

Northeast Ohio Natural Gas Corp.
Case No. 18-1720-GA-AIR, et al.
Schedule E-3

NARRATIVE RATIONALE FOR TARIFF CHANGES

Witnesses: Stephanie A. Patton and Charles Loy

The Northeast Ohio Natural Gas Corp. (“NEO” or “Company”) has been reviewing its current tariff format for some time. Significant parts of the existing tariff date back to 1990’s and the early 2000’s. At that time, certain parts of the tariff, particularly those parts dealing with customer transportation services, were fashioned in a manner similar to those used by large gas utilities. Several inconsistencies exist in the gas transportation portion of the existing tariff where services are described that the Company has never offered nor will the Company be able to offer in the future because of limitations in its operating capabilities. Changes to the tariff, since that time, have been done in a piecemeal fashion through various additions and modifications over the years. The Company noted additional inconsistencies and duplication of provisions within the existing tariff. Through this review, the Company also recognized that its existing tariff lacked coherent organization, as well as, a uniform format.

The Company researched and reviewed other utility tariffs on file with the Commission and developed a format that it believes is well organized and easier to read and understand, especially for consumers. NEO incorporated many provisions from its existing tariff without change while some provisions have been deleted, expanded or added.

The new proposed tariff organizes subject matter by major subject category into ten sections. The tariff’s sections contain like or related subject matter. The Rates Schedules have a consist look and format. Describing the Company’s offerings in a consistent manner should make cost comparisons between offerings easier and should allow Customers to fully understand and identify charges associated with the service they select.

The Company has consolidated all of the definitions used throughout the tariff into a single “Definitions” section and additional definitions have been added to more fully explain the terms utilized within the tariff. In NEO’s current tariff, definitions can be found sprinkled throughout it. A consistent format has also been introduced to the Rate Schedules and Riders.

The Company added a listing of all of the municipalities served by the Company. Prior to this, the Company has not identified the towns it served within its tariffs. The Company is proposing two area rates, one for Northeast Ohio and the former Brainard areas and one for Orwell area.

NEO has also deleted a good portion of the language describing its gas transportation services; General Transportation Service (“GTS”) and Large General Transportation Service (“LGTS”). The majority of this language was copied from natural gas utilities who had well established, developed and more robust programs when NEO originally filed its existing tariff. NEO began offering transportation service; however, it was never able to offer many of the provisions that were described in its existing tariff because of unique operating issues. Even in the future, the Company will continue to be limited in what it can offer in terms of transportation services

described in the existing tariff. Consequently, the existing gas transportation tariffs need to be updated to describe those gas transportation services that the Company is offering and can offer in the future.

The Company has added a “Payment Avoidance by Location” (“PAL”) provision to its terms and conditions and has changed its policy on Main, Service Line and Meter Responsibility. PAL occurs when the Company receives a new application for utility service at a service location and a former Customer who was disconnected for non-payment at the same service location still resides at the service address and the Company has proof that the new Applicant for service also resided at the service location during the time the previous Customer’s debt accrued. Upon verifiable PAL conditions, the Company may require the new Applicant to pay a deposit in full prior to service equal to one-third of the estimated charges for the premise. This provision has been added to avoid name switching of service when the customer who was turned -off for delinquency resides at the location.

NEO has also changed its policy on Mains, Service Lines, and Service Line Responsibility Ownership. The Company’s current policy is to require the customer to pay the Company to install main so that they can receive service. The Company will extend its distribution mains on any dedicated street without cost to the Applicant for service up to 100 feet or for multiple Applicants an average of 100 feet of main for each Applicant that agrees to take service within a one-year period. For main installations greater than 100 feet, the Company at its sole discretion may perform a cost benefit study.

The Company’s current policy for service lines is to require the customer to pay the Company to install the service pipe from the curb -to-the-meter or contract with a qualified installer. For new service lines, the Company will install up to 100 feet of curb-to-meter service and maintain the entire curb-to-meter service and equipment, including risers, meters and service regulators on its side of the point of delivery without charge to the customer for all new services installed from the date of this new proposed tariff’s effective date. Customers will be charged the actual cost for the initial installation for any length over 100 feet, but the Company will maintain the entire curb-to-meter service and equipment, including risers, meters and service regulators on its side of delivery (outlet of meter), without cost to the Customer. For existing services, the Customer is responsible for all services installed prior to the effective date of the new proposed tariff. Unless and until the Company replaces or repairs or replaces an existing service line, the service line from the curb valve to the meter, shall be the property of the owner of the premises and shall be under property’s owner’s exclusive control, and the Company shall be liable for any issues associated with the service line.

The Company has: 1) eliminated its Field Collection Charge, 2) has renamed its “Dishonored Check Charge” to “Invalid Check or ACH Return”, and 3) has clarified in the description of the now referred to Invalid Check or ACH Return that that the charge applies to invalid ACH returns. None of Ohio’s flat fixed fee dollar amount previously approved by the Commission were changed for any of the Miscellaneous Charges.

The Company is proposing to adopt a more simplified approach in assessing the Ohio Mcf Tax. The Company is proposing to set the Ohio Mcf Tax rate at \$0.0411 per Mcf to be applied to each Customer's through-put.

Two new riders are proposed. These riders are the: Income Tax Credit Mechanism Rider and the Infrastructure Replacement Program Rider. The first new Rider is the Income Tax Credit Mechanism Rider. The Tax Cut and Jobs Act ("TCJA") of 2017, lowered the federal corporate income tax rate on corporations and this Rider will provide a credit to Customers calculated from January 1, 2018, the effective date of the TCJA. This rider applies to all Customers. Finally, the third new rider is the Infrastructure Replacement Program ("IRP") rider. This rider will recover costs associated with the Company's Customer notification and education and the repair or replacement of service and main lines, as specified in the Company's IRP Plan filed with the Commission. This Rider applies to all Rate Schedules.

Based on the rate topics changes described above and the resulting number of changes resulting from them, the Company's entire existing tariff should be replaced with an entirely new proposed version. The new proposed version structures and organizes subject matter more effectively and efficiently than the current one. In addition, the new proposed tariff more accurately describes, especially for gas transportation customers, the services and offerings the Company currently is able to offer and describes the extent to which it can offer these services to Customers in the future.

More details are provided in our testimonies.

Northeast Ohio Natural Gas Corp.

Case No. 18-1720-GA-AIR

Schedule E- 3.1

Customer Charge Rationale

December 28, 2018

Northeast Ohio Natural Gas Corp.
Case No. 18-1720-GA-AIR, et al.
Schedule E-3.1

NARRATIVE RATIONALE FOR TARIFF CHANGES

Witnesses: Charles Loy

The Company has retained its five rate schedules as in its current tariff: Small General Service (“SGS”), General Service (“GS”), Large General Service (“LGS”), GTS and LGTS. As we indicated previously, the Company is proposing two area rates, one for Northeast Ohio and the former Brainard areas and one for the Orwell area. Each of the area rates has a monthly Customer charge and a volumetric charge(s). As shown in the Company’s cost of service study, the majority of the costs, excluding gas costs, required to serve customers are fixed in nature and do not change with varying consumption levels. In order to better match cost recovery with cost incurrence, NEO proposes to increase its customer charges such that a larger portion of its revenue requirements is recovered with a fixed monthly charge. This approach better matches cost recovery with cost incurrence while smoothing out monthly bills for customers and the Company’s cash flow. More details are provided in Mr. Loy’s testimony.

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SUMMARY OF REVENUE REQUIREMENT COMPONENT FUNCTIONALIZATION
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Total Rate Base		\$ 47,659,757	\$ 23,265,882	\$ 58,510	\$ 24,335,365
2		Requested Return		8.66%	8.66%	8.66%	8.66%
3		Return on Rate Base		\$ 4,127,335	\$ 2,014,825	\$ 5,067	\$ 2,107,443
4		Operating Expenses		\$ 28,131,792	\$ 4,676,421	\$ 19,356,705	\$ 4,098,666
5		Depreciation Expense		3,240,669	1,441,196	5,081	1,794,392
6		Taxes Other than Income		1,548,264	841,807	5,053	701,404
7		Income Taxes		143,826	(137,537)	188,903	92,460
8		Total Revenue Requirement		\$ 37,191,886	\$ 8,836,713	\$ 19,560,808	\$ 8,794,364

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF RATE BASE ITEMS - NEO, BRAINARD, SPELMAN, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Plant In Service, Original Cost		\$ 81,400,317	\$ 38,994,068	\$ 317,873	\$ 42,088,376
2		Reserve for Accumulated Depreciation		30,193,042	13,891,825	251,245	16,049,972
3		Net Plant in Service		\$ 51,207,275	\$ 25,102,242	\$ 66,628	\$ 26,038,404
4		Working Capital Allowance	OM XGAS	\$ 2,518,358	\$ 1,338,467	\$ 244	\$ 1,179,647
5		CIAC	PLT XGEN	-	-	-	-
6		Gas in Storage	DEM	-	-	-	-
7		Customer Deposits	CUST	(83,905)	-	-	(83,905)
8		Customer Advances	CUST	-	-	-	-
9		Salvage Value	NET PLT	-	-	-	-
10		Asset Retirement Obligation	NET PLT	(1,633,306)	(747,192)	(2,282)	(883,832)
11		PIPP Deferred Asset	NET PLT	-	-	-	-
12		Deferred Income Taxes	RB	(2,581,974)	(1,257,674)	(3,177)	(1,321,123)
13		Excess Deferred Income Taxes	NET PLT	(2,312,691)	(1,169,962)	(2,903)	(1,139,827)
14		Unamortized Rate Case Expenses	CUST	546,000	-	-	546,000
15		Total Rate Base		\$ 47,659,757	\$ 23,265,882	\$ 58,510	\$ 24,335,365

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF RATE BASE ITEMS - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Plant In Service, Original Cost		\$ 77,291,981	\$ 35,146,877	\$ 317,873	\$ 41,827,231
2		Reserve for Accumulated Depreciation		29,612,285	13,334,748	251,245	16,026,292
3		Net Plant in Service		\$ 47,679,696	\$ 21,812,129	\$ 66,628	\$ 25,800,939
4		Working Capital Allowance	OM XGAS	\$ 2,479,949	\$ 1,301,003	\$ 244	\$ 1,178,702
5		CIAC	PLT XGEN	-	-	-	-
6		Gas in Storage	DEM	-	-	-	-
7		Customer Deposits	CUST	(83,905)	-	-	(83,905)
8		Customer Advances	CUST	-	-	-	-
9		Salvage Value	NET PLT	-	-	-	-
10		Asset Retirement Obligation	NET PLT	(1,633,306)	(747,192)	(2,282)	(883,832)
11		PIPP Deferred Asset	NET PLT	-	-	-	-
12		Deferred Income Taxes	RB	(2,416,169)	(1,103,088)	(3,177)	(1,309,904)
13		Excess Deferred Income Taxes	NET PLT	(2,077,069)	(950,201)	(2,903)	(1,123,965)
14		Unamortized Rate Case Expenses	CUST	543,000	-	-	543,000
15		Total Rate Base		\$ 44,492,196	\$ 20,312,651	\$ 58,510	\$ 24,121,035

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF OPERATING & MAINTENANCE EXPENSE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Expenses - Gas Supply					
2	804.00	Gas Cost	COM	\$ 19,355,856	\$ -	\$ 19,355,856	\$ -
3		Total Gas Supply Expense		\$ 19,355,856	\$ -	\$ 19,355,856	\$ -
4		Expenses - Production					
5	758.00	Gas Well Royalties	COM	\$ 298	\$ -	\$ 298	\$ -
6		Total Production Expense		\$ 298	\$ -	\$ 298	\$ -
7		Expenses - Transmission					
8	860.00	Rents	DEM	\$ -	\$ -	\$ -	\$ -
9		Total Transmission Expense		\$ -	\$ -	\$ -	\$ -
10		Expenses - Distribution					
11	870.00	Operation Supervision & Engineering	DIST PLT	\$ 518,253	\$ 236,638	\$ -	\$ 281,615
12	874.00	Mains & Service Expense	MIN SYS	1,467,074	870,693	-	596,381
13	875.00	Dist Meas and Reg Stations	DEM	92,615	92,615	-	-
14	877.00	Measuring & Regulating Expenses	DEM	-	-	-	-
15	881.00	ROW	DIST PLT	54,430	24,853	-	29,577
16	878.00	Meter & House Regulator Expense	CUST	8,317	-	-	8,317
17	879.00	Customer Installation Expense	CUST	-	-	-	-
18	880.00	Other Expenses	DEM	177,844	177,844	-	-
19		Total Distribution Expense		\$ 2,318,533	\$ 1,402,643	\$ -	\$ 915,890
20		Expenses - Customer Accounting					
21	901.00	Supervision	CUST	\$ -	\$ -	\$ -	\$ -
22	902.00	Meter Reading Expenses	CUST	350,000	-	-	350,000
23	903.00	Customer Records & Collection	CUST	-	-	-	-
24	904.00	Uncollectible Accounts	CUST	-	-	-	-
25	905.00	Miscellaneous	CUST	-	-	-	-
26		Total Customer Acct. Expense		\$ 350,000	\$ -	\$ -	\$ 350,000
27		Expenses - Customer Services					
28	909.00	Supervision	CUST	\$ -	\$ -	\$ -	\$ -
29	910.00	Customer Assistance Expense	CUST	-	-	-	-
30	913.00	Informational Advertising Expense	CUST	7,034	-	-	7,034
31	912.00	Demo./Selling-Mkt. Development	CUST	-	-	-	-
32	915.00	Market Development-Supervision	CUST	-	-	-	-
33	916.00	Miscellaneous	CUST	-	-	-	-
34		Total Customer Services Expense		\$ 7,034	\$ -	\$ -	\$ 7,034
35		Expenses - Administrative and General					
36	920.00	Administrative & General Salaries	OM XAG	\$ 1,858,428	\$ 974,947	\$ 183	\$ 883,298
37	921.00	General office	OM XAG	964,646	506,061	95	458,489
38	930.00	GNI Shared Services	OM XAG	2,086,088	1,094,380	206	991,503
39	922.00	Administrative Expense Tsfd. (Cr.)	OM XAG	(1,078,615)	(565,850)	(106)	(512,658)
40	923.00	Outside Services Employed	OM XAG	318,226	166,944	31	151,251
41	924.00	Property & Liability Insurance	OM XAG	277,515	145,587	27	131,901
42	925.00	Injuries & Damages	OM XAG	24,811	13,016	2	11,793
43	926.10	Pensions (401k)	OM XAG	140,460	73,687	14	66,760
44	926.20	Employee Benefits	OM XAG	638,788	335,114	63	303,611
45	926.30	Vacation Accrual Expense	OM XAG	-	-	-	-
46	928.00	Regulatory Commission Expense	OM XAG	50,952	26,730	5	24,217
47	930.10	General and advertising expenses	OM XAG	40,195	21,087	4	19,104
48	930.20	Miscellaneous general expenses	OM XAG	16,443	8,626	2	7,815
49	930.30	Rate Case Expenses	OM XAG	108,600	56,972	11	51,617
50	930.30	Rent	OM XAG	143,898	75,490	14	68,394
51		Total A&G Expense		\$ 5,590,437	\$ 2,932,791	\$ 551	\$ 2,657,095
52		Maintenance - Transmission					
53	865.00	Maintenance of meas. & reg station equip	DEM	\$ -	\$ -	\$ -	\$ -
54	867.00	Maintenance of Other Equipment	DEM	-	-	-	-
55		Total Transmission Maint. Expense		\$ -	\$ -	\$ -	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF OPERATING & MAINTENANCE EXPENSE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
56		Maintenance - Distribution					
57	864.00	Maintenance of Compressor Station Equip	DEM	\$ -	\$ -	\$ -	\$ -
58	886.00	Maintenance of Structures & Improvements	DIST PLT	15,162	6,923	-	8,239
59	887.00	Maintenance of Mains	MIN SYS	20,320	12,060	-	8,260
60	892.00	Maintenance of Services	CUST	-	-	-	-
61	889.00	Measuring & Reg Station Equip	DEM	(1,680)	(1,680)	-	-
62	891.00	Maintenance of Measuring & reg station equip	DEM	43,641	43,641	-	-
63	893.00	Maintenance of Meters & House Reg	CUST	1,582	-	-	1,582
64	894.00	Maintenance of Other Equipment	DIST PLT	269,808	123,196	-	146,612
65		Total Dist. Maint. Expense		\$ 348,833	\$ 184,140	\$ -	\$ 164,693
66		Maintenance - A&G					
67	932.00	Maintenance of General Plant	OM XAG	-	\$ -	\$ -	\$ -
68		Total A&G Maint. Expense		\$ -	\$ -	\$ -	\$ -
69		TOTAL O&M EXPENSE		\$ 27,970,991	\$ 4,519,574	\$ 19,356,705	\$ 4,094,712
70		O&M Excluding A&G and Cost of Gas		\$ 3,024,698	\$ 1,586,783	\$ 298	\$ 1,437,617

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF ORIGINAL COST PLANT IN SERVICE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Production Plant					
2	325.20	Producing Leaseholds	COM	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	COM	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	COM	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	COM	-	-	-	-
6	330.00	Gas Wells - Well Construction	COM	143,894	-	143,894	-
7	331.00	Gas Wells - Well Equipment	COM	1,087	-	1,087	-
8	332.00	Field Lines	COM	52,539	-	52,539	-
9	333.00	Field Compressor Stat. Equip.	COM	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	COM	65,739	-	65,739	-
11	337.00	Other Equipment	COM	-	-	-	-
12		Total Production Plant		\$ 263,259	\$ -	\$ 263,259	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	DEM	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	DEM	-	-	-	-
16	366.00	Mains	DEM	-	-	-	-
17	367.00	Compressor Station Equipment	DEM	-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.	DEM	-	-	-	-
19	369.00	Communication Equipment	DEM	-	-	-	-
20	370.00	Other Equipment	DEM	-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	DIST PLT	\$ 1,399,108	\$ 638,842	\$ -	\$ 760,266
24	375.00	Structures & Improvements	DIST PLT	-	-	-	-
25	376.00	Mains-Distribution	MIN SYS	39,385,612	23,374,948	-	16,010,664
26	378.00	Measuring & Reg. Equip. - General	DEM	3,553,866	3,553,866	-	-
27	379.00	City Gas Check Stations	DEM	205,335	205,335	-	-
28	380.00	Services	CUST	11,206,454	-	-	11,206,454
29	381.00	Meters	CUST	6,296,325	-	-	6,296,325
30	382.00	Meter Installations	CUST	1,299	-	-	1,299
31	383.00	House Regulators	CUST	351,845	-	-	351,845
32	384.00	House Regulator Installations	CUST	-	-	-	-
33	385.00	Ind Measuring Regulation	DEM	1,323,503	1,323,503	-	-
34	387.00	Other Equipment	DIST PLT	25,710	11,739	-	13,971
35		Total Distribution Plant		\$ 63,749,057	\$ 29,108,233	\$ -	\$ 34,640,824
36		General Plant					
37	389.00	Land & Land Rights	PLT XGEN	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	PLT XGEN	2,028,217	922,288	8,341	1,097,587
39	391.00	Office Furniture & Equipment	PLT XGEN	6,156,757	2,799,654	25,320	3,331,783
40	392.00	Transportation Equipment	PLT XGEN	2,388,251	1,086,006	9,822	1,292,423
41	393.00	Stores Equipment	PLT XGEN	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	PLT XGEN	630,052	286,503	2,591	340,958
43	395.00	Laboratory Equipment	PLT XGEN	85,585	38,918	352	46,315
44	396.00	Power Operated Equipment	PLT XGEN	1,951,046	887,196	8,024	1,055,826
45	397.00	Communication Equipment	PLT XGEN	39,757	18,079	164	21,515
46	398.00	Miscellaneous Equipment	PLT XGEN	-	-	-	-
47	399.00	Other Tangible Property	PLT XGEN	-	-	-	-
48		Total General Plant		\$ 13,279,665	\$ 6,038,644	\$ 54,614	\$ 7,186,407
49		Intangible Plant					
50	301.00	Organization	PLT XINT	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	PLT XINT	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	PLT XINT	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ORIGINAL PLANT IN SERVICE		\$ 77,291,981	\$ 35,146,877	\$ 317,873	\$ 41,827,231

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF RESERVE FOR ACCUMULATED DEPRECIATION - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Production Plant					
2	325.20	Producing Leaseholds	COM	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	COM	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	COM	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	COM	-	-	-	-
6	330.00	Gas Wells - Well Construction	COM	143,894	-	143,894	-
7	331.00	Gas Wells - Well Equipment	COM	430	-	430	-
8	332.00	Field Lines	COM	22,110	-	22,110	-
9	333.00	Field Compressor Stat. Equip.	COM	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	COM	61,779	-	61,779	-
11	337.00	Other Equipment	COM	-	-	-	-
12		Total Production Plant		\$ 228,213	\$ -	\$ 228,213	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	DEM	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	DEM	-	-	-	-
16	366.00	Mains	DEM	-	-	-	-
17	367.00	Compressor Station Equipment	DEM	-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.	DEM	-	-	-	-
19	369.00	Communication Equipment	DEM	-	-	-	-
20	370.00	Other Equipment	DEM	-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	DIST PLT	\$ 125,741	\$ 57,414	\$ -	\$ 68,327
24	375.00	Structures & Improvements	DIST PLT	-	-	-	-
25	376.00	Mains-Distribution	MIN SYS	12,773,105	7,580,704	-	5,192,401
26	378.00	Measuring & Reg. Equip. - General	DEM	1,955,939	1,955,939	-	-
27	379.00	City Gas Check Stations	DEM	15,003	15,003	-	-
28	380.00	Services	CUST	5,279,010	-	-	5,279,010
29	381.00	Meters	CUST	2,165,553	-	-	2,165,553
30	382.00	Meter Installations	CUST	1,040	-	-	1,040
31	383.00	House Regulators	CUST	276,958	-	-	276,958
32	384.00	House Regulator Installations	CUST	-	-	-	-
33	385.00	Ind Measuring Regulation	DEM	1,168,692	1,168,692	-	-
34	387.00	Other Equipment	DIST PLT	22,729	10,378	-	12,351
35		Total Distribution Plant		\$ 23,783,770	\$ 10,788,130	\$ -	\$ 12,995,640
36		General Plant					
37	389.00	Land & Land Rights	PLT XGEN	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	PLT XGEN	684,130	311,094	2,814	370,223
39	391.00	Office Furniture & Equipment	PLT XGEN	1,833,758	833,862	7,542	992,354
40	392.00	Transportation Equipment	PLT XGEN	1,708,514	776,910	7,026	924,577
41	393.00	Stores Equipment	PLT XGEN	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	PLT XGEN	394,148	179,230	1,621	213,297
43	395.00	Laboratory Equipment	PLT XGEN	34,335	15,613	141	18,581
44	396.00	Power Operated Equipment	PLT XGEN	927,960	421,970	3,816	502,174
45	397.00	Communication Equipment	PLT XGEN	17,457	7,938	72	9,447
46	398.00	Miscellaneous Equipment	PLT XGEN	-	-	-	-
47	399.00	Other Tangible Property	PLT XGEN	-	-	-	-
48		Total General Plant		\$ 5,600,302	\$ 2,546,618	\$ 23,032	\$ 3,030,652
49		Intangible Plant					
50	301.00	Organization	PLT XINT	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	PLT XINT	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	PLT XINT	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ACCUMULATED DEPRECIATION		\$ 29,612,285	\$ 13,334,748	\$ 251,245	\$ 16,026,292

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF NET PLANT IN SERVICE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Production Plant					
2	325.20	Producing Leaseholds		\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures		-	-	-	-
4	327.00	Field Compressor Stat. Struct.		-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.		-	-	-	-
6	330.00	Gas Wells - Well Construction		-	-	-	-
7	331.00	Gas Wells - Well Equipment		657	-	657	-
8	332.00	Field Lines		30,429	-	30,429	-
9	333.00	Field Compressor Stat. Equip.		-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.		3,960	-	3,960	-
11	337.00	Other Equipment		-	-	-	-
12		Total Production Plant		\$ 35,046	\$ -	\$ 35,046	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way		\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements		-	-	-	-
16	366.00	Mains		-	-	-	-
17	367.00	Compressor Station Equipment		-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.		-	-	-	-
19	369.00	Communication Equipment		-	-	-	-
20	370.00	Other Equipment		-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights		\$ 1,273,367	\$ 581,428	\$ -	\$ 691,939
24	375.00	Structures & Improvements		-	-	-	-
25	376.00	Mains-Distribution		26,612,507	15,794,244	-	10,818,263
26	378.00	Measuring & Reg. Equip. - General		1,597,927	1,597,927	-	-
27	379.00	City Gas Check Stations		190,332	190,332	-	-
28	380.00	Services		5,927,444	-	-	5,927,444
29	381.00	Meters		4,130,772	-	-	4,130,772
30	382.00	Meter Installations		259	-	-	259
31	383.00	House Regulators		74,887	-	-	74,887
32	384.00	House Regulator Installations		-	-	-	-
33	385.00	Ind Measuring Regulation		154,811	154,811	-	-
34	387.00	Other Equipment		2,981	1,361	-	1,620
35		Total Distribution Plant		\$ 39,965,287	\$ 18,320,103	\$ -	\$ 21,645,184
36		General Plant					
37	389.00	Land & Land Rights		\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements		1,344,087	611,195	5,528	727,364
39	391.00	Office Furniture & Equipment		4,322,999	1,965,791	17,779	2,339,429
40	392.00	Transportation Equipment		679,737	309,096	2,796	367,846
41	393.00	Stores Equipment		-	-	-	-
42	394.00	Tools, Shop & Garage Equipment		235,904	107,272	970	127,662
43	395.00	Laboratory Equipment		51,250	23,305	211	27,734
44	396.00	Power Operated Equipment		1,023,086	465,226	4,208	553,652
45	397.00	Communication Equipment		22,300	10,140	92	12,068
46	398.00	Miscellaneous Equipment		-	-	-	-
47	399.00	Other Tangible Property		-	-	-	-
48		Total General Plant		\$ 7,679,363	\$ 3,492,026	\$ 31,582	\$ 4,155,754
49		Intangible Plant					
50	301.00	Organization		\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents		-	-	-	-
52	303.00	Miscellaneous Intangible Plant		-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL NET PLANT		\$ 47,679,696	\$ 21,812,129	\$ 66,628	\$ 25,800,939

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF TAX EXPENSE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Taxes Other than Income					
2	408.10	Tax Expense - Allocated	OM XGAS	\$ -	\$ -	\$ -	\$ -
3	408.10	Tax Expense - Employer FICA	OM XGAS	194,171	101,864	19	92,288
4	408.10	Tax Expense - Federal & State Unemployment	OM XGAS	14,223	7,461	1	6,760
5	408.10	Tax Expense - Franchise	OM XGAS	-	-	-	-
6	408.10	Tax Expense - Sales and Use	COM	(72)	-	(72)	-
7	408.10	Tax Expense - Other State & Local	OM XGAS	(3,140)	(1,647)	(0)	(1,492)
8	408.10	Tax Expenses Other Than Income - Utility	OM XGAS	-	-	-	-
9	408.10	Tax Expense - Real Estate	NET PLT	43,348	19,830	61	23,457
10	408.10	Tax Expense - Personal Property	NET PLT	1,038,037	474,873	1,451	561,714
11	408.10	Tax Expense - MCF Tax	COM	3,543	-	3,543	-
12	408.10	Tax Expense - Gross Receipts Tax	COM	-	-	-	-
13	408.10	Tax Expense - Highway Use Taxes	OM XGAS	3,289	1,725	0	1,563
14	408.10	Tax Expense - Production	DEM	464	464	-	-
15	408.10	Tax Expense - Other Payroll	OM XGAS	-	-	-	-
16	408.20	Tax Expense - Other Income and Deduct - FICA	OM XGAS	-	-	-	-
17	408.20	Tax Expense - Other Income and Deduct - FUTA/	OM XGAS	-	-	-	-
18	408.20	Tax Expense - Other Income and Deduct - Real E:	NET PLT	-	-	-	-
19	408.20	Tax Expense - Non Utility - Real Estate	NET PLT	-	-	-	-
20		Total Taxes Other than Income		\$ 1,293,863	\$ 604,571	\$ 5,003	\$ 684,289
21		Income Taxes					
22	409.10	State Income Tax Expense - Current	REV REQ	\$ (461)	\$ (110)	\$ (242)	\$ (109)
23	409.10	Federal Income Tax Expense - Current	REV REQ	220,856	52,475	116,158	52,223
24	410.10	Deferred Income Tax Expense - Utility	RB	46,622	21,285	61	25,276
25	411.40	Oth_Op_Inc_Net_Utility - Invest Credit Amort	REV REQ	-	-	-	-
26		Total Income Taxes		\$ 267,017	\$ 73,650	\$ 115,976	\$ 77,390

