

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR

TEST YEAR: 12 Months Ended June 30, 2019

DATE CERTAIN: September 30, 2018

SECTION A

- [A-1](#) Overall Financial Summary
- [A-2](#) Calculation Of Gross Revenue Conversion Factor

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule A-1

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): See Below

Witness Responsible: JHenthorne

LINE NO (A)	DESCRIPTION (B)	SUPPORTING SCHEDULE REFERENCE (C)	COMPANY PROPOSED AMOUNT (D)
1	Rate Base as of Date Certain	B-1	\$ 47,659,758
2	Adjusted Operating Income	C-1	1,341,755
3	Rate of Return Earned (2 / 1)		2.82%
4	Rate of Return Requested	D-1	8.66%
5	Required Operating Income (1 x 4)		4,127,335
6	Income Deficiency (5 - 6 - 2)		2,785,580
7	Gross Revenue Conversion Factor	A-2	1.265823
8	Revenue Increase Required (6 x 7)		3,526,053
9	Revenue Increase Requested	E-4	3,526,053
10	Adjusted Operating Revenue	C-1	34,406,306
11	Revenue Requirements (9 + 10)		37,932,359
12	Increase Over Current Revenue (9 / 10)		10.25%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
CALCULATION OF GROSS REVENUE CONVERSION FACTOR
FOR THE TWELVE MONTHS ENDED JUNE 30, 2019

Data: "X" Actual__Estimated

Schedule A-2

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): No Applicable Work Paper

Witness Responsible: JHenthorne

LINE NO (A)	DESCRIPTION (B)	% OF INCREMENTAL GROSS REVENUES (C)
1	Gross Revenue	100.00%
2	Uncollectibles	<u>0.00%</u>
3	Net Revenue (1 - 2)	100.00%
4	Ohio Gross Receipts Tax	<u>0.00%</u>
5	Income Before Federal Income Taxes (3 - 4)	100.00%
6	Federal Income Taxes (5 x 21%)	<u>21.00%</u>
7	Operating Income Percentage (5 - 6)	79.00%
8	Gross Revenue Conversion Factor (1 / 7)	<u><u>1.265823</u></u>
9	NOTE: CIAC are already netted against gross plant.	

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR

TEST YEAR: 12 Months Ended June 30, 2019

DATE CERTAIN: September 30, 2018

SECTION B

B-1	Rate Base Summary
B-2	Plant In Service Summary By Major Property Groupings
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NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
RATE BASE SUMMARY
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-1

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): See Below

Witness Responsible: JHenthorne

LINE NO (A)	RATE BASE COMPONENT (B)	SUPPORTING SCHEDULE REFERENCE (C)	COMPANY PROPOSED AMOUNT (D)
1	Plant in Service	B-2	\$ 81,400,317
2	Reserve for Accumulated Depreciation	B-3	<u>(30,193,042)</u>
3	Net Plant in Service (1 + 2)		51,207,275
4	Construction Work in Progress 75% Complete		-
5	Working Capital Allowance	B-5	2,518,358
6	Contributions in Aid of Construction	B-6	-
7	Other Rate Base Items:		
8	Customer Deposits	B-6	(83,905)
9	Customer Advances for Construction	B-6	-
10	Regulatory Liability - Accrued Removal Costs	B-6	(1,633,306)
11	Deferred Income Taxes	B-6	(2,581,973)
12	Excess Deferred Income Taxes	B-6	(2,312,691)
13	Unamortized Rate Case Costs	B-6	<u>546,000</u>
14	Jurisdictional Rate Base (3) Thru (13)		<u><u>\$ 47,659,758</u></u>
15	NOTE: CIAC are already netted against gross plant.		

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
PLANT IN SERVICE SUMMARY BY MAJOR PROPERTY GROUPINGS
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-2

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): Schedule B-2.1

Witness Responsible: JHenthorne

LINE NO. (A)	MAJOR PROPERTY GROUPINGS (B)	TOTAL COMPANY (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD) (E)	ADJUSTMENTS (F)	ADJUSTED JURISDICTION (G)
1	Production Plant	\$ 263,259	100%	\$ 263,259	\$ -	\$ 263,259
2	Transmission Plant	3,788,609	100%	3,788,609	(1,105,275)	2,683,334
3	Distribution Plant	65,031,743	100%	65,031,743	(121,287)	64,910,456
4	General Plant	13,543,268	100%	13,543,268	-	13,543,268
5	Intangible Plant	-		-	-	-
6	Total Plant in Service	<u>\$ 82,626,879</u>		<u>\$ 82,626,879</u>		<u>\$ 81,400,317</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-2.1

Type of Filing: "X" Original__Updated__Revised

Page 1 of 3

Work Paper Reference No(s): WPB-BS FERC, Schedule B-2.2

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	TOTAL COMPANY (E)	ALLOC % (F)	ALLOCATED TOTAL (G=ExF) (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)
1			<u>Production Plant:</u>					
2	325.2	1010003	Producing Leaseholds	\$ -	100.00%	\$ -	\$ -	\$ -
3	326	1010004	Gas Well Structures	-	100.00%	-	-	-
4	327	1010005	Field Compressor Station Structures	-	100.00%	-	-	-
5	328	1010006	Field Measuring & Regulating Station Structures	-	100.00%	-	-	-
6	330	1010007	Producing Gas Wells - Well Construction	143,894	100.00%	143,894		143,894
7	331	1010008	Producing Gas Wells - Well Equipment	1,087	100.00%	1,087		1,087
8	332	1010009	Field Lines	52,539	100.00%	52,539		52,539
9	333	1010010	Field Compressor Station Equipment	-	100.00%	-		-
10	334	1010011	Field Measuring & Regulating Station Equipment	65,739	100.00%	65,739		65,739
11	337	1010012	Other Equipment	-	100.00%	-		-
12			Total Production Plant	<u>\$ 263,259</u>		<u>\$ 263,259</u>	<u>\$ -</u>	<u>\$ 263,259</u>
13			<u>Transmission Plant:</u>					
14	365.1	1010014	Land & Land Rights	192,530	100.00%	\$ 192,530	\$ (151,500)	\$ 41,030
15	365.2	1010015	Rights-of-Way	-	100.00%	-		-
16	366	1010016	Structures & Improvements	-	100.00%	-		-
17	367	1010017	Mains	3,596,079	100.00%	3,596,079	(953,775)	2,642,304
18	368	1010018	Compressor Station Equipment	-	100.00%	-		-
19	369	1010019	Measuring & Regulating Station Equipment	-	100.00%	-		-
20	370	1010020	Communication Equipment	-	100.00%	-		-
21	371	1010021	Other Equipment	-	100.00%	-		-
22			Total Transmission Plant	<u>\$ 3,788,609</u>		<u>\$ 3,788,609</u>	<u>\$ (1,105,275)</u>	<u>\$ 2,683,334</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual __ Estimated

Schedule B-2.1

Type of Filing: "X" Original __ Updated __ Revised

Page 2 of 3

Work Paper Reference No(s): WPB-BS FERC, Schedule B-2.2

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	TOTAL COMPANY (E)	ALLOC % (F)	ALLOCATED TOTAL (G=ExF) (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)
23			<u>Distribution Plant:</u>					
24	374	1010022	Land & Land Rights	1,399,108	100.00%	\$ 1,399,108	\$ -	\$ 1,399,108
25	375	1010013	Structures & Improvements	-	100.00%	-		-
26	376	1010024	Mains-Distribution	40,108,087	100.00%	40,108,087	(121,287)	39,986,800
27	378	1010025	Measuring & Regulating Equipment - General	4,114,077	100.00%	4,114,077		4,114,077
28	379	1010054	Measuring & Regulating Station Equipment - City Gas Check Stations	205,335	100.00%	205,335		205,335
29	380	1010027	Services	11,206,454	100.00%	11,206,454		11,206,454
30	381	1010028	Meters	6,296,325	100.00%	6,296,325		6,296,325
31	382	1010029	Meter Installations	1,299	100.00%	1,299		1,299
32	383	1010030	House Regulators	351,845	100.00%	351,845		351,845
33	384	1010031	House Regulator Installations	-	100.00%	-		-
34	385	1010032	Ind Measuring Regulation	1,323,503	100.00%	1,323,503		1,323,503
35	387	1010033	Other Equipment	25,710	100.00%	25,710		25,710
36			Total Distribution Plant	<u>\$ 65,031,743</u>		<u>\$ 65,031,743</u>	<u>\$ (121,287)</u>	<u>\$ 64,910,456</u>
37			<u>General Plant:</u>					
38	389	1010034	Land & Land Rights	-	100.00%	\$ -	\$ -	\$ -
39	390	1010035	Structures & Improvements	2,062,927	100.00%	2,062,927		2,062,927
40	391	1010036	Office Furniture & Equipment	6,323,651	100.00%	6,323,651		6,323,651
41	392	1010037	Transportation Equipment	2,425,075	100.00%	2,425,075		2,425,075
42	393	1010038	Stores Equipment	-	100.00%	-		-
43	394	1010039	Tools, Shop & Garage Equipment	655,227	100.00%	655,227		655,227
44	395	1010040	Laboratory Equipment	85,585	100.00%	85,585		85,585
45	396	1010050	Power Operated Equipment	1,951,046	100.00%	1,951,046		1,951,046
46	397	1010051	Communication Equipment	39,757	100.00%	39,757		39,757
47	398	1010052	Miscellaneous Equipment	-	100.00%	-		-
48	399	1010053	Other Tangible Property	-	100.00%	-		-
49			Total General Plant	<u>\$ 13,543,268</u>		<u>\$ 13,543,268</u>	<u>\$ -</u>	<u>\$ 13,543,268</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual __ Estimated

Schedule B-2.1

Type of Filing: "X" Original __ Updated __ Revised

Page 3 of 3

Work Paper Reference No(s): WPB-BS FERC, Schedule B-2.2

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	TOTAL COMPANY (E)	ALLOC % (F)	ALLOCATED TOTAL (G=ExF) (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)
50			<u>Intangible Plant:</u>					
51	301	1010000	Organization	-	100.00%	\$ -	\$ -	\$ -
52	302	1010001	Franchises and Consents	-	100.00%	-	-	-
53	303	1010002	Miscellaneous Intangible Plant	-	100.00%	-	-	-
54			Total Intangible Plant	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
55			Total Plant	<u>\$ 82,626,879</u>		<u>\$ 82,626,879</u>	<u>\$ (1,226,562)</u>	<u>\$ 81,400,317</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ADJUSTMENTS TO PLANT IN SERVICE
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated	Schedule B-2.2
Type of Filing: "X" Original__Updated__Revised	Page 1 of 1
Work Paper Reference No(s): WPB2.2 & WPB3.1	Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	ACCOUNT TITLE (D)	TOTAL COMPANY ADJUSTMENT (E)	ALLOCATION % (F)	JURISDICTIONAL ADJUSTMENT (G)
1			<u>Transmission Plant:</u>			
2	365.1	1010014	Land & Land Rights	\$ (151,500)	100%	\$ (151,500)
3	367	1010017	Mains	(953,775)	100%	(953,775)
4			Total Transmission Plant	<u>\$ (1,105,275)</u>		<u>\$ (1,105,275)</u>
5						
6			<u>Distribution Plant:</u>			
7	376	1010024	Mains-Distribution	(121,287)	100%	(121,287)
8			Total Distribution Plant	<u>\$ (121,287)</u>		<u>\$ (121,287)</u>

DESCRIPTION AND PURPOSE OF ADJUSTMENT

To remove the original cost of pipeline assets that are not used and useful or are not located in Ohio

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JUNE 30, 2003 TO SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-2.3

Type of Filing: "X" Original__Updated__Revised

Page 1 of 3

Work Paper Reference No(s): WPB2.3

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	BEGINNING BALANCE (E)	ADDITIONS (F)	RETIREMENTS (G)	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE (K)
							AMOUNT (H)	EXPLANATION OF TRANSFERS (I)	OTH ACCT'S INVOLVED (J)	
1			<u>Production Plant:</u>							
2	325.2	1010003	Producing Leaseholds	\$ -	\$ -	\$ -	\$ -			\$ -
3	326	1010004	Gas Well Structures	-	-	-	-			-
4	327	1010005	Field Compressor Station Structures	-	-	-	-			-
5	328	1010006	Field Measuring & Regulating Station Structures	-	-	-	-			-
6	330	1010007	Producing Gas Wells - Well Construction	-	143,894	-	-			143,894
7	331	1010008	Producing Gas Wells - Well Equipment	-	1,087	-	-			1,087
8	332	1010009	Field Lines	-	52,539	-	-			52,539
9	333	1010010	Field Compressor Station Equipment	-	-	-	-			-
10	334	1010011	Field Measuring & Regulating Station Equipment	-	65,739	-	-			65,739
11	337	1010012	Other Equipment	-	-	-	-			-
12			Total Production Plant	<u>\$ -</u>	<u>\$ 263,259</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ 263,259</u>
13			<u>Transmission Plant:</u>							
14	365.1	1010014	Land & Land Rights	\$ -	\$ 357,920	\$ (165,390)	\$ -			\$ 192,530
15	365.2	1010015	Rights-of-Way	-	-	-	-			-
16	366	1010016	Structures & Improvements	-	-	-	-			-
17	367	1010017	Mains	-	3,596,079	-	-			3,596,079
18	368	1010018	Compressor Station Equipment	-	-	-	-			-
19	369	1010019	Measuring & Regulating Station Equipment	-	-	-	-			-
20	370	1010020	Communication Equipment	-	-	-	-			-
21	371	1010021	Other Equipment	-	-	-	-			-
22			Total Transmission Plant	<u>\$ -</u>	<u>\$ 3,953,999</u>	<u>\$ (165,390)</u>	<u>\$ -</u>			<u>\$ 3,788,609</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JUNE 30, 2003 TO SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-2.3

Type of Filing: "X" Original__Updated__Revised

Page 2 of 3

Work Paper Reference No(s): WPB2.3

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	BEGINNING BALANCE (E)	ADDITIONS (F)	RETIREMENTS (G)	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE (K)
							AMOUNT (H)	EXPLANATION OF TRANSFERS (I)	OTH ACCT'S INVOLVED (J)	
23			<u>Distribution Plant:</u>							
24	374	1010022	Land & Land Rights	\$ 675,273	\$ 1,137,291	\$ (6,215)	\$ (407,241)			\$ 1,399,108
25	375	1010013	Structures & Improvements	13,407	208,906	-	(222,313)			-
26	376	1010024	Mains-Distribution	9,188,698	32,033,216	(1,379,561)	265,734			40,108,087
27	378	1010025	Measuring & Regulating Equipment - General	60,587	2,099,924	(172,869)	2,126,435			4,114,077
28	379	1010054	Measuring & Regulating Station Equipment - City Gas Check Stations	1,063,227	1,009,997	(8,230)	(1,859,659)			205,335
29	380	1010027	Services	1,423,485	9,233,429	(26,561)	576,101			11,206,454
30	381	1010028	Meters	1,307,116	5,034,930	(93,905)	48,184			6,296,325
31	382	1010029	Meter Installations	5,349	-	-	(4,050)			1,299
32	383	1010030	House Regulators	18,897	333,748	-	(800)			351,845
33	384	1010031	House Regulator Installations	800	-	-	(800)			-
34	385	1010032	Ind Measuring Regulation	1,304,299	32,970	(13,766)	-			1,323,503
35	387	1010033	Other Equipment	106,142	-	-	(80,432)			25,710
36			Total Distribution Plant	<u>\$ 15,167,280</u>	<u>\$ 51,124,411</u>	<u>\$ (1,701,107)</u>	<u>\$ 441,159</u>			<u>\$ 65,031,743</u>
37			<u>General Plant:</u>							
38	389	1010034	Land & Land Rights	\$ -	\$ -	\$ -	\$ -			\$ -
39	390	1010035	Structures & Improvements	80,983	1,973,705	(181,966)	190,205			2,062,927
40	391	1010036	Office Furniture & Equipment	193,347	848,170	(197,165)	5,479,299	Reclassify purchased assets previously leased	303	6,323,651
41	392	1010037	Transportation Equipment	692,858	4,511,752	(2,825,314)	45,779			2,425,075
42	393	1010038	Stores Equipment	-	-	-	-			-
43	394	1010039	Tools, Shop & Garage Equipment	183,529	489,450	(28,513)	10,761			655,227
44	395	1010040	Laboratory Equipment	-	86,189	(18,169)	17,565			85,585
45	396	1010050	Power Operated Equipment	513,776	3,192,892	(1,810,429)	54,807			1,951,046
46	397	1010051	Communication Equipment	15,919	36,528	-	(12,690)			39,757
47	398	1010052	Miscellaneous Equipment	142,735	-	-	(142,735)			-
48	399	1010053	Other Tangible Property	7,383	-	(7,383)	-			-
49			Total General Plant	<u>\$ 1,830,530</u>	<u>\$ 11,138,686</u>	<u>\$ (5,068,939)</u>	<u>\$ 5,642,991</u>			<u>\$ 13,543,268</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JUNE 30, 2003 TO SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-2.3

Type of Filing: "X" Original__Updated__Revised

Page 3 of 3

Work Paper Reference No(s): WPB2.3

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	BEGINNING BALANCE (E)	ADDITIONS (F)	RETIREMENTS (G)	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE (K)	
							AMOUNT (H)	EXPLANATION OF TRANSFERS (I)		OTH ACCT'S INVOLVED (J)
50			<u>Intangible Plant:</u>							
51	301	1010000	Organization	\$ 45,512	\$ 712,039	\$ (824,218)	\$ 66,667		302	\$ -
52	302	1010001	Franchises and Consents	66,667	-	-	(66,667)		301	-
53	303	1010002	Miscellaneous Intangible Plant	4,412	5,470,726	(28,306)	(5,446,832)	Reclassify purchased assets	391	-
54			Total Intangible Plant	<u>\$ 116,591</u>	<u>\$ 6,182,765</u>	<u>\$ (852,524)</u>	<u>\$ (5,446,832)</u>	previously leased		<u>\$ -</u>
55			Total Plant	<u>\$ 17,114,401</u>	<u>\$ 72,663,120</u>	<u>\$ (7,787,960)</u>	<u>\$ 637,318</u>			<u>\$ 82,626,879</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
LEASE PROPERTY
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-2.4

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): No Applicable Work Paper

Witness Responsible: JHenthorne

LINE NO. (A)	IDENTIFICATION OR REFERENCE NUMBER (B)	DESCRIPTION OF TYPE/USE OF PROPERTY (C)	NAME OF LEASEE (D)	FREQUENCY OF PAYMENT (E)	AMOUNT OF LEASE PAYMENT (F)	DOLLAR VALUE OF PROPERTY INVOLVED (G)	EXPLAIN METHOD OF CAPITALIZATION (H)	INCLUDED IN RATE BASE (YES/NO) (I)
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None

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
PROPERTY EXCLUDED FROM RATE BASE
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-2.5

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): No Applicable Work Paper

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT. NO. (B)	DESCRIPTION (C)	IN-SERVICE DATE (D)	ORIGINAL COST (E)	ACCUM. DEPR. (F)	NET ORIGINAL COST (G)	TEST YEAR REVENUE & EXPENSE			REASONS FOR EXCLUSION (K)
							AMOUNT (H)	ACCOUNT NUMBER (I)	DESCRIPTION (J)	

None

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-3

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Work Paper Reference No(s): WPB-BS FERC, Schedule B-3.1

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	TOTAL COMPANY PLANT INVEST (E)	RESERVE BALANCES				
					TOTAL COMPANY (E)	ALLOCATION % (F)	ALLOCATED TOTAL (G=ExF) (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)
1			<u>Production Plant:</u>						
2	325.2	1080027	Producing Leaseholds	\$ -	\$ -	100.00%	\$ -	\$ -	\$ -
3	326	1080001	Gas Well Structures	-	-	100.00%	-	-	-
4	327	1080028	Field Compressor Station Structures	-	-	100.00%	-	-	-
5	328	1080029	Field Measuring & Regulating Station Structures	-	-	100.00%	-	-	-
6	330	1080030	Producing Gas Wells - Well Construction	143,894	(143,894)	100.00%	(143,894)		(143,894)
7	331	1080002	Producing Gas Wells - Well Equipment	1,087	(430)	100.00%	(430)		(430)
8	332	1080003	Field Lines	52,539	(22,110)	100.00%	(22,110)		(22,110)
9	333	1080031	Field Compressor Station Equipment	-	-	100.00%	-		-
10	334	1080004	Field Measuring & Regulating Station Equipment	65,739	(61,779)	100.00%	(61,779)		(61,779)
11	337	1080032	Other Equipment	-	-	100.00%	-		-
12			Total Production Plant	<u>\$ 263,259</u>	<u>\$ (228,213)</u>		<u>\$ (228,213)</u>	<u>\$ -</u>	<u>\$ (228,213)</u>
13			<u>Transmission Plant:</u>						
14	365.1	1080034	Land & Land Rights	\$ 192,530.00	\$ -	100.00%	\$ -	\$ -	\$ -
15	365.2	1080035	Rights-of-Way	-	-	100.00%	-	-	-
16	366	1080036	Structures & Improvements	-	-	100.00%	-	-	-
17	367	1080037	Mains	3,596,079	(445,616)	100.00%	(445,616)	105,375	(340,241)
18	368	1080038	Compressor Station Equipment	-	-	100.00%	-	-	-
19	369	1080006	Measuring & Regulating Station Equipment	-	-	100.00%	-	-	-
20	370	1080039	Communication Equipment	-	-	100.00%	-	-	-
21	371	1080040	Other Equipment	-	-	100.00%	-	-	-
22			Total Transmission Plant	<u>\$ 3,788,609</u>	<u>\$ (445,616)</u>		<u>\$ (445,616)</u>	<u>\$ 105,375</u>	<u>\$ (340,241)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

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Work Paper Reference No(s): WPB-BS FERC, Schedule B-3.1

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	TOTAL COMPANY PLANT INVEST (E)	RESERVE BALANCES				
					TOTAL COMPANY (E)	ALLOCATION % (F)	ALLOCATED TOTAL (G=ExF) (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)
23			<u>Distribution Plant:</u>						
24	374	1080007	Land & Land Rights	\$ 1,399,108	\$ (125,741)	100.00%	\$ (125,741)	\$ -	\$ (125,741)
25	375	1080008	Structures & Improvements	-	-	100.00%	-		-
26	376	1080009	Mains-Distribution	40,108,087	(12,827,960)	100.00%	(12,827,960)	9,209	(12,818,751)
27	378	1080010	Measuring & Regulating Equipment - General	4,114,077	(2,070,200)	100.00%	(2,070,200)		(2,070,200)
28	379	1080044	Measuring & Regulating Station Equipment - City Gas Check Stations	205,335	(15,003)	100.00%	(15,003)		(15,003)
29	380	1080012	Services	11,206,454	(5,279,010)	100.00%	(5,279,010)		(5,279,010)
30	381	1080013	Meters	6,296,325	(2,165,553)	100.00%	(2,165,553)		(2,165,553)
31	382	1080014	Meter Installations	1,299	(1,040)	100.00%	(1,040)		(1,040)
32	383	1080015	House Regulators	351,845	(276,958)	100.00%	(276,958)		(276,958)
33	384	1080011	House Regulator Installations	-	-	100.00%	-		-
34	385	1080016	Ind Measuring Regulation	1,323,503	(1,168,692)	100.00%	(1,168,692)		(1,168,692)
35	387	1080017	Other Equipment	25,710	(22,729)	100.00%	(22,729)		(22,729)
36			Total Distribution Plant	<u>\$ 65,031,743</u>	<u>\$ (23,952,886)</u>		<u>\$ (23,952,886)</u>	<u>\$ 9,209</u>	<u>\$ (23,943,677)</u>
37			<u>General Plant:</u>						
38	389	1080041	Land & Land Rights	\$ -	\$ -	100.00%	\$ -	\$ -	\$ -
39	390	1080018	Structures & Improvements	2,062,927	(684,130)	100.00%	(684,130)		(684,130)
40	391	1080019	Office Furniture & Equipment	6,323,651	(1,872,962)	100.00%	(1,872,962)		(1,872,962)
41	392	1080020	Transportation Equipment	2,425,075	(1,739,985)	100.00%	(1,739,985)		(1,739,985)
42	393	1080046	Stores Equipment	-	-	100.00%	-		-
43	394	1080021	Tools, Shop & Garage Equipment	655,227	(404,082)	100.00%	(404,082)		(404,082)
44	395	1080022	Laboratory Equipment	85,585	(34,335)	100.00%	(34,335)		(34,335)
45	396	1080023	Power Operated Equipment	1,951,046	(927,960)	100.00%	(927,960)		(927,960)
46	397	1080024	Communication Equipment	39,757	(17,457)	100.00%	(17,457)		(17,457)
47	398	1080025	Miscellaneous Equipment	-	-	100.00%	-		-
48	399	1080026	Other Tangible Property	-	-	100.00%	-		-
49			Total General Plant	<u>\$ 13,543,268</u>	<u>\$ (5,680,911)</u>		<u>\$ (5,680,911)</u>	<u>\$ -</u>	<u>\$ (5,680,911)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
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Work Paper Reference No(s): WPB-BS FERC, Schedule B-3.1

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	TOTAL COMPANY PLANT INVEST (E)	RESERVE BALANCES				
					TOTAL COMPANY (E)	ALLOCATION % (F)	ALLOCATED TOTAL (G=ExF) (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)
50			<u>Intangible Plant:</u>						
51	301	1110006	Organization	\$ -	\$ -	100.00%	\$ -	\$ -	\$ -
52	302	1110007	Franchises and Consents	-	-	100.00%	-	-	-
53	303	1110008	Miscellaneous Intangible Plant	-	-	100.00%	-	-	-
54			Total Intangible Plant	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
55			Total Plant	<u>\$ 82,626,879</u>	<u>\$ (30,307,626)</u>		<u>\$ (30,307,626)</u>	<u>\$ 114,584</u>	<u>\$ (30,193,042)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ADJUSTMENTS TO RESERVE FOR DEPRECIATION
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

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Work Paper Reference No(s): WP2.2 & WPB3.1

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	TOTAL COMPANY ADJUSTMENTS (E)	ALLOCATION % (F)	JURISDICTIONAL ADJUSTMENT (G)
1			<u>Transmission Plant:</u>			
2	367	1010017	Mains	105,375	100%	105,375
3			Total Transmission Plant	<u>\$ 105,375</u>		<u>\$ 105,375</u>
4						
5			<u>Distribution Plant:</u>			
6	376	1010024	Mains-Distribution	9,209	100%	9,209
7			Total Distribution Plant	<u>\$ 9,209</u>		<u>\$ 9,209</u>

DESCRIPTION AND PURPOSE OF ADJUSTMENT

To remove the accumulated depreciation of pipeline assets that are not used and useful or are not located in Ohio

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
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Data: "X" Actual__Estimated

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Type of Filing: "X" Original__Updated__Revised

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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO.	FERC ACCT. NO.	COMPANY ACCT. NO.	DESCRIPTION	ADJUSTED JURISDICTION PLANT INVEST	RESERVE BALANCE	CURRENT ACCRUAL RATE *	CALCULATED DEPR EXP (H=ExG)	\$ NET SALVAGE *	AVERAGE SERVICE LIFE *	CURVE FORM *
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1			TOTAL OHIO							
2			<u>Production Plant:</u>							
3	325.2	1010003	Producing Leaseholds	\$ -	\$ -		\$ -	\$ -		\$ -
4	326	1010004	Gas Well Structures (Fully Depreciated)	143,894	(143,894)	0.00%	-	-		-
5	327	1010005	Field Compressor Station Structures	-	-		-	-		-
6	328	1010006	Field Measuring & Regulating Station Structures	-	-		-	-		-
7	330	1010007	Producing Gas Wells - Well Construction	-	-		-	-		-
8	331	1010008	Producing Gas Wells - Well Equipment	1,087	(430)	5.00%	(54)	-	20.00	(54)
9	332	1010009	Field Lines	-	-		-	-		-
10	333	1010010	Field Compressor Station Equipment	-	-		-	-		-
11	334	1010011	Field Measuring & Regulating Station Equipment	-	-		-	-		-
12	337	1010012	Other Equipment	-	-		-	-		-
13			Total Production Plant	<u>\$ 144,981</u>	<u>\$ (144,324)</u>		<u>\$ (54)</u>	<u>\$ -</u>		<u>\$ (54)</u>
14										
15			<u>Transmission Plant:</u>							
16	365.1	1010014	Land & Land Rights	\$ 41,030	\$ -	0.00%	\$ -	\$ -		\$ -
17	365.2	1010015	Rights-of-Way	-	-		-	-		-
18	366	1010016	Structures & Improvements	-	-		-	-		-
19	367	1010017	Mains	52,539	(22,110)	5.00%	(2,627)	-	20.00	(2,627)
20	367	1010017	Mains	2,642,303	(340,241)	2.22%	(58,718)	-	45.00	(58,718)
21	368	1010018	Compressor Station Equipment	-	-		-	-		-
22	369	1010019	Measuring & Regulating Station Equipment	13,200	(9,240)	20.00%	(2,640)	-	5.00	(2,640)
23	369.1	1010019	Measuring & Regulating Station Equipment (Fully Depreciated)	52,539	(52,539)	0.00%	-	-		-
24	370	1010020	Communication Equipment	-	-		-	-		-
25	371	1010021	Other Equipment	-	-		-	-		-
26			Total Transmission Plant	<u>\$ 2,801,611</u>	<u>\$ (424,130)</u>		<u>\$ (63,985)</u>	<u>\$ -</u>		<u>\$ (63,985)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual __ Estimated

