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April 16, 2018

VIA ELECTRONIC DOCKETING

Ms. Barcy McNeal, Secretary
Public Utilities Commission of Ohio
180 East Broad Street, 11th Floor
Columbus, Ohio 43215

Re: PUCO Case No. 17-2202-GA-ALT

Dear Ms. McNeal,

Per the Amended Application (at page 2, footnote 1) of Columbia Gas of Ohio, Inc. ("Columbia") in this docket, Columbia submits this supplemental Exhibit H, which contains a statement of income and expense. Pages 3-5 of this supplement (Schedule C) to Exhibit H contains the supplemented information; the remaining pages of Exhibit H are the same as submitted with the Amended Application but are also submitted so as to constitute a complete Exhibit H.

Should you have any questions regarding this matter, please do not hesitate to contact us.

Sincerely,

/s/ Joseph M. Clark
Joseph M. Clark
Sr. Counsel

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
REPORT OF PROPERTY USED AND USEFUL
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): WPB-2.3a

EXHIBIT H
SCHEDULE A
Page 1 of 1
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTIONAL										TOTAL	
			101.001	101.002	101.003	101.12-4	101-2000	101-3000	101-4000	106	114			
1		<u>INTANGIBLE PLANT</u>												
2	30100	Organization	\$ 25,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25,937
3	30200	Franchise and Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
4	30300	Miscellaneous Intangible Plant	\$ 50,223,803	\$ 123,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50,347,476
5		TOTAL INTANGIBLE PLANT	\$ 50,249,740	\$ 123,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50,373,413
6		<u>DISTRIBUTION PLANT</u>												
7	37400	Land and Land Rights	\$ 27,199,297	\$ 777,727	\$ -	\$ -	\$ (365,315)	\$ (1,000)	\$ (28,973)	\$ -	\$ 560	\$ 27,582,296		
8	37500	Structures and Improvement	\$ 29,440,515	\$ 176,427	\$ 39,966	\$ -	\$ (207,297)	\$ (26,735)	\$ (26,006)	\$ -	\$ 411,807	\$ 29,808,677		
9	37600	Mains	\$ 1,176,744,694	\$ 14,026,936	\$ 650,366,635	\$ -	\$ (17,034,189)	\$ (162,674)	\$ (11,144,562)	\$ -	\$ 99,310,698	\$ 1,912,107,538		
10	37800	Meas. And Reg. Sta. Equip.-General	\$ 54,465,821	\$ 591,512	\$ 93,103	\$ -	\$ (606,474)	\$ (67,508)	\$ (95,098)	\$ -	\$ 913,085	\$ 55,294,441		
11	37900	Meas. And Reg. Sta. Equip.-City Ga	\$ 18,236,685	\$ -	\$ -	\$ -	\$ (633,255)	\$ (14,967)	\$ (17,054)	\$ -	\$ 3,533,023	\$ 21,104,432		
12	38000	Services	\$ 1,498,511,554	\$ 7,204,145	\$ 811,950	\$ -	\$ (638,721)	\$ (16,716)	\$ (14,347)	\$ -	\$ 1,331,217	\$ 1,507,189,082		
13	38100	Meters	\$ 146,423,810	\$ 1,349,509	\$ 57,110,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,884,238		
14	38200	Meter Installations	\$ 60,917,936	\$ 39,943	\$ -	\$ -	\$ (21,316)	\$ -	\$ (8,517)	\$ -	\$ -	\$ 60,928,046		
15	38300	House Regulators	\$ 60,753,042	\$ 1,448,960	\$ -	\$ -	\$ (463,731)	\$ -	\$ (17,662)	\$ -	\$ -	\$ 61,720,609		
16	38400	House Regulator Installations	\$ 33,313,763	\$ -	\$ -	\$ -	\$ (11,236)	\$ -	\$ -	\$ -	\$ -	\$ 33,302,527		
17	38500	Industrial Meas. And Reg. Sta. Equip.	\$ 12,556,614	\$ 98,064	\$ -	\$ -	\$ (189,689)	\$ 19,100	\$ (13,420)	\$ -	\$ 1,198,442	\$ 13,669,111		
18	38600	Other Prop. On Customers' Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
19	38700	Other Equip.	\$ 27,131,469	\$ 102,289	\$ 4,145	\$ -	\$ (458,697)	\$ (178,432)	\$ -	\$ -	\$ 173,704	\$ 26,774,478		
20		TOTAL DISTRIBUTION PLANT	\$ 3,145,695,200	\$ 25,815,512	\$ 708,426,718	\$ -	\$ (20,629,920)	\$ (448,932)	\$ (11,365,639)	\$ -	\$ 106,872,536	\$ 3,954,365,476		
21		<u>GENERAL PLANT</u>												
22	39000	Structures and Improvement	\$ 14,957,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,957,751	
23	39100	Office Furniture and Equipment	\$ 27,771,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,771,687	
24	39200	Transportation Equipment	\$ 1,240,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,924	
25	39300	Stores Equipment	\$ 291,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291,257	
26	39400	Tools, Shop, and Garage Equipment	\$ 28,015,472	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,015,503	
27	39500	Laboratory Equipment	\$ 38,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,532	
28	39600	Power Operated Equipment	\$ 1,766,659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,766,659	
29	39800	Miscellaneous Equipment	\$ 631,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 631,433	
30		TOTAL GENERAL PLANT	\$ 74,713,715	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,713,746	
31		TOTAL PLANT	\$ 3,270,658,655	\$ 25,939,216	\$ 708,426,718	\$ -	\$ (20,629,920)	\$ (448,932)	\$ (11,365,639)	\$ -	\$ 106,872,536	\$ 4,079,452,634		

