

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Annual Application)
of Columbia Gas of Ohio, Inc. for an Ad-) Case No. 19-1940-GA-RDR
justment to Rider IRP and Rider DSM)
Rates.)

**NOTICE OF INTENT
TO FILE AN APPLICATION TO ADJUST
RIDER IRP AND RIDER DSM RATES
OF COLUMBIA GAS OF OHIO, INC.**

Pursuant to the Commission's December 3, 2008 Opinion and Order in Case Nos. 08-0072-GA-AIR, et al. ("the Columbia Rate Case") Columbia Gas of Ohio, Inc. ("Columbia") submits this Notice of Intent to File an Application to Adjust Rider IRP and Rider DSM Rates ("Pre-Filing Notice") for costs incurred during calendar year 2019.

In the Columbia Rate Case, the Commission approved Columbia's use of an automatic adjustment mechanism to recover costs associated with Columbia's Infrastructure Replacement Program ("IRP") and its Demand Side Management ("DSM") Program. The Commission's Order in the Columbia Rate Case contemplated periodic filings of applications and adjustments of Rider IRP and Rider DSM. The current rates for Rider IRP and Rider DSM were approved in the Commission's April 24, 2019 Opinion and Order in Case No. 18-1701-GA-RDR. The Commission approved Rider IRP and Rider DSM and the annual adjustment mechanism for the riders in the Columbia Rate Case in accordance with the alternative rate plan provisions in R.C. § 4929.05. Therefore, the application to be filed in this docket will not be an application for an increase in rates under R.C. § 4909.18.

In order to facilitate a timely review of the application to be filed in this docket, Columbia hereby submits the following:

(1) PFN Exhibit 1

- (a) This Pre-Filing Notice is Columbia's statement of notice of intent to file an application for an adjustment of Columbia's Rider IRP and DSM rates;
- (b) The service area to be included in the application for an adjustment of Columbia's Rider IRP and DSM rates includes all of Columbia's customers served in the following counties:

Allen	Ashland	Athens	Belmont	Carroll
Champaign	Clark	Columbiana	Coshocton	Crawford
Cuyahoga	Delaware	Erie	Fairfield	Franklin
Fulton	Gallia	Greene	Guernsey	Hancock
Hardin	Harrison	Hocking	Holmes	Huron
Jackson	Jefferson	Knox	Lawrence	Licking
Logan	Lorain	Lucas	Madison	Mahoning
Marion	Medina	Meigs	Monroe	Morgan
Morrow	Muskingum	Noble	Ottawa	Perry
Pickaway	Richland	Ross	Sandusky	Scioto
Seneca	Stark	Summit	Tuscarawas	Union
Vinton	Warren	Washington	Wayne	Wood
Wyandot				

- (c) The application will be based on the test period for the twelve months ending December 31, 2019, and on a date certain of December 31, 2019.
- (2) PFN Exhibit 2 - A listing of the incorporated municipalities included in the application, and the titles and addresses of the mayors and legislative authorities to whom copies of this Pre-Filing Notice were sent, is attached hereto as PFN Exhibit 2. Also, included at the end of this listing is an additional list of the other entities served with copies of this Pre-Filing Notice.
- (3) PFN Exhibit 3 - Copies of the proposed tariff sheets that are intended to replace or add to current tariff schedules are attached hereto as PFN Exhibit 3.
- (4) PFN Exhibit 4 - A copy of the Typical Bill Comparison, is attached hereto as PFN Exhibit 4.
- (5) PFN Exhibit 5 – A copy of the letter sent to mayors and legislative authorities of municipalities listed in PFN Exhibit 2.
- (6) PFN Exhibit 6 – A summary of rates by class
- (7) PFN Exhibit 7A – Study – Rider IRP (AMRP)
PFN Exhibit 7B – Study – Rider IRP (Risers)
PFN Exhibit 7C – Study – Rider IRP (AMRD)
PFN Exhibit 7D – Study – Rider DSM

In February, 2020, Columbia will file its application for approval of a specific Rider IRP rate and a specific Rider DSM rate based on updated schedules reflecting actual costs incurred for the test year. The proposed tariffs attached hereto as Columbia's PFN Exhibit 3 would generate annual revenue increases of approximately \$37.6 million associated with Rider IRP and an increase of approximately \$2.8 million associated with Rider DSM, and are required to provide Columbia with the opportunity to earn a fair rate of return.

Respectfully submitted,

COLUMBIA GAS OF OHIO, INC.

By: /s/ Joseph M. Clark

Joseph M. Clark (Counsel of Record)

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Joseph M. Clark, Sr. Counsel (0080711)

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(Willing to accept service by email)

Attorneys for

COLUMBIA GAS OF OHIO, INC.

PFN EXHIBIT 2

LISTING OF
INCORPORATED MUNICIPALITIES,
MAYORS AND
LEGISLATIVE AUTHORITIES,
AND OTHER PARTIES
SERVED WITH THIS NOTICE

LIST OF MUNICIPALITIES

Village of Ada Mayor
115 W. Buckeye Ave., P.O. Box 292
Ada, OH 45810

Village of Adelphi Mayor
11759 Market St., P.O. Box 568
Adelphi, OH 43101

Village of Albany Mayor
P.O. Box 153
Albany, OH 45710

Village of Alexandria Mayor
4 W. Main, P.O. Box 96
Alexandria, OH 43001

Village of Alger Mayor
207 Angle St, Box 400
Alger, OH 45812

City of Alliance Mayor
504 E. Main St.
Alliance, OH 44601

Village of Amanda Mayor
116 E. Main St., P.O. Box 250
Amanda, OH 43102

Village of Amesville Mayor
P.O. Box 190
Amesville, OH 45711

City of Amherst Mayor
206 S. Main St.
Amherst, OH 44001

Village of Amsterdam Mayor
103 Springfield St.
Amsterdam, OH 43903 0115

City of Ashland Mayor
206 Claremont Ave.
Ashland, OH 44805

Village of Ashley Mayor
14 E. High St.
Ashley, OH 43003

Village of Ashville Mayor
200 Station St., P.O. Box 195
Ashville, OH 43103

City of Athens Mayor
8 E. Washington St.
Athens, OH 45701

Village of Attica Mayor
20 S. Main St., P.O. Box 564
Attica, OH 44807

City of Avon Lake Mayor
150 Avon Belden Rd.
Avon Lake, OH 44012

City of Avon Mayor
36080 Chester Rd.
Avon, OH 44011

Village of Bailey Lakes Mayor
P.O. Box 989
Bailey Lakes, OH 44805

Village of Bairdstown Mayor
101 W. Main St., North Baltimore
Bairdstown, OH 45872

Village of Baltimore Mayor
103 W. Market St.
Baltimore, OH 43105

Village of Barnesville Mayor
P.O. Box 190
Barnesville, OH 43713

Village of Bay View Mayor
304 E. Bay View Dr.
Bay View, OH 44870

City of Bay Village Mayor
350 Dover Center Rd.
Bay Village, OH 44140

Village of Beach City Mayor
105 E. Main St., Box 695
Beach City, OH 44608 0695

Village of Bellaire Mayor
3197 Belmont St.
Bellaire, OH 43906

Village of Belle Center Mayor
104 W. Buckeye St., P.O. Box 508
Belle Center, OH 43310

Village of Belle Valley Mayor
15959 Wolf Run Rd., Caldwell
Belle Valley, OH 43724

City of Bellevue Mayor
3000 Seneca Industrial Parkway
Bellevue, OH 44811

Village of Bellville Mayor
142 Park Pl.
Bellville, OH 44813

Village of Belmont Mayor
P.O. Box 68
Belmont, OH 43718

LIST OF MUNICIPALITIES

Village of Beloit Mayor
5th St., P.O. Box 276
Beloit, OH 44609

City of Berea Mayor
11 Berea Commons
Berea, OH 44017

Village of Bergholz Mayor
P.O. Box 242
Bergholz, OH 43908

Village of Berlin Heights Mayor
8 W. Main St., P.O. Box 30
Berlin Heights, OH 44814

Village of Bethesda Mayor
P.O. Box 95
Bethesda, OH 43719

City of Bexley Mayor
2242 E. Main St.
Bexley, OH 43209

Village of Bloomdale Mayor
102 S. Maple St.
Bloomdale, OH 44817

Village of Bloomville Mayor
10 Beeghly Ave.
Bloomville, OH 44818

Village of Bolivar Mayor
109 N. Canal St., P.O. Box 117
Bolivar, OH 44612

Village of Bradner Mayor
130 N. Main St., P.O. Box 599
Bradner, OH 43406

City of Bowling Green Mayor
304 N. Church St.
Bowling Green, OH 43402

Village of Bremen Mayor
P.O. Box 127
Bremen, OH 43107

Village of Brewster Mayor
302 S. Wabash
Brewster, OH 44613

Village of Brice Mayor
P.O. Box 65, 5990 Columbus St.
Brice, OH 43109

City of Broadview Heights Mayor
9543 Broadview Rd.
Broadview Heights, OH 44147

Village of Bridgeport Mayor
301 Main St.
Bridgeport, OH 43912

City of Brunswick Mayor
4095 Center
Brunswick, OH 44212

Village of Brookside Mayor
875 National Rd.
Brookside, OH 43912

City of Bucyrus Mayor
500 S. Sandusky Ave.
Bucyrus, OH 44820

Village of Buchtel Mayor
17710 N. Akron Ave., P.O. Box 311
Buchtel, OH 45716

Village of Butler Mayor
33 W. Elm St., P.O. Box 307
Butler, OH 44822

Village of Burbank Mayor
P.O. Box 145
Burbank, OH 44214

Village of Cadiz Mayor
128 Court St.
Cadiz, OH 43907

Village of Byesville Mayor
221 Main St., P.O. Box 8
Byesville, OH 43723

Village of Caledonia Mayor
P.O. Box 110
Caledonia, OH 43314 0110

Village of Caldwell Mayor
215 West St.
Caldwell, OH 43724 1380

Village of Canal Winchester Mayor
36 S. High St.
Canal Winchester, OH 43110

City of Cambridge Mayor
1131 Steubenville Ave.
Cambridge, OH 43725

Village of Cardington Mayor
215 Park St.
Cardington, OH 43315

Village of Carey Mayor
127 N. Vance St.
Carey, OH 43316

LIST OF MUNICIPALITIES

Village of Carroll Mayor
68 Center St., P.O. Box 367
Carroll, OH 43112

Village of Carrollton Mayor
80 Second St. SW
Carrollton, OH 44615

Village of Castalia Mayor
126 Main St., P.O. Box 451
Castalia, OH 44824

Village of Centerburg Mayor
P.O. Box D
Centerburg, OH 43011

Village of Chauncey Mayor
42 Converse St., P.O. Box 227
Chauncey, OH 45719

Village of Chesapeake Mayor
P.O. Box 388
Chesapeake, OH 45619

Village of Cheshire Mayor
119 State Route 554, P.O. Box 276
Cheshire, OH 45620

Village of Chesterhill Mayor
7380 Marion St., P.O. Box 191
Chesterhill, OH 43728

City of Chillicothe Mayor
35 S. Paint St.
Chillicothe, OH 45601

Village of Chippewa Lake & Briarwood
Beach Mayor
P.O. Box 25
Chippewa Lake, OH 44215 0025

City of Circleville Mayor
130 Court St.
Circleville, OH 43113

Village of Clarington Mayor
361 Market St., P.O. Box 215
Clarington, OH 43915

Village of Clay Center Mayor
450 Main St.
Clay Center, OH 43408

City of Clyde Mayor
222 N. Main St.
Clyde, OH 43410

Village of Coal Grove Mayor
513 Carlton Davidson Ln.
Coal Grove, OH 45638

Village of Coalton Mayor
P.O. Box 98
Coalton, OH 45621

City of Columbiana Mayor
28 W. Friend St.
Columbiana, OH 44408

City of Columbus Mayor
90 W. Broad St.
Columbus, OH 43215

Village of Commercial Point Mayor
P.O. Box 56
Commercial Point, OH 43116

Village of Conesville Mayor
P.O. Box 204
Conesville, OH 43811

Village of Congress Mayor
106 S Maple St
West Salem, OH 44287

Village of Coolville Mayor
P.O. Box 64
Coolville, OH 45723

Village of Corning Mayor
115 Corning Ave., P.O. Box 447
Corning, OH 43730

City of Coshocton Mayor
760 Chestnut St.
Coshocton, OH 43812

City of Crestline Mayor
100 N. Seltzer St
Crestline, OH 44827

Village of Creston Mayor
100 N. Main St., P.O. Box 194
Creston, OH 44217

Village of Crooksville Mayor
98 S. Buckeye St.
Crooksville, OH 43731

Village of Cumberland Mayor
444 W. Main St.
Cumberland, OH 43732

Village of Dalton Mayor
1 W. Main St., P.O. Box 493
Dalton, OH 44618

City of Delaware Mayor
1 S. Sandusky St.
Delaware, OH 43015

LIST OF MUNICIPALITIES

Village of Donnelsville Mayor
15 S. Hampton Rd., P.O. Box 36
Donnelsville, OH 45319

Village of Dresden Mayor
904 Chestnut St., P.O. Box 539
Dresden, OH 43821

City of Dublin Mayor
5200 Emerald Pkwy.
Dublin, OH 43017

City of East Liverpool Mayor
126 W. Sixth St.
East Liverpool, OH 43920

Village of East Sparta Mayor
9353 Main St., P.O. Box 302
East Sparta, OH 44626

Village of Edison Mayor
103 N. Boundary St., P.O. Box 245
Edison, OH 43320

Village of Elmore Mayor
344 Rice St., P.O. Box 3
Elmore, OH 43416

City of Elyria Mayor
131 Court St.
Elyria, OH 44035

Village of Empire Mayor
151 Nessley St., P.O. Box 307
Empire, OH 43926

Village of Enon Mayor
363 E. Main St., P.O. Box 232
Enon, OH 45323

City of Findlay Mayor
318 Dorney Plaza
Findlay, OH 45840

Village of Flushing Mayor
212 High St., P.O. Box 66
Flushing, OH 43977

City of Fostoria Mayor
213 S. Main St.
Fostoria, OH 44830

Village of Frazeyburg Mayor
7 Second St., P.O. Box 160
Frazeyburg, OH 43822

Village of Fredericksburg Mayor
206 N. Mills St., P.O. Box 278
Fredericksburg, OH 44627

Village of Fredericktown Mayor
2 E. Sandusky St.
Fredericktown, OH 43019

City of Fremont Mayor
323 S. Front St.
Fremont, OH 43420

Village of Fulton Mayor
120 W. Main St., P.O. Box 5
Fulton, OH 43321

Village of Fultonham Mayor
7740 Old Town Rd., P.O. Box 285
Fultonham, OH 43738

City of Gahanna Mayor
200 S. Hamilton Rd.
Gahanna, OH 43230

Village of Galena Mayor
9 W. Columbus St.
Galena, OH 43021

City Galion Manager
301 Harding Way
Galion, OH 44833

Village of Gallipolis Manager
333 Third Ave
Gallipolis, OH 45631

Village of Gambier Mayor
115 Meadow Ln., P.O. Box 1984
Gambier, OH 43022

Village of Genoa Mayor
102 E. Sixth St.
Genoa, OH 43430

Village of Gibsonburg Mayor
120 N. Main St.
Gibsonburg, OH 43431

Village of Gloria Glens Park Mayor
P.O. Box 457
Chippewa Lake, OH 44215

Village of Glouster Mayor
16 Front St.
Glouster, OH 45732

Village of Gnadenhutten Mayor
131 S. Walnut St., P.O. Box 129
Gnadenhutten, OH 44629

Village of Grafton Mayor
960 Main St.
Grafton, OH 44044

LIST OF MUNICIPALITIES

City of Grandview Heights Mayor
1016 Grandview Ave.
Grandview Heights, OH 43212

Village of Granville Mayor
141 E. Broadway, P.O. Box 514
Granville, OH 43023

Village Green Camp Member
200 Main St., P.O. Box 43
Green Camp, OH 43322 0043

Village of Green Springs Mayor
120 Catherine St., P.O. Box 536
Green Springs, OH 44836

Village of Greenwich Mayor
45 Main St.
Greenwich, OH 44837

City of Grove City Mayor
4035 Broadway St.
Grove City, OH 43123

Village of Groveport Mayor
655 Blacklick St.
Groveport, OH 43125

Village of Hamden Mayor
48 Railroad St., P.O. Box 355
Hamden, OH 45634

Village of Hanging Rock Mayor
100 Scioto Ave.
Hanging Rock, OH 45638

Village of Hanover Mayor
224 Valley Blvd. NE, Newark
Hanover, OH 43055

Village of Hanoverton Mayor
P.O. Box 177
Hanoverton, OH 44423

Village of Harpster Mayor
P.O. Box 96
Harpster, OH 43323 0096

Village of Harrisburg Mayor
P.O. Box 17, 1100 High St.
Harrisburg, OH 43126

Village of Hartford Mayor
PO Box 253
Croton, OH 43013

Village of Hayesville Mayor
5 S. Mechanic St.
Hayesville, OH 44838

Village of Hebron Mayor
934 W. Main St., P.O. Box 898
Hebron, OH 43025

Village of Helena Mayor
P.O. Box 85
Helena, OH 43435

Village of Hemlock Mayor
8810 Main St. SE
Hemlock, OH 43730 9217

City of Hilliard Mayor
3800 Municipal Way
Hilliard, OH 43026

Village of Holland Mayor
1245 Clarion Ave.
Holland, OH 43528

Village of Hopedale Mayor
105 E. Main St., P.O. Box 476
Hopedale, OH 43976

City of Huron Mayor
417 Main St.
Huron, OH 44839

Village of Irondale Mayor
P.O. Box 211
Irondale, OH 43932

City of Ironton Mayor
301 S. 3rd St., P.O. Box 704
Ironton, OH 45638

City of Jackson Mayor
145 Broadway St.
Jackson, OH 45640

Village of Jacksonville Mayor
P.O. Box 185
Jacksonville, OH 45740

Village of Jeromesville Mayor
P.O. Box 83
Jeromesville, OH 44840

Village of Jewett Mayor
P.O. Box 192
Jewett, OH 43986

Village of Johnstown Mayor
599 S. Main St., P.O. Box 457
Johnstown, OH 43031

Village of Junction City Mayor
111 W. Front St., P.O. Box 105
Junction City, OH 43748

LIST OF MUNICIPALITIES

Village of Killbuck Mayor
P.O. Box 424
Killbuck, OH 44637

Village of Kingston Mayor
20 E. Pickaway St., P.O. Box 650
Kingston, OH 45644

Village of Kipton Mayor
299 State St., P.O. Box 177
Kipton, OH 44049

Village of Kirkersville Mayor
135 N. 4th St., P.O. Box 211
Kirkersville, OH 43033

Village of LaGrange Mayor
355 South Center St.
LaGrange, OH 44050

City of Lancaster Mayor
104 E. Main Street
Lancaster, OH 43130

Village of LaRue Mayor
P.O. Box 33
LaRue, OH 43332

Village of Laurelville Mayor
18751 Main St., P.O. Box 393
Laurelville, OH 43135

Village of Leetonia Mayor
300 E. Main St.
Leetonia, OH 44431

Village of Lexington Mayor
44 W. Main St.
Lexington, OH 44904

Village of Lisbon Mayor
203 N. Market St.
Lisbon, OH 44432

Village of Lithopolis Mayor
P.O. Box 278, 33 N. Market St.
Lithopolis, OH 43136

Village of Lodi Mayor
108 Ainsworth St.
Lodi, OH 44254

City of Logan Mayor
10 S. Mulberry St.
Logan, OH 43138

City of London Mayor
6 E. Second St.
London, OH 43140

City of Lorain Mayor
200 W. Erie Ave.
Lorain, OH 44052

Village of Lore City Mayor
175 Main St.
Lore City, OH 43755

Village of Lucas Mayor
101 First Ave.
Lucas, OH 44843

Village of Luckey Mayor
P.O. Box 284
Luckey, OH 43443

Village of Magnetic Springs Mayor
30 W. Magnetic St., P.O. Box 150
Magnetic Springs, OH 43036