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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	ADJUSTED JURISDICTION		CURRENT ACCRUAL RATE * (G)	CALCULATED DEPR EXP (H=EXG) (H)	\$ NET SALVAGE * (I)	AVERAGE SERVICE LIFE * (J)	CURVE FORM * (K)
				PLANT INVEST (E)	RESERVE BALANCE (F)					
27			<u>Distribution Plant:</u>							
28	374	1010022	Land & Land Rights	20,270	(9,463)	2.50%	(507)	-	40.00	(507)
29	374	1010022	Land & Land Rights	128,953	(72,147)	3.33%	(4,294)	-	30.00	(4,294)
30	374	1010022	Land & Land Rights	36,322	(26,265)	5.00%	(1,816)	-	20.00	(1,816)
31	374.1	1010022	Land & Land Rights (Fully Depreciated)	17,866	(17,866)	0.00%	-	-		-
32	374.2	1010022	Land & Land Rights (Non-Depreciable)	1,195,697	-	0.00%	-	-		-
33	375	1010013	Structures & Improvements	-	-		-	-		-
34	376	1010024	Mains-Distribution	601,189	(45,646)	2.22%	(13,360)	-	45.00	(13,360)
35	376	1010024	Mains-Distribution	18,453,032	(4,161,793)	2.56%	(472,398)	-	45.00	(472,398)
36	376	1010024	Mains-Distribution	2,079,088	(65,350)	2.60%	(54,002)	-	38.50	(54,002)
37	376	1010024	Mains-Distribution	16,902,701	(7,450,861)	2.63%	(444,808)	-	38.00	(444,808)
38	376	1010024	Mains-Distribution	955,116	(160,303)	2.67%	(25,502)	-	45.00	(25,502)
39	376	1010024	Mains-Distribution	57,436	(8,935)	4.44%	(2,553)	-	22.50	(2,553)
40	376	1010024	Mains-Distribution	31,412	(19,038)	18.18%	(5,711)	-	5.50	(5,711)
41	376.1	1010024	Mains-Distribution (Fully Depreciated)	906,827	(906,827)	0.00%	-	-		-
42	378	1010025	Measuring & Regulating Equipment - General	197,657	(19,555)	3.67%	(7,253)	-	27.30	(7,253)
43	378	1010025	Measuring & Regulating Equipment - General	2,396,280	(1,234,650)	3.70%	(88,752)	-	27.00	(88,752)
44	378	1010025	Measuring & Regulating Equipment - General	1,257,974	(553,829)	4.40%	(55,351)	-	25.00	(55,351)
45	378.1	1010025	Measuring & Regulating Equipment - General (Fully Depreciated)	262,166	(262,166)	0.00%	-	-		-
46	379	1010054	Measuring & Regulating Station Equipment - City Gas Check Stations	205,335	(15,003)	3.67%	(7,535)	-	27.30	(7,535)
47	380	1010027	Services	6,619	(545)	2.47%	(163)	-	40.50	(163)
48	380	1010027	Services	253	(10)	2.50%	(6)	-	40.00	(6)
49	380	1010027	Services	182	(3)	2.86%	(5)	-	35.00	(5)
49	380	1010027	Services	94,188	(16,993)	3.33%	(3,136)	-	30.00	(3,136)
50	380	1010027	Services	48,988	(6,235)	3.64%	(1,781)	-	27.50	(1,781)
51	380	1010027	Services	264,193	(19,195)	4.44%	(11,742)	-	22.50	(11,742)
52	380	1010027	Services	5,951,356	(3,846,122)	4.55%	(270,516)	-	22.00	(270,516)
53	380	1010027	Services	4,729,873	(1,279,106)	5.00%	(236,494)	-	35.00	(236,494)
54	380.1	1010027	Services (Fully Depreciated)	110,802	(110,802)	0.00%	-	-		-
55	381	1010028	Meters	184	(6)	2.47%	(5)	-	40.50	(5)
56	381	1010028	Meters	3,589,412	(1,279,715)	2.50%	(89,735)	-	40.00	(89,735)
57	381	1010028	Meters	81,187	(7,478)	2.63%	(2,137)	-	38.00	(2,137)
58	381	1010028	Meters	2,510,215	(764,260)	3.33%	(83,591)	-	30.00	(83,591)
59	381	1010028	Meters	1,252	(86)	4.44%	(56)	-	22.50	(56)
60	381	1010028	Meters	5,652	(5,585)	20.00%	(1,130)	-	5.00	(1,130)
61	381.1	1010028	Meters (Fully Depreciated)	108,423	(108,423)	0.00%	-	-		-
62	382	1010029	Meter Installations	1,299	(1,040)	2.50%	(32)	-	40.00	(32)

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual __ Estimated

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Type of Filing: "X" Original __ Updated __ Revised

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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	ADJUSTED JURISDICTION		CURRENT ACCRUAL RATE * (G)	CALCULATED DEPR EXP (H=ExG) (H)	\$ NET SALVAGE * (I)	AVERAGE SERVICE LIFE * (J)	CURVE FORM * (K)
				PLANT INVEST (E)	RESERVE BALANCE (F)					
63			<u>Distribution Plant continued:</u>							
64	383	1010030	House Regulators	15,926	(6,453)	3.33%	(530)	-	30.00	(530)
65	383	1010030	House Regulators	332,431	(267,017)	3.70%	(12,312)	-	27.00	(12,312)
66	383.1	1010030	House Regulators (Fully Depreciated)	3,488	(3,488)	0.00%	-	-		-
67	384	1010031	House Regulator Installations	-	-		-	-		-
68	385	1010032	Ind Measuring Regulation	837,683	(682,872)	3.70%	(31,025)	-	27.00	(31,025)
69	385.1	1010032	Ind Measuring Regulation (Fully Depreciated)	485,820	(485,820)	0.00%	-	-		-
70	387	1010033	Other Equipment	25,710	(22,729)	3.03%	(779)	-	33.00	(779)
71			Total Distribution Plant	<u>\$ 64,910,457</u>	<u>\$ (23,943,680)</u>		<u>\$ (1,929,017)</u>	<u>\$ -</u>		<u>\$ (1,929,017)</u>
72			<u>General Plant:</u>							
73	389	1010034	Land & Land Rights	-	-					
74	390	1010035	Structures & Improvements	54,650	(24,218)	2.50%	(1,366)		40.00	(1,366)
75	390	1010035	Structures & Improvements	1,691,280	(542,135)	3.70%	(62,640)		27.00	(62,640)
76	390	1010035	Structures & Improvements	219,089	(55,891)	5.00%	(10,954)	-	20.00	(10,954)
77	390	1010035	Structures & Improvements	3,595	(2,283)	19.05%	(685)	-	5.30	(685)
78	390	1010035	Structures & Improvements (Non-Depreciable)	34,710	-	0.00%	-	-		-
79	390.1	1010035	Structures & Improvements (Fully Depreciated)	59,603	(59,603)	0.00%	-	-		-
80	391	1010036	Office Furniture & Equipment	5,185	(478)	2.63%	(136)		38.00	(136)
81	391	1010036	Office Furniture & Equipment	3,845	(626)	4.55%	(175)		22.00	(175)
82	391	1010036	Office Furniture & Equipment	17,284	(9,866)	4.76%	(823)		21.00	(823)
83	391	1010036	Office Furniture & Equipment	42,111	(33,493)	6.67%	(2,809)	-	15.00	(2,809)
84	391	1010036	Office Furniture & Equipment	100,190	(68,722)	10.00%	(10,019)	-	10.00	(10,019)
85	391	1010002	Office Furniture & Equipment	5,446,832	(1,279,477)	10.97%	(597,518)	-	9.10	(597,518)
86	391	1010036	Office Furniture & Equipment	25,269	(19,022)	14.29%	(3,610)	-	7.00	(3,610)
87	391	1010036	Office Furniture & Equipment	355,816	(134,149)	20.00%	(71,164)	-	5.00	(71,164)
88	391.2	1010036	Office Furniture & Equipment (Fully Depreciated)	327,119	(327,119)	0.00%	-	-		-
89	392	1010037	Transportation Equipment	771,828	(507,409)	13.08%	(100,955)	-	7.00	(100,955)
90	392	1010037	Transportation Equipment	36,824	(31,471)	15.38%	(5,665)	-	6.50	(5,665)
91	392	1010037	Transportation Equipment	1,091,176	(675,868)	20.00%	(218,235)	-	5.00	(218,235)
92	392.1	1010037	Transportation Equipment (Fully Depreciated)	525,247	(525,247)	0.00%	-	-		-
93	393	1010038	Stores Equipment	-	-	0.00%	-			-
94	394	1010039	Tools, Shop & Garage Equipment	164,883	(61,027)	5.56%	(9,168)	-	18.00	(9,168)
95	394	1010039	Tools, Shop & Garage Equipment	267,197	(116,827)	6.67%	(17,813)	-	15.00	(17,813)
96	394	1010039	Tools, Shop & Garage Equipment	(3,301)	220	20.00%	660	-	5.00	660

NORTHEAST OHIO NATURAL GAS CORP.
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Data: "X" Actual__Estimated

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Type of Filing: "X" Original__Updated__Revised

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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	ADJUSTED JURISDICTION		CURRENT ACCRUAL RATE * (G)	CALCULATED DEPR EXP (H=ExG) (H)	\$ NET SALVAGE * (I)	AVERAGE SERVICE LIFE * (J)	CURVE FORM * (K)
				PLANT INVEST (E)	RESERVE BALANCE (F)					
97			<u>General Plant continued:</u>							
98	394.1	1010039	Tools, Shop & Garage Equipment (Fully Depreciated)	226,449	(226,449)	0.00%	-	-		-
99	395	1010040	Laboratory Equipment	83,850	(32,600)	6.67%	(5,593)	-	15.00	(5,593)
100	395.1	1010040	Laboratory Equipment (Fully Depreciated)	1,735	(1,735)	0.00%	-	-		-
101	396	1010050	Power Operated Equipment	1,089,082	(364,951)	6.67%	(72,605)	-	15.00	(72,605)
102	396	1010050	Power Operated Equipment	714,602	(423,837)	7.50%	(53,595)	-	12.00	(53,595)
103	396	1010050	Power Operated Equipment	13,874	(5,681)	8.33%	(1,156)	-	12.00	(1,156)
104	396.1	1010050	Power Operated Equipment (Fully Depreciated)	133,487	(133,487)	0.00%	-	-		-
105	397	1010051	Communication Equipment	23,838	(1,538)	6.67%	(1,589)	-	15.00	(1,589)
106	397.1	1010051	Communication Equipment (Fully Depreciated)	15,919	(15,919)	0.00%	-	-		-
107			Total General Plant	<u>\$ 13,543,268</u>	<u>\$ (5,680,908)</u>		<u>\$ (1,247,613)</u>	<u>\$ -</u>		<u>\$ (1,247,613)</u>
108			<u>Intangible Plant:</u>							
109	301	1010000	Organization	\$ -	\$ -		\$ -	\$ -		\$ -
110	302	1010001	Franchises and Consents	-	-		-	-		-
111	303	1010002	Miscellaneous Intangible Plant	-	-		-	-		-
112			Total Intangible Plant	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
113										
114			Total Plant	<u>\$ 81,400,317</u>	<u>\$ (30,193,042)</u>		<u>\$ (3,240,669)</u>	<u>\$ -</u>		<u>\$ (3,240,669)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual __ Estimated

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Type of Filing: "X" Original __ Updated __ Revised

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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO.	FERC ACCT. NO.	COMPANY ACCT. NO.	DESCRIPTION	ADJUSTED JURISDICTION PLANT INVEST	RESERVE BALANCE	CURRENT ACCRUAL RATE *	CALCULATED DEPR EXP (H=ExG)	\$ NET SALVAGE *	AVERAGE SERVICE LIFE *	CURVE FORM *
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
115			NEO							
116			<u>Production Plant:</u>							
117	325.2	1010003	Producing Leaseholds				\$ -	\$ -	-	\$ -
118	326	1010004	Gas Well Structures (Fully Depreciated)	143,894	(143,894)	0.00%	-	-	-	-
119	327	1010005	Field Compressor Station Structures				-	-	-	-
120	328	1010006	Field Measuring & Regulating Station Structures				-	-	-	-
121	330	1010007	Producing Gas Wells - Well Construction				-	-	-	-
122	331	1010008	Producing Gas Wells - Well Equipment	1,087	(430)	5.00%	(54)	-	20.00	(54)
123	332	1010009	Field Lines				-	-	-	-
124	333	1010010	Field Compressor Station Equipment				-	-	-	-
125	334	1010011	Field Measuring & Regulating Station Equipment				-	-	-	-
126	337	1010012	Other Equipment				-	-	-	-
127			Total Production Plant	<u>\$ 144,981</u>	<u>\$ (144,324)</u>		<u>\$ (54)</u>	<u>\$ -</u>		<u>\$ (54)</u>
128										
129			<u>Transmission Plant:</u>							
130	365.1	1010014	Land & Land Rights				\$ -	\$ -	-	\$ -
131	365.2	1010015	Rights-of-Way				-	-	-	-
132	366	1010016	Structures & Improvements				-	-	-	-
133	367	1010017	Mains	52,539	(22,110)	5.00%	(2,627)	-	-	(2,627)
134	367	1010017	Mains			2.22%	-	-	-	-
135	368	1010018	Compressor Station Equipment				-	-	-	-
136	369	1010019	Measuring & Regulating Station Equipment	13,200	(9,240)	20.00%	(2,640)	-	-	(2,640)
	369.1	1010019	Measuring & Regulating Station Equipment (Fully Depreciated)	52,539	(52,539)	0.00%	-	-	-	-
137							-	-	-	-
138	370	1010020	Communication Equipment				-	-	-	-
139	371	1010021	Other Equipment				-	-	-	-
140			Total Transmission Plant	<u>\$ 118,278</u>	<u>\$ (83,889)</u>		<u>\$ (5,267)</u>	<u>\$ -</u>		<u>\$ (5,267)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
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Data: "X" Actual ___ Estimated

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Type of Filing: "X" Original ___ Updated ___ Revised

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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	ADJUSTED JURISDICTION PLANT INVEST (E)	RESERVE BALANCE (F)	CURRENT ACCRUAL RATE * (G)	CALCULATED DEPR EXP (H=ExG) (H)	\$ NET SALVAGE * (I)	AVERAGE SERVICE LIFE * (J)	CURVE FORM * (K)
141			Distribution Plant:							
142	374	1010022	Land & Land Rights	20,270	(9,463)	2.50%	(507)	-	40.00	(507)
143	374	1010022	Land & Land Rights			3.33%			30.00	
144	374	1010022	Land & Land Rights	\$ 36,322	\$ (26,265)	5.00%	\$ (1,816)	\$ -	20.00	\$ (1,816)
145	374.1	1010022	Land & Land Rights (Fully Depreciated)			0.00%	-	-	-	-
146	374.2	1010022	Land & Land Rights (Non-Depreciable)	1,195,697	-	0.00%	-	-	-	-
147	375	1010013	Structures & Improvements			0.00%	-	-	-	-
148	376	1010024	Mains-Distribution			2.22%			45.00	
149	376	1010024	Mains-Distribution			2.56%			45.00	
150	376	1010024	Mains-Distribution	2,079,088	(65,350)	2.60%	(54,002)	-	38.50	(54,002)
151	376	1010024	Mains-Distribution	16,902,701	(7,450,861)	2.63%	(444,808)	-	38.00	(444,808)
152	376	1010024	Mains-Distribution			2.67%			45.00	
153	376	1010024	Mains-Distribution	57,436	(8,935)	4.44%	(2,553)	-	22.50	(2,553)
154	376	1010024	Mains-Distribution	31,412	(19,038)	18.18%	(5,711)	-	5.50	(5,711)
155	376.1	1010024	Mains-Distribution (Fully Depreciated)			0.00%	-	-	-	-
156	378	1010025	Measuring & Regulating Equipment - General	197,657	(19,555)	3.67%	(7,253)	-	27.30	(7,253)
157	378	1010025	Measuring & Regulating Equipment - General	1,836,069	(1,120,389)	3.70%	(68,003)	-	27.00	(68,003)
158	378	1010025	Measuring & Regulating Equipment - General			4.40%	-	-	25.00	-
159	378.1	1010025	Measuring & Regulating Equipment - General (Fully Depreciated)	202,145	(202,145)	0.00%	-	-	-	-
160	379	1010054	Measuring & Regulating Station Equipment - City Gas Check Stations	205,335	(15,003)	3.67%	(7,535)	-	27.30	(7,535)
161	380	1010027	Services	6,619	(545)	2.47%	(163)	-	40.50	(163)
162	380	1010027	Services	253	(10)	2.50%	(6)	-	40.00	(6)
163	380	1010027	Services	182	(3)	2.86%	(5)	-	35.00	(5)
163	380	1010027	Services			3.33%	-	-	30.00	-
164	380	1010027	Services	48,988	(6,235)	3.64%	(1,781)	-	27.50	(1,781)
165	380	1010027	Services	264,193	(19,195)	4.44%	(11,742)	-	22.50	(11,742)
166	380	1010027	Services	5,951,356	(3,846,122)	4.55%	(270,516)	-	22.00	(270,516)
167	380	1010027	Services			5.00%	-	-	20.00	-
168	380.1	1010027	Services (Fully Depreciated)	91,406	(91,406)	0.00%	-	-	-	-
169	381	1010028	Meters	184	(6)	2.47%	(5)	-	40.50	(5)
170	381	1010028	Meters	3,589,412	(1,279,715)	2.50%	(89,735)	-	40.00	(89,735)
171	381	1010028	Meters	81,187	(7,478)	2.63%	(2,137)	-	38.00	(2,137)
172	381	1010028	Meters	323	(5)	3.33%	(11)	-	30.00	(11)
173	381	1010028	Meters	1,252	(86)	4.44%	(56)	-	22.50	(56)
174	381	1010028	Meters	5,652	(5,585)	20.00%	(1,130)	-	5.00	(1,130)
175	381.1	1010028	Meters (Fully Depreciated)	11,108	(11,108)	0.00%	-	-	-	-
176	382	1010029	Meter Installations	1,299	(1,040)	2.50%	(32)	-	40.00	(32)

NORTHEAST OHIO NATURAL GAS CORP.
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Data: "X" Actual __ Estimated

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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO.	FERC ACCT. NO.	COMPANY ACCT. NO.	DESCRIPTION	ADJUSTED JURISDICTION PLANT INVEST	RESERVE BALANCE	CURRENT ACCRUAL RATE *	CALCULATED DEPR EXP (H=ExG)	\$ NET SALVAGE *	AVERAGE SERVICE LIFE *	CURVE FORM *
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
177			<u>Distribution Plant continued:</u>							
178	383	1010030	House Regulators			3.33%	-	-	30.00	-
179	383	1010030	House Regulators	332,431	(267,017)	3.70%	(12,312)	-	27.00	(12,312)
180	383.1	1010030	House Regulators (Fully Depreciated)	3,488	(3,488)	0.00%	-	-	-	-
181	384	1010031	House Regulator Installations			0.00%	-	-	-	-
182	385	1010032	Ind Measuring Regulation	837,683	(682,872)	3.70%	(31,025)	-	27.00	(31,025)
183	385.1	1010032	Ind Measuring Regulation (Fully Depreciated)	485,820	(485,820)	0.00%	-	-	-	-
184	387	1010033	Other Equipment	25,710	(22,729)	3.03%	(779)	-	33.00	(779)
185			Total Distribution Plant	<u>\$ 34,502,678</u>	<u>\$ (15,667,469)</u>		<u>\$ (1,013,623)</u>	<u>\$ -</u>		<u>\$ (1,013,623)</u>
186			<u>General Plant:</u>							
187	389	1010034	Land & Land Rights			0.00%	\$ -	\$ -	-	\$ -
188	390	1010035	Structures & Improvements	54,650	(24,218)	2.50%	(1,366)	-	40.00	(1,366)
189	390	1010035	Structures & Improvements	1,691,280	(542,135)	3.70%	(62,640)	-	27.00	(62,640)
190	390	1010035	Structures & Improvements			5.00%			20.00	
191	390	1010035	Structures & Improvements	3,595	(2,283)	19.05%	(685)	-	5.30	(685)
192	390	1010035	Structures & Improvements (Non-Depreciable)			0.00%			-	
193	390.1	1010035	Structures & Improvements (Fully Depreciated)	2,702	(2,702)	0.00%	-	-	-	-
194	391	1010036	Office Furniture & Equipment	5,185	(478)	2.63%	(136)	-	38.00	(136)
195	391	1010036	Office Furniture & Equipment	3,845	(626)	4.55%	(175)	-	22.00	(175)
196	391	1010036	Office Furniture & Equipment	17,284	(9,866)	4.76%	(823)	-	21.00	(823)
197	391	1010036	Office Furniture & Equipment			6.67%			15.00	
198	391	1010036	Office Furniture & Equipment	56,121	(38,349)	10.00%	(5,612)	-	10.00	(5,612)
199	391	1010002	Office Furniture & Equipment	3,141,792	(738,016)	10.97%	(344,655)	-	9.10	(344,655)
200	391	1010036	Office Furniture & Equipment			14.29%			7.00	
201	391	1010036	Office Furniture & Equipment	303,303	(95,604)	20.00%	(60,661)	-	5.00	(60,661)
202	391.2	1010036	Office Furniture & Equipment (Fully Depreciated)	184,546	(184,546)	0.00%	-	-	-	-
203	392	1010037	Transportation Equipment			13.08%			7.00	
204	392	1010037	Transportation Equipment			15.38%			6.50	
205	392	1010037	Transportation Equipment	1,091,176	(675,868)	20.00%	(218,235)	-	5.00	(218,235)
206	392.1	1010037	Transportation Equipment (Fully Depreciated)	525,247	(525,247)	0.00%	-	-	-	-
207	393	1010038	Stores Equipment			0.00%	-	-	-	-
208	394	1010039	Tools, Shop & Garage Equipment			5.56%			18.00	
209	394	1010039	Tools, Shop & Garage Equipment	267,197	(116,827)	6.67%	(17,813)	-	15.00	(17,813)
210	394	1010039	Tools, Shop & Garage Equipment	(3,301)	220	20.00%	660	-	5.00	660

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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO.	FERC ACCT. NO.	COMPANY ACCT. NO.	DESCRIPTION	ADJUSTED JURISDICTION PLANT INVEST	RESERVE BALANCE	CURRENT ACCRUAL RATE *	CALCULATED DEPR EXP (H=ExG)	\$ NET SALVAGE *	AVERAGE SERVICE LIFE *	CURVE FORM *
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
211			<u>General Plant continued:</u>							
212	394.1	1010039	Tools, Shop & Garage Equipment (Fully Depreciated)	213,953	(213,953)	0.00%	-	-	-	-
213	395	1010040	Laboratory Equipment			6.67%	-	-	15.00	-
214	395.1	1010040	Laboratory Equipment (Fully Depreciated)			0.00%			-	
215	396	1010050	Power Operated Equipment	1,089,082	(364,951)	6.67%	(72,605)	-	15.00	(72,605)
216	396	1010050	Power Operated Equipment			7.50%			12.00	
217	396	1010050	Power Operated Equipment	13,874	(5,681)	8.33%	(1,156)	-	12.00	(1,156)
218	396.1	1010050	Power Operated Equipment (Fully Depreciated)	107,291	(107,291)	0.00%	-	-	-	-
219	397	1010051	Communication Equipment	23,838	(1,538)	6.67%	(1,589)	-	15.00	(1,589)
220	397.1	1010051	Communication Equipment (Fully Depreciated)	15,919	(15,919)	0.00%	-	-	-	-
221			Total General Plant	<u>\$ 8,808,579</u>	<u>\$ (3,665,878)</u>		<u>\$ (787,491)</u>	<u>\$ -</u>		<u>\$ (787,491)</u>
222										
223			<u>Intangible Plant:</u>							
224	301	1010000	Organization	\$ -	\$ -		\$ -	\$ -	-	\$ -
225	302	1010001	Franchises and Consents	-	-		-	-	-	-
226	303	1010002	Miscellaneous Intangible Plant	-	-		-	-	-	-
227			Total Intangible Plant	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
228										
229			Total Plant	<u>\$ 43,574,516</u>	<u>\$ (19,561,560)</u>		<u>\$ (1,806,435)</u>	<u>\$ -</u>		<u>\$ (1,806,435)</u>

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DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO.	FERC ACCT. NO.	COMPANY ACCT. NO.	DESCRIPTION	ADJUSTED JURISDICTION PLANT INVEST	RESERVE BALANCE	CURRENT ACCRUAL RATE *	CALCULATED DEPR EXP (H=ExG)	\$ NET SALVAGE *	AVERAGE SERVICE LIFE *	CURVE FORM *
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
230			ORWELL							
231			<u>Production Plant:</u>							
232	325.2	1010003	Producing Leaseholds	\$ -	\$ -		\$ -	\$ -		\$ -
233	326	1010004	Gas Well Structures	-	-		-	-		-
234	327	1010005	Field Compressor Station Structures	-	-		-	-		-
235	328	1010006	Field Measuring & Regulating Station Structures	-	-		-	-		-
236	330	1010007	Producing Gas Wells - Well Construction	-	-		-	-		-
237	331	1010008	Producing Gas Wells - Well Equipment	-	-		-	-		-
238	332	1010009	Field Lines	-	-		-	-		-
239	333	1010010	Field Compressor Station Equipment	-	-		-	-		-
240	334	1010011	Field Measuring & Regulating Station Equipment	-	-		-	-		-
241	337	1010012	Other Equipment	-	-		-	-		-
242			Total Production Plant	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
243										
244			<u>Transmission Plant:</u>							
245	365.1	1010014	Land & Land Rights	\$ -	\$ -		\$ -	\$ -		\$ -
246	365.2	1010015	Rights-of-Way	-	-		-	-		-
247	366	1010016	Structures & Improvements	-	-		-	-		-
248	367	1010017	Mains	-	-		-	-		-
249	367	1010017	Mains	-	-		-	-		-
250	368	1010018	Compressor Station Equipment	-	-		-	-		-
251	369	1010019	Measuring & Regulating Station Equipment	-	-		-	-		-
252	369.1	1010019	Measuring & Regulating Station Equipment (Fully Depreciated)	-	-		-	-		-
253	370	1010020	Communication Equipment	-	-		-	-		-
254	371	1010021	Other Equipment	-	-		-	-		-
255			Total Transmission Plant	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
256			<u>Distribution Plant:</u>							
257	374	1010022	Land & Land Rights			2.50%	\$ -	\$ -	40.00	\$ -
258	374	1010022	Land & Land Rights	128,953	(72,147)	3.33%	(4,294)	-	30.00	(4,294)
259	374	1010022	Land & Land Rights			5.00%	-	-	20.00	-
260	374.1	1010022	Land & Land Rights (Fully Depreciated)	17,866	(17,866)	0.00%	-	-	-	-
261	374.2	1010022	Land & Land Rights (Non-Depreciable)			0.00%	-	-	-	-
262	375	1010013	Structures & Improvements			0.00%	-	-	-	-
263	376	1010024	Mains-Distribution			2.22%	-	-	45.00	-