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
OPERATING STATEMENT
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

EXHIBIT H
SCHEDULE B
Page 1 of 1

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	TOTAL
1	<u>GROSS REVENUES</u>	
2	Residential	\$ 102,015,913
3	Commercial	\$ 11,804,962
4	Industrial	\$ 2,489,480
5	Transportation	\$ 678,522,910
6	Other Revenue	\$ 113,345,274
7	TOTAL GROSS REVENUES	<u>\$ 908,178,539</u>
8	<u>COST OF SALES</u>	
9	TOTAL COST OF SALES	<u>\$ 196,088,178</u>
10	TOTAL NET OPERATING REVENUES	<u>\$ 712,090,361</u>
11	<u>OPERATING EXPENSES</u>	
12	Operation and Maintenance	\$ 343,022,006
13	Depreciation, Depletion & Amortization	\$ 89,955,537
14	Other Taxes	\$ 111,633,562
15	TOTAL OPERATING EXPENSES	<u>\$ 544,611,105</u>
16	OPERATING INCOME (LOSS)	<u>\$ 167,479,256</u>
17	Income Taxes	\$ 48,571,375
18	NET OPERATING INCOME (LOSS)	<u>\$ 118,907,881</u>
19	<u>OTHER INCOME (DEDUCTIONS)</u>	
20	Interest Expense, Net	\$ (22,826,989)
21	Other, Net	\$ 1,040,837
23	Earnings of Subsidiaries	\$ 287,000
24	Gain on Sale of/Impairment of Assets	\$ (939,378)
25	Taxes on Other Income (Deductions)	\$ 474,196
26	TOTAL OTHER INCOME (DEDUCTIONS)	<u>\$ (21,964,334)</u>
27	NET INCOME	<u>\$ 96,943,547</u>

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
ANTICIPATED INCOME AND EXPENSE
TWELVE MONTHS ENDED DECEMBER 31, 2018 AND DECEMBER 31, 2019

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): WP Schedule C

EXHIBIT H
SCHEDULE C
Page 1 of 1

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	12/31/2018	12/31/2019
1	<u>GROSS REVENUES</u>		
2	TOTAL GROSS REVENUES	<u>\$ 888,460,142</u>	<u>\$ 1,008,284,435</u>
3	<u>COST OF SALES</u>		
4	TOTAL COST OF SALES	<u>\$ 94,839,178</u>	<u>\$ 123,805,309</u>
5	TOTAL NET OPERATING REVENUES	<u>\$ 793,620,964</u>	<u>\$ 884,479,126</u>
6	<u>OPERATING EXPENSES</u>		
7	Operation and Maintenance	\$ 315,188,532	\$ 336,764,074
8	Depreciation, Depletion & Amortization	\$ 106,009,781	\$ 125,251,493
9	Other Taxes	\$ 127,201,663	\$ 139,964,327
10	TOTAL OPERATING EXPENSES	<u>\$ 548,399,976</u>	<u>\$ 601,979,894</u>
11	OPERATING INCOME (LOSS)	<u>\$ 245,220,988</u>	<u>\$ 282,499,232</u>
12	Income Taxes	\$ 74,855,980	\$ 88,157,659
13	NET OPERATING INCOME (LOSS)	<u>\$ 170,365,008</u>	<u>\$ 194,341,573</u>
14	<u>OTHER INCOME (DEDUCTIONS)</u>		
15	Interest Expense, Net	\$ (33,547,408)	\$ (34,926,150)
16	Other, Net	\$ (6,761,500)	\$ (7,119,500)
17	TOTAL OTHER INCOME (DEDUCTIONS)	<u>\$ (40,308,908)</u>	<u>\$ (42,045,650)</u>
18	NET INCOME	<u>\$ 130,056,101</u>	<u>\$ 152,295,923</u>

