	Support Services	\$230,918	\$892,658	\$704,565	\$485,254	\$112,447	\$279,597	\$724,296	\$43,674
25	Information Technology	\$403,640	\$23,365	\$139,149	\$14,920,651	\$236,547	\$75,583	\$449,255	\$187,396
26	NON-IPP Gross Additions	\$1,442,361	\$6,076,097	\$6,076,117	\$20,946,118	\$6,641,321	\$6,275,787	\$6,694,123	\$8,321,419
27	Gross Retirement Retirements	\$(368,847)	\$(704,223)	\$(355,145)	\$(977,247)	\$(840,863)	\$(869,629)	\$(5,507,640)	\$(476,214)
28	NON-IPP Retirements	\$(368,847)	\$(704,223)	\$(355,145)	\$(977,247)	\$(840,863)	\$(869,629)	\$(5,507,640)	\$(476,214)
29	NON-IPP Net Plant	\$1,073,514	\$4,371,874	\$5,722,972	\$19,972,865	\$6,237,668	\$5,414,128	\$1,186,484	\$7,845,199
30	Cumulative Balance	\$116,472,563	\$120,847,397	\$126,270,369	\$146,542,434	\$152,789,102	\$158,194,230	\$159,380,714	\$167,225,913
	Gross Plant	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15
31	Replacement & Betterment	\$643,688	\$1,894,395	\$2,327,596	\$1,396,679	\$6,367,306	\$5,947,388	\$2,714,597	\$4,573,393
32	Growth	\$2,769,870	\$2,598,453	\$3,225,952	\$2,573,949	\$3,044,634	\$3,567,134	\$2,739,296	\$3,882,953
33	Support Services	\$601,720	\$385,245	\$368,588	\$430,038	\$1,082,362	\$174,329	\$134,429	\$176,798
34	Information Technology	\$235,691	\$109,858	\$348,968	\$140,392	\$54,283	\$308,649	\$214,809	\$238,260
35	NON-IPP Gross Additions	\$2,550,958	\$4,784,125	\$6,188,922	\$4,541,404	\$11,788,485	\$8,307,611	\$7,073,331	\$9,013,497
36	Gross Retirement Retirements	\$(1,269,491)	\$(2,342,144)	\$(491,149)	\$(1,102,346)	\$(651,377)	\$(643,039)	\$(642,815)	\$(649,837)
37	NON-IPP Retirements	\$(1,269,491)	\$(2,342,144)	\$(491,149)	\$(1,102,346)	\$(651,377)	\$(643,039)	\$(642,815)	\$(649,837)
38	NON-IPP Net Plant	\$2,051,627	\$2,441,981	\$5,697,772	\$3,439,058	\$11,137,108	\$7,664,572	\$6,430,516	\$8,363,660
39	Cumulative Balance	\$229,814,487	\$236,157,279	\$231,855,051	\$236,294,082	\$246,800,999	\$254,375,471	\$260,906,187	\$269,246,847
	Gross Plant	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16
40	Replacement & Betterment	\$5,591,714	\$2,304,915	\$5,268,110	\$4,795,654	\$6,333,202	\$7,350,135	\$4,940,345	\$6,238,265
41	Growth	\$4,561,841	\$3,842,097	\$4,541,455	\$4,403,354	\$4,480,777	\$5,161,847	\$4,573,393	\$4,852,567
42	Support Services	\$242,144	\$198,172	\$260,625	\$229,183	\$262,168	\$269,013	\$248,754	\$260,088
43	Information Technology	\$462,269	\$253,183	\$253,183	\$253,183	\$253,183	\$253,183	\$253,183	\$253,183
44	NON-IPP Gross Additions	\$10,798,159	\$7,453,767	\$11,893,354	\$9,538,255	\$11,879,670	\$13,329,679	\$10,386,275	\$11,854,503
45	Gross Retirement Retirements	\$(1,119,142)	\$(798,795)	\$(1,258,714)	\$(1,028,644)	\$(1,268,803)	\$(1,427,703)	\$(1,081,255)	\$(1,254,070)
46	NON-IPP Retirements	\$(1,119,142)	\$(798,795)	\$(1,258,714)	\$(1,028,644)	\$(1,268,803)	\$(1,427,703)	\$(1,081,255)	\$(1,254,070)
47	NON-IPP Net Plant	\$9,589,017	\$6,722,972	\$10,635,240	\$8,510,611	\$10,610,867	\$11,901,975	\$9,305,020	\$10,600,433
48	Cumulative Balance	\$352,151,183	\$358,874,155	\$369,509,396	\$378,420,046	\$389,130,914	\$401,032,889	\$410,337,909	\$420,938,341
	Gross Plant	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17
49	Replacement & Betterment	\$5,586,300	\$3,009,753	\$6,494,325	\$4,959,318	\$6,561,766	\$7,615,399	\$5,118,641	\$6,463,402
50	Growth	\$5,586,300	\$3,009,753	\$6,494,325	\$4,959,318	\$6,561,766	\$7,615,399	\$5,118,641	\$6,463,402
51	Support Services	\$250,883	\$195,999	\$270,538	\$237,454	\$271,568	\$303,588	\$257,732	\$379,475
52	Information Technology	\$510,126	\$542,475	\$542,475	\$542,475	\$542,475	\$542,475	\$542,475	\$542,475
53	NON-IPP Gross Additions	\$9,851,305	\$6,465,681	\$11,079,687	\$9,054,684	\$11,188,706	\$12,567,426	\$9,517,805	\$11,039,622
54	Gross Retirement Retirements	\$(1,265,670)	\$(844,139)	\$(1,440,397)	\$(1,177,110)	\$(1,451,932)	\$(1,633,787)	\$(1,237,315)	\$(1,435,073)
55	NON-IPP Retirements	\$(1,265,670)	\$(844,139)	\$(1,440,397)	\$(1,177,110)	\$(1,451,932)	\$(1,633,787)	\$(1,237,315)	\$(1,435,073)
56	NON-IPP Net Plant	\$8,585,635	\$5,621,542	\$9,639,290	\$7,877,574	\$9,736,774	\$10,933,639	\$8,280,490	\$9,604,549
57	Cumulative Balance	\$474,743,253	\$480,382,795	\$490,022,305	\$497,899,889	\$507,616,663	\$518,050,333	\$526,830,823	\$536,434,772
	Gross Plant	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17
49	Replacement & Betterment	\$5,586,300	\$3,009,753	\$6,494,325	\$4,959,318	\$6,561,766	\$7,615,399	\$5,118,641	\$6,463,402
50	Growth	\$5,586,300	\$3,009,753	\$6,494,325	\$4,959,318	\$6,561,766	\$7,615,399	\$5,118,641	\$6,463,402
51	Support Services	\$250,883	\$195,999	\$270,538	\$237,454	\$271,568	\$303,588	\$257,732	\$379,475
52	Information Technology	\$510,126	\$542,475	\$542,475	\$542,475	\$542,475	\$542,475	\$542,475	\$542,475
53	NON-IPP Gross Additions	\$9,851,305	\$6,465,681	\$11,079,687	\$9,054,684	\$11,188,706	\$12,567,426	\$9,517,805	\$11,039,622
54	Gross Retirement Retirements	\$(1,265,670)	\$(844,139)	\$(1,440,397)	\$(1,177,110)	\$(1,451,932)	\$(1,633,787)	\$(1,237,315)	\$(1,435,073)
55	NON-IPP Retirements	\$(1,265,670)	\$(844,139)	\$(1,440,397)	\$(1,177,110)	\$(1,451,932)	\$(1,633,787)	\$(1,237,315)	\$(1,435,073)
56	NON-IPP Net Plant	\$8,585,635	\$5,621,542	\$9,639,290	\$7,877,574	\$9,736,774	\$10,933,639	\$8,280,490	\$9,604,549
57	Cumulative Balance	\$474,743,253	\$480,382,795	\$490,022,305	\$497,899,889	\$507,616,663	\$518,050,333	\$526,830,823	\$536,434,772

Columbia Gas of Ohio, Inc.