NORTHEAST OHIO NATURAL GAS CORP.
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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	ADJUSTED JURISDICTION PLANT INVEST (E)	RESERVE BALANCE (F)	CURRENT ACCRUAL RATE * (G)	CALCULATED DEPR EXP (H=ExG) (H)	\$ NET SALVAGE * (I)	AVERAGE SERVICE LIFE * (J)	CURVE FORM * (K)
264			<u>Distribution Plant continued:</u>							
265	376	1010024	Mains-Distribution	18,453,032	(4,161,793)	2.56%	(472,398)	-	45.00	(472,398)
266	376	1010024	Mains-Distribution			2.60%	-	-	38.50	-
267	376	1010024	Mains-Distribution			2.63%	-	-	38.00	-
268	376	1010024	Mains-Distribution			2.67%	-	-	45.00	-
269	376	1010024	Mains-Distribution			4.44%	-	-	22.50	-
270	376	1010024	Mains-Distribution			18.18%	-	-	5.50	-
271	376.1	1010024	Mains-Distribution (Fully Depreciated)	906,827	(906,827)	0.00%	-	-	-	-
272	378	1010025	Measuring & Regulating Equipment - General			3.67%	-	-	27.30	-
273	378	1010025	Measuring & Regulating Equipment - General			3.70%	-	-	27.00	-
274	378	1010025	Measuring & Regulating Equipment - General	1,257,974	(553,829)	4.40%	(55,351)	-	25.00	(55,351)
275	378.1	1010025	Measuring & Regulating Equipment - General (Fully Depreciated)	60,021	(60,021)	0.00%	-	-	-	-
276	379	1010054	Measuring & Regulating Station Equipment - City Gas Check Stations			3.67%	-	-	27.30	-
277	380	1010027	Services			2.47%	-	-	40.50	-
278	380	1010027	Services			2.50%	-	-	40.00	-
279	380	1010027	Services			2.86%	-	-	35.00	-
279	380	1010027	Services			3.33%	-	-	30.00	-
280	380	1010027	Services			3.64%	-	-	27.50	-
281	380	1010027	Services			4.44%	-	-	22.50	-
282	380	1010027	Services			4.55%	-	-	22.00	-
283	380	1010027	Services	4,729,873	(1,279,106)	5.00%	(236,494)	-	35.00	(236,494)
284	380.1	1010027	Services (Fully Depreciated)	19,396	(19,396)	0.00%	-	-	-	-
285	381	1010028	Meters			2.47%	-	-	40.50	-
286	381	1010028	Meters			2.50%	-	-	40.00	-
287	381	1010028	Meters			2.63%	-	-	38.00	-
288	381	1010028	Meters	2,406,657	(725,362)	3.33%	(80,142)	-	30.00	(80,142)
289	381	1010028	Meters			4.44%	-	-	22.50	-
290	381	1010028	Meters			20.00%	-	-	5.00	-
291	381.1	1010028	Meters (Fully Depreciated)	97,315	(97,315)	0.00%	-	-	-	-
292	382	1010029	Meter Installations			2.50%	-	-	40.00	-
293	383	1010030	House Regulators			3.33%	-	-	30.00	-
294	383	1010030	House Regulators			3.70%	-	-	27.00	-
295	383.1	1010030	House Regulators (Fully Depreciated)			0.00%	-	-	-	-
296	384	1010031	House Regulator Installations			0%	-	-	-	-
297	385	1010032	Ind Measuring Regulation			4%	-	-	27.00	-
298	385.1	1010032	Ind Measuring Regulation (Fully Depreciated)			0%	-	-	-	-
299	387	1010033	Other Equipment			3.03%	-	-	33.00	-
300			Total Distribution Plant	<u>\$ 28,077,914</u>	<u>\$ (7,893,662)</u>		<u>\$ (848,679)</u>	<u>\$ -</u>		<u>\$ (848,679)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
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Data: "X" Actual __ Estimated

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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	ADJUSTED JURISDICTION PLANT INVEST (E)	RESERVE BALANCE (F)	CURRENT ACCRUAL RATE * (G)	CALCULATED DEPR EXP (H=ExG) (H)	\$ NET SALVAGE * (I)	AVERAGE SERVICE LIFE * (J)	CURVE FORM * (K)
301			General Plant:							
302	389	1010034	Land & Land Rights	\$ -	\$ -	0.00%	\$ -	\$ -		\$ -
303	390	1010035	Structures & Improvements			2.50%	-	-	40.00	-
304	390	1010035	Structures & Improvements			3.70%	-	-	27.00	-
305	390	1010035	Structures & Improvements	219,089	(55,891)	5.00%	(10,954)	-	20.00	(10,954)
306	390	1010035	Structures & Improvements			19.05%	-	-	5.30	-
307	390	1010035	Structures & Improvements (Non-Depreciable)			0.00%	-	-	-	-
308	390.1	1010035	Structures & Improvements (Fully Depreciated)	56,901	(56,901)	0.00%	-	-	-	-
309	391	1010036	Office Furniture & Equipment			2.63%	-	-	38.00	-
310	391	1010036	Office Furniture & Equipment			4.55%	-	-	22.00	-
311	391	1010036	Office Furniture & Equipment			4.76%	-	-	21.00	-
312	391	1010036	Office Furniture & Equipment	42,111	(33,493)	6.67%	(2,809)	-	15.00	(2,809)
313	391	1010036	Office Furniture & Equipment	44,069	(30,373)	10.00%	(4,407)	-	10.00	(4,407)
314	391	1010002	Office Furniture & Equipment	2,079,908	(488,577)	10.97%	(228,166)	-	9.10	(228,166)
315	391	1010036	Office Furniture & Equipment	25,269	(19,022)	14.29%	(3,610)	-	7.00	(3,610)
316	391	1010036	Office Furniture & Equipment	52,513	(38,545)	20.00%	(10,503)	-	5.00	(10,503)
317	391.2	1010036	Office Furniture & Equipment (Fully Depreciated)	142,573	(142,573)	0.00%	-	-	-	-
318	392	1010037	Transportation Equipment	771,828	(507,409)	13.08%	(100,955)	-	7.00	(100,955)
319	392	1010037	Transportation Equipment			15.38%	-	-	6.50	-
320	392	1010037	Transportation Equipment			20.00%	-	-	5.00	-
321	392.1	1010037	Transportation Equipment (Fully Depreciated)			0.00%	-	-	-	-
322	393	1010038	Stores Equipment			0.00%	-	-	-	-
323	394	1010039	Tools, Shop & Garage Equipment	139,708	(51,093)	5.56%	(7,768)	-	18.00	(7,768)
324	394	1010039	Tools, Shop & Garage Equipment			6.67%	-	-	15.00	-
325	394	1010039	Tools, Shop & Garage Equipment			20.00%	-	-	5.00	-
326	394.1	1010039	Tools, Shop & Garage Equipment (Fully Depreciated)	12,496	(12,496)	0.00%	-	-	-	-
327	395	1010040	Laboratory Equipment	83,850	(32,600)	6.67%	(5,593)	-	15.00	(5,593)
328	395.1	1010040	Laboratory Equipment (Fully Depreciated)	1,735	(1,735)	0.00%	-	-	-	-
329	396	1010050	Power Operated Equipment			6.67%	-	-	15.00	-
330	396	1010050	Power Operated Equipment	714,602	(423,837)	7.50%	(53,595)	-	12.00	(53,595)
331	396	1010050	Power Operated Equipment			8.33%	-	-	12.00	-
332	396.1	1010050	Power Operated Equipment (Fully Depreciated)	26,196	(26,196)	0.00%	-	-	-	-
333	397	1010051	Communication Equipment			6.67%	-	-	15.00	-
334	397.1	1010051	Communication Equipment (Fully Depreciated)			0.00%	-	-	-	-
335			Total General Plant	<u>\$ 4,412,848</u>	<u>\$ (1,920,741)</u>		<u>\$ (428,360)</u>	<u>\$ -</u>		<u>\$ (428,360)</u>

NORTHEAST OHIO NATURAL GAS CORP.
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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	ADJUSTED JURISDICTION PLANT INVEST (E)	RESERVE BALANCE (F)	CURRENT ACCRUAL RATE * (G)	CALCULATED DEPR EXP (H=ExG) (H)	\$ NET SALVAGE * (I)	AVERAGE SERVICE LIFE * (J)	CURVE FORM * (K)
336			<u>Intangible Plant:</u>							
337	301	1010000	Organization	\$ -	\$ -		\$ -	\$ -		\$ -
338	302	1010001	Franchises and Consents	-	-		-	-		-
339	303	1010002	Miscellaneous Intangible Plant	-	-		-	-		-
340			Total Intangible Plant	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
341										
342			Total Plant	<u>\$ 32,490,762</u>	<u>\$ (9,814,403)</u>		<u>\$ (1,277,039)</u>	<u>\$ -</u>		<u>\$ (1,277,039)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
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Work Paper Reference No(s): WPB-BS FERC

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LINE NO.	FERC ACCT. NO.	COMPANY ACCT. NO.	DESCRIPTION	ADJUSTED JURISDICTION PLANT INVEST	RESERVE BALANCE	CURRENT ACCRUAL RATE *	CALCULATED DEPR EXP (H=ExG)	\$ NET SALVAGE *	AVERAGE SERVICE LIFE *	CURVE FORM *
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
BRAINARD										
343			<u>Production Plant:</u>							
344	325.2	1010003	Producing Leaseholds	\$ -	\$ -		\$ -	\$ -	-	\$ -
345	326	1010004	Gas Well Structures	-	-		-	-	-	-
346	327	1010005	Field Compressor Station Structures	-	-		-	-	-	-
347	328	1010006	Field Measuring & Regulating Station Structures	-	-		-	-	-	-
348	330	1010007	Producing Gas Wells - Well Construction	-	-		-	-	-	-
349	331	1010008	Producing Gas Wells - Well Equipment	-	-		-	-	-	-
350	332	1010009	Field Lines	-	-		-	-	-	-
351	333	1010010	Field Compressor Station Equipment	-	-		-	-	-	-
352	334	1010011	Field Measuring & Regulating Station Equipment	-	-		-	-	-	-
353	337	1010012	Other Equipment	-	-		-	-	-	-
354			Total Production Plant	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
355										
356			<u>Transmission Plant:</u>							
357	365.1	1010014	Land & Land Rights	\$ -	\$ -		\$ -	\$ -	-	\$ -
358	365.2	1010015	Rights-of-Way	-	-		-	-	-	-
359	366	1010016	Structures & Improvements	-	-		-	-	-	-
360	367	1010017	Mains	-	-		-	-	-	-
361	367	1010017	Mains	-	-		-	-	-	-
362	368	1010018	Compressor Station Equipment	-	-		-	-	-	-
363	369	1010019	Measuring & Regulating Station Equipment	-	-		-	-	-	-
364	369.1	1010019	Measuring & Regulating Station Equipment (Fully Depreciated)	-	-		-	-	-	-
365	370	1010020	Communication Equipment	-	-		-	-	-	-
366	371	1010021	Other Equipment	-	-		-	-	-	-
367			Total Transmission Plant	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
368			<u>Distribution Plant:</u>							
369	374	1010022	Land & Land Rights			2.50%	\$ -	\$ -	40.00	\$ -
370	374	1010022	Land & Land Rights			3.33%			30.00	
371	374	1010022	Land & Land Rights			5.00%			20.00	
372	374.1	1010022	Land & Land Rights (Fully Depreciated)			0.00%			-	
373	374.2	1010022	Land & Land Rights (Non-Depreciable)			0.00%			-	
374	375	1010013	Structures & Improvements			0.00%	-	-	-	-
375	376	1010024	Mains-Distribution			2.22%			45.00	
376	376	1010024	Mains-Distribution			2.56%			45.00	

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DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
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377			<u>Distribution Plant continued:</u>							
378	376	1010024	Mains-Distribution			2.60%			38.50	
379	376	1010024	Mains-Distribution			2.63%			38.00	
380	376	1010024	Mains-Distribution	955,116	(160,303)	2.67%	(25,502)	-	45.00	(25,502)
381	376	1010024	Mains-Distribution			4.44%			22.50	
382	376	1010024	Mains-Distribution			18.18%			5.50	
383	376.1	1010024	Mains-Distribution (Fully Depreciated)			0.00%			-	
384	378	1010025	Measuring & Regulating Equipment - General			3.67%	-	-	27.30	-
385	378	1010025	Measuring & Regulating Equipment - General			3.70%			27.00	
386	378	1010025	Measuring & Regulating Equipment - General			4.40%			25.00	
387	378.1	1010025	Measuring & Regulating Equipment - General (Fully Depreciated)			0.00%			-	
388	379	1010054	Measuring & Regulating Station Equipment - City Gas Check Stations			3.67%	-	-	27.30	-
389	380	1010027	Services			2.47%			40.50	
390	380	1010027	Services			2.50%			40.00	
391	380	1010027	Services			2.86%			35.00	
391	380	1010027	Services	94,188	(16,993)	3.33%	(3,136)	-	30.00	(3,136)
392	380	1010027	Services			3.64%			27.50	
393	380	1010027	Services			4.44%			22.50	
394	380	1010027	Services			4.55%			22.00	
395	380	1010027	Services			5.00%			35.00	
396	380.1	1010027	Services (Fully Depreciated)			0.00%			-	
397	381	1010028	Meters			2.47%			40.50	
398	381	1010028	Meters			2.50%			40.00	
399	381	1010028	Meters			2.63%			38.00	
400	381	1010028	Meters	103,235	(38,893)	3.33%	(3,438)	-	30.00	(3,438)
401	381	1010028	Meters			4.44%			22.50	
402	381	1010028	Meters			20.00%			5.00	
403	381.1	1010028	Meters (Fully Depreciated)			0.00%			-	
404	382	1010029	Meter Installations			2.50%	-	-	40.00	-
405	383	1010030	House Regulators	15,926	(6,453)	3.33%	(530)	-	30.00	(530)
406	383	1010030	House Regulators			3.70%			27.00	
407	383.1	1010030	House Regulators (Fully Depreciated)			0.00%			-	
408	384	1010031	House Regulator Installations			0.00%	-	-	-	-
409	385	1010032	Ind Measuring Regulation			3.70%	-	-	27.00	-
410	385.1	1010032	Ind Measuring Regulation (Fully Depreciated)						-	
411	387	1010033	Other Equipment			0.00%	-	-	33.00	-
412			Total Distribution Plant	<u>\$ 1,168,465</u>	<u>\$ (222,642)</u>	3.03%	<u>\$ (32,606)</u>	<u>\$ -</u>		<u>\$ (32,606)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
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Work Paper Reference No(s): WPB-BS FERC

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LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	ADJUSTED JURISDICTION PLANT INVEST (E)	RESERVE BALANCE (F)	CURRENT ACCRUAL RATE * (G)	CALCULATED DEPR EXP (H=ExG) (H)	\$ NET SALVAGE * (I)	AVERAGE SERVICE LIFE * (J)	CURVE FORM * (K)
413			General Plant:							
414	389	1010034	Land & Land Rights				\$ -	\$ -	-	\$ -
415	390	1010035	Structures & Improvements			2.50%	-	-	40.00	-
416	390	1010035	Structures & Improvements			3.70%	-	-	27.00	-
417	390	1010035	Structures & Improvements			5.00%	-	-	20.00	-
418	390	1010035	Structures & Improvements			19.05%	-	-	5.30	-
419	390	1010035	Structures & Improvements (Non-Depreciable)			0.00%	-	-	-	-
420	390.1	1010035	Structures & Improvements (Fully Depreciated)			0.00%	-	-	-	-
421	391	1010036	Office Furniture & Equipment			2.63%	-	-	38.00	-
422	391	1010036	Office Furniture & Equipment			4.55%	-	-	22.00	-
423	391	1010036	Office Furniture & Equipment			4.76%			21.00	
424	391	1010036	Office Furniture & Equipment			6.67%			15.00	
425	391	1010036	Office Furniture & Equipment			10.00%			10.00	
426	391	1010002	Office Furniture & Equipment	58,238	(13,680)	10.97%	(6,389)	-	9.10	(6,389)
427	391	1010036	Office Furniture & Equipment			14.29%			7.00	
428	391	1010036	Office Furniture & Equipment			20.00%			5.00	
429	391.2	1010036	Office Furniture & Equipment (Fully Depreciated)			0.00%			-	
430	392	1010037	Transportation Equipment			13.08%			7.00	
431	392	1010037	Transportation Equipment			15.38%			6.50	
432	392	1010037	Transportation Equipment			20.00%			5.00	
433	392.1	1010037	Transportation Equipment (Fully Depreciated)			0.00%			-	
434	393	1010038	Stores Equipment			0.00%			-	
435	394	1010039	Tools, Shop & Garage Equipment			5.56%			18.00	
436	394	1010039	Tools, Shop & Garage Equipment			6.67%			15.00	
437	394	1010039	Tools, Shop & Garage Equipment			20.00%			5.00	
438	394.1	1010039	Tools, Shop & Garage Equipment (Fully Depreciated)			0.00%			-	
439	395	1010040	Laboratory Equipment			6.67%			15.00	
440	395.1	1010040	Laboratory Equipment (Fully Depreciated)			0.00%			-	
441	396	1010050	Power Operated Equipment			6.67%			15.00	
442	396	1010050	Power Operated Equipment			7.50%			12.00	
443	396	1010050	Power Operated Equipment			8.33%			12.00	
444	396.1	1010050	Power Operated Equipment (Fully Depreciated)			0.00%			-	
445	397	1010051	Communication Equipment			6.67%	-	-	15.00	-
446	397.1	1010051	Communication Equipment (Fully Depreciated)			0.00%	-	-	-	-
447			Total General Plant	\$ 58,238	\$ (13,680)		\$ (6,389)	\$ -		\$ (6,389)

NORTHEAST OHIO NATURAL GAS CORP.
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LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	ADJUSTED JURISDICTION PLANT INVEST (E)	RESERVE BALANCE (F)	CURRENT ACCRUAL RATE * (G)	CALCULATED DEPR EXP (H=ExG) (H)	\$ NET SALVAGE * (I)	AVERAGE SERVICE LIFE * (J)	CURVE FORM * (K)
448			<u>Intangible Plant:</u>							
449	301	1010000	Organization	\$ -	\$ -		\$ -	\$ -	-	\$ -
450	302	1010001	Franchises and Consents	-	-		-	-	-	-
451	303	1010002	Miscellaneous Intangible Plant	-	-		-	-	-	-
452			Total Intangible Plant	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
453										
454			Total Plant	<u>\$ 1,226,703</u>	<u>\$ (236,322)</u>		<u>\$ (38,995)</u>	<u>\$ -</u>		<u>\$ (38,995)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
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LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	ADJUSTED JURISDICTION PLANT INVEST (E)	RESERVE BALANCE (F)	CURRENT ACCRUAL RATE * (G)	CALCULATED DEPR EXP (H=ExG) (H)	\$ NET SALVAGE * (I)	AVERAGE SERVICE LIFE * (J)	CURVE FORM * (K)
455			SPELMAN							
456			<u>Production Plant:</u>							
457	325.2	1010003	Producing Leaseholds	\$ -	\$ -		\$ -	\$ -		\$ -
458	326	1010004	Gas Well Structures	-	-		-	-		-
459	327	1010005	Field Compressor Station Structures	-	-		-	-		-
460	328	1010006	Field Measuring & Regulating Station Structures	-	-		-	-		-
461	330	1010007	Producing Gas Wells - Well Construction	-	-		-	-		-
462	331	1010008	Producing Gas Wells - Well Equipment	-	-		-	-		-
463	332	1010009	Field Lines	-	-		-	-		-
464	333	1010010	Field Compressor Station Equipment	-	-		-	-		-
465	334	1010011	Field Measuring & Regulating Station Equipment	-	-		-	-		-
466	337	1010012	Other Equipment	-	-		-	-		-
467			Total Production Plant	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
468			<u>Transmission Plant:</u>							
469	365.1	1010014	Land & Land Rights	\$ 41,030		0.00%	\$ -	\$ -		\$ -
470	365.2	1010015	Rights-of-Way				-	-		-
471	366	1010016	Structures & Improvements				-	-		-
472	367	1010017	Mains			5.00%			20.00	
473	367	1010017	Mains	2,642,303	(340,241)	2.22%	(58,718)	-	45.00	(58,718)
474	368	1010018	Compressor Station Equipment				-	-		-
475	369	1010019	Measuring & Regulating Station Equipment				-	-		-
476	369.1	1010019	Measuring & Regulating Station Equipment (Fully Depreciated)							
477	370	1010020	Communication Equipment				-	-		-
478	371	1010021	Other Equipment				-	-		-
479			Total Transmission Plant	<u>\$ 2,683,333</u>	<u>\$ (340,241)</u>		<u>\$ (58,718)</u>	<u>\$ -</u>		<u>\$ (58,718)</u>
480			<u>Distribution Plant:</u>							
481	374	1010022	Land & Land Rights	\$ -	\$ -	2.50%	\$ -	\$ -	40.00	\$ -
482	374	1010022	Land & Land Rights			3.33%			30.00	
483	374	1010022	Land & Land Rights			5.00%			20.00	
484	374.1	1010022	Land & Land Rights (Fully Depreciated)			0.00%			-	
485	374.2	1010022	Land & Land Rights (Non-Depreciable)			0.00%			-	
486	375	1010013	Structures & Improvements			0.00%	-	-	-	-
487	376	1010024	Mains-Distribution	601,189	(45,646)	2.22%	(13,360)	-	45.00	(13,360)

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual __ Estimated

Schedule B-3.2

Type of Filing: "X" Original __ Updated __ Revised

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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	ADJUSTED JURISDICTION		CURRENT ACCRUAL RATE * (G)	CALCULATED DEPR EXP (H=ExG) (H)	\$ NET SALVAGE * (I)	AVERAGE SERVICE LIFE * (J)	CURVE FORM * (K)
				PLANT INVEST (E)	RESERVE BALANCE (F)					
488			<u>Distribution Plant continued:</u>							
489	376	1010024	Mains-Distribution			2.56%			45.00	
490	376	1010024	Mains-Distribution			2.60%			38.50	
491	376	1010024	Mains-Distribution			2.63%			38.00	
492	376	1010024	Mains-Distribution			2.67%			45.00	
493	376	1010024	Mains-Distribution			4.44%			22.50	
494	376	1010024	Mains-Distribution			18.18%			5.50	
495	376.1	1010024	Mains-Distribution (Fully Depreciated)			0.00%			-	
496	378	1010025	Measuring & Regulating Equipment - General			3.67%	-	-	27.30	-
497	378	1010025	Measuring & Regulating Equipment - General	560,211	(114,261)	3.70%	(20,749)	-	27.00	(20,749)
498	378	1010025	Measuring & Regulating Equipment - General			4.40%	-	-	25.00	-
499	378.1	1010025	Measuring & Regulating Equipment - General (Fully Depreciated)			0.00%			-	
500	379	1010054	Measuring & Regulating Station Equipment - City Gas Check Stations			0.00%	-	-	27.30	-
501	380	1010027	Services			3.67%	-	-	40.50	-
502	380	1010027	Services			2.47%			40.00	
503	380	1010027	Services			2.50%			30.00	
504	380	1010027	Services			2.86%			27.50	
505	380	1010027	Services			3.33%			27.50	
506	380	1010027	Services			3.64%			22.50	
507	380	1010027	Services			4.44%			22.00	
508	380	1010027	Services			4.55%			35.00	
509	380.1	1010027	Services (Fully Depreciated)			5.00%			-	
510	381	1010028	Meters			0.00%	-	-	40.50	-
511	381	1010028	Meters			2.47%			40.00	
512	381	1010028	Meters			2.50%			38.00	
513	381	1010028	Meters			2.63%			30.00	
514	381	1010028	Meters			3.33%			22.50	
515	381	1010028	Meters			4.44%			5.00	
516	381.1	1010028	Meters (Fully Depreciated)			20.00%			-	
517	382	1010029	Meter Installations			0.00%	-	-	40.00	-
518	383	1010030	House Regulators			2.50%	-	-	30.00	-
519	383	1010030	House Regulators			3.33%			27.00	
520	383.1	1010030	House Regulators (Fully Depreciated)			3.70%			-	
521	384	1010031	House Regulator Installations			0.00%	-	-	-	-
522	385	1010032	Ind Measuring Regulation			0.00%	-	-	27.00	-
523	385.1	1010032	Ind Measuring Regulation (Fully Depreciated)			3.70%			-	
524	387	1010033	Other Equipment			0.00%	-	-	33.00	-
525			Total Distribution Plant	\$ 1,161,400	\$ (159,907)	3.03%	\$ (34,109)	\$ -		\$ (34,109)

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-3.2

Type of Filing: "X" Original__Updated__Revised

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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	ADJUSTED JURISDICTION PLANT INVEST (E)	RESERVE BALANCE (F)	CURRENT ACCRUAL RATE * (G)	CALCULATED DEPR EXP (H=ExG) (H)	\$ NET SALVAGE * (I)	AVERAGE SERVICE LIFE * (J)	CURVE FORM * (K)
526			General Plant:							
527	389	1010034	Land & Land Rights	\$ -	\$ -		\$ -	\$ -		\$ -
528	390	1010035	Structures & Improvements			2.50%			40.00	
529	390	1010035	Structures & Improvements			3.70%			27.00	
530	390	1010035	Structures & Improvements			5.00%			20.00	
531	390	1010035	Structures & Improvements			19.05%			5.30	
532	390	1010035	Structures & Improvements (Non-Depreciable)	34,710	-	0.00%	-	-	-	-
533	390.1	1010035	Structures & Improvements (Fully Depreciated)			0.00%			-	
534	391	1010036	Office Furniture & Equipment	-	-	2.63%	-	-	38.00	-
535	391	1010036	Office Furniture & Equipment			4.55%			22.00	
536	391	1010036	Office Furniture & Equipment			4.76%			21.00	
537	391	1010036	Office Furniture & Equipment			6.67%			15.00	
538	391	1010036	Office Furniture & Equipment			10.00%			10.00	
539	391	1010002	Office Furniture & Equipment	166,894	(39,204)	10.97%	(18,308)	-	9.10	(18,308)
540	391	1010036	Office Furniture & Equipment			14.29%			7.00	
541	391	1010036	Office Furniture & Equipment			20.00%			5.00	
542	391.2	1010036	Office Furniture & Equipment (Fully Depreciated)			0.00%			-	
543	392	1010037	Transportation Equipment			13.08%			7.00	
544	392	1010037	Transportation Equipment	36,824	(31,471)	15.38%	(5,665)	-	6.50	(5,665)
545	392	1010037	Transportation Equipment			20.00%			5.00	
546	392.1	1010037	Transportation Equipment (Fully Depreciated)			0.00%			-	
547	393	1010038	Stores Equipment	-	-	0.00%	-	-	-	-
548	394	1010039	Tools, Shop & Garage Equipment	25,175	(9,934)	5.56%	(1,400)	-	18.00	(1,400)
549	394	1010039	Tools, Shop & Garage Equipment			6.67%			15.00	
550	394	1010039	Tools, Shop & Garage Equipment			20.00%			5.00	
551	394.1	1010039	Tools, Shop & Garage Equipment (Fully Depreciated)			0.00%			-	
552	395	1010040	Laboratory Equipment			6.67%	-	-	15.00	-
553	395.1	1010040	Laboratory Equipment (Fully Depreciated)			0.00%	-	-	-	-
554	396	1010050	Power Operated Equipment			6.67%	-	-	15.00	-
555	396	1010050	Power Operated Equipment			7.50%	-	-	12.00	-
556	396	1010050	Power Operated Equipment			8.33%			12.00	
557	396.1	1010050	Power Operated Equipment (Fully Depreciated)			0.00%			-	
558	397	1010051	Communication Equipment			6.67%			15.00	
559	397.1	1010051	Communication Equipment (Fully Depreciated)			0.00%			-	
560			Total General Plant	<u>\$ 263,603</u>	<u>\$ (80,609)</u>		<u>\$ (25,373)</u>	<u>\$ -</u>		<u>\$ (25,373)</u>

AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Witness Responsible: JHenthorne

* Depreciation values as prescribed by this Commission for booking purposes.