Village of Magnolia Mayor
328 N. Main St., Box 297
Magnolia, OH 44643

Village of Malta Mayor
P.O. Box 307
Malta, OH 43758

Village of Malvern Mayor
116 W. Main St., P.O. Box 384
Malvern, OH 44644

City of Mansfield Mayor
30 N. Diamond St.
Mansfield, OH 44902

Village of Marble Cliff Mayor
1600 Fernwood Ave.
Marble Cliff, OH 43212

Village of Marblehead Mayor
513 W. Main St., P.O. Box 306
Marblehead, OH 43440

City of Marion Mayor
233 W. Center St.
Marion, OH 43302

City of Martins Ferry Mayor
35 S. Fifth St.
Martins Ferry, OH 43935

Village of Martinsburg Mayor
P.O. Box 68
Martinsburg, OH 43037

City of Marysville Mayor
125 E. Sixth St.
Marysville, OH 43040

LIST OF MUNICIPALITIES

City of Maumee Mayor
400 Conant St.
Maumee, OH 43537

Village of McArthur Council President
124 W Main St.
McArthur, OH 45651

Village of McConnelsville Mayor
9 W. Main St.
McConnelsville, OH 43756

Village of McGuffey Mayor
404 Courtright St., P.O. Box 304
McGuffey, OH 45859

Village of Mechanicsburg Mayor
18 N. Main St.
Mechanicsburg, OH 43044

City of Medina Mayor
132 N. Elmwood, P.O. Box 703
Medina, OH 44258

City of Middleburg Heights Mayor
15700 Bagley Rd.
Middleburg Heights, OH 44130

Village of Middleport Mayor
453 Grant St
Middleport, OH 45760

Village of Mifflin Mayor
36 Main St., Rt. 4
Mifflin, OH 44805

Village of Milan Mayor
P.O. Box 1450
Milan, OH 44846

Village of Milford Center Mayor
P.O. Box 395
Milford Center, OH 43045

Village of Millbury Mayor
28430 Main St., P.O. Box 155
Millbury, OH 43447

Village of Millersport Mayor
2245 Refugee St. NE, P.O. Box 536
Millersport, OH 43046

Village of Miltonsburg Mayor
36190 County Rd. 2 E
Miltonsburg, OH 43793

Village of Minerva Park Mayor
2829 Minerva Lake Rd.
Minerva Park, OH 43231

Village of Minerva Mayor
209 N. Market St.
Minerva, OH 44657

Village of Mingo Junction Mayor
501 Commercial
Mingo Junction, OH 43938

Village of Monroeville Mayor
2 S. Main St., P.O. Box 156
Monroeville, OH 44847

Village of Morral Mayor
P.O. Box 156
Morral, OH 43337

Village of Morristown Mayor
P.O. Box 241
Morristown, OH 43759

Village of Mt. Eaton Mayor
P.O. Box 279
Mt. Eaton, OH 44659

Village of Mt. Gilead Mayor
72 W. High St.
Mt. Gilead, OH 43338

Village of Mt. Sterling Mayor
1 S. London St.
Mt. Sterling, OH 43143

City of Mt. Vernon Mayor
40 Public Sq.
Mt. Vernon, OH 43050

Village of Mt. Victory Mayor
124 S. Washington St., P.O. Box 7
Mt. Victory, OH 43340

Village of Murray City Mayor
P.O. Box 241
Murray City, OH 43144

Village of Navarre Mayor
27 Canal St. W
Navarre, OH 44662

Village of Nellie Mayor
117 Main St., Warsaw
Nellie, OH 43844

City of Nelsonville Manager
211 Lake Hope Dr.
Nelsonville, OH 45764

Village of Nevada Mayor
100 Grant St., P.O. Box 430
Nevada, OH 44849

LIST OF MUNICIPALITIES

Village of New Albany Mayor
P.O. Box 188
New Albany, OH 43054

Village of New Alexandria Mayor
202 Chapel Hill Rd.
New Alexandria, OH 43938

Village of New Athens Mayor
162 S. Main St., P.O. Box 126
New Athens, OH 43981

Village of New Bloomington Mayor
P.O. Box 183
New Bloomington, OH 43341

Village of New Boston Mayor
3980 Rhodes Ave.
New Boston, OH 45662

Village of New Concord Mayor
P.O. Box 10
New Concord, OH 43762

City of New Lexington Mayor
125 S. Main St.
New Lexington, OH 43764

Village of New London Mayor
115 E. Main St.
New London, OH 44851

Village of New Riegel Council President
P.O. Box 8
New Riegel, OH 44853

Village of New Straitsville Mayor
P.O. Box 238
New Straitsville, OH 43766

Village of New Washington Mayor
119 E. Mansfield St., P.O. Box 217
New Washington, OH 44854

Village of New Waterford Mayor
3760 Village Park Dr., P.O. Box 287
New Waterford, OH 44445

City of Newark Mayor
40 W. Main St.
Newark, OH 43055

Village of Newcomerstown Mayor
124 W. Church St., P.O. Box 151
Newcomerstown, OH 43832

Village of North Baltimore Mayor
205 N. Main St.
North Baltimore, OH 45872

City of North Ridgeville Mayor
7307 Avon Belden Rd.
North Ridgeville, OH 44039

Village of North Robinson Mayor
2360 Western Ave
North Robinson, OH 44827

City of North Royalton Mayor
14600 State Rd
North Royalton, OH 44133

City of Northwood Mayor
6000 Wales Rd.
Northwood, OH 43619 1480

City of Norwalk Mayor
38 Whittlesey, P.O. Box 30
Norwalk, OH 44857

Village of Norwich Mayor
10335 Main St., P.O. Box 15
Norwich, OH 43767

Village of Oak Harbor Mayor
146 N. Church St., P.O. Box 232
Oak Harbor, OH 43449

Village of Oak Hill Mayor
415 N. Front St.
Oak Hill, OH 45656

City of Oberlin Mayor
85 S. Main St.
Oberlin, OH 44074

Village of Obetz Mayor
4175 Alum Creek Dr.
Obetz, OH 43207

Village of Old Washington Mayor
P.O. Box 268
Old Washington, OH 43768

City of Olmsted Falls Mayor
26100 Bagley Rd.
Olmsted Falls, OH 44138

City of Ontario Mayor
555 Stumbo Rd.
Ontario, OH 44862

City of Oregon Mayor
5330 Seaman Rd.
Oregon, OH 43616

Village of Ottawa Hills Mayor
2125 Richards, Toledo
Ottawa Hills, OH 43606

LIST OF MUNICIPALITIES

City of Parma Heights Mayor
6281 Pearl Rd.
Parma Heights, OH 44130

City of Parma Mayor
6611 Ridge Rd.
Parma, OH 44129

City of Pataskala Mayor
621 W. Broad St.
Pataskala, OH 43062

Village of Pemberville Mayor
115 Main St., P.O. Box 109
Pemberville, OH 43450

City of Perrysburg Mayor
201 W. Indiana Ave.
Perrysburg, OH 43551 1582

Village of Perrysville Mayor
131 N. Bridge St., P.O. Box 250
Perrysville, OH 44864

City of Pickerington Mayor
100 Lockville Rd.
Pickerington, OH 43147

Village of Plain City Mayor
213 S. Chillicothe St.
Plain City, OH 43064

Village of Pleasant City Mayor
P.O. Box 272
Pleasant City, OH 43772

Village of Pleasantville Mayor
207 W. Columbus St., P.O. Box 193
Pleasantville, OH 43148

Village of Plymouth Mayor
48 W. Broadway St.
Plymouth, OH 44865

Village of Polk Mayor
200 E. Congress St., P.O. Box 206
Polk, OH 44866 0206

Village of Pomeroy Mayor
320 E. Main St., P.O. Box 666
Pomeroy, OH 45769

City of Port Clinton Mayor
1868 E. Perry St.
Port Clinton, OH 43452

Village of Port Washington Mayor
107 E. Main St., P.O. Box 277
Port Washington, OH 43837

City of Portsmouth Mayor
728 Second St.
Portsmouth, OH 45662

City of Powell Mayor
47 Hall St.
Powell, OH 43065

Village of Proctorville Mayor
301 State St.
Proctorville, OH 45669

Village of Prospect Mayor
P.O. Box 186
Prospect, OH 43342

Village of Quaker City Mayor
P.O. Box 156
Quaker City, OH 43773

Village of Rayland Mayor
P.O. Box 188, 195 Main St.
Rayland, OH 43943

Village of Rendville Mayor
6461 Main Street
Rendville, OH 43775

Village of Republic Mayor
219 Washington St., P.O. Box 219
Republic, OH 44867

City of Reynoldsburg Mayor
7232 E. Main St.
Reynoldsburg, OH 43068

Village of Richmond Mayor
P.O. Box 335
Richmond, OH 43944

Village Richwood Council President
153 N. Franklin
Richwood, OH 43344

Village of Ridgeway Council President
103 Main St., P.O. Box 23
Ridgeway, OH 43345

Village of Rio Grande Mayor
P.O. Box 343
Rio Grande, OH 45674

Village of Risingsun Mayor
420 Main St., P.O. Box 37
Risingsun, OH 43457

City of Rittman Mayor
30 N. Main St.
Rittman, OH 44270

LIST OF MUNICIPALITIES

Village of Riverlea Mayor
240 W Riverglen Dr
Worthington, OH 43085

Village of Roseville Mayor
107 N. Main St.
Roseville, OH 43777

City of Rossford Mayor
133 Osborn St.
Rossford, OH 43460

Village of Rushville Mayor
P.O. Box 9, 3198 Market St.
Rushville, OH 43150

City of Salem Mayor
231 S. Broadway Ave.
Salem, OH 44460

Village of Salesville Mayor
107 Main St
Salesville, OH 43778

Village of Salineville Mayor
34 Washington St.
Salineville, OH 43945

City of Sandusky Mayor
222 Meigs St.
Sandusky, OH 44870

Village of Sarahsville Mayor
P.O. Box 77
Sarahsville, OH 43779

Village of Savannah Mayor
P.O. Box 164
Savannah, OH 44874

Village of Scio Mayor
306 E. Main St., P.O. Box 307
Scio, OH 43988

Village of Sebring Mayor
135 E. Ohio Ave.
Sebring, OH 44672

Village of Senecaville Mayor
P.O. Box 5
Senecaville, OH 43780

Village of Seville Mayor
120 Royal Crest
Seville, OH 44273

Village of Shadyside Mayor
50 E. 39th St.
Shadyside, OH 43947

Village of Shawnee Hills Mayor
40 W. Reindeer Dr.
Shawnee Hills, OH 43065

Village of Shawnee Mayor
145 Scotch Hill Rd.
Shawnee, OH 43782

City of Sheffield Lake Mayor
609 Harris Rd.
Sheffield Lake, OH 44054

Village of Sheffield Mayor
4340 Colorado Ave.
Sheffield, OH 44054

City of Shelby Mayor
43 W. Main St.
Shelby, OH 44875

Village of Shiloh Mayor
13 W. Main St., P.O. Box 242
Shiloh, OH 44878

Village of Somerset Mayor
100 Public Sq, P.O. Box 10
Somerset, OH 43783

Village of South Amherst Mayor
103 W. Main St.
South Amherst, OH 44001

Village of South Bloomfield Mayor
5023 S. Union St.
South Bloomfield, OH 43103

Village of South Point Mayor
408 2nd St. W
South Point, OH 45680

Village of South Vienna Mayor
P.O. Box 569
South Vienna, OH 45369

Village of South Webster Mayor
81 Market St., P.O. Box 38
South Webster, OH 45682

Village of South Zanesville Mayor
24 E. Main St.
South Zanesville, OH 43701

Village of Sparta Mayor
P.O. Box 8
Sparta, OH 43350

Village of Spencer Mayor
109 N. Main St., P.O. Box 336
Spencer, OH 44275

LIST OF MUNICIPALITIES

City of Springfield Mayor
76 E. High St.
Springfield, OH 45502

City of St. Clairsville Mayor
100 N. Market St.
St. Clairsville, OH 43950

Village of St. Louisville Mayor
P.O. Box 149
St. Louisville, OH 43071

Village of Stafford Mayor
30181 Main St., P.O. Box 394
Stafford, OH 43786

City of Steubenville Mayor
300 Market St.
Steubenville, OH 43952

Village of Stockport Mayor
1685 Broadway, P.O. Box 158
Stockport, OH 43787

Village of Stoutsville Mayor
11080 Man St, P.O. Box 115
Stoutsville, OH 43154

Village of Strasburg Mayor
358 5th St. SW
Strasburg, OH 44680

Village of Stratton Mayor
136 2nd Ave., P.O. Box 145
Stratton, OH 43961

City of Strongsville Mayor
16099 Foltz Pkwy.
Strongsville, OH 44149

Village of Sugar Grove Mayor
101 Bridge St., P.O. Box 7
Sugar Grove, OH 43155

Village of Summerfield Mayor
P.O. Box 223
Summerfield, OH 43788

Village of Summitville Mayor
P.O. Box 56
Summitville, OH 43962

Village of Sunbury Mayor
P.O. Box 508
Sunbury, OH 43074

Village of Sycamore Mayor
P.O. Box 279
Sycamore, OH 44882

City of Sylvania Mayor
6730 Monroe St.
Sylvania, OH 43560

Village of Thornville Mayor
3 S. Main St., P.O. Box 607
Thornville, OH 43076

Village of Thurston Mayor
2215 Main St., P.O. Box 188
Thurston, OH 43157

City of Tiffin Mayor
51 E. Market St.
Tiffin, OH 44883

Village of Tiltonsville Mayor
123 A Grandview Ave., P.O. Box 127
Tiltonsville, OH 43963

Village of Tiro Mayor
P.O. Box 43
Tiro, OH 44887

City of Toledo Mayor
One Government Center, Suite 2200
Toledo, OH 43604

City of Toronto Mayor
416 Clark St., P.O. Box 189
Toronto, OH 43964

Village of Tremont City Mayor
26 E. Main St., P.O. Box 93
Tremont City, OH 45372 0093

Village of Trimble Mayor
19549 Congress St., P.O. Box 121
Trimble, OH 45782

City of Upper Arlington Mayor
3600 Tremont Rd.
Upper Arlington, OH 43221

City of Upper Sandusky Mayor
119 N. Seventh St.
Upper Sandusky, OH 43351

City of Urbana Mayor
205 S. Main St., P.O. Box 747
Urbana, OH 43078

Village of Urbancrest Mayor
3357 Central Ave.
Urbancrest, OH 43123

Village of Utica Mayor
P.O. Box 524, 39 Spring St.
Utica, OH 43080

LIST OF MUNICIPALITIES

Village of Valleyview Mayor
432 N. Richardson Ave.
Valleyview, OH 43204

City of Vermilion Mayor
5511 Liberty Ave.
Vermilion, OH 44089

Village of Wakeman Mayor
59 Hyde St., P.O. Box 107
Wakeman, OH 44889

Village of Walbridge Mayor
111 N. Main St., P.O. Box 555
Walbridge, OH 43465

Village of Waldo Mayor
P.O. Box 202
Waldo, OH 43356

Village of Warsaw Mayor
P.O. Box 399
Warsaw, OH 43844

Village of Washingtonville Mayor
P.O. Box 115
Washingtonville, OH 44490

Village of Wayne Mayor
125 Schoolhouse St., P.O. Box 39
Wayne, OH 43466

Village of Waynesburg Mayor
141 E. Lisbon St., P.O. Box 610
Waynesburg, OH 44688

Village of Wellington Mayor
115 Willard Memorial Sq.
Wellington, OH 44090

City of Wellston Mayor
203 E. Broadway St.
Wellston, OH 45692

Village of Wellsville Mayor
1200 Main St.
Wellsville, OH 43968

Village of West Jefferson Mayor
28 E. Main St.
West Jefferson, OH 43162

Village of West Lafayette Mayor
113 E. Railroad St., P.O. Box 175
West Lafayette, OH 43845

Village of West Rushville Mayor
P.O. Box 63113
West Rushville, OH 43163

Village of West Salem Mayor
P.O. Box 256
West Salem, OH 44287

City of Westerville Mayor
21 S. State St.
Westerville, OH 43081

Village of Westfield Center Mayor
6701 Greenwich Rd., P.O. Box 750
Westfield Center, OH 44251

City of Westlake Mayor
27700 Hilliard Blvd.
Westlake, OH 44145

Village of Wharton Mayor
117 W. Sandusky St.
Wharton, OH 43359

City of Whitehall Mayor
360 S. Yearling Rd.
Whitehall, OH 43213

City of Willard Mayor
631 Myrtle Ave., P.O. Box 367
Willard, OH 44890

Village of Wilmot Mayor
P.O. Box 192
Wilmot, OH 44689

Village of Wintersville Mayor
200 Grove St.
Wintersville, OH 43953

City of Worthington Mayor
6550 N. High St.
Worthington, OH 43085

Village of Yorkville Mayor
139 Market St.
Yorkville, OH 43971

City of Zanesville Mayor
401 Market St.
Zanesville, OH 43701

Village of Zoar Mayor
250 N. Main St., P.O. Box 544
Zoar, OH 44697

Daniel Horrigan Mayor of Akron
166 South High Street
Akron, Ohio 44308

Robin L. Laubaugh Mayor of
Wadsworth
120 Maple Street
Wadsworth, Ohio 44281

LIST OF MUNICIPALITIES

Ilene Shapiro Summit County Executive
175 S. Main Street
Akron, Ohio 44308

Bobbie Beshara Mayor of Richfield
4410 W. Streetsboro Rd.
Richfield, Ohio 44286

City of Canfield Mayor
104 Lisbon St.
Canfield, OH 44406

LIST OF OTHER ELECTED OFFICIALS

CASE NO. 19-1940-GA-RDR
PFN EXHIBIT 2B

The Honorable Rob McColley
1 Capitol Square, Ground Floor
Columbus, OH43215

The Honorable Theresa Gavarone
1 Capitol Square, Ground Floor
Columbus, OH43215

The Honorable Tina Maharath
1 Capitol Square, Ground Floor
Columbus, OH43215

The Honorable Bill Coley
1 Capitol Square, 1st Floor
Columbus, OH43215

The Honorable Steve Huffman
1 Capitol Square, Ground Floor
Columbus, OH43215

The Honorable Peggy Lehner
1 Capitol Square, 2nd Floor
Columbus, OH43215

The Honorable Steve Wilson
1 Capitol Square, 1st Floor
Columbus, OH43215

The Honorable Louis Blessing
1 Capitol Square, 1st Floor
Columbus, OH43215

The Honorable Cecil Thomas
1 Capitol Square, 2nd Floor
Columbus, OH43215

The Honorable Bob Hackett
1 Capitol Square, 1st Floor
Columbus, OH43215

The Honorable Teresa Fedor
1 Capitol Square, Ground Floor
Columbus, OH43215

The Honorable Matt Huffman
1 Capitol Square, 2nd Floor
Columbus, OH43215

The Honorable Nathan Manning
1 Capitol Square, Ground Floor
Columbus, OH43215

The Honorable Terry Johnson
1 Capitol Square, 2nd Floor
Columbus, OH43215

The Honorable Hearcel Craig
1 Capitol Square, Ground Floor
Columbus, OH43215

The Honorable Stephanie Kunze
1 Capitol Square, 1st Floor
Columbus, OH43215

The Honorable Bob Peterson
1 Capitol Square, 1st Floor
Columbus, OH43215

The Honorable John Eklund
1 Capitol Square, 1st Floor
Columbus, OH43215

The Honorable Andy Brenner
1 Capitol Square, Ground Floor
Columbus, OH43215

The Honorable Tim Schaffer
1 Capitol Square, 1st Floor
Columbus, OH43215

The Honorable Sandra Williams
1 Capitol Square, Ground Floor
Columbus, OH43215

The Honorable Larry Obhof
1 Capitol Square, 2nd Floor
Columbus, OH43215

The Honorable Nickie Antonio
1 Capitol Square, Ground Floor
Columbus, OH43215

The Honorable Matthew Dolan
1 Capitol Square, 1st Floor
Columbus, OH43215

The Honorable Kenny Yuko
1 Capitol Square, 3rd Floor
Columbus, OH43215

The Honorable David Burke
1 Capitol Square, Ground Floor
Columbus, OH43215

The Honorable Kristina Roegner
1 Capitol Square, Ground Floor
Columbus, OH43215

The Honorable Vernon Sykes
1 Capitol Square, Ground Floor
Columbus, OH43215

The Honorable Kirk Schuring
1 Capitol Square, 2nd Floor
Columbus, OH43215

The Honorable Frank Hoagland
1 Capitol Square, 1st Floor
Columbus, OH43215

LIST OF OTHER ELECTED OFFICIALS

CASE NO. 19-1949-GA-RDR
PFN EXHIBIT 2B

The Honorable Jay Hottinger
1 Capitol Square, 1st Floor
Columbus, OH43215

The Honorable Sean O'Brien
1 Capitol Square, 2nd Floor
Columbus, OH43215

The Honorable Michael Rulli
1 Capitol Square, Ground Floor
Columbus, OH43215

The Honorable Scott Wiggam
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Mark Romanchuk
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Haraz Ghanbari
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Robert Cupp
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Timothy Ginter
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Phillip Robinson
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Tom Patton
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Bride Rose Sweeney
77 S. High Street, 10th Floor
Columbus, OH43215

The Honorable Jeffrey Crossman
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Dave Greenspan
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Adam Miller
77 S. High Street, 10th Floor
Columbus, OH43215

The Honorable Kristin Boggs
77 S. High Street, 10th Floor
Columbus, OH43215

The Honorable Mary Lightbody
77 S. High Street, 10th Floor
Columbus, OH43215

The Honorable Richard Brown
77 S. High Street, 10th Floor
Columbus, OH43215

The Honorable Beth Liston
77 S. High Street, 10th Floor
Columbus, OH43215

The Honorable David Leland
77 S. High Street, 10th Floor
Columbus, OH43215

The Honorable Laura Lanese
77 S. High Street, 14th Floor
Columbus, OH43215

The Honorable Allison Russo
77 S. High Street, 10th Floor
Columbus, OH43215

The Honorable Bernadine Kent
77 S. High Street, 10th Floor
Columbus, OH43215

The Honorable Erica Crawley
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Bill Roemer
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Paula Hicks-Hudson
77 S. High Street, 14th Floor
Columbus, OH43215