2015 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Total Depreciation Calculations

No.	Description	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12
1	NON IRP Net Plant	\$4,993,517	\$8,909,957	\$10,989,570	\$13,178,513	\$17,295,515	\$20,364,650	\$26,486,286	\$30,194,493	\$31,341,195	\$36,382,436	\$43,776,905	\$46,974,313	\$50,427,971	\$55,364,913	\$59,854,369
2	TOTAL Non IRP Net Plant	\$4,993,517	\$8,909,957	\$10,989,570	\$13,178,513	\$17,295,515	\$20,364,650	\$26,486,286	\$30,194,493	\$31,341,195	\$36,382,436	\$43,776,905	\$46,974,313	\$50,427,971	\$55,364,913	\$59,854,369
3	NON IRP Net Plant Depreciation	\$5,659	\$15,757	\$22,553	\$27,390	\$34,537	\$42,682	\$53,098	\$64,238	\$69,740	\$76,753	\$90,847	\$102,851	\$110,389	\$119,899	\$130,582
4	TOTAL Provision for Plant Depreciation	\$5,659	\$15,757	\$22,553	\$27,390	\$34,537	\$42,682	\$53,098	\$64,238	\$69,740	\$76,753	\$90,847	\$102,851	\$110,389	\$119,899	\$130,582
5	Accumulated Depreciation Reserve	\$5,659	\$21,417	\$43,969	\$71,360	\$105,897	\$148,579	\$201,676	\$265,915	\$335,655	\$412,408	\$503,256	\$606,107	\$716,496	\$836,395	\$966,977
6	TOTAL Accumulated Plant Depreciation	\$5,659	\$21,417	\$43,969	\$71,360	\$105,897	\$148,579	\$201,676	\$265,915	\$335,655	\$412,408	\$503,256	\$606,107	\$716,496	\$836,395	\$966,977
7	NON IRP Net Plant	\$63,047,719	\$62,837,861	\$67,433,166	\$67,695,544	\$72,179,959	\$75,222,560	\$80,752,994	\$88,455,067	\$92,308,082	\$100,719,978	\$109,361,255	\$115,398,548			
8	TOTAL Non IRP Net Plant	\$63,047,719	\$62,837,861	\$67,433,166	\$67,695,544	\$72,179,959	\$75,222,560	\$80,752,994	\$88,455,067	\$92,308,082	\$100,719,978	\$109,361,255	\$115,398,548			
9	NON IRP Net Plant Depreciation	\$123,775	\$141,621	\$146,555	\$152,020	\$157,360	\$165,828	\$175,472	\$191,769	\$204,865	\$218,765	\$238,092	\$254,728			
10	TOTAL Provision for Plant Depreciation	\$123,775	\$141,621	\$146,555	\$152,020	\$157,360	\$165,828	\$175,472	\$191,769	\$204,865	\$218,765	\$238,092	\$254,728			
11	Accumulated Depreciation Reserve	\$1,090,752	\$1,232,373	\$1,378,928	\$1,530,948	\$1,688,308	\$1,854,135	\$2,029,608	\$2,221,377	\$2,426,242	\$2,645,007	\$2,883,099	\$3,137,827			
12	TOTAL Accumulated Plant Depreciation	\$1,090,752	\$1,232,373	\$1,378,928	\$1,530,948	\$1,688,308	\$1,854,135	\$2,029,608	\$2,221,377	\$2,426,242	\$2,645,007	\$2,883,099	\$3,137,827			
13	NON IRP Net Plant	\$116,472,563	\$120,847,397	\$126,570,369	\$146,542,434	\$152,780,102	\$158,194,230	\$169,380,714	\$167,225,913	\$173,731,010	\$209,667,488	\$221,137,420	\$220,962,971			
14	TOTAL Non IRP Net Plant	\$116,472,563	\$120,847,397	\$126,570,369	\$146,542,434	\$152,780,102	\$158,194,230	\$169,380,714	\$167,225,913	\$173,731,010	\$209,667,488	\$221,137,420	\$220,962,971			
15	NON IRP Net Plant Depreciation	\$262,787	\$268,963	\$360,611	\$398,062	\$436,263	\$453,245	\$462,865	\$476,029	\$496,945	\$558,803	\$653,028	\$784,478			
16	TOTAL Provision for Plant Depreciation	\$262,787	\$268,963	\$360,611	\$398,062	\$436,263	\$453,245	\$462,865	\$476,029	\$496,945	\$558,803	\$653,028	\$784,478			
17	Accumulated Depreciation Reserve	\$3,400,614	\$3,669,577	\$4,030,188	\$4,428,250	\$4,864,513	\$5,317,758	\$5,780,623	\$6,256,652	\$6,753,597	\$7,312,400	\$7,965,429	\$8,749,906			
18	TOTAL Accumulated Plant Depreciation	\$3,400,614	\$3,669,577	\$4,030,188	\$4,428,250	\$4,864,513	\$5,317,758	\$5,780,623	\$6,256,652	\$6,753,597	\$7,312,400	\$7,965,429	\$8,749,906			
19	NON IRP Net Plant	\$223,914,497	\$226,157,279	\$221,855,051	\$235,294,092	\$245,600,999	\$254,375,471	\$260,906,187	\$269,246,847	\$282,416,423	\$294,323,572	\$302,903,179	\$342,562,167			
20	TOTAL Non IRP Net Plant	\$223,914,497	\$226,157,279	\$221,855,051	\$235,294,092	\$245,600,999	\$254,375,471	\$260,906,187	\$269,246,847	\$282,416,423	\$294,323,572	\$302,903,179	\$342,562,167			
21	NON IRP Net Plant Depreciation	\$674,360	\$702,170	\$674,080	\$687,527	\$709,270	\$735,840	\$758,366	\$780,253	\$811,910	\$848,817	\$878,968	\$957,456			
22	TOTAL Provision for Plant Depreciation	\$674,360	\$702,170	\$674,080	\$687,527	\$709,270	\$735,840	\$758,366	\$780,253	\$811,910	\$848,817	\$878,968	\$957,456			
23	Accumulated Depreciation Reserve	\$9,424,266	\$10,126,436	\$10,800,516	\$11,488,043	\$12,197,313	\$12,933,153	\$13,691,519	\$14,471,772	\$15,283,682	\$16,132,499	\$17,011,468	\$17,968,923			