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS
FROM JUNE 30, 2003 TO SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-3.3

Type of Filing: "X" Original__Updated__Revised

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Work Paper Reference No(s): WPB2.3

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	BEGINNING BALANCE (E)	ACCRUALS (F)	SALVAGE (G)	RETIREMENTS (H)	COST OF REMOVAL (I)	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE (M)
									AMOUNT (J)	EXPLANATION OF TRANSFERS (K)	OTH ACCT'S INVOLVED (L)	
1			<u>Production Plant:</u>									
2	325.2	1010003	Producing Leaseholds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
3	326	1010004	Gas Well Structures	-	-	-	-	-	-			-
4	327	1010005	Field Compressor Station Structures	-	-	-	-	-	-			-
5	328	1010006	Field Measuring & Regulating Station Structures	-	-	-	-	-	-			-
6	330	1010007	Producing Gas Wells - Well Construction	-	(143,894)	-	-	-	-			(143,894)
7	331	1010008	Producing Gas Wells - Well Equipment	-	(430)	-	-	-	-			(430)
8	332	1010009	Field Lines	-	(22,110)	-	-	-	-			(22,110)
9	333	1010010	Field Compressor Station Equipment	-	-	-	-	-	-			-
10	334	1010011	Field Measuring & Regulating Station Equipment	-	(61,779)	-	-	-	-			(61,779)
11	337	1010012	Other Equipment	-	-	-	-	-	-			-
12			Total Production Plant	<u>\$ -</u>	<u>\$ (228,213)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ (228,213)</u>
13			<u>Transmission Plant:</u>									
14	365.1	1010014	Land & Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
15	365.2	1010015	Rights-of-Way	-	-	-	-	-	-			-
16	366	1010016	Structures & Improvements	-	-	-	-	-	-			-
17	367	1010017	Mains	-	(445,616)	-	-	-	-			(445,616)
18	368	1010018	Compressor Station Equipment	-	-	-	-	-	-			-
19	369	1010019	Measuring & Regulating Station Equipment	-	-	-	-	-	-			-
20	370	1010020	Communication Equipment	-	-	-	-	-	-			-
21	371	1010021	Other Equipment	-	-	-	-	-	-			-
22			Total Transmission Plant	<u>\$ -</u>	<u>\$ (445,616)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ (445,616)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS
FROM JUNE 30, 2003 TO SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-3.3

Type of Filing: "X" Original__Updated__Revised

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Work Paper Reference No(s): WPB2.3

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	BEGINNING BALANCE (E)	ACCRUALS (F)	SALVAGE (G)	RETIREMENTS (H)	COST OF REMOVAL (I)	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE (M)
									AMOUNT (J)	EXPLANATION OF TRANSFERS (K)	OTH ACCT'S INVOLVED (L)	
23			<u>Distribution Plant:</u>									
24	374	1010022	Land & Land Rights	\$ (323,156)	\$ (86,289)	\$ -	\$ -	\$ -	\$ 283,704			\$ (125,741)
25	375	1010013	Structures & Improvements	-	(14,041)	-	-	-	14,041			-
26	376	1010024	Mains-Distribution	(2,905,814)	(10,671,006)	-	463,901	-	284,959			(12,827,960)
27	378	1010025	Measuring & Regulating Equipment - General	(18,612)	(1,995,344)	-	2,559	-	(58,803)			(2,070,200)
28	379	1010054	Measuring & Regulating Station Equipment - City Gas Check Stations	(500,449)	360,085	-	8,230	-	117,131			(15,003)
29	380	1010027	Services	(218,945)	(4,906,218)	-	488	-	(154,335)			(5,279,010)
30	381	1010028	Meters	(333,955)	(1,925,327)	-	17,979	-	75,750			(2,165,553)
31	382	1010029	Meter Installations	(1,299)	(480)	-	-	-	739			(1,040)
32	383	1010030	House Regulators	(8,464)	(273,475)	-	-	-	4,981			(276,958)
33	384	1010031	House Regulator Installations	-	-	-	-	-	-			-
34	385	1010032	Ind Measuring Regulation	(742,628)	(639,494)	-	4,485	-	208,945			(1,168,692)
35	387	1010033	Other Equipment	(47,156)	(11,775)	-	-	-	36,202			(22,729)
36			Total Distribution Plant	<u>\$ (5,100,478)</u>	<u>\$ (20,163,364)</u>	<u>\$ -</u>	<u>\$ 497,642</u>	<u>\$ -</u>	<u>\$ 813,314</u>			<u>\$ (23,952,886)</u>
37			<u>General Plant:</u>									
38	389	1010034	Land & Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
39	390	1010035	Structures & Improvements	(28,525)	(688,388)	-	39,732	-	(6,949)			(684,130)
40	391	1010036	Office Furniture & Equipment	(154,581)	(615,703)	-	173,457	-	(1,276,135)	Reclassify purchased assets previously leased	303	(1,872,962)
41	392	1010037	Transportation Equipment	(599,392)	(3,122,344)	(6,610)	1,928,713	-	59,648			(1,739,985)
42	393	1010038	Stores Equipment	-	-	-	-	-	-			-
43	394	1010039	Tools, Shop & Garage Equipment	(163,618)	(300,180)	-	10,728	-	48,988			(404,082)
44	395	1010040	Laboratory Equipment	-	(31,622)	-	6,953	-	(9,666)			(34,335)
45	396	1010050	Power Operated Equipment	(310,730)	(1,251,359)	-	633,900	-	229			(927,960)
46	397	1010051	Communication Equipment	(5,789)	(12,394)	-	-	-	726			(17,457)
47	398	1010052	Miscellaneous Equipment	(96,667)	2,702	-	-	-	93,965			-
48	399	1010053	Other Tangible Property	(3,013)	(2,216)	-	6,669	-	(1,440)			-
49			Total General Plant	<u>\$ (1,362,315)</u>	<u>\$ (6,021,504)</u>	<u>\$ (6,610)</u>	<u>\$ 2,800,152</u>	<u>\$ -</u>	<u>\$ (1,090,634)</u>			<u>\$ (5,680,911)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS
FROM JUNE 30, 2003 TO SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-3.3

Type of Filing: "X" Original__Updated__Revised

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Work Paper Reference No(s): WPB2.3

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	BEGINNING BALANCE (E)	ACCRUALS (F)	SALVAGE (G)	RETIREMENTS (H)	COST OF REMOVAL (I)	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE (M)
									AMOUNT (J)	EXPLANATION OF TRANSFERS (K)	OTH ACCT'S INVOLVED (L)	
50			<u>Intangible Plant:</u>									
51	301	1010000	Organization	\$ (23,017)	\$ (126,625)	\$ (2,660)	\$ 53,657	\$ -	\$ 98,645			\$ -
52	302	1010001	Franchises and Consents	-	-	-	-	-	-			-
53	303	1010002	Miscellaneous Intangible Plant	-	(1,316,685)	-	-	-	1,316,685	Reclassify purchased assets previously leased	391	-
54			Total Intangible Plant	<u>\$ (23,017)</u>	<u>\$ (1,443,310)</u>	<u>\$ (2,660)</u>	<u>\$ 53,657</u>	<u>\$ -</u>	<u>\$ 1,415,330</u>			<u>\$ -</u>
55			Total Plant	<u>\$ (6,485,810)</u>	<u>\$ (28,302,007)</u>	<u>\$ (9,270)</u>	<u>\$ 3,351,451</u>	<u>\$ -</u>	<u>\$ 1,138,010</u>			<u>\$ (30,307,626)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEPRECIATION RESERVE AND EXPENSE FOR LEASE PROPERTY
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-3.4

Type of Filing: "X" Original__Updated__Revised

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Work Paper Reference No(s): No Applicable Work Paper

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	DOLLAR VALUE OF PLANT INVESTMENT (D)	ACCUM DEPR/ AMORT RESERVE (E)	ACCRUAL RATE/ AMORT PERIOD (F)	DEPR EXPENSE/ AMORT EXPENSE (G)	EXPLAIN METHOD OF DEPR/ AMORT (H)	INCLUDED IN RATE BASE (YES/NO) (I)
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None

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
WORKING CAPITAL ALLOWANCE
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-5

Type of Filing: "X" Original__Updated__Revised

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Work Paper Reference No(s): Schedule C-2, Schedule B-5.1

Witness Responsible: JHenthorne

LINE NO. (A)	WORKING CAPITAL COMPONENT (B)	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT (C)	PAGE REFERENCE NO. (D)	ADJUSTED JURISDICTIONAL (E)	ADJUSTED JURISDICTIONAL (F)
1	Cash Component				
2	Total Operating Expenses		C-2	8,426,145	
3	Total Maintenance Expenses		C-2	349,791	
4	Total			<u>8,775,936</u>	
5	CASH COMPONENT (4) / 8	1/8 of jurisdictional operating expenses less jurisdictional purchased gas expense			1,096,992
6	Materials and Supplies	13 month average of materials and supplies	B-5.1		937,248
7	Gas In Storage	13 month average of gas in storage and pipeline imbalances	B-5.1		484,118
8	TOTAL ALLOWANCE FOR WORKING CAPITAL				<u>\$ 2,518,358</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
MISCELLANEOUS WORKING CAPITAL ITEMS
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-5.1

Type of Filing: "X" Original__Updated__Revised

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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

DATE CERTAIN BALANCE

LINE NO (A)	DESCRIPTION (C)	TOTAL COMPANY (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE) (F)	ADJUSTMENTS (G)	ADJUSTED JURISDICTIONAL (H)
1	Materials and Supplies	1,014,180	100%	1,014,180		1,014,180
2	Gas In Storage	993,822	100%	993,822		993,822

13 MONTH AVERAGE FOR TEST YEAR

LINE NO (A)	DESCRIPTION (C)	TOTAL COMPANY (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE) (F)	ADJUSTMENTS (G)	ADJUSTED JURISDICTIONAL (H)
3	Materials and Supplies	937,248	100%	937,248		937,248
4	Gas In Storage	484,118	100%	484,118		484,118

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ADJUSTMENTS TO MISCELLANEOUS WORKING CAPITAL ITEMS
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated	Schedule B-5.2
Type of Filing: "X" Original__Updated__Revised	Page 1 of 1
Work Paper Reference No(s): No Applicable Work Paper	Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	COMPANY ADJUSTMENTS (E)	STAFF ADJUSTMENTS (F)	TOTAL ADJUSTMENTS (G)
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None

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
OTHER RATE BASE ITEMS
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-6

Type of Filing: "X" Original__Updated__Revised

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Work Paper Reference No(s): WPB-BS FERC, Schedule B-6.1

Witness Responsible: JHenthorne

DATE CERTAIN BALANCE							
LINE NO (A)	ACCT NO. (B)	DESCRIPTION (C)	TOTAL COMPANY (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE) (F)	ADJUSTMENTS (G)	ADJUSTED JURISDICTIONAL (H)
1	235	Customer deposits	(83,905)	100%	(83,905)	-	(83,905)
2	252	Customer advances for construction	-	100%	-	-	-
3		Contributions in Aid of Construction	-	100%	-	-	-
4		Regulatory Liability - Accrued Removal Costs	(1,633,306)	100%	(1,633,306)	-	(1,633,306)
5	283	Accumulated deferred income taxes	(2,531,977)	100%	(2,531,977)	(49,996)	(2,581,973)
6	254	Excess deferred income taxes	(2,312,691)	100%	(2,312,691)	-	(2,312,691)
7		Unamortized rate case costs	546,000	100%	546,000	-	546,000

13 MONTH AVERAGE FOR TEST YEAR							
LINE NO (A)	ACCT NO. (B)	DESCRIPTION (C)	TOTAL COMPANY (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE) (F)	ADJUSTMENTS (G)	ADJUSTED JURISDICTIONAL (H)
8	235	Customer deposits	(95,000)	100%	(95,000)	-	(95,000)
9	252	Customer advances for construction	-	100%	-	-	-
10		Contributions in Aid of Construction	-	100%	-	-	-
11		Regulatory Liability - Accrued Removal Costs	(1,546,110)			-	
12	283	Accumulated deferred income taxes	(3,619,493)	100%	(3,619,493)	(24,998)	(3,644,491)
13	254	Excess deferred income taxes	(1,778,994)	100%	(1,778,994)	-	(1,778,994)
14	181	Unamortized rate case costs	273,000	100%	273,000	-	273,000

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ADJUSTMENTS TO OTHER RATE BASE ITEMS
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-6.1

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPC4.1a, WPC4.1b, WPC4.1c, WPC4.1d

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	DESCRIPTION (C)	TOTAL COMPANY ADJUSTMENTS (D)	ALLOCATION % (E)	JURISDICTIONAL ADJUSTMENT (F)
1				<u>Date Certain</u>	
2	283	Accumulated deferred income taxes	(49,996)	100%	(49,996)
3				<u>13 Month Average for Test Year</u>	
4	283	Accumulated deferred income taxes	(24,998)	100%	(24,998)
5		<u>DESCRIPTION AND PURPOSE OF ADJUSTMENT</u>			
6		To adjust deferred taxes for the difference in book and tax depreciation during the projected portion of the test year.			

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
CONTRIBUTIONS IN AID OF CONSTRUCTION BY ACCOUNTS AND SUBACCOUNTS
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule B-6.2

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): No Applicable Work Paper

Witness Responsible: JHenthorne

LINE NO (A)	ACCT NO. (B)	DESCRIPTION (C)	TOTAL COMPANY (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE) (F)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H)
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NOTE: CIAC are already netted against gross plant on Schedule B-2.1.

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR

TEST YEAR: 12 Months Ended June 30, 2019

DATE CERTAIN: September 30, 2018

SECTION C

C-1	Jurisdictional Proforma Income Statement
C-2	Adjusted Test Year Operating Income
C-2.1	Operating Revenues And Expenses By Accounts
C-3	Adjustments To Test Year Operating Income
C-3.1	Detailed Adjustments To Revenue And Expense Items - Revenue Normalization
C-3.2	Detailed Adjustments To Revenue And Expense Items - Excise Tax
C-3.3	Detailed Adjustments To Revenue And Expense Items - Meter Reading Expense
C-3.4	Detailed Adjustments To Revenue And Expense Items - Rent Expense
C-3.5	Detailed Adjustments To Revenue And Expense Items - Property Insurance
C-3.6	Detailed Adjustments To Revenue And Expense Items - Rate Case Amortization
C-3.7	Detailed Adjustments To Revenue And Expense Items - Deferred Rent
C-3.8	Detailed Adjustments To Revenue And Expense Items - Outside Services
C-3.9	Detailed Adjustments To Revenue And Expense Items - Hearthstone Shared Services
C-3.10	Detailed Adjustments To Revenue And Expense Items - Depreciation Expense
C-3.11	Detailed Adjustments To Revenue And Expense Items
C-4	Adjusted Jurisdictional Federal Income Taxes
C-4.1	Development Of Jurisdictional Federal Income Taxes Before Adjustments
C-5	Social And Service Club Dues
C-6	Charitable Contributions
C-7	Customer Service And Information, Sales Expenses, & General Advertising Expense
C-8	Rate Case Expense
C-9	Operation And Maintenance Payroll Cost
C-9.1	Total Company Payroll Analysis
C-10.1	Comparative Balance Sheet
C-10.2	Comparative Income Statement
C-11.1	Revenue Statistics - Total Company
C-11.2	Revenue Statistics - Jurisdictional
C-11.3	Sales Statistics - Total Company (Mcf)
C-11.4	Sales Statistics - Jurisdictional (Mcf)
C-12	Analysis Of Reserve For Uncollectible Accounts

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
JURISDICTIONAL PROFORMA INCOME STATEMENT
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-1

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): Schedule C-2

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ADJUSTED REVENUE & EXPENSES (D)	PROPOSED INCREASE (E)	PROFORMA REVENUE & EXPENSES (F)
1		<u>Operating Revenues</u>			
2		Base	\$ 14,956,298	\$ 3,526,054	\$ 18,482,352
3		Gas Costs	19,355,856	-	19,355,856
4		Gross Receipts Tax Revenue	-	-	-
5		Excise Tax Revenue	-	-	-
6		Other	94,152	-	94,152
7		Total Operating Revenues	34,406,306	3,526,054	37,932,360
8		<u>Operating Expenses</u>			
9		Operation and Maintenance	28,131,792	-	28,131,792
10		Depreciation	3,240,669	-	3,240,669
11		Taxes, Other Than Income	1,548,264	-	1,548,264
12		Amortization of EDIT	-	-	-
13		Federal Income Taxes	143,826	740,474	884,300
14		Total Operating Expenses	33,064,551	740,474	33,805,025
15		Net Operating Income	\$ 1,341,755	\$ 2,785,580	\$ 4,127,335
16		Rate Base (e)	\$ 47,659,758		\$ 47,659,758
17		Rate of Return (f)	2.82%		8.66%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ADJUSTED TEST YEAR OPERATING INCOME
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-2

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): Schedules C-2.1, C-3, C-4

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	C-2.1 UNADJUSTED REVENUE & EXPENSES (D)	JURISDICTIONAL UNADJUSTED REVENUE & EXPENSES (E)	C-3 ADJUSTMENTS (F)	JURISDICTIONAL ADJUSTED REVENUE & EXPENSES (G)
1		<u>Operating Revenues</u>				
2		Base	\$ 15,127,889	\$ 15,127,889	\$ (171,591)	\$ 14,956,298
3		Gas Costs	19,042,405	19,042,405	313,451	19,355,856
4		Gross Receipts Tax Revenue	-	-	-	-
5		Excise Tax Revenue	-	-	-	-
6		Other	94,152	94,152	-	94,152
7		Total Operating Revenues	34,264,446	34,264,446	141,860	34,406,306
8		<u>Operating Expenses</u>				
9		Gas Supply Expenses				
10		Purchased Gas	19,042,405	19,042,405	313,451	19,355,856
11		Other	-	-	-	-
12		Total Other Gas Supply Expense	19,042,405	19,042,405	313,451	19,355,856
13		Operating Expenses - Production	298	298	-	298
14		Operating Expenses - Transmission	1,224	1,224	-	1,224
15		Operating Expenses - Distribution	2,393,749	2,393,749	(68,767)	2,324,982
16		Operating Expenses - Customer Accounts	262,500	262,500	87,500	350,000
17		Operating Expenses - Customer Service	7,247	7,247	-	7,247
18		Operating Expenses - Administrative & General	5,793,624	5,793,624	(51,230)	5,742,394
19		Total Operating Expenses	27,501,047	27,501,047	280,954	27,782,001
20		<u>Maintenance Expenses</u>				
21		Maintenance Expenses - Transmission	\$ -	\$ -	\$ -	\$ -
22		Maintenance Expenses - Distribution	349,791	349,791	-	349,791
23		Maintenance Expenses - Administrative & General	-	-	-	-
24		Total Maintenance Expenses	349,791	349,791	-	349,791
25		Depreciation & Amortization	3,226,327	3,226,327	14,342	3,240,669
26		Taxes, Other Than Income	1,591,159	1,591,159	(42,895)	1,548,264
27		Amortization of Excess Deferred Income Taxes	-	-	-	-
28		Income Taxes	(226,230)	(226,230)	370,056	143,826
29		Total Operating Expenses	32,442,094	32,442,094	622,457	33,064,551
30		Net Operating Income	\$ 1,822,352	\$ 1,822,352	\$ (480,597)	\$ 1,341,755

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
OPERATING REVENUES AND EXPENSES BY ACCOUNTS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-2.1

Type of Filing: "X" Original__Updated__Revised

Page 1 of 5

Work Paper Reference No(s): WPC-IS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	UNADJUSTED TOTAL COMPANY (D)	ALLOCATION % (E)	UNADJUSTED JURISDICTION (F=DxE) (F)
1		Operating Revenues:			
2	480	Residential Sales	\$ 19,839,898	100%	\$ 19,839,898
3	481	Commercial & Industrial Sales	9,727,298	100%	9,727,298
4		Gross Receipts Tax	-	100%	-
5		Excise Tax	-	100%	-
6	488	Miscellaneous Service Revenues	2,958,777	100%	2,958,777
	489	Revenues from Transportation of Gas of Others Through Distribution Facilities	1,581,798	100%	1,581,798
7					
8	489	Revenues from Transportation of Gas of Others Through Transmission Facilities	62,523	100%	62,523
9	495	Other Gas Revenues	94,152	100%	94,152
10		Total Operating Revenues	<u>34,264,446</u>		<u>34,264,446</u>
11		Operating Expenses - Gas Supply Expense:			
12	804	Gas Cost	\$ 19,042,405	100%	\$ 19,042,405
13		Total Operating Expenses - Gas Supply Expenses	<u>19,042,405</u>		<u>19,042,405</u>
14		Operating Expenses - Production:			
15	758	Gas Well Royalties	\$ 298	100%	\$ 298
16		Total Operating Expenses - Production	<u>298</u>		<u>298</u>
17		Operating Expenses - Transmission:			
18	860	Rents	\$ 1,224	100%	\$ 1,224
19		Total Operating Expenses - Transmission	<u>1,224</u>		<u>1,224</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
OPERATING REVENUES AND EXPENSES BY ACCOUNTS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-2.1

Type of Filing: "X" Original__Updated__Revised

Page 2 of 5

Work Paper Reference No(s): WPC-IS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	UNADJUSTED TOTAL COMPANY (D)	ALLOCATION % (E)	UNADJUSTED JURISDICTION (F=DxE) (F)
20		Operating Expenses - Distribution:			
21	870	Operation Supervision & Engineering	\$ 520,902	100%	\$ 520,902
22	874	Mains & Service Expense	1,465,090	100%	1,465,090
23	875	Dist Meas and Reg Stations	167,241	100%	167,241
24	877	Measuring & Regulating Expenses	-	100%	-
25	881	ROW	46,597	100%	46,597
26	878	Meter & House Regulator Expense	9,241	100%	9,241
27	879	Customer Installation Expense	-	100%	-
28	880	Other Expenses	184,678	100%	184,678
29		Total Operating Expenses - Distribution	<u>2,393,749</u>		<u>2,393,749</u>
30		Operating Expenses - Customer Accounts:			
31	901	Supervision	\$ -	100%	\$ -
32	902	Meter Reading Expenses	262,500	100%	262,500
33	903	Customer Records & Collection	-	100%	-
34	904	Uncollectible Accounts	-	100%	-
35	905	Miscellaneous	-	100%	-
36		Total Operating Expenses - Customer Accounts	<u>\$ 262,500</u>		<u>\$ 262,500</u>
37		Operating Expenses - Customer Services:			
38	909	Supervision	\$ -	100%	\$ -
39	910	Customer Assistance Expense	-	100%	-
40	913	Informational Advertising Expense	7,247	100%	7,247
41	912	Demo./Selling-Mkt. Development	-	100%	-
42	915	Market Development-Supervision	-	100%	-
43	916	Miscellaneous	-	100%	-
44		Total Operating Expenses - Customer Services	<u>\$ 7,247</u>		<u>\$ 7,247</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
OPERATING REVENUES AND EXPENSES BY ACCOUNTS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-2.1

Type of Filing: "X" Original__Updated__Revised

Page 3 of 5

Work Paper Reference No(s): WPC-IS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	UNADJUSTED TOTAL COMPANY (D)	ALLOCATION % (E)	UNADJUSTED JURISDICTION (F=DxE) (F)
45		Operating Expenses - Administrative & General:			
46	920	Administrative & General Salaries	\$ 1,898,078	100%	\$ 1,898,078
47	921	General office	978,583	100%	978,583
48	930	GNI Shared Services	2,127,187	100%	2,127,187
49	922	Administrative Expense Tsfd. (Cr.)	(1,076,237)	100%	(1,076,237)
50	923	Outside Services Employed	505,489	100%	505,489
51	924	Property & Liability Insurance	267,018	100%	267,018
52	925	Injuries & Damages	24,752	100%	24,752
53	926.1	Pensions (401k)	140,141	100%	140,141
54	926.2	Employee Benefits	637,550	100%	637,550
55	926.3	Vacation Accrual Expense	-	100%	-
56	928	Regulatory Commission Expense	51,083	100%	51,083
57	930.1	General and advertising expenses	-	100%	-
58	930.2	Miscellaneous general expenses	16,458	100%	16,458
59	931	Rent	223,522	100%	223,522
60		Total Operating Expenses - Administrative & General	<u>\$ 5,793,624</u>		<u>\$ 5,793,624</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
OPERATING REVENUES AND EXPENSES BY ACCOUNTS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-2.1

Type of Filing: "X" Original__Updated__Revised

Page 4 of 5

Work Paper Reference No(s): WPC-IS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	UNADJUSTED TOTAL COMPANY (D)	ALLOCATION % (E)	UNADJUSTED JURISDICTION (F=DxE) (F)
61		Maintenance Expenses - Transmission:	-		
62	865	Maintenance of Measuring & reg station equip	\$ -	100%	\$ -
63	867	Maintenance of Other Equipment	-	100%	-
64		Total Maintenance Expenses - Transmission	<u>\$ -</u>		<u>\$ -</u>
65		Maintenance Expenses - Distribution:			
66	864	Maintenance of Compressor Station Equip	\$ -	100%	\$ -
67	886	Maintenance of Structures & Improvements	15,162	100%	15,162
68	887	Maintenance of Mains	20,331	100%	20,331
69	892	Maintenance of Services	-	100%	-
70	889	Measuring & Reg Station Equip	(1,680)	100%	(1,680)
71	891	Maintenance of Measuring & reg station equip	44,588	100%	44,588
72	893	Maintenance of Meters & House Reg	1,582	100%	1,582
73	894	Maintenance of Other Equipment	269,808	100%	269,808
74		Total Maintenance Expenses - Distribution:	<u>\$ 349,791</u>		<u>\$ 349,791</u>
75		Maintenance Expenses - Administrative & General:			
76	932	Maintenance of General Plant	\$ -	100%	\$ -
77		Total Maintenance Expenses - Administrative & General	<u>\$ -</u>		<u>\$ -</u>
78		Depreciation and Amortization Expenses ** See Schedule B3.2			
79	403	Depreciation Expense	2,502,448	100%	2,502,448
80	405	Amortization Expense	550,133	100%	550,133
81	407	Regulatory Debits	173,746	100%	173,746
82		Total Depreciation and Amortization Expenses	<u>\$ 3,226,327</u>		<u>\$ 3,226,327</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
OPERATING REVENUES AND EXPENSES BY ACCOUNTS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-2.1

Type of Filing: "X" Original__Updated__Revised

Page 5 of 5

Work Paper Reference No(s): WPC-IS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	UNADJUSTED TOTAL COMPANY (D)	ALLOCATION % (E)	UNADJUSTED JURISDICTION (F=DxE) (F)
83		Taxes Other Than Income:			
84	408.1	Tax Expense - Allocated	-	100%	-
85	408.1	Tax Expense - Employer FICA	201,137	100%	201,137
86	408.1	Tax Expense - Federal & State Unemployment	14,809	100%	14,809
87	408.1	Tax Expense - Franchise	-	100%	-
88	408.1	Tax Expense - Sales and Use	(72)	100%	(72)
89	408.1	Tax Expense - Other State & Local	578	100%	578
90	408.1	Tax Expenses Other Than Income - Utility	-	100%	-
91	408.1	Tax Expense - Real Estate	43,348	100%	43,348
92	408.1	Tax Expense - Personal Property	1,323,998	100%	1,323,998
93	408.1	Tax Expense - MCF Tax	3,543	100%	3,543
94	408.1	Tax Expense - Gross Receipts Tax	50	100%	50
95	408.1	Tax Expense - Highway Use Taxes	3,289	100%	3,289
96	408.1	Tax Expense - Production	479	100%	479
97	408.1	Tax Expense - Other Payroll	-	100%	-
98	408.2	Tax Expense - Other Income and Deduct - FICA	-	100%	-
99	408.2	Tax Expense - Other Income and Deduct - FUTA/SUTA	-	100%	-
100	408.2	Tax Expense - Other Income and Deduct - Real Estat	-	100%	-
101	408.2	Tax Expense - Non Utility - Real Estate	-	100%	-
102		Total Taxes Other Than Income	<u>\$ 1,591,159</u>		<u>\$ 1,591,159</u>
103		Income taxes:			
104	409.1	State Income Tax Expense - Current	(964)	100%	(964)
105	409.1	Federal Income Tax Expense - Current	6,251	100%	6,251
106	410.1	Deferred Income Tax Expense - Utility	(231,517)	100%	(231,517)
107	411.4	Oth_Op_Inc_Net_Utility - Invest Credit Amort	-	100%	-
108		Total Income Taxes	<u>\$ (226,230)</u>		<u>\$ (226,230)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ADJUSTMENTS TO TEST YEAR OPERATING INCOME
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated	Schedule C-3
Type of Filing: "X" Original__Updated__Revised	Page 1 of 3
Work Paper Reference No(s): Schedules referenced at top of each column	Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ANNUALIZED REVENUE - WEATHER NORMALIZATION (D) C-3.1	ANNUALIZED REVENUE - EXCISE TAX RIDER (E) C-3.2	LABOR ADJUSTMENT (F) C-9	METER READING (G) C-3.3	RENT (H) C-3.4
1		<u>Operating Revenues</u>					
2		Base	\$ (171,591)				
3		Gas Costs	313,451				
4		Gross Receipts Tax Revenue					
5		Excise Tax Revenue					
6		Other					
7		Total Operating Revenues	141,860	-	-	-	-
8		<u>Operating Expenses</u>					
9		Gas Supply Expenses					
10		Purchased Gas	313,451				
11		Other					
12		Total Other Gas Supply Expense	313,451	-	-	-	-
13		Operating Expenses - Production					
14		Operating Expenses - Transmission					
15		Operating Expenses - Distribution			(2,178)	(74,839)	8,250
16		Operating Expenses - Customer Accounts				87,500	
17		Operating Expenses - Customer Service					
18		Operating Expenses - Administrative & General			(24,956)		
19		Total Operating Expenses	313,451	-	(27,134)	12,661	8,250
20		<u>Maintenance Expenses</u>					
21		Maintenance Expenses - Transmission					
22		Maintenance Expenses - Distribution					
23		Maintenance Expenses - Administrative & General					
24		Total Maintenance Expenses	-	-	-	-	-
25		Depreciation & Amortization					
26		Taxes, Other Than Income					
27		Property					
28		State and Other Taxes		(3,543)	(7,567)		
29		Total Taxes Other than Income Tax	-	(3,543)	(7,567)	-	-
30		Federal Income Taxes					
31		Current Tax Expense	(36,034)	744	7,287	(2,659)	(1,733)
32		Provision for Deferred Income Taxes					
33		Amortization of Excess Deferred Income Taxes					
33		Total Federal Income Taxes	(36,034)	744	7,287	(2,659)	(1,733)
34		Total Operating Expenses	277,417	(2,799)	(27,414)	10,002	6,517
35		Net Operating Income	\$ (135,557)	\$ 2,799	\$ 27,414	\$ (10,002)	\$ (6,517)

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ADJUSTMENTS TO TEST YEAR OPERATING INCOME
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-3

Type of Filing: "X" Original__Updated__Revised

Page 2 of 3

Work Paper Reference No(s): Schedules referenced at top of each column

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	INSURANCE ADJUSTMENT (I) C-3.5	RATE CASE EXPENSES (J) C-3.6	DEFERRED RENT (K) C-3.7	PROFESSIONAL FEES (L) C-3.8	FEES & DUES (M) C-5
1		<u>Operating Revenues</u>					
2		Base					
3		Gas Costs					
4		Gross Receipts Tax Revenue					
5		Excise Tax Revenue					
6		Other					
7		Total Operating Revenues	-	-	-	-	-
8		<u>Operating Expenses</u>					
9		Gas Supply Expenses					
10		Purchased Gas					
11		Other					
12		Total Other Gas Supply Expense	-	-	-	-	-
13		Operating Expenses - Production					
14		Operating Expenses - Transmission					
15		Operating Expenses - Distribution					
16		Operating Expenses - Customer Accounts					
17		Operating Expenses - Customer Service					
18		Operating Expenses - Administrative & General	12,046	109,200	(79,624)	(116,438)	(2,197)
19		Total Operating Expenses	12,046	109,200	(79,624)	(116,438)	(2,197)
20		<u>Maintenance Expenses</u>					
21		Maintenance Expenses - Transmission					
22		Maintenance Expenses - Distribution					
23		Maintenance Expenses - Administrative & General					
24		Total Maintenance Expenses	-	-	-	-	-
25		Depreciation & Amortization					
26		Taxes, Other Than Income					
27		Property					
28		State and Other Taxes					
29		Total Taxes Other than Income Tax	-	-	-	-	-
30		Federal Income Taxes					
31		Current Tax Expense	(2,530)	(22,932)	16,721	24,452	461
32		Provision for Deferred Income Taxes					
33		Amortization of Excess Deferred Income Taxes					
34		Total Federal Income Taxes	(2,530)	(22,932)	16,721	24,452	461
35		Total Operating Expenses	9,516	86,268	(62,903)	(91,986)	(1,736)
36		Net Operating Income	\$ (9,516)	\$ (86,268)	\$ 62,903	\$ 91,986	\$ 1,736