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF DEPRECIATION EXPENSE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Production Plant					
2	325.20	Producing Leaseholds	COM	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	COM	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	COM	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	COM	-	-	-	-
6	330.00	Gas Wells - Well Construction	COM	-	-	-	-
7	331.00	Gas Wells - Well Equipment	COM	54	-	54	-
8	332.00	Field Lines	COM	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	COM	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	COM	-	-	-	-
11	337.00	Other Equipment	COM	-	-	-	-
12		Total Production Plant		\$ 54	\$ -	\$ 54	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	DEM	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	DEM	-	-	-	-
16	366.00	Mains	DEM	-	-	-	-
17	367.00	Compressor Station Equipment	DEM	2,627	2,627	-	-
18	368.00	Measuring & Reg. Stat. Equip.	DEM	-	-	-	-
19	369.00	Communication Equipment	DEM	2,640	2,640	-	-
20	370.00	Other Equipment	DEM	-	-	-	-
21		Total Transmission Plant		\$ 5,267	\$ 5,267	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	DIST PLT	\$ 6,617	\$ 3,021	\$ -	\$ 3,596
24	375.00	Structures & Improvements	DIST PLT	-	-	-	-
25	376.00	Mains-Distribution	MIN SYS	1,004,974	596,442	-	408,532
26	378.00	Measuring & Reg. Equip. - General	DEM	130,607	130,607	-	-
27	379.00	City Gas Check Stations	DEM	7,535	7,535	-	-
28	380.00	Services	CUST	523,843	-	-	523,843
29	381.00	Meters	CUST	176,654	-	-	176,654
30	382.00	Meter Installations	CUST	32	-	-	32
31	383.00	House Regulators	CUST	12,842	-	-	12,842
32	384.00	House Regulator Installations	CUST	-	-	-	-
33	385.00	Ind Measuring Regulation	DEM	31,025	31,025	-	-
34	387.00	Other Equipment	DIST PLT	779	356	-	423
35		Total Distribution Plant		\$ 1,894,908	\$ 768,986	\$ -	\$ 1,125,922
36		General Plant					
37	389.00	Land & Land Rights	PLT XGEN	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	PLT XGEN	75,645	34,398	311	40,936
39	391.00	Office Furniture & Equipment	PLT XGEN	667,946	303,734	2,747	361,465
40	392.00	Transportation Equipment	PLT XGEN	319,190	145,145	1,313	172,732
41	393.00	Stores Equipment	PLT XGEN	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	PLT XGEN	24,921	11,332	102	13,486
43	395.00	Laboratory Equipment	PLT XGEN	5,593	2,543	23	3,027
44	396.00	Power Operated Equipment	PLT XGEN	127,356	57,912	524	68,920
45	397.00	Communication Equipment	PLT XGEN	1,589	723	7	860
46	398.00	Miscellaneous Equipment	PLT XGEN	-	-	-	-
47	399.00	Other Tangible Property	PLT XGEN	-	-	-	-
48		Total General Plant		\$ 1,222,240	\$ 555,788	\$ 5,027	\$ 661,426
49		Intangible Plant					
50	301.00	Organization	PLT XINT	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	PLT XINT	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	PLT XINT	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL DEPRECIATION EXPENSE		\$ 3,122,469	\$ 1,330,040	\$ 5,081	\$ 1,787,348

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION FACTORS - ABSOLUTE VALUES - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Demand	DEM	1	1	-	-
2		Commodity	COM	1	-	1	-
3		Customer	CUST	1	-	-	1
4		Distribution O&M	DIST OM	2,667,366	1,586,783	-	1,080,583
5		Original Cost Distribution Plant	DIST PLT	63,749,057	29,108,233	-	34,640,824
6		Net Plant	NET PLT	47,679,696	21,812,129	66,628	25,800,939
7		Rate Base	RB	44,492,196	20,312,651	58,510	24,121,035
8		Original Cost Plant Excl. General	PLT XGEN	64,012,316	29,108,233	263,259	34,640,824
9		Original Cost Plant Total	OCPLT	77,291,981	35,146,877	317,873	41,827,231
10		Total Revenue Requirement	REV REQ	37,191,886	8,836,713	19,560,808	8,794,364
11		Minimum System	MIN SYS	100%	59%	0%	41%
12		Plant Excluding Intangible	PLT XINT	47,679,696	21,812,129	66,628	25,800,939
13		Total O&M Excl. Gas	OM XGAS	3,024,698	1,586,783	298	1,437,617
14		O&M Excl. A&G & Cost of Gas	OM XAG	3,024,698	1,586,783	298	1,437,617

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION FACTORS - RELATIVE VALUES - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Demand	DEM	100.00%	100.00%	0.00%	0.00%
2		Commodity	COM	100.00%	0.00%	100.00%	0.00%
3		Customer	CUST	100.00%	0.00%	0.00%	100.00%
4		Distribution O&M	DIST OM	100.00%	59.49%	0.00%	40.51%
5		Original Cost Distribution Plant	DIST PLT	100.00%	45.66%	0.00%	54.34%
6		Net Plant	NET PLT	100.00%	45.75%	0.14%	54.11%
7		Rate Base	RB	100.00%	45.65%	0.13%	54.21%
8		Original Cost Plant Excl. General	PLT XGEN	100.00%	45.47%	0.41%	54.12%
9		Original Cost Plant Total	OCPLT	100.00%	45.47%	0.41%	54.12%
10		Total Revenue Requirement	REV REQ	100.00%	23.76%	52.59%	23.65%
11		Minimum System	MIN SYS	100.00%	59.35%	0.00%	40.65%
12		Plant Excluding Intangible	PLT XINT	100.00%	45.75%	0.14%	54.11%
13		Total O&M Excl. Gas	OM XGAS	100.00%	52.46%	0.01%	47.53%
14		O&M Excl. A&G & Cost of Gas	OM XAG	100.00%	52.46%	0.01%	47.53%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF RATE BASE ITEMS - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Plant In Service, Original Cost		\$ 4,108,336	\$ 3,847,191	\$ -	\$ 261,145
2		Reserve for Accumulated Depreciation		580,757	557,078	-	23,679
3		Net Plant in Service		\$ 3,527,579	\$ 3,290,113	\$ -	\$ 237,466
4		Working Capital Allowance	OM XGAS	\$ 38,409	\$ 37,465	\$ -	\$ 944
5		CIAC	PLT XGEN	-	-	-	-
6		Gas in Storage	DEM	-	-	-	-
7		Customer Deposits	CUST	-	-	-	-
8		Customer Advances	CUST	-	-	-	-
9		Salvage Value	NET PLT	-	-	-	-
10		Asset Retirement Obligation	NET PLT	-	-	-	-
11		PIPP Deferred Asset	NET PLT	-	-	-	-
12		Deferred Income Taxes	RB	(165,805)	(154,586)	-	(11,219)
13		Excess Deferred Income Taxes	NET PLT	(235,622)	(219,761)	-	(15,861)
14		Unamortized Rate Case Expenses	CUST	3,000	-	-	3,000
15		Total Rate Base		\$ 3,167,561	\$ 2,953,231	\$ -	\$ 214,330

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF ORIGINAL COST PLANT IN SERVICE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Production Plant					
2	325.20	Producing Leaseholds	COM	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	COM	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	COM	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	COM	-	-	-	-
6	330.00	Gas Wells - Well Construction	COM	-	-	-	-
7	331.00	Gas Wells - Well Equipment	COM	-	-	-	-
8	332.00	Field Lines	COM	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	COM	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	COM	-	-	-	-
11	337.00	Other Equipment	COM	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	DEM	\$ 41,030	\$ 41,030	\$ -	\$ -
15	365.20	Structures & Improvements	DEM	-	-	-	-
16	366.00	Mains	DEM	-	-	-	-
17	367.00	Compressor Station Equipment	DEM	2,642,304	2,642,304	-	-
18	368.00	Measuring & Reg. Stat. Equip.	DEM	-	-	-	-
19	369.00	Communication Equipment	DEM	-	-	-	-
20	370.00	Other Equipment	DEM	-	-	-	-
21		Total Transmission Plant		\$ 2,683,334	\$ 2,683,334	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	DIST PLT	\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements	DIST PLT	-	-	-	-
25	376.00	Mains-Distribution	MIN SYS	601,188	356,799	-	244,389
26	378.00	Measuring & Reg. Equip. - General	DEM	560,211	560,211	-	-
27	379.00	City Gas Check Stations	DEM	-	-	-	-
28	380.00	Services	CUST	-	-	-	-
29	381.00	Meters	CUST	-	-	-	-
30	382.00	Meter Installations	CUST	-	-	-	-
31	383.00	House Regulators	CUST	-	-	-	-
32	384.00	House Regulator Installations	CUST	-	-	-	-
33	385.00	Ind Measuring Regulation	DEM	-	-	-	-
34	387.00	Other Equipment	DIST PLT	-	-	-	-
35		Total Distribution Plant		\$ 1,161,399	\$ 917,010	\$ -	\$ 244,389
36		General Plant					
37	389.00	Land & Land Rights	PLT XGEN	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	PLT XGEN	34,710	32,504	-	2,206
39	391.00	Office Furniture & Equipment	PLT XGEN	166,894	156,285	-	10,609
40	392.00	Transportation Equipment	PLT XGEN	36,824	34,483	-	2,341
41	393.00	Stores Equipment	PLT XGEN	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	PLT XGEN	25,175	23,575	-	1,600
43	395.00	Laboratory Equipment	PLT XGEN	-	-	-	-
44	396.00	Power Operated Equipment	PLT XGEN	-	-	-	-
45	397.00	Communication Equipment	PLT XGEN	-	-	-	-
46	398.00	Miscellaneous Equipment	PLT XGEN	-	-	-	-
47	399.00	Other Tangible Property	PLT XGEN	-	-	-	-
48		Total General Plant		\$ 263,603	\$ 246,847	\$ -	\$ 16,756
49		Intangible Plant					
50	301.00	Organization	PLT XINT	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	PLT XINT	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	PLT XINT	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ORIGINAL PLANT IN SERVICE		\$ 4,108,336	\$ 3,847,191	\$ -	\$ 261,145

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF RESERVE FOR ACCUMULATED DEPRECIATION - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Production Plant					
2	325.20	Producing Leaseholds	COM	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	COM	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	COM	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	COM	-	-	-	-
6	330.00	Gas Wells - Well Construction	COM	-	-	-	-
7	331.00	Gas Wells - Well Equipment	COM	-	-	-	-
8	332.00	Field Lines	COM	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	COM	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	COM	-	-	-	-
11	337.00	Other Equipment	COM	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	DEM	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	DEM	-	-	-	-
16	366.00	Mains	DEM	-	-	-	-
17	367.00	Compressor Station Equipment	DEM	340,241	340,241	-	-
18	368.00	Measuring & Reg. Stat. Equip.	DEM	-	-	-	-
19	369.00	Communication Equipment	DEM	-	-	-	-
20	370.00	Other Equipment	DEM	-	-	-	-
21		Total Transmission Plant		\$ 340,241	\$ 340,241	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	DIST PLT	\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements	DIST PLT	-	-	-	-
25	376.00	Mains-Distribution	MIN SYS	45,646	27,090	-	18,556
26	378.00	Measuring & Reg. Equip. - General	DEM	114,261	114,261	-	-
27	379.00	City Gas Check Stations	DEM	-	-	-	-
28	380.00	Services	CUST	-	-	-	-
29	381.00	Meters	CUST	-	-	-	-
30	382.00	Meter Installations	CUST	-	-	-	-
31	383.00	House Regulators	CUST	-	-	-	-
32	384.00	House Regulator Installations	CUST	-	-	-	-
33	385.00	Ind Measuring Regulation	DEM	-	-	-	-
34	387.00	Other Equipment	DIST PLT	-	-	-	-
35		Total Distribution Plant		\$ 159,907	\$ 141,351	\$ -	\$ 18,556
36		General Plant					
37	389.00	Land & Land Rights	PLT XGEN	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	PLT XGEN	-	-	-	-
39	391.00	Office Furniture & Equipment	PLT XGEN	39,204	36,712	-	2,492
40	392.00	Transportation Equipment	PLT XGEN	31,471	29,471	-	2,000
41	393.00	Stores Equipment	PLT XGEN	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	PLT XGEN	9,934	9,303	-	631
43	395.00	Laboratory Equipment	PLT XGEN	-	-	-	-
44	396.00	Power Operated Equipment	PLT XGEN	-	-	-	-
45	397.00	Communication Equipment	PLT XGEN	-	-	-	-
46	398.00	Miscellaneous Equipment	PLT XGEN	-	-	-	-
47	399.00	Other Tangible Property	PLT XGEN	-	-	-	-
48		Total General Plant		\$ 80,609	\$ 75,485	\$ -	\$ 5,124
49		Intangible Plant					
50	301.00	Organization	PLT XINT	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	PLT XINT	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	PLT XINT	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ACCUMULATED DEPRECIATION		\$ 580,757	\$ 557,078	\$ -	\$ 23,679

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF NET PLANT IN SERVICE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Production Plant					
2	325.20	Producing Leaseholds		\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures		-	-	-	-
4	327.00	Field Compressor Stat. Struct.		-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.		-	-	-	-
6	330.00	Gas Wells - Well Construction		-	-	-	-
7	331.00	Gas Wells - Well Equipment		-	-	-	-
8	332.00	Field Lines		-	-	-	-
9	333.00	Field Compressor Stat. Equip.		-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.		-	-	-	-
11	337.00	Other Equipment		-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way		\$ 41,030	\$ 41,030	\$ -	\$ -
15	365.20	Structures & Improvements		-	-	-	-
16	366.00	Mains		-	-	-	-
17	367.00	Compressor Station Equipment		2,302,063	2,302,063	-	-
18	368.00	Measuring & Reg. Stat. Equip.		-	-	-	-
19	369.00	Communication Equipment		-	-	-	-
20	370.00	Other Equipment		-	-	-	-
21		Total Transmission Plant		\$ 2,343,093	\$ 2,343,093	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights		\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements		-	-	-	-
25	376.00	Mains-Distribution		555,542	329,708	-	225,834
26	378.00	Measuring & Reg. Equip. - General		445,950	445,950	-	-
27	379.00	City Gas Check Stations		-	-	-	-
28	380.00	Services		-	-	-	-
29	381.00	Meters		-	-	-	-
30	382.00	Meter Installations		-	-	-	-
31	383.00	House Regulators		-	-	-	-
32	384.00	House Regulator Installations		-	-	-	-
33	385.00	Ind Measuring Regulation		-	-	-	-
34	387.00	Other Equipment		-	-	-	-
35		Total Distribution Plant		\$ 1,001,492	\$ 775,658	\$ -	\$ 225,834
36		General Plant					
37	389.00	Land & Land Rights		\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements		34,710	32,504	-	2,206
39	391.00	Office Furniture & Equipment		127,690	119,573	-	8,117
40	392.00	Transportation Equipment		5,353	5,013	-	340
41	393.00	Stores Equipment		-	-	-	-
42	394.00	Tools, Shop & Garage Equipment		15,241	14,272	-	969
43	395.00	Laboratory Equipment		-	-	-	-
44	396.00	Power Operated Equipment		-	-	-	-
45	397.00	Communication Equipment		-	-	-	-
46	398.00	Miscellaneous Equipment		-	-	-	-
47	399.00	Other Tangible Property		-	-	-	-
48		Total General Plant		\$ 182,994	\$ 171,362	\$ -	\$ 11,632
49		Intangible Plant					
50	301.00	Organization		\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents		-	-	-	-
52	303.00	Miscellaneous Intangible Plant		-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL NET PLANT		\$ 3,527,579	\$ 3,290,113	\$ -	\$ 237,466

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF OPERATING & MAINTENANCE EXPENSE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Expenses - Gas Supply					
2	804.00	Gas Cost	COM	\$ -	\$ -	\$ -	\$ -
3		Total Gas Supply Expense		\$ -	\$ -	\$ -	\$ -
4		Expenses - Production					
5	758.00	Gas Well Royalties	COM	\$ -	\$ -	\$ -	\$ -
6		Total Production Expense		\$ -	\$ -	\$ -	\$ -
7		Expenses - Transmission					
8	860.00	Rents	DEM	\$ 1,224	\$ 1,224	\$ -	\$ -
9		Total Transmission Expense		\$ 1,224	\$ 1,224	\$ -	\$ -
10		Expenses - Distribution					
11	870.00	Operation Supervision & Engineering	DIST PLT	\$ -	\$ -	\$ -	\$ -
12	874.00	Mains & Service Expense	MIN SYS	-	-	-	-
13	875.00	Dist Meas and Reg Stations	DEM	-	-	-	-
14	877.00	Measuring & Regulating Expenses	DEM	-	-	-	-
15	881.00	ROW	DIST PLT	-	-	-	-
16	878.00	Meter & House Regulator Expense	CUST	-	-	-	-
17	879.00	Customer Installation Expense	CUST	-	-	-	-
18	880.00	Other Expenses	DEM	6,449	6,449	-	-
19		Total Distribution Expense		\$ 6,449	\$ 6,449	\$ -	\$ -
20		Expenses - Customer Accounting					
21	901.00	Supervision	CUST	\$ -	\$ -	\$ -	\$ -
22	902.00	Meter Reading Expenses	CUST	-	-	-	-
23	903.00	Customer Records & Collection	CUST	-	-	-	-
24	904.00	Uncollectible Accounts	CUST	-	-	-	-
25	905.00	Miscellaneous	CUST	-	-	-	-
26		Total Customer Acct. Expense		\$ -	\$ -	\$ -	\$ -
27		Expenses - Customer Services					
28	909.00	Supervision	CUST	\$ -	\$ -	\$ -	\$ -
29	910.00	Customer Assistance Expense	CUST	-	-	-	-
30	913.00	Informational Advertising Expense	CUST	213	-	-	213
31	912.00	Demo./Selling-Mkt. Development	CUST	-	-	-	-
32	915.00	Market Development-Supervision	CUST	-	-	-	-
33	916.00	Miscellaneous	CUST	-	-	-	-
34		Total Customer Services Expense		\$ 213	\$ -	\$ -	\$ 213
35		Expenses - Administrative and General					
36	920.00	Administrative & General Salaries	OM XAG	\$ -	\$ -	\$ -	\$ -
37	921.00	General office	OM XAG	14,291	13,940	-	351
38	930.00	GNI Shared Services	OM XAG	58,555	57,115	-	1,440
39	922.00	Administrative Expense Tsfd. (Cr.)	OM XAG	-	-	-	-
40	923.00	Outside Services Employed	OM XAG	75,917	74,050	-	1,867
41	924.00	Property & Liability Insurance	OM XAG	2,157	2,104	-	53
42	925.00	Injuries & Damages	OM XAG	141	138	-	3
43	926.10	Pensions (401k)	OM XAG	-	-	-	-
44	926.20	Employee Benefits	OM XAG	-	-	-	-
45	926.30	Vacation Accrual Expense	OM XAG	-	-	-	-
46	928.00	Regulatory Commission Expense	OM XAG	281	274	-	7
47	930.10	General and advertising expenses	OM XAG	-	-	-	-
48	930.20	Miscellaneous general expenses	OM XAG	15	15	-	0
49	930.30	Rate Case Expenses	OM XAG	600	585	-	15
50	930.30	Rent	OM XAG	-	-	-	-
51		Total A&G Expense		\$ 151,957	\$ 148,220	\$ -	\$ 3,737
52		Maintenance - Transmission					
53	865.00	Maintenance of meas. & reg station equip	DEM	\$ -	\$ -	\$ -	\$ -
54	867.00	Maintenance of Other Equipment	DEM	-	-	-	-
55		Total Transmission Maint. Expense		\$ -	\$ -	\$ -	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF OPERATING & MAINTENANCE EXPENSE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
56		Maintenance - Distribution					
57	864.00	Maintenance of Compressor Station Equip	DEM	\$ -	\$ -	\$ -	\$ -
58	886.00	Maintenance of Structures & Improvements	DIST PLT	-	-	-	-
59	887.00	Maintenance of Mains	MIN SYS	11	7	-	4
60	892.00	Maintenance of Services	CUST	-	-	-	-
61	889.00	Measuring & Reg Station Equip	DEM	-	-	-	-
62	891.00	Maintenance of Measuring & reg station equip	DEM	947	947	-	-
63	893.00	Maintenance of Meters & House Reg	CUST	-	-	-	-
64	894.00	Maintenance of Other Equipment	DIST PLT	-	-	-	-
65		Total Dist. Maint. Expense		\$ 958	\$ 954	\$ -	\$ 4
66		Maintenance - A&G					
67	932.00	Maintenance of General Plant	OM XAG	-	\$ -	\$ -	\$ -
68		Total A&G Maint. Expense		\$ -	\$ -	\$ -	\$ -
69		TOTAL O&M EXPENSE		\$ 160,801	\$ 156,847	\$ -	\$ 3,954

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF TAX EXPENSE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Taxes Other than Income					
2	408.10	Tax Expense - Allocated	OM XGAS	\$ -	\$ -	\$ -	\$ -
3	408.10	Tax Expense - Employer FICA	OM XGAS	-	-	-	-
4	408.10	Tax Expense - Federal & State Unemployment	OM XGAS	-	-	-	-
5	408.10	Tax Expense - Franchise	OM XGAS	-	-	-	-
6	408.10	Tax Expense - Sales and Use	COM	-	-	-	-
7	408.10	Tax Expense - Other State & Local	OM XGAS	175	171	-	4
8	408.10	Tax Expenses Other Than Income - Utility	OM XGAS	-	-	-	-
9	408.10	Tax Expense - Real Estate	NET PLT	-	-	-	-
10	408.10	Tax Expense - Personal Property	NET PLT	254,176	237,066	-	17,110
11	408.10	Tax Expense - MCF Tax	COM	-	-	-	-
12	408.10	Tax Expense - Gross Receipts Tax	COM	50	-	50	-
13	408.10	Tax Expense - Highway Use Taxes	OM XGAS	-	-	-	-
14	408.10	Tax Expense - Production	DEM	-	-	-	-
15	408.10	Tax Expense - Other Payroll	OM XGAS	-	-	-	-
16	408.20	Tax Expense - Other Income and Deduct - FICA	OM XGAS	-	-	-	-
17	408.20	Tax Expense - Other Income and Deduct - FUTA/	OM XGAS	-	-	-	-
18	408.20	Tax Expense - Other Income and Deduct - Real E:	NET PLT	-	-	-	-
19	408.20	Tax Expense - Non Utility - Real Estate	NET PLT	-	-	-	-
20		Total Taxes Other than Income		\$ 254,401	\$ 237,236	\$ 50	\$ 17,115
21		Income Taxes					
22	409.10	State Income Tax Expense - Current	REV REQ	\$ (503)	\$ (120)	\$ (265)	\$ (119)
23	409.10	Federal Income Tax Expense - Current	REV REQ	139,162	33,065	73,191	32,906
24	410.10	Deferred Income Tax Expense - Utility	RB	(261,850)	(244,132)	-	(17,718)
25	411.40	Oth_Op_Inc_Net_Utility - Invest Credit Amort	REV REQ	-	-	-	-
26		Total Income Taxes		\$ (123,191)	\$ (211,187)	\$ 72,927	\$ 15,069

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION OF DEPRECIATION EXPENSE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Production Plant					
2	325.20	Producing Leaseholds	COM	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	COM	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	COM	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	COM	-	-	-	-
6	330.00	Gas Wells - Well Construction	COM	-	-	-	-
7	331.00	Gas Wells - Well Equipment	COM	-	-	-	-
8	332.00	Field Lines	COM	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	COM	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	COM	-	-	-	-
11	337.00	Other Equipment	COM	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	DEM	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	DEM	-	-	-	-
16	366.00	Mains	DEM	-	-	-	-
17	367.00	Compressor Station Equipment	DEM	58,718	58,718	-	-
18	368.00	Measuring & Reg. Stat. Equip.	DEM	-	-	-	-
19	369.00	Communication Equipment	DEM	-	-	-	-
20	370.00	Other Equipment	DEM	-	-	-	-
21		Total Transmission Plant		\$ 58,718	\$ 58,718	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	DIST PLT	\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements	DIST PLT	-	-	-	-
25	376.00	Mains-Distribution	MIN SYS	13,360	7,929	-	5,431
26	378.00	Measuring & Reg. Equip. - General	DEM	20,749	20,749	-	-
27	379.00	City Gas Check Stations	DEM	-	-	-	-
28	380.00	Services	CUST	-	-	-	-
29	381.00	Meters	CUST	-	-	-	-
30	382.00	Meter Installations	CUST	-	-	-	-
31	383.00	House Regulators	CUST	-	-	-	-
32	384.00	House Regulator Installations	CUST	-	-	-	-
33	385.00	Ind Measuring Regulation	DEM	-	-	-	-
34	387.00	Other Equipment	DIST PLT	-	-	-	-
35		Total Distribution Plant		\$ 34,109	\$ 28,678	\$ -	\$ 5,431
36		General Plant					
37	389.00	Land & Land Rights	PLT XGEN	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	PLT XGEN	-	-	-	-
39	391.00	Office Furniture & Equipment	PLT XGEN	18,308	17,144	-	1,164
40	392.00	Transportation Equipment	PLT XGEN	5,665	5,305	-	360
41	393.00	Stores Equipment	PLT XGEN	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	PLT XGEN	1,400	1,311	-	89
43	395.00	Laboratory Equipment	PLT XGEN	-	-	-	-
44	396.00	Power Operated Equipment	PLT XGEN	-	-	-	-
45	397.00	Communication Equipment	PLT XGEN	-	-	-	-
46	398.00	Miscellaneous Equipment	PLT XGEN	-	-	-	-
47	399.00	Other Tangible Property	PLT XGEN	-	-	-	-
48		Total General Plant		\$ 25,373	\$ 23,760	\$ -	\$ 1,613
49		Intangible Plant					
50	301.00	Organization	PLT XINT	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	PLT XINT	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	PLT XINT	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL DEPRECIATION EXPENSE		\$ 118,200	\$ 111,156	\$ -	\$ 7,044

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION FACTORS - ABSOLUTE VALUES - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Demand	DEM	1	1	-	-
2		Commodity	COM	1	-	1	-
3		Customer	CUST	1	-	-	1
4		Distribution O&M	DIST OM	7,407	7,403	-	4
5		Original Cost Distribution Plant	DIST PLT	1,161,399	917,010	-	244,389
6		Net Plant	NET PLT	3,527,579	3,290,113	-	237,466
7		Rate Base	RB	3,167,561	2,953,231	-	214,330
8		Original Cost Plant Excl. General	PLT XGEN	3,844,733	3,600,344	-	244,389
9		Original Cost Plant Total	OCPLT	4,108,336	3,847,191	-	261,145
10		Total Revenue Requirement	REV REQ	37,191,886	8,836,713	19,560,808	8,794,364
11		Minimum System	MIN SYS	100%	59%	0%	41%
12		Plant Excluding Intangible	PLT XINT	3,527,579	3,290,113	-	237,466
13		Total O&M Excl. Gas	OM XGAS	8,844	8,627	-	217
14		O&M Excl. A&G & Cost of Gas	OM XAG	8,844	8,627	-	217

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
FUNCTIONALIZATION FACTORS - RELATIVE VALUES - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	FUNCT. FACTOR (D)	TOTAL COMPANY (E)	DEMAND (F)	COMMODITY (G)	CUSTOMER (H)
1		Demand	DEM	100.00%	100.00%	0.00%	0.00%
2		Commodity	COM	100.00%	0.00%	100.00%	0.00%
3		Customer	CUST	100.00%	0.00%	0.00%	100.00%
4		Distribution O&M	DIST OM	100.00%	99.94%	0.00%	0.06%
5		Original Cost Distribution Plant	DIST PLT	100.00%	78.96%	0.00%	21.04%
6		Net Plant	NET PLT	100.00%	93.27%	0.00%	6.73%
7		Rate Base	RB	100.00%	93.23%	0.00%	6.77%
8		Original Cost Plant Excl. General	PLT XGEN	100.00%	93.64%	0.00%	6.36%
9		Original Cost Plant Total	OCPLT	100.00%	93.64%	0.00%	6.36%
10		Total Revenue Requirement	REV REQ	100.00%	23.76%	52.59%	23.65%
11		Minimum System	MIN SYS	100.00%	59.35%	0.00%	40.65%
12		Plant Excluding Intangible	PLT XINT	100.00%	93.27%	0.00%	6.73%
13		Total O&M Excl. Gas	OM XGAS	100.00%	97.54%	0.00%	2.46%
14		O&M Excl. A&G & Cost of Gas	OM XAG	100.00%	97.54%	0.00%	2.46%