The Honorable Lisa Sobecki
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Derek Merrin
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Scott Oelslager
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Thomas West
77 S. High Street, 10th Floor
Columbus, OH43215

The Honorable Reggie Stoltzfus
77 S. High Street, 11th Floor
Columbus, OH43215

LIST OF OTHER ELECTED OFFICIALS

CASE NO. 19-1949-GA-RDR
PFN EXHIBIT 2B

The Honorable Gayle Manning
77 S. High Street, 12th Floor
Columbus, OH43215

The Honorable Joe Miller
77 S. High Street, 10th Floor
Columbus, OH43215

The Honorable Dick Stein
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Michele Lepore-Hagan
77 S. High Street, 10th Floor
Columbus, OH43215

The Honorable Don Manning
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Gil Blair
77 S. High Street, 10th Floor
Columbus, OH43215

The Honorable Michael O'Brien
77 S. High Street, 10th Floor
Columbus, OH43215

The Honorable Kris Jordan
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Rick Carfagna
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Stephen Hambley
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Darrell Kick
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Scott Ryan
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Larry Householder
77 S. High Street, 14th Floor
Columbus, OH43215

The Honorable Bill Dean
77 S. High Street, 12th Floor
Columbus, OH43215

The Honorable Jeff LaRe
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Ron Hood
77 S. High Street, 12th Floor
Columbus, OH43215

The Honorable Kyle Koehler
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Jon Cross
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Nino Vitale
77 S. High Street, 12th Floor
Columbus, OH43215

The Honorable Tracy Richardson
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Riordan McClain
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Bill Reineke
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable D.J. Swearingen
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Brian Baldridge
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Shane Wilkin
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Gary Scherer
77 S. High Street, 12th Floor
Columbus, OH43215

The Honorable Jason Stephens
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Jay Edwards
77 S. High Street, 14th Floor
Columbus, OH43215

The Honorable Don Jones
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Jack Cera
77 S. High Street, 10th Floor
Columbus, OH43215

LIST OF OTHER ELECTED OFFICIALS

The Honorable Adam Holmes
77 S. High Street, 13th Floor
Columbus, OH43215

The Honorable Brett Hillyer
77 S. High Street, 11th Floor
Columbus, OH43215

The Honorable Steve Chabot
2408 Rayburn House Office Building
Washington, DC20515

The Honorable Brad Wenstrup
2419 Rayburn House Office Building
Washington, DC20515

The Honorable Joyce Beatty
2303 Rayburn House Office Building
Washington, DC20515

The Honorable Jim Jordan
2056 Longworth House Office Building
Washington, DC20515

The Honorable Bob Latta
2467 Rayburn House Office Building
Washington, DC20515

The Honorable Bill Johnson
2336 Rayburn House Office Building
Washington, DC20515

The Honorable Bob Gibbs
2446 Rayburn House Office Building
Washington, DC20515

The Honorable Warren Davidson
1017 Longworth House Office Building
Washington, DC20515

The Honorable Marcy Kaptur
2186 Rayburn House Office Building
Washington, DC20515

The Honorable Mike Turner
2082 Rayburn House Office Building
Washington, DC20515

The Honorable Marcia Fudge
2344 Rayburn House Office Building
Washington, DC20515

The Honorable Troy Balderson
1221 Longworth House Office Building
Washington, DC20515

The Honorable Tim Ryan
1126 Longworth House Office Building
Washington, DC20515

The Honorable David Joyce
1124 Longworth House Office Building
Washington, DC20515

The Honorable Steve Stivers
2234 Longworth House Office Building
Washington, DC20515

The Honorable Anthony Gonzalez
1023 Longworth House Office Building
Washington, DC20515

The Honorable Rob Portman
448 RussellSenate Office Building
Washington, DC20510

The Honorable Sherrod Brown
503 Hart Senate Office Building
Washington, DC20510

PFN EXHIBIT 3

PROPOSED TARIFF SHEETS

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

**RIDER IRP –
INFRASTRUCTURE REPLACEMENT PROGRAM RIDER**

APPLICABILITY

Applicable to all customer accounts served under rate schedules SGS, GS and LGS.

DESCRIPTION

An additional charge per account per month, regardless of gas consumed, to recover costs associated with:

- a) **Riser and Hazardous Customer Service Line Replacement Program** - The replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure and the maintenance, repair and replacement of hazardous customer-owned service lines.
- b) **Accelerated Mains Replacement Program** – The replacement of bare steel and cast iron or wrought iron main lines, and associated company and customer-owned metallic service lines.
- c) **Automated Meter Read** - The installation of automated meter reading devices on meters located inside customer's premises.

This Rider shall be calculated annually pursuant to a Notice filed no later than November 30 of each year based on nine months of actual data and three months of estimated data for the calendar year. The filing shall be updated by no later than February 28 of the following year to reflect the use of actual calendar year data. Such adjustments to the Rider will become effective with bills rendered on and after the first billing unit of May of each year.

RATE

Rate SGS, Small General Service	\$10.99 <u>\$9.38</u> /Month
Rate GS, General Service	\$94.26 <u>\$80.67</u> /Month
Rate LGS, Large General Service	\$2,987.00 <u>\$2,441.62</u> /Month

RECONCILIATION ADJUSTMENTS

This rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: (1) the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio; (2) the Commission's orders in Case No. 18-47-AU-COI or any case ordered by the Commission to address tax reform changes in Case No. 18-47-AU-COI.

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 24, 2019~~ in Case No. 18-1701-GA-RDR.

Issued: ~~April 25, 2019~~

Effective: With meter readings on or after
~~May 1, 2019~~

Issued By
Daniel A. Creekmur, President

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

DEMAND SIDE MANAGEMENT RIDER

APPLICABILITY

Applicable to all volumes delivered under the Company's SGS rate schedule.

DESCRIPTION

An additional charge, for all gas consumed, to recover costs associated with the implementation of comprehensive, cost-effective energy efficiency programs made available to residential and commercial customers.

RATE

All gas consumed per account per month \$0.2147~~\$0.1957~~/Mcf

RECONCILIATION ADJUSTMENTS

This Rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio.

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued on ~~April 24, 2019 in Case No. 18-1701-GA-RDR.~~

Issued: April 25, 2019

Effective: With meter readings on or after
May 1, 2019

Issued By
Daniel A. Creekmur, President

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

**RIDER IRP –
INFRASTRUCTURE REPLACEMENT PROGRAM RIDER**

APPLICABILITY

Applicable to all customer accounts served under rate schedules SGTS, GTS and LGTS.

DESCRIPTION

An additional charge per account per month, regardless of gas consumed, to recover costs associated with:

- a) **Riser and Hazardous Customer Service Line Replacement Program** - The replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure and the maintenance, repair and replacement of hazardous customer-owned service lines.
- b) **Accelerated Mains Replacement Program** – The replacement of bare steel and cast iron or wrought iron main lines, and associated company and customer-owned metallic service lines.
- c) **Automated Meter Reading Devices Program** – The installation of automated meter reading devices on meters located inside customer’s premises.

This Rider shall be calculated annually pursuant to a Notice filed no later than November 30 of each year based on nine months of actual data and three months of estimated data for the calendar year. The filing shall be updated by no later than February 28 of the following year to reflect the use of actual calendar year data. Such adjustments to the Rider will become effective with bills rendered on and after the first billing unit of May of each year.

RATE

Rate SGTS, Small General Transportation Service	\$10.99 \$9.38 /Month
Rate GTS, General Transportation Service	\$94.26 \$80.67 /Month
Rate LGTS, Large General Transportation Service	\$2,987.00 \$2,441.62 /Month

RECONCILIATION ADJUSTMENTS

This rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: (1) the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio; (2) the Commission’s orders in Case No. 18-47-AU-COI or any case ordered by the Commission to address tax reform changes in Case No. 18-47-AU-COI.

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 24, 2019 in Case No. 18-1701-GA-RDR.~~

Issued: ~~April 25, 2019~~

Effective: With meter readings on or after
~~May 1, 2019~~

Issued By
Daniel A. Creekmur, President

COLUMBIA GAS OF OHIO, INC.

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

DEMAND SIDE MANAGEMENT RIDER

APPLICABILITY

Applicable to all volumes delivered under the Company's SGTS rate schedule.

DESCRIPTION

An additional charge, for all gas consumed, to recover costs associated with the implementation of comprehensive, cost-effective energy efficiency programs made available to residential and commercial customers.

RATE

All gas consumed per account per month \$0.2147~~\$0.1957~~/Mcf

RECONCILIATION ADJUSTMENTS

This Rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio.

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued on ~~April 24, 2019 in Case No. 18-1701-GA-RDR.~~

Issued: ~~April 25, 2019~~

Effective: With meter readings on or after
May 1, 2019

Issued By
Daniel A. Creekmur, President

SECTION VII
PART 29 - BILLING ADJUSTMENTS

RIDER IRP –
INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

29.3 APPLICABILITY

Applicable to all customer accounts served under rate schedules FRSGTS, FRGTS and FRLGTS.

29.4 DESCRIPTION

An additional charge per account per month, regardless of gas consumed, to recover costs associated with:

- a) **Riser and Hazardous Customer Service Line Replacement Program** - The replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure and the maintenance, repair and replacement of hazardous customer-owned service lines.
- b) **Accelerated Mains Replacement Program** – The replacement of bare steel and cast iron or wrought iron main lines, and associated company and customer-owned metallic service lines.
- c) **Automated Meter Reading Devices Program** – The installation of automated meter reading devices on meters located inside customer's premises.

This Rider shall be calculated annually pursuant to a Notice filed no later than November 30 of each year based on nine months of actual data and three months of estimated data for the calendar year. The filing shall be updated by no later than February 28 of the following year to reflect the use of actual calendar year data. Such adjustments to the Rider will become effective with bills rendered on and after the first billing unit of May of each year.

29.5 RATE

Rate FRSGTS, Full Requirements Small General Transportation Service	\$10.99 \$9.38 /Month
Rate FRGTS Full Requirements General Transportation Service	\$94.26 \$80.67 /Month
Rate FRLGTS, Full Requirements Large General Transportation Service	\$2,987.00 \$2,441.62 /Month

RECONCILIATION ADJUSTMENTS

This rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: (1) the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio; (2) the Commission's orders in Case No. 18-47-AU-COI or any case ordered by the Commission to address tax reform changes in Case No. 18-47-AU-COI.

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 24, 2019 in Case No. 18-1701-GA-RDR.~~

Issued: ~~April 25, 2019~~

Effective: With meter readings on or after ~~May 1, 2019~~

Issued By
Daniel A. Creekmur, President

SECTION VII
PART 29 - BILLING ADJUSTMENTS

DEMAND SIDE MANAGEMENT RIDER

29.6 APPLICABILITY

Applicable to all volumes delivered under the Company's Full Requirements Small General Transportation Service schedule.

29.7 DESCRIPTION

An additional charge, for all gas consumed, to recover costs associated with the implementation of comprehensive, cost-effective energy efficiency programs made available to residential and commercial customers.

29.8 RATE

All gas consumed per account per month ~~\$0.21470-1957~~/Mcf

RECONCILIATION ADJUSTMENTS

This Rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio.

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued on ~~April 24, 2019 in Case No.18-1701-GA-RDR.~~

Issued: ~~April 25, 2019~~

Effective: With meter readings on or after
~~May 1, 2019~~

Issued By
Daniel A. Creekmur, President

PFN EXHIBIT 4

TYPICAL BILL COMPARISON

ATTACHMENT C
SHEET 1 OF 18

[illegible]

ATTACHMENT C
SHEET 2 OF 18

[illegible]

ATTACHMENT C
SHEET 3 OF 18

[illegible]

ATTACHMENT C
SHEET 4 OF 18

[illegible]

ATTACHMENT C
SHEET 5 OF 18

[illegible]

ATTACHMENT C
SHEET 6 OF 18

[illegible]

ATTACHMENT C
SHEET 7 OF 18

[illegible]

ATTACHMENT C
SHEET 8 OF 18

										ANNUALIZED	CURRENT	PROPOSED		
LINE	RATE	USAGE	MOST	PERCENT		CURRENT	PROPOSED	DOLLAR	PERCENT	FUEL COST	BILL	BILL	PERCENT	
NO.	CODE	MCF	RATE	RATE	INCREASE	OF	BILL	INCREASE	OF	ADDITIONS	INCLUDING	INCLUDING	OF	
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G)	(H=G-F)	(I=H/F)	(J)	(K=F+J)	(L=G+J)	(M=(L-K)/K)
1 GENERAL SERVICE														
2	FIRST 25 MCF		2.1159	2.1159	0.0000	0.0%					3.7700			
3	NEXT 75 MCF		1.7225	1.7225	0.0000	0.0%								
4	OVER 100 MCF		1.4710	1.4710	0.0000	0.0%								
5	CUSTOMER CHARGE		122.51	136.10	13.59	11.1%								
6		0.0					128.62	142.89	14.27	11.1%	-	128.62	142.89	11.1%
7		1.0					131.01	145.28	14.27	10.9%	3.96	134.97	149.23	10.6%
8		5.0					140.56	154.83	14.27	10.2%	19.79	160.35	174.62	8.9%
9		10.0					152.51	166.77	14.27	9.4%	39.58	192.09	206.35	7.4%
10		15.0					164.45	178.72	14.27	8.7%	59.37	223.82	238.09	6.4%
11		20.0					176.39	190.66	14.27	8.1%	79.16	255.55	269.82	5.6%
12		25.0					188.34	202.60	14.27	7.6%	98.95	287.29	301.55	5.0%
13		30.0					198.21	212.48	14.27	7.2%	118.74	316.95	331.22	4.5%
14		35.0					208.09	222.36	14.27	6.9%	138.53	346.62	360.89	4.1%
15		40.0					217.97	232.24	14.27	6.5%	158.32	376.29	390.56	3.8%
16		45.0					227.85	242.12	14.27	6.3%	178.11	405.96	420.23	3.5%
17		50.0					237.73	252.00	14.27	6.0%	197.90	435.63	449.90	3.3%
18		60.0					257.48	271.75	14.27	5.5%	237.48	494.96	509.23	2.9%
19		70.0					277.24	291.51	14.27	5.1%	277.06	554.30	568.57	2.6%
20		80.0					297.00	311.26	14.27	4.8%	316.64	613.64	627.91	2.3%
21		90.0					316.75	331.02	14.27	4.5%	356.22	672.97	687.24	2.1%
22		100.0					336.51	350.78	14.27	4.2%	395.80	732.31	746.58	1.9%
23		125.0					377.42	391.69	14.27	3.8%	494.75	872.17	886.44	1.6%
24		150.0					418.33	432.60	14.27	3.4%	593.70	1,012.03	1,026.30	1.4%
25		175.0					459.24	473.51	14.27	3.1%	692.65	1,151.89	1,166.16	1.2%
26		200.0					500.15	514.42	14.27	2.9%	791.60	1,291.75	1,306.02	1.1%
27		225.0					541.06	555.33	14.27	2.6%	890.55	1,431.62	1,445.88	1.0%
28		250.0					581.97	596.24	14.27	2.5%	989.50	1,571.48	1,585.74	0.9%
29		300.0					663.80	678.06	14.27	2.1%	1,187.40	1,851.20	1,865.47	0.8%
30		400.0					827.44	841.71	14.27	1.7%	1,583.20	2,410.64	2,424.91	0.6%
31		500.0					991.08	1,005.35	14.27	1.4%	1,979.00	2,970.09	2,984.36	0.5%
32		600.0					1,154.73	1,168.99	14.27	1.2%	2,374.81	3,529.53	3,543.80	0.4%
33		700.0					1,318.37	1,332.64	14.27	1.1%	2,770.61	4,088.98	4,103.24	0.3%
34		800.0					1,482.01	1,496.28	14.27	1.0%	3,166.41	4,648.42	4,662.69	0.3%
35		900.0					1,645.66	1,659.92	14.27	0.9%	3,562.21	5,207.86	5,222.13	0.3%
36		1,000.0					1,809.30	1,823.57	14.27	0.8%	3,958.01	5,767.31	5,781.58	0.2%
37		1,500.0					2,627.51	2,641.78	14.27	0.5%	5,937.01	8,564.53	8,578.80	0.2%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

ATTACHMENT C
SHEET 9 OF 18

											ANNUALIZED	CURRENT	PROPOSED	
LINE	RATE	USAGE	MOST			PERCENT				PERCENT	FUEL COST	BILL	BILL	PERCENT
NO.	CODE	MCF	CURRENT	PROPOSED	INCREASE	OF	CURRENT	PROPOSED	DOLLAR	OF	ADDITIONS	INCLUDING	INCLUDING	OF
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G)	(H=G-F)	(I=H/F)	PROPOSED BILL	FUEL COST	FUEL COST	CHANGE
											(J)	(K=F+J)	(L=G+J)	(M=(L-K)/K)
1 GENERAL SERVICE - SCHOOLS														
2	FIRST 25 MCF		2.0351	2.0351	0.0000	0.0%					3.7700			
3	NEXT 75 MCF		1.6614	1.6614	0.0000	0.0%								
4	OVER 100 MCF		1.4225	1.4225	0.0000	0.0%								
5	CUSTOMER CHARGE		121.45	135.04	13.59	11.2%								
6		0.0					127.51	141.77	14.27	11.2%	-	127.51	141.77	11.2%
7		1.0					129.81	144.08	14.27	11.0%	3.96	133.77	148.04	10.7%
8		5.0					139.03	153.29	14.27	10.3%	19.79	158.82	173.08	9.0%
9		10.0					150.55	164.81	14.27	9.5%	39.58	190.13	204.39	7.5%
10		15.0					162.06	176.33	14.27	8.8%	59.37	221.43	235.70	6.4%
11		20.0					173.58	187.85	14.27	8.2%	79.16	252.74	267.01	5.6%
12		25.0					185.10	199.37	14.27	7.7%	98.95	284.05	298.32	5.0%
13		30.0					194.66	208.93	14.27	7.3%	118.74	313.40	327.67	4.6%
14		35.0					204.22	218.49	14.27	7.0%	138.53	342.75	357.02	4.2%
15		40.0					213.78	228.04	14.27	6.7%	158.32	372.10	386.36	3.8%
16		45.0					223.33	237.60	14.27	6.4%	178.11	401.44	415.71	3.6%
17		50.0					232.89	247.16	14.27	6.1%	197.90	430.79	445.06	3.3%
18		60.0					252.01	266.27	14.27	5.7%	237.48	489.49	503.75	2.9%
19		70.0					271.12	285.39	14.27	5.3%	277.06	548.18	562.45	2.6%
20		80.0					290.23	304.50	14.27	4.9%	316.64	606.88	621.14	2.4%
21		90.0					309.35	323.62	14.27	4.6%	356.22	665.57	679.84	2.1%
22		100.0					328.46	342.73	14.27	4.3%	395.80	724.27	738.53	2.0%
23		125.0					368.10	382.37	14.27	3.9%	494.75	862.85	877.12	1.7%
24		150.0					407.74	422.01	14.27	3.5%	593.70	1,001.44	1,015.71	1.4%
25		175.0					447.38	461.65	14.27	3.2%	692.65	1,140.03	1,154.30	1.3%
26		200.0					487.02	501.28	14.27	2.9%	791.60	1,278.62	1,292.89	1.1%
27		225.0					526.65	540.92	14.27	2.7%	890.55	1,417.21	1,431.47	1.0%
28		250.0					566.29	580.56	14.27	2.5%	989.50	1,555.79	1,570.06	0.9%
29		300.0					645.57	659.84	14.27	2.2%	1,187.40	1,832.97	1,847.24	0.8%
30		400.0					804.12	818.39	14.27	1.8%	1,583.20	2,387.32	2,401.59	0.6%
31		500.0					962.67	976.94	14.27	1.5%	1,979.00	2,941.68	2,955.94	0.5%
32		600.0					1,121.22	1,135.49	14.27	1.3%	2,374.81	3,496.03	3,510.30	0.4%
33		700.0					1,279.77	1,294.04	14.27	1.1%	2,770.61	4,050.38	4,064.65	0.4%
34		800.0					1,438.32	1,452.59	14.27	1.0%	3,166.41	4,604.73	4,619.00	0.3%
35		900.0					1,596.88	1,611.14	14.27	0.9%	3,562.21	5,159.08	5,173.35	0.3%
36		1,000.0					1,755.43	1,769.69	14.27	0.8%	3,958.01	5,713.44	5,727.70	0.2%
37		1,500.0					2,548.18	2,562.45	14.27	0.6%	5,937.01	8,485.20	8,499.47	0.2%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