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ADJUSTMENTS TO TEST YEAR OPERATING INCOME
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-3

Type of Filing: "X" Original__Updated__Revised

Page 3 of 3

Work Paper Reference No(s): Schedules referenced at top of each column

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ANNUALIZED SHARED SERVICES (N) C-3.9	ANNUALIZED DEPRECIATION EXPENSE (O) C-3.10	PROPERTY TAX EXPENSE (P) C-3.11	FEDERAL INCOME TAX @ 21% (Q) C-4	TOTAL SCHEDULE C-3 (R)
1		<u>Operating Revenues</u>					
2		Base					\$ (171,591)
3		Gas Costs					313,451
4		Gross Receipts Tax Revenue					-
5		Excise Tax Revenue					-
6		Other					-
7		Total Operating Revenues	-	-	-	-	141,860
8		<u>Operating Expenses</u>					
9		Gas Supply Expenses					
10		Purchased Gas					313,451
11		Other					-
12		Total Other Gas Supply Expense	-	-	-	-	313,451
13		Operating Expenses - Production					-
14		Operating Expenses - Transmission					-
15		Operating Expenses - Distribution					(68,767)
16		Operating Expenses - Customer Accounts					87,500
17		Operating Expenses - Customer Service					-
18		Operating Expenses - Administrative & General	50,739				(51,230)
19		Total Operating Expenses	50,739	-	-	-	280,954
20		<u>Maintenance Expenses</u>					
21		Maintenance Expenses - Transmission					-
22		Maintenance Expenses - Distribution					-
23		Maintenance Expenses - Administrative & General					-
24		Total Maintenance Expenses	-	-	-	-	-
25		Depreciation & Amortization		14,342			14,342
26		Taxes, Other Than Income					
27		Property			(31,785)		(31,785)
28		State and Other Taxes					(11,110)
29		Total Taxes Other than Income Tax	-	-	(31,785)	-	(42,895)
30		<u>Federal Income Taxes</u>					
31		Current Tax Expense	(10,655)	(3,012)	6,675	376,983	353,768
32		Provision for Deferred Income Taxes				16,288	16,288
33		Amortization of Excess Deferred Income Taxes				-	-
34		Total Federal Income Taxes	(10,655)	(3,012)	6,675	393,271	370,056
35		Total Operating Expenses	40,084	11,330	(25,110)	393,271	622,457
36		Net Operating Income	\$ (40,084)	\$ (11,330)	\$ 25,110	\$ (393,271)	\$ (480,597)

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - REVENUE NORMALIZATION
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-3.1

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPC3.1

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)					AMOUNT (C)
1	To normalize and annualize test year revenue and gas costs for weather and					
2	known changes.					
3						
4		NEO	Orwell	Brainard	Spelman	Total Ohio
5	Base revenue included in accounts 480, 481, 488 and 489	\$ 9,287,861	\$ 5,537,696	\$ 239,809	\$ 62,523	\$ 15,127,889
6	Normalized base revenue	9,221,099	5,514,117	221,082	-	14,956,298
7	Adjustment to normalize base revenue	<u>\$ (66,762)</u>	<u>\$ (23,579)</u>	<u>\$ (18,727)</u>	<u>\$ (62,523)</u>	<u>\$ (171,591)</u>
8	Gas cost revenue included in accounts 480, 481, 488 and 489	\$ 12,749,820	\$ 6,013,211	\$ 279,374	\$ -	\$ 19,042,405
9	Normalized gas cost revenue	12,958,785	6,118,525	278,546	-	19,355,856
10	Adjustment to normalize gas cost revenue	<u>\$ 208,965</u>	<u>\$ 105,314</u>	<u>\$ (828)</u>	<u>\$ -</u>	<u>\$ 313,451</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - EXCISE TAX
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-3.2

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPC-IS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)					AMOUNT (C)
1	To remove Mcf excise tax expense included in the three months actual period.					
2						
3		NEO	Orwell	Brainard	Spelman	Total Ohio
4	Excise (Mcf) tax included in account 408.1	\$ -	\$ 1,566	\$ 1,977	\$ -	\$ 3,543
5	Normalized Mcf excise tax expense	-	-	-	-	-
6	Adjustment to include Mcf excise tax in other taxes expense.	<u>\$ -</u>	<u>\$ (1,566)</u>	<u>\$ (1,977)</u>	<u>\$ -</u>	<u>\$ (3,543)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - METER READING EXPENSE
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-3.3

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPC3.3

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)					AMOUNT (C)
1	To reflect normalized meter reading expense for the test year					
2						
3		NEO	Orwell	Brainard	Spelman	Total Ohio
4	Meter reading expenses included in account 875	\$ 59,419	\$ 15,420	\$ -	\$ -	\$ 74,839
5	Normalized amount in 875	-	-	-	-	-
6	Reclass expense to 902	<u>\$ (59,419)</u>	<u>\$ (15,420)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (74,839)</u>
7	Meter reading expenses included in account 902	\$ 216,463	\$ 46,037	\$ -	\$ -	\$ 262,500
8	Amount reclassified from 875	59,419	15,420	-	-	74,839
9	Total amount included in account 902	275,882	61,457	-	-	337,339
10	Normalized amount in 902	288,617	61,383	-	-	350,000
11	Normalizing adjustment	<u>\$ 12,735</u>	<u>\$ (74)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,661</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - RENT EXPENSE
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-3.4

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPC3.4

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)						AMOUNT (C)
1	To reflect normalized rent expense for the test year						
2							
3		NEO	Orwell	Brainard	Spelman	Total Ohio	
4	Rent expense included in account 881	\$ 44,598	\$ 2,000	\$ -	\$ -	\$ 46,598	
5	Normalized amount in 881	52,848	2,000	-	-	54,848	
6	Normalizing adjustment	\$ 8,250	\$ -	\$ -	\$ -	\$ 8,250	

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - PROPERTY INSURANCE
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-3.5

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPC3.5a-e

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)					AMOUNT (C)
1	To reflect normalized property and liability insurance expenses for the test year					
2						Total
3		NEO	Orwell	Brainard	Spelman	Ohio
4	Property insurance included in account 924 and 925	\$ 197,469	\$ 91,291	\$ 1,966	\$ 574	\$ 291,300
5	Annualized property insurance for test year	201,015	98,529	1,973	1,829	303,346
6	Adjustment to normalize insurance expense	<u>\$ 3,546</u>	<u>\$ 7,238</u>	<u>\$ 7</u>	<u>\$ 1,255</u>	<u>\$ 12,046</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - RATE CASE AMORTIZATION
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-3.6

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): Schedule C-8

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (C)	SCHEDULE/ WORK PAPER REFERENCE (D)	AMOUNT (E)
1	To reflect the estimated costs related to this proceeding and amortize over a five year period.		
2			
3	Deferred Rate Case Expense (Prior Case) Balance at June 30, 2019		\$ -
4	Add: Expected Rate Case Expense for Current Case	C-8	546,000
5	Total Deferred Rate Case Expense Balance at June 30, 2019		<u>546,000</u>
6	Amortization Period (Years)		<u>5</u>
7	Pro Forma Rate Case Amortization (Line 3 / Line 5)		\$ 109,200
8	Less: Test Year Rate Case Amortization Expense	C-8	-
9	Pro Forma Increase in Rate Case Amortization Expense (Line 7 - Line 8)	To Schedule C-3	<u><u>\$ 109,200</u></u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - DEFERRED RENT
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-3.7

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPC3.7

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)					AMOUNT (C)
1	To remove deferred rent expense from the test year expenses.					
2						
3		NEO	Orwell	Brainard	Spelman	Total Ohio
4	Deferred rent included in account 9310271	\$ 45,928	\$ 30,405	\$ 851	\$ 2,440	\$ 79,624
5	Normalized amount	-	-	-	-	-
6	Adjustment to normalize deferred rent	<u>\$ (45,928)</u>	<u>\$ (30,405)</u>	<u>\$ (851)</u>	<u>\$ (2,440)</u>	<u>\$ (79,624)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - OUTSIDE SERVICES
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-3.8

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPC3.8a-d

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)					AMOUNT (C)
1	To reflect normalized outside services for the test year.					
2						
3		NEO	Orwell	Brainard	Spelman	Total Ohio
4	Outside services included in account 923	\$ (150,499)	\$ 575,035	\$ 3,581	\$ 77,372	\$ 505,489
5	Normalized outside services for test year	(178,178)	488,259	3,053	75,917	389,051
6	Adjustment to normalize outside services	<u>\$ (27,679)</u>	<u>\$ (86,776)</u>	<u>\$ (528)</u>	<u>\$ (1,455)</u>	<u>\$ (116,438)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - HEARTHSTONE SHARED SERVICES
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-3.9

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPC-IS FERC, WPC3.9

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)					AMOUNT (C)
1	To reflect normalized shared service charges from Hearthstone Services for the test year.					
2						Total
3		NEO	Orwell	Brainard	Spelman	Ohio
4	Shared services expenses included in account 930	\$ 1,266,470	\$ 780,555	\$ 23,310	\$ 56,852	\$ 2,127,187
5	Normalized shared service charges for test year	1,306,665	788,980	23,726	58,555	2,177,926
6	Adjustment to normalize shared services expense	<u>\$ 40,195</u>	<u>\$ 8,425</u>	<u>\$ 416</u>	<u>\$ 1,703</u>	<u>\$ 50,739</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - DEPRECIATION EXPENSE
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-3.10

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): Schedule B-3.2

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)					AMOUNT (C)
1	To reflect normalized depreciation expense for the test year from Schedule B-3.2.					
2						Total
3		NEO	Orwell	Brainard	Spelman	Ohio
4	Depreciation and amortization expenses included in the test year	\$ 1,789,635	\$ 1,268,624	\$ 38,936	\$ 122,805	\$ 3,220,000
5	Amortization of customer relationships for test year	5,333	375	-	-	5,708
6	Amortization of COH intangible Job 2006216	619	-	-	-	619
7		<u>\$ 1,795,587</u>	<u>\$ 1,268,999</u>	<u>\$ 38,936</u>	<u>\$ 122,805</u>	<u>\$ 3,226,327</u>
8	Normalized depreciation expense for test year (From Schedule B3.2)	\$ 1,806,435	\$ 1,277,039	\$ 38,995	\$ 118,200	\$ 3,240,669
9	Normalized amortization of customer relationships for test year	-	-	-	-	-
10	Normalized amortization of COH Intangible Job 2006216 for test year	-	-	-	-	-
11		<u>\$ 1,806,435</u>	<u>\$ 1,277,039</u>	<u>\$ 38,995</u>	<u>\$ 118,200</u>	<u>\$ 3,240,669</u>
12	Adjustment to normalize depreciation expense	<u>\$ 10,848</u>	<u>\$ 8,040</u>	<u>\$ 59</u>	<u>\$ (4,605)</u>	<u>\$ 14,342</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-3.11

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPC3.11

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)					AMOUNT (C)
1	To reflect estimated property tax expenses for the test year					
2						Total
3		NEO	ONG	Brainard	Spelman	Ohio
4	Property tax expense included in account 408.1	\$ 516,295	\$ 530,658	\$ 20,916	\$ 256,129	\$ 1,323,998
5	Annualized property tax for test year	488,926	528,223	20,888	254,176	1,292,213
6	Adjustment to normalize property tax expense	<u>\$ (27,369)</u>	<u>\$ (2,435)</u>	<u>\$ (28)</u>	<u>\$ (1,953)</u>	<u>\$ (31,785)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ADJUSTED JURISDICTIONAL FEDERAL INCOME TAXES
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-4

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): Schedule C-4.1

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	REF. (C)	AT CURRENT RATES			PROFORMA ADJUSTMENTS (G)	PROFORMA (H)
			JURISDICTIONAL C-4.1 (D)	ADJUSTMENTS C-3 (E)	ADJUSTED (F)		
1	Operating Income	C-2	\$ 1,822,352	\$ (480,597)	\$ 1,341,755		
2	Amortization of Excess Deferred Income Tax		-	0	-		
3	Federal Income Tax	C-2	(226,230)	370,056	143,826		
4	Operating Income Before FIT (1 + 2 +3)		1,596,122	(110,541)	1,485,581		
5	<u>Reconciling Items:</u>						
6	Interest Charges	C-4.1	(1,134,027)	333,343	(800,684)		
7	Other Non-deductible Expenses	C-4.1	8,180	(8,180)	-		
8	Tax Depreciation	C-4.1	(3,624,551)	-	(3,624,551)		
9	Book Depreciation	C-4.1	2,902,140	14,342	2,916,482		
10	Excess Tax Over Book Depreciation (8 + 9)		(722,411)	14,342	(708,069)		
11	<u>Other Reconciling Items:</u>						
12	Bad Debts	C-4.1	(240,084)	-	(240,084)		
13	Deferred Gas Costs	C-4.1	1,647,773	-	1,647,773		
14	Property Tax	C-4.1	(291,858)	-	(291,858)		
15	Deferred Rent Amortization	C-4.1	91,906	(91,906)	-		
16	Amortization	C-4.1	(84,536)	-	(84,536)		
17	Gain on Asset Disposal	C-4.1	-	-	-		
18	Accrued Royalties	C-4.1	76	-	76		
19	Contributions in Aid of Construction	C-4.1	744,530	-	744,530		
20	Asset Retirement Obligations	C-4.1	175,284	-	175,284		
21	Rate Case Costs	C-4.1	(362,964)	-	(362,964)		
22	Total Other Reconciling Items (12) Thru (21)		1,680,127	(91,906)	1,588,221		
23	Total Reconciling Items (6 + 7 + 10 + 22)		(168,131)	247,599	79,468		
24	Federal Taxable Income (4 + 23)		1,427,991	137,058	1,565,049		
25	Federal Income Taxes - Current (24 x 21% Tax Rate)		299,878	28,782	328,660		
26	<u>Deferred Income Taxes:</u>						
27	Excess Tax over Book (10 x 21% Tax Rate)		151,706	(3,012)	148,694		
28	Other Reconciling Items (22 x 21% Tax Rate)		(352,827)	19,300	(333,527)		
29	Total Deferred Taxes (27 + 28)		(201,121)	16,288	(184,833)		
30	True-up to Previous Period Tax Returns, etc.	C-2	(324,987)	324,987	-		
31	Amortization of Excess Deferred Income Tax		-	-	-		
32	Total Federal Income Taxes (25 + 29 + 30 + 31)		<u>\$ (226,230)</u>	<u>\$ 370,057</u>	<u>\$ 143,827</u>		

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEVELOPMENT OF JURISDICTIONAL FEDERAL INCOME TAXES BEFORE ADJUSTMENTS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-4.1

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPC4.1a, WPC4.1b, WPC4.1c, WPC4.1d

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	TOTAL OHIO (C)	UNADJUSTED JURISDICTIONAL WPC4.1a NEO (D)	WPC4.1b ORWELL (E)	WPC4.1c BRAINARD (F)	WPC4.1d SPELMAN (G)
1	Operating Income	\$ 1,822,352	\$ 1,218,141	\$ 777,766	\$ 33,510	\$ (207,065)
2	Amortization of Excess Deferred Income Tax	-	-	-	-	-
3	Federal Income Tax	(226,230)	147,515	(112,728)	9,692	(270,709)
4	Operating Income Before FIT (1 + 2 + 3)	1,596,122	1,365,656	665,038	43,202	(477,774)
5	<u>Reconciling Items:</u>					
6	Interest Charges	(1,134,027)	(635,178)	(443,720)	(6,038)	(49,091)
7	Other Non-deductible Expenses	8,180	6,450	1,730	-	-
8	Tax Depreciation	(3,624,551)	(2,097,137)	(1,318,629)	(41,063)	(167,722)
9	Book Depreciation	2,902,140	1,676,794	1,057,306	32,896	135,144
10	Excess Tax Over Book Depreciation (8 + 9)	(722,411)	(420,343)	(261,323)	(8,167)	(32,578)
11	<u>Other Reconciling Items:</u>					
12	Bad Debts	(240,084)	(154,512)	(85,572)	-	-
13	Deferred Gas Costs	1,647,773	690,109	951,373	6,291	-
14	Property Tax	(291,858)	(109,769)	(126,097)	552	(56,544)
15	Deferred Rent Amortization	91,906	53,012	35,095	983	2,816
16	Amortization	(84,536)	(93,280)	8,504	240	-
17	Gain on Asset Disposal	-	-	-	-	-
18	Accrued Royalties	76	76	-	-	-
19	Contributions in Aid of Construction	744,530	667,524	79,364	(2,358)	-
20	Asset Retirement Obligations	175,284	-	171,044	4,240	-
21	Rate Case Costs	(362,964)	(278,968)	(83,996)	-	-
22	Total Other Reconciling Items (12) Thru (21)	1,680,127	774,192	949,715	9,948	(53,728)
23	Total Reconciling Items (6 + 7 + 10 + 22)	(168,131)	(274,879)	246,402	(4,257)	(135,397)
24	Federal Taxable Income (4 + 23)	1,427,991	1,090,777	911,440	38,945	(613,171)
25	Federal Income Taxes - Current (24 x 21% Tax Rate)	299,877	229,063	191,402	8,178	(128,766)
26	Provision for Deferred Federal Income Taxes:					
27	Excess Tax Over Book Depreciation	151,706	88,272	54,878	1,715	6,841
28	Bad Debts	50,420	32,449	17,971	-	-
29	Deferred Gas Costs	(346,032)	(144,923)	(199,788)	(1,321)	-
30	Property Tax	61,289	23,051	26,480	(116)	11,874
31	Deferred Rent Amortization - SAP	(19,300)	(11,133)	(7,370)	(206)	(591)
32	Amortization	17,753	19,589	(1,786)	(50)	-
33	Gain on Asset Disposal	-	-	-	-	-
34	Accrued Royalties	(16)	(16)	-	-	-
35	Contributions in Aid of Construction	(156,351)	(140,180)	(16,666)	495	-
36	Asset Retirement Obligations	(36,811)	-	(35,919)	(892)	-
37	Rate Case Costs	76,222	58,583	17,639	-	-
38	Provision for Deferred Federal Income Taxes	(201,120)	(74,308)	(144,561)	(375)	18,124

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SOCIAL AND SERVICE CLUB DUES
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-5

Type of Filing: "X" Original__Updated__Revised

Page 1 of 2

Work Paper Reference No(s): WPC5

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	SOCIAL ORGANIZATION / SERVICE CLUB (C)	UNADJUSTED TOTAL COMPANY (D)	UNADJUSTED JURISDICTIONAL (E)	ADJUSTMENTS (F)	ADJUSTED TOTAL (G)
TOTAL OHIO						
1	9210334	American Gas Association	\$ 13,564	\$ 13,564	\$ (1,937)	\$ 11,627
2	9210334	S&P Global	3,531	3,531	-	3,531
3	9210334	IEBT	276	276	-	276
4	9210334	Ohio Chamber of Commerce	400	400	(260)	140
5	9210334	Other	3,298	3,298	-	3,298
6			<u>\$ 21,069</u>	<u>\$ 21,069</u>	<u>\$ (2,197)</u>	<u>\$ 18,872</u>
NEO						
7	9210334	American Gas Association	\$ 8,604	\$ 8,604	\$ (1,229)	\$ 7,375
8	9210334	S&P Global	2,401	2,401	-	2,401
9	9210334	IEBT	69	69	-	69
10	9210334	Ohio Chamber of Commerce	400	400	(260)	140
11	9210334	Other	2,176	2,176	-	2,176
12			<u>\$ 13,650</u>	<u>\$ 13,650</u>	<u>\$ (1,489)</u>	<u>\$ 12,161</u>
ONG						
13	9210334	American Gas Association	\$ 4,859	\$ 4,859	\$ (694)	\$ 4,165
14	9210334	S&P Global	1,095	1,095	-	1,095
15	9210334	IEBT	69	69	-	69
16	9210334	Ohio Chamber of Commerce	-	-	-	-
17	9210334	Other	1,122	1,122	-	1,122
18			<u>\$ 7,145</u>	<u>\$ 7,145</u>	<u>\$ (694)</u>	<u>\$ 6,451</u>
BRAINARD						
19	9210334	American Gas Association	\$ 101	\$ 101	\$ (14)	\$ 87
20	9210334	S&P Global	35	35	-	35
21	9210334	IEBT	69	69	-	69
22	9210334	Ohio Chamber of Commerce	-	-	-	-
23	9210334	Other	-	-	-	-
24			<u>\$ 205</u>	<u>\$ 205</u>	<u>\$ (14)</u>	<u>\$ 191</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SOCIAL AND SERVICE CLUB DUES
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-5

Type of Filing: "X" Original__Updated__Revised

Page 2 of 2

Work Paper Reference No(s): WPC5

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	SOCIAL ORGANIZATION / SERVICE CLUB (C)	UNADJUSTED TOTAL COMPANY (D)	UNADJUSTED JURISDICTIONAL (E)	ADJUSTMENTS (F)	ADJUSTED TOTAL (G)
		SPELMAN				
25	9210334	American Gas Association	\$ -	\$ -	\$ -	\$ -
26	9210334	S&P Global	-	-	-	-
27	9210334	IEBT	69	69		69
28	9210334	Ohio Chamber of Commerce	-	-		-
29	9210334	Other	-	-	-	-
30			<u>\$ 69</u>	<u>\$ 69</u>	<u>\$ -</u>	<u>\$ 69</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
CHARITABLE CONTRIBUTIONS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-6

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): No Applicable Work Paper

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	CHARITABLE ORGANIZATION (C)	TOTAL COMPANY (D)	ALLOCATION % (E)	JURISDICTION TOTAL (F)
1	9302999	OH Partners Affordable Energy - Annual Donation Per Order 03-2170-GA-AIR	\$ 16,200	100%	\$ 16,200

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
CUSTOMER SERVICE AND INFORMATION, SALES EXPENSES, & GENERAL ADVERTISING EXPENSE
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-7

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPC-IS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION OF EXPENSES (C)	LABOR (D)	NON-LABOR (E)	TOTAL UNADJUSTED JURISDICTION (F)
1		<u>Customer Service and Information Expenses</u>			
2	907	Supervision	\$ -	\$ -	\$ -
3	908	Customer Assistance	-	-	-
4	909	Informational and Instructional Advertising	-	-	-
5	910	Misc. Customer Service & Informational	-	-	-
6		<u>Sales Expense</u>			
7	911	Supervision	-	-	-
8	912	Demonstration & Selling	-	-	-
9	913	Advertising	-	7,247	7,247
10	916	Misc. Sales Expense	-	-	-
11	930.1	General Advertising Expense	-	-	-
12		Total	<u>\$ -</u>	<u>\$ 7,247</u>	<u>\$ 7,247</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
RATE CASE EXPENSE
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-8

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPC8

Witness Responsible: JHenthorne

Comparison of Projected Expenses Associated with the Current Case to prior Rate Case

LINE NO. (A)	Item of Expense (B)	Current Case Estimated (C)	Prior Case Actual (D)	Prior Case Estimate (E)
1	Legal, Consultants & Other			
2	Legal	\$ 266,000	Not Available	
3	Consultants		Not Available	
4	Rate of Return Studies	50,000	Not Available	
5	Cost of Service Studies	100,000	Not Available	
6	Other	110,000	Not Available	
7	Other (Publications and Legal Notices)	20,000	Not Available	
8	Total	<u>\$ 546,000</u>		

Schedule of Rate Case Expense Amortization

LINE NO. (A)	Rate Case (B)	Total Expense to be Amortized (C)	Opinion/ Order Date (D)	Authorized Amortization Period (E)	Amount Amortized/ Expensed to Date (F)	Expenses Included in Unadusted Test Year (G)
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NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
OPERATION AND MAINTENANCE PAYROLL COST
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-9

Type of Filing: "X" Original__Updated__Revised

Page 1 of 3

Work Paper Reference No(s): WPC9a - WPC9g

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	UNADJUSTED TOTAL COMPANY (D)	UNADJUSTED JURISDICTIONAL (E)	ADJUSTMENTS (F)	ADJUSTED REVENUE & EXPENSES (G)
1		TOTAL OHIO				
2		Distribution Payroll	\$ 692,453	\$ 692,453	\$ (2,178)	\$ 690,275
3		Administrative & General Payroll	1,897,181	1,897,181	(38,514)	1,858,667
4		Direct Labor (Including PTO)	<u>2,589,634</u>	<u>2,589,634</u>	<u>(40,692)</u>	<u>2,548,942</u>
5		Employee Benefits				
6		Retirement Benefits	140,141	140,141	(9,972)	130,169
7		Other Fringe Benefits	637,550	637,550	23,530	661,080
8		Total Employee Benefits	<u>777,691</u>	<u>777,691</u>	<u>13,558</u>	<u>791,249</u>
9		Payroll Taxes	215,946	215,946	(7,567)	208,379
10		Total Payroll Costs	<u>\$ 3,583,271</u>	<u>\$ 3,583,271</u>	<u>\$ (34,701)</u>	<u>\$ 3,548,570</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
OPERATION AND MAINTENANCE PAYROLL COST
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-9

Type of Filing: "X" Original__Updated__Revised

Page 2 of 3

Work Paper Reference No(s): WPC9a - WPC9g

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	UNADJUSTED TOTAL COMPANY (D)	UNADJUSTED JURISDICTIONAL (E)	ADJUSTMENTS (F)	ADJUSTED REVENUE & EXPENSES (G)
11		NEO (WPC9b, WPC9c, WPC9d)				
12		Distribution Payroll	\$ 549,289	\$ 549,289	\$ (17,832)	\$ 531,457
13		Administrative & General Payroll	1,369,245	1,369,245	(58,564)	\$ 1,310,681
14		Direct Labor (Including PTO)	1,918,534	1,918,534	(76,396)	1,842,138
15		Employee Benefits				
16		Retirement Benefits	104,092	104,092	(11,405)	92,687
17		Other Fringe Benefits	497,792	497,792	25,636	523,428
18		Total Employee Benefits	601,884	601,884	14,231	616,115
			-			
19		Payroll Taxes	148,529	148,529	(4,522)	144,007
20		Total Payroll Costs	<u>\$ 2,668,947</u>	<u>\$ 2,668,947</u>	<u>\$ (66,687)</u>	<u>\$ 2,602,260</u>
21		ORWELL (WPC9e, WPC9f, WPC9g)				
22		Distribution Payroll	\$ 143,164	\$ 143,164	\$ 15,654	\$ 158,818
23		Administrative & General Payroll	528,833	528,833	19,153	547,986
24		Direct Labor (Including PTO)	671,997	671,997	34,807	706,804
25		Employee Benefits				
26		Retirement Benefits	36,049	36,049	1,433	37,482
27		Other Fringe Benefits	139,758	139,758	(2,106)	137,652
28		Total Employee Benefits	175,807	175,807	(673)	175,134
29		Payroll Taxes	67,417	67,417	(3,045)	64,372
30		Total Payroll Costs	<u>\$ 915,221</u>	<u>\$ 915,221</u>	<u>\$ 31,089</u>	<u>\$ 946,310</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
OPERATION AND MAINTENANCE PAYROLL COST
FOR THE 12 MONTHS ENDED JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-9

Type of Filing: "X" Original__Updated__Revised

Page 3 of 3

Work Paper Reference No(s): WPC9a - WPC9g

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	UNADJUSTED TOTAL COMPANY (D)	UNADJUSTED JURISDICTIONAL (E)	ADJUSTMENTS (F)	ADJUSTED REVENUE & EXPENSES (G)
31		BRAINARD (WPC9a)				
32		Distribution Payroll	\$ -	\$ -		\$ -
33		Administrative & General Payroll	(897)	(897)	897	-
34		Direct Labor (Including PTO)	(897)	(897)	897	-
35		Employee Benefits				
36		Retirement Benefits	-	-	-	-
37		Other Fringe Benefits	-	-	-	-
38		Total Employee Benefits	-	-	-	-
39		Payroll Taxes	-	-	-	-
40		Total Payroll Costs	<u><u>\$ (897)</u></u>	<u><u>\$ (897)</u></u>	<u><u>\$ 897</u></u>	<u><u>\$ -</u></u>
41		Note: Brainard and Spelman have no employees.				