24	TOTAL Accumulated Plant Depreciation	\$9,424,266	\$10,126,436	\$10,800,516	\$11,488,043	\$12,197,313	\$12,933,153	\$13,691,519	\$14,471,772	\$15,283,682	\$16,132,499	\$17,011,468	\$17,968,923			
19	NON IRP Net Plant	\$352,151,183	\$358,874,155	\$365,509,396	\$378,420,046	\$389,130,914	\$401,032,889	\$410,337,909	\$420,938,341	\$432,398,997	\$441,705,203	\$453,400,602	\$466,169,617			
20	TOTAL Non IRP Net Plant	\$352,151,183	\$358,874,155	\$365,509,396	\$378,420,046	\$389,130,914	\$401,032,889	\$410,337,909	\$420,938,341	\$432,398,997	\$441,705,203	\$453,400,602	\$466,169,617			
21	NON IRP Net Plant Depreciation	\$1,022,444	\$1,046,452	\$1,071,998	\$1,100,765	\$1,129,643	\$1,162,924	\$1,194,135	\$1,223,431	\$1,255,899	\$1,286,463	\$1,317,372	\$1,353,377			
22	TOTAL Provision for Plant Depreciation	\$1,022,444	\$1,046,452	\$1,071,998	\$1,100,765	\$1,129,643	\$1,162,924	\$1,194,135	\$1,223,431	\$1,255,899	\$1,286,463	\$1,317,372	\$1,353,377			
23	Accumulated Depreciation Reserve	\$18,991,368	\$20,037,819	\$21,109,818	\$22,210,583	\$23,340,226	\$24,503,150	\$25,697,285	\$26,920,716	\$28,176,615	\$29,463,077	\$30,780,449	\$32,133,827			
24	TOTAL Accumulated Plant Depreciation	\$18,991,368	\$20,037,819	\$21,109,818	\$22,210,583	\$23,340,226	\$24,503,150	\$25,697,285	\$26,920,716	\$28,176,615	\$29,463,077	\$30,780,449	\$32,133,827			
19	NON IRP Net Plant	\$474,740,253	\$480,382,795	\$486,022,305	\$497,899,889	\$507,616,663	\$518,550,333	\$526,830,823	\$536,434,772	\$546,917,466	\$555,199,270	\$565,921,891	\$577,741,371			
20	TOTAL Non IRP Net Plant	\$474,740,253	\$480,382,795	\$486,022,305	\$497,899,889	\$507,616,663	\$518,550,333	\$526,830,823	\$536,434,772	\$546,917,466	\$555,199,270	\$565,921,891	\$577,741,371			
21	NON IRP Net Plant Depreciation	\$1,384,784	\$1,405,702	\$1,428,194	\$1,453,974	\$1,479,869	\$1,510,261	\$1,538,540	\$1,564,861	\$1,594,424	\$1,622,040	\$1,650,010	\$1,683,186			
22	TOTAL Provision for Plant Depreciation	\$1,384,784	\$1,405,702	\$1,428,194	\$1,453,974	\$1,479,869	\$1,510,261	\$1,538,540	\$1,564,861	\$1,594,424	\$1,622,040	\$1,650,010	\$1,683,186			
23	Accumulated Depreciation Reserve	\$33,518,611	\$34,924,313	\$36,352,507	\$37,806,481	\$39,286,350	\$40,796,612	\$42,335,151	\$43,900,013	\$45,494,436	\$47,116,476	\$48,766,487	\$50,449,673			
24	TOTAL Accumulated Plant Depreciation	\$33,518,611	\$34,924,313	\$36,352,507	\$37,806,481	\$39,286,350	\$40,796,612	\$42,335,151	\$43,900,013	\$45,494,436	\$47,116,476	\$48,766,487	\$50,449,673			
MONTHLY DEFERRAL SPREAD:																
19	Provision for Plant Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,659	\$15,757	\$22,553	\$27,390
20	Accumulated Depreciation Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,659	\$21,417	\$43,969	\$71,360
21	Provision for Plant Depreciation	\$27,390	\$34,537	\$42,682	\$53,098	\$64,238	\$69,740	\$76,753	\$90,847	\$102,851	\$110,389	\$119,899	\$130,582			
22	Accumulated Depreciation Reserve	\$71,360	\$105,897	\$148,579	\$201,676	\$265,915	\$335,655	\$412,408	\$503,256	\$606,107	\$716,496	\$836,395	\$966,977			
23	Provision for Plant Depreciation	\$123,775	\$141,621	\$146,555	\$152,020	\$157,360	\$165,828	\$175,472	\$191,769	\$204,865	\$218,765	\$238,092	\$254,728			
24	Accumulated Depreciation Reserve	\$1,090,752	\$1,232,373	\$1,378,928	\$1,530,948	\$1,688,308	\$1,854,135	\$2,029,608	\$2,221,377	\$2,426,242	\$2,645,007	\$2,883,099	\$3,137,827			
25	Provision for Plant Depreciation	\$262,787	\$268,963	\$360,611	\$398,062	\$436,263	\$453,245	\$462,865	\$476,029	\$496,945	\$558,803	\$653,028	\$784,478			
26	Accumulated Depreciation Reserve	\$3,400,614	\$3,669,577	\$4,030,188	\$4,428,250	\$4,864,513	\$5,317,758	\$5,780,623	\$6,256,652	\$6,753,597	\$7,312,400	\$7,965,429	\$8,749,906			
27	Provision for Plant Depreciation	\$674,360	\$702,170	\$674,080	\$687,527	\$709,270	\$735,840	\$758,366	\$780,253	\$811,910	\$848,817	\$878,968	\$957,456			
28	Accumulated Depreciation Reserve	\$9,424,266	\$10,126,436	\$10,800,516	\$11,488,043	\$12,197,313	\$12,933,153	\$13,691,519	\$14,471,772	\$15,283,682	\$16,132,499	\$17,011,468	\$17,968,923			
27	Provision for Plant Depreciation	\$1,022,444	\$1,046,452	\$1,071,998	\$1,100,765	\$1,129,643	\$1,162,924	\$1,194,135	\$1,223,431	\$1,255,899	\$1,286,463	\$1,317,372	\$1,353,377			