ATTACHMENT C
SHEET 10 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)			OF INCREASE (E=D/B)				OF INCREASE (I=H/F)	FUEL COST ADDITIONS PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)	BILL INCLUDING FUEL COST (L=G+J)	
1 GENERAL TRANSPORTATION SERVICE														
2	FIRST 25 MCF		1.8421	1.8421	0.0000	0.0%					3.7700			
3	NEXT 75 MCF		1.4487	1.4487	0.0000	0.0%								
4	OVER 100 MCF		1.1972	1.1972	0.0000	0.0%								
5	CUSTOMER CHARGE		122.51	136.10	13.59	11.1%								
6		0.0					128.62	142.89	14.27	11.1%	-	128.62	142.89	11.1%
7		1.0					130.72	144.99	14.27	10.9%	4.05	134.77	149.04	10.6%
8		5.0					139.13	153.39	14.27	10.3%	20.26	159.39	173.66	9.0%
9		10.0					149.63	163.90	14.27	9.5%	40.53	190.16	204.43	7.5%
10		15.0					160.14	174.41	14.27	8.9%	60.79	220.93	235.20	6.5%
11		20.0					170.64	184.91	14.27	8.4%	81.06	251.70	265.97	5.7%
12		25.0					181.15	195.42	14.27	7.9%	101.32	282.47	296.74	5.1%
13		30.0					189.59	203.86	14.27	7.5%	121.58	311.17	325.44	4.6%
14		35.0					198.03	212.30	14.27	7.2%	141.85	339.88	354.15	4.2%
15		40.0					206.47	220.74	14.27	6.9%	162.11	368.58	382.85	3.9%
16		45.0					214.91	229.18	14.27	6.6%	182.37	397.29	411.56	3.6%
17		50.0					223.35	237.62	14.27	6.4%	202.64	425.99	440.26	3.3%
18		60.0					240.24	254.50	14.27	5.9%	243.17	483.40	497.67	3.0%
19		70.0					257.12	271.39	14.27	5.5%	283.69	540.81	555.08	2.6%
20		80.0					274.00	288.27	14.27	5.2%	324.22	598.22	612.49	2.4%
21		90.0					290.88	305.15	14.27	4.9%	364.75	655.63	669.90	2.2%
22		100.0					307.76	322.03	14.27	4.6%	405.28	713.04	727.31	2.0%
23		125.0					341.49	355.76	14.27	4.2%	506.59	848.08	862.35	1.7%
24		150.0					375.21	389.48	14.27	3.8%	607.91	983.13	997.39	1.5%
25		175.0					408.94	423.21	14.27	3.5%	709.23	1,118.17	1,132.44	1.3%
26		200.0					442.66	456.93	14.27	3.2%	810.55	1,253.21	1,267.48	1.1%
27		225.0					476.39	490.65	14.27	3.0%	911.87	1,388.26	1,402.52	1.0%
28		250.0					510.11	524.38	14.27	2.8%	1,013.19	1,523.30	1,537.57	0.9%
29		300.0					577.56	591.83	14.27	2.5%	1,215.83	1,793.38	1,807.65	0.8%
30		400.0					712.46	726.73	14.27	2.0%	1,621.10	2,333.56	2,347.83	0.6%
31		500.0					847.36	861.62	14.27	1.7%	2,026.38	2,873.73	2,888.00	0.5%
32		600.0					982.25	996.52	14.27	1.5%	2,431.65	3,413.90	3,428.17	0.4%
33		700.0					1,117.15	1,131.42	14.27	1.3%	2,836.93	3,954.08	3,968.34	0.4%
34		800.0					1,252.05	1,266.32	14.27	1.1%	3,242.20	4,494.25	4,508.52	0.3%
35		900.0					1,386.95	1,401.21	14.27	1.0%	3,647.48	5,034.42	5,048.69	0.3%
36		1,000.0					1,521.84	1,536.11	14.27	0.9%	4,052.75	5,574.59	5,588.86	0.3%
37		1,500.0					2,196.33	2,210.60	14.27	0.6%	6,079.13	8,275.46	8,289.73	0.2%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											
42	FRANKLIN COUNTY SALES TAX		7.500%											

ATTACHMENT C
SHEET 11 OF 18

											ANNUALIZED	CURRENT	PROPOSED	
LINE	RATE	USAGE	MOST			PERCENT				PERCENT	FUEL COST	BILL	BILL	PERCENT
NO.	CODE	MCF	CURRENT	PROPOSED	INCREASE	OF	CURRENT	PROPOSED	DOLLAR	OF	ADDITIONS	INCLUDING	INCLUDING	OF
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G)	(H=G-F)	(I=H/F)	PROPOSED BILL	FUEL COST	FUEL COST	CHANGE
											(J)	(K=F+J)	(L=G+J)	(M=(L-K)/K)
1 GENERAL TRANSPORTATION SERVICE - SCHOOLS														
2	FIRST 25 MCF		1.7613	1.7613	0.0000	0.0%					3.7700			
3	NEXT 75 MCF		1.3876	1.3876	0.0000	0.0%								
4	OVER 100 MCF		1.1487	1.1487	0.0000	0.0%								
5	CUSTOMER CHARGE		121.45	135.04	13.59	11.2%								
6		0.0					127.51	141.77	14.27	11.2%	-	127.51	141.77	11.2%
7		1.0					129.52	143.79	14.27	11.0%	4.05	133.58	147.84	10.7%
8		5.0					137.59	151.86	14.27	10.4%	20.26	157.85	172.12	9.0%
9		10.0					147.67	161.94	14.27	9.7%	40.53	188.20	202.47	7.6%
10		15.0					157.75	172.02	14.27	9.0%	60.79	218.54	232.81	6.5%
11		20.0					167.83	182.10	14.27	8.5%	81.06	248.89	263.16	5.7%
12		25.0					177.92	192.18	14.27	8.0%	101.32	279.23	293.50	5.1%
13		30.0					186.04	200.30	14.27	7.7%	121.58	307.62	321.89	4.6%
14		35.0					194.16	208.42	14.27	7.3%	141.85	336.00	350.27	4.2%
15		40.0					202.28	216.54	14.27	7.1%	162.11	364.39	378.65	3.9%
16		45.0					210.40	224.66	14.27	6.8%	182.37	392.77	407.04	3.6%
17		50.0					218.52	232.79	14.27	6.5%	202.64	421.15	435.42	3.4%
18		60.0					234.76	249.03	14.27	6.1%	243.17	477.92	492.19	3.0%
19		70.0					251.00	265.27	14.27	5.7%	283.69	534.69	548.96	2.7%
20		80.0					267.24	281.51	14.27	5.3%	324.22	591.46	605.73	2.4%
21		90.0					283.48	297.75	14.27	5.0%	364.75	648.23	662.49	2.2%
22		100.0					299.72	313.99	14.27	4.8%	405.28	704.99	719.26	2.0%
23		125.0					332.17	346.44	14.27	4.3%	506.59	838.76	853.03	1.7%
24		150.0					364.62	378.89	14.27	3.9%	607.91	972.53	986.80	1.5%
25		175.0					397.07	411.34	14.27	3.6%	709.23	1,106.31	1,120.57	1.3%
26		200.0					429.53	443.79	14.27	3.3%	810.55	1,240.08	1,254.34	1.2%
27		225.0					461.98	476.24	14.27	3.1%	911.87	1,373.85	1,388.11	1.0%
28		250.0					494.43	508.70	14.27	2.9%	1,013.19	1,507.62	1,521.88	0.9%
29		300.0					559.33	573.60	14.27	2.6%	1,215.83	1,775.16	1,789.42	0.8%
30		400.0					689.14	703.41	14.27	2.1%	1,621.10	2,310.24	2,324.51	0.6%
31		500.0					818.94	833.21	14.27	1.7%	2,026.38	2,845.32	2,859.59	0.5%
32		600.0					948.75	963.02	14.27	1.5%	2,431.65	3,380.40	3,394.67	0.4%
33		700.0					1,078.56	1,092.82	14.27	1.3%	2,836.93	3,915.48	3,929.75	0.4%
34		800.0					1,208.36	1,222.63	14.27	1.2%	3,242.20	4,450.56	4,464.83	0.3%
35		900.0					1,338.17	1,352.43	14.27	1.1%	3,647.48	4,985.64	4,999.91	0.3%
36		1,000.0					1,467.97	1,482.24	14.27	1.0%	4,052.75	5,520.72	5,534.99	0.3%
37		1,500.0					2,117.00	2,131.27	14.27	0.7%	6,079.13	8,196.13	8,210.40	0.2%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

ATTACHMENT C
SHEET 12 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF INCREASE		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST	CURRENT BILL	PROPOSED BILL	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		ADDITIONS PROPOSED BILL (J)	INCLUDING FUEL COST (K=F+J)					INCLUDING FUEL COST (L=G+J)			
1 FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE															
2	FIRST 25 MCF		2.0982	2.0982	0.0000	0.0%						3.7700			
3	NEXT 75 MCF		1.7048	1.7048	0.0000	0.0%									
4	OVER 100 MCF		1.4533	1.4533	0.0000	0.0%									
5	CUSTOMER CHARGE		122.51	136.10	13.59	11.1%									
6		0.0						128.62	142.89	14.27	11.1%	-	128.62	142.89	11.1%
7		1.0						130.99	145.26	14.27	10.9%	4.05	135.04	149.31	10.6%
8		5.0						140.47	154.74	14.27	10.2%	20.26	160.73	175.00	8.9%
9		10.0						152.32	166.59	14.27	9.4%	40.53	192.85	207.12	7.4%
10		15.0						164.17	178.44	14.27	8.7%	60.79	224.96	239.23	6.3%
11		20.0						176.02	190.29	14.27	8.1%	81.06	257.08	271.34	5.6%
12		25.0						187.87	202.14	14.27	7.6%	101.32	289.19	303.46	4.9%
13		30.0						197.66	211.92	14.27	7.2%	121.58	319.24	333.51	4.5%
14		35.0						207.44	221.71	14.27	6.9%	141.85	349.29	363.56	4.1%
15		40.0						217.23	231.50	14.27	6.6%	162.11	379.34	393.61	3.8%
16		45.0						227.01	241.28	14.27	6.3%	182.37	409.39	423.65	3.5%
17		50.0						236.80	251.07	14.27	6.0%	202.64	439.44	453.70	3.2%
18		60.0						256.37	270.64	14.27	5.6%	243.17	499.53	513.80	2.9%
19		70.0						275.94	290.21	14.27	5.2%	283.69	559.63	573.90	2.5%
20		80.0						295.51	309.78	14.27	4.8%	324.22	619.73	634.00	2.3%
21		90.0						315.08	329.35	14.27	4.5%	364.75	679.83	694.10	2.1%
22		100.0						334.65	348.92	14.27	4.3%	405.28	739.93	754.19	1.9%
23		125.0						375.10	389.37	14.27	3.8%	506.59	881.69	895.96	1.6%
24		150.0						415.54	429.81	14.27	3.4%	607.91	1,023.46	1,037.72	1.4%
25		175.0						455.99	470.26	14.27	3.1%	709.23	1,165.22	1,179.49	1.2%
26		200.0						496.44	510.70	14.27	2.9%	810.55	1,306.99	1,321.25	1.1%
27		225.0						536.88	551.15	14.27	2.7%	911.87	1,448.75	1,463.02	1.0%
28		250.0						577.33	591.60	14.27	2.5%	1,013.19	1,590.52	1,604.78	0.9%
29		300.0						658.22	672.49	14.27	2.2%	1,215.83	1,874.05	1,888.31	0.8%
30		400.0						820.01	834.27	14.27	1.7%	1,621.10	2,441.11	2,455.37	0.6%
31		500.0						981.79	996.06	14.27	1.5%	2,026.38	3,008.17	3,022.43	0.5%
32		600.0						1,143.58	1,157.84	14.27	1.2%	2,431.65	3,575.23	3,589.49	0.4%
33		700.0						1,305.36	1,319.63	14.27	1.1%	2,836.93	4,142.29	4,156.55	0.3%
34		800.0						1,467.15	1,481.41	14.27	1.0%	3,242.20	4,709.35	4,723.61	0.3%
35		900.0						1,628.93	1,643.20	14.27	0.9%	3,647.48	5,276.41	5,290.67	0.3%
36		1,000.0						1,790.72	1,804.98	14.27	0.8%	4,052.75	5,843.47	5,857.73	0.2%
37		1,500.0						2,599.64	2,613.91	14.27	0.5%	6,079.13	8,678.77	8,693.03	0.2%
38	EXCISE TAX FIRST 100		0.1593												
39	EXCISE TAX NEXT 1900		0.0877												
40	EXCISE TAX OVER 2000		0.0411												
41	GROSS RECEIPTS TAX		4.987%												

ATTACHMENT C
SHEET 13 OF 18

											ANNUALIZED	CURRENT	PROPOSED	
LINE	RATE	USAGE	MOST	PROPOSED	PERCENT		CURRENT	PROPOSED	DOLLAR	PERCENT	FUEL COST	BILL	BILL	PERCENT
NO.	CODE	MCF	RATE	RATE	INCREASE	OF	BILL	BILL	INCREASE	INCREASE	ADDITIONS	INCLUDING	INCLUDING	OF
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G)	(H=G-F)	(I=H/F)	(J)	(K=F+J)	(L=G+J)	(M=(L-K)/K)
1 FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - STANDARD CHOICE OFFER (SCO)														
2	FIRST 25 MCF		2.0982	2.0982	0.0000	0.0%					3.7700			
3	NEXT 75 MCF		1.7048	1.7048	0.0000	0.0%								
4	OVER 100 MCF		1.4533	1.4533	0.0000	0.0%								
5	CUSTOMER CHARGE		122.51	136.10	13.59	11.1%								
6		0.0					128.62	142.89	14.27	11.1%	-	128.62	142.89	11.1%
7		1.0					130.99	145.26	14.27	10.9%	4.05	135.04	149.31	10.6%
8		5.0					140.47	154.74	14.27	10.2%	20.26	160.73	175.00	8.9%
9		10.0					152.32	166.59	14.27	9.4%	40.53	192.85	207.12	7.4%
10		15.0					164.17	178.44	14.27	8.7%	60.79	224.96	239.23	6.3%
11		20.0					176.02	190.29	14.27	8.1%	81.06	257.08	271.34	5.6%
12		25.0					187.87	202.14	14.27	7.6%	101.32	289.19	303.46	4.9%
13		30.0					197.66	211.92	14.27	7.2%	121.58	319.24	333.51	4.5%
14		35.0					207.44	221.71	14.27	6.9%	141.85	349.29	363.56	4.1%
15		40.0					217.23	231.50	14.27	6.6%	162.11	379.34	393.61	3.8%
16		45.0					227.01	241.28	14.27	6.3%	182.37	409.39	423.65	3.5%
17		50.0					236.80	251.07	14.27	6.0%	202.64	439.44	453.70	3.2%
18		60.0					256.37	270.64	14.27	5.6%	243.17	499.53	513.80	2.9%
19		70.0					275.94	290.21	14.27	5.2%	283.69	559.63	573.90	2.5%
20		80.0					295.51	309.78	14.27	4.8%	324.22	619.73	634.00	2.3%
21		90.0					315.08	329.35	14.27	4.5%	364.75	679.83	694.10	2.1%
22		100.0					334.65	348.92	14.27	4.3%	405.28	739.93	754.19	1.9%
23		125.0					375.10	389.37	14.27	3.8%	506.59	881.69	895.96	1.6%
24		150.0					415.54	429.81	14.27	3.4%	607.91	1,023.46	1,037.72	1.4%
25		175.0					455.99	470.26	14.27	3.1%	709.23	1,165.22	1,179.49	1.2%
26		200.0					496.44	510.70	14.27	2.9%	810.55	1,306.99	1,321.25	1.1%
27		225.0					536.88	551.15	14.27	2.7%	911.87	1,448.75	1,463.02	1.0%
28		250.0					577.33	591.60	14.27	2.5%	1,013.19	1,590.52	1,604.78	0.9%
29		300.0					658.22	672.49	14.27	2.2%	1,215.83	1,874.05	1,888.31	0.8%
30		400.0					820.01	834.27	14.27	1.7%	1,621.10	2,441.11	2,455.37	0.6%
31		500.0					981.79	996.06	14.27	1.5%	2,026.38	3,008.17	3,022.43	0.5%
32		600.0					1,143.58	1,157.84	14.27	1.2%	2,431.65	3,575.23	3,589.49	0.4%
33		700.0					1,305.36	1,319.63	14.27	1.1%	2,836.93	4,142.29	4,156.55	0.3%
34		800.0					1,467.15	1,481.41	14.27	1.0%	3,242.20	4,709.35	4,723.61	0.3%
35		900.0					1,628.93	1,643.20	14.27	0.9%	3,647.48	5,276.41	5,290.67	0.3%
36		1,000.0					1,790.72	1,804.98	14.27	0.8%	4,052.75	5,843.47	5,857.73	0.2%
37		1,500.0					2,599.64	2,613.91	14.27	0.5%	6,079.13	8,678.77	8,693.03	0.2%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											
42	FRANKLIN COUNTY SALES TAX		7.500%											

ATTACHMENT C
SHEET 14 OF 18

											ANNUALIZED	CURRENT	PROPOSED	
LINE	RATE	USAGE	MOST			PERCENT				PERCENT	FUEL COST	BILL	BILL	PERCENT
NO.	CODE	MCF	CURRENT	PROPOSED	INCREASE	OF	CURRENT	PROPOSED	DOLLAR	OF	ADDITIONS	INCLUDING	INCLUDING	OF
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G)	(H=G-F)	(I=H/F)	PROPOSED BILL	FUEL COST	FUEL COST	CHANGE
											(J)	(K=F+J)	(L=G+J)	(M=(L-K)/K)
1 FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - SCHOOLS														
2	FIRST 25 MCF		2.0174	2.0174	0.0000	0.0%					3.7700			
3	NEXT 75 MCF		1.6437	1.6437	0.0000	0.0%								
4	OVER 100 MCF		1.4048	1.4048	0.0000	0.0%								
5	CUSTOMER CHARGE		121.45	135.04	13.59	11.2%								
6		0.0					127.51	141.77	14.27	11.2%	-	127.51	141.77	11.2%
7		1.0					129.79	144.06	14.27	11.0%	4.05	133.84	148.11	10.7%
8		5.0					138.93	153.20	14.27	10.3%	20.26	159.20	173.46	9.0%
9		10.0					150.36	164.63	14.27	9.5%	40.53	190.89	205.15	7.5%
10		15.0					161.79	176.05	14.27	8.8%	60.79	222.58	236.84	6.4%
11		20.0					173.21	187.48	14.27	8.2%	81.06	254.27	268.53	5.6%
12		25.0					184.64	198.91	14.27	7.7%	101.32	285.96	300.22	5.0%
13		30.0					194.10	208.37	14.27	7.4%	121.58	315.69	329.95	4.5%
14		35.0					203.57	217.83	14.27	7.0%	141.85	345.41	359.68	4.1%
15		40.0					213.03	227.30	14.27	6.7%	162.11	375.14	389.41	3.8%
16		45.0					222.50	236.76	14.27	6.4%	182.37	404.87	419.14	3.5%
17		50.0					231.96	246.23	14.27	6.2%	202.64	434.60	448.87	3.3%
18		60.0					250.89	265.16	14.27	5.7%	243.17	494.06	508.32	2.9%
19		70.0					269.82	284.09	14.27	5.3%	283.69	553.51	567.78	2.6%
20		80.0					288.75	303.02	14.27	4.9%	324.22	612.97	627.24	2.3%
21		90.0					307.68	321.95	14.27	4.6%	364.75	672.43	686.69	2.1%
22		100.0					326.61	340.87	14.27	4.4%	405.28	731.88	746.15	1.9%
23		125.0					365.78	380.05	14.27	3.9%	506.59	872.37	886.64	1.6%
24		150.0					404.95	419.22	14.27	3.5%	607.91	1,012.87	1,027.13	1.4%
25		175.0					444.13	458.39	14.27	3.2%	709.23	1,153.36	1,167.63	1.2%
26		200.0					483.30	497.57	14.27	3.0%	810.55	1,293.85	1,308.12	1.1%
27		225.0					522.47	536.74	14.27	2.7%	911.87	1,434.34	1,448.61	1.0%
28		250.0					561.65	575.91	14.27	2.5%	1,013.19	1,574.83	1,589.10	0.9%
29		300.0					639.99	654.26	14.27	2.2%	1,215.83	1,855.82	1,870.09	0.8%
30		400.0					796.69	810.95	14.27	1.8%	1,621.10	2,417.79	2,432.05	0.6%
31		500.0					953.38	967.65	14.27	1.5%	2,026.38	2,979.75	2,994.02	0.5%
32		600.0					1,110.07	1,124.34	14.27	1.3%	2,431.65	3,541.72	3,555.99	0.4%
33		700.0					1,266.77	1,281.03	14.27	1.1%	2,836.93	4,103.69	4,117.96	0.3%
34		800.0					1,423.46	1,437.73	14.27	1.0%	3,242.20	4,665.66	4,679.93	0.3%
35		900.0					1,580.15	1,594.42	14.27	0.9%	3,647.48	5,227.63	5,241.89	0.3%
36		1,000.0					1,736.84	1,751.11	14.27	0.8%	4,052.75	5,789.59	5,803.86	0.2%
37		1,500.0					2,520.31	2,534.58	14.27	0.6%	6,079.13	8,599.44	8,613.70	0.2%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