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
TOTAL COMPANY PAYROLL ANALYSIS
TEST YEAR AND FIVE MOST RECENT CALENDAR YEARS

Data: 3 Months Actual & 9 Months Estimated

Schedule C-9.1

Type of Filing: "X" Original__Updated__Revised

Page 1 of 3

Work Paper Reference No(s): No Applicable Work Paper

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (C)	TEST YEAR (D)	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2017 (E)	12/31/2016 (E)	12/31/2015 (E)	12/31/2014 (E)	12/31/2013 (E)
1	TOTAL OHIO						
2	<u>MANHOURS</u>						
3	Straight-Time Hours	131,040	108,025	68,026	89,608	101,669	103,758
4	Overtime Hours	3,439	3,637	2,234	2,468	2,994	3,223
5	Total Manhours	<u>134,479</u>	<u>111,662</u>	<u>70,260</u>	<u>92,076</u>	<u>104,663</u>	<u>106,981</u>
6	Ratio of Overtime Hours to Straight-Time Hours	2.62	3.37	3.28	2.75	2.94	3.11
7	<u>LABOR DOLLARS</u>						
8	Straight-Time Dollars	\$ 3,483,598 (1)	\$ 3,178,992	\$ 2,940,803	\$ 3,490,779	\$ 3,597,841	\$ 3,170,610
9	Overtime Dollars	121,657	129,122	81,057	113,898	100,005	100,177
10	Total Labor Dollars	<u>\$ 3,605,255</u>	<u>\$ 3,308,114</u>	<u>\$ 3,021,860</u>	<u>\$ 3,604,677</u>	<u>\$ 3,697,846</u>	<u>\$ 3,270,787</u>
11	Ratio of Overtime Dollars to Straight-Time Dollars	3.49	4.06	2.76	3.26	2.78	3.16
12	O&M Labor Dollars	\$ 2,589,634 (1)	\$ 2,160,425	\$ 2,349,065	\$ 2,240,904	\$ 1,545,793	\$ 1,468,706
13	Ratio of O&M Labor Dollars to total Labor Dollars	<u>71.83</u>	<u>65.31</u>	<u>77.74</u>	<u>62.17</u>	<u>41.80</u>	<u>44.90</u>
14	Total Employee Benefits	\$ 777,691	\$ 684,833	\$ 636,330	\$ 743,092	\$ 726,980	\$ 502,369
15	Employee Benefits Expensed	777,691	684,833	636,330	743,092	726,980	502,369
16	Ratio of Benefits Expensed to Total Benefits	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>
17	Total Payroll Taxes	\$ 304,039	\$ 267,354	\$ 250,875	\$ 287,747	\$ 297,671	\$ 260,435
18	Payroll Taxes Expensed	215,946	267,354	250,875	287,747	297,671	260,435
19	Ratio of Payroll Taxes expensed to Total Payroll Taxes	<u>71.03</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>
20	Average Employee Levels	63	56	56	70	N/A	N/A
21	Year End Employee Levels	63	60	55	65	72	79

(1) Unadjusted test year (column (D)) includes credit of \$897 for Brainard that is normalized to zero on Schedule C-9. Brainard has no employees.

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
TOTAL COMPANY PAYROLL ANALYSIS
TEST YEAR AND FIVE MOST RECENT CALENDAR YEARS

Data: 3 Months Actual & 9 Months Estimated

Schedule C-9.1

Type of Filing: "X" Original__Updated__Revised

Page 2 of 3

Work Paper Reference No(s): No Applicable Work Paper

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (C)	TEST YEAR (D)	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2017 (E)	12/31/2016 (E)	12/31/2015 (E)	12/31/2014 (E)	12/31/2013 (E)
22	NEO						
23	<u>MANHOURS</u>						
24	Straight-Time Hours	95,680	75,681	44,255	55,299	52,270	48,122
25	Overtime Hours	2,321	2,125	1,064	1,438	1,631	1,809
26	Total Manhours	<u>98,001</u>	<u>77,806</u>	<u>45,319</u>	<u>56,737</u>	<u>53,901</u>	<u>49,931</u>
27	Ratio of Overtime Hours to Straight-Time Hours	2.43	2.81	2.40	2.60	3.12	3.76
28	<u>LABOR DOLLARS</u>						
29	Straight-Time Dollars	\$ 2,483,503	\$ 2,155,816	\$ 1,929,068	\$ 2,146,446	\$ 2,083,480	\$ 1,849,196
30	Overtime Dollars	77,539	72,472	30,259	66,654	46,945	51,087
31	Total Labor Dollars	<u>\$ 2,561,042</u>	<u>\$ 2,228,288</u>	<u>\$ 1,959,327</u>	<u>\$ 2,213,100</u>	<u>\$ 2,130,425</u>	<u>\$ 1,900,283</u>
32	Ratio of Overtime Dollars to Straight-Time Dollars	3.12	3.36	1.57	3.11	2.25	2.76
33	O&M Labor Dollars	\$ 1,918,534	\$ 1,477,649	\$ 1,511,242	\$ 1,448,654	\$ 1,185,274	\$ 1,234,101
34	Ratio of O&M Labor Dollars to total Labor Dollars	<u>74.91</u>	<u>66.31</u>	<u>77.13</u>	<u>65.46</u>	<u>55.64</u>	<u>64.94</u>
35	Total Employee Benefits	\$ 601,884	\$ 479,622	\$ 410,817	\$ 472,710	\$ 445,097	\$ 321,575
36	Employee Benefits Expensed	601,884	479,622	410,817	472,710	445,097	321,575
37	Ratio of Benefits Expensed to Total Benefits	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>
38	Total Payroll Taxes	\$ 204,192	\$ 172,541	\$ 152,942	\$ 173,854	\$ 163,774	\$ 149,176
39	Payroll Taxes Expensed	148,529	172,541	152,942	173,854	163,774	149,176
40	Ratio of Payroll Taxes expensed to Total Payroll Taxes	<u>72.74</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>
41	Average Employee Levels	46	39	37	44	N/A	N/A
42	Year End Employee Levels	46	43	39	42	43	42

Data: 3 Months Actual & 9 Months Estimated	Schedule C-9.1
Type of Filing: "X" Original__Updated__Revised	Page 3 of 3
Work Paper Reference No(s): No Applicable Work Paper	Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (C)	TEST YEAR (D)	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2017 (E)	12/31/2016 (E)	12/31/2015 (E)	12/31/2014 (E)	12/31/2013 (E)
43	ORWELL						
44	<u>MANHOURS</u>						
45	Straight-Time Hours	35,360	32,344	23,771	34,309	49,399	55,636
46	Overtime Hours	1,118	1,512	1,170	1,030	1,363	1,414
47	Total Manhours	<u>36,478</u>	<u>33,856</u>	<u>24,941</u>	<u>35,339</u>	<u>50,762</u>	<u>57,050</u>
48	Ratio of Overtime Hours to Straight-Time Hours	3.16	4.67	4.92	3.00	2.76	2.54
49	<u>LABOR DOLLARS</u>						
50	Straight-Time Dollars	\$ 1,000,992	\$ 1,023,176	\$ 1,011,735	\$ 1,344,333	\$ 1,514,361	\$ 1,321,414
51	Overtime Dollars	44,118	56,650	50,797	47,244	53,060	49,090
52	Total Labor Dollars	<u>\$ 1,045,110</u>	<u>\$ 1,079,826</u>	<u>\$ 1,062,532</u>	<u>\$ 1,391,577</u>	<u>\$ 1,567,421</u>	<u>\$ 1,370,504</u>
53	Ratio of Overtime Dollars to Straight-Time Dollars	4.41	5.54	5.02	3.51	3.50	3.71
54	O&M Labor Dollars	\$ 671,997	\$ 682,776	\$ 837,823	\$ 792,250	\$ 360,519	\$ 234,605
55	Ratio of O&M Labor Dollars to total Labor Dollars	<u>64.30</u>	<u>63.23</u>	<u>78.85</u>	<u>56.93</u>	<u>23.00</u>	<u>17.12</u>
56	Total Employee Benefits	\$ 175,807	\$ 205,211	\$ 225,513	\$ 270,382	\$ 281,883	\$ 180,794
57	Employee Benefits Expensed	175,807	205,211	225,513	270,382	281,883	180,794
58	Ratio of Benefits Expensed to Total Benefits	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>
59	Total Payroll Taxes	\$ 99,847	\$ 94,813	\$ 97,933	\$ 113,893	\$ 133,897	\$ 111,259
60	Payroll Taxes Expensed	67,417	94,813	97,933	113,893	133,897	111,259
61	Ratio of Payroll Taxes expensed to Total Payroll Taxes	<u>67.52</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>
62	Average Employee Levels	17	17	19	26	N/A	N/A
63	Year End Employee Levels	17	17	16	23	29	37
64	Note: Brainard and Spelman have no employees.						

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
COMPARATIVE BALANCE SHEET
DATE CERTAIN AND FIVE MOST RECENT CALENDAR YEARS

Data: "X" Actual__Estimated

Schedule C-10.1

Type of Filing: "X" Original__Updated__Revised

Page 1 of 10

Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	DATE CERTAIN (C)	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2017 (D)	12/31/2016 (E)	12/31/2015 (F)	12/31/2014 (G)	12/31/2013 (H)
1	TOTAL OHIO						
2	<u>UTILITY PLANT</u>						
3	Gas Plant in Service	\$ 82,626,879	\$ 80,809,602	\$ 78,058,809	\$ 74,927,689	\$ 69,635,690	\$ 63,218,278
4	Property Under Capital Leases		-	-	-	-	-
5	Construction Work in Progress	(251,185)	692,067	19,647	1,542,873	4,297,286	4,629,540
6	Accum provision for depreciation of gas utility plant	(30,307,626)	(28,182,423)	(25,835,232)	(23,008,779)	(20,769,933)	(18,991,597)
7	Plant Acquisition Adjustments	14,124,475	14,124,475	14,124,475	3,999,176	3,990,176	3,990,175
8	Accum Prov for Amort of Acquisition Adjustments	(199,792)	(182,667)	(159,834)	(137,000)	(114,167)	(91,333)
9	System Balancing Gas	126,858	(133,842)	82,278	309,050	113,301	21,067
10	Net Utility Plant	66,119,609	67,127,212	66,290,143	57,633,009	57,152,353	52,776,130
11	<u>OTHER PROPERTY AND INVESTMENTS</u>						
12	Investment in Subsidiary Companies	-	-	-	761,323	2,784,281	2,784,281
13	Other Investments	-	-	-	-	1,304	1,740
14	Total Other Property and Investments	-	-	-	761,323	2,785,585	2,786,021
15	<u>CURRENT AND ACCRUED ASSETS</u>						
16	Cash & Working Funds	200,309	77,345	1,891,618	1,687,563	1,485,954	1,232,970
17	Customer Accounts Receivable	1,017,798	3,077,472	2,172,962	1,776,822	2,077,075	2,238,181
18	Other Receivables	1,219,988	2,599,861	2,899,727	2,911,250	2,700,018	3,382,339
19	Accum Prov for Uncollectible Accounts	(309,138)	(254,439)	(110,432)	(145,275)	(63,270)	(150,449)
20	Accounts Receivable from Associated Companies	(566,618)	842,474	3,230,020	11,329,935	10,677,825	8,732,271
21	Gas Inventory	866,964	276,691	104,370	282,574	721,707	272,264
22	Plant Materials and Operating Supplies	1,014,180	821,901	721,664	788,372	736,070	1,087,102
23	Prepayments	436,613	646,570	1,020,447	930,406	144,072	145,880
24	Total Current and Accrued Assets	3,880,096	8,087,875	11,930,376	19,561,647	18,479,451	16,940,558
25	<u>DEFERRED DEBITS</u>						
26	Unamortized Debt Expense	268,250	302,619	348,444	200,875	330,578	461,549
27	Unamortized Loss on Reacquired Debt	490,718	527,521	576,593	-	-	-
28	Miscellaneous Deferred Debits	123,996	55,193	12,204	15,443	(5,949)	(11,159)
29	Regulatory Assets	2,348,218	2,310,473	-	-	-	-
30	Accumulated Deferred Income Taxes	4,520,287	4,278,672	2,893,961	1,927,657	2,931,742	2,390,289
31	Unrecovered Purchase Gas Costs	1,768,166	3,056,642	1,469,442	1,319,892	320,823	(588,430)
32	Total Deferred Debits	9,519,635	10,531,120	5,300,644	3,463,867	3,577,194	2,252,249
33	TOTAL ASSETS AND OTHER DEBITS	<u>\$ 79,519,340</u>	<u>\$ 85,746,207</u>	<u>\$ 83,521,163</u>	<u>\$ 81,419,846</u>	<u>\$ 81,994,583</u>	<u>\$ 74,754,958</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
COMPARATIVE BALANCE SHEET
DATE CERTAIN AND FIVE MOST RECENT CALENDAR YEARS

Data: "X" Actual__Estimated

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Type of Filing: "X" Original__Updated__Revised

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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	DATE CERTAIN (C)	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2017 (D)	12/31/2016 (E)	12/31/2015 (F)	12/31/2014 (G)	12/31/2013 (H)
34	TOTAL OHIO						
35	<u>PROPRIETARY CAPITAL</u>						
36	Common Stock Issued	\$ 468,667	\$ 468,667	\$ 468,667	\$ 1,059,667	\$ 1,059,667	\$ 1,059,667
37	Miscellaneous Paid-In Capital	40,782,690	40,782,690	40,782,690	39,384,521	38,950,299	38,341,078
38	Unappropriated Retained Earnings	(5,419,941)	(4,067,872)	(3,728,230)	(3,126,900)	(3,113,624)	(3,611,929)
39	Total Proprietary Capital	35,831,416	37,183,485	37,523,127	37,317,288	36,896,342	35,788,816
40	<u>LONG-TERM DEBT</u>						
41	Advances From Associated Companies	20,421,000	20,327,198	20,327,514	15,134	-	-
42	Other Long-Term Debt	-	100,000	100,000	16,266,096	16,314,386	16,237,734
43	Total Long-Term Debt	20,421,000	20,427,198	20,427,514	16,281,230	16,314,386	16,237,734
44	<u>OTHER NONCURRENT LIABILITIES</u>						
45	Obligations Under Capital Leases - Noncurrent	-	-	602,738	1,400,316	-	-
46	Asset Retirement Obligations	1,812,538	1,681,828	1,487,492	1,146,452	988,967	862,002
47	Total Other Noncurrent Liabilities	1,812,538	1,681,828	2,090,230	2,546,768	988,967	862,002
48	<u>CURRENT AND ACCRUED LIABILITIES</u>						
49	Notes Payable - Current Portion	-	-	51,642	6,000	42,000	664,303
50	Accounts Payable	403,492	810,092	1,197,917	908,665	1,952,596	1,912,249
51	Notes Payable to Associated Companies	3,350,000	3,473,025	2,557,009	-	-	-
52	Accounts Payable to Associated Companies	1,968,263	2,959,513	2,374,297	9,758,685	12,265,456	5,832,734
53	Customer Deposits	83,905	101,164	160,100	100,138	130,411	121,887
54	Taxes Accrued	1,123,611	1,683,067	1,495,589	1,189,552	1,379,937	2,401,552
55	Interest Accrued	433,268	206,292	200,012	-	365	-
56	Tax Collections Payable	220,300	222,344	77,936	158,598	16,972	-
57	Miscellaneous Current and Accrued Liabilities	2,109,352	3,661,115	3,768,966	3,549,504	3,071,869	2,841,723
58	Obligations Under Capital Leases - Current	-	573,450	1,259,378	981,142	-	-
59	Total Current Accrued Liabilities	9,692,191	13,690,062	13,142,846	16,652,284	18,859,606	13,774,448
60	<u>DEFERRED CREDITS</u>						
61	Customer Advances for Construction	-	-	-	-	-	-
62	Other Deferred Credits	49,022	1,449,672	-	8,020	-	-
63	Regulatory Liabilities	4,660,909	4,569,624	-	-	-	-
64	Accumulated Deferred Income Taxes	7,052,264	6,744,338	10,337,446	8,614,256	8,935,282	8,091,958
65	Total Deferred Credits	11,762,195	12,763,634	10,337,446	8,622,276	8,935,282	8,091,958
66	TOTAL LIABILITIES PLUS PROPRIETARY CAPITAL	<u>\$79,519,340</u>	<u>\$85,746,207</u>	<u>\$ 83,521,163</u>	<u>\$ 81,419,846</u>	<u>\$ 81,994,583</u>	<u>\$ 74,754,958</u>
		-	-	-	-	-	-

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
COMPARATIVE BALANCE SHEET
DATE CERTAIN AND FIVE MOST RECENT CALENDAR YEARS

Data: "X" Actual__Estimated

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			12/31/2017 (D)	12/31/2016 (E)	12/31/2015 (F)	12/31/2014 (G)	12/31/2013 (H)
1	NEO						
2	<u>UTILITY PLANT</u>						
3	Gas Plant in Service	\$ 43,574,516	42,224,892	40,149,290	37,836,982	35,373,694	33,780,135
4	Property Under Capital Leases	-	-	-	-	-	-
5	Construction Work in Progress	(486,853)	307,253	(6,758)	717,095	1,747,975	576,921
6	Accum provision for depreciation of gas utility plant	(19,561,560)	(18,317,587)	(16,954,285)	(15,210,428)	(13,983,756)	(12,988,519)
7	Plant Acquisition Adjustments	9,752,901	9,752,901	9,752,901	3,226,767	3,226,767	3,226,767
8	Accum Prov for Amort of Acquisition Adjustments	(186,667)	(170,667)	(149,334)	(128,000)	(106,667)	(85,333)
9	System Balancing Gas	77,998	(96,150)	10,122	65,763	27,281	(14,420)
10	Net Utility Plant	33,170,335	33,700,642	32,801,936	26,508,179	26,285,294	24,495,551
11	<u>OTHER PROPERTY AND INVESTMENTS</u>						
12	Investment in Subsidiary Companies	-	-	-	785,194	2,005,078	2,005,078
13	Other Investments	-	-	-	-	-	-
14	Total Other Property and Investments	-	-	-	785,194	2,005,078	2,005,078
15	<u>CURRENT AND ACCRUED ASSETS</u>						
16	Cash & Working Funds	22,173	(21,179)	957,100	1,303,791	1,144,024	1,232,245
17	Customer Accounts Receivable	770,851	1,969,583	1,420,438	1,225,972	1,343,130	1,535,197
18	Other Receivables	769,419	1,685,379	2,617,479	1,971,915	1,656,048	2,439,244
19	Accum Prov for Uncollectible Accounts	(215,879)	(233,842)	(162,050)	(177,350)	(43,903)	(59,973)
20	Accounts Receivable from Associated Companies	196,695	251,869	973,470	8,373,937	8,133,458	7,000,563
21	Gas Inventory	687,519	132,234	104,370	282,574	572,203	272,264
22	Plant Materials and Operating Supplies	710,354	537,453	392,408	384,062	309,742	367,738
23	Prepayments	286,001	394,297	609,627	553,441	117,479	85,830
24	Total Current and Accrued Assets	3,227,133	4,715,794	6,912,842	13,918,342	13,232,181	12,873,108
25	<u>DEFERRED DEBITS</u>						
26	Unamortized Debt Expense	150,379	169,670	195,393	130,783	217,822	304,862
27	Unamortized Loss on Reacquired Debt	343,734	369,514	403,888	-	-	-
28	Miscellaneous Deferred Debits	95,832	17,448	16,926	15,443	248	(5,346)
29	Regulatory Assets	696,569	696,569	-	-	-	-
30	Accumulated Deferred Income Taxes	1,478,776	1,384,031	664,259	728,946	1,681,340	1,448,548
31	Unrecovered Purchase Gas Costs	1,800,058	2,246,993	1,131,958	932,923	79,872	(319,981)
32	Total Deferred Debits	4,565,348	4,884,225	2,412,424	1,808,095	1,979,282	1,428,083
33	TOTAL ASSETS AND OTHER DEBITS	<u>\$ 40,962,816</u>	<u>\$ 43,300,661</u>	<u>\$ 42,127,202</u>	<u>\$ 43,019,810</u>	<u>\$ 43,501,835</u>	<u>\$ 40,801,820</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
COMPARATIVE BALANCE SHEET
DATE CERTAIN AND FIVE MOST RECENT CALENDAR YEARS

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LINE NO. (A)	DESCRIPTION (B)	DATE CERTAIN (C)	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2017 (D)	12/31/2016 (E)	12/31/2015 (F)	12/31/2014 (G)	12/31/2013 (H)
34	NEO						
35	<u>PROPRIETARY CAPITAL</u>						
36	Common Stock Issued	\$ 500	\$ 500	\$ 500	\$ 591,500	\$ 591,500	\$ 591,500
37	Miscellaneous Paid-In Capital	19,518,274	19,518,274	19,518,274	18,812,410	17,980,898	17,980,898
38	Unappropriated Retained Earnings	(16,228)	1,013,977	615,363	390,574	(6,222)	(853,069)
39	Total Proprietary Capital	19,502,546	20,532,751	20,134,137	19,794,484	18,566,176	17,719,329
40	<u>LONG-TERM DEBT</u>						
41	Advances From Associated Companies	11,250,000	11,250,000	11,250,000	-	-	-
42	Other Long-Term Debt	-	-	-	13,056,787	13,056,787	13,056,787
43	Total Long-Term Debt	11,250,000	11,250,000	11,250,000	13,056,787	13,056,787	13,056,787
44	<u>OTHER NONCURRENT LIABILITIES</u>						
45	Obligations Under Capital Leases - Noncurrent	-	-	351,423	816,447	-	-
46	Asset Retirement Obligations	179,232	179,232	179,232	-	-	-
47	Total Other Noncurrent Liabilities	179,232	179,232	530,655	816,447	-	-
48	<u>CURRENT AND ACCRUED LIABILITIES</u>						
49	Notes Payable - Current Portion	-	-	-	-	-	662,113
50	Accounts Payable	578,876	533,790	785,248	427,213	1,096,490	831,275
51	Notes Payable to Associated Companies	2,350,000	1,877,025	1,657,009	-	-	-
52	Accounts Payable to Associated Companies	185,930	344,019	211,017	1,965,454	3,985,195	1,271,673
53	Customer Deposits	41,496	49,099	80,785	47,185	74,850	70,955
54	Taxes Accrued	475,633	609,369	624,511	496,869	771,641	1,536,899
55	Interest Accrued	233,621	114,483	102,717	-	-	-
56	Tax Collections Payable	147,577	222,344	77,936	158,598	16,972	-
57	Miscellaneous Current and Accrued Liabilities	1,525,545	2,252,794	2,189,058	2,238,281	2,123,842	2,138,172
58	Obligations Under Capital Leases - Current	-	334,347	734,274	590,333	-	-
59	Total Current Accrued Liabilities	5,538,678	6,337,270	6,462,555	5,923,933	8,068,990	6,511,087
60	<u>DEFERRED CREDITS</u>						
61	Customer Advances for Construction	-	-	-	-	-	-
62	Other Deferred Credits	28,276	783,532	-	-	-	-
63	Regulatory Liabilities	1,730,995	1,730,995	-	-	-	-
64	Accumulated Deferred Income Taxes	2,733,089	2,486,881	3,749,855	3,428,159	3,809,882	3,514,617
65	Total Deferred Credits	4,492,360	5,001,408	3,749,855	3,428,159	3,809,882	3,514,617
66	TOTAL LIABILITIES PLUS PROPRIETARY CAPITAL	<u>\$40,962,816</u>	<u>\$43,300,661</u>	<u>\$ 42,127,202</u>	<u>\$ 43,019,810</u>	<u>\$ 43,501,835</u>	<u>\$ 40,801,820</u>
		-	-	-	-	-	-

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
COMPARATIVE BALANCE SHEET
DATE CERTAIN AND FIVE MOST RECENT CALENDAR YEARS

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Work Paper Reference No(s): WPB-BS FERC

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LINE NO. (A)	DESCRIPTION (B)	DATE CERTAIN (C)	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2017 (D)	12/31/2016 (E)	12/31/2015 (F)	12/31/2014 (G)	12/31/2013 (H)
1	ORWELL						
2	<u>UTILITY PLANT</u>						
3	Gas Plant in Service	\$ 32,490,762	\$ 32,142,983	\$ 31,429,251	\$ 30,634,017	\$ 28,825,998	\$ 24,269,594
4	Property Under Capital Leases	-	-	-	-	-	-
5	Construction Work in Progress	229,133	284,692	148,722	781,336	1,512,658	3,144,966
6	Accum provision for depreciation of gas utility plant	(9,814,403)	(9,061,073)	(8,240,079)	(7,320,699)	(6,451,895)	(5,780,944)
7	Plant Acquisition Adjustments	4,245,301	4,245,301	4,245,301	646,136	637,136	637,136
8	Accum Prov for Amort of Acquisition Adjustments	(13,125)	(12,000)	(10,500)	(9,000)	(7,500)	(6,000)
9	System Balancing Gas	5,325	(43,557)	60,206	174,347	74,631	47,386
10	Net Utility Plant	27,142,993	27,556,346	27,632,901	24,906,137	24,591,028	22,312,138
11	<u>OTHER PROPERTY AND INVESTMENTS</u>						
12	Investment in Subsidiary Companies	-	-	-	(23,871)	779,203	779,203
13	Other Investments	-	-	-	-	-	-
14	Total Other Property and Investments	-	-	-	(23,871)	779,203	779,203
15	<u>CURRENT AND ACCRUED ASSETS</u>						
16	Cash & Working Funds	414,769	78,156	851,830	322,928	279,342	(7,853)
17	Customer Accounts Receivable	241,325	1,093,450	744,330	536,985	728,402	695,555
18	Other Receivables	439,617	952,055	1,239,082	878,528	955,372	894,385
19	Accum Prov for Uncollectible Accounts	(92,419)	(19,442)	52,773	33,354	(19,255)	(89,828)
20	Accounts Receivable from Associated Companies	484,542	497,000	1,340,631	2,696,400	2,314,386	1,581,257
21	Gas Inventory	179,445	144,457	-	-	149,504	-
22	Plant Materials and Operating Supplies	303,826	284,448	329,256	404,310	426,328	719,364
23	Prepayments	142,242	232,437	376,615	338,703	24,842	53,537
24	Total Current and Accrued Assets	2,113,347	3,262,561	4,934,517	5,211,208	4,858,921	3,846,417
25	<u>DEFERRED DEBITS</u>						
26	Unamortized Debt Expense	98,644	109,077	122,988	68,824	112,756	156,687
27	Unamortized Loss on Reacquired Debt	144,552	155,393	169,848	-	-	-
28	Miscellaneous Deferred Debits	44,164	-	-	-	(6,197)	(5,813)
29	Regulatory Assets	1,413,922	1,413,922	-	-	-	-
30	Accumulated Deferred Income Taxes	2,549,066	2,475,769	1,938,788	1,189,617	1,250,402	895,454
31	Unrecovered Purchase Gas Costs	(4,850)	828,358	335,460	411,753	136,257	(242,884)
32	Total Deferred Debits	4,245,498	4,982,519	2,567,084	1,670,194	1,493,218	803,444
33	TOTAL ASSETS AND OTHER DEBITS	<u>\$ 33,501,838</u>	<u>\$ 35,801,426</u>	<u>\$ 35,134,502</u>	<u>\$ 31,763,668</u>	<u>\$ 31,722,370</u>	<u>\$ 27,741,202</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
COMPARATIVE BALANCE SHEET
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LINE NO. (A)	DESCRIPTION (B)	DATE CERTAIN (C)	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2017 (D)	12/31/2016 (E)	12/31/2015 (F)	12/31/2014 (G)	12/31/2013 (H)
34	ORWELL						
35	<u>PROPRIETARY CAPITAL</u>						
36	Common Stock Issued	\$ 467,667	467,667	467,667	467,667	467,667	467,667
37	Miscellaneous Paid-In Capital	16,400,110	16,400,110	16,400,110	15,707,805	16,165,066	15,635,845
38	Unappropriated Retained Earnings	(3,089,301)	(3,045,426)	(2,596,296)	(2,182,301)	(2,388,732)	(2,484,088)
39	Total Proprietary Capital	13,778,476	13,822,351	14,271,481	13,993,171	14,244,001	13,619,424
40	<u>LONG-TERM DEBT</u>						
41	Advances From Associated Companies	9,071,000	9,071,000	9,071,000	-	-	-
42	Other Long-Term Debt	-	-	-	3,091,572	3,091,572	3,091,572
43	Total Long-Term Debt	9,071,000	9,071,000	9,071,000	3,091,572	3,091,572	3,091,572
44	<u>OTHER NONCURRENT LIABILITIES</u>						
45	Obligations Under Capital Leases - Noncurrent	-	-	232,647	540,499	-	-
46	Asset Retirement Obligations	1,601,047	1,473,512	1,308,260	1,146,452	988,967	862,002
47	Total Other Noncurrent Liabilities	1,601,047	1,473,512	1,540,907	1,686,951	988,967	862,002
48	<u>CURRENT AND ACCRUED LIABILITIES</u>						
49	Notes Payable - Current Portion	-	-	-	6,000	42,000	2,190
50	Accounts Payable	144,992	266,041	349,892	442,822	813,027	1,035,648
51	Notes Payable to Associated Companies	-	596,000	-	-	-	-
52	Accounts Payable to Associated Companies	1,656,382	1,695,866	1,730,249	5,514,134	6,179,246	3,184,752
53	Customer Deposits	41,870	51,290	76,815	51,303	49,655	44,165
54	Taxes Accrued	438,240	770,732	608,899	438,333	458,917	811,651
55	Interest Accrued	180,673	84,954	79,983	-	-	-
56	Tax Collections Payable	44,132	-	-	-	-	-
57	Miscellaneous Current and Accrued Liabilities	531,350	1,296,305	1,450,295	1,124,574	926,699	678,142
58	Obligations Under Capital Leases - Current	-	221,342	486,099	390,809	-	-
59	Total Current Accrued Liabilities	3,037,639	4,982,530	4,782,232	7,967,975	8,469,544	5,756,548
60	<u>DEFERRED CREDITS</u>						
61	Customer Advances for Construction	-	-	-	-	-	-
62	Other Deferred Credits	18,720	518,709	-	8,020	-	-
63	Regulatory Liabilities	2,403,025	2,403,025	-	-	-	-
64	Accumulated Deferred Income Taxes	3,591,931	3,530,299	5,468,882	5,015,979	4,928,286	4,411,656
65	Total Deferred Credits	6,013,676	6,452,033	5,468,882	5,023,999	4,928,286	4,411,656
66	TOTAL LIABILITIES PLUS PROPRIETARY CAPITAL	<u>\$33,501,838</u>	<u>\$35,801,426</u>	<u>\$ 35,134,502</u>	<u>\$ 31,763,668</u>	<u>\$ 31,722,370</u>	<u>\$ 27,741,202</u>
		-	-	-	-	-	-