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SUMMARY OF COST ALLOCATION TO CUSTOMER CLASSES
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	DESCRIPTION (B)	TOTAL COMPANY (C)	SMALL GENERAL SERVICE (D)	GENERAL SERVICE (E)	LARGE GENERAL SERVICE (F)
1	O&M Expense				
2	Operating Expense - Production	\$ 298	\$ 117	\$ 73	\$ 109
3	Operating Expense - Transmission	1,224	815	409	-
4	Operating Expense - Distribution	2,324,982	1,648,969	444,017	231,996
5	Operating Expense - Customer Accounting	350,000	330,255	19,215	530
6	Operating Expense - Customer Services	7,247	6,838	398	11
7	Operating Expense - Administrative & General	5,742,394	4,241,497	1,014,492	486,405
8	Maintenance Expense - Distribution	349,791	258,500	60,767	30,524
9	Total O&M Expense Excl. Cost of Gas	8,775,936	6,486,991	1,539,372	749,573
10	Cost of Gas	19,355,789	12,754,420	5,703,618	897,751
11	Depreciation & Amortization	3,240,669	2,422,027	589,895	228,747
12	Taxes Other than Income Taxes	1,548,264	1,158,218	287,790	102,256
13	Income Taxes	143,827	99,689	39,366	4,773
14	Total Operating Expenses	33,064,485	22,921,344	8,160,041	1,983,099
15	Base Rate Revenues	13,859,725	9,606,398	3,793,426	459,901
16	Gas Cost Revenues	19,355,789	12,754,420	5,703,618	897,751
17	Gross Receipts Tax Revenue	-	-	-	-
18	Excise Tax Revenue	-	-	-	-
19	Contract Revenues	1,096,572	-	328,860	767,712
20	Other Revenues	94,152	65,258	25,770	3,124
21	Total Revenues	34,406,238	22,426,076	9,851,674	2,128,488
22	NET OPERATING INCOME	\$ 1,341,753	\$ (495,268)	\$ 1,691,633	\$ 145,388
23	Total Rate Base	\$ 47,659,757	\$ 35,026,009	\$ 9,158,578	\$ 3,475,170
24	Rate of Return	8.66%	8.66%	8.66%	8.66%
25	Required Operating Income	\$ 4,127,335	\$ 3,033,252	\$ 793,133	\$ 300,950
26	INCOME DEFICIENCY	\$ 2,785,581	\$ 3,528,520	\$ (898,500)	\$ 155,561
27	Gross Revenue Conversion Factor	1.27	1.27	1.27	1.27
28	REVENUE DEFICIENCY	\$ 3,526,053	\$ 4,466,482	\$ (1,137,342)	\$ 196,913
29	Total Revenue Requirement	37,932,292	26,892,559	8,714,332	2,325,401
30	Less: Cost of Gas (Recovered in Rider)	(19,355,789)	(12,754,420)	(5,703,618)	(897,751)
31	Less: Gross Receipts Tax Revenue (Recovered in Rider)	-	-	-	-
32	Less: Excise Tax (Recovered in Rider)	-	-	-	-
33	Less: Contract Rates	(1,096,572)	-	(328,860)	(767,712)
34	Less: Other Revenues	(94,152)	(65,258)	(25,770)	(3,124)
35	Base Rate Revenue Requirement	\$ 17,385,778	\$ 14,072,880	\$ 2,656,084	\$ 656,814
36	Base Rate Increases at COSS	\$ 3,526,053	\$ 4,466,482	\$ (1,137,342)	\$ 196,913
36	Base Rate Increases at COSS	25.4%	46.5%	-30.0%	42.8%
37	REQUESTED BASE RATE REVENUES	\$ 17,385,676	\$ 12,484,244	\$ 4,379,806	\$ 521,626
38	Base Rate Increases at Proposed Rates	\$ 3,525,951	\$ 2,877,846	\$ 586,380	\$ 61,725
39	Base Rate Increases at Proposed Rates	25.4%	30.0%	15.5%	13.4%
40	Base Rate Increase at Proposed Rates (Incl. Contract)	\$ 3,525,951	\$ 2,877,846	\$ 586,380	\$ 61,725
41	Base Rate Increase at Proposed Rates (Incl. Contract)	23.6%	30.0%	14.2%	5.0%

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SUMMARY OF COST ALLOCATION TO CUSTOMER CLASSES
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	DESCRIPTION (B)	TOTAL COMPANY (C)	SMALL GENERAL SERVICE (D)	GENERAL SERVICE (E)	LARGE GENERAL SERVICE (F)
1	Rate Base as of Date Certain	47,659,757	35,026,009	9,158,578	3,475,170
2	Current Operating Revenues				
3	Base Rate Revenue	13,859,725	9,606,398	3,793,426	459,901
4	Gas Costs	19,355,789	12,754,420	5,703,618	897,751
5	Gross Receipts Tax Revenue	-	-	-	-
6	Excise Tax Revenue	-	-	-	-
7	Contract Revenues	1,096,572	-	328,860	767,712
8	Other	94,152	65,258	25,770	3,124
9	Total Operating Revenues	34,406,238	22,426,076	9,851,674	2,128,488
10	O&M Expense				
11	Operating Expense - Production	\$ 298	\$ 117	\$ 73	\$ 109
12	Operating Expense - Transmission	1,224	815	409	-
13	Operating Expense - Distribution	2,324,982	1,648,969	444,017	231,996
14	Operating Expense - Customer Accounting	350,000	330,255	19,215	530
15	Operating Expense - Customer Services	7,247	6,838	398	11
16	Operating Expense - Administrative & General	5,742,394	4,241,497	1,014,492	486,405
17	Maintenance Expense - Distribution	349,791	258,500	60,767	30,524
18	Total O&M Expense Excl. Cost of Gas	\$ 8,775,936	\$ 6,486,991	\$ 1,539,372	\$ 749,573
19	Cost of Gas	19,355,789	12,754,420	5,703,618	897,751
20	Depreciation & Amortization	3,240,669	2,422,027	589,895	228,747
21	Taxes Other than Income Taxes	1,548,264	1,158,218	287,790	102,256
22	Income Taxes	143,827	99,689	39,366	4,773
23	Total Operating Expenses	33,064,485	22,921,344	8,160,041	1,983,099
24	Net Operating Income	1,341,753	(495,268)	1,691,633	145,388
25	Required Operating Income	4,127,335	3,033,252	793,133	300,950
26	Income Deficiency	2,785,581	3,528,520	(898,500)	155,561
27	Gross Revenue Conversion Factor	1.266	1.266	1.266	1.266
28	Revenue Increase Required	\$ 3,526,053	\$ 4,466,482	\$ (1,137,342)	\$ 196,913
29	Revenue Requirement	\$ 37,932,292	\$ 26,892,559	\$ 8,714,332	\$ 2,325,401

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SUMMARY OF COST ALLOCATION TO CUSTOMER CLASSES
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	DESCRIPTION (B)	TOTAL COMPANY (C)	SMALL GENERAL SERVICE (D)	GENERAL SERVICE (E)	LARGE GENERAL SERVICE (F)
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NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SUMMARY OF COST ALLOCATION OF DEMAND-FUNCTIONALIZED COSTS TO CUSTOMER CLASSES
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	DESCRIPTION (B)	TOTAL COMPANY (C)	SMALL GENERAL SERVICE (D)	GENERAL SERVICE (E)	LARGE GENERAL SERVICE (F)
1	O&M Expense				
2	Operating Expense - Production	\$ -	\$ -	\$ -	\$ -
3	Operating Expense - Transmission	1,224	815	409	-
4	Operating Expense - Distribution	1,409,092	784,748	393,734	230,610
5	Operating Expense - Customer Accounting	-	-	-	-
6	Operating Expense - Customer Services	-	-	-	-
7	Operating Expense - Administrative & General	3,081,012	1,730,553	868,276	482,183
8	Maintenance Expense - Distribution	185,093	103,093	51,725	30,275
9	Total O&M Expense Excl. Cost of Gas	4,676,421	2,619,209	1,314,145	743,067
10	Cost of Gas	-	-	-	-
11	Depreciation & Amortization	1,441,196	814,075	408,449	218,673
12	Taxes Other than Income Taxes	841,807	494,368	248,041	99,398
13	Income Taxes	76,641	42,926	21,537	12,178
14	Total Operating Expenses	\$ 7,036,066	\$ 3,970,577	\$ 1,992,172	\$ 1,073,316
15	Net Plant in Service	\$ 25,102,242	\$ 14,327,501	\$ 7,188,590	\$ 3,586,151
16	Other Rate Base	(1,836,360)	(1,058,663)	(531,167)	(246,530)
17	Total Rate Base	\$ 23,265,882	\$ 13,268,838	\$ 6,657,423	\$ 3,339,621
18	Rate of Return	8.66%	8.66%	8.66%	8.66%
19	Return on Rate Base	\$ 2,014,825	\$ 1,149,081	\$ 576,533	\$ 289,211
20	Total Demand-Functionalized Income Requirement	\$ 9,050,891	\$ 5,119,658	\$ 2,568,705	\$ 1,362,527
21	Gross-Up Factor	1.02	1.02	1.02	1.02
22	Total Demand-Functionalized Revenue Requirement	\$ 9,231,073	\$ 5,221,579	\$ 2,619,842	\$ 1,389,652
21	Total Demand Billing Determinants (Mcf)	6,587,352	2,580,037	1,607,572	2,399,744
23	COSS-Based Avg. Rate per Mcf	\$ 1.40	\$ 2.02	\$ 1.63	\$ 0.58

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SUMMARY OF COST ALLOCATION OF COMMODITY-FUNCTIONALIZED COSTS TO CUSTOMER CLASSES
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	DESCRIPTION (B)	TOTAL COMPANY (C)	SMALL GENERAL SERVICE (D)	GENERAL SERVICE (E)	LARGE GENERAL SERVICE (F)
1	O&M Expense				
2	Operating Expense - Production	\$ 298	\$ 117	\$ 73	\$ 109
3	Operating Expense - Transmission	-	-	-	-
4	Operating Expense - Distribution	-	-	-	-
5	Operating Expense - Customer Accounting	-	-	-	-
6	Operating Expense - Customer Services	-	-	-	-
7	Operating Expense - Administrative & General	551	216	134	201
8	Maintenance Expense - Distribution	-	-	-	-
9	Total O&M Expense Excl. Cost of Gas	849	332	207	309
10	Cost of Gas	19,355,856	7,581,016	4,723,587	7,051,253
11	Depreciation & Amortization	5,081	1,990	1,240	1,851
12	Taxes Other than Income Taxes	5,053	1,990	1,240	1,822
13	Income Taxes	14	5	3	5
14	Total Operating Expenses	\$ 19,366,852	\$ 7,585,334	\$ 4,726,277	\$ 7,055,241
15	Net Plant in Service	\$ 66,628	\$ 26,096	\$ 16,260	\$ 24,272
16	Other Rate Base	(8,118)	(3,180)	(1,981)	(2,957)
17	Total Rate Base	\$ 58,510	\$ 22,916	\$ 14,279	\$ 21,315
18	Rate of Return	8.66%	8.66%	8.66%	8.66%
19	Return on Rate Base	\$ 5,067	\$ 1,985	\$ 1,237	\$ 1,846
20	Total Commodity-Functionalized Income Requirement	\$ 19,371,919	\$ 7,587,319	\$ 4,727,514	\$ 7,057,087
21	Gross-Up Factor	1.02	1.02	1.02	1.02
22	Total Commodity-Functionalized Revenue Requirement	\$ 19,757,569	\$ 7,738,365	\$ 4,821,628	\$ 7,197,577
21	Total Demand Billing Determinants (Mcf)	6,587,352	2,580,037	1,607,572	2,399,744
23	COSS-Based Avg. Rate per Mcf (Includes COG)	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SUMMARY OF COST ALLOCATION OF CUSTOMER-FUNCTIONALIZED COSTS TO CUSTOMER CLASSES
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	DESCRIPTION (B)	TOTAL COMPANY (C)	SMALL GENERAL SERVICE (D)	GENERAL SERVICE (E)	LARGE GENERAL SERVICE (F)
1	O&M Expense				
2	Operating Expense - Production	\$ -	\$ -	\$ -	\$ -
3	Operating Expense - Transmission	-	-	-	-
4	Operating Expense - Distribution	915,890	864,221	50,283	1,386
5	Operating Expense - Customer Accounting	350,000	330,255	19,215	530
6	Operating Expense - Customer Services	7,247	6,838	398	11
7	Operating Expense - Administrative & General	2,660,831	2,510,729	146,082	4,021
8	Maintenance Expense - Distribution	164,698	155,406	9,042	249
9	Total O&M Expense Excl. Cost of Gas	4,098,666	3,867,450	225,020	6,197
10	Cost of Gas	-	-	-	-
11	Depreciation & Amortization	1,794,392	1,605,963	180,207	8,223
12	Taxes Other than Income Taxes	701,404	661,859	38,509	1,036
13	Income Taxes	67,172	63,383	3,688	102
14	Total Operating Expenses	\$ 6,661,634	\$ 6,198,655	\$ 447,423	\$ 15,557
15	Net Plant in Service	\$ 26,038,404	\$ 23,330,994	\$ 2,589,984	\$ 117,426
16	Other Rate Base	(1,703,040)	(1,596,740)	(103,108)	(3,191)
17	Total Rate Base	\$ 24,335,365	\$ 21,734,254	\$ 2,486,876	\$ 114,235
18	Rate of Return	8.66%	8.66%	8.66%	8.66%
19	Return on Rate Base	\$ 2,107,443	\$ 1,882,186	\$ 215,363	\$ 9,893
20	Total Customer-Functionalized Income Requirement	\$ 8,769,077	\$ 8,080,841	\$ 662,787	\$ 25,450
21	Gross-Up Factor	1.02	1.02	1.02	1.02
22	Total Customer-Functionalized Revenue Requirement	\$ 8,943,649	\$ 8,241,712	\$ 675,981	\$ 25,956
21	Total Demand Billing Determinants (Bills)	348,885	329,203	19,154	528
23	COSS-Based Avg. Rate per Bill	\$ 25.63	\$ 25.04	\$ 35.29	\$ 49.16

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SUMMARY OF COST ALLOCATION TO CUSTOMER CLASSES
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	DESCRIPTION (B)	TOTAL COMPANY (C)	SMALL GENERAL SERVICE (D)	GENERAL SERVICE (E)	LARGE GENERAL SERVICE (F)
1	Total Revenues	\$ 34,406,238	\$ 22,426,076	\$ 9,851,674	\$ 2,128,488
2	Less: Gas Cost Revenues (Recovered in Rider)	(19,355,789)	(12,754,420)	(5,703,618)	(897,751)
3	Less: Excise Tax Revenues (Recovered in Rider)	-	-	-	-
4	Less: Gross Receipts Tax Revenues (Recovered in Rider)	-	-	-	-
5	Less: Other Revenues	(94,152)	(65,258)	(25,770)	(3,124)
6	Less: Contract Revenues	(1,096,572)	-	(328,860)	(767,712)
7	Base Rate Revenues	13,859,725	9,606,398	3,793,426	459,901
8	Check to Current Proof of Revenue	13,859,725	9,606,398	3,793,426	459,901
9	Difference	-	-	-	-
10	Total Revenue Requirement	\$ 37,932,292	\$ 26,892,559	\$ 8,714,332	\$ 2,325,401
11	Less: Gas Cost (Recovered in Rider)	(19,355,789)	(12,754,420)	(5,703,618)	(897,751)
12	Less: Gross Receipts Tax Revenues (Recovered in Rider)	-	-	-	-
13	Less: Excise Tax Revenues (Recovered in Rider)	-	-	-	-
14	Less: Other Revenues	(94,152)	(65,258)	(25,770)	(3,124)
15	Total Base Rate Revenue Requirement	\$ 18,482,351	\$ 14,072,880	\$ 2,984,944	\$ 1,424,526
16	Base Rate Revenue Requirement Increase - \$	\$ 4,622,625	\$ 4,466,482	\$ (808,482)	\$ 964,625
17	Base Rate Revenue Requirement Increase - %	33.35%	46.49%	-21.31%	209.75%

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SUMMARY OF COST ALLOCATION TO CUSTOMER CLASSES
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	DESCRIPTION (B)	TOTAL COMPANY (C)	SMALL GENERAL SERVICE (D)	GENERAL SERVICE (E)	LARGE GENERAL SERVICE (F)
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NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
SUMMARY OF RATE BASE ALLOCATION TO CUSTOMER CLASSES
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	DESCRIPTION (B)	ALLOC. FACTOR (C)	TOTAL COMPANY (D)	SMALL GENERAL SERVICE (E)	GENERAL SERVICE (F)	LARGE GENERAL SERVICE (G)
1	Original Cost Plant in Service		\$ 81,400,317	\$ 59,774,090	\$ 15,530,486	\$ 6,095,741
2	Reserve for Accumulated Depr.		30,193,042	22,089,499	5,735,652	2,367,891
3	Net Plant		51,207,275	37,684,591	9,794,834	3,727,850
4	Working Capital Allowance		2,518,358	1,862,042	440,545	215,772
5	CIAC		-	-	-	-
6	Gas in Storage		-	-	-	-
7	Customer Deposits		(83,905)	(68,914)	(14,215)	(776)
8	Customer Advances		-	-	-	-
9	Salvage Value		-	-	-	-
10	Asset Retirement Obligation		(1,633,306)	(1,250,615)	(257,676)	(125,016)
11	PIPP Deferred Asset		-	-	-	-
12	Deferred Income Taxes		(2,581,974)	(1,964,568)	(432,907)	(184,500)
13	Excess Deferred Income Taxes		(2,312,691)	(1,751,729)	(401,980)	(158,982)
14	Unamortized Rate Case Expenses		546,000	515,202	29,976	822
15	TOTAL RATE BASE		\$ 47,659,757	\$ 35,026,009	\$ 9,158,578	\$ 3,475,170

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED PLANT IN SERVICE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds	0	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	0	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	0	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	0	-	-	-	-
6	330.00	Gas Wells - Well Construction	0	-	-	-	-
7	331.00	Gas Wells - Well Equipment	0	-	-	-	-
8	332.00	Field Lines	0	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	0	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	0	-	-	-	-
11	337.00	Other Equipment	0	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	MAX DEM	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	MAX DEM	-	-	-	-
16	366.00	Mains	MAX DEM	-	-	-	-
17	367.00	Compressor Station Equipment	MAX DEM	-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.	MAX DEM	-	-	-	-
19	369.00	Communication Equipment	MAX DEM	-	-	-	-
20	370.00	Other Equipment	MAX DEM	-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	MAX DEM	\$ 638,842	\$ 355,462	\$ 178,347	\$ 105,033
24	375.00	Structures & Improvements	MAX DEM	-	-	-	-
25	376.00	Mains-Distribution	MAX DEM	23,374,948	13,006,202	6,525,650	3,843,096
26	378.00	Measuring & Reg. Equip. - General	MAX DEM	3,553,866	1,977,429	992,143	584,294
27	379.00	City Gas Check Stations	MAX DEM	205,335	114,252	57,324	33,759
28	380.00	Services	0	-	-	-	-
29	381.00	Meters	0	-	-	-	-
30	382.00	Meter Installations	0	-	-	-	-
31	383.00	House Regulators	0	-	-	-	-
32	384.00	House Regulator Installations	0	-	-	-	-
33	385.00	Ind Measuring Regulation	MAX DEM	1,323,503	736,419	369,486	217,598
34	387.00	Other Equipment	MAX DEM	11,739	6,532	3,277	1,930
35		Total Distribution Plant		\$ 29,108,233	\$ 16,196,296	\$ 8,126,227	\$ 4,785,710

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED PLANT IN SERVICE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights	MAX DEM	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	MAX DEM	922,288	513,176	257,478	151,634
39	391.00	Office Furniture & Equipment	MAX DEM	2,799,654	1,557,773	781,587	460,294
40	392.00	Transportation Equipment	MAX DEM	1,086,006	604,272	303,183	178,551
41	393.00	Stores Equipment	MAX DEM	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	MAX DEM	286,503	159,415	79,984	47,104
43	395.00	Laboratory Equipment	MAX DEM	38,918	21,655	10,865	6,399
44	396.00	Power Operated Equipment	MAX DEM	887,196	493,651	247,681	145,865
45	397.00	Communication Equipment	MAX DEM	18,079	10,059	5,047	2,972
46	398.00	Miscellaneous Equipment	MAX DEM	-	-	-	-
47	399.00	Other Tangible Property	MAX DEM	-	-	-	-
48		Total General Plant		\$ 6,038,644	\$ 3,360,000	\$ 1,685,825	\$ 992,819
49		Intangible Plant					
50	301.00	Organization	MAX DEM	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	MAX DEM	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	MAX DEM	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ORIGINAL PLANT IN SERVICE		<u>\$ 35,146,877</u>	<u>\$ 19,556,296</u>	<u>\$ 9,812,052</u>	<u>\$ 5,778,529</u>

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED ACCUMULATED DEPRECIATION - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)			
1		Production Plant								
2	325.20	Producing Leaseholds	0	\$ -	\$ -	\$ -	\$ -			
3	326.00	Gas Well Structures	0	-	-	-	-			
4	327.00	Field Compressor Stat. Struct.	0	-	-	-	-			
5	328.00	Field Measuring & Reg. Stat. Struct.	0	-	-	-	-			
6	330.00	Gas Wells - Well Construction	0	-	-	-	-			
7	331.00	Gas Wells - Well Equipment	0	-	-	-	-			
8	332.00	Field Lines	0	-	-	-	-			
9	333.00	Field Compressor Stat. Equip.	0	-	-	-	-			
10	334.00	Field Measuring & Reg. Stat. Equip.	0	-	-	-	-			
11	337.00	Other Equipment	0	-	-	-	-			
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -			
13		Transmission Plant								
14	365.10	Rights-of-Way	MAX DEM	\$ -	\$ -	\$ -	\$ -			
15	365.20	Structures & Improvements	MAX DEM	-	-	-	-			
16	366.00	Mains	MAX DEM	-	-	-	-			
17	367.00	Compressor Station Equipment	MAX DEM	-	-	-	-			
18	368.00	Measuring & Reg. Stat. Equip.	MAX DEM	-	-	-	-			
19	369.00	Communication Equipment	MAX DEM	-	-	-	-			
20	370.00	Other Equipment	MAX DEM	-	-	-	-			
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -			
22		Distribution Plant								
23	374.00	Land & Land Rights	MAX DEM	\$ 57,414	\$ 31,946	\$ 16,028	\$ 9,440			
24	375.00	Structures & Improvements	MAX DEM	-	-	-	-			
25	376.00	Mains-Distribution	MAX DEM	7,580,704	4,218,027	2,116,326	1,246,350			
26	378.00	Measuring & Reg. Equip. - General	MAX DEM	1,955,939	1,088,316	546,045	321,578			
27	379.00	City Gas Check Stations	MAX DEM	15,003	8,348	4,188	2,467			
28	380.00	Services	0	-	-	-	-			
29	381.00	Meters	0	-	-	-	-			
30	382.00	Meter Installations	0	-	-	-	-			
31	383.00	House Regulators	0	-	-	-	-			
32	384.00	House Regulator Installations	0	-	-	-	-			
33	385.00	Ind Measuring Regulation	MAX DEM	1,168,692	650,279	326,267	192,146			
34	387.00	Other Equipment	MAX DEM	10,378	5,775	2,897	1,706			
35		Total Distribution Plant		\$ 10,788,130	\$ 6,002,692	\$ 3,011,753	\$ 1,773,686			

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED ACCUMULATED DEPRECIATION - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights	MAX DEM	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	MAX DEM	311,094	173,097	86,849	51,147
39	391.00	Office Furniture & Equipment	MAX DEM	833,862	463,975	232,792	137,096
40	392.00	Transportation Equipment	MAX DEM	776,910	432,286	216,892	127,732
41	393.00	Stores Equipment	MAX DEM	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	MAX DEM	179,230	99,727	50,036	29,467
43	395.00	Laboratory Equipment	MAX DEM	15,613	8,687	4,359	2,567
44	396.00	Power Operated Equipment	MAX DEM	421,970	234,791	117,803	69,376
45	397.00	Communication Equipment	MAX DEM	7,938	4,417	2,216	1,305
46	398.00	Miscellaneous Equipment	MAX DEM	-	-	-	-
47	399.00	Other Tangible Property	MAX DEM	-	-	-	-
48		Total General Plant		\$ 2,546,618	\$ 1,416,980	\$ 710,946	\$ 418,692
49		Intangible Plant					
50	301.00	Organization	MAX DEM	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	MAX DEM	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	MAX DEM	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ACCUMULATED DEPRECIATION		\$ 13,334,748	\$ 7,419,671	\$ 3,722,699	\$ 2,192,378

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED NET PLANT - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds		\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures		-	-	-	-
4	327.00	Field Compressor Stat. Struct.		-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.		-	-	-	-
6	330.00	Gas Wells - Well Construction		-	-	-	-
7	331.00	Gas Wells - Well Equipment		-	-	-	-
8	332.00	Field Lines		-	-	-	-
9	333.00	Field Compressor Stat. Equip.		-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.		-	-	-	-
11	337.00	Other Equipment		-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way		\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements		-	-	-	-
16	366.00	Mains		-	-	-	-
17	367.00	Compressor Station Equipment		-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.		-	-	-	-
19	369.00	Communication Equipment		-	-	-	-
20	370.00	Other Equipment		-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights		\$ 581,428	\$ 323,516	\$ 162,319	\$ 95,593
24	375.00	Structures & Improvements		-	-	-	-
25	376.00	Mains-Distribution		15,794,244	8,788,175	4,409,323	2,596,745
26	378.00	Measuring & Reg. Equip. - General		1,597,927	889,113	446,098	262,717
27	379.00	City Gas Check Stations		190,332	105,904	53,136	31,293
28	380.00	Services		-	-	-	-
29	381.00	Meters		-	-	-	-
30	382.00	Meter Installations		-	-	-	-
31	383.00	House Regulators		-	-	-	-
32	384.00	House Regulator Installations		-	-	-	-
33	385.00	Ind Measuring Regulation		154,811	86,139	43,219	25,453
34	387.00	Other Equipment		1,361	757	380	224
35		Total Distribution Plant		\$ 18,320,103	\$ 10,193,604	\$ 5,114,475	\$ 3,012,024

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED NET PLANT - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights		\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements		611,195	340,079	170,629	100,487
39	391.00	Office Furniture & Equipment		1,965,791	1,093,798	548,796	323,197
40	392.00	Transportation Equipment		309,096	171,986	86,291	50,819
41	393.00	Stores Equipment		-	-	-	-
42	394.00	Tools, Shop & Garage Equipment		107,272	59,688	29,948	17,637
43	395.00	Laboratory Equipment		23,305	12,967	6,506	3,832
44	396.00	Power Operated Equipment		465,226	258,860	129,879	76,488
45	397.00	Communication Equipment		10,140	5,642	2,831	1,667
46	398.00	Miscellaneous Equipment		-	-	-	-
47	399.00	Other Tangible Property		-	-	-	-
48		Total General Plant		\$ 3,492,026	\$ 1,943,020	\$ 974,879	\$ 574,127
49		Intangible Plant					
50	301.00	Organization		\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents		-	-	-	-
52	303.00	Miscellaneous Intangible Plant		-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL NET PLANT IN SERVICE		<u>\$ 21,812,129</u>	<u>\$ 12,136,624</u>	<u>\$ 6,089,353</u>	<u>\$ 3,586,151</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED OTHER RATE BASE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Working Capital Allowance	MAX DEM	\$ 1,301,003	\$ 723,899	\$ 363,205	\$ 213,899
2		CIAC	MAX DEM	-	-	-	-
3		Gas in Storage	MAX DEM	-	-	-	-
4		Customer Deposits	0	-	-	-	-
5		Customer Advances	0	-	-	-	-
6		Salvage Value	MAX DEM	-	-	-	-
7		Asset Retirement Obligation	MAX DEM	(747,192)	(415,750)	(208,596)	(122,846)
8		PIPP Deferred Asset	MAX DEM	-	-	-	-
9		Deferred Income Taxes	MAX DEM	(1,103,088)	(613,776)	(307,952)	(181,360)
10		Excess Deferred Income Taxes	MAX DEM	(950,201)	(528,707)	(265,270)	(156,223)
11		Unamortized Rate Case Expenses	0	-	-	-	-
12		TOTAL OTHER RATE BASE		\$ (1,499,478)	\$ (834,334)	\$ (418,614)	\$ (246,530)