ATTACHMENT C
SHEET 15 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	LARGE GENERAL SERVICE													
2	FIRST 2,000 MCF		0.7948	0.7948	0.0000	0.0%					3.7700			
3	NEXT 13,000 MCF		0.6453	0.6453	0.0000	0.0%								
4	NEXT 85,000 MCF		0.6151	0.6151	0.0000	0.0%								
5	OVER 100,000 MCF		0.5718	0.5718	0.0000	0.0%								
6	CUSTOMER CHARGE		3653.43	4198.81	545.38	14.9%								
7		0.0					3,835.63	4,408.20	572.58	14.9%	-	3,835.63	4,408.20	14.9%
8		1,000.0					4,769.65	5,342.23	572.58	12.0%	3,958.01	8,727.66	9,300.24	6.6%
9		1,500.0					5,232.91	5,805.49	572.58	10.9%	5,937.01	11,169.92	11,742.50	5.1%
10		2,000.0					5,696.16	6,268.74	572.58	10.1%	7,916.02	13,612.18	14,184.76	4.2%
11		3,000.0					6,416.79	6,989.37	572.58	8.9%	11,874.03	18,290.82	18,863.40	3.1%
12		5,000.0					7,858.06	8,430.63	572.58	7.3%	19,790.05	27,648.11	28,220.68	2.1%
13		10,000.0					11,461.21	12,033.79	572.58	5.0%	39,580.10	51,041.31	51,613.89	1.1%
14		15,000.0					15,064.36	15,636.94	572.58	3.8%	59,370.15	74,434.51	75,007.09	0.8%
15		17,500.0					16,786.68	17,359.25	572.58	3.4%	69,265.17	86,051.85	86,624.43	0.7%
16		20,000.0					18,508.99	19,081.57	572.58	3.1%	79,160.20	97,669.19	98,241.76	0.6%
17		50,000.0					39,176.73	39,749.31	572.58	1.5%	197,900.50	237,077.22	237,649.80	0.2%
18		70,000.0					52,955.22	53,527.80	572.58	1.1%	277,060.69	330,015.92	330,588.49	0.2%
19		85,000.0					63,289.09	63,861.67	572.58	0.9%	336,430.84	399,719.93	400,292.51	0.1%
20		100,000.0					73,622.96	74,195.54	572.58	0.8%	395,800.99	469,423.95	469,996.53	0.1%
21		150,000.0					105,796.23	106,368.81	572.58	0.5%	593,701.49	699,497.71	700,070.29	0.1%
22		200,000.0					137,969.50	138,542.07	572.58	0.4%	791,601.98	929,571.48	930,144.05	0.1%
23		250,000.0					170,142.76	170,715.34	572.58	0.3%	989,502.48	1,159,645.24	1,160,217.81	0.0%
24		300,000.0					202,316.03	202,888.61	572.58	0.3%	1,187,402.97	1,389,719.00	1,390,291.58	0.0%
25		350,000.0					234,489.29	235,061.87	572.58	0.2%	1,385,303.47	1,619,792.76	1,620,365.34	0.0%
26		400,000.0					266,662.56	267,235.14	572.58	0.2%	1,583,203.96	1,849,866.52	1,850,439.10	0.0%
27		450,000.0					298,835.83	299,408.40	572.58	0.2%	1,781,104.46	2,079,940.28	2,080,512.86	0.0%
28		500,000.0					331,009.09	331,581.67	572.58	0.2%	1,979,004.95	2,310,014.04	2,310,586.62	0.0%
29	EXCISE TAX FIRST 100		0.1593											
30	EXCISE TAX NEXT 1900		0.0877											
31	EXCISE TAX OVER 2000		0.0411											
32	EXCISE TAX FLEXED RATE		0.0200											
33	GROSS RECEIPTS TAX		4.987%											

ATTACHMENT C
SHEET 16 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		FUEL COST ADDITIONS PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)					BILL INCLUDING FUEL COST (L=G+J)			
1 LARGE GENERAL TRANSPORTATION SERVICE															
2	FIRST 2,000 MCF		0.5210	0.5210	0.0000	0.0%						3.7700			
3	NEXT 13,000 MCF		0.3715	0.3715	0.0000	0.0%									
4	NEXT 85,000 MCF		0.3413	0.3413	0.0000	0.0%									
5	OVER 100,000 MCF		0.2980	0.2980	0.0000	0.0%									
6	CUSTOMER CHARGE		3653.43	4198.81	545.38	14.9%									
7		0.0					3,835.63	4,408.20	572.58	14.9%	-	3,835.63	4,408.20	14.9%	
8		1,000.0					4,482.20	5,054.78	572.58	12.8%	4,052.75	8,534.95	9,107.53	6.7%	
9		1,500.0					4,801.73	5,374.31	572.58	11.9%	6,079.13	10,880.85	11,453.43	5.3%	
10		2,000.0					5,121.26	5,693.83	572.58	11.2%	8,105.50	13,226.76	13,799.33	4.3%	
11		3,000.0					5,554.43	6,127.01	572.58	10.3%	12,158.25	17,712.68	18,285.26	3.2%	
12		5,000.0					6,420.78	6,993.36	572.58	8.9%	20,263.75	26,684.53	27,257.11	2.1%	
13		10,000.0					8,586.67	9,159.24	572.58	6.7%	40,527.50	49,114.17	49,686.74	1.2%	
14		15,000.0					10,752.55	11,325.13	572.58	5.3%	60,791.25	71,543.80	72,116.38	0.8%	
15		17,500.0					11,756.22	12,328.80	572.58	4.9%	70,923.13	82,679.35	83,251.93	0.7%	
16		20,000.0					12,759.90	13,332.48	572.58	4.5%	81,055.00	93,814.90	94,387.48	0.6%	
17		50,000.0					24,804.01	25,376.59	572.58	2.3%	202,637.50	227,441.51	228,014.09	0.3%	
18		70,000.0					32,833.41	33,405.99	572.58	1.7%	283,692.50	316,525.91	317,098.49	0.2%	
19		85,000.0					38,855.47	39,428.05	572.58	1.5%	344,483.75	383,339.22	383,911.80	0.1%	
20		100,000.0					44,877.52	45,450.10	572.58	1.3%	405,275.00	450,152.52	450,725.10	0.1%	
21		150,000.0					62,678.07	63,250.65	572.58	0.9%	607,912.50	670,590.57	671,163.15	0.1%	
22		200,000.0					80,478.61	81,051.19	572.58	0.7%	810,550.00	891,028.61	891,601.19	0.1%	
23		250,000.0					98,279.16	98,851.74	572.58	0.6%	1,013,187.50	1,111,466.66	1,112,039.24	0.1%	
24		300,000.0					116,079.71	116,652.28	572.58	0.5%	1,215,825.00	1,331,904.71	1,332,477.28	0.0%	
25		350,000.0					133,880.25	134,452.83	572.58	0.4%	1,418,462.50	1,552,342.75	1,552,915.33	0.0%	
26		400,000.0					151,680.80	152,253.38	572.58	0.4%	1,621,100.00	1,772,780.80	1,773,353.38	0.0%	
27		450,000.0					169,481.34	170,053.92	572.58	0.3%	1,823,737.50	1,993,218.84	1,993,791.42	0.0%	
28		500,000.0					187,281.89	187,854.47	572.58	0.3%	2,026,375.00	2,213,656.89	2,214,229.47	0.0%	
29	EXCISE TAX FIRST 100		0.1593												
30	EXCISE TAX NEXT 1900		0.0877												
31	EXCISE TAX OVER 2000		0.0411												
32	EXCISE TAX FLEXED RATE		0.0200												
33	GROSS RECEIPTS TAX		4.987%												
34	FRANKLIN COUNTY SALES TAX		7.500%												

ATTACHMENT C
SHEET 17 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		FUEL COST ADDITIONS PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)					BILL INCLUDING FUEL COST (L=G+J)			
1 FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE															
2	FIRST 2,000 MCF		0.7771	0.7771	0.0000	0.0%						3.7700			
3	NEXT 13,000 MCF		0.6276	0.6276	0.0000	0.0%									
4	NEXT 85,000 MCF		0.5974	0.5974	0.0000	0.0%									
5	OVER 100,000 MCF		0.5541	0.5541	0.0000	0.0%									
6	CUSTOMER CHARGE		3653.43	4198.81	545.38	14.9%									
7		0.0					3,835.63	4,408.20	572.58	14.9%	-	3,835.63	4,408.20	14.9%	
8		1,000.0					4,751.07	5,323.65	572.58	12.1%	4,052.75	8,803.82	9,376.40	6.5%	
9		1,500.0					5,205.03	5,777.61	572.58	11.0%	6,079.13	11,284.16	11,856.74	5.1%	
10		2,000.0					5,659.00	6,231.58	572.58	10.1%	8,105.50	13,764.50	14,337.08	4.2%	
11		3,000.0					6,361.05	6,933.62	572.58	9.0%	12,158.25	18,519.30	19,091.87	3.1%	
12		5,000.0					7,765.14	8,337.72	572.58	7.4%	20,263.75	28,028.89	28,601.47	2.0%	
13		10,000.0					11,275.38	11,847.96	572.58	5.1%	40,527.50	51,802.88	52,375.46	1.1%	
14		15,000.0					14,785.62	15,358.20	572.58	3.9%	60,791.25	75,576.87	76,149.45	0.8%	
15		17,500.0					16,461.48	17,034.06	572.58	3.5%	70,923.13	87,384.60	87,957.18	0.7%	
16		20,000.0					18,137.33	18,709.91	572.58	3.2%	81,055.00	99,192.33	99,764.91	0.6%	
17		50,000.0					38,247.59	38,820.17	572.58	1.5%	202,637.50	240,885.09	241,457.67	0.2%	
18		70,000.0					51,654.43	52,227.01	572.58	1.1%	283,692.50	335,346.93	335,919.51	0.2%	
19		85,000.0					61,709.56	62,282.14	572.58	0.9%	344,483.75	406,193.31	406,765.89	0.1%	
20		100,000.0					71,764.69	72,337.27	572.58	0.8%	405,275.00	477,039.69	477,612.27	0.1%	
21		150,000.0					103,008.82	103,581.40	572.58	0.6%	607,912.50	710,921.32	711,493.90	0.1%	
22		200,000.0					134,252.96	134,825.53	572.58	0.4%	810,550.00	944,802.96	945,375.53	0.1%	
23		250,000.0					165,497.09	166,069.66	572.58	0.3%	1,013,187.50	1,178,684.59	1,179,257.16	0.0%	
24		300,000.0					196,741.22	197,313.80	572.58	0.3%	1,215,825.00	1,412,566.22	1,413,138.80	0.0%	
25		350,000.0					227,985.35	228,557.93	572.58	0.3%	1,418,462.50	1,646,447.85	1,647,020.43	0.0%	
26		400,000.0					259,229.48	259,802.06	572.58	0.2%	1,621,100.00	1,880,329.48	1,880,902.06	0.0%	
27		450,000.0					290,473.61	291,046.19	572.58	0.2%	1,823,737.50	2,114,211.11	2,114,783.69	0.0%	
28		500,000.0					321,717.74	322,290.32	572.58	0.2%	2,026,375.00	2,348,092.74	2,348,665.32	0.0%	
29	EXCISE TAX FIRST 100		0.1593												
30	EXCISE TAX NEXT 1900		0.0877												
31	EXCISE TAX OVER 2000		0.0411												
32	EXCISE TAX FLEXED RATE		0.0200												
33	GROSS RECEIPTS TAX		4.987%												
34	FRANKLIN COUNTY SALES TAX		7.500%												

ATTACHMENT C
SHEET 18 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS TO BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	LARGE GENERAL TRANSPORTATION SERVICE - MAINLINE													
2	ALL DELIVERIES PER MCF		0.2980	0.2980	0.0000	0.0%					3.7700			
3	CUSTOMER CHARGE		3653.43	4,198.81	545.38	14.9%								
4		500.0					4,045.61	4,618.19	572.58	14.2%	2,026.38	6,071.99	6,644.56	9.4%
5		1,000.0					4,248.08	4,820.66	572.58	13.5%	4,052.75	8,300.83	8,873.41	6.9%
6		1,500.0					4,450.55	5,023.12	572.58	12.9%	6,079.13	10,529.67	11,102.25	5.4%
7		2,000.0					4,653.01	5,225.59	572.58	12.3%	8,105.50	12,758.51	13,331.09	4.5%
8		3,000.0					5,009.02	5,581.60	572.58	11.4%	12,158.25	17,167.27	17,739.85	3.3%
9		5,000.0					5,721.05	6,293.62	572.58	10.0%	20,263.75	25,984.80	26,557.37	2.2%
10		10,000.0					7,501.10	8,073.68	572.58	7.6%	40,527.50	48,028.60	48,601.18	1.2%
11		15,000.0					9,281.16	9,853.73	572.58	6.2%	60,791.25	70,072.41	70,644.98	0.8%
12		17,500.0					10,171.18	10,743.76	572.58	5.6%	70,923.13	81,094.31	81,666.89	0.7%
13		20,000.0					11,061.21	11,633.79	572.58	5.2%	81,055.00	92,116.21	92,688.79	0.6%
14		50,000.0					21,741.54	22,314.12	572.58	2.6%	202,637.50	224,379.04	224,951.62	0.3%
15		70,000.0					28,861.76	29,434.33	572.58	2.0%	283,692.50	312,554.26	313,126.83	0.2%
16		85,000.0					34,201.92	34,774.50	572.58	1.7%	344,483.75	378,685.67	379,258.25	0.2%
17		100,000.0					39,542.08	40,114.66	572.58	1.4%	405,275.00	444,817.08	445,389.66	0.1%
18		150,000.0					57,342.63	57,915.21	572.58	1.0%	607,912.50	665,255.13	665,827.71	0.1%
19		200,000.0					75,143.17	75,715.75	572.58	0.8%	810,550.00	885,693.17	886,265.75	0.1%
20		250,000.0					92,943.72	93,516.30	572.58	0.6%	1,013,187.50	1,106,131.22	1,106,703.80	0.1%
21		300,000.0					110,744.27	111,316.84	572.58	0.5%	1,215,825.00	1,326,569.27	1,327,141.84	0.0%
22		350,000.0					128,544.81	129,117.39	572.58	0.4%	1,418,462.50	1,547,007.31	1,547,579.89	0.0%
23		400,000.0					146,345.36	146,917.94	572.58	0.4%	1,621,100.00	1,767,445.36	1,768,017.94	0.0%
24		450,000.0					164,145.90	164,718.48	572.58	0.3%	1,823,737.50	1,987,883.40	1,988,455.98	0.0%
25		500,000.0					181,946.45	182,519.03	572.58	0.3%	2,026,375.00	2,208,321.45	2,208,894.03	0.0%
26	EXCISE TAX FIRST 100		0.1593											
27	EXCISE TAX NEXT 1900		0.0877											
28	EXCISE TAX OVER 2000		0.0411											
29	EXCISE TAX FLEXED RATE		0.0200											
30	GROSS RECEIPTS TAX		4.987%											
31	FRANKLIN COUNTY SALES TAX		7.500%											

PFN EXHIBIT 5

**LETTER SENT TO MAYORS
AND LEGISLATIVE AUTHORITIES**

November 26, 2019

As it has for several years, Columbia Gas of Ohio in 2019 is investing in infrastructure replacement programs that benefit both our customers and your community.

In addition, Columbia continues to make substantial investments in energy efficiency (Demand Side Management, or DSM) programs that help our customers save money on their energy bills.

As authorized by the Public Utilities Commission of Ohio (PUCO) in its Opinion and Order in Case Nos. 08-72-GA-AIR, 11-5515-GA-ALT, 16-1309-GA-UNC, 16-1310-GA-AAM, and 16-2422-GA-ALT, Columbia may recover certain infrastructure and energy efficiency investments made in the previous calendar year. Columbia will soon make its annual filings with the PUCO to set rates for its Infrastructure Replacement Program Rider (Rider IRP) and the Demand Side Management Rider (Rider DSM).

In February, our application will request an increase of an estimated \$40.4 million, to be collected through the Rider IRP and Rider DSM, beginning May 2020. Based on average monthly consumption, the increase will raise bills by approximately \$1.83 per month and represents a 2.8 percent increase on typical residential bills.

Under its Infrastructure Replacement Program, Columbia is replacing aged cast iron, wrought iron, unprotected coated steel and bare steel distribution pipe, as well as hazardous customer service lines. Also included in the Infrastructure Replacement Program are the repair or replacement of 320,000 prone-to-failure risers (completed in 2012) and the installation of more than 1.4 million automated meter reading devices (AMRD) on all residential and commercial meters (completed in 2013).

Replacing our aged distribution main with modern pipe produces several benefits for our customers and our communities:

- It reduces leaks, which enhances the safety of our system and means we have to dig up streets, sidewalks and lawns less often.
- It allows us to operate distribution systems at higher pressures, which keeps water from infiltrating lines and disrupting service, and better supports economic development in older neighborhoods.
- It lowers our operating and maintenance costs, and these savings get passed on to our customers.
- It creates local construction jobs and increases local tax revenue.

Our IRP program produces other customer benefits as well:

- It addresses a riser safety issue identified by the PUCO and relieves the impacted customers of hundreds of dollars in repair or replacement costs. Prior to 2008, risers were customer-owned equipment.

- It relieves customers of repair bills in the hundreds or thousands of dollars if their customer service line develops a hazardous leak. Prior to 2008, these service lines were customer-owned equipment.
- The installation of AMRDs means that our customers with indoor gas meters no longer have to make access arrangements for our meter readers, and full AMRD deployment has allowed Columbia to do actual meter readings every month, eliminating bi-monthly estimated reads, which were a significant source of customer service complaints.
- Full deployment of AMRDs has resulted in substantial meter reading cost savings that are being passed on to customers through this program.

Our Energy Efficiency programs, supported by Rider DSM, produce both up-front and long-term savings for our customers. The up-front discounts for programmable thermostats; high-efficiency showerheads; home energy audits and assessments; attic and wall insulation; air sealing; and high-efficiency natural gas space and water heating equipment, as well as whole house weatherization for low-income customers. The installation of such energy-saving measures results in long-term savings on natural gas bills.

The Energy Efficiency program also includes a behavioral program which provides home energy efficiency reports to customers about their home energy usage and ways they can improve their energy efficiency. The portfolio also includes an energy efficient residential new construction program, an energy efficiency education program for students, an online energy audit, an energy efficient small commercial construction program, and a program that provides business and non-profit customers with opportunities for energy audits and upgrades.

Through September 2019, Columbia has performed more than 49,500 home energy audits and assessments, and 43% of the customers who have had audits or assessments have elected to make energy-efficiency improvements to their homes through the Home Performance Solutions program. Over 17,500 new homes have been built through the EfficiencyCraftedSM Homes program that provides incentives to Ohio homebuilders to construct homes that exceed the energy efficiency levels of code-built homes. Since 2009, over 20,000 low-income households have received free whole-house weatherization through Columbia's WarmChoice® program. Through the Simple Energy Solutions program, customers have received rebates on over 50,000 energy-efficient showerheads, over 59,900 programmable and smart thermostats, and over 18,800 energy-efficient faucet aerators.

In addition, approximately 168,000 students will have been educated by the end of 2019 on the benefits of energy efficiency and will receive a kit of energy efficiency measures to install at their home through the e³smart program. Columbia will also provide approximately 430,000 residential customers with home energy efficiency reports in 2019 that will provide them with customized reports on their energy usage and energy saving recommendations, as well as encouragement to take actions to lower natural gas use. Columbia has also provided over 35,500 rebates to customers to purchase high efficiency natural gas furnaces, boilers, and water heaters through its high efficiency appliance rebate program. More than 27,000 customers have completed the Online Energy Audit provided by Columbia.

Columbia is not currently recovering its 2019 investments in these programs through its distribution rates. The actual Rider IRP and Rider DSM rates are subject to PUCO approval. You are not required to take any action, but should you wish to view our pre-filing notice or any other public documents in this case, you may visit the PUCO's online Docketing Information System at www.puco.ohio.gov, and review the filings made for Case No. 19-1940-GA-RDR.

We are committed to providing outstanding customer service and to maintaining strong relationships with the communities we serve. If you have any questions about our rate adjustment, please contact Melissa Thompson, Director of Regulatory Policy, at (614) 460-5542.

Sincerely,

A handwritten signature in black ink, appearing to read 'Daniel Creekmur', with a stylized flourish at the end.