28	Accumulated Depreciation Reserve	\$18,991,368	\$20,037,819	\$21,109,818	\$22,210,583	\$23,340,226	\$24,503,150	\$25,697,285	\$26,920,716	\$28,176,615	\$29,463,077	\$30,780,449	\$32,133,827			
27	Provision for Plant Depreciation	\$1,022,444	\$1,046,452	\$1,071,998	\$1,100,765	\$1,129,643	\$1,162,924	\$1,194,135	\$1,223,431	\$1,255,899	\$1,286,463	\$1,317,372	\$1,353,377			
28	Accumulated Depreciation Reserve	\$18,991,368	\$20,037,819	\$21,109,818	\$22,210,583	\$23,340,226	\$24,503,150	\$25,697,285	\$26,920,716	\$28,176,615	\$29,463,077	\$30,780,449	\$32,133,827			
27	Provision for Plant Depreciation	\$1,022,444	\$1,046,452	\$1,071,998	\$1,100,765	\$1,129,643	\$1,162,924	\$1,194,135	\$1,223,431	\$1,255,899	\$1,286,463	\$1,317,372	\$1,353,377			
28	Accumulated Depreciation Reserve	\$18,991,368	\$20,037,819	\$21,109,818	\$22,210,583	\$23,340,226	\$24,503,150	\$25,697,285	\$26,920,716	\$28,176,615	\$29,463,077	\$30,780,449	\$32,133,827			
27	Provision for Plant Depreciation	\$1,022,444	\$1,046,452	\$1,071,998	\$1,100,765	\$1,129,643	\$1,162,924	\$1,194,135	\$1,223,431	\$1,255,899	\$1,286,463	\$1,317,372	\$1,353,377			
28	Accumulated Depreciation Reserve	\$18,991,368	\$20,037,819	\$21,109,818	\$22,210,583	\$23,340,226	\$24,503,150	\$25,697,285	\$26,920,716	\$28,176,615	\$29,463,077	\$30,780,449	\$32,133,827			
27	Provision for Plant Depreciation	\$1,022,444	\$1,046,452	\$1,071,998	\$1,100,765	\$1,129,643	\$1,162,924	\$1,194,135	\$1,223,431	\$1,255,899	\$1,286,463	\$1,317,372	\$1,353,377			
28	Accumulated Depreciation Reserve	\$18,991,368	\$20,037,819	\$21,109,818	\$22,210,583	\$23,340,226	\$24,503,150	\$25,697,285	\$26,920,716	\$28,176,615	\$29,463,077	\$30,780,449	\$32,133,827			
27	Provision for Plant Depreciation	\$1,022,444	\$1,046,452	\$1,071,998	\$1,100,765	\$1,129,643	\$1,162,924	\$1,194,135	\$1,223,431	\$1,255,899	\$1,286,463	\$1,317,372	\$1,353,377			
28	Accumulated Depreciation Reserve	\$18,991,368	\$20,037,819	\$21,109,818	\$22,210,583	\$23,340,226	\$24,503,150	\$25,697,285	\$26,920,716	\$28,176,615	\$29,463,077	\$30,780,449	\$32,133,827			
27	Provision for Plant Depreciation	\$1,022,444	\$1,046,452	\$1,071,998	\$1,100,765	\$1,129,643	\$1,162,924	\$1,194,135	\$1,223,431	\$1,255,899	\$1,286,463	\$1,317,372	\$1,353,377			
28	Accumulated Depreciation Reserve	\$18,991,368	\$20,037,819	\$21,109,818	\$22,210,583	\$23,340,226	\$24,503,150	\$25,697,285	\$26,920,716	\$28,176,615	\$29,463,077	\$30,780,449	\$32,133,827			
27	Provision for Plant Depreciation	\$1,022,444	\$1,046,452	\$1,071,998	\$1,100											

Columbia Gas of Ohio, Inc.
2015 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Total Interest Calculations

No.	Description	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12
1	Interest Deferral	\$0	\$24,108	\$42,961	\$52,904	\$63,351	\$83,083	\$97,711	\$127,042	\$144,655	\$149,860	\$173,855	\$209,156	\$224,113	\$240,272	\$263,555
2	TOTAL PISCC	\$0	\$24,108	\$42,961	\$52,904	\$63,351	\$83,083	\$97,711	\$127,042	\$144,655	\$149,860	\$173,855	\$209,156	\$224,113	\$240,272	\$263,555
3	Accumulated PISCC	\$0	\$24,108	\$67,069	\$119,973	\$183,324	\$266,407	\$364,118	\$491,161	\$635,815	\$785,676	\$959,531	\$1,168,687	\$1,392,800	\$1,633,072	\$1,896,626
4	TOTAL Accumulated PISCC	\$0	\$24,108	\$67,069	\$119,973	\$183,324	\$266,407	\$364,118	\$491,161	\$635,815	\$785,676	\$959,531	\$1,168,687	\$1,392,800	\$1,633,072	\$1,896,626
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13			
5	Interest Deferral	\$217,001	\$297,084	\$295,398	\$316,730	\$317,259	\$338,007	\$351,802	\$377,479	\$413,491	\$430,983	\$470,269	\$510,563			
6	TOTAL PISCC	\$217,001	\$297,084	\$295,398	\$316,730	\$317,259	\$338,007	\$351,802	\$377,479	\$413,491	\$430,983	\$470,269	\$510,563			
7	Accumulated PISCC	\$2,113,628	\$2,410,711	\$2,706,110	\$3,022,840	\$3,340,099	\$3,678,106	\$4,029,908	\$4,407,387	\$4,820,877	\$5,251,861	\$5,722,130	\$6,232,693			
8	TOTAL Accumulated PISCC	\$2,113,628	\$2,410,711	\$2,706,110	\$3,022,840	\$3,340,099	\$3,678,106	\$4,029,908	\$4,407,387	\$4,820,877	\$5,251,861	\$5,722,130	\$6,232,693			
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14			
9	Interest Deferral	\$538,290	\$542,180	\$561,868	\$587,580	\$681,438	\$709,255	\$733,043	\$736,512	\$771,848	\$800,657	\$970,293	\$1,154,392			