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED OPERATING EXPENSES - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Expenses - Gas Supply					
2	804.00	Gas Cost	0	\$ -	\$ -	\$ -	\$ -
3		Total Gas Supply Expense		\$ -	\$ -	\$ -	\$ -
4		Expenses - Production					
5	758.00	Gas Well Royalties	0	\$ -	\$ -	\$ -	\$ -
6		Total Production Expense		\$ -	\$ -	\$ -	\$ -
7		Expenses - Transmission					
8	860.00	Rents	MAX DEM	\$ -	\$ -	\$ -	\$ -
9		Total Transmission Expense		\$ -	\$ -	\$ -	\$ -
10		Expenses - Distribution					
11	870.00	Operation Supervision & Engineering	MAX DEM	\$ 236,638	\$ 131,669	\$ 66,063	\$ 38,906
12	874.00	Mains & Service Expense	MAX DEM	870,693	484,468	243,074	143,151
13	875.00	Dist Meas and Reg Stations	MAX DEM	92,615	51,533	25,856	15,227
14	877.00	Measuring & Regulating Expenses	MAX DEM	-	-	-	-
15	881.00	ROW	MAX DEM	24,853	13,829	6,938	4,086
16	878.00	Meter & House Regulator Expense	0	-	-	-	-
17	879.00	Customer Installation Expense	0	-	-	-	-
18	880.00	Other Expenses	MAX DEM	177,844	98,955	49,649	29,239
19		Total Distribution Expense		\$ 1,402,643	\$ 780,453	\$ 391,580	\$ 230,610
20		Expenses - Customer Accounting					
21	901.00	Supervision	0	\$ -	\$ -	\$ -	\$ -
22	902.00	Meter Reading Expenses	0	-	-	-	-
23	903.00	Customer Records & Collection	0	-	-	-	-
24	904.00	Uncollectible Accounts	0	-	-	-	-
25	905.00	Miscellaneous	0	-	-	-	-
26		Total Customer Acct. Expense		\$ -	\$ -	\$ -	\$ -
27		Expenses - Customer Services					
28	909.00	Supervision	0	\$ -	\$ -	\$ -	\$ -
29	910.00	Customer Assistance Expense	0	-	-	-	-
30	913.00	Informational Advertising Expense	0	-	-	-	-
31	912.00	Demo./Selling-Mkt. Development	0	-	-	-	-
32	915.00	Market Development-Supervision	0	-	-	-	-
33	916.00	Miscellaneous	0	-	-	-	-
34		Total Customer Services Expense		\$ -	\$ -	\$ -	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED OPERATING EXPENSES - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
35		Expenses - Administrative and General					
36	920.00	Administrative & General Salaries	MAX DEM	\$ 974,947	\$ 542,477	\$ 272,179	\$ 160,292
37	921.00	General office	MAX DEM	506,061	281,581	141,279	83,202
38	930.00	GNI Shared Services	MAX DEM	1,094,380	608,931	305,521	179,928
39	922.00	Administrative Expense Tsfd. (Cr.)	MAX DEM	(565,850)	(314,848)	(157,970)	(93,032)
40	923.00	Outside Services Employed	MAX DEM	166,944	92,891	46,606	27,447
41	924.00	Property & Liability Insurance	MAX DEM	145,587	81,007	40,644	23,936
42	925.00	Injuries & Damages	MAX DEM	13,016	7,242	3,634	2,140
43	926.10	Pensions (401k)	MAX DEM	73,687	41,000	20,571	12,115
44	926.20	Employee Benefits	MAX DEM	335,114	186,463	93,555	55,096
45	926.30	Vacation Accrual Expense	MAX DEM	-	-	-	-
46	928.00	Regulatory Commission Expense	MAX DEM	26,730	14,873	7,462	4,395
47	930.10	General and advertising expenses	MAX DEM	21,087	11,733	5,887	3,467
48	930.20	Miscellaneous general expenses	MAX DEM	8,626	4,800	2,408	1,418
49	930.30	Rate Case Expenses	MAX DEM	56,972	31,700	15,905	9,367
50	931.00	Rent	MAX DEM	75,490	42,004	21,075	12,411
51		Total A&G Expense		\$ 2,932,791	\$ 1,631,853	\$ 818,756	\$ 482,183
52		Maintenance - Transmission					
53	865.00	Maintenance of meas. & reg station equip	MAX DEM	\$ -	\$ -	\$ -	\$ -
54	867.00	Maintenance of Other Equipment	MAX DEM	-	-	-	-
55		Total Transmission Maint. Expense		\$ -	\$ -	\$ -	\$ -
56		Maintenance - Distribution					
57	864.00	Maintenance of Compressor Station Equip	MAX DEM	\$ -	\$ -	\$ -	\$ -
58	886.00	Maintenance of Structures & Improvement:	MAX DEM	6,923	3,852	1,933	1,138
59	887.00	Maintenance of Mains	MAX DEM	12,060	6,710	3,367	1,983
60	892.00	Maintenance of Services	0	-	-	-	-
61	889.00	Measuring & Reg Station Equip	MAX DEM	(1,680)	(935)	(469)	(276)
62	891.00	Maintenance of Measuring & reg station eq	MAX DEM	43,641	24,283	12,183	7,175
63	893.00	Maintenance of Meters & House Reg	0	-	-	-	-
64	894.00	Maintenance of Other Equipment	MAX DEM	123,196	68,548	34,393	20,255
65		Total Dist. Maint. Expense		\$ 184,140	\$ 102,458	\$ 51,407	\$ 30,275
66		Maintenance - A&G					
67	932.00	Maintenance of General Plant	MAX DEM	\$ -	\$ -	\$ -	\$ -
68		Total A&G Maint. Expense		\$ -	\$ -	\$ -	\$ -
69		Total O&M Expense		\$ 4,519,574	\$ 2,514,765	\$ 1,261,742	\$ 743,067

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED TAX EXPENSE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Taxes Other than Income					
2	408.10	Tax Expense - Allocated	MAX DEM	\$ -	\$ -	\$ -	\$ -
3	408.10	Tax Expense - Employer FICA	MAX DEM	101,864	56,679	28,438	16,748
4	408.10	Tax Expense - Federal & State Unemploye	MAX DEM	7,461	4,152	2,083	1,227
5	408.10	Tax Expense - Franchise	MAX DEM	-	-	-	-
6	408.10	Tax Expense - Sales and Use	0	-	-	-	-
7	408.10	Tax Expense - Other State & Local	MAX DEM	(1,647)	(917)	(460)	(271)
8	408.10	Tax Expenses Other Than Income - Utility	MAX DEM	-	-	-	-
9	408.10	Tax Expense - Real Estate	MAX DEM	19,830	11,034	5,536	3,260
10	408.10	Tax Expense - Personal Property	MAX DEM	474,873	264,227	132,572	78,074
11	408.10	Tax Expense - MCF Tax	0	-	-	-	-
12	408.10	Tax Expense - Gross Receipts Tax	0	-	-	-	-
13	408.10	Tax Expense - Highway Use Taxes	MAX DEM	1,725	960	482	284
14	408.10	Tax Expense - Production	MAX DEM	464	258	130	76
15	408.10	Tax Expense - Other Payroll	MAX DEM	-	-	-	-
16	408.20	Tax Expense - Other Income and Deduct - FI	MAX DEM	-	-	-	-
17	408.20	Tax Expense - Other Income and Deduct - FI	MAX DEM	-	-	-	-
18	408.20	Tax Expense - Other Income and Deduct - Ri	MAX DEM	-	-	-	-
19	408.20	Tax Expense - Non Utility - Real Estate	MAX DEM	-	-	-	-
20		Total Taxes Other than Income		\$ 604,571	\$ 336,393	\$ 168,780	\$ 99,398

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED DEPRECIATION EXPENSE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds	0	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	0	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	0	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	0	-	-	-	-
6	330.00	Gas Wells - Well Construction	0	-	-	-	-
7	331.00	Gas Wells - Well Equipment	0	-	-	-	-
8	332.00	Field Lines	0	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	0	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	0	-	-	-	-
11	337.00	Other Equipment	0	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	MAX DEM	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	MAX DEM	-	-	-	-
16	366.00	Mains	MAX DEM	-	-	-	-
17	367.00	Compressor Station Equipment	MAX DEM	2,627	1,462	733	432
18	368.00	Measuring & Reg. Stat. Equip.	MAX DEM	-	-	-	-
19	369.00	Communication Equipment	MAX DEM	2,640	1,469	737	434
20	370.00	Other Equipment	MAX DEM	-	-	-	-
21		Total Transmission Plant		\$ 5,267	\$ 2,931	\$ 1,470	\$ 866
22		Distribution Plant					
23	374.00	Land & Land Rights	MAX DEM	\$ 3,021	\$ 1,681	\$ 843	\$ 497
24	375.00	Structures & Improvements	MAX DEM	-	-	-	-
25	376.00	Mains-Distribution	MAX DEM	596,442	331,870	166,510	98,061
26	378.00	Measuring & Reg. Equip. - General	MAX DEM	130,607	72,672	36,462	21,473
27	379.00	City Gas Check Stations	MAX DEM	7,535	4,193	2,104	1,239
28	380.00	Services	0	-	-	-	-
29	381.00	Meters	0	-	-	-	-
30	382.00	Meter Installations	0	-	-	-	-
31	383.00	House Regulators	0	-	-	-	-
32	384.00	House Regulator Installations	0	-	-	-	-
33	385.00	Ind Measuring Regulation	MAX DEM	31,025	17,263	8,661	5,101
34	387.00	Other Equipment	MAX DEM	356	198	99	58
35		Total Distribution Plant		\$ 768,986	\$ 427,876	\$ 214,680	\$ 126,430

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED DEPRECIATION EXPENSE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
		General Plant					
36	389.00	Land & Land Rights	MAX DEM	\$ -	\$ -	\$ -	\$ -
37	390.00	Structures & Improvements	MAX DEM	34,398	19,140	9,603	5,655
38	391.00	Office Furniture & Equipment	MAX DEM	303,734	169,003	84,794	49,937
39	392.00	Transportation Equipment	MAX DEM	145,145	80,761	40,520	23,863
40	393.00	Stores Equipment	MAX DEM	-	-	-	-
41	394.00	Tools, Shop & Garage Equipment	MAX DEM	11,332	6,305	3,164	1,863
42	395.00	Laboratory Equipment	MAX DEM	2,543	1,415	710	418
43	396.00	Power Operated Equipment	MAX DEM	57,912	32,223	16,168	9,521
44	397.00	Communication Equipment	MAX DEM	723	402	202	119
45	398.00	Miscellaneous Equipment	0	-	-	-	-
46	399.00	Other Tangible Property	0	-	-	-	-
47		Total General Plant		\$ 555,788	\$ 309,249	\$ 155,161	\$ 91,378
		Intangible Plant					
48							
49	301.00	Organization	MAX DEM	\$ -	\$ -	\$ -	\$ -
50	302.00	Franchises and Consents	0	-	-	-	-
51	303.00	Miscellaneous Intangible Plant	0	-	-	-	-
52		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
53		TOTAL DEPRECIATION EXPENSE		\$ 1,330,040	\$ 740,056	\$ 371,311	\$ 218,673

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEVELOPMENT OF DEMAND ALLOCATION FACTORS - ABSOLUTE VALUES - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Total Distribution Plant	DIST PLT	29,108,233	16,196,296	8,126,227	4,785,710
2		Net Plant in Service	NET PLT	21,812,129	12,136,624	6,089,353	3,586,151
3		Administrative & General	A&G	2,932,791	1,631,853	818,756	482,183
4		Commodity Sales	SALES	6,587,352	2,580,037	1,607,572	2,399,744
5		CP Factor	CP	1,005,891	504,487	255,572	245,831
6		Meters	METERS	29,086	27,623	1,427	36
7		NCP Factor	NCP	1,005,891	504,487	255,572	245,831
8		Number of Customers	NO CUST	29,074	27,434	1,596	44
9		Total O&M Expense	O&M	4,519,574	2,514,765	1,261,742	743,067
10		Meter Investment	METER INV	3,046,788	2,502,432	516,179	28,177
11		Rate Base	RB	20,312,651	11,302,290	5,670,740	3,339,621
12		Distribution & Trans. Plant Net	NTD PLT	18,320,103	10,193,604	5,114,475	3,012,024
13		O&M Excluding A&G and Cost of Gas	OM XAG	1,586,783	882,912	442,987	260,884
14		A&E Demand	MAX DEM	37,846	21,058	10,566	6,222

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEVELOPMENT OF DEMAND ALLOCATION FACTORS - RELATIVE VALUES - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Total Distribution Plant	DIST PLT	100%	56%	28%	16%
2		Net Plant in Service	NET PLT	100%	56%	28%	16%
3		Administrative & General	A&G	100%	56%	28%	16%
4		Commodity Sales	SALES	100%	39%	24%	36%
5		CP Factor	CP	100%	50%	25%	24%
6		Meters	METERS	100%	95%	5%	0%
7		NCP Factor	NCP	100%	50%	25%	24%
8		Number of Customers	NO CUST	100%	94%	5%	0%
9		Total O&M Expense	O&M	100%	56%	28%	16%
10		Meter Investment	METER INV	100%	82%	17%	1%
11		Rate Base	RB	100%	56%	28%	16%
12		Distribution & Trans. Plant Net	NTD PLT	100%	56%	28%	16%
13		O&M Excluding A&G and Cost of Gas	OM XAG	100%	56%	28%	16%
14		A&E Demand	MAX DEM	100%	56%	28%	16%
15							

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED PLANT IN SERVICE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds	SALES	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	SALES	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	SALES	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	SALES	-	-	-	-
6	330.00	Gas Wells - Well Construction	SALES	143,894	56,358	35,116	52,420
7	331.00	Gas Wells - Well Equipment	SALES	1,087	426	265	396
8	332.00	Field Lines	SALES	52,539	20,578	12,822	19,140
9	333.00	Field Compressor Stat. Equip.	SALES	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	SALES	65,739	25,748	16,043	23,948
11	337.00	Other Equipment	SALES	-	-	-	-
12		Total Production Plant		\$ 263,259	\$ 103,109	\$ 64,246	\$ 95,904
13		Transmission Plant					
14	365.10	Rights-of-Way	0	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	0	-	-	-	-
16	366.00	Mains	0	-	-	-	-
17	367.00	Compressor Station Equipment	0	-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.	0	-	-	-	-
19	369.00	Communication Equipment	0	-	-	-	-
20	370.00	Other Equipment	0	-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	SALES	\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements	SALES	-	-	-	-
25	376.00	Mains-Distribution	0	-	-	-	-
26	378.00	Measuring & Reg. Equip. - General	0	-	-	-	-
27	379.00	City Gas Check Stations	0	-	-	-	-
28	380.00	Services	0	-	-	-	-
29	381.00	Meters	0	-	-	-	-
30	382.00	Meter Installations	0	-	-	-	-
31	383.00	House Regulators	0	-	-	-	-
32	384.00	House Regulator Installations	0	-	-	-	-
33	385.00	Ind Measuring Regulation	0	-	-	-	-
34	387.00	Other Equipment	SALES	-	-	-	-
35		Total Distribution Plant		\$ -	\$ -	\$ -	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED PLANT IN SERVICE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights	SALES	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	SALES	8,341	3,267	2,036	3,039
39	391.00	Office Furniture & Equipment	SALES	25,320	9,917	6,179	9,224
40	392.00	Transportation Equipment	SALES	9,822	3,847	2,397	3,578
41	393.00	Stores Equipment	SALES	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	SALES	2,591	1,015	632	944
43	395.00	Laboratory Equipment	SALES	352	138	86	128
44	396.00	Power Operated Equipment	SALES	8,024	3,143	1,958	2,923
45	397.00	Communication Equipment	SALES	164	64	40	60
46	398.00	Miscellaneous Equipment	SALES	-	-	-	-
47	399.00	Other Tangible Property	SALES	-	-	-	-
48		Total General Plant		\$ 54,614	\$ 21,391	\$ 13,328	\$ 19,896
49		Intangible Plant					
50	301.00	Organization	SALES	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	SALES	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	SALES	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ORIGINAL PLANT IN SERVICE		<u>\$ 317,873</u>	<u>\$ 124,500</u>	<u>\$ 77,574</u>	<u>\$ 115,800</u>

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED ACCUMULATED DEPRECIATION - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)			
1		Production Plant								
2	325.20	Producing Leaseholds	SALES	\$ -	\$ -	\$ -	\$ -			
3	326.00	Gas Well Structures	SALES	-	-	-	-			
4	327.00	Field Compressor Stat. Struct.	SALES	-	-	-	-			
5	328.00	Field Measuring & Reg. Stat. Struct.	SALES	-	-	-	-			
6	330.00	Gas Wells - Well Construction	SALES	143,894	56,358	35,116	52,420			
7	331.00	Gas Wells - Well Equipment	SALES	430	168	105	157			
8	332.00	Field Lines	SALES	22,110	8,660	5,396	8,055			
9	333.00	Field Compressor Stat. Equip.	SALES	-	-	-	-			
10	334.00	Field Measuring & Reg. Stat. Equip.	SALES	61,779	24,197	15,076	22,506			
11	337.00	Other Equipment	SALES	-	-	-	-			
12		Total Production Plant		\$ 228,213	\$ 89,383	\$ 55,693	\$ 83,137			
13		Transmission Plant								
14	365.10	Rights-of-Way	0	\$ -	\$ -	\$ -	\$ -			
15	365.20	Structures & Improvements	0	-	-	-	-			
16	366.00	Mains	0	-	-	-	-			
17	367.00	Compressor Station Equipment	0	-	-	-	-			
18	368.00	Measuring & Reg. Stat. Equip.	0	-	-	-	-			
19	369.00	Communication Equipment	0	-	-	-	-			
20	370.00	Other Equipment	0	-	-	-	-			
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -			
22		Distribution Plant								
23	374.00	Land & Land Rights	SALES	\$ -	\$ -	\$ -	\$ -			
24	375.00	Structures & Improvements	SALES	-	-	-	-			
25	376.00	Mains-Distribution	0	-	-	-	-			
26	378.00	Measuring & Reg. Equip. - General	0	-	-	-	-			
27	379.00	City Gas Check Stations	0	-	-	-	-			
28	380.00	Services	0	-	-	-	-			
29	381.00	Meters	0	-	-	-	-			
30	382.00	Meter Installations	0	-	-	-	-			
31	383.00	House Regulators	0	-	-	-	-			
32	384.00	House Regulator Installations	0	-	-	-	-			
33	385.00	Ind Measuring Regulation	0	-	-	-	-			
34	387.00	Other Equipment	SALES	-	-	-	-			
35		Total Distribution Plant		\$ -	\$ -	\$ -	\$ -			

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED ACCUMULATED DEPRECIATION - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights	SALES	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	SALES	2,814	1,102	687	1,025
39	391.00	Office Furniture & Equipment	SALES	7,542	2,954	1,840	2,747
40	392.00	Transportation Equipment	SALES	7,026	2,752	1,715	2,560
41	393.00	Stores Equipment	SALES	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	SALES	1,621	635	396	591
43	395.00	Laboratory Equipment	SALES	141	55	34	51
44	396.00	Power Operated Equipment	SALES	3,816	1,495	931	1,390
45	397.00	Communication Equipment	SALES	72	28	18	26
46	398.00	Miscellaneous Equipment	SALES	-	-	-	-
47	399.00	Other Tangible Property	SALES	-	-	-	-
48		Total General Plant		\$ 23,032	\$ 9,021	\$ 5,621	\$ 8,390
49		Intangible Plant					
50	301.00	Organization	SALES	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	SALES	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	SALES	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ACCUMULATED DEPRECIATION		\$ 251,245	\$ 98,404	\$ 61,314	\$ 91,527

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED NET PLANT - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds		\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures		-	-	-	-
4	327.00	Field Compressor Stat. Struct.		-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.		-	-	-	-
6	330.00	Gas Wells - Well Construction		-	-	-	-
7	331.00	Gas Wells - Well Equipment		657	257	160	239
8	332.00	Field Lines		30,429	11,918	7,426	11,085
9	333.00	Field Compressor Stat. Equip.		-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.		3,960	1,551	966	1,443
11	337.00	Other Equipment		-	-	-	-
12		Total Production Plant		\$ 35,046	\$ 13,726	\$ 8,553	\$ 12,767
13		Transmission Plant					
14	365.10	Rights-of-Way		\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements		-	-	-	-
16	366.00	Mains		-	-	-	-
17	367.00	Compressor Station Equipment		-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.		-	-	-	-
19	369.00	Communication Equipment		-	-	-	-
20	370.00	Other Equipment		-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights		\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements		-	-	-	-
25	376.00	Mains-Distribution		-	-	-	-
26	378.00	Measuring & Reg. Equip. - General		-	-	-	-
27	379.00	City Gas Check Stations		-	-	-	-
28	380.00	Services		-	-	-	-
29	381.00	Meters		-	-	-	-
30	382.00	Meter Installations		-	-	-	-
31	383.00	House Regulators		-	-	-	-
32	384.00	House Regulator Installations		-	-	-	-
33	385.00	Ind Measuring Regulation		-	-	-	-
34	387.00	Other Equipment		-	-	-	-
35		Total Distribution Plant		\$ -	\$ -	\$ -	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED NET PLANT - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights		\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements		5,528	2,165	1,349	2,014
39	391.00	Office Furniture & Equipment		17,779	6,963	4,339	6,477
40	392.00	Transportation Equipment		2,796	1,095	682	1,018
41	393.00	Stores Equipment		-	-	-	-
42	394.00	Tools, Shop & Garage Equipment		970	380	237	353
43	395.00	Laboratory Equipment		211	83	51	77
44	396.00	Power Operated Equipment		4,208	1,648	1,027	1,533
45	397.00	Communication Equipment		92	36	22	33
46	398.00	Miscellaneous Equipment		-	-	-	-
47	399.00	Other Tangible Property		-	-	-	-
48		Total General Plant		\$ 31,582	\$ 12,370	\$ 7,707	\$ 11,505
49		Intangible Plant					
50	301.00	Organization		\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents		-	-	-	-
52	303.00	Miscellaneous Intangible Plant		-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL NET PLANT IN SERVICE		\$ 66,628	\$ 26,096	\$ 16,260	\$ 24,272

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED OTHER RATE BASE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Working Capital Allowance	SALES	\$ 244	\$ 96	\$ 60	\$ 89
2		CIAC	NTD PLT	-	-	-	-
3		Gas in Storage	0	-	-	-	-
4		Customer Deposits	0	-	-	-	-
5		Customer Advances	0	-	-	-	-
6		Salvage Value	SALES	-	-	-	-
7		Asset Retirement Obligation	SALES	(2,282)	(894)	(557)	(831)
8		PIPP Deferred Asset	SALES	-	-	-	-
9		Deferred Income Taxes	SALES	(3,177)	(1,244)	(775)	(1,158)
10		Excess Deferred Income Taxes	SALES	(2,903)	(1,137)	(708)	(1,057)
11		Unamortized Rate Case Expenses	0	-	-	-	-
12		TOTAL OTHER RATE BASE		\$ (8,118)	\$ (3,180)	\$ (1,981)	\$ (2,957)

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED OPERATING EXPENSES - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Expenses - Gas Supply					
2	804.00	Gas Cost	SALES	\$ 19,355,856	\$ 7,581,016	\$ 4,723,587	\$ 7,051,253
3		Total Gas Supply Expense		\$ 19,355,856	\$ 7,581,016	\$ 4,723,587	\$ 7,051,253
4		Expenses - Production					
5	758.00	Gas Well Royalties	SALES	\$ 298	\$ 117	\$ 73	\$ 109
6		Total Production Expense		\$ 298	\$ 117	\$ 73	\$ 109
7		Expenses - Transmission					
8	860.00	Rents	0	\$ -	\$ -	\$ -	\$ -
9		Total Transmission Expense		\$ -	\$ -	\$ -	\$ -
10		Expenses - Distribution					
11	870.00	Operation Supervision & Engineering	SALES	\$ -	\$ -	\$ -	\$ -
12	874.00	Mains & Service Expense	0	-	-	-	-
13	875.00	Dist Meas and Reg Stations	0	-	-	-	-
14	877.00	Measuring & Regulating Expenses	0	-	-	-	-
15	881.00	ROW	SALES	-	-	-	-
16	878.00	Meter & House Regulator Expense	0	-	-	-	-
17	879.00	Customer Installation Expense	0	-	-	-	-
18	880.00	Other Expenses	0	-	-	-	-
19		Total Distribution Expense		\$ -	\$ -	\$ -	\$ -
20		Expenses - Customer Accounting					
21	901.00	Supervision	0	\$ -	\$ -	\$ -	\$ -
22	902.00	Meter Reading Expenses	0	-	-	-	-
23	903.00	Customer Records & Collection	0	-	-	-	-
24	904.00	Uncollectible Accounts	0	-	-	-	-
25	905.00	Miscellaneous	0	-	-	-	-
26		Total Customer Acct. Expense		\$ -	\$ -	\$ -	\$ -
27		Expenses - Customer Services					
28	909.00	Supervision	0	\$ -	\$ -	\$ -	\$ -
29	910.00	Customer Assistance Expense	0	-	-	-	-
30	913.00	Informational Advertising Expense	0	-	-	-	-
31	912.00	Demo./Selling-Mkt. Development	0	-	-	-	-
32	915.00	Market Development-Supervision	0	-	-	-	-
33	916.00	Miscellaneous	0	-	-	-	-
34		Total Customer Services Expense		\$ -	\$ -	\$ -	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED OPERATING EXPENSES - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
35		Expenses - Administrative and General					
36	920.00	Administrative & General Salaries	SALES	\$ 183	\$ 72	\$ 45	\$ 67
37	921.00	General office	SALES	95	37	23	35
38	930.00	GNI Shared Services	SALES	206	80	50	75
39	922.00	Administrative Expense Tsfd. (Cr.)	SALES	(106)	(42)	(26)	(39)
40	923.00	Outside Services Employed	SALES	31	12	8	11
41	924.00	Property & Liability Insurance	SALES	27	11	7	10
42	925.00	Injuries & Damages	SALES	2	1	1	1
43	926.10	Pensions (401k)	SALES	14	5	3	5
44	926.20	Employee Benefits	SALES	63	25	15	23
45	926.30	Vacation Accrual Expense	SALES	-	-	-	-
46	928.00	Regulatory Commission Expense	SALES	5	2	1	2
47	930.10	General and advertising expenses	SALES	4	2	1	1
48	930.20	Miscellaneous general expenses	SALES	2	1	0	1
49	930.30	Rate Case Expenses	SALES	11	4	3	4
50	931.00	Rent	SALES	14	6	3	5
51		Total A&G Expense		\$ 551	\$ 216	\$ 134	\$ 201
52		Maintenance - Transmission					
53	865.00	Maintenance of meas. & reg station equip	0	\$ -	\$ -	\$ -	\$ -
54	867.00	Maintenance of Other Equipment	0	-	-	-	-
55		Total Transmission Maint. Expense		\$ -	\$ -	\$ -	\$ -
56		Maintenance - Distribution					
57	864.00	Maintenance of Compressor Station Equip	0	\$ -	\$ -	\$ -	\$ -
58	886.00	Maintenance of Structures & Improvement:	SALES	-	-	-	-
59	887.00	Maintenance of Mains	0	-	-	-	-
60	892.00	Maintenance of Services	0	-	-	-	-
61	889.00	Measuring & Reg Station Equip	0	-	-	-	-
62	891.00	Maintenance of Measuring & reg station eq	0	-	-	-	-
63	893.00	Maintenance of Meters & House Reg	0	-	-	-	-
64	894.00	Maintenance of Other Equipment	SALES	-	-	-	-
65		Total Dist. Maint. Expense		\$ -	\$ -	\$ -	\$ -
66		Maintenance - A&G					
67	932.00	Maintenance of General Plant	SALES	\$ -	\$ -	\$ -	\$ -
68		Total A&G Maint. Expense		\$ -	\$ -	\$ -	\$ -
69		Total O&M Expense		\$ 19,356,705	\$ 7,581,348	\$ 4,723,794	\$ 7,051,562

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED TAX EXPENSE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Taxes Other than Income					
2	408.10	Tax Expense - Allocated	SALES	\$ -	\$ -	\$ -	\$ -
3	408.10	Tax Expense - Employer FICA	SALES	19	7	5	7
4	408.10	Tax Expense - Federal & State Unemployme	SALES	1	1	0	1
5	408.10	Tax Expense - Franchise	SALES	-	-	-	-
6	408.10	Tax Expense - Sales and Use	SALES	(72)	(28)	(18)	(26)
7	408.10	Tax Expense - Other State & Local	SALES	(0)	(0)	(0)	(0)
8	408.10	Tax Expenses Other Than Income - Utility	SALES	-	-	-	-
9	408.10	Tax Expense - Real Estate	SALES	61	24	15	22
10	408.10	Tax Expense - Personal Property	SALES	1,451	568	354	528
11	408.10	Tax Expense - MCF Tax	SALES	3,543	1,388	865	1,291
12	408.10	Tax Expense - Gross Receipts Tax	SALES	-	-	-	-
13	408.10	Tax Expense - Highway Use Taxes	SALES	0	0	0	0
14	408.10	Tax Expense - Production	0	-	-	-	-
15	408.10	Tax Expense - Other Payroll	SALES	-	-	-	-
16	408.20	Tax Expense - Other Income and Deduct - FI	SALES	-	-	-	-
17	408.20	Tax Expense - Other Income and Deduct - FI	SALES	-	-	-	-
18	408.20	Tax Expense - Other Income and Deduct - Ri	SALES	-	-	-	-
19	408.20	Tax Expense - Non Utility - Real Estate	SALES	-	-	-	-
20		Total Taxes Other than Income		\$ 5,003	\$ 1,959	\$ 1,221	\$ 1,822