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
ANTICIPATED INCOME AND EXPENSE WORKPAPER
TWELVE MONTHS ENDED DECEMBER 31, 2018 AND DECEMBER 31, 2019

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

EXHIBIT H
WP SCHEDULE C
Page 1 of 2
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	Projected 12/31/2018 ¹	Requested CEP 12/31/2018 ²	Projected Total 12/31/2018
1	<u>GROSS REVENUES</u>			
2	TOTAL GROSS REVENUES	\$ 859,371,162	\$ 29,088,980	\$ 888,460,142
3	<u>COST OF SALES</u>			
4	TOTAL COST OF SALES	\$ 94,839,178	\$ -	\$ 94,839,178
5	TOTAL NET OPERATING REVENUES	\$ 764,531,984	\$ 29,088,980	\$ 793,620,964
6	<u>OPERATING EXPENSES</u>			
7	Operation and Maintenance	\$ 315,188,532	\$ -	\$ 315,188,532
8	Depreciation, Depletion & Amortization	\$ 99,264,669	\$ 6,745,112	\$ 106,009,781
9	Other Taxes	\$ 123,430,495	\$ 3,771,168	\$ 127,201,663
10	TOTAL OPERATING EXPENSES	\$ 537,883,696	\$ 10,516,280	\$ 548,399,976
11	OPERATING INCOME (LOSS)	\$ 226,648,288	\$ 18,572,700	\$ 245,220,988
12	Income Taxes	\$ 68,355,535	\$ 6,500,445	\$ 74,855,980
13	NET OPERATING INCOME (LOSS)	\$ 158,292,753	\$ 12,072,255	\$ 170,365,008
14	<u>OTHER INCOME (DEDUCTIONS)</u>			
15	Interest Expense, Net	\$ (32,602,821)	\$ (944,587)	\$ (33,547,408)
16	Other, Net	\$ (6,761,500)	\$ -	\$ (6,761,500)
17	TOTAL OTHER INCOME (DEDUCTIONS)	\$ (39,364,321)	\$ (944,587)	\$ (40,308,908)
18	NET INCOME	\$ 118,928,432	\$ 11,127,669	\$ 130,056,101

¹ Note this has not been adjusted for the impact of tax reform

² Based on requested revenue requirement in Case No. 17-2202-GA-ALT, unadjusted for tax reform

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
ANTICIPATED INCOME AND EXPENSE WORKPAPER
TWELVE MONTHS ENDED DECEMBER 31, 2018 AND DECEMBER 31, 2019

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

EXHIBIT H
WP SCHEDULE C
Page 2 of 2
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	Projected 12/31/2019 ¹	Requested CEP 12/31/2019 ²	Projected Total 12/31/2019
1	<u>GROSS REVENUES</u>			
2	TOTAL GROSS REVENUES	\$ 930,015,231	\$ 78,269,204	\$ 1,008,284,435
3	<u>COST OF SALES</u>			
4	TOTAL COST OF SALES	\$ 123,805,309	\$ -	\$ 123,805,309
5	TOTAL NET OPERATING REVENUES	\$ 806,209,922	\$ 78,269,204	\$ 884,479,126
6	<u>OPERATING EXPENSES</u>			
7	Operation and Maintenance	\$ 336,764,074	\$ -	\$ 336,764,074
8	Depreciation, Depletion & Amortization	\$ 107,088,506	\$ 18,162,987	\$ 125,251,493
9	Other Taxes	\$ 129,983,022	\$ 9,981,305	\$ 139,964,327
10	TOTAL OPERATING EXPENSES	\$ 573,835,602	\$ 28,144,292	\$ 601,979,894
11	OPERATING INCOME (LOSS)	\$ 232,374,320	\$ 50,124,912	\$ 282,499,232
12	Income Taxes	\$ 70,613,940	\$ 17,543,719	\$ 88,157,659
13	NET OPERATING INCOME (LOSS)	\$ 161,760,380	\$ 32,581,193	\$ 194,341,573
14	<u>OTHER INCOME (DEDUCTIONS)</u>			
15	Interest Expense, Net	\$ (32,301,709)	\$ (2,624,441)	\$ (34,926,150)
16	Other, Net	\$ (7,119,500)	\$ -	\$ (7,119,500)
17	TOTAL OTHER INCOME (DEDUCTIONS)	\$ (39,421,209)	\$ (2,624,441)	\$ (42,045,650)
18	NET INCOME	\$ 122,339,171	\$ 29,956,752	\$ 152,295,923