NORTHEAST OHIO NATURAL GAS CORP.
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LINE NO. (A)	DESCRIPTION (B)	DATE CERTAIN (C)	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2017 (D)	12/31/2016 (E)	12/31/2015 (F)	12/31/2014 (G)	12/31/2013 (H)
1	BRAINARD						
2	<u>UTILITY PLANT</u>						
3	Gas Plant in Service	\$ 1,226,703	1,106,829	1,076,906	1,060,230	893,098	705,638
4	Property Under Capital Leases		-	-	-	-	-
5	Construction Work in Progress	(16,871)	82,443	73,408	13,132	181,853	29,478
6	Accum provision for depreciation of gas utility plant	(236,322)	(210,887)	(181,235)	(152,372)	(127,581)	(110,259)
7	Plant Acquisition Adjustments	126,273	126,273	126,273	126,273	126,273	126,272
8	Accum Prov for Amort of Acquisition Adjustments	-	-	-	-	-	-
9	System Balancing Gas	10,244	7,661	-	-	2,409	(11,899)
10	Net Utility Plant	<u>1,110,027</u>	<u>1,112,319</u>	<u>1,095,352</u>	<u>1,047,263</u>	<u>1,076,052</u>	<u>739,230</u>
11	<u>OTHER PROPERTY AND INVESTMENTS</u>						
12	Investment in Subsidiary Companies	-	-	-	-	-	-
13	Other Investments	-	-	-	-	1,304	1,740
14	Total Other Property and Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,304</u>	<u>1,740</u>
15	<u>CURRENT AND ACCRUED ASSETS</u>						
16	Cash & Working Funds	79,471	19,949	21,675	15,027	38,829	4,989
17	Customer Accounts Receivable	5,622	14,439	8,194	13,865	5,543	7,429
18	Other Receivables	10,899	84,711	57,488	46,231	81,512	44,206
19	Accum Prov for Uncollectible Accounts	(840)	(1,155)	(1,155)	(1,279)	(112)	(648)
20	Accounts Receivable from Associated Companies		-	(24,894)	294,133	187,397	119,926
21	Gas Inventory	-	-	-	-	-	-
22	Plant Materials and Operating Supplies	-	-	-	-	-	-
23	Prepayments	<u>3,082</u>	<u>5,310</u>	<u>8,848</u>	<u>7,828</u>	<u>100</u>	<u>-</u>
24	Total Current and Accrued Assets	<u>98,234</u>	<u>123,254</u>	<u>70,156</u>	<u>375,805</u>	<u>313,269</u>	<u>175,902</u>
25	<u>DEFERRED DEBITS</u>						
26	Unamortized Debt Expense	1,976	2,308	2,749	1,268	-	-
27	Unamortized Loss on Reacquired Debt	2,432	2,614	2,857	-	-	-
28	Miscellaneous Deferred Debits	-	37,745	-	-	-	-
29	Regulatory Assets	37,745	-	-	-	-	-
30	Accumulated Deferred Income Taxes	49,124	64,522	70,733	9,094	-	46,287
31	Unrecovered Purchase Gas Costs	<u>(27,042)</u>	<u>(18,709)</u>	<u>2,024</u>	<u>(24,784)</u>	<u>104,694</u>	<u>(25,565)</u>
32	Total Deferred Debits	<u>64,235</u>	<u>88,480</u>	<u>78,363</u>	<u>(14,422)</u>	<u>104,694</u>	<u>20,722</u>
33	TOTAL ASSETS AND OTHER DEBITS	<u>\$ 1,272,496</u>	<u>\$ 1,324,053</u>	<u>\$ 1,243,871</u>	<u>\$ 1,408,646</u>	<u>\$ 1,495,319</u>	<u>\$ 937,594</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
COMPARATIVE BALANCE SHEET
DATE CERTAIN AND FIVE MOST RECENT CALENDAR YEARS

Data: "X" Actual__Estimated

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Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	DATE CERTAIN (C)	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2017 (D)	12/31/2016 (E)	12/31/2015 (F)	12/31/2014 (G)	12/31/2013 (H)
34	BRAINARD						
35	<u>PROPRIETARY CAPITAL</u>						
36	Common Stock Issued	\$ 500	500	500	500	500	500
37	Miscellaneous Paid-In Capital	165,040	165,040	165,040	165,040	150,086	150,086
38	Unappropriated Retained Earnings	240,284	183,814	157,440	151,698	112,181	90,110
39	Total Proprietary Capital	405,824	349,354	322,980	317,238	262,767	240,696
40	<u>LONG-TERM DEBT</u>						
41	Advances From Associated Companies	100,000	6,198	6,514	15,134	-	-
42	Other Long-Term Debt	-	100,000	100,000	89,375	89,375	89,375
43	Total Long-Term Debt	100,000	106,198	106,514	104,509	89,375	89,375
44	<u>OTHER NONCURRENT LIABILITIES</u>						
45	Obligations Under Capital Leases - Noncurrent	-	-	-	-	-	-
46	Asset Retirement Obligations	32,259	29,084	-	-	-	-
47	Total Other Noncurrent Liabilities	32,259	29,084	-	-	-	-
48	<u>CURRENT AND ACCRUED LIABILITIES</u>						
49	Notes Payable - Current Portion	-	-	51,642	-	-	-
50	Accounts Payable	-	3,111	57,749	(672)	41,616	16,157
51	Notes Payable to Associated Companies	-	-	-	-	-	-
52	Accounts Payable to Associated Companies	449,747	515,158	391,242	709,193	836,853	367,844
53	Customer Deposits	539	775	2,500	1,650	5,906	6,767
54	Taxes Accrued	15,635	27,319	23,351	19,126	43,205	31,360
55	Interest Accrued	2,338	1,282	1,059	-	365	-
56	Tax Collections Payable	28,591	-	-	-	-	-
57	Miscellaneous Current and Accrued Liabilities	24,130	64,363	86,089	87,484	18,118	19,710
58	Obligations Under Capital Leases - Current	-	-	-	-	-	-
59	Total Current Accrued Liabilities	520,980	612,008	613,632	816,781	946,063	441,838
60	<u>DEFERRED CREDITS</u>						
61	Customer Advances for Construction	-	-	-	-	-	-
62	Other Deferred Credits	524	105,809	-	-	-	-
63	Regulatory Liabilities	91,285	-	-	-	-	-
64	Accumulated Deferred Income Taxes	121,624	121,600	200,745	170,118	197,114	165,685
65	Total Deferred Credits	213,433	227,409	200,745	170,118	197,114	165,685
66	TOTAL LIABILITIES PLUS PROPRIETARY CAPITAL	\$ 1,272,496	\$ 1,324,053	\$ 1,243,871	\$ 1,408,646	\$ 1,495,319	\$ 937,594
		-	-	-	-	-	-

NORTHEAST OHIO NATURAL GAS CORP.
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			12/31/2017 (D)	12/31/2016 (E)	12/31/2015 (F)	12/31/2014 (G)	12/31/2013 (H)
1	SPELMAN						
2	<u>UTILITY PLANT</u>						
3	Gas Plant in Service	\$ 5,334,898	5,334,898	5,403,362	5,396,460	4,542,900	4,462,911
4	Property Under Capital Leases	-	-	-	-	-	-
5	Construction Work in Progress	23,406	17,679	(195,725)	31,310	854,800	878,175
6	Accum provision for depreciation of gas utility plant	(695,341)	(592,876)	(459,633)	(325,280)	(206,701)	(111,875)
7	Plant Acquisition Adjustments	-	-	-	-	-	-
8	Accum Prov for Amort of Acquisition Adjustments	-	-	-	-	-	-
9	System Balancing Gas	33,291	(1,796)	11,950	68,940	8,980	-
10	Net Utility Plant	4,696,254	4,757,905	4,759,954	5,171,430	5,199,979	5,229,211
11	<u>OTHER PROPERTY AND INVESTMENTS</u>						
12	Investment in Subsidiary Companies	-	-	-	-	-	-
13	Other Investments	-	-	-	-	-	-
14	Total Other Property and Investments	-	-	-	-	-	-
15	<u>CURRENT AND ACCRUED ASSETS</u>						
16	Cash & Working Funds	2,367	419	61,013	45,817	23,759	3,589
17	Customer Accounts Receivable	-	-	-	-	-	-
18	Other Receivables	2,204	(122,284)	(1,014,322)	14,576	7,086	4,504
19	Accum Prov for Uncollectible Accounts	-	-	-	-	-	-
20	Accounts Receivable from Associated Companies	4,609	93,605	940,813	(34,535)	42,584	30,525
21	Gas Inventory	-	-	-	-	-	-
22	Plant Materials and Operating Supplies	-	-	-	-	-	-
23	Prepayments	5,288	14,526	25,357	30,434	1,651	6,513
24	Total Current and Accrued Assets	14,468	(13,734)	12,861	56,292	75,080	45,131
25	<u>DEFERRED DEBITS</u>						
26	Unamortized Debt Expense	17,251	21,564	27,314	-	-	-
27	Unamortized Loss on Reacquired Debt	-	-	-	-	-	-
28	Miscellaneous Deferred Debits	-	-	(4,722)	-	-	-
29	Regulatory Assets	199,982	199,982	-	-	-	-
30	Accumulated Deferred Income Taxes	443,321	354,350	220,181	-	-	-
31	Unrecovered Purchase Gas Costs	-	-	-	-	-	-
32	Total Deferred Debits	660,554	575,896	242,773	-	-	-
33	TOTAL ASSETS AND OTHER DEBITS	\$ 5,371,276	\$ 5,320,067	\$ 5,015,588	\$ 5,227,722	\$ 5,275,059	\$ 5,274,342

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
COMPARATIVE BALANCE SHEET
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LINE NO. (A)	DESCRIPTION (B)	DATE CERTAIN (C)	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2017 (D)	12/31/2016 (E)	12/31/2015 (F)	12/31/2014 (G)	12/31/2013 (H)
34	SPELMAN						
35	<u>PROPRIETARY CAPITAL</u>						
36	Common Stock Issued	\$ -	-	-	-	-	-
37	Miscellaneous Paid-In Capital	4,699,266	4,699,266	4,699,266	4,699,266	4,654,249	4,574,249
38	Unappropriated Retained Earnings	(2,554,696)	(2,220,237)	(1,904,737)	(1,486,871)	(830,851)	(364,882)
39	Total Proprietary Capital	2,144,570	2,479,029	2,794,529	3,212,395	3,823,398	4,209,367
40	<u>LONG-TERM DEBT</u>						
41	Advances From Associated Companies	-	-	-	-	-	-
42	Other Long-Term Debt	-	-	-	28,362	76,652	-
43	Total Long-Term Debt	-	-	-	28,362	76,652	-
44	<u>OTHER NONCURRENT LIABILITIES</u>						
45	Obligations Under Capital Leases - Noncurrent	-	-	18,668	43,370	-	-
46	Asset Retirement Obligations	-	-	-	-	-	-
47	Total Other Noncurrent Liabilities	-	-	18,668	43,370	-	-
48	<u>CURRENT AND ACCRUED LIABILITIES</u>						
49	Notes Payable - Current Portion	-	-	-	-	-	-
50	Accounts Payable	246	7,150	5,028	39,302	1,463	29,169
51	Notes Payable to Associated Companies	1,000,000	1,000,000	900,000	-	-	-
52	Accounts Payable to Associated Companies	928,668	404,470	41,789	1,569,904	1,264,162	1,008,465
53	Customer Deposits	-	-	-	-	-	-
54	Taxes Accrued	194,103	275,647	238,828	235,224	106,174	21,642
55	Interest Accrued	16,636	5,573	16,253	-	-	-
56	Tax Collections Payable	-	-	-	-	-	-
57	Miscellaneous Current and Accrued Liabilities	44,327	47,653	43,524	99,165	3,210	5,699
58	Obligations Under Capital Leases - Current	-	17,761	39,005	-	-	-
59	Total Current Accrued Liabilities	2,183,980	1,758,254	1,284,427	1,943,595	1,375,009	1,064,975
60	<u>DEFERRED CREDITS</u>						
61	Customer Advances for Construction	-	-	-	-	-	-
62	Other Deferred Credits	1,502	41,622	-	-	-	-
63	Regulatory Liabilities	435,604	435,604	-	-	-	-
64	Accumulated Deferred Income Taxes	605,620	605,558	917,964	-	-	-
65	Total Deferred Credits	1,042,726	1,082,784	917,964	-	-	-
66	TOTAL LIABILITIES PLUS PROPRIETARY CAPITAL	\$ 5,371,276	\$ 5,320,067	\$ 5,015,588	\$ 5,227,722	\$ 5,275,059	\$ 5,274,342

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
COMPARATIVE INCOME STATEMENT
TEST YEAR AND FIVE MOST RECENT CALENDAR YEARS

Data: 3 Months Actual & 9 Months Estimated

Schedule C-10.2

Type of Filing: "X" Original__Updated__Revised

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Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	TEST YEAR (C)	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2017 (D)	12/31/2016 (E)	12/31/2015 (F)	12/31/2014 (G)	12/31/2013 (H)
1	TOTAL OHIO						
2	<u>Operating Revenues</u>						
3	Base Revenue	\$ 15,127,889	\$ 12,415,162	\$ 14,025,146	\$ 13,869,983	\$ 13,352,323	\$ 13,374,163
4	Gas Cost Revenue	19,042,405	14,962,156	13,340,245	14,966,888	23,521,057	17,286,425
5	Other Revenue	94,152	107,342	(68,322)	(11,238)	48,872	74,386
6	Total Operating Revenue	<u>34,264,446</u>	<u>27,484,660</u>	<u>27,297,069</u>	<u>28,825,633</u>	<u>36,922,252</u>	<u>30,734,974</u>
7	<u>Operating Expenses</u>						
8	Operation and Maintenance	27,850,838	23,420,035	23,362,188	24,808,307	31,184,920	26,208,381
9	Depreciation	3,226,327	2,960,505	2,858,878	2,518,059	2,332,427	1,991,342
10	Taxes, Other Than Income	1,591,159	1,676,576	1,552,302	1,606,492	1,404,778	1,042,482
11	Federal Income Taxes	(226,230)	(793,459)	(403,966)	(555,770)	505,449	221,398
12	Total Operating Expenses	<u>32,442,094</u>	<u>27,263,657</u>	<u>27,369,402</u>	<u>28,377,088</u>	<u>35,427,574</u>	<u>29,463,603</u>
13	Net Operating Income	1,822,352	221,003	(72,333)	448,545	1,494,678	1,271,371
14	Other Income and Expense	418,304	654,110	504,726	311,874	381,103	600,190
15	Interest Expense	(1,134,027)	(1,174,769)	(1,186,436)	(1,218,664)	(1,177,648)	(1,151,833)
16	Net Income	<u>\$ 1,106,629</u>	<u>\$ (299,656)</u>	<u>\$ (754,043)</u>	<u>\$ (458,245)</u>	<u>\$ 698,133</u>	<u>\$ 719,728</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
COMPARATIVE INCOME STATEMENT
TEST YEAR AND FIVE MOST RECENT CALENDAR YEARS

Data: 3 Months Actual & 9 Months Estimated

Schedule C-10.2

Type of Filing: "X" Original__Updated__Revised

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Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	TEST YEAR (C)	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2017 (D)	12/31/2016 (E)	12/31/2015 (F)	12/31/2014 (G)	12/31/2013 (H)
1	NEO						
2	<u>Operating Revenues</u>						
3	Base Revenue	\$ 9,287,861	\$ 7,390,708	\$ 8,607,879	\$ 8,685,554	\$ 7,830,991	\$ 8,308,423
4	Gas Cost Revenue	12,749,820	10,332,594	8,812,666	9,488,768	15,989,230	12,474,465
5	Other Revenue	49,562	35,279	(50,495)	16,991	53,991	41,661
6	Total Operating Revenue	<u>22,087,243</u>	<u>17,758,581</u>	<u>17,370,050</u>	<u>18,191,313</u>	<u>23,874,212</u>	<u>20,824,549</u>
7	<u>Operating Expenses</u>						
8	Operation and Maintenance	18,216,981	14,991,635	14,446,930	15,380,191	20,004,927	18,429,848
9	Depreciation	1,795,587	1,612,700	1,502,239	1,304,287	1,221,556	1,185,309
10	Taxes, Other Than Income	709,019	610,813	594,426	585,654	637,150	527,545
11	Federal Income Taxes	147,515	(69,303)	232,976	(123,403)	614,207	(26,048)
12	Total Operating Expenses	<u>20,869,102</u>	<u>17,145,845</u>	<u>16,776,571</u>	<u>17,146,729</u>	<u>22,477,840</u>	<u>20,116,654</u>
13	Net Operating Income	1,218,141	612,736	593,479	1,044,584	1,396,372	707,895
14	Other Income and Expense	268,705	471,913	412,785	192,335	267,999	364,567
15	Interest Expense	(635,178)	(646,035)	(784,398)	(840,123)	(817,526)	(810,962)
16	Net Income	<u>\$ 851,668</u>	<u>\$ 438,614</u>	<u>\$ 221,866</u>	<u>\$ 396,796</u>	<u>\$ 846,845</u>	<u>\$ 261,500</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
COMPARATIVE INCOME STATEMENT
TEST YEAR AND FIVE MOST RECENT CALENDAR YEARS

Data: 3 Months Actual & 9 Months Estimated

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LINE NO. (A)	DESCRIPTION (B)	TEST YEAR (C)	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2017 (D)	12/31/2016 (E)	12/31/2015 (F)	12/31/2014 (G)	12/31/2013 (H)
1	ORWELL						
2	<u>Operating Revenues</u>						
3	Base Revenue	\$ 5,537,696	\$ 4,713,470	\$ 5,123,175	\$ 4,891,512	\$ 5,092,616	\$ 4,781,184
4	Gas Cost Revenue	6,013,211	4,441,759	4,382,579	5,180,067	7,313,900	4,739,937
5	Other Revenue	43,238	71,068	(6,288)	(21,812)	26,637	18,779
6	Total Operating Revenue	<u>11,594,145</u>	<u>9,226,297</u>	<u>9,499,466</u>	<u>10,049,767</u>	<u>12,433,153</u>	<u>9,539,900</u>
7	<u>Operating Expenses</u>						
8	Operation and Maintenance	9,057,215	7,832,707	8,344,533	8,795,598	10,477,195	7,340,326
9	Depreciation	1,268,999	1,181,118	1,189,687	1,070,402	985,876	706,373
10	Taxes, Other Than Income	602,893	728,706	704,004	643,192	560,402	457,808
11	Federal Income Taxes	(112,728)	(537,536)	(400,565)	(217,146)	80,057	306,642
12	Total Operating Expenses	<u>10,816,379</u>	<u>9,204,995</u>	<u>9,837,659</u>	<u>10,292,046</u>	<u>12,103,530</u>	<u>8,811,149</u>
13	Net Operating Income	777,766	21,302	(338,193)	(242,279)	329,623	728,751
14	Other Income and Expense	(53,534)	(15,550)	141,989	118,036	112,321	149,228
15	Interest Expense	(443,720)	(454,897)	(367,580)	(361,631)	(346,588)	(336,164)
16	Net Income	<u>\$ 280,512</u>	<u>\$ (449,145)</u>	<u>\$ (563,784)</u>	<u>\$ (485,874)</u>	<u>\$ 95,356</u>	<u>\$ 541,815</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
COMPARATIVE INCOME STATEMENT
TEST YEAR AND FIVE MOST RECENT CALENDAR YEARS

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LINE NO. (A)	DESCRIPTION (B)	TEST YEAR (C)	MOST RECENT FIVE CALENDAR YEARS				
			12/31/2017 (D)	12/31/2016 (E)	12/31/2015 (F)	12/31/2014 (G)	12/31/2013 (H)
1	BRAINARD						
2	<u>Operating Revenues</u>						
3	Base Revenue	\$ 239,809	\$ 261,643	\$ 245,967	\$ 243,093	\$ 308,920	\$ 235,781
4	Gas Cost Revenue	279,374	187,803	145,000	298,053	217,927	72,023
5	Other Revenue	1,352	995	(11,539)	(6,417)	(31,756)	13,946
6	Total Operating Revenue	<u>520,535</u>	<u>450,441</u>	<u>379,428</u>	<u>534,729</u>	<u>495,091</u>	<u>321,750</u>
7	<u>Operating Expenses</u>						
8	Operation and Maintenance	415,504	358,169	304,611	419,177	425,246	213,139
9	Depreciation	38,936	33,401	32,598	24,791	17,322	15,299
10	Taxes, Other Than Income	22,893	23,740	25,305	13,454	13,808	20,145
11	Federal Income Taxes	9,692	1,481	5,024	32,114	11,017	23,564
12	Total Operating Expenses	<u>487,025</u>	<u>416,791</u>	<u>367,538</u>	<u>489,536</u>	<u>467,393</u>	<u>272,147</u>
13	Net Operating Income	33,510	33,650	11,890	45,193	27,698	49,603
14	Other Income and Expense	4,910	(476)	500	-	(435)	(435)
15	Interest Expense	(6,038)	(6,799)	(6,648)	(5,676)	(5,193)	(4,535)
16	Net Income	<u>\$ 32,382</u>	<u>\$ 26,375</u>	<u>\$ 5,742</u>	<u>\$ 39,517</u>	<u>\$ 22,070</u>	<u>\$ 44,633</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
COMPARATIVE INCOME STATEMENT
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			12/31/2017 (D)	12/31/2016 (E)	12/31/2015 (F)	12/31/2014 (G)	12/31/2013 (H)
1	SPELMAN						
2	<u>Operating Revenues</u>						
3	Base Revenue	\$ 62,523	\$ 49,341	\$ 48,125	\$ 49,824	\$ 119,796	\$ 48,775
4	Gas Cost Revenue	-	-	-	-	-	-
5	Other Revenue	-	-	-	-	-	-
6	Total Operating Revenue	<u>62,523</u>	<u>49,341</u>	<u>48,125</u>	<u>49,824</u>	<u>119,796</u>	<u>48,775</u>
7	<u>Operating Expenses</u>						
8	Operation and Maintenance	161,138	237,524	266,114	213,341	277,552	225,068
9	Depreciation	122,805	133,286	134,354	118,579	107,673	84,361
10	Taxes, Other Than Income	256,354	313,317	228,567	364,192	193,418	36,984
11	Federal Income Taxes	<u>(270,709)</u>	<u>(188,101)</u>	<u>(241,401)</u>	<u>(247,335)</u>	<u>(199,832)</u>	<u>(82,760)</u>
12	Total Operating Expenses	<u>269,588</u>	<u>496,026</u>	<u>387,634</u>	<u>448,777</u>	<u>378,811</u>	<u>263,653</u>
13	Net Operating Income	(207,065)	(446,685)	(339,509)	(398,953)	(259,015)	(214,878)
14	Other Income and Expense	198,223	198,223	(50,548)	1,503	1,218	86,830
15	Interest Expense	(49,091)	(67,038)	(27,810)	(11,234)	(8,341)	(172)
16	Net Income	<u>\$ (57,933)</u>	<u>\$ (315,500)</u>	<u>\$ (417,867)</u>	<u>\$ (408,684)</u>	<u>\$ (266,138)</u>	<u>\$ (128,220)</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
REVENUE STATISTICS - TOTAL COMPANY
THE YEARS ENDING DECEMBER 31, 2013-2017, TEST YEAR ENDING JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-11.1

Type of Filing: "X" Original__Updated__Revised

Page 1 of 5

Work Paper Reference No(s): WPC11.1a, WPC11.1b, WPC11.1c

Witness Responsible: JHenthorne

LINE NO.	DESCRIPTION	Most Recent Five Calendar Years					Test Year
(A)	(B)	2013 (C)	2014 (D)	2015 (E)	2016 (F)	2017 (G)	2018 (H)
1	TOTAL OHIO						
2	<u>Revenue By Customer Class (A):</u>						
3	Small General Service (B)	8,388,969	7,696,306	8,615,779	9,559,782	7,591,581	9,669,497
4	General Service	3,119,544	3,511,236	3,084,675	2,512,731	2,788,810	3,329,735
5	Large General Service	95,308	87,162	94,206	130,767	169,787	184,852
6	General Transportation	681,653	855,106	913,714	763,546	723,778	785,267
7	Large General Transportation	1,039,914	1,082,717	1,111,785	1,010,195	1,091,865	1,096,015
8	Spelman Transportation	48,775	119,796	49,824	48,125	49,341	62,523
9	Total	<u>13,374,163</u>	<u>13,352,323</u>	<u>13,869,983</u>	<u>14,025,146</u>	<u>12,415,162</u>	<u>15,127,889</u>
10	<u>Number Of Customers By Class - Month End:</u>						
11	Small General Service	22,987	24,165	25,208	26,645	27,516	27,557
12	General Service	2,008	2,084	2,077	1,343	1,391	1,465
13	Large General Service	12	10	7	10	9	9
14	General Transportation	142	156	160	149	116	115
15	Large General Transportation	40	42	42	41	42	40
16	Spelman Transportation	13	13	14	15	14	12
17	Total	<u>25,202</u>	<u>26,470</u>	<u>27,508</u>	<u>28,203</u>	<u>29,088</u>	<u>29,198</u>
18	<u>Number Of Customers By Class - 12 Month Average:</u>						
19	Small General Service	22,230	23,439	24,518	26,314	26,973	27,434
20	General Service	1,975	2,029	2,078	1,286	1,367	1,468
21	Large General Service	12	12	10	10	9	9
22	General Transportation	140	148	159	154	132	121
23	Large General Transportation	30	41	42	41	42	42
24	Spelman Transportation	11	12	13	13	13	13
25	Total	<u>24,398</u>	<u>25,681</u>	<u>26,820</u>	<u>27,818</u>	<u>28,536</u>	<u>29,087</u>
26	<u>Average Revenue Per Customer:</u>						
27	Small General Service	377	328	351	363	282	353
28	General Service	1,580	1,731	1,484	1,954	2,040	2,268
29	Large General Service	7,942	7,264	9,421	13,077	18,865	20,539
30	General Transportation	4,869	5,778	5,747	4,958	5,483	6,490
31	Large General Transportation	34,664	26,408	26,471	24,639	25,997	26,096
32	Spelman Transportation	4,434	9,983	3,833	3,702	3,796	4,810
33	Total	<u>\$ 53,866</u>	<u>\$ 51,491</u>	<u>\$ 47,307</u>	<u>\$ 48,693</u>	<u>\$ 56,462</u>	<u>\$ 60,555</u>
34	(A) Includes base revenue only.						
35	(B) Includes unbilled revenue of:	1,088,118	(679,263)	235,343	941,467	(1,133,218)	-

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
REVENUE STATISTICS - TOTAL COMPANY
THE YEARS ENDING DECEMBER 31, 2013-2017, TEST YEAR ENDING JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-11.1

Type of Filing: "X" Original__Updated__Revised

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Work Paper Reference No(s): WPC11.1a, WPC11.1b, WPC11.1c

Witness Responsible: JHenthorne

LINE NO.	DESCRIPTION	Most Recent Five Calendar Years					Test Year
(A)	(B)	2013 (C)	2014 (D)	2015 (E)	2016 (F)	2017 (G)	2018 (H)
NEO							
1	Revenue By Customer Class (A):						
2	Small General Service (B)	5,104,868	4,135,186	5,061,793	5,192,730	3,876,377	5,290,947
3	General Service	2,132,934	2,471,939	2,325,127	2,255,475	2,254,616	2,621,027
4	Large General	70,847	62,061	38,258	60,426	99,761	109,965
5	General Transportation	313,810	451,342	518,665	447,509	457,029	555,453
6	Large General Transportation	685,964	710,463	741,711	651,739	702,925	710,469
7	Total	8,308,423	7,830,991	8,685,554	8,607,879	7,390,708	9,287,861
8	Number Of Customers By Class - Month End:						
9	Small General Service	15,254	15,762	16,250	16,645	17,089	17,118
10	General Service	1,110	1,175	1,177	1,232	1,268	1,313
11	Large General	7	5	5	8	7	7
12	General Transportation	44	56	58	58	59	68
13	Large General Transportation	19	21	21	20	21	21
14	Total	16,434	17,019	17,511	17,963	18,444	18,527
15	Number Of Customers By Class - 12 Month Average:						
16	Small General Service	14,897	15,414	15,928	16,482	16,823	17,073
17	General Service	1,113	1,143	1,175	1,232	1,249	1,316
18	Large General	7	7	5	8	7	7
19	General Transportation	44	49	58	58	58	68
20	Large General Transportation	9	20	21	20	21	21
21	Total	16,070	16,633	17,187	17,800	18,158	18,485
22	Average Revenue Per Customer:						
23	Small General Service	343	268	318	315	230	310
24	General Service	1,916	2,163	1,979	1,831	1,805	1,992
25	Large General	10,121	8,866	7,652	7,553	14,252	15,709
26	General Transportation	7,132	9,211	8,943	7,716	7,880	8,168
27	Large General Transportation	76,218	35,523	35,320	32,587	33,473	33,832
28	Total	\$ 95,730	\$ 56,031	\$ 54,210	\$ 50,002	\$ 57,640	\$ 60,011
29	(A) Includes base revenue only.						
30	(B) Includes unbilled revenue of:	721,557	(764,068)	330,471	586,025	(874,504)	-