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED DEPRECIATION EXPENSE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds	SALES	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	SALES	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	SALES	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	SALES	-	-	-	-
6	330.00	Gas Wells - Well Construction	SALES	-	-	-	-
7	331.00	Gas Wells - Well Equipment	SALES	54	21	13	20
8	332.00	Field Lines	SALES	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	SALES	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	SALES	-	-	-	-
11	337.00	Other Equipment	SALES	-	-	-	-
12		Total Production Plant		\$ 54	\$ 21	\$ 13	\$ 20
13		Transmission Plant					
14	365.10	Rights-of-Way	0	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	0	-	-	-	-
16	366.00	Mains	0	-	-	-	-
17	367.00	Compressor Station Equipment	0	-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.	0	-	-	-	-
19	369.00	Communication Equipment	0	-	-	-	-
20	370.00	Other Equipment	0	-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	SALES	\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements	SALES	-	-	-	-
25	376.00	Mains-Distribution	0	-	-	-	-
26	378.00	Measuring & Reg. Equip. - General	0	-	-	-	-
27	379.00	City Gas Check Stations	0	-	-	-	-
28	380.00	Services	0	-	-	-	-
29	381.00	Meters	0	-	-	-	-
30	382.00	Meter Installations	0	-	-	-	-
31	383.00	House Regulators	0	-	-	-	-
32	384.00	House Regulator Installations	0	-	-	-	-
33	385.00	Ind Measuring Regulation	0	-	-	-	-
34	387.00	Other Equipment	SALES	-	-	-	-
35		Total Distribution Plant		\$ -	\$ -	\$ -	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED DEPRECIATION EXPENSE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
		General Plant					
36	389.00	Land & Land Rights	SALES	\$ -	\$ -	\$ -	\$ -
37	390.00	Structures & Improvements	SALES	311	122	76	113
38	391.00	Office Furniture & Equipment	SALES	2,747	1,076	670	1,001
39	392.00	Transportation Equipment	SALES	1,313	514	320	478
40	393.00	Stores Equipment	SALES	-	-	-	-
41	394.00	Tools, Shop & Garage Equipment	SALES	102	40	25	37
42	395.00	Laboratory Equipment	SALES	23	9	6	8
43	396.00	Power Operated Equipment	SALES	524	205	128	191
44	397.00	Communication Equipment	SALES	7	3	2	2
45	398.00	Miscellaneous Equipment	SALES	-	-	-	-
46	399.00	Other Tangible Property	SALES	-	-	-	-
47		Total General Plant		\$ 5,027	\$ 1,969	\$ 1,227	\$ 1,831
		Intangible Plant					
48							
49	301.00	Organization	SALES	\$ -	\$ -	\$ -	\$ -
50	302.00	Franchises and Consents	SALES	-	-	-	-
51	303.00	Miscellaneous Intangible Plant	SALES	-	-	-	-
52		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
53		TOTAL DEPRECIATION EXPENSE		\$ 5,081	\$ 1,990	\$ 1,240	\$ 1,851

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEVELOPMENT OF COMMODITY ALLOCATION FACTORS - ABSOLUTE VALUES - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Total Distribution Plant	DIST PLT	\$ -	\$ -	\$ -	\$ -
2		Net Plant in Service	NET PLT	\$ 66,628	\$ 26,096	\$ 16,260	\$ 24,272
3		Commodity Sales	SALES	6,587,352	2,580,037	1,607,572	2,399,744
4		Number of Customers	NO CUST	29,074	27,434	1,596	44
5		Meter Investment	METER INV	3,046,788	2,502,432	516,179	28,177
6		Rate Base	RB	\$ 58,510	\$ 22,916	\$ 14,279	\$ 21,315
7		Distribution & Trans. Plant Net	NTD PLT	\$ 35,046	\$ 13,726	\$ 8,553	\$ 12,767
8		O&M Excluding A&G and Cost of Gas	OM XAG	\$ 298	\$ 117	\$ 73	\$ 109
9		A&E Demand	MAX DEM	37,846	21,058	10,566	6,222

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEVELOPMENT OF COMMODITY ALLOCATION FACTORS - RELATIVE VALUES - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Total Distribution Plant	DIST PLT	0.00%	0.00%	0.00%	0.00%
2		Net Plant in Service	NET PLT	100.00%	39.17%	24.40%	36.43%
3		Commodity Sales	SALES	100.00%	39.17%	24.40%	36.43%
4		Number of Customers	NO CUST	100.00%	94.36%	5.49%	0.15%
5		Meter Investment	METER INV	100.00%	82.13%	16.94%	0.92%
6		Rate Base	RB	100.00%	39.17%	24.40%	36.43%
7		Distribution & Trans. Plant Net	NTD PLT	100.00%	39.17%	24.40%	36.43%
8		O&M Excluding A&G and Cost of Gas	OM XAG	100.00%	39.17%	24.40%	36.43%
9		A&E Demand	MAX DEM	100.00%	55.64%	27.92%	16.44%

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED PLANT IN SERVICE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds	0	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	0	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	0	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	0	-	-	-	-
6	330.00	Gas Wells - Well Construction	0	-	-	-	-
7	331.00	Gas Wells - Well Equipment	0	-	-	-	-
8	332.00	Field Lines	0	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	0	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	0	-	-	-	-
11	337.00	Other Equipment	0	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	0	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	0	-	-	-	-
16	366.00	Mains	0	-	-	-	-
17	367.00	Compressor Station Equipment	0	-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.	0	-	-	-	-
19	369.00	Communication Equipment	0	-	-	-	-
20	370.00	Other Equipment	0	-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	NO CUST	\$ 760,266	\$ 717,377	\$ 41,739	\$ 1,151
24	375.00	Structures & Improvements	NO CUST	-	-	-	-
25	376.00	Mains-Distribution	NO CUST	16,010,664	15,107,438	878,995	24,230
26	378.00	Measuring & Reg. Equip. - General	0	-	-	-	-
27	379.00	City Gas Check Stations	0	-	-	-	-
28	380.00	Services	METER INV	11,206,454	9,204,247	1,898,568	103,639
29	381.00	Meters	METER INV	6,296,325	5,171,389	1,066,707	58,229
30	382.00	Meter Installations	METER INV	1,299	1,067	220	12
31	383.00	House Regulators	METER INV	351,845	288,982	59,609	3,254
32	384.00	House Regulator Installations	METER INV	-	-	-	-
33	385.00	Ind Measuring Regulation	0	-	-	-	-
34	387.00	Other Equipment	NO CUST	13,971	13,183	767	21
35		Total Distribution Plant		\$ 34,640,824	\$ 30,503,683	\$ 3,946,605	\$ 190,537

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED PLANT IN SERVICE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights	NO CUST	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	NO CUST	1,097,587	1,035,668	60,258	1,661
39	391.00	Office Furniture & Equipment	NO CUST	3,331,783	3,143,824	182,917	5,042
40	392.00	Transportation Equipment	NO CUST	1,292,423	1,219,512	70,955	1,956
41	393.00	Stores Equipment	NO CUST	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	NO CUST	340,958	321,723	18,719	516
43	395.00	Laboratory Equipment	NO CUST	46,315	43,702	2,543	70
44	396.00	Power Operated Equipment	NO CUST	1,055,826	996,262	57,965	1,598
45	397.00	Communication Equipment	NO CUST	21,515	20,301	1,181	33
46	398.00	Miscellaneous Equipment	NO CUST	-	-	-	-
47	399.00	Other Tangible Property	NO CUST	-	-	-	-
48		Total General Plant		\$ 7,186,407	\$ 6,780,993	\$ 394,538	\$ 10,876
49		Intangible Plant					
50	301.00	Organization	NO CUST	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	NO CUST	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	NO CUST	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ORIGINAL PLANT IN SERVICE		<u>\$ 41,827,231</u>	<u>\$ 37,284,675</u>	<u>\$ 4,341,143</u>	<u>\$ 201,412</u>

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED ACCUMULATED DEPRECIATION - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)			
1		Production Plant								
2	325.20	Producing Leaseholds	0	\$ -	\$ -	\$ -	\$ -			
3	326.00	Gas Well Structures	0	-	-	-	-			
4	327.00	Field Compressor Stat. Struct.	0	-	-	-	-			
5	328.00	Field Measuring & Reg. Stat. Struct.	0	-	-	-	-			
6	330.00	Gas Wells - Well Construction	0	-	-	-	-			
7	331.00	Gas Wells - Well Equipment	0	-	-	-	-			
8	332.00	Field Lines	0	-	-	-	-			
9	333.00	Field Compressor Stat. Equip.	0	-	-	-	-			
10	334.00	Field Measuring & Reg. Stat. Equip.	0	-	-	-	-			
11	337.00	Other Equipment	0	-	-	-	-			
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -			
13		Transmission Plant								
14	365.10	Rights-of-Way	0	\$ -	\$ -	\$ -	\$ -			
15	365.20	Structures & Improvements	0	-	-	-	-			
16	366.00	Mains	0	-	-	-	-			
17	367.00	Compressor Station Equipment	0	-	-	-	-			
18	368.00	Measuring & Reg. Stat. Equip.	0	-	-	-	-			
19	369.00	Communication Equipment	0	-	-	-	-			
20	370.00	Other Equipment	0	-	-	-	-			
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -			
22		Distribution Plant								
23	374.00	Land & Land Rights	NO CUST	\$ 68,327	\$ 64,472	\$ 3,751	\$ 103			
24	375.00	Structures & Improvements	NO CUST	-	-	-	-			
25	376.00	Mains-Distribution	NO CUST	5,192,401	4,899,477	285,066	7,858			
26	378.00	Measuring & Reg. Equip. - General	0	-	-	-	-			
27	379.00	City Gas Check Stations	0	-	-	-	-			
28	380.00	Services	METER INV	5,279,010	4,335,833	894,356	48,821			
29	381.00	Meters	METER INV	2,165,553	1,778,643	366,882	20,027			
30	382.00	Meter Installations	METER INV	1,040	854	176	10			
31	383.00	House Regulators	METER INV	276,958	227,475	46,921	2,561			
32	384.00	House Regulator Installations	METER INV	-	-	-	-			
33	385.00	Ind Measuring Regulation	0	-	-	-	-			
34	387.00	Other Equipment	NO CUST	12,351	11,654	678	19			
35		Total Distribution Plant		\$ 12,995,640	\$ 11,318,409	\$ 1,597,831	\$ 79,400			

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED ACCUMULATED DEPRECIATION - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights	NO CUST	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	NO CUST	370,223	349,337	20,325	560
39	391.00	Office Furniture & Equipment	NO CUST	992,354	936,371	54,481	1,502
40	392.00	Transportation Equipment	NO CUST	924,577	872,418	50,760	1,399
41	393.00	Stores Equipment	NO CUST	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	NO CUST	213,297	201,264	11,710	323
43	395.00	Laboratory Equipment	NO CUST	18,581	17,532	1,020	28
44	396.00	Power Operated Equipment	NO CUST	502,174	473,844	27,570	760
45	397.00	Communication Equipment	NO CUST	9,447	8,914	519	14
46	398.00	Miscellaneous Equipment	NO CUST	-	-	-	-
47	399.00	Other Tangible Property	NO CUST	-	-	-	-
48		Total General Plant		\$ 3,030,652	\$ 2,859,681	\$ 166,385	\$ 4,587
49		Intangible Plant					
50	301.00	Organization	NO CUST	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	NO CUST	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	NO CUST	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ACCUMULATED DEPRECIATION		\$ 16,026,292	\$ 14,178,090	\$ 1,764,216	\$ 83,986

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED NET PLANT - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds		\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures		-	-	-	-
4	327.00	Field Compressor Stat. Struct.		-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.		-	-	-	-
6	330.00	Gas Wells - Well Construction		-	-	-	-
7	331.00	Gas Wells - Well Equipment		-	-	-	-
8	332.00	Field Lines		-	-	-	-
9	333.00	Field Compressor Stat. Equip.		-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.		-	-	-	-
11	337.00	Other Equipment		-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way		\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements		-	-	-	-
16	366.00	Mains		-	-	-	-
17	367.00	Compressor Station Equipment		-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.		-	-	-	-
19	369.00	Communication Equipment		-	-	-	-
20	370.00	Other Equipment		-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights		\$ 691,939	\$ 652,904	\$ 37,988	\$ 1,047
24	375.00	Structures & Improvements		-	-	-	-
25	376.00	Mains-Distribution		10,818,263	10,207,962	593,929	16,372
26	378.00	Measuring & Reg. Equip. - General		-	-	-	-
27	379.00	City Gas Check Stations		-	-	-	-
28	380.00	Services		5,927,444	4,868,414	1,004,212	54,818
29	381.00	Meters		4,130,772	3,392,745	699,825	38,202
30	382.00	Meter Installations		259	213	44	2
31	383.00	House Regulators		74,887	61,507	12,687	693
32	384.00	House Regulator Installations		-	-	-	-
33	385.00	Ind Measuring Regulation		-	-	-	-
34	387.00	Other Equipment		1,620	1,528	89	2
35		Total Distribution Plant		\$ 21,645,184	\$ 19,185,274	\$ 2,348,774	\$ 111,137

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED NET PLANT - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights		\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements		727,364	686,331	39,933	1,101
39	391.00	Office Furniture & Equipment		2,339,429	2,207,452	128,436	3,540
40	392.00	Transportation Equipment		367,846	347,094	20,195	557
41	393.00	Stores Equipment		-	-	-	-
42	394.00	Tools, Shop & Garage Equipment		127,662	120,460	7,009	193
43	395.00	Laboratory Equipment		27,734	26,170	1,523	42
44	396.00	Power Operated Equipment		553,652	522,418	30,396	838
45	397.00	Communication Equipment		12,068	11,387	663	18
46	398.00	Miscellaneous Equipment		-	-	-	-
47	399.00	Other Tangible Property		-	-	-	-
48		Total General Plant		\$ 4,155,754	\$ 3,921,312	\$ 228,153	\$ 6,289
49		Intangible Plant					
50	301.00	Organization		\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents		-	-	-	-
52	303.00	Miscellaneous Intangible Plant		-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL NET PLANT IN SERVICE		<u>\$ 25,800,939</u>	<u>\$ 23,106,585</u>	<u>\$ 2,576,927</u>	<u>\$ 117,426</u>

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED OTHER RATE BASE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Working Capital Allowance	NO CUST	\$ 1,178,702	\$ 1,112,207	\$ 64,711	\$ 1,784
2		CIAC	NTD PLT	-	-	-	-
3		Gas in Storage	0	-	-	-	-
4		Customer Deposits	METER INV	(83,905)	(68,914)	(14,215)	(776)
5		Customer Advances	METER INV	-	-	-	-
6		Salvage Value	NO CUST	-	-	-	-
7		Asset Retirement Obligation	NO CUST	(883,832)	(833,971)	(48,523)	(1,338)
8		PIPP Deferred Asset	NO CUST	-	-	-	-
9		Deferred Income Taxes	NO CUST	(1,309,904)	(1,236,007)	(71,915)	(1,982)
10		Excess Deferred Income Taxes	NO CUST	(1,123,965)	(1,060,558)	(61,706)	(1,701)
11		Unamortized Rate Case Expenses	NO CUST	543,000	512,367	29,811	822
12		TOTAL OTHER RATE BASE		\$ (1,679,904)	\$ (1,574,876)	\$ (101,836)	\$ (3,191)

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED OPERATING EXPENSES - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Expenses - Gas Supply					
2	804.00	Gas Cost	0	\$ -	\$ -	\$ -	\$ -
3		Total Gas Supply Expense		\$ -	\$ -	\$ -	\$ -
4		Expenses - Production					
5	758.00	Gas Well Royalties	NO CUST	\$ -	\$ -	\$ -	\$ -
6		Total Production Expense		\$ -	\$ -	\$ -	\$ -
7		Expenses - Transmission					
8	860.00	Rents	0	\$ -	\$ -	\$ -	\$ -
9		Total Transmission Expense		\$ -	\$ -	\$ -	\$ -
10		Expenses - Distribution					
11	870.00	Operation Supervision & Engineering	NO CUST	\$ 281,615	\$ 265,728	\$ 15,461	\$ 426
12	874.00	Mains & Service Expense	NO CUST	596,381	562,737	32,742	903
13	875.00	Dist Meas and Reg Stations	0	-	-	-	-
14	877.00	Measuring & Regulating Expenses	0	-	-	-	-
15	881.00	ROW	NO CUST	29,577	27,909	1,624	45
16	878.00	Meter & House Regulator Expense	NO CUST	8,317	7,848	457	13
17	879.00	Customer Installation Expense	NO CUST	-	-	-	-
18	880.00	Other Expenses	0	-	-	-	-
19		Total Distribution Expense		\$ 915,890	\$ 864,221	\$ 50,283	\$ 1,386
20		Expenses - Customer Accounting					
21	901.00	Supervision	NO CUST	\$ -	\$ -	\$ -	\$ -
22	902.00	Meter Reading Expenses	NO CUST	350,000	330,255	19,215	530
23	903.00	Customer Records & Collection	NO CUST	-	-	-	-
24	904.00	Uncollectible Accounts	NO CUST	-	-	-	-
25	905.00	Miscellaneous	NO CUST	-	-	-	-
26		Total Customer Acct. Expense		\$ 350,000	\$ 330,255	\$ 19,215	\$ 530
27		Expenses - Customer Services					
28	909.00	Supervision	NO CUST	\$ -	\$ -	\$ -	\$ -
29	910.00	Customer Assistance Expense	NO CUST	-	-	-	-
30	913.00	Informational Advertising Expense	NO CUST	7,034	6,637	386	11
31	912.00	Demo./Selling-Mkt. Development	NO CUST	-	-	-	-
32	915.00	Market Development-Supervision	NO CUST	-	-	-	-
33	916.00	Miscellaneous	NO CUST	-	-	-	-
34		Total Customer Services Expense		\$ 7,034	\$ 6,637	\$ 386	\$ 11

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED OPERATING EXPENSES - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
35		Expenses - Administrative and General					
36	920.00	Administrative & General Salaries	NO CUST	\$ 883,298	\$ 833,467	\$ 48,494	\$ 1,337
37	921.00	General office	NO CUST	458,489	432,624	25,171	694
38	930.00	GNI Shared Services	NO CUST	991,503	935,568	54,434	1,501
39	922.00	Administrative Expense Tsfd. (Cr.)	NO CUST	(512,658)	(483,737)	(28,145)	(776)
40	923.00	Outside Services Employed	NO CUST	151,251	142,718	8,304	229
41	924.00	Property & Liability Insurance	NO CUST	131,901	124,460	7,241	200
42	925.00	Injuries & Damages	NO CUST	11,793	11,127	647	18
43	926.10	Pensions (401k)	NO CUST	66,760	62,994	3,665	101
44	926.20	Employee Benefits	NO CUST	303,611	286,483	16,668	459
45	926.30	Vacation Accrual Expense	NO CUST	-	-	-	-
46	928.00	Regulatory Commission Expense	NO CUST	24,217	22,851	1,330	37
47	930.10	General and advertising expenses	NO CUST	19,104	18,027	1,049	29
48	930.20	Miscellaneous general expenses	NO CUST	7,815	7,374	429	12
	930.30	Rate Case Expenses	NO CUST	51,617	48,705	2,834	78
49	931.00	Rent	NO CUST	68,394	64,535	3,755	104
50		Total A&G Expense		\$ 2,657,095	\$ 2,507,197	\$ 145,876	\$ 4,021
51		Maintenance - Transmission					
52	865.00	Maintenance of meas. & reg station equip	0	\$ -	\$ -	\$ -	\$ -
53	867.00	Maintenance of Other Equipment	0	-	-	-	-
54		Total Transmission Maint. Expense		\$ -	\$ -	\$ -	\$ -
55		Maintenance - Distribution					
56	864.00	Maintenance of Compressor Station Equip	0	\$ -	\$ -	\$ -	\$ -
57	886.00	Maintenance of Structures & Improvement:	NO CUST	8,239	7,774	452	12
58	887.00	Maintenance of Mains	NO CUST	8,260	7,794	453	13
59	892.00	Maintenance of Services	NO CUST	-	-	-	-
60	889.00	Measuring & Reg Station Equip	0	-	-	-	-
61	891.00	Maintenance of Measuring & reg station eq	0	-	-	-	-
62	893.00	Maintenance of Meters & House Reg	NO CUST	1,582	1,493	87	2
63	894.00	Maintenance of Other Equipment	NO CUST	146,612	138,341	8,049	222
64		Total Dist. Maint. Expense		\$ 164,693	\$ 155,402	\$ 9,042	\$ 249
65		Maintenance - A&G					
66	932.00	Maintenance of General Plant	NO CUST	\$ -	\$ -	\$ -	\$ -
67		Total A&G Maint. Expense		\$ -	\$ -	\$ -	\$ -
68		Total O&M Expense		\$ 4,094,712	\$ 3,863,713	\$ 224,802	\$ 6,197

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED TAX EXPENSE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Taxes Other than Income					
2	408.10	Tax Expense - Allocated	NO CUST	\$ -	\$ -	\$ -	\$ -
3	408.10	Tax Expense - Employer FICA	NO CUST	92,288	87,082	5,067	140
4	408.10	Tax Expense - Federal & State Unemploye	NO CUST	6,760	6,379	371	10
5	408.10	Tax Expense - Franchise	NO CUST	-	-	-	-
6	408.10	Tax Expense - Sales and Use	0	-	-	-	-
7	408.10	Tax Expense - Other State & Local	NO CUST	(1,492)	(1,408)	(82)	(2)
8	408.10	Tax Expenses Other Than Income - Utility	NO CUST	-	-	-	-
9	408.10	Tax Expense - Real Estate	NO CUST	23,457	22,134	1,288	35
10	408.10	Tax Expense - Personal Property	NO CUST	561,714	530,025	30,838	850
11	408.10	Tax Expense - MCF Tax	0	-	-	-	-
12	408.10	Tax Expense - Gross Receipts Tax	0	-	-	-	-
13	408.10	Tax Expense - Highway Use Taxes	NO CUST	1,563	1,475	86	2
14	408.10	Tax Expense - Production	0	-	-	-	-
15	408.10	Tax Expense - Other Payroll	NO CUST	-	-	-	-
16	408.20	Tax Expense - Other Income and Deduct - FI	NO CUST	-	-	-	-
17	408.20	Tax Expense - Other Income and Deduct - FI	NO CUST	-	-	-	-
18	408.20	Tax Expense - Other Income and Deduct - Ri	NO CUST	-	-	-	-
19	408.20	Tax Expense - Non Utility - Real Estate	NO CUST	-	-	-	-
20		Total Taxes Other than Income		\$ 684,289	\$ 645,686	\$ 37,568	\$ 1,036

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED DEPRECIATION EXPENSE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds	0	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	0	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	0	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	0	-	-	-	-
6	330.00	Gas Wells - Well Construction	0	-	-	-	-
7	331.00	Gas Wells - Well Equipment	0	-	-	-	-
8	332.00	Field Lines	0	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	0	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	0	-	-	-	-
11	337.00	Other Equipment	0	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	0	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	0	-	-	-	-
16	366.00	Mains	0	-	-	-	-
17	367.00	Compressor Station Equipment	0	-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.	0	-	-	-	-
19	369.00	Communication Equipment	0	-	-	-	-
20	370.00	Other Equipment	0	-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	NO CUST	\$ 3,596	\$ 3,393	\$ 197	\$ 5
24	375.00	Structures & Improvements	NO CUST	-	-	-	-
25	376.00	Mains-Distribution	NO CUST	408,532	385,486	22,429	618
26	378.00	Measuring & Reg. Equip. - General	0	-	-	-	-
27	379.00	City Gas Check Stations	0	-	-	-	-
28	380.00	Services	METER INV	523,843	430,250	88,748	4,845
29	381.00	Meters	METER INV	176,654	145,092	29,928	1,634
30	382.00	Meter Installations	METER INV	32	26	5	0
31	383.00	House Regulators	METER INV	12,842	10,548	2,176	119
32	384.00	House Regulator Installations	METER INV	-	-	-	-
33	385.00	Ind Measuring Regulation	0	-	-	-	-
34	387.00	Other Equipment	NO CUST	423	399	23	1
35		Total Distribution Plant		\$ 1,125,922	\$ 975,194	\$ 143,507	\$ 7,222

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED DEPRECIATION EXPENSE - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
		General Plant					
36	389.00	Land & Land Rights	NO CUST	\$ -	\$ -	\$ -	\$ -
37	390.00	Structures & Improvements	NO CUST	40,936	38,627	2,247	62
38	391.00	Office Furniture & Equipment	NO CUST	361,465	341,073	19,845	547
39	392.00	Transportation Equipment	NO CUST	172,732	162,988	9,483	261
40	393.00	Stores Equipment	NO CUST	-	-	-	-
41	394.00	Tools, Shop & Garage Equipment	NO CUST	13,486	12,725	740	20
42	395.00	Laboratory Equipment	NO CUST	3,027	2,856	166	5
43	396.00	Power Operated Equipment	NO CUST	68,920	65,032	3,784	104
44	397.00	Communication Equipment	NO CUST	860	811	47	1
45	398.00	Miscellaneous Equipment	NO CUST	-	-	-	-
46	399.00	Other Tangible Property	NO CUST	-	-	-	-
47		Total General Plant		\$ 661,426	\$ 624,112	\$ 36,313	\$ 1,001
		Intangible Plant					
48							
49	301.00	Organization	NO CUST	\$ -	\$ -	\$ -	\$ -
50	302.00	Franchises and Consents	NO CUST	-	-	-	-
51	303.00	Miscellaneous Intangible Plant	NO CUST	-	-	-	-
52		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
53		TOTAL DEPRECIATION EXPENSE		\$ 1,787,348	\$ 1,599,306	\$ 179,819	\$ 8,223

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEVELOPMENT OF CUSTOMER ALLOCATION FACTORS - ABSOLUTE VALUES - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Total Distribution Plant	DIST PLT	\$ 34,640,824	\$ 30,503,683	\$ 3,946,605	\$ 190,537
2		Net Plant in Service	NET PLT	\$ 25,800,939	\$ 23,106,585	\$ 2,576,927	\$ 117,426
3		Commodity Sales	SALES	6,587,352	2,580,037	1,607,572	2,399,744
4		Number of Customers	NO CUST	29,074	27,434	1,596	44
5		Meter Investment	METER INV	3,046,788	2,502,432	516,179	28,177
6		Rate Base	RB	\$ 24,121,035	\$ 21,531,709	\$ 2,475,091	\$ 114,235
7		Distribution & Trans. Plant Net	NTD PLT	\$ 21,645,184	\$ 19,185,274	\$ 2,348,774	\$ 111,137
8		O&M Excluding A&G and Cost of Gas	OM XAG	\$ 1,437,617	\$ 1,356,516	\$ 78,926	\$ 2,176
9		A&E Demand	MAX DEM	37,846	21,058	10,566	6,222

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEVELOPMENT OF CUSTOMER ALLOCATION FACTORS - RELATIVE VALUES - NEO, BRAINARD, AND ORWELL SYSTEMS
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Total Distribution Plant	DIST PLT	100%	88%	11%	1%
2		Net Plant in Service	NET PLT	100%	90%	10%	0%
3		Commodity Sales	SALES	100%	39%	24%	36%
4		Number of Customers	NO CUST	100%	94%	5%	0%
5		Meter Investment	METER INV	100%	82%	17%	1%
6		Rate Base	RB	100%	89%	10%	0%
7		Distribution & Trans. Plant Net	NTD PLT	100%	89%	11%	1%
8		O&M Excluding A&G and Cost of Gas	OM XAG	100%	94%	5%	0%
9		A&E Demand	MAX DEM	100%	56%	28%	16%