10	TOTAL PISCC	\$538,290	\$542,180	\$561,868	\$587,580	\$681,438	\$709,255	\$733,043	\$736,512	\$771,848	\$800,657	\$970,293	\$1,154,392			
11	Accumulated PISCC	\$6,770,983	\$7,313,163	\$7,875,031	\$8,462,611	\$9,144,048	\$9,853,304	\$10,586,346	\$11,322,859	\$12,094,706	\$12,895,363	\$13,865,656	\$15,020,047			
12	TOTAL Accumulated PISCC	\$6,770,983	\$7,313,163	\$7,875,031	\$8,462,611	\$9,144,048	\$9,853,304	\$10,586,346	\$11,322,859	\$12,094,706	\$12,895,363	\$13,865,656	\$15,020,047			
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15			
13	Interest Deferral	\$999,170	\$1,009,892	\$1,013,596	\$1,040,798	\$1,053,753	\$1,098,942	\$1,136,791	\$1,163,969	\$1,199,566	\$1,257,750	\$1,309,816	\$1,327,581			
14	TOTAL PISCC	\$999,170	\$1,009,892	\$1,013,596	\$1,040,798	\$1,053,753	\$1,098,942	\$1,136,791	\$1,163,969	\$1,199,566	\$1,257,750	\$1,309,816	\$1,327,581			
15	Accumulated PISCC	\$16,019,217	\$17,029,109	\$18,042,705	\$19,083,503	\$20,137,257	\$21,236,199	\$22,372,990	\$23,536,959	\$24,736,525	\$25,994,275	\$27,304,091	\$28,631,673			
16	TOTAL Accumulated PISCC	\$16,019,217	\$17,029,109	\$18,042,705	\$19,083,503	\$20,137,257	\$21,236,199	\$22,372,990	\$23,536,959	\$24,736,525	\$25,994,275	\$27,304,091	\$28,631,673			
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16			
13	Interest Deferral	\$1,528,293	\$1,568,627	\$1,595,354	\$1,640,381	\$1,677,153	\$1,722,264	\$1,772,828	\$1,811,016	\$1,855,166	\$1,903,213	\$1,940,973	\$1,989,837			
14	TOTAL PISCC	\$1,528,293	\$1,568,627	\$1,595,354	\$1,640,381	\$1,677,153	\$1,722,264	\$1,772,828	\$1,811,016	\$1,855,166	\$1,903,213	\$1,940,973	\$1,989,837			
15	Accumulated PISCC	\$30,159,866	\$31,728,593	\$33,323,948	\$34,964,329	\$36,641,482	\$38,363,747	\$40,136,574	\$41,947,590	\$43,802,757	\$45,705,970	\$47,646,943	\$49,636,780			
16	TOTAL Accumulated PISCC	\$30,159,866	\$31,728,593	\$33,323,948	\$34,964,329	\$36,641,482	\$38,363,747	\$40,136,574	\$41,947,590	\$43,802,757	\$45,705,970	\$47,646,943	\$49,636,780			
		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17			
13	Interest Deferral	\$2,043,585	\$2,077,419	\$2,097,367	\$2,136,029	\$2,166,273	\$2,205,055	\$2,249,424	\$2,281,167	\$2,319,018	\$2,360,867	\$2,392,223	\$2,434,940			
14	TOTAL PISCC	\$2,043,585	\$2,077,419	\$2,097,367	\$2,136,029	\$2,166,273	\$2,205,055	\$2,249,424	\$2,281,167	\$2,319,018	\$2,360,867	\$2,392,223	\$2,434,940			
15	Accumulated PISCC	\$51,680,365	\$53,757,784	\$55,855,151	\$57,991,179	\$60,157,452	\$62,362,508	\$64,611,931	\$66,893,099	\$69,212,116	\$71,572,983	\$73,965,206	\$76,400,146			
16	TOTAL Accumulated PISCC	\$51,680,365	\$53,757,784	\$55,855,151	\$57,991,179	\$60,157,452	\$62,362,508	\$64,611,931	\$66,893,099	\$69,212,116	\$71,572,983	\$73,965,206	\$76,400,146			
MONTHLY DEFERRAL SPREAD:																
17	PISCC Deferral	Jan 11	Feb 11	Mar 11	Apr 11	May 11	Jun 11	Jul 11	Aug 11	Sep 11	Oct 11	Nov 11	Dec 11			
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,108	\$42,961			
18	PISCC Deferral	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12			
		\$52,904	\$63,351	\$83,083	\$97,711	\$127,042	\$144,655	\$149,860	\$173,855	\$209,156	\$224,113	\$240,272	\$263,555			
19	PISCC Deferral	Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13			
		\$217,001	\$297,084	\$295,398	\$316,730	\$317,259	\$338,007	\$351,802	\$377,479	\$413,491	\$430,983	\$470,269	\$510,563			
20	PISCC Deferral	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14			
		\$538,290	\$542,180	\$561,868	\$587,580	\$681,438	\$709,255	\$733,043	\$736,512	\$771,848	\$800,657	\$970,293	\$1,154,392			
21	PISCC Deferral	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15			
		\$999,170	\$1,009,892	\$1,013,596	\$1,040,798	\$1,053,753	\$1,098,942	\$1,136,791	\$1,163,969	\$1,199,566	\$1,257,750	\$1,309,816	\$1,327,581			
22	PISCC Deferral	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16			
		\$1,528,293	\$1,568,627	\$1,595,354	\$1,640,381	\$1,677,153	\$1,722,264	\$1,772,828	\$1,811,016	\$1,855,166	\$1,903,213	\$1,940,973	\$1,989,837			
23	PISCC Deferral	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17			
		\$2,043,585	\$2,077,419	\$2,097,367	\$2,136,029	\$2,166,273	\$2,205,055	\$2,249,424	\$2,281,167	\$2,319,018	\$2,360,867	\$2,392,223	\$2,434,940			

Columbia Gas of Ohio, Inc.