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
REVENUE STATISTICS - TOTAL COMPANY
THE YEARS ENDING DECEMBER 31, 2013-2017, TEST YEAR ENDING JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-11.1

Type of Filing: "X" Original__Updated__Revised

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Work Paper Reference No(s): WPC11.1a, WPC11.1b, WPC11.1c

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	Most Recent Five Calendar Years					Test Year
		2013 (C)	2014 (D)	2015 (E)	2016 (F)	2017 (G)	2018 (H)
1	ORWELL						
2	<u>Revenue By Customer Class (A):</u>						
3	Small General Service (B)	3,185,752	3,389,356	3,453,196	4,228,379	3,544,878	4,211,152
4	General Service	986,610	1,039,297	759,548	257,256	534,194	708,708
5	Large General Service	24,461	25,101	55,948	70,341	70,026	74,887
6	General Transportation	303,465	342,328	331,414	275,669	244,338	206,633
7	Large General Transportation	280,896	296,534	291,406	291,530	320,034	336,316
8	Total	<u>4,781,184</u>	<u>5,092,616</u>	<u>4,891,512</u>	<u>5,123,175</u>	<u>4,713,470</u>	<u>5,537,696</u>
9	<u>Number Of Customers By Class - Month End:</u>						
10	Small General Service	7,588	8,228	8,769	9,805	10,219	10,229
11	General Service	898	909	900	111	123	152
12	Large General	5	5	2	2	2	2
13	General Transportation	83	84	85	84	52	42
14	Large General Transportation	14	14	14	14	14	12
15	Total	<u>8,588</u>	<u>9,240</u>	<u>9,770</u>	<u>10,016</u>	<u>10,410</u>	<u>10,437</u>
16	<u>Number Of Customers By Class - 12 Month Average:</u>						
17	Small General Service	7,193	7,861	8,406	9,638	9,951	10,153
18	General Service	862	886	903	54	118	152
19	Large General	5	5	5	2	2	2
20	General Transportation	81	83	85	85	69	48
21	Large General Transportation	14	14	14	14	14	14
22	Total	<u>8,155</u>	<u>8,849</u>	<u>9,413</u>	<u>9,793</u>	<u>10,154</u>	<u>10,369</u>
23	<u>Average Revenue Per Customer:</u>						
24	Small General Service	443	431	411	439	356	415
25	General Service	1,145	1,173	841	4,764	4,527	4,663
26	Large General	4,892	5,020	11,190	35,171	35,013	37,444
27	General Transportation	3,747	4,124	3,899	3,243	3,541	4,305
28	Large General Transportation	20,064	21,181	20,815	20,824	22,860	24,023
29	Total	<u>\$ 30,290</u>	<u>\$ 31,930</u>	<u>\$ 37,155</u>	<u>\$ 64,440</u>	<u>\$ 66,297</u>	<u>\$ 70,848</u>
30	(A) Includes base revenue only.						
31	(B) Includes unbilled revenue of:	360,084	60,951	(61,772)	344,027	(285,937)	-

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
REVENUE STATISTICS - TOTAL COMPANY
THE YEARS ENDING DECEMBER 31, 2013-2017, TEST YEAR ENDING JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-11.1

Type of Filing: "X" Original__Updated__Revised

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Work Paper Reference No(s): WPC11.1a, WPC11.1b, WPC11.1c

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	Most Recent Five Calendar Years					Test Year 2018 (H)
		2013 (C)	2014 (D)	2015 (E)	2016 (F)	2017 (G)	
1	BRAINARD						
2	<u>Revenue By Customer Class (A):</u>						
3	Small General Service (B)	98,349	171,764	100,790	138,673	170,326	167,398
4	General Service	-	-	-	-	-	-
5	Large General Service	-	-	-	-	-	-
6	General Transportation	64,378	61,436	63,635	40,368	22,411	23,181
7	Large General Transportation	73,054	75,720	78,668	66,926	68,906	49,230
8	Total	<u>235,781</u>	<u>308,920</u>	<u>243,093</u>	<u>245,967</u>	<u>261,643</u>	<u>239,809</u>
9	<u>Number Of Customers By Class - Month End:</u>						
10	Small General Service	145	175	189	195	208	210
11	General Service	-	-	-	-	-	-
12	Large General Service	-	-	-	-	-	-
13	General Transportation	15	16	17	7	5	5
14	Large General Transportation	7	7	7	7	7	7
15	Total	<u>167</u>	<u>198</u>	<u>213</u>	<u>209</u>	<u>220</u>	<u>222</u>
16	<u>Number Of Customers By Class - 12 Month Average:</u>						
17	Small General Service	140	164	184	194	199	208
18	General Service	-	-	-	-	-	-
19	Large General Service	-	-	-	-	-	-
20	General Transportation	15	16	16	11	5	5
21	Large General Transportation	7	7	7	7	7	7
22	Total	<u>162</u>	<u>187</u>	<u>207</u>	<u>212</u>	<u>211</u>	<u>220</u>
23	<u>Average Revenue Per Customer:</u>						
24	Small General Service	703	1,047	548	715	856	805
25	General Service	-	-	-	-	-	-
26	Large General Service	-	-	-	-	-	-
27	General Transportation	4,292	3,840	3,977	3,670	4,482	4,636
28	Large General Transportation	10,436	10,817	11,238	9,561	9,844	7,033
29	Total	<u>\$ 15,431</u>	<u>\$ 15,704</u>	<u>\$ 15,763</u>	<u>\$ 13,946</u>	<u>\$ 15,182</u>	<u>\$ 12,474</u>
30	(A) Includes base revenue only.						
31	(B) Includes unbilled revenue of:	6,477	23,854	(33,356)	11,415	27,223	-

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
REVENUE STATISTICS - TOTAL COMPANY
THE YEARS ENDING DECEMBER 31, 2013-2017, TEST YEAR ENDING JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-11.1

Type of Filing: "X" Original__Updated__Revised

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Work Paper Reference No(s): WPC11.1a, WPC11.1b, WPC11.1c

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	Most Recent Five Calendar Years					Test Year
		2013 (C)	2014 (D)	2015 (E)	2016 (F)	2017 (G)	2018 (H)
1	SPELMAN						
2	<u>Revenue By Customer Class (A):</u>						
3	Transportation - external	1,808	3,250	3,034	3,587	3,003	4,412
4	Transportation - GNR	3,975	7,077	4,751	4,274	3,044	4,409
5	Transportation - NEO/Orwell	42,992	109,469	42,039	40,264	43,294	53,702
6	Total	<u>48,775</u>	<u>119,796</u>	<u>49,824</u>	<u>48,125</u>	<u>49,341</u>	<u>62,523</u>
7	<u>Number Of Customers By Class - Month End:</u>						
8	Transportation - external	1	1	1	1	1	1
9	Transportation - GNR	2	2	2	2	2	2
10	Transportation - NEO/Orwell	10	10	11	12	11	9
11	Total	<u>13</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>14</u>	<u>12</u>
12	<u>Number Of Customers By Class - 12 Month Average:</u>						
13	Transportation - external	1	1	1	1	1	1
14	Transportation - GNR	1	2	2	2	2	2
15	Transportation - NEO/Orwell	9	9	10	10	10	10
16	Total	<u>11</u>	<u>12</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>
17	<u>Average Revenue Per Customer:</u>						
18	Transportation - external	1,808	3,250	3,034	3,587	3,003	4,412
19	Transportation - GNR	3,975	3,539	2,376	2,137	1,522	2,205
20	Transportation - NEO/Orwell	4,777	12,163	4,204	4,026	4,329	5,370
21	Total	<u>\$ 10,560</u>	<u>\$ 18,952</u>	<u>\$ 9,613</u>	<u>\$ 9,750</u>	<u>\$ 8,854</u>	<u>\$ 11,987</u>

22 (A) Includes base revenue only. Unbilled revenue not applicable.

Schedule C-11.2

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	Most Recent Five Calendar Years					Test Year (H)
		2013 (C)	2014 (D)	2015 (E)	2016 (F)	2017 (G)	
1	<u>Revenue By Customer Class:</u>						
2	Northeast Ohio Natural Gas Corp. operations are 100% PUCO jurisdictional. Refer to C-11.1.						

LINE NO. (A)	DESCRIPTION (B)	Most Recent Five Calendar Years					Test Year (H)
		2013 (C)	2014 (D)	2015 (E)	2016 (F)	2017 (G)	
1	TOTAL OHIO						
2	<u>MCF Sales By Customer Class (A):</u>						
3	Small General Service	2,059,283	2,436,153	2,284,503	2,249,509	2,279,708	2,581,822
4	General Service	1,100,486	1,256,210	1,127,951	928,656	995,671	1,196,909
5	Large General Service	86,811	89,644	66,398	108,527	167,170	187,251
6	General Transportation	385,132	503,089	464,773	384,558	369,974	400,802
7	Large General Transportation	4,644,582	3,647,122	3,244,395	3,460,212	3,783,418	2,296,064
8	Spelman Transportation	98,303	239,720	99,601	96,248	103,205	125,473
9	Total	<u>8,374,597</u>	<u>8,171,938</u>	<u>7,287,621</u>	<u>7,227,710</u>	<u>7,699,146</u>	<u>6,788,322</u>
10	<u>Number Of Customers By Class - Month End:</u>						
11	Small General Service	22,987	24,165	25,208	26,645	27,516	27,557
12	General Service	2,008	2,084	2,077	1,343	1,391	1,465
13	Large General Service	12	10	7	10	9	9
14	General Transportation	142	156	160	149	116	115
15	Large General Transportation	40	42	42	41	42	40
16	Spelman Transportation	13	13	14	15	14	12
17	Total	<u>25,202</u>	<u>26,470</u>	<u>27,508</u>	<u>28,203</u>	<u>29,088</u>	<u>29,198</u>
18	<u>Number Of Customers By Class - 12 Month Average:</u>						
19	Small General Service	22,230	23,439	24,518	26,314	26,973	27,434
20	General Service	1,975	2,029	2,078	1,286	1,367	1,468
21	Large General Service	12	12	10	10	9	9
22	General Transportation	140	148	159	154	132	121
23	Large General Transportation	30	41	42	41	42	42
24	Spelman Transportation	11	12	13	13	13	13
25	Total	<u>24,398</u>	<u>25,681</u>	<u>26,820</u>	<u>27,818</u>	<u>28,536</u>	<u>29,087</u>
26	<u>Average MCF Per Customer:</u>						
27	Small General Service	93	104	93	86	85	94
28	General Service	557	619	543	722	728	815
29	Large General Service	7,234	7,470	6,640	10,853	18,574	20,806
30	General Transportation	2,751	3,399	2,923	2,497	2,803	3,312
31	Large General Transportation	154,819	88,954	77,248	84,395	90,081	54,668
32	Spelman Transportation	8,937	19,977	7,662	7,404	7,939	9,652
33	Total	<u>\$ 174,391</u>	<u>\$ 120,524</u>	<u>\$ 95,108</u>	<u>\$ 105,957</u>	<u>\$ 120,210</u>	<u>\$ 89,348</u>
34	(A) Test year does not include unbilled MCF						

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SALES STATISTICS - TOTAL COMPANY (MCF)
THE YEARS ENDING DECEMBER 31, 2013-2017, TEST YEAR ENDING JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated	Schedule C-11.3
Type of Filing: "X" Original__Updated__Revised	Page 2 of 5
Work Paper Reference No(s): WPC11.1a, WPC11.1b, WPC11.1c	Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	Most Recent Five Calendar Years					Test Year
		2013 (C)	2014 (D)	2015 (E)	2016 (F)	2017 (G)	2018 (H)
1	NEO						
2	<u>MCF Sales By Customer Class (A):</u>						
3	Small General Service	1,399,754	1,604,160	1,452,380	1,348,425	1,399,888	1,599,277
4	General Service	806,710	950,484	879,071	851,505	835,659	985,679
5	Large General	79,484	72,848	43,038	74,047	132,504	149,523
6	General Transportation	150,228	209,395	236,595	204,578	212,409	257,617
7	Large General Transportation	4,172,371	3,185,421	2,706,054	2,931,276	3,226,148	1,926,884
8	Total	<u>6,608,547</u>	<u>6,022,308</u>	<u>5,317,138</u>	<u>5,409,831</u>	<u>5,806,608</u>	<u>4,918,980</u>
9	<u>Number Of Customers By Class - Month End:</u>						
10	Small General Service	15,254	15,762	16,250	16,645	17,089	17,118
11	General Service	1,110	1,175	1,177	1,232	1,268	1,313
12	Large General	7	5	5	8	7	7
13	General Transportation	44	56	58	58	59	68
14	Large General Transportation	19	21	21	20	21	21
15	Total	<u>16,434</u>	<u>17,019</u>	<u>17,511</u>	<u>17,963</u>	<u>18,444</u>	<u>18,527</u>
16	<u>Number Of Customers By Class - 12 Month Average:</u>						
17	Small General Service	14,897	15,414	15,928	16,482	16,823	17,073
18	General Service	1,113	1,143	1,175	1,232	1,249	1,316
19	Large General	7	7	5	8	7	7
20	General Transportation	44	49	58	58	58	68
21	Large General Transportation	9	20	21	20	21	21
22	Total	<u>16,070</u>	<u>16,633</u>	<u>17,187</u>	<u>17,800</u>	<u>18,158</u>	<u>18,485</u>
23	<u>Average MCF Per Customer:</u>						
24	Small General Service	94	104	91	82	83	94
25	General Service	725	832	748	691	669	749
26	Large General	11,355	10,407	8,608	9,256	18,929	21,360
27	General Transportation	3,414	4,273	4,079	3,527	3,662	3,789
28	Large General Transportation	463,597	159,271	128,860	146,564	153,626	91,756
29	Total	<u>\$ 479,185</u>	<u>\$ 174,887</u>	<u>\$ 142,386</u>	<u>\$ 160,120</u>	<u>\$ 176,970</u>	<u>\$ 117,748</u>
30	(A) Test year does not include unbilled Mcf						

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SALES STATISTICS - TOTAL COMPANY (MCF)
THE YEARS ENDING DECEMBER 31, 2013-2017, TEST YEAR ENDING JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-11.3

Type of Filing: "X" Original__Updated__Revised

Page 3 of 5

Work Paper Reference No(s): WPC11.1a, WPC11.1b, WPC11.1c

Witness Responsible: JHenthorne

LINE NO.	DESCRIPTION	Most Recent Five Calendar Years					Test Year
(A)	(B)	2013 (C)	2014 (D)	2015 (E)	2016 (F)	2017 (G)	2018 (H)
1	ORWELL						
2	<u>MCF Sales By Customer Class (A):</u>						
3	Small General Service	625,907	779,252	784,454	856,745	829,307	922,567
4	General Service	293,776	305,726	248,880	77,151	160,012	211,230
5	Large General	7,327	16,796	23,360	34,480	34,666	37,728
6	General Transportation	192,313	248,978	181,198	154,581	147,052	132,917
7	Large General Transportation	223,491	202,107	269,456	269,739	297,041	297,308
8	Total	<u>1,342,814</u>	<u>1,552,859</u>	<u>1,507,348</u>	<u>1,392,696</u>	<u>1,468,078</u>	<u>1,601,751</u>
9	<u>Number Of Customers By Class - Month End:</u>						
10	Small General Service	7,588	8,228	8,769	9,805	10,219	10,229
11	General Service	898	909	900	111	123	152
12	Large General	5	5	2	2	2	2
13	General Transportation	83	84	85	84	52	42
14	Large General Transportation	14	14	14	14	14	12
15	Total	<u>8,588</u>	<u>9,240</u>	<u>9,770</u>	<u>10,016</u>	<u>10,410</u>	<u>10,437</u>
16	<u>Number Of Customers By Class - 12 Month Average:</u>						
17	Small General Service	7,193	7,861	8,406	9,638	9,951	10,153
18	General Service	862	886	903	54	118	152
19	Large General	5	5	5	2	2	2
20	General Transportation	81	83	85	85	69	48
21	Large General Transportation	14	14	14	14	14	14
22	Total	<u>8,155</u>	<u>8,849</u>	<u>9,413</u>	<u>9,793</u>	<u>10,154</u>	<u>10,369</u>
23	<u>Average MCF Per Customer:</u>						
24	Small General Service	87	99	93	89	83	91
25	General Service	341	345	276	1,429	1,356	1,390
26	Large General	1,465	3,359	4,672	17,240	17,333	18,864
27	General Transportation	2,374	3,000	2,132	1,819	2,131	
28	Large General Transportation	15,964	14,436	19,247	19,267	21,217	21,236
29	Total	<u>\$ 20,231</u>	<u>\$ 21,239</u>	<u>\$ 26,420</u>	<u>\$ 39,843</u>	<u>\$ 42,121</u>	<u>\$ 41,581</u>
30	(A) Test year does not include unbilled Mcf						

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SALES STATISTICS - TOTAL COMPANY (MCF)
THE YEARS ENDING DECEMBER 31, 2013-2017, TEST YEAR ENDING JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-11.3

Type of Filing: "X" Original__Updated__Revised

Page 4 of 5

Work Paper Reference No(s): WPC11.1a, WPC11.1b, WPC11.1c

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	Most Recent Five Calendar Years					Test Year 2018 (H)
		2013 (C)	2014 (D)	2015 (E)	2016 (F)	2017 (G)	
1	BRAINARD						
2	<u>MCF Sales By Customer Class:</u>						
3	Small General Service	33,622	52,741	47,669	44,339	50,513	59,978
4	General Service	-	-	-	-	-	-
5	Large General Service	-	-	-	-	-	-
6	General Transportation	42,591	44,716	46,980	25,399	10,513	10,268
7	Large General Transportation	248,720	259,594	268,885	259,197	260,229	71,872
8	Total	<u>324,933</u>	<u>357,051</u>	<u>363,534</u>	<u>328,935</u>	<u>321,255</u>	<u>142,118</u>
9	<u>Number Of Customers By Class - Month End:</u>						
10	Small General Service	145	175	189	195	208	210
11	General Service	-	-	-	-	-	-
12	Large General Service	-	-	-	-	-	-
13	General Transportation	15	16	17	7	5	5
14	Large General Transportation	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
15	Total	<u>167</u>	<u>198</u>	<u>213</u>	<u>209</u>	<u>220</u>	<u>222</u>
16	<u>Number Of Customers By Class - 12 Month Average:</u>						
17	Small General Service	140	164	184	194	199	208
18	General Service	-	-	-	-	-	-
19	Large General Service	-	-	-	-	-	-
20	General Transportation	15	16	16	11	5	5
21	Large General Transportation	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
22	Total	<u>162</u>	<u>187</u>	<u>207</u>	<u>212</u>	<u>211</u>	<u>220</u>
23	<u>Average MCF Per Customer:</u>						
24	Small General Service	240	322	259	229	254	288
25	General Service	-	-	-	-	-	-
26	Large General Service	-	-	-	-	-	-
27	General Transportation	2,839	2,795	2,936	2,309	2,103	2,054
28	Large General Transportation	35,531	37,085	38,412	37,028	37,176	10,267
29	Total	<u>\$ 38,611</u>	<u>\$ 40,201</u>	<u>\$ 41,608</u>	<u>\$ 39,566</u>	<u>\$ 39,532</u>	<u>\$ 12,609</u>
30	(A) Test year does not include unbilled Mcf						

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SALES STATISTICS - TOTAL COMPANY (MCF)
THE YEARS ENDING DECEMBER 31, 2013-2017, TEST YEAR ENDING JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-11.3

Type of Filing: "X" Original__Updated__Revised

Page 5 of 5

Work Paper Reference No(s): WPC11.1a, WPC11.1b, WPC11.1c

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	Most Recent Five Calendar Years					Test Year
		2013 (C)	2014 (D)	2015 (E)	2016 (F)	2017 (G)	2018 (H)
1	SPELMAN						
2	<u>MCF Sales By Customer Class:</u>						
3	Transportation - external	3,617.0	6,499	6,067	7,174	7,885	8,824
4	Transportation - GNR	7,950.0	14,155	9,502	8,547	7,660	8,818
5	Transportation - NEO/Orwell	86,736.0	219,066	84,032	80,527	87,660	107,831
6	Total	98,303.0	239,720.0	99,601	96,248	103,205	125,473
7	<u>Number Of Customers By Class - Month End:</u>						
8	Transportation - external	1	1	1	1	1	1
9	Transportation - GNR	2	2	2	2	2	2
10	Transportation - NEO/Orwell	10	10	11	12	11	9
11	Total	13	13	14	15	14	12
12	<u>Number Of Customers By Class - 12 Month Average:</u>						
13	Transportation - external	1	1	1	1	1	1
14	Transportation - GNR	1	2	2	2	2	2
15	Transportation - NEO/Orwell	9	9	10	10	10	10
16	Total	11	12	13	13	13	13
17	<u>Average MCF Per Customer:</u>						
18	Transportation - external	3,617.0	6,499.0	6,067.0	7,174.0	7,885.0	8,824.0
19	Transportation - GNR	7,950.0	7,077.5	4,751.0	4,273.5	3,830.0	4,409.0
20	Transportation - NEO/Orwell	9,637.3	24,340.7	8,403.2	8,052.7	8,766.0	10,783.1
21	Total	21,204.3	37,917.2	19,221.2	19,500.2	20,481.0	24,016.1

LINE NO.	DESCRIPTION	Most Recent Five Calendar Years					Test Year
		2013	2014	2015	2016	2017	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	<u>MCF Sales By Customer Class:</u>						
2	Northeast Ohio Natural Gas Corp. operations are 100% PUCO jurisdictional. Refer to C-11.3.						

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ANALYSIS OF RESERVE FOR UNCOLLECTIBLE ACCOUNTS
2015-2017 AND THE TWELVE MONTHS ENDING JUNE 30, 2019

Data: 3 Months Actual & 9 Months Estimated

Schedule C-12

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): No Applicable Work Paper

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	MOST RECENT THREE CALENDAR YEARS			TEST YEAR (F)
		2015 (C)	2016 (D)	2017 (E)	
1	Uncollectible accounts are tracked through either the PIPP or uncollectible expense riders. Therefore, activity nets to zero in the reserve for uncollectible accounts.				
2					

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR

TEST YEAR: 12 Months Ended June 30, 2019

DATE CERTAIN: September 30, 2018

SECTION D

D-1	Rate Of Return Summary
D-1.1	Common Equity
D-2	Embedded Cost Of Short Term Debt
D-3	Embedded Cost Of Long Term Debt
D-4	Embedded Cost Of Preferred Stock

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
RATE OF RETURN SUMMARY
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule D-1

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPD.1

Witness Responsible: JHenthorne

LINE NO. (A)	CLASS OF CAPITAL (B)	REFERENCE (C)	(\$) AMOUNT (D)	% OF TOTAL (D)	% COST (D)	WEIGHTED COST % (F)
1	<u>NORTHEAST OHIO NATURAL GAS CORP. STAND-ALONE</u>					
2	Long-Term Debt	D-3	\$ 19,743,460	35.53%	4.72%	1.68%
3	Preferred Stock	D-4	-	-	-	-
4	Common Equity	D-1.1	35,831,416	64.47%	10.83%	6.98%
5	Total Capital		<u>\$ 55,574,876</u>	<u>100%</u>		<u>8.66%</u>
6	Accumulated Deferred Investment Tax Credit		<u>\$ -</u>			
7	Accumulated Deferred Income Taxes		<u>\$ (5,500,763)</u>			
8	Accumulated Deferred Income Taxes (Other)		<u>\$ 2,919,516</u>			
9	<u>PARENT-CONSOLIDATED</u>					
10	Long-Term Debt	D-3	\$ 48,663,110	34.8%	4.64%	1.61%
11	Preferred Stock	D-4	-	-	-	-
12	Common Equity	D-1.1	91,134,263	65.2%	10.83%	7.06%
13	Total Capital		<u>\$ 139,797,373</u>	<u>100%</u>		<u>8.67%</u>
14	Accumulated Deferred Investment Tax Credit		<u>\$ -</u>			
15	Accumulated Deferred Income Taxes		<u>\$ (13,823,493)</u>			
16	Accumulated Deferred Income Taxes (Other)		<u>\$ 7,300,522</u>			

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
COMMON EQUITY
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule D-1.1

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	CLASS OF CAPITAL (B)	REFERENCE (C)	COMMON STOCK (\$) AMOUNT (D)	PAID-IN CAPITAL (\$) AMOUNT (E)	RETAINED EARNINGS (\$) AMOUNT (F)	OTHER MISC COMMON EQUITY (\$) AMOUNT (G)	INTERCOMPANY ELIMINATIONS (\$) AMOUNT (H)	TOTAL COMMON EQUITY (\$) AMOUNT (I)
1	Northeast Ohio Natural Gas Corp.		\$ 468,667	\$ 40,782,690	\$ (5,419,941)	\$ -	\$ -	\$ 35,831,416
2	Parent-Consolidated		\$ 1,577,959	\$ 64,102,331	\$ 25,453,973	\$ -	\$ -	\$ 91,134,263

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
EMBEDDED COST OF SHORT TERM DEBT
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule D-2

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): WPB-BS FERC

Witness Responsible: JHenthorne

LINE NO. (A)	ISSUE (B)	WEIGHTED AVERAGE INTEREST RATE (C)	TOTAL REVOLVER OUTSTANDING (D)	ANNUAL INTEREST COST * (E)
1	<u>NORTHEAST OHIO NATURAL GAS CORP. STAND-ALONE</u>			
2	ST LOC Payable to Hearthstone Utilities Inc, Parent Company	4.47%	\$ 3,350,000	\$ 172,905
3	Embedded Cost of Short-Term Debt			<u>5.16%</u>
4	<u>PARENT-CONSOLIDATED</u>			
5	ST LOC Payable to Bank of America	4.34%	\$ 9,950,000	\$ 533,551
6	Embedded Cost of Short-Term Debt			<u>5.36%</u>
7	*Includes annualized interest at the current weighted average rate plus amortization of debt issue costs.			

Data: "X" Actual__Estimated	Schedule D-3
Type of Filing: "X" Original__Updated__Revised	Page 1 of 1
Work Paper Reference No(s): WPB-BS FERC	Witness Responsible: JHenthorne

LINE NO. (A)	DEBT ISSUE TYPE (B)	COUPON RATE (C)	DATE ISSUED (D)	MATURITY DATE (E)	PRINCIPAL AMOUNT (F)	FACE AMOUNT OUTSTANDING (G)	UNAMORT. DEBT EXPENSE (H)	UNAMORTIZED (LOSS) ON REACQUIRED DEBT (I)	CARRYING VALUE (J=G+H+I) (J)	ANNUAL INTEREST COST * (K)
1	<u>NORTHEAST OHIO NATURAL GAS CORP. STAND-ALONE</u>									
2	LT Note Payable to Hearthstone Utilities Inc, Parent Company	4.23%	10/19/2016	10/19/2028	\$ 20,421,000	\$ 20,421,000	\$ 186,822	\$ 490,718	\$ 19,743,460	\$ 931,560
3	Embedded Cost of Long-Term Debt (K / J)									<u>4.72%</u>
4	<u>PARENT-CONSOLIDATED</u>									
5	LT Note Payable to Bank of America	4.23%	10/19/2016	10/19/2028	\$ 50,000,000	\$ 50,000,000	\$ 530,792	\$ 806,098	\$ 48,663,110	\$ 2,256,042
6	Embedded Cost of Long-Term Debt (K / J)									<u>4.64%</u>
7	* Annualized interest cost plus amortization of debt issue costs plus amortization of loss on reacquired debt.									

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
EMBEDDED COST OF PREFERRED STOCK
AS OF DATE CERTAIN, SEPTEMBER 30, 2018

Data: "X" Actual__Estimated

Schedule D-4

Type of Filing: "X" Original__Updated__Revised

Page 1 of 1

Work Paper Reference No(s): No Applicable Work Paper

Witness Responsible: JHenthorne

NONE

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in

Case No(s). 18-1720-GA-AIR, 18-1721-GA-ATA, 18-1722-GA-ALT

Summary: Application Schedules A-D electronically filed by Mr. Trevor Alexander on behalf of Northeast Ohio Natural Gas Corp. and Orwell Natural Gas Company and Brainard Gas Corp. and Spelman Pipeline Holdings, LLC