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED PLANT IN SERVICE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds	0	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	0	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	0	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	0	-	-	-	-
6	330.00	Gas Wells - Well Construction	0	-	-	-	-
7	331.00	Gas Wells - Well Equipment	0	-	-	-	-
8	332.00	Field Lines	0	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	0	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	0	-	-	-	-
11	337.00	Other Equipment	0	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	MAX DEM	\$ 41,030	\$ 27,322	\$ 13,708	\$ -
15	365.20	Structures & Improvements	MAX DEM	-	-	-	-
16	366.00	Mains	MAX DEM	-	-	-	-
17	367.00	Compressor Station Equipment	MAX DEM	2,642,304	1,759,502	882,802	-
18	368.00	Measuring & Reg. Stat. Equip.	MAX DEM	-	-	-	-
19	369.00	Communication Equipment	MAX DEM	-	-	-	-
20	370.00	Other Equipment	MAX DEM	-	-	-	-
21		Total Transmission Plant		\$ 2,683,334	\$ 1,786,824	\$ 896,510	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	MAX DEM	\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements	MAX DEM	-	-	-	-
25	376.00	Mains-Distribution	MAX DEM	356,799	237,591	119,208	-
26	378.00	Measuring & Reg. Equip. - General	MAX DEM	560,211	373,043	187,168	-
27	379.00	City Gas Check Stations	MAX DEM	-	-	-	-
28	380.00	Services	0	-	-	-	-
29	381.00	Meters	0	-	-	-	-
30	382.00	Meter Installations	0	-	-	-	-
31	383.00	House Regulators	0	-	-	-	-
32	384.00	House Regulator Installations	0	-	-	-	-
33	385.00	Ind Measuring Regulation	MAX DEM	-	-	-	-
34	387.00	Other Equipment	MAX DEM	-	-	-	-
35		Total Distribution Plant		\$ 917,010	\$ 610,634	\$ 306,376	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED PLANT IN SERVICE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights	MAX DEM	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	MAX DEM	32,504	21,644	10,860	-
39	391.00	Office Furniture & Equipment	MAX DEM	156,285	104,070	52,215	-
40	392.00	Transportation Equipment	MAX DEM	34,483	22,962	11,521	-
41	393.00	Stores Equipment	MAX DEM	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	MAX DEM	23,575	15,698	7,876	-
43	395.00	Laboratory Equipment	MAX DEM	-	-	-	-
44	396.00	Power Operated Equipment	MAX DEM	-	-	-	-
45	397.00	Communication Equipment	MAX DEM	-	-	-	-
46	398.00	Miscellaneous Equipment	MAX DEM	-	-	-	-
47	399.00	Other Tangible Property	MAX DEM	-	-	-	-
48		Total General Plant		\$ 246,847	\$ 164,375	\$ 82,472	\$ -
49		Intangible Plant					
50	301.00	Organization	MAX DEM	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	MAX DEM	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	MAX DEM	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ORIGINAL PLANT IN SERVICE		\$ 3,847,191	\$ 2,561,833	\$ 1,285,358	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED ACCUMULATED DEPRECIATION - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds	0	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	0	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	0	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	0	-	-	-	-
6	330.00	Gas Wells - Well Construction	0	-	-	-	-
7	331.00	Gas Wells - Well Equipment	0	-	-	-	-
8	332.00	Field Lines	0	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	0	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	0	-	-	-	-
11	337.00	Other Equipment	0	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	MAX DEM	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	MAX DEM	-	-	-	-
16	366.00	Mains	MAX DEM	-	-	-	-
17	367.00	Compressor Station Equipment	MAX DEM	340,241	226,565	113,676	-
18	368.00	Measuring & Reg. Stat. Equip.	MAX DEM	-	-	-	-
19	369.00	Communication Equipment	MAX DEM	-	-	-	-
20	370.00	Other Equipment	MAX DEM	-	-	-	-
21		Total Transmission Plant		\$ 340,241	\$ 226,565	\$ 113,676	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	MAX DEM	\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements	MAX DEM	-	-	-	-
25	376.00	Mains-Distribution	MAX DEM	27,090	18,039	9,051	-
26	378.00	Measuring & Reg. Equip. - General	MAX DEM	114,261	76,086	38,175	-
27	379.00	City Gas Check Stations	MAX DEM	-	-	-	-
28	380.00	Services	0	-	-	-	-
29	381.00	Meters	0	-	-	-	-
30	382.00	Meter Installations	0	-	-	-	-
31	383.00	House Regulators	0	-	-	-	-
32	384.00	House Regulator Installations	0	-	-	-	-
33	385.00	Ind Measuring Regulation	MAX DEM	-	-	-	-
34	387.00	Other Equipment	MAX DEM	-	-	-	-
35		Total Distribution Plant		\$ 141,351	\$ 94,125	\$ 47,226	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED ACCUMULATED DEPRECIATION - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights	MAX DEM	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	MAX DEM	-	-	-	-
39	391.00	Office Furniture & Equipment	MAX DEM	36,712	24,446	12,266	-
40	392.00	Transportation Equipment	MAX DEM	29,471	19,624	9,846	-
41	393.00	Stores Equipment	MAX DEM	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	MAX DEM	9,303	6,195	3,108	-
43	395.00	Laboratory Equipment	MAX DEM	-	-	-	-
44	396.00	Power Operated Equipment	MAX DEM	-	-	-	-
45	397.00	Communication Equipment	MAX DEM	-	-	-	-
46	398.00	Miscellaneous Equipment	MAX DEM	-	-	-	-
47	399.00	Other Tangible Property	MAX DEM	-	-	-	-
48		Total General Plant		\$ 75,485	\$ 50,265	\$ 25,220	\$ -
49		Intangible Plant					
50	301.00	Organization	MAX DEM	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	MAX DEM	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	MAX DEM	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ACCUMULATED DEPRECIATION		\$ 557,078	\$ 370,956	\$ 186,121	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED NET PLANT - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds		\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures		-	-	-	-
4	327.00	Field Compressor Stat. Struct.		-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.		-	-	-	-
6	330.00	Gas Wells - Well Construction		-	-	-	-
7	331.00	Gas Wells - Well Equipment		-	-	-	-
8	332.00	Field Lines		-	-	-	-
9	333.00	Field Compressor Stat. Equip.		-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.		-	-	-	-
11	337.00	Other Equipment		-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way		\$ 41,030	\$ 27,322	\$ 13,708	\$ -
15	365.20	Structures & Improvements		-	-	-	-
16	366.00	Mains		-	-	-	-
17	367.00	Compressor Station Equipment		2,302,063	1,532,937	769,126	-
18	368.00	Measuring & Reg. Stat. Equip.		-	-	-	-
19	369.00	Communication Equipment		-	-	-	-
20	370.00	Other Equipment		-	-	-	-
21		Total Transmission Plant		\$ 2,343,093	\$ 1,560,259	\$ 782,834	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights		\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements		-	-	-	-
25	376.00	Mains-Distribution		329,708	219,552	110,157	-
26	378.00	Measuring & Reg. Equip. - General		445,950	296,957	148,993	-
27	379.00	City Gas Check Stations		-	-	-	-
28	380.00	Services		-	-	-	-
29	381.00	Meters		-	-	-	-
30	382.00	Meter Installations		-	-	-	-
31	383.00	House Regulators		-	-	-	-
32	384.00	House Regulator Installations		-	-	-	-
33	385.00	Ind Measuring Regulation		-	-	-	-
34	387.00	Other Equipment		-	-	-	-
35		Total Distribution Plant		\$ 775,658	\$ 516,509	\$ 259,150	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED NET PLANT - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights		\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements		32,504	21,644	10,860	-
39	391.00	Office Furniture & Equipment		119,573	79,624	39,950	-
40	392.00	Transportation Equipment		5,013	3,338	1,675	-
41	393.00	Stores Equipment		-	-	-	-
42	394.00	Tools, Shop & Garage Equipment		14,272	9,504	4,768	-
43	395.00	Laboratory Equipment		-	-	-	-
44	396.00	Power Operated Equipment		-	-	-	-
45	397.00	Communication Equipment		-	-	-	-
46	398.00	Miscellaneous Equipment		-	-	-	-
47	399.00	Other Tangible Property		-	-	-	-
48		Total General Plant		\$ 171,362	\$ 114,109	\$ 57,253	\$ -
49		Intangible Plant					
50	301.00	Organization		\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents		-	-	-	-
52	303.00	Miscellaneous Intangible Plant		-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL NET PLANT IN SERVICE		\$ 3,290,113	\$ 2,190,877	\$ 1,099,237	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED OTHER RATE BASE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Working Capital Allowance	MAX DEM	\$ 37,465	\$ 24,948	\$ 12,517	\$ -
2		CIAC	MAX DEM	-	-	-	-
3		Gas in Storage	MAX DEM	-	-	-	-
4		Customer Deposits	0	-	-	-	-
5		Customer Advances	0	-	-	-	-
6		Salvage Value	MAX DEM	-	-	-	-
7		Asset Retirement Obligation	MAX DEM	-	-	-	-
8		PIPP Deferred Asset	MAX DEM	-	-	-	-
9		Deferred Income Taxes	MAX DEM	(154,586)	(102,938)	(51,648)	-
10		Excess Deferred Income Taxes	MAX DEM	(219,761)	(146,338)	(73,423)	-
11		Unamortized Rate Case Expenses	0	-	-	-	-
12		TOTAL OTHER RATE BASE		\$ (336,882)	\$ (224,329)	\$ (112,553)	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED OPERATING EXPENSES - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Expenses - Gas Supply					
2	804.00	Gas Cost	0	\$ -	\$ -	\$ -	\$ -
3		Total Gas Supply Expense		\$ -	\$ -	\$ -	\$ -
4		Expenses - Production					
5	758.00	Gas Well Royalties	0	\$ -	\$ -	\$ -	\$ -
6		Total Production Expense		\$ -	\$ -	\$ -	\$ -
7		Expenses - Transmission					
8	860.00	Rents	MAX DEM	\$ 1,224	\$ 815	\$ 409	\$ -
9		Total Transmission Expense		\$ 1,224	\$ 815	\$ 409	\$ -
10		Expenses - Distribution					
11	870.00	Operation Supervision & Engineering	MAX DEM	\$ -	\$ -	\$ -	\$ -
12	874.00	Mains & Service Expense	MAX DEM	-	-	-	-
13	875.00	Dist Meas and Reg Stations	MAX DEM	-	-	-	-
14	877.00	Measuring & Regulating Expenses	MAX DEM	-	-	-	-
15	881.00	ROW	MAX DEM	-	-	-	-
16	878.00	Meter & House Regulator Expense	0	-	-	-	-
17	879.00	Customer Installation Expense	0	-	-	-	-
18	880.00	Other Expenses	MAX DEM	6,449	4,294	2,155	-
19		Total Distribution Expense		\$ 6,449	\$ 4,294	\$ 2,155	\$ -
20		Expenses - Customer Accounting					
21	901.00	Supervision	0	\$ -	\$ -	\$ -	\$ -
22	902.00	Meter Reading Expenses	0	-	-	-	-
23	903.00	Customer Records & Collection	0	-	-	-	-
24	904.00	Uncollectible Accounts	0	-	-	-	-
25	905.00	Miscellaneous	0	-	-	-	-
26		Total Customer Acct. Expense		\$ -	\$ -	\$ -	\$ -
27		Expenses - Customer Services					
28	909.00	Supervision	0	\$ -	\$ -	\$ -	\$ -
29	910.00	Customer Assistance Expense	0	-	-	-	-
30	913.00	Informational Advertising Expense	0	-	-	-	-
31	912.00	Demo./Selling-Mkt. Development	0	-	-	-	-
32	915.00	Market Development-Supervision	0	-	-	-	-
33	916.00	Miscellaneous	0	-	-	-	-
34		Total Customer Services Expense		\$ -	\$ -	\$ -	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED OPERATING EXPENSES - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
35		Expenses - Administrative and General					
36	920.00	Administrative & General Salaries	MAX DEM	\$ -	\$ -	\$ -	\$ -
37	921.00	General office	MAX DEM	13,940	9,282	4,657	-
38	930.00	GNI Shared Services	MAX DEM	57,115	38,033	19,082	-
39	922.00	Administrative Expense Tsfd. (Cr.)	MAX DEM	-	-	-	-
40	923.00	Outside Services Employed	MAX DEM	74,050	49,310	24,740	-
41	924.00	Property & Liability Insurance	MAX DEM	2,104	1,401	703	-
42	925.00	Injuries & Damages	MAX DEM	138	92	46	-
43	926.10	Pensions (401k)	MAX DEM	-	-	-	-
44	926.20	Employee Benefits	MAX DEM	-	-	-	-
45	926.30	Vacation Accrual Expense	MAX DEM	-	-	-	-
46	928.00	Regulatory Commission Expense	MAX DEM	274	183	92	-
47	930.10	General and advertising expenses	MAX DEM	-	-	-	-
48	930.20	Miscellaneous general expenses	MAX DEM	15	10	5	-
49	930.30	Rate Case Expenses	MAX DEM	585	390	196	-
50	931.00	Rent	MAX DEM	-	-	-	-
51		Total A&G Expense		\$ 148,220	\$ 98,700	\$ 49,521	\$ -
52		Maintenance - Transmission					
53	865.00	Maintenance of meas. & reg station equip	MAX DEM	\$ -	\$ -	\$ -	\$ -
54	867.00	Maintenance of Other Equipment	MAX DEM	-	-	-	-
55		Total Transmission Maint. Expense		\$ -	\$ -	\$ -	\$ -
56		Maintenance - Distribution					
57	864.00	Maintenance of Compressor Station Equip	MAX DEM	\$ -	\$ -	\$ -	\$ -
58	886.00	Maintenance of Structures & Improvement:	MAX DEM	-	-	-	-
59	887.00	Maintenance of Mains	MAX DEM	7	4	2	-
60	892.00	Maintenance of Services	0	-	-	-	-
61	889.00	Measuring & Reg Station Equip	MAX DEM	-	-	-	-
62	891.00	Maintenance of Measuring & reg station eq	MAX DEM	947	631	316	-
63	893.00	Maintenance of Meters & House Reg	0	-	-	-	-
64	894.00	Maintenance of Other Equipment	MAX DEM	-	-	-	-
65		Total Dist. Maint. Expense		\$ 954	\$ 635	\$ 319	\$ -
66		Maintenance - A&G					
67	932.00	Maintenance of General Plant	MAX DEM	\$ -	\$ -	\$ -	\$ -
68		Total A&G Maint. Expense		\$ -	\$ -	\$ -	\$ -
69		Total O&M Expense		\$ 156,847	\$ 104,444	\$ 52,403	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED TAX EXPENSE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Taxes Other than Income					
2	408.10	Tax Expense - Allocated	MAX DEM	\$ -	\$ -	\$ -	\$ -
3	408.10	Tax Expense - Employer FICA	MAX DEM	-	-	-	-
4	408.10	Tax Expense - Federal & State Unemploye	MAX DEM	-	-	-	-
5	408.10	Tax Expense - Franchise	MAX DEM	-	-	-	-
6	408.10	Tax Expense - Sales and Use	0	-	-	-	-
7	408.10	Tax Expense - Other State & Local	MAX DEM	171	114	57	-
8	408.10	Tax Expenses Other Than Income - Utility	MAX DEM	-	-	-	-
9	408.10	Tax Expense - Real Estate	MAX DEM	-	-	-	-
10	408.10	Tax Expense - Personal Property	MAX DEM	237,066	157,861	79,204	-
11	408.10	Tax Expense - MCF Tax	0	-	-	-	-
12	408.10	Tax Expense - Gross Receipts Tax	0	-	-	-	-
13	408.10	Tax Expense - Highway Use Taxes	MAX DEM	-	-	-	-
14	408.10	Tax Expense - Production	MAX DEM	-	-	-	-
15	408.10	Tax Expense - Other Payroll	MAX DEM	-	-	-	-
16	408.20	Tax Expense - Other Income and Deduct - FI	MAX DEM	-	-	-	-
17	408.20	Tax Expense - Other Income and Deduct - FI	MAX DEM	-	-	-	-
18	408.20	Tax Expense - Other Income and Deduct - Ri	MAX DEM	-	-	-	-
19	408.20	Tax Expense - Non Utility - Real Estate	MAX DEM	-	-	-	-
20		Total Taxes Other than Income		\$ 237,236	\$ 157,975	\$ 79,261	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED DEPRECIATION EXPENSE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds	0	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	0	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	0	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	0	-	-	-	-
6	330.00	Gas Wells - Well Construction	0	-	-	-	-
7	331.00	Gas Wells - Well Equipment	0	-	-	-	-
8	332.00	Field Lines	0	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	0	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	0	-	-	-	-
11	337.00	Other Equipment	0	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	MAX DEM	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	MAX DEM	-	-	-	-
16	366.00	Mains	MAX DEM	-	-	-	-
17	367.00	Compressor Station Equipment	MAX DEM	58,718	39,100	19,618	-
18	368.00	Measuring & Reg. Stat. Equip.	MAX DEM	-	-	-	-
19	369.00	Communication Equipment	MAX DEM	-	-	-	-
20	370.00	Other Equipment	MAX DEM	-	-	-	-
21		Total Transmission Plant		\$ 58,718	\$ 39,100	\$ 19,618	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	MAX DEM	\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements	MAX DEM	-	-	-	-
25	376.00	Mains-Distribution	MAX DEM	7,929	5,280	2,649	-
26	378.00	Measuring & Reg. Equip. - General	MAX DEM	20,749	13,817	6,932	-
27	379.00	City Gas Check Stations	MAX DEM	-	-	-	-
28	380.00	Services	0	-	-	-	-
29	381.00	Meters	0	-	-	-	-
30	382.00	Meter Installations	0	-	-	-	-
31	383.00	House Regulators	0	-	-	-	-
32	384.00	House Regulator Installations	0	-	-	-	-
33	385.00	Ind Measuring Regulation	MAX DEM	-	-	-	-
34	387.00	Other Equipment	MAX DEM	-	-	-	-
35		Total Distribution Plant		\$ 28,678	\$ 19,097	\$ 9,581	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF DEMAND-FUNCTIONALIZED DEPRECIATION EXPENSE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
		General Plant					
36	389.00	Land & Land Rights	MAX DEM	\$ -	\$ -	\$ -	\$ -
37	390.00	Structures & Improvements	MAX DEM	-	-	-	-
38	391.00	Office Furniture & Equipment	MAX DEM	17,144	11,416	5,728	-
39	392.00	Transportation Equipment	MAX DEM	5,305	3,533	1,772	-
40	393.00	Stores Equipment	MAX DEM	-	-	-	-
41	394.00	Tools, Shop & Garage Equipment	MAX DEM	1,311	873	438	-
42	395.00	Laboratory Equipment	MAX DEM	-	-	-	-
43	396.00	Power Operated Equipment	MAX DEM	-	-	-	-
44	397.00	Communication Equipment	MAX DEM	-	-	-	-
45	398.00	Miscellaneous Equipment	0	-	-	-	-
46	399.00	Other Tangible Property	0	-	-	-	-
47		Total General Plant		\$ 23,760	\$ 15,822	\$ 7,938	\$ -
		Intangible Plant					
48							
49	301.00	Organization	MAX DEM	\$ -	\$ -	\$ -	\$ -
50	302.00	Franchises and Consents	0	-	-	-	-
51	303.00	Miscellaneous Intangible Plant	0	-	-	-	-
52		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
53		TOTAL DEPRECIATION EXPENSE		\$ 111,156	\$ 74,019	\$ 37,138	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEVELOPMENT OF DEMAND ALLOCATION FACTORS - ABSOLUTE VALUES - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Total Distribution Plant	DIST PLT	\$ 917,010	\$ 610,634	\$ 306,376	\$ -
2		Net Plant in Service	NET PLT	\$ 3,290,113	\$ 2,190,877	\$ 1,099,237	\$ -
3		Administrative & General	A&G	148,220	98,700	49,521	-
4		Commodity Sales	SALES	4,187,609	2,580,037	1,607,572	
5		CP Factor	CP	760,059	504,487	255,572	
6		Meters	METERS	\$ 29,050	\$ 27,623	\$ 1,427	
7		NCP Factor	NCP	\$ 760,059	\$ 504,487	\$ 255,572	
8		Number of Customers	NO CUST	\$ 29,030	\$ 27,434	\$ 1,596	
9		Total O&M Expense	O&M	156,847	104,444	52,403	-
10		Meter Investment	METER INV	3,018,611	2502432	516178.8187	
11		Rate Base	RB	2,953,231	1966547.936	986683.3546	0
12		Distribution & Trans. Plant Net	NTD PLT	3,118,751	2076767.254	1041984.1	0
13		Placeholder	PLHDR	0.5	0.166666667	0.166666667	0.166666667
14		O&M Excluding A&G and Cost of Gas	OM XAG	\$ 8,627	\$ 5,744	\$ 2,882	\$ -
15		A&E Demand	MAX DEM	31623.54433	21058.02415	10565.52018	

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEVELOPMENT OF DEMAND ALLOCATION FACTORS - RELATIVE VALUES - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Total Distribution Plant	DIST PLT	100%	67%	33%	0%
2		Net Plant in Service	NET PLT	100%	67%	33%	0%
3		Administrative & General	A&G	100%	67%	33%	0%
4		Commodity Sales	SALES	100%	62%	38%	0%
5		CP Factor	CP	100%	66%	34%	0%
6		Meters	METERS	100%	95%	5%	0%
7		NCP Factor	NCP	100%	66%	34%	0%
8		Number of Customers	NO CUST	100%	95%	5%	0%
9		Total O&M Expense	O&M	100%	67%	33%	0%
10		Meter Investment	METER INV	100%	83%	17%	0%
11		Rate Base	RB	100%	67%	33%	0%
12		Distribution & Trans. Plant Net	NTD PLT	100%	67%	33%	0%
13		Placeholder	PLHDR	100%	33%	33%	33%
14		O&M Excluding A&G and Cost of Gas	OM XAG	100%	67%	33%	0%
15		A&E Demand	MAX DEM	100%	67%	33%	0%

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED PLANT IN SERVICE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds	SALES	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	SALES	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	SALES	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	SALES	-	-	-	-
6	330.00	Gas Wells - Well Construction	SALES	-	-	-	-
7	331.00	Gas Wells - Well Equipment	SALES	-	-	-	-
8	332.00	Field Lines	SALES	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	SALES	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	SALES	-	-	-	-
11	337.00	Other Equipment	SALES	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	0	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	0	-	-	-	-
16	366.00	Mains	0	-	-	-	-
17	367.00	Compressor Station Equipment	0	-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.	0	-	-	-	-
19	369.00	Communication Equipment	0	-	-	-	-
20	370.00	Other Equipment	0	-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	SALES	\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements	SALES	-	-	-	-
25	376.00	Mains-Distribution	0	-	-	-	-
26	378.00	Measuring & Reg. Equip. - General	0	-	-	-	-
27	379.00	City Gas Check Stations	0	-	-	-	-
28	380.00	Services	0	-	-	-	-
29	381.00	Meters	0	-	-	-	-
30	382.00	Meter Installations	0	-	-	-	-
31	383.00	House Regulators	0	-	-	-	-
32	384.00	House Regulator Installations	0	-	-	-	-
33	385.00	Ind Measuring Regulation	0	-	-	-	-
34	387.00	Other Equipment	SALES	-	-	-	-
35		Total Distribution Plant		\$ -	\$ -	\$ -	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED PLANT IN SERVICE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights	SALES	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	SALES	-	-	-	-
39	391.00	Office Furniture & Equipment	SALES	-	-	-	-
40	392.00	Transportation Equipment	SALES	-	-	-	-
41	393.00	Stores Equipment	SALES	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	SALES	-	-	-	-
43	395.00	Laboratory Equipment	SALES	-	-	-	-
44	396.00	Power Operated Equipment	SALES	-	-	-	-
45	397.00	Communication Equipment	SALES	-	-	-	-
46	398.00	Miscellaneous Equipment	SALES	-	-	-	-
47	399.00	Other Tangible Property	SALES	-	-	-	-
48		Total General Plant		\$ -	\$ -	\$ -	\$ -
49		Intangible Plant					
50	301.00	Organization	SALES	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	SALES	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	SALES	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ORIGINAL PLANT IN SERVICE		\$ -	\$ -	\$ -	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED ACCUMULATED DEPRECIATION - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds	SALES	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	SALES	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	SALES	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	SALES	-	-	-	-
6	330.00	Gas Wells - Well Construction	SALES	-	-	-	-
7	331.00	Gas Wells - Well Equipment	SALES	-	-	-	-
8	332.00	Field Lines	SALES	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	SALES	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	SALES	-	-	-	-
11	337.00	Other Equipment	SALES	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	0	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	0	-	-	-	-
16	366.00	Mains	0	-	-	-	-
17	367.00	Compressor Station Equipment	0	-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.	0	-	-	-	-
19	369.00	Communication Equipment	0	-	-	-	-
20	370.00	Other Equipment	0	-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	SALES	\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements	SALES	-	-	-	-
25	376.00	Mains-Distribution	0	-	-	-	-
26	378.00	Measuring & Reg. Equip. - General	0	-	-	-	-
27	379.00	City Gas Check Stations	0	-	-	-	-
28	380.00	Services	0	-	-	-	-
29	381.00	Meters	0	-	-	-	-
30	382.00	Meter Installations	0	-	-	-	-
31	383.00	House Regulators	0	-	-	-	-
32	384.00	House Regulator Installations	0	-	-	-	-
33	385.00	Ind Measuring Regulation	0	-	-	-	-
34	387.00	Other Equipment	SALES	-	-	-	-
35		Total Distribution Plant		\$ -	\$ -	\$ -	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED ACCUMULATED DEPRECIATION - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights	SALES	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	SALES	-	-	-	-
39	391.00	Office Furniture & Equipment	SALES	-	-	-	-
40	392.00	Transportation Equipment	SALES	-	-	-	-
41	393.00	Stores Equipment	SALES	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	SALES	-	-	-	-
43	395.00	Laboratory Equipment	SALES	-	-	-	-
44	396.00	Power Operated Equipment	SALES	-	-	-	-
45	397.00	Communication Equipment	SALES	-	-	-	-
46	398.00	Miscellaneous Equipment	SALES	-	-	-	-
47	399.00	Other Tangible Property	SALES	-	-	-	-
48		Total General Plant		\$ -	\$ -	\$ -	\$ -
49		Intangible Plant					
50	301.00	Organization	SALES	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	SALES	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	SALES	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED NET PLANT - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds		\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures		-	-	-	-
4	327.00	Field Compressor Stat. Struct.		-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.		-	-	-	-
6	330.00	Gas Wells - Well Construction		-	-	-	-
7	331.00	Gas Wells - Well Equipment		-	-	-	-
8	332.00	Field Lines		-	-	-	-
9	333.00	Field Compressor Stat. Equip.		-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.		-	-	-	-
11	337.00	Other Equipment		-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way		\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements		-	-	-	-
16	366.00	Mains		-	-	-	-
17	367.00	Compressor Station Equipment		-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.		-	-	-	-
19	369.00	Communication Equipment		-	-	-	-
20	370.00	Other Equipment		-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights		\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements		-	-	-	-
25	376.00	Mains-Distribution		-	-	-	-
26	378.00	Measuring & Reg. Equip. - General		-	-	-	-
27	379.00	City Gas Check Stations		-	-	-	-
28	380.00	Services		-	-	-	-
29	381.00	Meters		-	-	-	-
30	382.00	Meter Installations		-	-	-	-
31	383.00	House Regulators		-	-	-	-
32	384.00	House Regulator Installations		-	-	-	-
33	385.00	Ind Measuring Regulation		-	-	-	-
34	387.00	Other Equipment		-	-	-	-
35		Total Distribution Plant		\$ -	\$ -	\$ -	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED NET PLANT - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights		\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements		-	-	-	-
39	391.00	Office Furniture & Equipment		-	-	-	-
40	392.00	Transportation Equipment		-	-	-	-
41	393.00	Stores Equipment		-	-	-	-
42	394.00	Tools, Shop & Garage Equipment		-	-	-	-
43	395.00	Laboratory Equipment		-	-	-	-
44	396.00	Power Operated Equipment		-	-	-	-
45	397.00	Communication Equipment		-	-	-	-
46	398.00	Miscellaneous Equipment		-	-	-	-
47	399.00	Other Tangible Property		-	-	-	-
48		Total General Plant		\$ -	\$ -	\$ -	\$ -
49		Intangible Plant					
50	301.00	Organization		\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents		-	-	-	-
52	303.00	Miscellaneous Intangible Plant		-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL NET PLANT IN SERVICE		\$ -	\$ -	\$ -	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED OTHER RATE BASE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Working Capital Allowance	SALES	\$ -	\$ -	\$ -	\$ -
2		CIAC	NTD PLT	-	-	-	-
3		Gas in Storage	0	-	-	-	-
4		Customer Deposits	0	-	-	-	-
5		Customer Advances	0	-	-	-	-
6		Salvage Value	SALES	-	-	-	-
7		Asset Retirement Obligation	SALES	-	-	-	-
8		PIPP Deferred Asset	SALES	-	-	-	-
9		Deferred Income Taxes	SALES	-	-	-	-
10		Excess Deferred Income Taxes	SALES	-	-	-	-
11		Unamortized Rate Case Expenses	0	-	-	-	-
12		TOTAL OTHER RATE BASE		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED OPERATING EXPENSES - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Expenses - Gas Supply					
2	804.00	Gas Cost	SALES	\$ -	\$ -	\$ -	\$ -
3		Total Gas Supply Expense		\$ -	\$ -	\$ -	\$ -
4		Expenses - Production					
5	758.00	Gas Well Royalties	SALES	\$ -	\$ -	\$ -	\$ -
6		Total Production Expense		\$ -	\$ -	\$ -	\$ -
7		Expenses - Transmission					
8	860.00	Rents	0	\$ -	\$ -	\$ -	\$ -
9		Total Transmission Expense		\$ -	\$ -	\$ -	\$ -
10		Expenses - Distribution					
11	870.00	Operation Supervision & Engineering	SALES	\$ -	\$ -	\$ -	\$ -
12	874.00	Mains & Service Expense	0	-	-	-	-
13	875.00	Dist Meas and Reg Stations	0	-	-	-	-
14	877.00	Measuring & Regulating Expenses	0	-	-	-	-
15	881.00	ROW	SALES	-	-	-	-
16	878.00	Meter & House Regulator Expense	0	-	-	-	-
17	879.00	Customer Installation Expense	0	-	-	-	-
18	880.00	Other Expenses	0	-	-	-	-
19		Total Distribution Expense		\$ -	\$ -	\$ -	\$ -
20		Expenses - Customer Accounting					
21	901.00	Supervision	0	\$ -	\$ -	\$ -	\$ -
22	902.00	Meter Reading Expenses	0	-	-	-	-
23	903.00	Customer Records & Collection	0	-	-	-	-
24	904.00	Uncollectible Accounts	0	-	-	-	-
25	905.00	Miscellaneous	0	-	-	-	-
26		Total Customer Acct. Expense		\$ -	\$ -	\$ -	\$ -
27		Expenses - Customer Services					
28	909.00	Supervision	0	\$ -	\$ -	\$ -	\$ -
29	910.00	Customer Assistance Expense	0	-	-	-	-
30	913.00	Informational Advertising Expense	0	-	-	-	-
31	912.00	Demo./Selling-Mkt. Development	0	-	-	-	-
32	915.00	Market Development-Supervision	0	-	-	-	-
33	916.00	Miscellaneous	0	-	-	-	-
34		Total Customer Services Expense		\$ -	\$ -	\$ -	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED OPERATING EXPENSES - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
35		Expenses - Administrative and General					
36	920.00	Administrative & General Salaries	SALES	\$ -	\$ -	\$ -	\$ -
37	921.00	General office	SALES	-	-	-	-
38	930.00	GNI Shared Services	SALES	-	-	-	-
39	922.00	Administrative Expense Tsfd. (Cr.)	SALES	-	-	-	-
40	923.00	Outside Services Employed	SALES	-	-	-	-
41	924.00	Property & Liability Insurance	SALES	-	-	-	-
42	925.00	Injuries & Damages	SALES	-	-	-	-
43	926.10	Pensions (401k)	SALES	-	-	-	-
44	926.20	Employee Benefits	SALES	-	-	-	-
45	926.30	Vacation Accrual Expense	SALES	-	-	-	-
46	928.00	Regulatory Commission Expense	SALES	-	-	-	-
47	930.10	General and advertising expenses	SALES	-	-	-	-
48	930.20	Miscellaneous general expenses	SALES	-	-	-	-
49	930.30	Rate Case Expenses	SALES	-	-	-	-
50	931.00	Rent	SALES	-	-	-	-
51		Total A&G Expense		\$ -	\$ -	\$ -	\$ -
52		Maintenance - Transmission					
53	865.00	Maintenance of meas. & reg station equip	0	\$ -	\$ -	\$ -	\$ -
54	867.00	Maintenance of Other Equipment	0	-	-	-	-
55		Total Transmission Maint. Expense		\$ -	\$ -	\$ -	\$ -
56		Maintenance - Distribution					
57	864.00	Maintenance of Compressor Station Equip	0	\$ -	\$ -	\$ -	\$ -
58	886.00	Maintenance of Structures & Improvement:	SALES	-	-	-	-
59	887.00	Maintenance of Mains	0	-	-	-	-
60	892.00	Maintenance of Services	0	-	-	-	-
61	889.00	Measuring & Reg Station Equip	0	-	-	-	-
62	891.00	Maintenance of Measuring & reg station eq	0	-	-	-	-
63	893.00	Maintenance of Meters & House Reg	0	-	-	-	-
64	894.00	Maintenance of Other Equipment	SALES	-	-	-	-
65		Total Dist. Maint. Expense		\$ -	\$ -	\$ -	\$ -
66		Maintenance - A&G					
67	932.00	Maintenance of General Plant	SALES	\$ -	\$ -	\$ -	\$ -
68		Total A&G Maint. Expense		\$ -	\$ -	\$ -	\$ -
69		Total O&M Expense		\$ -	\$ -	\$ -	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED TAX EXPENSE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Taxes Other than Income					
2	408.10	Tax Expense - Allocated	SALES	\$ -	\$ -	\$ -	\$ -
3	408.10	Tax Expense - Employer FICA	SALES	-	-	-	-
4	408.10	Tax Expense - Federal & State Unemployme	SALES	-	-	-	-
5	408.10	Tax Expense - Franchise	SALES	-	-	-	-
6	408.10	Tax Expense - Sales and Use	SALES	-	-	-	-
7	408.10	Tax Expense - Other State & Local	SALES	-	-	-	-
8	408.10	Tax Expenses Other Than Income - Utility	SALES	-	-	-	-
9	408.10	Tax Expense - Real Estate	SALES	-	-	-	-
10	408.10	Tax Expense - Personal Property	SALES	-	-	-	-
11	408.10	Tax Expense - MCF Tax	SALES	-	-	-	-
12	408.10	Tax Expense - Gross Receipts Tax	SALES	50	31	19	-
13	408.10	Tax Expense - Highway Use Taxes	SALES	-	-	-	-
14	408.10	Tax Expense - Production	0	-	-	-	-
15	408.10	Tax Expense - Other Payroll	SALES	-	-	-	-
16	408.20	Tax Expense - Other Income and Deduct - FI	SALES	-	-	-	-
17	408.20	Tax Expense - Other Income and Deduct - FI	SALES	-	-	-	-
18	408.20	Tax Expense - Other Income and Deduct - Ri	SALES	-	-	-	-
19	408.20	Tax Expense - Non Utility - Real Estate	SALES	-	-	-	-
20		Total Taxes Other than Income		\$ 50	\$ 31	\$ 19	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED DEPRECIATION EXPENSE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds	SALES	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	SALES	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	SALES	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	SALES	-	-	-	-
6	330.00	Gas Wells - Well Construction	SALES	-	-	-	-
7	331.00	Gas Wells - Well Equipment	SALES	-	-	-	-
8	332.00	Field Lines	SALES	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	SALES	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	SALES	-	-	-	-
11	337.00	Other Equipment	SALES	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	0	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	0	-	-	-	-
16	366.00	Mains	0	-	-	-	-
17	367.00	Compressor Station Equipment	0	-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.	0	-	-	-	-
19	369.00	Communication Equipment	0	-	-	-	-
20	370.00	Other Equipment	0	-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	SALES	\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements	SALES	-	-	-	-
25	376.00	Mains-Distribution	0	-	-	-	-
26	378.00	Measuring & Reg. Equip. - General	0	-	-	-	-
27	379.00	City Gas Check Stations	0	-	-	-	-
28	380.00	Services	0	-	-	-	-
29	381.00	Meters	0	-	-	-	-
30	382.00	Meter Installations	0	-	-	-	-
31	383.00	House Regulators	0	-	-	-	-
32	384.00	House Regulator Installations	0	-	-	-	-
33	385.00	Ind Measuring Regulation	0	-	-	-	-
34	387.00	Other Equipment	SALES	-	-	-	-
35		Total Distribution Plant		\$ -	\$ -	\$ -	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF COMMODITY-FUNCTIONALIZED DEPRECIATION EXPENSE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
		General Plant					
36	389.00	Land & Land Rights	SALES	\$ -	\$ -	\$ -	\$ -
37	390.00	Structures & Improvements	SALES	-	-	-	-
38	391.00	Office Furniture & Equipment	SALES	-	-	-	-
39	392.00	Transportation Equipment	SALES	-	-	-	-
40	393.00	Stores Equipment	SALES	-	-	-	-
41	394.00	Tools, Shop & Garage Equipment	SALES	-	-	-	-
42	395.00	Laboratory Equipment	SALES	-	-	-	-
43	396.00	Power Operated Equipment	SALES	-	-	-	-
44	397.00	Communication Equipment	SALES	-	-	-	-
45	398.00	Miscellaneous Equipment	SALES	-	-	-	-
46	399.00	Other Tangible Property	SALES	-	-	-	-
47		Total General Plant		\$ -	\$ -	\$ -	\$ -
		Intangible Plant					
48							
49	301.00	Organization	SALES	\$ -	\$ -	\$ -	\$ -
50	302.00	Franchises and Consents	SALES	-	-	-	-
51	303.00	Miscellaneous Intangible Plant	SALES	-	-	-	-
52		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
53		TOTAL DEPRECIATION EXPENSE		\$ -	\$ -	\$ -	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEVELOPMENT OF COMMODITY ALLOCATION FACTORS - ABSOLUTE VALUES - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Total Distribution Plant	DIST PLT	\$ -	\$ -	\$ -	\$ -
2		Net Plant in Service	NET PLT	\$ -	\$ -	\$ -	\$ -
3		Administrative & General	A&G	-	-	-	-
4		Commodity Sales	SALES	4,187,609	2,580,037	1,607,572	-
5		CP Factor	CP	760,059	504,487	255,572	-
6		Meters	METERS	\$ 29,050	\$ 27,623	\$ 1,427	\$ -
7		NCP Factor	NCP	\$ 760,059	\$ 504,487	\$ 255,572	\$ -
8		Number of Customers	NO CUST	\$ 29,030	\$ 27,434	\$ 1,596	\$ -
9		Total O&M Expense	O&M	-	-	-	-
10		Meter Investment	METER INV	3,018,611	2502432	516178.8187	0
11		Rate Base	RB	-	0	0	0
12		Total Revenue Requirement	REV REQ				
13		Distribution & Trans. Plant Net	NTD PLT	-	0	0	0
14		O&M Excluding A&G and Cost of Gas	OM XAG	\$ -	\$ -	\$ -	\$ -
15		A&E Demand	MAX DEM	31623.54433	21058.02415	10565.52018	0

