BEFORE THE PUBLIC UTIEITIES COMMISSION OF OHIO

In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Revise Its Composite Book Depreciation Accrual Rate for Gas Property and Plant.


The Commission, coming now to consider the above-entitled matter finds that:
(1). Applícant, Columbia Gas of ohio, Inc., is a natural gas company as defined by Section 4905.03(A)(6) Revised Code, and a pubilc utility as defined by Section 4905.02 Revised Code. Therefore, Applicant is subject to the jurisdiction of this Commission.
(2) Section 4905.18, Revised Code, provides in pertinent part:

> Every public utility shall carry a proper and adeguate depreciation or deferrea maintenance account, whenever the public utilities comis. sion, after investigation, determines that a depreciation account can be reasor viy required. The comaission shall as certain, determine, and prescribe what are proper and adequate charges for depreciation of several classes of property for each public utility....The comission may prescribe such changes in such charges for depreciation as it. Iinds necessary.
(3) The Applicant is currently using depreciation accrual rates established by this Commission in Applicant's Case No. 78-1475-GA-COI.
(4) On January 26, 1982, Applicant filed an application to revise depreciation accrual rates for its natural gas plant. A depreciation study has been submitted to the Staff for review prior to the Application.
(5) The primary purpose of this application is to update the current depreciation accrual rates to reflect the additions, retirements and other related changes which have occurred since the current rates were prescribed.
(6) The Staff has conducted an investigation into this matter, and is in agreement with the proposed rates as shown on Applicant's Exhibit C-3.1 (attached).
(7) The rates were mutually agreed upon by representatives of the PUCO Staff and the Applicant on December 31, 1980.
(8) The Staff has recommended the adoption of these rates by the Commission.

It is, therefore,
ORDERED, That the accrual rates set forth in Exhibit C-3.1 (attachment) be, and hereby, are, prescribed as proper and adequate charges for depreciation of Applicant's natural gas plant. It is, further,

ORDERED, That the above accrual rates be made retroactively effective January 1 , 1982. It is, further,

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ORDERED, That a copy of this Entry be served upon each party of
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