Daniel Creekmur
President
Columbia Gas of Ohio

Enclosures
Rate Impact Sheet

Columbia Gas of Ohio, Inc.
Case No. 19-1940-GA-RDR
Summary of Rate Increase by Class
Effective May 2020

Infrastructure Replacement Program Rider

REQUESTED REVENUE INCREASE **\$37,569,615**

Small General Service Rate Increase **Monthly Increase/(Decrease)**
\$1.61

Includes:

Small General Sales Service
Small General Sales Service-Schools
Small General Transportation Service
Full Requirements Small General Transportation Service

General Service Monthly Rate Increase **\$13.59**

Includes:

General Service
General Service - Schools
General Transportation Service
General Transportation Service - Schools
Full Requirement General Transportation Service
Full Requirement General Transportation Service - Schools

Large General Service Monthly Rate Increase **\$545.38**

Includes:

Large General Sales Service
Large General Transportation Service
Full Requirements Large General Transportation Service
Full Requirements Large General Transportation Service
Large General Transportation Service - Mainline

Demand Side Management Rider

REQUESTED REVENUE INCREASE **\$2,794,695**

Small General Service
Volumetric Rate Increase (per MCF) **\$0.0190**
Annual Increase, typical customer **\$1.51**

Includes:

Small General Sales Service
Small General Sales Service-Schools
Small General Transportation Service
Full Requirements Small General Transportation Service

PFN EXHIBIT 6

SUMMARY OF RATES BY CLASS

Columbia Gas of Ohio, Inc.
Case No. 19-1940-GA-RDR
Summary of Rates by Class
Effective May 2020

Attachment A

Infrastructure Replacement Program

	Riser Sch R-11	AMRP Sch AMRP-11	AMRD Sch AMRD-11	Total Monthly Rate
Small General Service	\$2.68	\$8.10	\$0.21	\$10.99
<u>Includes:</u>				
Small General Sales Service				
Small General Sales Service-Schools				
Small General Transportation Service				
Full Requirements Small General Transportation Service				
General Service	\$3.15	\$88.76	\$2.35	\$94.26
<u>Includes:</u>				
General Service				
General Service - Schools				
General Transportation Service				
General Transportation Service - Schools				
Full Requirement General Transportation Service				
Full Requirement General Transportation Service - Schools				
Large General Service	\$0.00	\$2,987.00	\$0.00	\$2,987.00
<u>Includes:</u>				
Large General Sales Service				
Large General Transportation Service				
Full Requirements Large General Transportation Service				
Full Requirements Large General Transportation Service				
Large General Transportation Service - Mainline				

	<u>Revenue Requirement by Rate Schedule</u>			
	Riser	AMRP	AMRD	Total
Small General Service	\$46,271,755	\$140,047,684	\$3,657,016	\$189,976,456
General Service	1,514,947	42,748,308	1,133,648	45,396,904
Large General Service	0	10,738,270	0	10,738,270
	<hr/>	<hr/>	<hr/>	<hr/>
	\$47,786,703	\$193,534,262	\$4,790,664	\$246,111,630

Demand Side Management Program

Total Revenue Requirement	\$25,082,571
Small General Service Rate per MCF	\$0.2147
<u>Includes:</u>	
Small General Sales Service	
Small General Sales Service-Schools	
Small General Transportation Service	
Full Requirements Small General Transportation Service	

PFN EXHIBIT 7A

STUDY – RIDER IRP (AMRP)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Calculation of Revenue Requirement

Data: 2019 - 9 Months Actual 3 Months Estimate

Schedule AMRP-1

Line No.		Actual Through December 31, 2018	Activity Through December 31, 2019	Total As Of December 31, 2019	Reference
Return on Investment					
1	Plant In-Service				
2	Additions	\$1,450,053,567	\$209,295,132	\$1,659,348,699	Schedule 2
3	Retirements	(147,245,274)	(13,224,227)	(160,469,501)	Schedule 4
4	Total Plant In-Service	<u>\$1,302,808,293</u>	<u>\$196,070,904</u>	<u>\$1,498,879,198</u>	Line 2 + Line 3
Less: Accumulated Provision for Depreciation					
5	Depreciation Expense	\$136,858,159	\$35,911,063	\$172,769,221	Schedule 5
6	Cost of Removal	(54,392,434)	(4,104,392)	(58,496,826)	Schedule 3
7	Retirements	(147,245,274)	(13,224,227)	(160,469,501)	Schedule 4
8	Total Accumulated Provision for Depreciation	<u>(\$64,779,550)</u>	<u>\$18,582,444</u>	<u>(\$46,197,106)</u>	Lines 5 + 6 + 7
9	Net Deferred Depreciation	19,352,871	\$2,425,390	21,778,261	Schedule 5
10	Net Deferred PISCC	53,196,723	\$5,723,185	58,919,908	Schedule 6
11	Net Deferred Property Taxes	8,554,479	1,077,791	9,632,270	Schedule 7
12	Excess Deferred Income Tax Liability	(100,432,066)	4,165,860	(96,266,207)	Schedule 13
13	Deferred Taxes on PISCC	(11,171,312)	(1,201,869)	(12,373,181)	(Line 10 * 21%)
14	Deferred Taxes on Deferred Property Taxes	(1,796,441)	(226,336)	(2,022,777)	(Line 11 * 21%)
15	Deferred Taxes on Liberalized Depreciation	<u>(146,550,859)</u>	<u>(4,568,063)</u>	<u>(151,118,922)</u>	Schedule 8
16	Net Rate Base	\$1,188,741,239	\$184,884,418	\$1,373,625,657	Line 4 - Line 8 + Lines 9 through 15
17	Approved Pre-tax Rate of Return	9.52%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
18	Annualized Return on Rate Base	\$113,168,166	\$17,600,997	\$130,769,163	Line 16 * Line 17
Operating Expenses					
19	Annualized Depreciation	30,127,355	4,650,897	34,778,253	Schedule 5
20	Annualized Deferred Depreciation Amortization	530,121	74,801	604,922	Schedule 5
21	Annualized PISCC Amortization	1,373,263	168,906	1,542,169	Schedule 6
22	Annualized Property Tax Expense	28,178,228	3,899,909	32,078,137	Schedule 7
23	Deferred Property Tax Expense Amortization	210,747	30,363	241,109	Schedule 7
24	Operation & Maintenance Expense	40,680	68,806	109,486	Schedule 9A
25	Operation & Maintenance Savings	(2,000,000)	-	(2,000,000)	Schedule 9B
26	Revenue Requirement	<u>\$171,628,560</u>	<u>\$26,494,678</u>	<u>\$198,123,239</u>	Lines 18 through 25
27	Prior Year's (Over)/Under Recovered Balance	(3,760,774)	3,097,290	(663,484)	Schedule 10
28	Annual Excess ADIT Pass Back	(3,389,940)	(535,552)	(3,925,492)	Schedule 12
29	Retroactive Tax Adjustment - Rate	0	0	0	
30	Retroactive ADIT Adjustment	(4,519,920)	4,519,920	(0)	
31	TOTAL Amount to be collected beginning May 2020	<u>\$159,957,926</u>	<u>\$33,576,336</u>	<u>\$193,534,262</u>	Lines 26 through 30

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Plant Additions by Month

Data: 2019 - 9 Months Actual 3 Months Estimate

Schedule AMRP-2

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative Total
1	376.25 Mains	\$0	\$20,347,124	\$21,533,254	\$21,892,932	\$60,359,901	\$96,833,709	\$111,683,266	\$109,803,511	\$116,028,263	\$138,165,952	\$114,716,410	\$108,141,924	\$125,013,381	\$1,044,519,627
2	380.25 Service Lines	\$0	\$11,053,405	\$12,260,758	\$9,539,165	\$47,183,102	\$58,162,765	\$55,905,473	\$56,179,571	\$66,793,153	\$76,568,563	\$68,209,026	\$62,519,854	\$84,281,751	\$608,656,586
3	382.25 Meter Move Out	\$0	\$5,608,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,608,745
4	383.25 House Regulators	\$0	\$0	\$563,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$563,740
5	TOTAL Balance	\$0	\$37,009,274	\$34,357,752	\$31,432,097	\$107,543,003	\$154,996,474	\$167,588,738	\$165,983,083	\$182,821,416	\$214,734,515	\$182,925,437	\$170,661,778	\$209,295,132	\$1,659,348,699
	Additions by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
6	376.25 Mains	\$1,927,327	\$3,189,918	\$6,825,362	\$8,572,674	\$8,162,132	\$8,613,648	\$6,436,345	\$11,207,011	\$10,078,963	\$20,000,000	\$20,000,000	\$20,000,000	\$125,013,381	
7	380.25 Service Lines	\$1,665,599	\$2,678,407	\$5,562,812	\$6,296,670	\$6,495,068	\$7,450,864	\$6,686,246	\$10,133,845	\$7,312,240	\$10,000,000	\$10,000,000	\$10,000,000	\$84,281,751	
8	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	TOTAL Additions	\$3,592,926	\$5,868,325	\$12,388,174	\$14,869,343	\$14,657,200	\$16,064,512	\$13,122,591	\$21,340,857	\$17,391,203	\$30,000,000	\$30,000,000	\$30,000,000	\$209,295,132	
	Cumulative Additions by Month														
11	376.25 Mains Cum. Additions	\$1,927,327	\$5,117,245	\$11,942,607	\$20,515,281	\$28,677,414	\$37,291,062	\$43,727,406	\$54,934,418	\$65,013,381	\$85,013,381	\$105,013,381	\$125,013,381		
12	380.25 Service Lines Cum. Additions	\$1,665,599	\$4,344,006	\$9,906,818	\$16,203,488	\$22,698,555	\$30,149,420	\$36,835,666	\$46,969,511	\$54,281,751	\$64,281,751	\$74,281,751	\$84,281,751		
13	382.25 Meter Move Out Cum. Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
14	383.25 House Regulators Cum. Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
15	TOTAL Cumulative Plant Additions	\$3,592,926	\$9,461,251	\$21,849,425	\$36,718,769	\$51,375,969	\$67,440,481	\$80,563,072	\$101,903,929	\$119,295,132	\$149,295,132	\$179,295,132	\$209,295,132		

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Cost of Removal By Month

Data: 2019 - 9 Months Actual 3 Months Estimate

Schedule AMRP-3

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	376.25 Mains	\$0	(\$123,274)	(\$601,724)	(\$513,771)	(\$503,172)	(\$950,298)	(\$521,831)	(\$531,534)	(\$683,015)	(\$577,348)	(\$561,198)	(\$459,776)	(\$606,063)	(\$6,633,004)
2	380.25 Service Lines	\$0	(\$1,505,006)	(\$832,494)	(\$841,194)	(\$2,346,927)	(\$5,490,960)	(\$5,997,918)	(\$5,551,070)	(\$5,436,321)	(\$8,942,570)	(\$5,106,765)	(\$6,309,208)	(\$3,498,329)	(\$51,858,762)
3	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	383.25 House Regulators	\$0	\$0	(\$5,060)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,060)
5	TOTAL Balance	\$0	(\$1,628,280)	(\$1,439,278)	(\$1,354,965)	(\$2,850,099)	(\$6,441,258)	(\$6,519,749)	(\$6,082,604)	(\$6,119,336)	(\$9,519,918)	(\$5,667,963)	(\$6,768,984)	(\$4,104,392)	(\$58,496,826)
Cost of Removal by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
6	376.25 Mains	(\$14,086)	(\$2,773)	(\$157,998)	(\$69,845)	(\$98,512)	(\$3,142)	(\$11,636)	(\$66,980)	(\$31,091)	(\$50,000)	(\$50,000)	(\$50,000)	(\$606,063)	
7	380.25 Service Lines	(\$383,737)	(\$292,969)	(\$311,108)	(\$348,288)	(\$245,932)	(\$234,381)	(\$224,744)	(\$269,388)	(\$287,782)	(\$300,000)	(\$300,000)	(\$300,000)	(\$3,498,329)	
8	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	TOTAL Cost of Removal	(\$397,823)	(\$295,742)	(\$469,106)	(\$418,133)	(\$344,444)	(\$237,523)	(\$236,380)	(\$336,368)	(\$318,872)	(\$350,000)	(\$350,000)	(\$350,000)	(\$4,104,392)	
Cumulative Cost of Removal by Month															
11	376.25 Mains Cumulative Cost of Removal	(\$14,086)	(\$16,859)	(\$174,857)	(\$244,702)	(\$343,215)	(\$346,357)	(\$357,993)	(\$424,972)	(\$456,063)	(\$506,063)	(\$556,063)	(\$606,063)		
12	380.25 Service Lines Cumulative Cost of Removal	(\$383,737)	(\$676,706)	(\$987,814)	(\$1,336,102)	(\$1,582,034)	(\$1,816,414)	(\$2,041,159)	(\$2,310,547)	(\$2,598,329)	(\$2,898,329)	(\$3,198,329)	(\$3,498,329)		
13	382.25 Meter Move Out Cumulative Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
14	383.25 House Regulators Cumulative Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
15	TOTAL Cumulative Cost of Removal	(\$397,823)	(\$693,565)	(\$1,162,671)	(\$1,580,804)	(\$1,925,248)	(\$2,162,771)	(\$2,399,151)	(\$2,735,519)	(\$3,054,392)	(\$3,404,392)	(\$3,754,392)	(\$4,104,392)		

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Original Cost Retired By Month

Data: 2019 - 9 Months Actual 3 Months Estimate

Schedule AMRP- 4

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	376.25 Mains	\$0	(\$1,502,427)	(\$2,871,419)	(\$2,617,919)	(\$3,677,229)	(\$7,399,369)	(\$8,879,966)	(\$7,540,001)	(\$8,269,513)	(\$7,150,849)	(\$6,405,297)	(\$4,413,428)	(\$3,866,256)	(\$64,593,674)
2	380.25 Service Lines	\$0	(\$3,633,260)	(\$2,183,975)	(\$1,738,350)	(\$8,560,573)	(\$11,821,609)	(\$10,659,801)	(\$9,432,743)	(\$9,697,886)	(\$10,724,233)	(\$8,954,747)	(\$9,026,562)	(\$9,357,971)	(\$95,791,709)
3	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	383.25 House Regulators	\$0	\$0	(\$84,118)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$84,118)
5	TOTAL Balance	\$0	(\$5,135,688)	(\$5,139,512)	(\$4,356,269)	(\$12,237,802)	(\$19,220,978)	(\$19,539,767)	(\$16,972,744)	(\$17,967,399)	(\$17,875,082)	(\$15,360,044)	(\$13,439,990)	(\$13,224,227)	(\$160,469,501)
Retirements by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
6	376.25 Mains	(\$544,168)	(\$97,796)	(\$258,900)	(\$128,590)	(\$319,147)	(\$221,141)	(\$324,505)	(\$330,074)	(\$741,935)	(\$300,000)	(\$300,000)	(\$300,000)	(\$3,866,256)	
7	380.25 Service Lines	(\$323,347)	(\$435,038)	(\$576,382)	(\$785,078)	(\$900,186)	(\$926,528)	(\$926,654)	(\$992,339)	(\$1,092,419)	(\$800,000)	(\$800,000)	(\$800,000)	(\$9,357,971)	
8	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	TOTAL Cost Retired	(\$867,515)	(\$532,834)	(\$835,281)	(\$913,668)	(\$1,219,333)	(\$1,147,669)	(\$1,251,159)	(\$1,322,413)	(\$1,834,354)	(\$1,100,000)	(\$1,100,000)	(\$1,100,000)	(\$13,224,227)	
Cumulative Retirements by Month															
11	376.25 Mains Cum. Retirement Cost	(\$544,168)	(\$641,965)	(\$900,864)	(\$1,029,454)	(\$1,348,601)	(\$1,569,742)	(\$1,894,247)	(\$2,224,321)	(\$2,966,256)	(\$3,266,256)	(\$3,566,256)	(\$3,866,256)		
12	380.25 Service Lines Cum. Retirement Cost	(\$323,347)	(\$758,385)	(\$1,334,766)	(\$2,119,844)	(\$3,020,031)	(\$3,946,558)	(\$4,873,213)	(\$5,865,552)	(\$6,957,971)	(\$7,757,971)	(\$8,557,971)	(\$9,357,971)		
13	382.25 Meter Move Out Cum. Retirement Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
14	383.25 House Regulators Cum. Retirement Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
15	TOTAL Cumulative Retirement Cost	(\$867,515)	(\$1,400,350)	(\$2,235,631)	(\$3,149,299)	(\$4,368,632)	(\$5,516,301)	(\$6,767,460)	(\$8,089,873)	(\$9,924,227)	(\$11,024,227)	(\$12,124,227)	(\$13,224,227)		

Provision for Depreciation

Schedule AMRP-5
Page 1 of 2

No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
1	2008 376.25 Mains		\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	
2	2008 380.25 Service Lines		\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	
3	2008 382.25 Meter Move Out		\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	
4	2008 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	TOTAL Provision for Depreciation		<u>\$71,250</u>	<u>\$71,250</u>	<u>\$71,250</u>	<u>\$71,250</u>	<u>\$71,250</u>	<u>\$71,250</u>	<u>\$71,250</u>	<u>\$71,250</u>	<u>\$71,250</u>	<u>\$71,250</u>	<u>\$71,250</u>	<u>\$71,250</u>	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
6	2009 376.25 Mains		\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	
7	2009 380.25 Service Lines		\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	
8	2009 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	2009 383.25 House Regulators		\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	
10	TOTAL Provision for Depreciation		<u>\$67,749</u>	<u>\$67,749</u>	<u>\$67,749</u>	<u>\$67,749</u>	<u>\$67,749</u>	<u>\$67,749</u>	<u>\$67,749</u>	<u>\$67,749</u>	<u>\$67,749</u>	<u>\$67,749</u>	<u>\$67,749</u>	<u>\$67,749</u>	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
11	2010 376.25 Mains		\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	
12	2010 380.25 Service Lines		\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	
13	2010 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	2010 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TOTAL Provision for Depreciation		<u>\$59,372</u>	<u>\$59,372</u>	<u>\$59,372</u>	<u>\$59,372</u>	<u>\$59,372</u>	<u>\$59,372</u>	<u>\$59,372</u>	<u>\$59,372</u>	<u>\$59,372</u>	<u>\$59,372</u>	<u>\$59,372</u>	<u>\$59,372</u>	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
16	2011 376.25 Mains		\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	
17	2011 380.25 Service Lines		\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	
18	2011 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	2011 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	TOTAL Provision for Depreciation		<u>\$219,379</u>	<u>\$219,379</u>	<u>\$219,379</u>	<u>\$219,379</u>	<u>\$219,379</u>	<u>\$219,379</u>	<u>\$219,379</u>	<u>\$219,379</u>	<u>\$219,379</u>	<u>\$219,379</u>	<u>\$219,379</u>	<u>\$219,379</u>	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
21	2012 376.25 Mains		\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	
22	2012 380.25 Service Lines		\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	
23	2012 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	2012 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	TOTAL Provision for Depreciation		<u>\$305,193</u>	<u>\$305,193</u>	<u>\$305,193</u>	<u>\$305,193</u>	<u>\$305,193</u>	<u>\$305,193</u>	<u>\$305,193</u>	<u>\$305,193</u>	<u>\$305,193</u>	<u>\$305,193</u>	<u>\$305,193</u>	<u>\$305,193</u>	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
26	2013 376.25 Mains		\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	
27	2013 380.25 Service Lines		\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	
28	2013 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	2013 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	TOTAL Provision for Depreciation		<u>\$322,190</u>	<u>\$322,190</u>	<u>\$322,190</u>	<u>\$322,190</u>	<u>\$322,190</u>	<u>\$322,190</u>	<u>\$322,190</u>	<u>\$322,190</u>	<u>\$322,190</u>	<u>\$322,190</u>	<u>\$322,190</u>	<u>\$322,190</u>	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
31	2014 376.25 Mains		\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	
32	2014 380.25 Service Lines		\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	
33	2014 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	2014 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	TOTAL Provision for Depreciation		<u>\$320,008</u>	<u>\$320,008</u>	<u>\$320,008</u>	<u>\$320,008</u>	<u>\$320,008</u>	<u>\$320,008</u>	<u>\$320,008</u>	<u>\$320,008</u>	<u>\$320,008</u>	<u>\$320,008</u>	<u>\$320,008</u>	<u>\$320,008</u>	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
36	2015 376.25 Mains		\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	
37	2015 380.25 Service Lines		\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	
38	2015 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	2015 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40	TOTAL Provision for Depreciation		<u>\$357,959</u>	<u>\$357,959</u>	<u>\$357,959</u>	<u>\$357,959</u>	<u>\$357,959</u>	<u>\$357,959</u>	<u>\$357,959</u>	<u>\$357,959</u>	<u>\$357,959</u>	<u>\$357,959</u>	<u>\$357,959</u>	<u>\$357,959</u>	
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
41	2016 376.25 Mains		\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	
42	2016 380.25 Service Lines		\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	
43	2016 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
44	2016 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
45	TOTAL Provision for Depreciation		<u>\$418,340</u>	<u>\$418,340</u>	<u>\$418,340</u>	<u>\$418,340</u>	<u>\$418,340</u>	<u>\$418,340</u>	<u>\$418,340</u>	<u>\$418,340</u>	<u>\$418,340</u>	<u>\$418,340</u>	<u>\$418,340</u>	<u>\$418,340</u>	