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEVELOPMENT OF COMMODITY ALLOCATION FACTORS - RELATIVE VALUES - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Total Distribution Plant	DIST PLT	0%	0%	0%	0%
2		Net Plant in Service	NET PLT	0%	0%	0%	0%
3		Administrative & General	A&G	0%	0%	0%	0%
4		Commodity Sales	SALES	100%	62%	38%	0%
5		CP Factor	CP	100%	66%	34%	0%
6		Meters	METERS	100%	95%	5%	0%
7		NCP Factor	NCP	100%	66%	34%	0%
8		Number of Customers	NO CUST	100%	95%	5%	0%
9		Total O&M Expense	O&M	0%	0%	0%	0%
10		Meter Investment	METER INV	100%	83%	17%	0%
11		Rate Base	RB	0%	0%	0%	0%
12		Total Revenue Requirement	REV REQ	0%	0%	0%	0%
13		Distribution & Trans. Plant Net	NTD PLT	0%	0%	0%	0%
14		O&M Excluding A&G and Cost of Gas	OM XAG	0%	0%	0%	0%
15		A&E Demand	MAX DEM	100%	67%	33%	0%

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED PLANT IN SERVICE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds	0	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	0	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	0	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	0	-	-	-	-
6	330.00	Gas Wells - Well Construction	0	-	-	-	-
7	331.00	Gas Wells - Well Equipment	0	-	-	-	-
8	332.00	Field Lines	0	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	0	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	0	-	-	-	-
11	337.00	Other Equipment	0	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	0	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	0	-	-	-	-
16	366.00	Mains	0	-	-	-	-
17	367.00	Compressor Station Equipment	0	-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.	0	-	-	-	-
19	369.00	Communication Equipment	0	-	-	-	-
20	370.00	Other Equipment	0	-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	NO CUST	\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements	NO CUST	-	-	-	-
25	376.00	Mains-Distribution	NO CUST	244,389	230,952	13,437	-
26	378.00	Measuring & Reg. Equip. - General	0	-	-	-	-
27	379.00	City Gas Check Stations	0	-	-	-	-
28	380.00	Services	METER INV	-	-	-	-
29	381.00	Meters	METER INV	-	-	-	-
30	382.00	Meter Installations	METER INV	-	-	-	-
31	383.00	House Regulators	METER INV	-	-	-	-
32	384.00	House Regulator Installations	METER INV	-	-	-	-
33	385.00	Ind Measuring Regulation	0	-	-	-	-
34	387.00	Other Equipment	NO CUST	-	-	-	-
35		Total Distribution Plant		\$ 244,389	\$ 230,952	\$ 13,437	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED PLANT IN SERVICE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights	NO CUST	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	NO CUST	2,206	2,085	121	-
39	391.00	Office Furniture & Equipment	NO CUST	10,609	10,025	583	-
40	392.00	Transportation Equipment	NO CUST	2,341	2,212	129	-
41	393.00	Stores Equipment	NO CUST	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	NO CUST	1,600	1,512	88	-
43	395.00	Laboratory Equipment	NO CUST	-	-	-	-
44	396.00	Power Operated Equipment	NO CUST	-	-	-	-
45	397.00	Communication Equipment	NO CUST	-	-	-	-
46	398.00	Miscellaneous Equipment	NO CUST	-	-	-	-
47	399.00	Other Tangible Property	NO CUST	-	-	-	-
48		Total General Plant		\$ 16,756	\$ 15,835	\$ 921	\$ -
49		Intangible Plant					
50	301.00	Organization	NO CUST	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	NO CUST	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	NO CUST	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ORIGINAL PLANT IN SERVICE		\$ 261,145	\$ 246,786	\$ 14,359	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED ACCUMULATED DEPRECIATION - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds	0	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	0	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	0	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	0	-	-	-	-
6	330.00	Gas Wells - Well Construction	0	-	-	-	-
7	331.00	Gas Wells - Well Equipment	0	-	-	-	-
8	332.00	Field Lines	0	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	0	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	0	-	-	-	-
11	337.00	Other Equipment	0	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	0	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	0	-	-	-	-
16	366.00	Mains	0	-	-	-	-
17	367.00	Compressor Station Equipment	0	-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.	0	-	-	-	-
19	369.00	Communication Equipment	0	-	-	-	-
20	370.00	Other Equipment	0	-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	NO CUST	\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements	NO CUST	-	-	-	-
25	376.00	Mains-Distribution	NO CUST	18,556	17,535	1,020	-
26	378.00	Measuring & Reg. Equip. - General	0	-	-	-	-
27	379.00	City Gas Check Stations	0	-	-	-	-
28	380.00	Services	METER INV	-	-	-	-
29	381.00	Meters	METER INV	-	-	-	-
30	382.00	Meter Installations	METER INV	-	-	-	-
31	383.00	House Regulators	METER INV	-	-	-	-
32	384.00	House Regulator Installations	METER INV	-	-	-	-
33	385.00	Ind Measuring Regulation	0	-	-	-	-
34	387.00	Other Equipment	NO CUST	-	-	-	-
35		Total Distribution Plant		\$ 18,556	\$ 17,535	\$ 1,020	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED ACCUMULATED DEPRECIATION - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights	NO CUST	\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements	NO CUST	-	-	-	-
39	391.00	Office Furniture & Equipment	NO CUST	2,492	2,355	137	-
40	392.00	Transportation Equipment	NO CUST	2,000	1,890	110	-
41	393.00	Stores Equipment	NO CUST	-	-	-	-
42	394.00	Tools, Shop & Garage Equipment	NO CUST	631	597	35	-
43	395.00	Laboratory Equipment	NO CUST	-	-	-	-
44	396.00	Power Operated Equipment	NO CUST	-	-	-	-
45	397.00	Communication Equipment	NO CUST	-	-	-	-
46	398.00	Miscellaneous Equipment	NO CUST	-	-	-	-
47	399.00	Other Tangible Property	NO CUST	-	-	-	-
48		Total General Plant		\$ 5,124	\$ 4,842	\$ 282	\$ -
49		Intangible Plant					
50	301.00	Organization	NO CUST	\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents	NO CUST	-	-	-	-
52	303.00	Miscellaneous Intangible Plant	NO CUST	-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL ACCUMULATED DEPRECIATION		\$ 23,679	\$ 22,377	\$ 1,302	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED NET PLANT - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds		\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures		-	-	-	-
4	327.00	Field Compressor Stat. Struct.		-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.		-	-	-	-
6	330.00	Gas Wells - Well Construction		-	-	-	-
7	331.00	Gas Wells - Well Equipment		-	-	-	-
8	332.00	Field Lines		-	-	-	-
9	333.00	Field Compressor Stat. Equip.		-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.		-	-	-	-
11	337.00	Other Equipment		-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way		\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements		-	-	-	-
16	366.00	Mains		-	-	-	-
17	367.00	Compressor Station Equipment		-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.		-	-	-	-
19	369.00	Communication Equipment		-	-	-	-
20	370.00	Other Equipment		-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights		\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements		-	-	-	-
25	376.00	Mains-Distribution		225,834	213,416	12,417	-
26	378.00	Measuring & Reg. Equip. - General		-	-	-	-
27	379.00	City Gas Check Stations		-	-	-	-
28	380.00	Services		-	-	-	-
29	381.00	Meters		-	-	-	-
30	382.00	Meter Installations		-	-	-	-
31	383.00	House Regulators		-	-	-	-
32	384.00	House Regulator Installations		-	-	-	-
33	385.00	Ind Measuring Regulation		-	-	-	-
34	387.00	Other Equipment		-	-	-	-
35		Total Distribution Plant		\$ 225,834	\$ 213,416	\$ 12,417	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED NET PLANT - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
36		General Plant					
37	389.00	Land & Land Rights		\$ -	\$ -	\$ -	\$ -
38	390.00	Structures & Improvements		2,206	2,085	121	-
39	391.00	Office Furniture & Equipment		8,117	7,670	446	-
40	392.00	Transportation Equipment		340	322	19	-
41	393.00	Stores Equipment		-	-	-	-
42	394.00	Tools, Shop & Garage Equipment		969	916	53	-
43	395.00	Laboratory Equipment		-	-	-	-
44	396.00	Power Operated Equipment		-	-	-	-
45	397.00	Communication Equipment		-	-	-	-
46	398.00	Miscellaneous Equipment		-	-	-	-
47	399.00	Other Tangible Property		-	-	-	-
48		Total General Plant		\$ 11,632	\$ 10,992	\$ 640	\$ -
49		Intangible Plant					
50	301.00	Organization		\$ -	\$ -	\$ -	\$ -
51	302.00	Franchises and Consents		-	-	-	-
52	303.00	Miscellaneous Intangible Plant		-	-	-	-
53		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
54		TOTAL NET PLANT IN SERVICE		\$ 237,466	\$ 224,409	\$ 13,057	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED OTHER RATE BASE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Working Capital Allowance	NO CUST	\$ 944	\$ 893	\$ 52	\$ -
2		CIAC	NTD PLT	-	-	-	-
3		Gas in Storage	0	-	-	-	-
4		Customer Deposits	METER INV	-	-	-	-
5		Customer Advances	METER INV	-	-	-	-
6		Salvage Value	NO CUST	-	-	-	-
7		Asset Retirement Obligation	NO CUST	-	-	-	-
8		PIPP Deferred Asset	NO CUST	-	-	-	-
9		Deferred Income Taxes	NO CUST	(11,219)	(10,602)	(617)	-
10		Excess Deferred Income Taxes	NO CUST	(15,861)	(14,989)	(872)	-
11		Unamortized Rate Case Expenses	NO CUST	3,000	2,835	165	-
12		TOTAL OTHER RATE BASE		\$ (23,136)	\$ (21,864)	\$ (1,272)	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED OPERATING EXPENSES - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Expenses - Gas Supply					
2	804.00	Gas Cost	0	\$ -	\$ -	\$ -	\$ -
3		Total Gas Supply Expense		\$ -	\$ -	\$ -	\$ -
4		Expenses - Production					
5	758.00	Gas Well Royalties	NO CUST	\$ -	\$ -	\$ -	\$ -
6		Total Production Expense		\$ -	\$ -	\$ -	\$ -
7		Expenses - Transmission					
8	860.00	Rents	0	\$ -	\$ -	\$ -	\$ -
9		Total Transmission Expense		\$ -	\$ -	\$ -	\$ -
10		Expenses - Distribution					
11	870.00	Operation Supervision & Engineering	NO CUST	\$ -	\$ -	\$ -	\$ -
12	874.00	Mains & Service Expense	NO CUST	-	-	-	-
13	875.00	Dist Meas and Reg Stations	0	-	-	-	-
14	877.00	Measuring & Regulating Expenses	0	-	-	-	-
15	881.00	ROW	NO CUST	-	-	-	-
16	878.00	Meter & House Regulator Expense	NO CUST	-	-	-	-
17	879.00	Customer Installation Expense	NO CUST	-	-	-	-
18	880.00	Other Expenses	0	-	-	-	-
19		Total Distribution Expense		\$ -	\$ -	\$ -	\$ -
20		Expenses - Customer Accounting					
21	901.00	Supervision	NO CUST	\$ -	\$ -	\$ -	\$ -
22	902.00	Meter Reading Expenses	NO CUST	-	-	-	-
23	903.00	Customer Records & Collection	NO CUST	-	-	-	-
24	904.00	Uncollectible Accounts	NO CUST	-	-	-	-
25	905.00	Miscellaneous	NO CUST	-	-	-	-
26		Total Customer Acct. Expense		\$ -	\$ -	\$ -	\$ -
27		Expenses - Customer Services					
28	909.00	Supervision	NO CUST	\$ -	\$ -	\$ -	\$ -
29	910.00	Customer Assistance Expense	NO CUST	-	-	-	-
30	913.00	Informational Advertising Expense	NO CUST	213	201	12	-
31	912.00	Demo./Selling-Mkt. Development	NO CUST	-	-	-	-
32	915.00	Market Development-Supervision	NO CUST	-	-	-	-
33	916.00	Miscellaneous	NO CUST	-	-	-	-
34		Total Customer Services Expense		\$ 213	\$ 201	\$ 12	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED OPERATING EXPENSES - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
35		Expenses - Administrative and General					
36	920.00	Administrative & General Salaries	NO CUST	\$ -	\$ -	\$ -	\$ -
37	921.00	General office	NO CUST	351	332	19	-
38	930.00	GNI Shared Services	NO CUST	1,440	1,361	79	-
39	922.00	Administrative Expense Tsfd. (Cr.)	NO CUST	-	-	-	-
40	923.00	Outside Services Employed	NO CUST	1,867	1,764	103	-
41	924.00	Property & Liability Insurance	NO CUST	53	50	3	-
42	925.00	Injuries & Damages	NO CUST	3	3	0	-
43	926.10	Pensions (401k)	NO CUST	-	-	-	-
44	926.20	Employee Benefits	NO CUST	-	-	-	-
45	926.30	Vacation Accrual Expense	NO CUST	-	-	-	-
46	928.00	Regulatory Commission Expense	NO CUST	7	7	0	-
47	930.10	General and advertising expenses	NO CUST	-	-	-	-
48	930.20	Miscellaneous general expenses	NO CUST	0	0	0	-
	930.30	Rate Case Expenses	NO CUST	15	14	1	-
49	931.00	Rent	NO CUST	-	-	-	-
50		Total A&G Expense		\$ 3,737	\$ 3,531	\$ 205	\$ -
51		Maintenance - Transmission					
52	865.00	Maintenance of meas. & reg station equip	0	\$ -	\$ -	\$ -	\$ -
53	867.00	Maintenance of Other Equipment	0	-	-	-	-
54		Total Transmission Maint. Expense		\$ -	\$ -	\$ -	\$ -
55		Maintenance - Distribution					
56	864.00	Maintenance of Compressor Station Equip	0	\$ -	\$ -	\$ -	\$ -
57	886.00	Maintenance of Structures & Improvement:	NO CUST	-	-	-	-
58	887.00	Maintenance of Mains	NO CUST	4	4	0	-
59	892.00	Maintenance of Services	NO CUST	-	-	-	-
60	889.00	Measuring & Reg Station Equip	0	-	-	-	-
61	891.00	Maintenance of Measuring & reg station eq	0	-	-	-	-
62	893.00	Maintenance of Meters & House Reg	NO CUST	-	-	-	-
63	894.00	Maintenance of Other Equipment	NO CUST	-	-	-	-
64		Total Dist. Maint. Expense		\$ 4	\$ 4	\$ 0	\$ -
65		Maintenance - A&G					
66	932.00	Maintenance of General Plant	NO CUST	\$ -	\$ -	\$ -	\$ -
67		Total A&G Maint. Expense		\$ -	\$ -	\$ -	\$ -
68		Total O&M Expense		\$ 3,954	\$ 3,737	\$ 217	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED TAX EXPENSE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Taxes Other than Income					
2	408.10	Tax Expense - Allocated	NO CUST	\$ -	\$ -	\$ -	\$ -
3	408.10	Tax Expense - Employer FICA	NO CUST	-	-	-	-
4	408.10	Tax Expense - Federal & State Unemployme	NO CUST	-	-	-	-
5	408.10	Tax Expense - Franchise	NO CUST	-	-	-	-
6	408.10	Tax Expense - Sales and Use	0	-	-	-	-
7	408.10	Tax Expense - Other State & Local	NO CUST	4	4	0	-
8	408.10	Tax Expenses Other Than Income - Utility	NO CUST	-	-	-	-
9	408.10	Tax Expense - Real Estate	NO CUST	-	-	-	-
10	408.10	Tax Expense - Personal Property	NO CUST	17,110	16,170	941	-
11	408.10	Tax Expense - MCF Tax	0	-	-	-	-
12	408.10	Tax Expense - Gross Receipts Tax	0	-	-	-	-
13	408.10	Tax Expense - Highway Use Taxes	NO CUST	-	-	-	-
14	408.10	Tax Expense - Production	0	-	-	-	-
15	408.10	Tax Expense - Other Payroll	NO CUST	-	-	-	-
16	408.20	Tax Expense - Other Income and Deduct - FI	NO CUST	-	-	-	-
17	408.20	Tax Expense - Other Income and Deduct - FI	NO CUST	-	-	-	-
18	408.20	Tax Expense - Other Income and Deduct - Ri	NO CUST	-	-	-	-
19	408.20	Tax Expense - Non Utility - Real Estate	NO CUST	-	-	-	-
20		Total Taxes Other than Income		\$ 17,115	\$ 16,174	\$ 941	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED DEPRECIATION EXPENSE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Production Plant					
2	325.20	Producing Leaseholds	0	\$ -	\$ -	\$ -	\$ -
3	326.00	Gas Well Structures	0	-	-	-	-
4	327.00	Field Compressor Stat. Struct.	0	-	-	-	-
5	328.00	Field Measuring & Reg. Stat. Struct.	0	-	-	-	-
6	330.00	Gas Wells - Well Construction	0	-	-	-	-
7	331.00	Gas Wells - Well Equipment	0	-	-	-	-
8	332.00	Field Lines	0	-	-	-	-
9	333.00	Field Compressor Stat. Equip.	0	-	-	-	-
10	334.00	Field Measuring & Reg. Stat. Equip.	0	-	-	-	-
11	337.00	Other Equipment	0	-	-	-	-
12		Total Production Plant		\$ -	\$ -	\$ -	\$ -
13		Transmission Plant					
14	365.10	Rights-of-Way	0	\$ -	\$ -	\$ -	\$ -
15	365.20	Structures & Improvements	0	-	-	-	-
16	366.00	Mains	0	-	-	-	-
17	367.00	Compressor Station Equipment	0	-	-	-	-
18	368.00	Measuring & Reg. Stat. Equip.	0	-	-	-	-
19	369.00	Communication Equipment	0	-	-	-	-
20	370.00	Other Equipment	0	-	-	-	-
21		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -
22		Distribution Plant					
23	374.00	Land & Land Rights	NO CUST	\$ -	\$ -	\$ -	\$ -
24	375.00	Structures & Improvements	NO CUST	-	-	-	-
25	376.00	Mains-Distribution	NO CUST	5,431	5,132	299	-
26	378.00	Measuring & Reg. Equip. - General	0	-	-	-	-
27	379.00	City Gas Check Stations	0	-	-	-	-
28	380.00	Services	METER INV	-	-	-	-
29	381.00	Meters	METER INV	-	-	-	-
30	382.00	Meter Installations	METER INV	-	-	-	-
31	383.00	House Regulators	METER INV	-	-	-	-
32	384.00	House Regulator Installations	METER INV	-	-	-	-
33	385.00	Ind Measuring Regulation	0	-	-	-	-
34	387.00	Other Equipment	NO CUST	-	-	-	-
35		Total Distribution Plant		\$ 5,431	\$ 5,132	\$ 299	\$ -

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
ALLOCATION OF CUSTOMER-FUNCTIONALIZED DEPRECIATION EXPENSE - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
		General Plant					
36	389.00	Land & Land Rights	NO CUST	\$ -	\$ -	\$ -	\$ -
37	390.00	Structures & Improvements	NO CUST	-	-	-	-
38	391.00	Office Furniture & Equipment	NO CUST	1,164	1,100	64	-
39	392.00	Transportation Equipment	NO CUST	360	340	20	-
40	393.00	Stores Equipment	NO CUST	-	-	-	-
41	394.00	Tools, Shop & Garage Equipment	NO CUST	89	84	5	-
42	395.00	Laboratory Equipment	NO CUST	-	-	-	-
43	396.00	Power Operated Equipment	NO CUST	-	-	-	-
44	397.00	Communication Equipment	NO CUST	-	-	-	-
45	398.00	Miscellaneous Equipment	NO CUST	-	-	-	-
46	399.00	Other Tangible Property	NO CUST	-	-	-	-
47		Total General Plant		\$ 1,613	\$ 1,524	\$ 89	\$ -
		Intangible Plant					
48							
49	301.00	Organization	NO CUST	\$ -	\$ -	\$ -	\$ -
50	302.00	Franchises and Consents	NO CUST	-	-	-	-
51	303.00	Miscellaneous Intangible Plant	NO CUST	-	-	-	-
52		Total Intangible Plant		\$ -	\$ -	\$ -	\$ -
53		TOTAL DEPRECIATION EXPENSE		\$ 7,044	\$ 6,657	\$ 387	\$ -