2015 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Total Property Tax Calculations

Line No.	Description	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12
1	PROPERTY TAXES	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566
2	TOTAL PROPERTY TAXES	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566
3	CUMULATIVE DEFERRED PROPERTY TAXES	\$29,566	\$59,131	\$88,697	\$118,262	\$147,828	\$177,394	\$206,959	\$236,525	\$266,091	\$295,656	\$325,222	\$354,787
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13
4	PROPERTY TAXES	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438
5	TOTAL PROPERTY TAXES	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438
6	CUMULATIVE DEFERRED PROPERTY TAXES	\$487,225	\$619,663	\$752,101	\$884,539	\$1,016,977	\$1,149,415	\$1,281,853	\$1,414,291	\$1,546,729	\$1,679,166	\$1,811,604	\$1,944,042
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14
7	PROPERTY TAXES	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$342,918
8	TOTAL PROPERTY TAXES	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$342,918
9	CUMULATIVE DEFERRED PROPERTY TAXES	\$2,197,772	\$2,451,503	\$2,705,233	\$2,958,963	\$3,212,693	\$3,466,423	\$3,720,154	\$3,973,884	\$4,227,614	\$4,481,344	\$4,735,074	\$5,077,992
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15
10	PROPERTY TAXES	\$468,665	\$468,665	\$468,665	\$468,665	\$468,665	\$468,665	\$468,665	\$468,665	\$468,665	\$468,665	\$744,785	\$468,665
11	TOTAL PROPERTY TAXES	\$468,665	\$468,665	\$468,665	\$468,665	\$468,665	\$468,665	\$468,665	\$468,665	\$468,665	\$468,665	\$744,785	\$468,665
12	CUMULATIVE DEFERRED PROPERTY TAXES	\$5,546,658	\$6,015,323	\$6,483,988	\$6,952,653	\$7,421,319	\$7,889,984	\$8,358,649	\$8,827,314	\$9,295,980	\$9,764,645	\$10,509,430	\$10,978,095
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16
13	PROPERTY TAXES	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615
14	TOTAL PROPERTY TAXES	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615	\$703,615
15	CUMULATIVE DEFERRED PROPERTY TAXES	\$11,681,711	\$12,385,326	\$13,088,941	\$13,792,557	\$14,496,172	\$15,199,787	\$15,903,402	\$16,607,018	\$17,310,633	\$18,014,248	\$18,717,864	\$19,421,479
		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17
13	PROPERTY TAXES	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114
14	TOTAL PROPERTY TAXES	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114	\$939,114
15	CUMULATIVE DEFERRED PROPERTY TAXES	\$20,360,593	\$21,299,707	\$22,238,822	\$23,177,936	\$24,117,051	\$25,056,165	\$25,995,279	\$26,934,394	\$27,873,508	\$28,812,622	\$29,751,737	\$30,690,851

Columbia Gas of Ohio, Inc.
2015 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Customer Rate Development

Line No.	Description	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15
Gross CEP Deferrals:													
1	Depreciation Deferral	\$9,424,266	\$10,126,436	\$10,800,516	\$11,488,043	\$12,197,313	\$12,933,153	\$13,691,519	\$14,471,772	\$15,283,682	\$16,132,499	\$17,011,468	\$17,968,923
2	Interest Deferral	\$16,019,217	\$17,029,109	\$18,042,705	\$19,083,503	\$20,137,257	\$21,236,199	\$22,372,990	\$23,536,959	\$24,736,525	\$25,994,275	\$27,304,091	\$28,631,673
3	Property Tax Deferral	\$5,546,658	\$6,015,323	\$6,483,988	\$6,952,653	\$7,421,319	\$7,889,984	\$8,358,649	\$8,827,314	\$9,295,980	\$9,764,645	\$10,509,430	\$10,978,095
4	TOTAL Gross CEP Deferrals	\$30,990,141	\$33,170,868	\$35,327,209	\$37,524,199	\$39,755,888	\$42,059,336	\$44,423,158	\$46,836,045	\$49,316,187	\$51,891,419	\$54,824,989	\$57,578,692
5	Net Customer Additions Revenue Offset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL Pre-Tax Deferrals	\$30,990,141	\$33,170,868	\$35,327,209	\$37,524,199	\$39,755,888	\$42,059,336	\$44,423,158	\$46,836,045	\$49,316,187	\$51,891,419	\$54,824,989	\$57,578,692
Deferred Tax Offset													
7	Deferred Tax Offset (35.0%)	(\$10,846,549)	(\$11,609,804)	(\$12,364,523)	(\$13,133,470)	(\$13,914,561)	(\$14,720,768)	(\$15,548,105)	(\$16,392,616)	(\$17,260,665)	(\$18,161,997)	(\$19,188,746)	(\$20,152,542)
8	TOTAL Associated Tax Impact	(\$10,846,549)	(\$11,609,804)	(\$12,364,523)	(\$13,133,470)	(\$13,914,561)	(\$14,720,768)	(\$15,548,105)	(\$16,392,616)	(\$17,260,665)	(\$18,161,997)	(\$19,188,746)	(\$20,152,542)
9	TOTAL Net Ratebase Deferrals	\$20,143,592	\$21,561,064	\$22,962,686	\$24,390,730	\$25,841,327	\$27,338,569	\$28,875,053	\$30,443,430	\$32,055,522	\$33,729,423	\$35,636,243	\$37,426,150
Revenue Requirement Calculation													
10	Pretax Return on Rate Base (10.95%)	\$2,205,723	\$2,360,937	\$2,514,414	\$2,670,785	\$2,829,625	\$2,993,573	\$3,161,818	\$3,333,556	\$3,510,080	\$3,693,372	\$3,902,169	\$4,098,163
11	Amortization of Deferred Assets	\$1,127,421	\$1,206,756	\$1,247,828	\$1,325,430	\$1,404,257	\$1,485,620	\$1,569,115	\$1,654,343	\$1,741,946	\$1,832,909	\$1,936,528	\$2,033,795
12	TOTAL Revenue Requirement	\$3,333,145	\$3,567,693	\$3,762,242	\$3,996,215	\$4,233,883	\$4,479,193	\$4,730,933	\$4,987,898	\$5,252,026	\$5,526,280	\$5,838,697	\$6,131,958
Customer Class Allocation													
13	SGS (76.74%)	\$2,557,855	\$2,737,847	\$2,887,144	\$3,066,695	\$3,249,082	\$3,437,333	\$3,630,518	\$3,827,713	\$4,030,405	\$4,240,868	\$4,480,616	\$4,705,665
14	GS (14.96%)	\$498,638	\$533,727	\$562,831	\$597,834	\$633,389	\$670,087	\$707,748	\$746,190	\$785,703	\$826,732	\$873,469	\$917,341
15	LGS (3.24%)	\$107,994	\$115,593	\$121,897	\$129,477	\$137,178	\$145,126	\$153,282	\$161,608	\$170,166	\$179,051	\$189,174	\$198,675
16	Allocated Revenue Requirement	\$3,164,488	\$3,387,167	\$3,571,872	\$3,794,006	\$4,019,648	\$4,252,546	\$4,491,548	\$4,735,511	\$4,986,273	\$5,246,651	\$5,543,259	\$5,821,681
Customer Class Allocation													
17	Average SGS Customer Count	1,396,172	1,396,172	1,396,172	1,396,172	1,396,172	1,396,172	1,396,172	1,396,172	1,396,172	1,396,172	1,396,172	1,396,172
18	Average GS Customer Count	43,018	43,018	43,018	43,018	43,018	43,018	43,018	43,018	43,018	43,018	43,018	43,018
19	Average LGS Customer Count	396	396	396	396	396	396	396	396	396	396	396	396
20	Total Customer Count	1,439,587	1,439,587	1,439,587	1,439,587	1,439,587	1,439,587	1,439,587	1,439,587	1,439,587	1,439,587	1,439,587	1,439,587
Increase in Monthly Customer Charge													
21	SGS Customer Charge	\$ 0.15	\$ 0.16	\$ 0.17	\$ 0.18	\$ 0.19	\$ 0.21	\$ 0.22	\$ 0.23	\$ 0.24	\$ 0.25	\$ 0.27	\$ 0.28
22	GS Customer Charge	\$ 0.97	\$ 1.03	\$ 1.09	\$ 1.16	\$ 1.23	\$ 1.30	\$ 1.37	\$ 1.45	\$ 1.52	\$ 1.60	\$ 1.69	\$ 1.78
23	LGS Customer Charge	\$ 22.71	\$ 24.30	\$ 25.63	\$ 27.22	\$ 28.84	\$ 30.51	\$ 32.23	\$ 33.98	\$ 35.78	\$ 37.65	\$ 39.78	\$ 41.77

Columbia Gas of Ohio, Inc.