¹ Note this has not been adjusted for the impact of tax reform

² Based on requested revenue requirement in Case No. 17-2202-GA-ALT, unadjusted for tax reform

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
STATEMENT OF FINANCIAL CONDITION
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

EXHIBIT H
SCHEDULE D
Page 1 of 2
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	TOTAL
1	<u>ASSETS</u>	
2	PROPERTY, PLANT AND EQUIPMENT	
3	Utility Plant	\$ 4,213,150,556
4	Accumulated Depreciation and Amortization-Plant	<u>(\$1,046,550,922)</u>
5	Net Utility, Plant and Equipment	\$3,166,599,634
6	Other Property at Cost	\$ 2,631
7	Accumulated Depreciatio and Amortization-Other Plant	<u>\$ -</u>
8	Net Non-Utility Property, Plant and Equipment	\$ 2,631
9	NET PROPERTY, PLANT ADNE EQUIPMENT	<u>\$ 3,166,602,265</u>
10	INVESTMENTS AND OTHER ASSETS	
11	Consolidated Affiliates	\$ 35,081,182
12	Other Investments	\$ 28,217,371
13	TOTAL INVESTMENTS	<u>\$ 63,298,553</u>
14	CURRENT ASSETS	
15	Cash & Cash Equivalents	\$ 7,575,695
16	Accounts Receivable - Non-Affiliated	\$ (1,492,594)
17	Accounts Receivable - Affiliated	\$ 80,321,155
18	Gas Inventory	\$ 43,996,482
19	Under/Overrecovered Gas and Fuel Costs	\$ 18,628,653
20	Materials and Supplies	\$ 1,027,947
21	Exchange Gas Receivable	\$ 43,432,464
22	Regulatory Asset	\$ 28,576,002
23	Prepayments and Other Assets	\$ 64,929,857
24	TOTAL CURRENT ASSETS	<u>\$ 286,995,661</u>
25	OTHER ASSETS	
26	Regulatory Assets	\$ 509,564,442
27	Postretirement and Postemployment Benefits	\$ 3,174,564
28	Deferred Charges	\$ 122,988,265
29	TOTAL OTHER ASSETS	<u>\$ 635,727,271</u>
30	TOTAL ASSETS	<u>\$ 4,152,623,750</u>

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
STATEMENT OF FINANCIAL CONDITION
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

EXHIBIT H - SCHEDULE D
Page 2 of 2
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	TOTAL
1	<u>CAPITALIZATION AND LIABILITIES</u>	
2	CAPITALIZATION	
3	Common Stock Equity:	
4	Common Stock	\$ 159,239,625
5	Additional Paid in Capital	\$ 149,212,520
6	Retained Earnings	\$ 924,338,199
7	Total Common Stock Equity	<u>\$ 1,232,790,344</u>
8	Long-Term Debt, Excluding Amounts Due Within One Year	\$ 1,248,987,524
9	TOTAL CAPITALIZATION	<u>\$ 2,481,777,868</u>
10	CURRENT LIABILITIES	
11	Current Portion of Long-Term Debt	\$ 2,395,285
12	Short-term Borrowings	\$ 186,318,914
13	Accounts Payable - Non-Affiliated	\$ 153,447,964
14	Accounts Payable - Affiliated	\$ 27,493,843
15	Customer Deposits	\$ 60,030,925
16	Taxes Accrued	\$ 124,135,798
17	Interest Accrued	\$ 1,678,785
18	Exchange Gas Payable	\$ 42,930,505
19	Regulatory Liabilities	\$ 5,936,510
20	Accrued Liability Postretirement and Postemployment Benefits	\$ 428,097
21	Legal and Environmental Liabilities	\$ 1,582,800
22	Other Accruals	\$ 30,299,047
23	TOTAL CURRENT LIABILITIES	<u>\$ 636,678,473</u>
24	OTHER LIABILITIES AND DEFERRED CREDITS	
25	Deferred Income Taxes	\$ 509,788,155
26	Deferred Investment Tax Credits	\$ 6,834,288
27	Deferred Credits	\$ 16,966
28	Accrued Liability Postretirement and Postemployment Benefits	\$ 1,850,421
29	Regulatory Liabilities	\$ 467,626,187
30	Other Noncurrent Liabilities	\$ 48,051,392
31	TOTAL NONCURRENT LIABILITIES	<u>\$ 1,034,167,409</u>
32	TOTAL CAPITALIZATION & LIABILITIES	<u>\$ 4,152,623,750</u>

This foregoing document was electronically filed with the Public Utilities

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in

Case No(s). 17-2202-GA-ALT

Summary: Correspondence and Supplemental Exhibit H to its Amended Application electronically filed by Cheryl A MacDonald on behalf of Columbia Gas of Ohio, Inc.