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEVELOPMENT OF CUSTOMER ALLOCATION FACTORS - ABSOLUTE VALUES - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Total Distribution Plant	DIST PLT	\$ 244,389	\$ 230,952	\$ 13,437	\$ -
2		Net Plant in Service	NET PLT	\$ 237,466	\$ 224,409	\$ 13,057	\$ -
3		Administrative & General	A&G	3,737	3,531	205	-
4		Commodity Sales	SALES	4,187,609	2,580,037	1,607,572	-
5		CP Factor	CP	760,059	504,487	255,572	-
6		Meters	METERS	\$ 29,050	\$ 27,623	\$ 1,427	\$ -
7		NCP Factor	NCP	\$ 760,059	\$ 504,487	\$ 255,572	\$ -
8		Number of Customers	NO CUST	\$ 29,030	\$ 27,434	\$ 1,596	\$ -
9		Total O&M Expense	O&M	3,954	3,737	217	-
10		Meter Investment	METER INV	3,018,611	2502432	516178.8187	0
11		Rate Base	RB	214,330	202545.0423	11784.66703	0
12		Total Revenue Requirement	REV REQ				
13		Distribution & Trans. Plant Net	NTD PLT	225,834	213416.4491	12417.19749	0
14		O&M Excluding A&G and Cost of Gas	OM XAG	\$ 217	\$ 206	\$ 12	\$ -
15		A&E Demand	MAX DEM	31623.54433	21058.02415	10565.52018	0

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
DEVELOPMENT OF CUSTOMER ALLOCATION FACTORS - RELATIVE VALUES - SPELMAN SYSTEM
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ALLOC. FACTOR (D)	TOTAL COMPANY (E)	SMALL GENERAL SERVICE (F)	GENERAL SERVICE (G)	LARGE GENERAL SERVICE (H)
1		Total Distribution Plant	DIST PLT	100%	95%	5%	0%
2		Net Plant in Service	NET PLT	100%	95%	5%	0%
3		Administrative & General	A&G	100%	95%	5%	0%
4		Commodity Sales	SALES	100%	62%	38%	0%
5		CP Factor	CP	100%	66%	34%	0%
6		Meters	METERS	100%	95%	5%	0%
7		NCP Factor	NCP	100%	66%	34%	0%
8		Number of Customers	NO CUST	100%	95%	5%	0%
9		Total O&M Expense	O&M	100%	95%	5%	0%
10		Meter Investment	METER INV	100%	83%	17%	0%
11		Rate Base	RB	100%	95%	5%	0%
12		Total Revenue Requirement	REV REQ	0%	0%	0%	0%
13		Distribution & Trans. Plant Net	NTD PLT	100%	95%	5%	0%
14		O&M Excluding A&G and Cost of Gas	OM XAG	100%	95%	5%	0%
15		A&E Demand	MAX DEM	100%	67%	33%	0%

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

LINE NO. (A)	DESCRIPTION (B)	ALLOC. FACTOR (C)	TOTAL COMPANY (D)	SMALL GENERAL SERVICE (E)	GENERAL SERVICE (F)	LARGE GENERAL SERVICE (G)
1	Current Base Rate Revenues		\$ 13,859,725	\$ 9,606,398	\$ 3,793,426	\$ 459,901
2	Required Increase at COSS - \$		\$ 4,622,625	\$ 4,466,482	\$ (808,482)	\$ 964,625
3	Required Increase at COSS - %		33.35%	46.49%	-21.31%	209.75%
4	Proposed Increase - \$		4,622,625	4,466,482	(808,482)	964,625
5	Proposed Increase - %		33.35%	46.49%	-21.31%	209.75%
6	Rate Design - Brainard & NEO					
7	Billing Determinants - Customer Bills		224,111	207,362.00	16,519	230
8	Proposed Customer Charge			\$ 20.00	\$ 100.00	\$ 300.00
9	Customer Charge Revenue		\$ 5,868,140	\$ 4,147,240	\$ 1,651,900	\$ 69,000
10	Billing Determinants - All MCF Billed			1,654,900	1,168,216	
11	Proposed Volumetric Charge - All Tiers			\$ 2.00	\$ 1.80	
12	Volumetric Charge Revenue - Flat Rates		\$ 5,412,588	\$ 3,309,799	\$ 2,102,789	\$ -
13	Billing Determinants - First 50 MCF					10,082
14	Billing Determinants - Next 2,450 MCF					309,231
15	Billing Determinants - Next 7,500 MCF					192,453
16	Billing Determinants - Over 10,000 MCF					-
17	Proposed Volumetric Charge - First 50 MCF					\$ 1.00
18	Proposed Volumetric Charge - Next 2,450 MCF					0.80
19	Proposed Volumetric Charge - Next 7,500 MCF					0.60
20	Proposed Volumetric Charge - Over 10,000 MCF					0.16
21	Volumetric Charge Revenue - Tiered Rates		\$ 372,939	-	-	372,939
22	Total Revenues - Brainard & NEO		\$ 11,653,667	\$ 7,457,039	\$ 3,754,689	\$ 441,939
23	Rate Design - Orwell					
24	Billing Determinants - Customer Bills		123,699	121,841	1,834	24
25	Proposed Customer Charge			\$ 20.00	\$ 100.00	\$ 300.00
26	Customer Charge Revenue		\$ 2,627,420	\$ 2,436,820	\$ 183,400	\$ 7,200
27	Billing Determinants - All MCF Billed			925,137	220,859	
28	Proposed Volumetric Charge - All Tiers			\$ 2.80	\$ 2.00	
29	Volumetric Charge Revenue - Flat Rates		\$ 3,032,103	\$ 2,590,385	\$ 441,718	\$ -
30	Billing Determinants - First 100 MCF					2,236

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

LINE NO. (A)	DESCRIPTION (B)	ALLOC. FACTOR (C)	TOTAL COMPANY (D)	SMALL GENERAL SERVICE (E)	GENERAL SERVICE (F)	LARGE GENERAL SERVICE (G)
31	Billing Determinants - Next 2,400 MCF					31,404
32	Billing Determinants - Next 7,500 MCF					4,088
33	Billing Determinants - Over 10,0000 MCF					-
34	Proposed Volumetric Charge - First 100 MCF					\$ 2.50
35	Proposed Volumetric Charge - Next 2,400 MCF					2.00
36	Proposed Volumetric Charge - Next 7,500 MCF					1.00
37	Proposed Volumetric Charge - Over 10,000 MCF					0.75
38	Volumetric Charge Revenue - Tiered Rates		<u>\$ 72,487</u>	<u>-</u>	<u>-</u>	<u>72,487</u>
39	Total Revenues - Orwell		<u>\$ 5,732,009</u>	<u>\$ 5,027,205</u>	<u>\$ 625,118</u>	<u>\$ 79,687</u>
40	Total System Base Rate Revenues		<u>\$ 17,385,676</u>	<u>\$ 12,484,244</u>	<u>\$ 4,379,806</u>	<u>\$ 521,626</u>
41	Over/(Under) Recovery - \$		\$ (1,096,675)	\$ (1,588,637)	\$ 1,394,862	\$ (902,900)
42	Over/(Under) Recovery - %		-7.91%	-16.54%	36.77%	-196.32%

Schedule E-3.2

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

LINE NO. (A)	DESCRIPTION (B)	SMALL GENERAL SERVICE (C)	GENERAL SERVICE (D)	LARGE GENERAL SERVICE (E)	GENERAL TRANSPORTATION SERVICE (F)	LG. GENERAL TRANSPORTATION SERVICE (G)
1	Current Charges					
2	Customer Charge	\$ 6.30	\$ 17.50	\$ 52.50	\$ 17.50	\$ 52.50
3	Volumetric Charges					
4	All Mcf	2.49				
5	Tier 1 (1st 500 Mcf)		2.42		2.42	
6	Tier 2 (Over 500 Mcf)		2.00		2.00	
8	Tier 1 (First 50 Mcf)			1.00		1.00
9	Tier 2 (Next 2,450 Mcf)			0.80		0.80
10	Tier 3 (Over 7,500 Mcf)			0.60		0.60
11	Tier 4 (Over 10,000 Mcf)			0.16		0.16
12	Proposed Charges					
13	Customer Charge	\$ 20.00	\$ 100.00	\$ 300.00	\$ 100.00	\$ 300.00
14	Volumetric Charges					
15	All Ccf	2.00	1.80		1.80	
16	Tier 1 (First 50 Mcf)			1.00		1.00
17	Tier 2 (Next 2,450 Mcf)			0.80		0.80
18	Tier 3 (Over 7,500 Mcf)			0.60		0.60
19	Tier 4 (Over 10,000 Mcf)			0.16		0.16
20	Proposed Increase - \$					
21	Customer Charge	\$ 13.70	\$ 82.50	\$ 247.50	\$ 82.50	\$ 247.50
22	Volumetric Charges					
23	All Ccf	(0.49)				
24	Tier 1 (1st 500 Mcf)		0.62		0.62	
25	Tier 2 (Over 500 Mcf)		0.20		0.20	
26	Tier 1 (First 50 Mcf)			-		-
27	Tier 2 (Next 2,450 Mcf)			-		-
28	Tier 3 (Over 7,500 Mcf)			-		-
29	Tier 4 (Over 10,000 Mcf)			-		-
30	Proposed Increase - %					
31	Customer Charge	217.46%	471.43%	471.43%	471.43%	471.43%
32	Volumetric Charges					
33	All Ccf	-19.68%				
34	Tier 1 (1st 500 Mcf)		25.62%		25.62%	
35	Tier 2 (Over 500 Mcf)		10.00%		10.00%	
36	Tier 1 (First 50 Mcf)			0.00%		0.00%
37	Tier 2 (Next 2,450 Mcf)			0.00%		0.00%
38	Tier 3 (Over 7,500 Mcf)			0.00%		0.00%
39	Tier 4 (Over 10,000 Mcf)			0.00%		0.00%

Schedule E-3.2

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

LINE NO. (A)	DESCRIPTION (B)	SMALL GENERAL SERVICE (C)	GENERAL SERVICE (D)	LARGE GENERAL SERVICE (E)	General Transportation Service (F)	Lg. General Transportation Service (G)
1	Current Charges					
2	Customer Charge	\$ 7.00	\$ 7.00	\$ -	\$ 7.00	\$ -
3	Volumetric Charges - All Mcf	2.50	\$ 2.30	\$ -	\$ 2.30	\$ -
4	Proposed Charges					
5	Customer Charge	\$ 20.00	\$ 100.00	n/a	\$ 100.00	n/a
6	Volumetric Charges - All Mcf	2.00	1.80	n/a	\$ 1.80	n/a
7	Proposed Increase - \$					
8	Customer Charge	\$ 13.00	\$ 93.00	n/a	\$ 93.00	n/a
9	Volumetric Charges	(0.50)	(0.50)	n/a	(0.50)	n/a
10	Proposed Increase - \$					
11	Customer Charge	186%	1329%	n/a	1329%	n/a
12	Volumetric Charges	-20%	-22%	n/a	-22%	n/a

Schedule E-3.2

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

LINE NO. (A)	DESCRIPTION (B)	SMALL GENERAL SERVICE (C)	GENERAL SERVICE (D)	LARGE GENERAL SERVICE (E)	General Transportation Service (F)	Large General Transportation Service (G)
1	Current Charges					
2	Customer Charge	\$ 9.00	\$ 50.00	\$ 100.00	\$ 70.00	\$ -
3	Volumetric Charges					
4	Tier 1 (1st 100 Mcf)	3.33				
5	Tier 2 (Next 300 Mcf)	3.10				
6	Tier 3 (Over 400 Mcf)	3.00				
7	Tier 1 (1st 500 Mcf)		3.00		3.00	
8	Tier 2 (Over 500 Mcf)		2.50		2.50	
9	Tier 1 (1st 100 Mcf)			2.50		-
10	Tier 2 (Next 2,400 Mcf)			2.00		-
11	Tier 3 (Next 7,500 Mcf)			1.00		-
12	Tier 4 (Over 10,000 Mcf)			0.75		-
13	Proposed Charges					
14	Customer Charge	\$ 20.00	\$ 100.00	\$ 300.00	\$ 100.00	\$ 300.00
15	Volumetric Charges					
16	All Mcf	2.80	2.00		2.00	
17	Tier 1 (1st 100 Mcf)			2.50		2.50
18	Tier 2 (Next 2,400 Mcf)			2.00		2.00
19	Tier 3 (Next 7,500 Mcf)			1.00		1.00
20	Tier 4 (Over 10,000 Mcf)			0.75		0.75
21	Proposed Increase - \$					
22	Customer Charge	\$ 11.00	\$ 50.00	\$ 200.00	\$ 30.00	\$ 300.00
23	Volumetric Charges					
24	Tier 1 (1st 100 Mcf)	(0.53)				
25	Tier 2 (Next 300 Mcf)	(0.30)				
26	Tier 3 (Over 400 Mcf)	(0.20)				
27	Tier 1 (1st 500 Mcf)		(1.00)		(1.00)	
28	Tier 2 (Over 500 Mcf)		(0.50)		(0.50)	
29	Tier 1 (1st 100 Mcf)			-		2.50
30	Tier 2 (Next 2,400 Mcf)			-		2.00
31	Tier 3 (Next 7,500 Mcf)			-		1.00
32	Tier 4 (Over 10,000 Mcf)			-		0.75
33	Proposed Increase - %					
34	Customer Charge	122.22%	100.00%	200.00%	42.86%	0.00%
35	Volumetric Charges					
36	Tier 1 (1st 100 Mcf)	-15.92%				
37	Tier 2 (Next 300 Mcf)	-9.68%				
38	Tier 3 (Over 400 Mcf)	-6.67%				
39	Tier 1 (1st 500 Mcf)		-33.33%		-33.33%	
40	Tier 2 (Over 500 Mcf)		-20.00%		-20.00%	
41	Tier 1 (1st 100 Mcf)			0.00%		0.00%
42	Tier 2 (Next 2,400 Mcf)			0.00%		0.00%
43	Tier 3 (Next 7,500 Mcf)			0.00%		0.00%
44	Tier 4 (Over 10,000 Mcf)			0.00%		0.00%

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
BILL IMPACTS - SMALL GENERAL SERVICE
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	DESCRIPTION (B)	NORTHEAST OHIO GAS (C)	ORWELL NATURAL GAS CO. (D)	BRAINARD GAS CORP. (E)
1	Current Charges			
2	Usage Level			
3	0 Mcf	\$ 6.30	\$ 9.00	\$ 7.00
4	2 Mcf	11.28	15.66	12.00
5	5 Mcf	18.75	25.65	19.50
6	7 Mcf	23.73	32.31	24.50
7	10 Mcf	31.20	42.30	32.00
8	20 Mcf	56.10	75.60	57.00
9	30 Mcf	81.00	113.50	82.00
10	50 Mcf	130.80	175.50	132.00
11	75 Mcf	193.05	253.00	194.50
12	100 Mcf	255.30	330.50	257.00
13	150 Mcf	379.80	485.50	382.00
14	200 Mcf	504.30	640.50	507.00
15	Proposed Charges			
16	Usage Level			
17	0 Mcf	\$ 20.00	\$ 20.00	\$ 20.00
18	2 Mcf	24.00	25.60	24.00
19	5 Mcf	30.00	34.00	30.00
20	7 Mcf	34.00	39.60	34.00
21	10 Mcf	40.00	48.00	40.00
22	20 Mcf	60.00	76.00	60.00
23	30 Mcf	80.00	104.00	80.00
24	50 Mcf	120.00	160.00	120.00
25	75 Mcf	170.00	230.00	170.00
26	100 Mcf	220.00	300.00	220.00
27	150 Mcf	320.00	440.00	320.00
28	200 Mcf	420.00	580.00	420.00
29	Proposed Increase - \$			
30	Usage Level			
31	0 Mcf	\$ 13.70	\$ 11.00	\$ 13.00
32	2 Mcf	12.72	9.94	12.00
33	5 Mcf	11.25	8.35	10.50
34	7 Mcf	10.27	7.29	9.50
35	10 Mcf	8.80	5.70	8.00
36	20 Mcf	3.90	0.40	3.00
37	30 Mcf	(1.00)	(9.50)	(2.00)
38	50 Mcf	(10.80)	(15.50)	(12.00)
39	75 Mcf	(23.05)	(23.00)	(24.50)
40	100 Mcf	(35.30)	(30.50)	(37.00)
41	150 Mcf	(59.80)	(45.50)	(62.00)
42	200 Mcf	(84.30)	(60.50)	(87.00)
43	Proposed Increase - %			
44	Usage Level			
45	0 Mcf	217.46%	122.22%	185.71%
46	2 Mcf	112.77%	63.47%	100.00%
47	5 Mcf	60.00%	32.55%	53.85%
48	7 Mcf	43.28%	22.56%	38.78%
49	10 Mcf	28.21%	13.48%	25.00%
50	20 Mcf	6.95%	0.53%	5.26%
51	30 Mcf	-1.23%	-8.37%	-2.44%
52	50 Mcf	-8.26%	-8.83%	-9.09%
53	75 Mcf	-11.94%	-9.09%	-12.60%
54	100 Mcf	-13.83%	-9.23%	-14.40%
55	150 Mcf	-15.75%	-9.37%	-16.23%
56	200 Mcf	-16.72%	-9.45%	-17.16%

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
BILL IMPACTS - GENERAL SERVICE
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	DESCRIPTION (B)	NORTHEAST OHIO GAS (C)	ORWELL NATURAL GAS CO. (D)
1	Current Charges		
2	Usage Level		
3	0 Mcf	\$ 17.50	\$ 50.00
4	25 Mcf	78.00	125.00
5	50 Mcf	138.50	200.00
6	75 Mcf	199.00	275.00
7	100 Mcf	259.50	350.00
8	125 Mcf	320.00	425.00
9	150 Mcf	527.50	675.00
10	175 Mcf	577.50	737.50
11	200 Mcf	627.50	800.00
12	300 Mcf	827.50	1,050.00
13	400 Mcf	1,027.50	1,300.00
14	500 Mcf	1,227.50	1,550.00
15	Proposed Charges		
16	Usage Level		
17	0 Mcf	\$ 100.00	\$ 100.00
18	25 Mcf	145.00	150.00
19	50 Mcf	190.00	200.00
20	75 Mcf	235.00	250.00
21	100 Mcf	280.00	300.00
22	125 Mcf	325.00	350.00
23	150 Mcf	370.00	400.00
24	175 Mcf	415.00	450.00
25	200 Mcf	460.00	500.00
26	300 Mcf	640.00	700.00
27	0,400 Mcf	820.00	900.00
28	0,500 Mcf	1,000.00	1,100.00
29	Proposed Increase - \$		
30	Usage Level		
31	0 Mcf	\$ 82.50	\$ 50.00
32	25 Mcf	67.00	25.00
33	50 Mcf	51.50	-
34	75 Mcf	36.00	(25.00)
35	100 Mcf	20.50	(50.00)
36	125 Mcf	5.00	(75.00)
37	150 Mcf	(157.50)	(275.00)
38	175 Mcf	(162.50)	(287.50)
39	200 Mcf	(167.50)	(300.00)
40	300 Mcf	(187.50)	(350.00)
41	0,400 Mcf	(207.50)	(400.00)
42	0,500 Mcf	(227.50)	(450.00)
43	Proposed Increase - %		
44	Usage Level		
45	0 Mcf	471.43%	100.00%
46	25 Mcf	85.90%	20.00%
47	50 Mcf	37.18%	0.00%
48	75 Mcf	18.09%	-9.09%
49	100 Mcf	7.90%	-14.29%
50	125 Mcf	1.56%	-17.65%
51	150 Mcf	-29.86%	-40.74%
52	175 Mcf	-28.14%	-38.98%
53	200 Mcf	-26.69%	-37.50%
54	300 Mcf	-22.66%	-33.33%
55	0,400 Mcf	-20.19%	-30.77%
56	0,500 Mcf	-18.53%	-29.03%

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
BILL IMPACTS - GENERAL TRANSPORTATION SERVICE
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	DESCRIPTION (B)	NORTHEAST OHIO GAS (C)	ORWELL NATURAL GAS CO. (D)	BRAINARD GAS CORP. (E)
1	Current Charges			
2	Usage Level			
3	0 Mcf	\$ 17.50	\$ 70.00	\$ 7.00
4	25 Mcf	78.00	145.00	64.50
5	50 Mcf	138.50	220.00	122.00
6	75 Mcf	199.00	295.00	179.50
7	100 Mcf	259.50	370.00	237.00
8	125 Mcf	320.00	445.00	294.50
9	150 Mcf	380.50	520.00	352.00
10	175 Mcf	441.00	595.00	409.50
11	200 Mcf	501.50	670.00	467.00
12	300 Mcf	743.50	970.00	697.00
13	400 Mcf	985.50	1,270.00	927.00
14	500 Mcf	1,227.50	1,570.00	1,157.00
15	Proposed Charges			
16	Usage Level			
17	0 Mcf	\$ 100.00	\$ 100.00	\$ 100.00
18	25 Mcf	145.00	150.00	145.00
19	50 Mcf	190.00	200.00	190.00
20	75 Mcf	235.00	250.00	235.00
21	100 Mcf	280.00	300.00	280.00
22	125 Mcf	325.00	350.00	325.00
23	150 Mcf	370.00	400.00	370.00
24	175 Mcf	415.00	450.00	415.00
25	200 Mcf	460.00	500.00	460.00
26	300 Mcf	640.00	700.00	640.00
27	400 Mcf	820.00	900.00	820.00
28	500 Mcf	1,000.00	1,100.00	1,000.00
29	Proposed Increase - \$			
30	Usage Level			
31	0 Mcf	\$ 82.50	\$ 30.00	\$ 93.00
32	25 Mcf	67.00	5.00	80.50
33	50 Mcf	51.50	(20.00)	68.00
34	75 Mcf	36.00	(45.00)	55.50
35	100 Mcf	20.50	(70.00)	43.00
36	125 Mcf	5.00	(95.00)	30.50
37	150 Mcf	(10.50)	(120.00)	18.00
38	175 Mcf	(26.00)	(145.00)	5.50
39	200 Mcf	(41.50)	(170.00)	(7.00)
40	300 Mcf	(103.50)	(270.00)	(57.00)
41	0,400 Mcf	(165.50)	(370.00)	(107.00)
42	0,500 Mcf	(227.50)	(470.00)	(157.00)
43	Proposed Increase - %			
44	Usage Level			
45	0 Mcf	471.43%	42.86%	1328.57%
46	25 Mcf	85.90%	3.45%	124.81%
47	50 Mcf	37.18%	-9.09%	55.74%
48	75 Mcf	18.09%	-15.25%	30.92%
49	100 Mcf	7.90%	-18.92%	18.14%
50	125 Mcf	1.56%	-21.35%	10.36%
51	150 Mcf	-2.76%	-23.08%	5.11%
52	175 Mcf	-5.90%	-24.37%	1.34%
53	200 Mcf	-8.28%	-25.37%	-1.50%
54	300 Mcf	-13.92%	-27.84%	-8.18%
55	0,400 Mcf	-16.79%	-29.13%	-11.54%
56	0,500 Mcf	-18.53%	-29.94%	-13.57%

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
BILL IMPACTS - LARGE GENERAL SERVICE
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	DESCRIPTION (B)	NORTHEAST OHIO GAS (C)	ORWELL NATURAL GAS CO. (D)
1	Current Charges		
2	Usage Level		
3	0 Mcf	\$ 52.50	\$ 100.00
4	5,000 Mcf	3,562.50	7,625.00
5	10,000 Mcf	6,562.50	12,625.00
6	15,000 Mcf	7,347.50	16,375.00
7	20,000 Mcf	8,132.50	20,125.00
8	25,000 Mcf	8,917.50	23,875.00
9	30,000 Mcf	9,702.50	27,625.00
10	35,000 Mcf	10,487.50	31,375.00
11	40,000 Mcf	11,272.50	35,125.00
12	45,000 Mcf	12,057.50	38,875.00
13	50,000 Mcf	12,842.50	42,625.00
14	55,000 Mcf	13,627.50	46,375.00
15	Proposed Charges		
16	Usage Level		
17	0 Mcf	\$ 300.00	\$ 300.00
18	5,000 Mcf	3,810.00	7,825.00
19	10,000 Mcf	6,810.00	12,825.00
20	15,000 Mcf	7,595.00	16,575.00
21	20,000 Mcf	8,380.00	20,325.00
22	25,000 Mcf	9,165.00	24,075.00
23	30,000 Mcf	9,950.00	27,825.00
24	35,000 Mcf	10,735.00	31,575.00
25	40,000 Mcf	11,520.00	35,325.00
26	45,000 Mcf	12,305.00	39,075.00
27	50,000 Mcf	13,090.00	42,825.00
28	55,000 Mcf	13,875.00	46,575.00
29	Proposed Increase - \$		
30	Usage Level		
31	0 Mcf	\$ 247.50	\$ 200.00
32	5,000 Mcf	247.50	200.00
33	10,000 Mcf	247.50	200.00
34	15,000 Mcf	247.50	200.00
35	20,000 Mcf	247.50	200.00
36	25,000 Mcf	247.50	200.00
37	30,000 Mcf	247.50	200.00
38	35,000 Mcf	247.50	200.00
39	40,000 Mcf	247.50	200.00
40	45,000 Mcf	247.50	200.00
41	50,000 Mcf	247.50	200.00
42	55,000 Mcf	247.50	200.00
43	Proposed Increase - %		
44	Usage Level		
45	0 Mcf	471.43%	200.00%
46	5,000 Mcf	6.95%	2.62%
47	10,000 Mcf	3.77%	1.58%
48	15,000 Mcf	3.37%	1.22%
49	20,000 Mcf	3.04%	0.99%
50	25,000 Mcf	2.78%	0.84%
51	30,000 Mcf	2.55%	0.72%
52	35,000 Mcf	2.36%	0.64%
53	40,000 Mcf	2.20%	0.57%
54	45,000 Mcf	2.05%	0.51%
55	50,000 Mcf	1.93%	0.47%
56	55,000 Mcf	1.82%	0.43%

Schedule E-3.2

NORTHEAST OHIO NATURAL GAS CORP.
CASE NO. 18-1720-GA-AIR
BILL IMPACTS - LARGE GENERAL TRANSPORTATION SERVICE
FOR THE 12 MONTHS ENDED JUNE 30, 2019

LINE NO. (A)	DESCRIPTION (B)	NORTHEAST OHIO GAS (C)	ORWELL NATURAL GAS CO. (D)	BRAINARD GAS CORP. (E)
Current Charges				
1	Usage Level			
2	0 Mcf	\$ 52.50	\$ -	\$ -
3	5,000 Mcf	3,562.50	-	-
4	10,000 Mcf	6,562.50	-	-
5	15,000 Mcf	7,347.50	-	-
6	20,000 Mcf	8,132.50	-	-
7	25,000 Mcf	8,917.50	-	-
8	30,000 Mcf	9,702.50	-	-
9	35,000 Mcf	10,487.50	-	-
10	40,000 Mcf	11,272.50	-	-
11	45,000 Mcf	12,057.50	-	-
12	50,000 Mcf	12,842.50	-	-
13	55,000 Mcf	13,627.50	-	-
Proposed Charges				
15	Usage Level			
16	0 Mcf	\$ 300.00	\$ 300.00	\$ 300.00
17	5,000 Mcf	3,810.00	7,825.00	3,810.00
18	10,000 Mcf	6,810.00	12,825.00	6,810.00
19	15,000 Mcf	7,595.00	16,575.00	7,595.00
20	20,000 Mcf	8,380.00	20,325.00	8,380.00
21	25,000 Mcf	9,165.00	24,075.00	9,165.00
22	30,000 Mcf	9,950.00	27,825.00	9,950.00
23	35,000 Mcf	10,735.00	31,575.00	10,735.00
24	40,000 Mcf	11,520.00	35,325.00	11,520.00
25	45,000 Mcf	12,305.00	39,075.00	12,305.00
26	50,000 Mcf	13,090.00	42,825.00	13,090.00
27	55,000 Mcf	13,875.00	46,575.00	13,875.00
Proposed Increase - \$				
29	Usage Level			
30	0 Mcf	\$ 247.50	N/A	N/A
31	5,000 Mcf	247.50	N/A	N/A
32	10,000 Mcf	247.50	N/A	N/A
33	15,000 Mcf	247.50	N/A	N/A
34	20,000 Mcf	247.50	N/A	N/A
35	25,000 Mcf	247.50	N/A	N/A
36	30,000 Mcf	247.50	N/A	N/A
37	35,000 Mcf	247.50	N/A	N/A
38	40,000 Mcf	247.50	N/A	N/A
39	45,000 Mcf	247.50	N/A	N/A
40	50,000 Mcf	247.50	N/A	N/A
41	55,000 Mcf	247.50	N/A	N/A
Proposed Increase - %				
43	Usage Level			
44	0 Mcf	471.43%	N/A	N/A
45	5,000 Mcf	6.95%	N/A	N/A
46	10,000 Mcf	3.77%	N/A	N/A
47	15,000 Mcf	3.37%	N/A	N/A
48	20,000 Mcf	3.04%	N/A	N/A
49	25,000 Mcf	2.78%	N/A	N/A
50	30,000 Mcf	2.55%	N/A	N/A
51	35,000 Mcf	2.36%	N/A	N/A
52	40,000 Mcf	2.20%	N/A	N/A
53	45,000 Mcf	2.05%	N/A	N/A
54	50,000 Mcf	1.93%	N/A	N/A
55	55,000 Mcf	1.82%	N/A	N/A
56				

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

Summary: Application Schedules E-3, E-3.1, and E-3.2 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