2015 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Customer Rate Development

Line No.	Description	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16
Gross CEP Deferrals:													
1	Depreciation Deferral	\$18,991,368	\$20,037,819	\$21,109,818	\$22,210,583	\$23,340,226	\$24,503,150	\$25,697,285	\$26,920,716	\$28,176,615	\$29,463,077	\$30,780,449	\$32,133,827
2	Interest Deferral	\$30,159,966	\$31,728,593	\$33,323,948	\$34,964,329	\$36,641,482	\$38,363,747	\$40,136,574	\$41,947,590	\$43,802,757	\$45,705,970	\$47,646,943	\$49,636,780
3	Property Tax Deferral	\$11,681,711	\$12,385,326	\$13,088,941	\$13,792,557	\$14,496,172	\$15,199,787	\$15,903,402	\$16,607,018	\$17,310,633	\$18,014,248	\$18,717,864	\$19,421,479
4	TOTAL Gross CEP Deferrals	\$60,833,045	\$64,151,739	\$67,522,707	\$70,967,469	\$74,477,880	\$78,066,683	\$81,737,261	\$85,475,324	\$89,290,004	\$93,183,296	\$97,145,256	\$101,192,085
5	Net Customer Additions Revenue Offset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL Pre-Tax Deferrals	\$60,833,045	\$64,151,739	\$67,522,707	\$70,967,469	\$74,477,880	\$78,066,683	\$81,737,261	\$85,475,324	\$89,290,004	\$93,183,296	\$97,145,256	\$101,192,085
Deferred Tax Offset													
7	Deferred Tax Offset (35.0%)	(\$21,291,566)	(\$22,453,109)	(\$23,632,947)	(\$24,838,614)	(\$26,067,258)	(\$27,323,339)	(\$28,608,041)	(\$29,916,363)	(\$31,251,502)	(\$32,614,153)	(\$34,000,840)	(\$35,417,230)
8	TOTAL Associated Tax Impact	(\$21,291,566)	(\$22,453,109)	(\$23,632,947)	(\$24,838,614)	(\$26,067,258)	(\$27,323,339)	(\$28,608,041)	(\$29,916,363)	(\$31,251,502)	(\$32,614,153)	(\$34,000,840)	(\$35,417,230)
9	TOTAL Net Ratebase Deferrals	\$39,541,479	\$41,698,630	\$43,889,760	\$46,128,855	\$48,410,622	\$50,743,344	\$53,129,220	\$55,558,960	\$58,038,503	\$60,569,142	\$63,144,416	\$65,774,856
Revenue Requirement Calculation													
10	Pretax Return on Rate Base (10.95%)	\$4,329,792	\$4,566,000	\$4,805,929	\$5,051,110	\$5,300,963	\$5,556,396	\$5,817,650	\$6,083,706	\$6,355,216	\$6,632,321	\$6,914,314	\$7,202,347
11	Amortization of Deferred Assets	\$2,148,745	\$2,265,968	\$2,385,037	\$2,506,713	\$2,630,708	\$2,757,471	\$2,887,124	\$3,019,159	\$3,153,902	\$3,291,420	\$3,431,365	\$3,574,307
12	TOTAL Revenue Requirement	\$6,478,537	\$6,831,968	\$7,190,966	\$7,557,823	\$7,931,671	\$8,313,868	\$8,704,773	\$9,102,866	\$9,509,118	\$9,923,741	\$10,345,678	\$10,776,654
Customer Class Allocation													
13	SGS (76.74%)	\$4,971,629	\$5,242,852	\$5,518,347	\$5,799,873	\$6,086,764	\$6,380,062	\$6,680,043	\$6,985,539	\$7,297,297	\$7,615,479	\$7,939,274	\$8,270,004
14	GS (14.96%)	\$969,189	\$1,022,062	\$1,075,768	\$1,130,650	\$1,186,578	\$1,243,755	\$1,302,234	\$1,361,789	\$1,422,564	\$1,484,592	\$1,547,713	\$1,612,187
15	LGS (3.24%)	\$209,905	\$221,356	\$232,987	\$244,873	\$256,986	\$269,369	\$282,035	\$294,933	\$308,095	\$321,529	\$335,200	\$349,164
16	Allocated Revenue Requirement	\$6,150,723	\$6,486,270	\$6,827,103	\$7,175,397	\$7,530,328	\$7,893,186	\$8,264,312	\$8,642,261	\$9,027,956	\$9,421,600	\$9,822,187	\$10,231,355
Customer Class Allocation													
17	Average SGS Customer Count	1,402,775	1,402,775	1,402,775	1,402,775	1,402,775	1,402,775	1,402,775	1,402,775	1,402,775	1,402,775	1,402,775	1,402,775
18	Average GS Customer Count	42,985	42,985	42,985	42,985	42,985	42,985	42,985	42,985	42,985	42,985	42,985	42,985
19	Average LGS Customer Count	399	399	399	399	399	399	399	399	399	399	399	399
20	Total Customer Count	1,446,159	1,446,159	1,446,159	1,446,159	1,446,159	1,446,159	1,446,159	1,446,159	1,446,159	1,446,159	1,446,159	1,446,159
Increase in Monthly Customer Charge													
21	SGS Customer Charge	\$ 0.30	\$ 0.31	\$ 0.33	\$ 0.34	\$ 0.36	\$ 0.38	\$ 0.40	\$ 0.41	\$ 0.43	\$ 0.45	\$ 0.47	\$ 0.49
22	GS Customer Charge	\$ 1.88	\$ 1.98	\$ 2.09	\$ 2.19	\$ 2.30	\$ 2.41	\$ 2.52	\$ 2.64	\$ 2.76	\$ 2.88	\$ 3.00	\$ 3.13
23	LGS Customer Charge	\$ 43.85	\$ 46.24	\$ 48.67	\$ 51.15	\$ 53.68	\$ 56.27	\$ 58.92	\$ 61.61	\$ 64.36	\$ 67.17	\$ 70.02	\$ 72.94

Columbia Gas of Ohio, Inc.
2015 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Customer Rate Development

Line No.	Description	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17
Gross CEP Deferrals:													
1	Depreciation Deferral	\$33,518,611	\$34,924,313	\$36,352,507	\$37,806,481	\$39,286,350	\$40,796,612	\$42,335,151	\$43,900,013	\$45,494,436	\$47,116,476	\$48,766,487	\$50,449,673
2	Interest Deferral	\$51,680,365	\$53,757,784	\$55,855,151	\$57,991,179	\$60,157,452	\$62,362,508	\$64,611,931	\$66,893,099	\$69,212,116	\$71,572,983	\$73,965,206	\$76,400,146
3	Property Tax Deferral	\$20,360,593	\$21,299,707	\$22,238,822	\$23,177,936	\$24,117,051	\$25,056,165	\$25,995,279	\$26,934,394	\$27,873,508	\$28,812,622	\$29,751,737	\$30,690,851
4	TOTAL Gross CEP Deferrals	\$105,559,569	\$109,981,804	\$114,446,479	\$118,975,597	\$123,560,853	\$128,215,284	\$132,942,362	\$137,727,505	\$142,580,060	\$147,502,082	\$152,483,429	\$157,540,670
5	Net Customer Additions Revenue Offset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL Pre-Tax Deferrals	\$105,559,569	\$109,981,804	\$114,446,479	\$118,975,597	\$123,560,853	\$128,215,284	\$132,942,362	\$137,727,505	\$142,580,060	\$147,502,082	\$152,483,429	\$157,540,670
Deferred Tax Offset													
7	Deferred Tax Offset (35.0%)	(\$36,945,849)	(\$38,493,632)	(\$40,056,268)	(\$41,641,459)	(\$43,246,299)	(\$44,875,349)	(\$46,529,827)	(\$48,204,627)	(\$49,903,021)	(\$51,625,729)	(\$53,369,200)	(\$55,139,235)
8	TOTAL Associated Tax Impact	(\$36,945,849)	(\$38,493,632)	(\$40,056,268)	(\$41,641,459)	(\$43,246,299)	(\$44,875,349)	(\$46,529,827)	(\$48,204,627)	(\$49,903,021)	(\$51,625,729)	(\$53,369,200)	(\$55,139,235)
9	TOTAL Net Ratebase Deferrals	\$68,613,720	\$71,488,173	\$74,390,212	\$77,334,138	\$80,314,555	\$83,339,935	\$86,412,535	\$89,522,878	\$92,677,039	\$95,876,353	\$99,114,229	\$102,401,436
Revenue Requirement Calculation													
10	Pretax Return on Rate Base (10.95%)	\$7,513,202	\$7,827,955	\$8,145,728	\$8,468,088	\$8,794,444	\$9,125,723	\$9,462,173	\$9,802,755	\$10,148,136	\$10,498,461	\$10,853,008	\$11,212,957
11	Amortization of Deferred Assets	\$3,728,575	\$3,884,777	\$4,042,479	\$4,202,456	\$4,364,416	\$4,528,820	\$4,695,790	\$4,864,811	\$5,036,213	\$5,210,069	\$5,386,020	\$5,564,652
12	TOTAL Revenue Requirement	\$11,241,777	\$11,712,732	\$12,188,207	\$12,670,544	\$13,158,860	\$13,654,543	\$14,157,963	\$14,667,566	\$15,184,349	\$15,708,529	\$16,239,028	\$16,777,609
Customer Class Allocation													
13	SGS (76.74%)	\$8,626,940	\$8,988,351	\$9,353,230	\$9,723,376	\$10,098,109	\$10,478,496	\$10,864,821	\$11,255,890	\$11,652,469	\$12,054,725	\$12,461,830	\$12,875,137
14	GS (14.96%)	\$1,681,770	\$1,752,225	\$1,823,356	\$1,895,513	\$1,968,565	\$2,042,720	\$2,118,031	\$2,194,268	\$2,271,579	\$2,349,996	\$2,429,359	\$2,509,930
15	LGS (3.24%)	\$364,234	\$379,493	\$394,898	\$410,526	\$426,347	\$442,407	\$458,718	\$475,229	\$491,973	\$508,956	\$526,145	\$543,595
16	Allocated Revenue Requirement	\$10,672,943	\$11,120,068	\$11,571,483	\$12,029,415	\$12,493,022	\$12,963,623	\$13,441,570	\$13,925,387	\$14,416,021	\$14,913,678	\$15,417,333	\$15,928,662
Customer Class Allocation													
17	Average SGS Customer Count	1,412,024	1,412,024	1,412,024	1,412,024	1,412,024	1,412,024	1,412,024	1,412,024	1,412,024	1,412,024	1,412,024	1,412,024
18	Average GS Customer Count	40,152	40,152	40,152	40,152	40,152	40,152	40,152	40,152	40,152	40,152	40,152	40,152
19	Average LGS Customer Count	400	400	400	400	400	400	400	400	400	400	400	400
20	Total Customer Count	1,452,575	1,452,575	1,452,575	1,452,575	1,452,575	1,452,575	1,452,575	1,452,575	1,452,575	1,452,575	1,452,575	1,452,575
Increase in Monthly Customer Charge													
21	SGS Customer Charge	\$ 0.51	\$ 0.53	\$ 0.55	\$ 0.57	\$ 0.60	\$ 0.62	\$ 0.64	\$ 0.66	\$ 0.69	\$ 0.71	\$ 0.74	\$ 0.76
22	GS Customer Charge	\$ 3.49	\$ 3.64	\$ 3.78	\$ 3.93	\$ 4.09	\$ 4.24	\$ 4.40	\$ 4.55	\$ 4.71	\$ 4.88	\$ 5.04	\$ 5.21
23	LGS Customer Charge	\$ 75.96	\$ 79.14	\$ 82.36	\$ 85.62	\$ 88.91	\$ 92.26	\$ 95.67	\$ 99.11	\$ 102.60	\$ 106.14	\$ 109.73	\$ 113.37

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Case No(s). 12-3221-GA-UNC, 12-3222-GA-AAM

Summary: Report of Capital Expenditure Program electronically filed by Cheryl A MacDonald
on behalf of Columbia Gas of Ohio, Inc.