Provision for Depreciation

Schedule AMRP-5

38	Annualized Depreciation Mains	\$18,226,623	Annualized Amortization Mains	\$220,505
39	Annualized Depreciation Services	\$16,411,676	Annualized Amortization Services	\$381,644
40	Annualized Depreciation Meter Move Outs	\$122,832	Annualized Amortization Meter Move Outs	\$1,969
41	Annualized Depreciation House Regulators	\$17,123	Annualized Amortization House Regulators	\$805
42	TOTAL Annualized Depreciation	\$34,778,253	TOTAL Annualized Amortization	\$604,922

Schedule AMRP-6[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2019 - 9 Months Actual 3 Months Estimate

Schedule AMRP-7

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	TOTAL
1	Annual Investment as of December 31 of prior year ⁽¹⁾	\$32,599,417	\$29,218,240	\$27,075,828	\$95,305,201	\$147,202,628	\$159,827,543	\$159,480,824	\$175,862,642	\$207,815,071	\$176,733,803	\$164,566,743	203,747,568	
2	Percent Good ⁽²⁾	61.70%	65.00%	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	\$20,113,840	\$18,991,856	\$18,492,791	\$68,333,829	\$110,401,971	\$125,144,966	\$130,295,833	\$149,483,246	\$183,500,708	\$162,064,897	\$156,338,406	\$200,283,860	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	\$5,028,460	\$4,747,964	\$4,623,198	\$17,083,457	\$27,600,493	\$31,286,242	\$32,573,958	\$37,370,811	\$45,875,177	\$40,516,224	\$39,084,601	\$50,070,965	
6	Average Property Tax Rate per \$1,000 of Valuation	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	
7	Property Tax	\$480,268	\$453,478	\$441,562	\$1,631,641	\$2,636,123	\$2,988,149	\$3,111,139	\$3,569,286	\$4,381,538	\$3,869,705	\$3,732,970	\$4,782,278	\$32,078,137

⁽¹⁾ Annual Investment equals Plant Additions - Original Cost Retired

⁽²⁾ Columbia's Annual Report, Schedule C - 30 Year Class Life Distribution Plant

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
Deferred Property Tax Expense Calculation															
8	Deferral ⁽³⁾	\$9,113,403	\$319,494	\$319,494	\$319,494	\$319,494									\$10,391,379
9	Amortization	(\$558,924)	(\$14,922)	(\$14,922)	(\$14,922)	(\$14,922)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$759,109)
10	Net Deferral Balance	\$8,554,479	\$304,572	\$304,572	\$304,572	\$304,572	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	\$9,632,270

⁽³⁾ Deferred property taxes are based off of the 2019 Property Tax Expense shown on Schedule AMRP-7, Case No. 18-1701-GA-RDR

Annualized Property Tax Amortization:

	2019
11 Cumulative Deferred Property Tax-AMRP	\$10,391,379
12 Weighted Average Depreciation Rate	2.32%
13 Annualized Deferred Property Tax Amortization	<u>\$241,109</u>

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2019 - 9 Months Actual 3 Months Estimate

Schedule AMRP-8

Line No.	Description	2008	2009	2010	2011	2012	2012 Accrual to Return Adj	2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	2019	Cumulative TOTAL
1	Plant Additions	\$37,009,274	\$34,357,752	\$31,432,097	\$107,543,003	\$154,996,474		\$167,588,738	\$165,983,083	\$182,821,416	\$214,734,515	\$128,663,756	\$54,261,680	\$170,661,778	\$209,295,132	
2	Original Cost of Retirement	(\$5,135,688)	(\$5,139,512)	(\$4,356,269)	(\$12,237,802)	(\$19,220,978)		(\$19,539,767)	(\$16,972,744)	(\$17,967,399)	(\$17,875,082)	(\$10,504,637)	(\$4,855,406)	(\$13,439,990)	(\$13,224,227)	
3	TOTAL Net Plant Additions	\$31,873,587	\$29,218,240	\$27,075,828	\$95,305,201	\$135,775,496		\$148,048,972	\$149,010,338	\$164,854,016	\$196,859,434	\$118,159,119	\$49,406,274	\$157,221,788	\$196,070,904	
4	Depreciation Expense - Plant	\$269,489	\$1,047,944	\$1,623,961	\$2,684,696	\$5,822,446		\$8,776,864	\$12,097,178	\$15,499,189	\$19,881,819	\$17,831,650	\$6,507,057	\$28,039,373	\$31,844,875	
5	MACRS Depn/Amort (Calculated Below)	\$1,593,679	\$4,488,903	\$24,674,936	\$113,721,237	\$105,866,115		\$92,934,654	\$115,205,965	\$134,076,797	\$160,136,450	\$104,693,739	\$54,261,680	\$57,459,997	\$72,689,215	
6	Difference between Book Depn & Tax Depn	(\$1,324,190)	(\$3,440,959)	(\$23,050,975)	(\$111,036,541)	(\$100,043,669)		(\$84,157,790)	(\$103,108,787)	(\$118,577,607)	(\$140,254,632)	(\$86,862,089)	(\$47,754,624)	(\$29,420,624)	(\$40,844,340)	
7	Federal Income Tax Rate	21%	21%	21%	21%	21%		21%	21%	21%	21%	21%	21%	21%	21%	
8	Deferred Tax-Liberalized Depreciation	(\$278,080)	(\$722,601)	(\$4,840,705)	(\$23,317,674)	(\$21,009,170)		(\$17,673,136)	(\$21,652,845)	(\$24,901,298)	(\$29,453,473)	(\$18,241,039)	(\$10,028,471)	(\$6,178,331)	(\$8,577,311)	(\$186,874,133)
9	NOL Attributable to Deferred Taxes	\$0	\$0	\$1,344,601	\$4,931,771	\$7,868,255		(\$1,793,705)	\$6,213,823.80	(\$5,673,010)	\$16,543,387	\$3,484,645	\$0	(\$1,173,804)	\$4,009,248	\$35,755,211
10	Total Deferred Taxes	(\$278,080)	(\$722,601)	(\$3,496,104)	(\$18,385,902)	(\$13,140,915)		(\$19,466,841)	(\$15,439,021)	(\$30,574,308)	(\$12,910,086)	(\$14,756,394)	(\$10,028,471)	(\$7,352,135)	(\$4,568,063)	(\$151,118,922)
11		2008	2009	2010	2011	2012		2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	2019	TOTAL
12		2008	\$1,593,679	\$0	\$0											\$1,593,679
13		2009	\$3,027,991	\$1,460,912	\$0											\$4,488,903
14		2010	\$2,725,192	\$2,775,733	\$19,174,012											\$24,674,936
15		2011	\$2,454,266	\$2,498,160	\$1,225,808	\$107,543,003										\$113,721,237
16		2012	\$2,208,840	\$2,249,804	\$1,103,228		\$100,304,242									\$105,866,115
17		2013	\$1,985,724	\$2,024,824	\$993,550		\$4,102,059	(\$16,648,924)	\$100,477,421							\$92,934,654
18		2014	\$1,880,542	\$1,820,296	\$894,195		\$3,794,078	\$1,248,609	\$5,033,523	\$100,534,723						\$115,205,965
19		2015	\$1,880,542	\$1,723,876	\$803,872		\$3,509,963	\$1,155,108	\$4,655,608	\$4,908,797	\$115,439,031					\$134,076,797
20		2016	\$1,883,729	\$1,723,876	\$761,292		\$3,246,304	\$1,068,339	\$4,306,978	\$4,540,246	\$5,053,854	\$137,551,833				\$160,136,450
21		2017	\$1,880,542	\$1,726,798	\$761,292		\$3,003,101	\$988,303	\$3,983,449	\$4,200,255	\$4,674,412	\$5,788,902	\$77,686,686	\$54,261,680		\$158,955,419
22		2018	\$1,883,729	\$1,723,876	\$762,582		\$2,777,513	\$914,063	\$3,685,021	\$3,884,743	\$4,324,374	\$5,354,273	\$3,823,413	\$28,326,410		\$57,459,997
23		2019	\$1,880,542	\$1,726,798	\$761,292		\$2,569,540	\$845,620	\$3,408,209	\$3,593,710	\$3,999,538	\$4,953,324	\$3,536,352	\$10,675,522	\$34,738,767	\$72,689,215
24		2020	\$1,883,729	\$1,723,876	\$762,582		\$2,535,447	\$834,400	\$3,153,012	\$3,323,757	\$3,699,905	\$4,581,243	\$3,271,536	\$9,874,008	\$13,092,181	\$48,735,676
25		2021	\$1,880,542	\$1,726,798	\$761,292		\$2,534,878	\$834,213	\$3,111,176	\$3,074,883	\$3,421,975	\$4,238,031	\$3,025,787	\$9,134,603	\$12,109,224	\$45,853,403
26		2022	\$1,883,729	\$1,723,876	\$762,582		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,165,747	\$3,919,677	\$2,799,105	\$7,815,506	\$11,202,438	\$43,420,000
27		2023	\$940,271	\$1,726,798	\$761,292		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,626,183	\$2,588,841	\$7,815,506	\$10,360,940	\$40,457,245
28		2024	\$0	\$861,938	\$762,582		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,394,995	\$7,228,418	\$9,584,731	\$37,048,186
29		2025	\$0	\$0	\$380,646		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,218	\$6,687,174	\$8,864,743	\$34,510,462
30		2026	\$0	\$0	\$0		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,688	\$6,598,446	\$8,200,975	\$33,377,630
31		2027	\$0	\$0	\$0		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,218	\$6,596,967	\$8,092,161	\$33,267,027
32		2028	\$0	\$0	\$0		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,688	\$6,598,446	\$8,090,347	\$33,267,002
33		2029	\$0	\$0	\$0		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,218	\$6,596,967	\$8,092,161	\$33,267,027
34		2030	\$0	\$0	\$0		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,688	\$6,598,446	\$8,090,347	\$33,267,002
35		2031	\$0	\$0	\$0		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,218	\$6,596,967	\$8,092,161	\$33,267,027
36		2032	\$0	\$0	\$0		\$1,267,723	\$417,200	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,688	\$6,598,446	\$8,090,347	\$31,582,079
37		2033	\$0	\$0	\$0		\$0	\$1,555,588	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,218	\$6,596,967	\$8,092,161	\$28,342,347	
38		2034	\$0	\$0	\$0		\$0	\$0	\$1,517,042	\$3,123,042	\$3,578,069	\$2,362,688	\$6,598,446	\$8,090,347	\$25,269,634	
39		2035	\$0	\$0	\$0		\$0	\$0	\$0	\$1,561,871	\$3,577,267	\$2,363,218	\$6,596,967	\$8,092,161	\$22,191,484	
40		2036	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$1,789,034	\$2,362,688	\$6,598,446	\$8,090,347	\$18,840,516	
41		2037	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$1,181,609	\$6,596,967	\$8,092,161	\$15,870,737	
42		2038	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$3,299,223	\$8,090,347	\$11,389,570	
43		2039	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,046,081	\$4,046,081
	TOTAL	\$31,873,587	\$29,218,240	\$31,432,099	\$107,543,003	\$154,996,474	(\$0)	\$167,588,738	\$165,983,083	\$182,821,416	\$214,734,515	\$128,663,756	\$54,261,680	\$170,661,778	\$209,295,132	\$1,649,073,501

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
O&M Expenses

Data: 2019 - 9 Months Actual 3 Months Estimate

Schedule AMRP-9A

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	O&M Expenses	\$0	\$26,859	\$88,576	\$57,848	\$124,322	\$149,329	\$121,829	\$181,425	\$115,912	\$137,354	\$68,284	\$40,680	\$109,486	\$1,221,904
	<u>Expenses:</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>TOTAL</u>	
2	AMRP Education Costs	\$8,099	\$14,417	\$11,382	\$12,844	\$6,663	\$4,176	\$12,946	\$5,236	\$6,722	\$9,000	\$9,000	\$9,000	\$109,486	
3	2008 Expenses ⁽¹⁾	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	TOTAL	\$8,099	\$14,417	\$11,382	\$12,844	\$6,663	\$4,176	\$12,946	\$5,236	\$6,722	\$9,000	\$9,000	\$9,000	\$109,486	

(1) Per Opinion and Order in Case No. 09-006-GA-UNC, Customer Education expenses incurred in 2008 should be amortized over four years.

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
O&M Savings

Data: 2019 - 9 Months Actual 3 Months Estimate

Schedule AMRP-9B

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	Actual O&M Savings	\$0	\$0	(\$413,613)	(\$164,854)	(\$384,866)	(\$727,936)	(\$136,120)	\$0	\$0	\$0	(\$373,298)	\$0	(\$2,200,687)
2	Additional Agreed Upon O&M Savings	\$0	\$0	\$0	\$0	(\$365,134)	(\$272,064)	(\$1,113,880)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	(\$1,626,702)	(\$2,000,000)	(\$9,127,780)
3	Total Reported O&M Savings	\$0	\$0	(\$413,613)	(\$164,854)	(\$750,000)	(\$1,000,000)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	(\$2,000,000)	(\$2,000,000)	(\$11,328,467)
Incremental Expense/(Savings):														
		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
4	Leak Inspection	(\$80,032)	\$8,358	\$90,536	\$162,011	\$104,182	\$100,464	\$154,847	\$51,034	\$54,018	\$86,058	\$303,049	\$158,166	\$1,192,693
5	Leak Repair	\$75,431	\$113,715	\$310,706	\$220,117	\$259,868	(\$26,066)	(\$77,922)	\$98,411	\$164,196	\$48,105	\$230,067	\$193,859	\$1,610,486
6	General/Other	(\$126,060)	\$161,674	\$111,949	\$242,614	\$1,402,832	\$991,870	\$226,735	\$319,654	\$776,593	\$452,631	\$364,221	\$223,757	\$5,148,470
7	Supervision & Engineering	\$59,338	\$65,396	\$102,183	\$68,255	\$103,268	\$114,904	\$127,904	\$257,878	\$107,836	\$94,782	\$104,153	\$103,059	\$1,308,955
8	TOTAL Mains & Services Expense	(\$71,323)	\$349,143	\$615,374	\$692,997	\$1,870,149	\$1,181,172	\$431,565	\$726,976	\$1,102,643	\$681,576	\$1,001,490	\$678,841	\$9,260,603
Test Year Expense Level ⁽¹⁾														
9	Leak Inspection	\$202,133	\$156,017	\$154,055	\$185,647	\$212,884	\$196,915	\$241,942	\$281,053	\$230,309	\$192,442	(\$24,549)	\$120,334	\$2,149,182
10	Leak Repair	\$548,124	\$641,267	\$534,980	\$650,509	\$680,128	\$755,367	\$874,439	\$711,662	\$803,077	\$767,195	\$585,233	\$621,441	\$8,173,422
11	General/Other	\$338,892	\$434,983	\$437,127	\$329,398	\$304,082	\$342,196	\$263,877	\$258,585	\$287,745	\$337,369	\$425,779	\$566,243	\$4,326,276
12	Supervision & Engineering	\$225,767	\$281,907	\$216,338	\$228,861	\$215,945	\$195,483	\$160,105	\$28,245	\$185,237	\$210,218	\$200,847	\$201,941	\$2,350,894
13	TOTAL Mains & Services Expense	\$1,314,916	\$1,514,174	\$1,342,500	\$1,394,415	\$1,413,039	\$1,489,961	\$1,540,363	\$1,279,545	\$1,506,368	\$1,507,224	\$1,187,310	\$1,509,959	\$16,999,774
2019 Expense Level														
14	Leak Inspection	\$122,101	\$164,375	\$244,591	\$347,658	\$317,066	\$297,379	\$396,789	\$332,087	\$284,327	\$278,500	\$278,500	\$278,500	\$3,341,875
15	Leak Repair	\$623,555	\$754,982	\$845,686	\$870,626	\$939,996	\$729,301	\$796,517	\$810,073	\$967,273	\$815,300	\$815,300	\$815,300	\$9,783,908
16	General/Other	\$212,832	\$596,657	\$549,076	\$572,012	\$1,706,914	\$1,334,066	\$490,612	\$578,239	\$1,064,338	\$790,000	\$790,000	\$790,000	\$9,474,746
17	Supervision & Engineering	\$285,105	\$347,303	\$318,521	\$297,116	\$319,213	\$310,387	\$288,009	\$286,123	\$293,073	\$305,000	\$305,000	\$305,000	\$3,659,849
18	TOTAL Mains & Services Expense	\$1,243,593	\$1,863,317	\$1,957,874	\$2,087,412	\$3,283,188	\$2,671,133	\$1,971,928	\$2,006,521	\$2,609,011	\$2,188,800	\$2,188,800	\$2,188,800	\$26,260,377

(1) Test Year Expense Level per Case No. 08-0072-GA-AIR

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Revenue Reconciliation

Schedule AMRP-10

**Line
No.**

1	Revenue Requirement Per Case No. 18-1701-GA-RDR	\$159,957,926
2	January - April 2019 Revenue Requirement	\$52,447,572
3	Revenue Recoveries January 2019 - April 2020	(\$213,068,982)
4	TOTAL (Over)/Under Collected	<u>(\$663,484)</u>

		Customers ⁽²⁾			Rate			Revenue ⁽¹⁾			
		SGS	GS	LGS	SGS	GS	LGS	SGS	GS	LGS	TOTAL
5	January-19	1,434,303	39,969	303	\$6.33	\$81.47	\$2,374.66	\$9,079,138	\$3,256,274	\$719,522	\$13,054,934
6	February-19	1,439,952	40,020	302	\$6.33	\$81.47	\$2,374.66	\$9,114,896	\$3,260,429	\$717,147	\$13,092,473
7	March-19	1,442,111	40,123	298	\$6.33	\$81.47	\$2,374.66	\$9,128,563	\$3,268,821	\$707,649	\$13,105,032
8	April-19	1,443,124	40,037	297	\$6.33	\$81.47	\$2,374.66	\$9,134,975	\$3,261,814	\$705,274	\$13,102,063
9	May-19	1,438,467	40,003	294	\$6.71	\$75.17	\$2,441.62	\$9,652,114	\$3,007,026	\$717,836	\$13,376,975
10	June-19	1,436,196	39,871	293	\$6.71	\$75.17	\$2,441.62	\$9,636,875	\$2,997,103	\$715,395	\$13,349,373
11	July-19	1,430,592	39,715	295	\$6.71	\$75.17	\$2,441.62	\$9,599,272	\$2,985,377	\$720,278	\$13,304,927
12	August-19	1,426,453	39,663	293	\$6.71	\$75.17	\$2,441.62	\$9,571,500	\$2,981,468	\$715,395	\$13,268,362
13	September-19	1,419,257	39,580	293	\$6.71	\$75.17	\$2,441.62	\$9,523,214	\$2,975,229	\$715,395	\$13,213,838
14	October-19	1,417,230	40,360	299	\$6.71	\$75.17	\$2,441.62	\$9,509,613	\$3,033,861	\$730,044	\$13,273,519
15	November-19	1,430,286	40,659	307	\$6.71	\$75.17	\$2,441.62	\$9,597,219	\$3,056,337	\$749,577	\$13,403,133
16	December-19	1,441,890	40,836	305	\$6.71	\$75.17	\$2,441.62	\$9,675,082	\$3,069,642	\$744,694	\$13,489,418
17	January-20	1,442,200	40,792	299	\$6.71	\$75.17	\$2,441.62	\$9,677,162	\$3,066,335	\$730,044	\$13,473,541
18	February-20	1,448,111	40,829	300	\$6.71	\$75.17	\$2,441.62	\$9,716,825	\$3,069,116	\$732,486	\$13,518,427
19	March-20	1,449,278	40,907	297	\$6.71	\$75.17	\$2,441.62	\$9,724,655	\$3,074,979	\$725,161	\$13,524,796
20	April-20	1,448,823	40,827	298	\$6.71	\$75.17	\$2,441.62	\$9,721,602	\$3,068,966	\$727,603	\$13,518,171
											<u>\$213,068,982</u>

(1) Customers and Revenue based on Actuals for September 2019 YTD and Projections for October 2019 through April 2020.

Columbia Gas of Ohio, Inc.
Case No. 19-1940-GA-RDR
Computation of Projected Impact per Customer - AMRP
For Rates Effective May 2020

Schedule AMRP-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 18-1701-GA-RDR	Sch. AMRP-1 Line 31	\$193,534,262
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</u>		
2	SGS Class		\$613,479
3	GS Class		\$187,259
4	LGS Class		\$47,039
5	TOTAL		<u>\$847,777</u>
	<u>Percent by Class</u>		
6	SGS Class	Line 2/Line 5	72.36%
7	GS Class	Line 3/Line 5	22.09%
8	LGS Class	Line 4/Line 5	5.55%
9	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
10	SGS Class	Line 6 * Line 1	\$140,047,684
11	GS Class	Line 7 * Line 1	\$42,748,308
12	LGS Class	Line 8 * Line 1	\$10,738,270
13	TOTAL		<u>\$193,534,262</u>
	<u>Number of Projected Bills TME April 2021</u>		
14	SGS Class		17,297,072
15	GS Class		481,611
16	LGS Class		3,595
17	TOTAL		<u>17,782,278</u>
18	PROJECTED IMPACT PER MONTH - SGS CLASS		\$8.10
19	PROJECTED IMPACT PER MONTH - GS CLASS		\$88.76
20	PROJECTED IMPACT PER MONTH - LGS CLASS		\$2,987.00

(1) Source: Schedule E-3.2-1 per Case No. 08-0072-GA-AIR, Allocated Plant in Service for Distribution Plant Account 376, Mains

Columbia Gas of Ohio, Inc.

Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Calculation of Excess Deferred Tax Adjustment

SCHEDULE AMRP-12

LINE NO.	DESCRIPTION	REFERENCE	DEFERRED TAX - PROTECTED		DEFERRED TAX - NOT PROTECTED		TOTAL
			DEPRECIATION 1/ 2/	NOL 2/	MIXED SERVICES 2/	PISCC/PROPERTY 2/	
	A	B			E	F	G = C + D + E+F
1	ADIT BALANCE BEFORE REDUCTION IN FEDERAL TAX RATE		(274,027,298)	54,866,278	(12,836,897)	(19,082,249)	(251,080,166)
2	ADIT BALANCE AFTER REDUCTION IN FEDERAL TAX RATE		(164,416,379)	32,919,767	(7,702,138)	(11,449,349)	(150,648,100)
3	CHANGE IN ADIT BALANCE	Ln 1 - Ln 2	(109,610,919)	21,946,511	(5,134,759)	(7,632,900)	(100,432,066)
4	AMORTIZATION - RATE BASE		(1,147,066)	596,957	(855,793)	(1,272,150)	(2,678,053)
5	TAX GROSS UP FACTOR	3/	1.265823	1.265823	1.265823	1.265823	
6	GROSS-UP AMOUNT	Ln 3 X Ln 4	(138,747,999)	27,780,394	(6,499,695)	(9,661,898)	(127,129,198)
7	AMORTIZATION - 2018 REVENUE REQUIREMENT		(1,451,983)	755,641	(1,083,282)	(1,610,316)	(3,389,940)
8	AMORTIZATION - 2019 REVENUE REQUIREMENT		(1,987,534)	755,641	(1,083,282)	(1,610,316)	(3,925,492)

NOTES:

1/ Representative level of amortization under the Average Rate Assumption Method [ARAM]

2/ Actual balance at December 31, 2017.

3/ Tax Gross-up Calculation:

A

B = 1-A

C = (.21/.79)

New Statutory Rate 21.0000%

Gross-up 79.0000%

0.265823

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 19-1940-GA-RDR
Calculation of Excess Deferred Tax Balnce

SCHEDULE AMRP-13

CALENDAR YEAR	LESS PASS BACK	BALANCE DECEMBER 31
2018		(100,432,066)
2019	(4,165,860)	(96,266,207)

PFN EXHIBIT 7B

STUDY – RIDER IRP (RISERS)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Revenue Requirement Calculation

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule R-1

Line No.	Actual Through December 31, 2018	Activity Through December 31, 2019	Total As Of December 31, 2019	Reference
Return on Investment				
1 Plant In-Service				
2 Additions	\$384,001,781	\$29,999,950	\$414,001,730	Schedule 2
3 Retirements	0	0	0	Schedule 4
4 Total Plant In-Service	<u>\$384,001,781</u>	<u>\$29,999,950</u>	<u>\$414,001,730</u>	Line 2 + Line 3
Less: Accumulated Provision for Depreciation				
5 Depreciation Expense	\$81,090,072	\$12,771,818	\$93,861,890	Schedule 5
6 Cost of Removal	0	0	0	Schedule 3
7 Retirements	0	0	0	Schedule 4
8 Total Accumulated Provision for Depreciation	<u>\$81,090,072</u>	<u>\$12,771,818</u>	<u>\$93,861,890</u>	Lines 5 + 6 + 7
9 Net Deferred Plant Depreciation	\$7,589,667	\$505,111	\$8,094,779	Schedule 5
10 Net Deferred PISCC	14,051,536	773,140	14,824,677	Schedule 6
11 Net Deferred Property Taxes	2,367,488	135,359	2,502,846	Schedule 7
12 Excess Deferred Tax Liability	(25,185,916)	963,701	(24,222,215)	Schedule 13
13 Deferred Taxes on PISCC	(2,950,823)	(162,360)	(3,113,182)	(Line 10 * 21%)
14 Deferred Taxes on Property Taxes	(497,172)	(28,425)	(525,598)	(Line 11 * 21%)
15 Deferred Taxes on Liberalized Depreciation	<u>(35,539,331)</u>	<u>(488,729)</u>	<u>(36,028,060)</u>	Schedule 8
16 Net Rate Base	\$262,747,157	18,925,930	\$281,673,087	Line 4 - Line 8 + Lines 9 through 15
17 Approved Pre-tax Rate of Return	9.52%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
18 Annualized Return on Rate Base	\$25,013,529	1,801,748	\$26,815,278	Line 16 * Line 17
Operating Expenses				
19 Annualized Depreciation	12,288,057	959,998	13,248,055	Schedule 5
20 Annualized Deferred Depreciation Amortization	294,636	25,351	319,987	Schedule 5
21 Annualized PISCC Amortization	546,847	41,839	588,686	Schedule 6
22 Annualized Property Tax Expense	7,131,056	449,592	7,580,648	Schedule 7
23 Deferred Property Tax Expense Amortization	91,219	7,186	98,405	Schedule 7
24 Operation & Maintenance Expense	0	0	0	Schedule 9
25 Revenue Requirement	<u>\$45,365,344</u>	<u>\$3,285,715</u>	<u>\$48,651,058.90</u>	Lines 18 through 24
26 Prior Year's (Over)/Under Recovered Balance	(48,251)	96,919	48,668	Schedule 10
27 Annual Excess ADIT Pass Back	(784,205)	(128,820)	(913,025)	Schedule 12
28 Retroactive Tax Adjustment - Rate	0	-	0	
29 Retroactive ADIT Adjustment	(1,045,607)	1,045,607	0	
30 TOTAL Amount to be collected beginning May 2020	<u>\$43,487,281</u>	<u>\$4,299,421</u>	<u>\$47,786,703</u>	Line 25 through Line 29

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Plant Additions by Month

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule R-2

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative Total
1	380.12 Risers	\$0	\$35,132,630	\$43,503,089	\$53,726,962	\$11,918,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$144,280,865
2	380.13 Services	\$0	\$9,658,514	\$23,031,528	\$21,907,660	\$24,861,956	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$24,341,381	\$28,917,496	\$29,999,950	\$269,720,865
3	TOTAL Balance	\$0	\$44,791,144	\$66,534,617	\$75,634,622	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$24,341,381	\$28,917,496	\$29,999,950	\$414,001,730
Additions by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
4	380.12 Risers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	380.13 Service Lines	\$2,283,477	\$1,619,037	\$2,845,243	\$2,836,068	\$5,150,818	\$2,422,121	\$2,544,615	(\$152,541)	\$1,826,546	\$2,875,000	\$2,875,000	\$2,874,565	\$29,999,950	
6	TOTAL Additions	\$2,283,477	\$1,619,037	\$2,845,243	\$2,836,068	\$5,150,818	\$2,422,121	\$2,544,615	(\$152,541)	\$1,826,546	\$2,875,000	\$2,875,000	\$2,874,565	\$29,999,950	
Cumulative Additions by Month															
7	Risers Cumulative Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	Service Lines Cumulative Balance	\$2,283,477	\$3,902,514	\$6,747,757	\$9,583,825	\$14,734,644	\$17,156,764	\$19,701,379	\$19,548,839	\$21,375,385	\$24,250,385	\$27,125,385	\$29,999,950		
9	TOTAL Cumulative Plant Additions	\$2,283,477	\$3,902,514	\$6,747,757	\$9,583,825	\$14,734,644	\$17,156,764	\$19,701,379	\$19,548,839	\$21,375,385	\$24,250,385	\$27,125,385	\$29,999,950		

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Cost of Removal by Month

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule R-3

[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Original Cost Retired by Month

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule R-4

[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Provision for Plant Depreciation

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule R-5

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
2019 Depreciation Expense on Prior Year's Investment:															
1	2008 380.12 Risers		\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687
2	2008 380.13 Services		\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756
3	TOTAL Provision for Plant Depreciation		\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443
2019 Depreciation Expense on Prior Year's Investment:															
4	2009 380.12 Risers		\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008
5	2009 380.13 Services		\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417
6	TOTAL Provision for Plant Depreciation		\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426
2019 Depreciation Expense on Prior Year's Investment:															
7	2010 380.12 Risers		\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272
8	2010 380.13 Services		\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420
9	TOTAL Provision for Plant Depreciation		\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692
2019 Depreciation Expense on Prior Year's Investment:															
10	2011 380.12 Risers		\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782
11	2011 380.13 Services		\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299
12	TOTAL Provision for Plant Depreciation		\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080
2019 Depreciation Expense on Prior Year's Investment:															
13	2012 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2012 380.13 Services		\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789
15	TOTAL Provision for Plant Depreciation		\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789
2019 Depreciation Expense on Prior Year's Investment:															
16	2013 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	2013 380.13 Services		\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593
18	TOTAL Provision for Plant Depreciation		\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593
2019 Depreciation Expense on Prior Year's Investment:															
19	2014 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	2014 380.13 Services		\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539
21	TOTAL Provision for Plant Depreciation		\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539
2019 Depreciation Expense on Prior Year's Investment:															
22	2015 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	2015 380.13 Services		\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893
24	TOTAL Provision for Plant Depreciation		\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893
2019 Depreciation Expense on Prior Year's Investment:															
25	2016 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	2016 380.13 Services		\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527
27	TOTAL Provision for Plant Depreciation		\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527
2019 Depreciation Expense on Prior Year's Investment:															
28	2017 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	2017 380.13 Services		\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910
30	TOTAL Provision for Plant Depreciation		\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910
2019 Depreciation Expense on Prior Year's Investment:															
31	2018 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	2018 380.13 Services		\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113
33	TOTAL Provision for Plant Depreciation		\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113
2019 Depreciation Expense on Current Year's Investment:															
34	2019 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	2019 380.13 Services		\$3,045	\$8,248	\$14,200	\$21,775	\$32,425	\$42,522	\$49,144	\$52,334	\$54,566	\$60,834	\$68,501	\$76,167	\$76,167
36	TOTAL Provision for Plant Depreciation		\$3,045	\$8,248	\$14,200	\$21,775	\$32,425	\$42,522	\$49,144	\$52,334	\$54,566	\$60,834	\$68,501	\$76,167	\$76,167
TOTAL ACCUMULATED DEPRECIATION															
37	Risers Accumulated Depreciation	\$42,082,667	\$42,467,416	\$42,852,165	\$43,236,914	\$43,621,663	\$44,006,412	\$44,391,161	\$44,775,910	\$45,160,659	\$45,545,408	\$45,930,157	\$46,314,906	\$46,699,655	
38	Service Lines Accumulated Depreciation	\$39,007,405	\$39,649,705	\$40,297,209	\$40,950,665	\$41,611,696	\$42,283,377	\$42,965,154	\$43,653,554	\$44,345,144	\$45,038,965	\$45,739,055	\$46,446,812	\$47,162,235	
39	TOTAL Accumulated Plant Depreciation	\$81,090,072	\$82,117,121	\$83,149,374	\$84,187,579	\$85,233,359	\$86,289,789	\$87,356,315	\$88,429,464	\$89,505,803	\$90,584,373	\$91,669,212	\$92,761,718	\$93,861,890	

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
40	Risers-Deferred Depreciation	\$3,426,557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,426,557
41	Service Lines-Deferred Depreciation	\$5,780,822	\$80,158	\$85,361	\$91,314	\$98,889	\$32,425	\$42,522	\$49,144	\$52,334	\$54,566	\$60,834	\$68,501	\$6,573,037
42	Amortization	(\$1,617,712)	(\$22,670)	(\$22,670)	(\$22,670)	(\$22,670)	(\$24,553)	(\$24,553)	(\$24,553)	(\$24,553)	(\$24,553)	(\$24,553)	(\$24,553)	(\$1,904,814)
43	Cumulative Balance	\$7,589,667	\$57,488	\$62,692	\$68,644	\$76,219	\$7,872	\$17,969	\$24,591	\$27,781	\$30,013	\$36,281	\$43,948	\$51,614

ANNUALIZED PLANT DEPRECIATION EXPENSE:

	2019
44	Cumulative Riser Additions
45	Cumulative Service Additions
46	TOTAL Cumulative Plant Additions
47	Depreciation Rate
48	Annualized Depreciation

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

	2019
	Cumulative Deferred Depreciation- Risers
	Cumulative Deferred Depreciation- Service
	TOTAL Cumulative Deferred Plant Depreciation
	Annualized Deferred Plant Depreciation Amortization

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Post in Service Carrying Cost

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule R-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>2019 PISCC Prior Year's Investment:</u>															
1	2018 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	2018 380.13 Services		\$122,417	\$122,417	\$122,417	\$121,213	\$121,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$609,677
3	TOTAL PISCC		\$122,417	\$122,417	\$122,417	\$121,213	\$121,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$609,677
<u>2019 PISCC Current Year's Investment:</u>															
4	2019 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	2019 380.13 Service Lines		\$0	\$9,667	\$16,521	\$28,284	\$40,172	\$61,763	\$71,915	\$82,582	\$81,942	\$89,598	\$101,650	\$113,701	\$697,794
6	TOTAL PISCC		\$0	\$9,667	\$16,521	\$28,284	\$40,172	\$61,763	\$71,915	\$82,582	\$81,942	\$89,598	\$101,650	\$113,701	\$697,794
<u>CUMULATIVE PISCC Additions:</u>															
7	Risers Cumulative PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	Service Lines Cumulative PISCC		\$122,417	\$254,502	\$393,440	\$542,936	\$704,321	\$766,084	\$837,999	\$920,581	\$1,002,523	\$1,092,122	\$1,193,771	\$1,307,472	
9	TOTAL Accumulated PISCC		\$122,417	\$254,502	\$393,440	\$542,936	\$704,321	\$766,084	\$837,999	\$920,581	\$1,002,523	\$1,092,122	\$1,193,771	\$1,307,472	

		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>DEFERRED PISCC:</u>															
10	Risers-Deferred PISCC	\$6,552,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,552,012
11	Service Lines-Deferred PISCC	\$10,536,950	\$122,417	\$132,084	\$138,938	\$149,497	\$161,385	\$61,763	\$71,915	\$82,582	\$81,942	\$89,598	\$101,650	\$113,701	\$11,844,421
12	Amortization-Deferred PISCC	(\$3,037,426)	(\$42,442)	(\$42,442)	(\$42,442)	(\$42,442)	(\$45,571)	(\$45,571)	(\$45,571)	(\$45,571)	(\$45,571)	(\$45,571)	(\$45,571)	(\$45,571)	(\$3,571,757)
13	Cumulative Balance PISCC	\$14,051,536	\$79,976	\$89,642	\$96,496	\$107,055	\$115,814	\$16,192	\$26,345	\$37,011	\$36,372	\$44,028	\$56,079	\$68,130	\$14,824,677

ANNUALIZED PISCC AMORTIZATION:

		2019
14	Cumulative PISCC Additions-Risers	\$6,552,012
15	Cumulative PISCC Additions-Service Lines	\$11,844,421
16	TOTAL Cumulative PISCC Additions	\$18,396,433
17	Depreciation Rate	3.20%
18	Annualized PISCC Amortization	\$588,686

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule R-7

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	TOTAL
1	Annual Investment as of December 31 of prior year ⁽¹⁾	\$48,047,547	\$66,534,617	\$75,634,622	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$24,341,381	\$28,917,496	\$29,999,950	
2	Percent Good ⁽²⁾	61.70%	65.00%	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	\$29,645,336	\$43,247,501	\$51,658,447	\$26,371,360	\$16,815,527	\$16,617,014	\$17,628,446	\$17,497,121	\$18,717,433	\$22,321,046	\$27,471,621	\$29,489,950	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	\$7,411,334	\$10,811,875	\$12,914,612	\$6,592,840	\$4,203,882	\$4,154,254	\$4,407,111	\$4,374,280	\$4,679,358	\$5,580,262	\$6,867,905	\$7,372,488	
6	Average Property Tax Rate per \$1,000 of Valuation	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	
7	Property Tax	\$707,857	\$1,032,642	\$1,233,475	\$629,682	\$401,513	\$396,773	\$420,923	\$417,787	\$446,926	\$532,971	\$655,954	\$704,146	\$7,580,648

⁽¹⁾ Annual Investment = Plant Additions - Original Cost Retired

⁽²⁾ Columbia's Annual Report, Schedule C - 30 Year Class Life Distribution Plant

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
Deferred Property Tax Expense Calculation															
8	Deferral ⁽³⁾	\$2,850,590	\$56,141	\$56,141	\$56,141	\$56,141									\$3,075,155
9	Amortization	(\$483,103)	(\$7,098)	(\$7,098)	(\$7,098)	(\$7,098)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$572,309)
10	Net Deferral Balance	\$2,367,488	\$49,043	\$49,043	\$49,043	\$49,043	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	\$2,502,846

⁽³⁾ Deferred property taxes are based off of the 2019 Property Tax Expense shown on Schedule R-7, Case No. 18-1701-GA-RDR

Annualized Property Tax Amortization:

	2019
11 Cumulative Deferred Property Tax Expense	\$3,075,155
12 Depreciation Rate	3.20%
13 Annual Deferred Property Tax Amortization	\$98,405

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule R-8

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	2019	Cumulative TOTAL
1	Plant Additions	\$44,791,144	\$66,534,617	\$75,634,622	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$15,136,127	\$9,205,254	\$28,917,496	\$29,999,950	
2	Depreciation Expense-Plant	\$376,399	\$2,399,805	\$4,591,160	\$6,586,846	\$7,518,771	\$8,189,246	\$8,899,944	\$9,556,722	\$10,243,533	\$8,111,294	\$2,807,035	\$11,809,317	\$12,771,818	
3	MACRS Depn/Amort (Calculated Below)	\$2,239,557	\$7,581,890	\$66,067,499	\$47,889,523	\$22,687,769	\$21,438,267	\$21,634,638	\$21,299,051	\$22,232,828	\$18,934,940	\$9,205,254	\$15,943,767	\$17,681,584	
4	Difference between Book Depn & Tax Depn	(\$1,863,158.20)	(\$5,182,084.53)	(\$61,476,339.43)	(\$41,302,677)	(\$15,168,998)	(\$13,249,021)	(\$12,734,693)	(\$11,742,329)	(\$11,989,296)	(\$10,823,646)	(\$6,398,219)	(\$4,134,450)	(\$4,909,766)	
5	Federal Income Tax Rate	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	
6	Deferred Tax-Liberalized Depreciation	(\$391,263)	(\$1,088,238)	(\$12,910,031)	(\$8,673,562)	(\$3,185,490)	(\$2,782,294)	(\$2,674,286)	(\$2,465,889)	(\$2,517,752)	(\$2,272,966)	(\$1,343,626)	(\$868,234)	(\$1,031,051)	(\$42,204,682)
7	NOL Attributable to Deferred Taxes	\$0	\$0	\$3,597,152	\$73,397	\$1,141,973	(\$228,497)	\$807,909	(\$1,647,666)	\$1,602,841	\$463,684	\$0	(\$176,493)	\$542,322	\$6,176,622
8	Total Deferred Taxes	(\$391,263)	(\$1,088,238)	(\$9,312,879)	(\$8,600,165)	(\$2,043,517)	(\$3,010,792)	(\$1,866,377)	(\$4,113,555)	(\$914,911)	(\$1,809,282)	(\$1,343,626)	(\$1,044,727)	(\$488,729)	(\$36,028,060)
9	2008	\$2,239,557													\$2,239,557
10	2009	\$4,255,159	\$3,326,731												\$7,581,890
11	2010	\$3,829,643	\$6,320,789	\$55,917,068											\$66,067,499
12	2011	\$3,448,918	\$5,688,710	\$1,971,755	\$36,780,140										\$47,889,523
13	2012	\$3,104,026	\$5,123,166	\$1,774,580		\$12,685,998									\$22,687,769
14	2013	\$2,790,488	\$4,610,849	\$1,598,160		\$730,128	\$11,708,642								\$21,438,267
15	2014	\$2,642,677	\$4,145,107	\$1,438,344		\$675,310	\$713,545	\$12,019,655							\$21,634,638
16	2015	\$2,642,677	\$3,925,542	\$1,293,056		\$624,740	\$659,972	\$716,829	\$11,436,234						\$21,299,051
17	2016	\$2,647,157	\$3,925,542	\$1,224,564		\$577,812	\$610,551	\$663,010	\$686,170	\$11,898,024					\$22,232,828
18	2017	\$2,642,677	\$3,932,196	\$1,224,564		\$534,524	\$564,688	\$613,361	\$634,652	\$697,488	\$8,090,789	\$9,205,254			\$28,140,194
19	2018	\$2,647,157	\$3,925,542	\$1,226,639		\$494,371	\$522,383	\$567,287	\$587,127	\$645,121			\$4,799,721		\$15,943,767
20	2019	\$2,642,677	\$3,932,196	\$1,224,564		\$457,354	\$483,143	\$524,788	\$543,024	\$596,812			\$1,808,896	\$4,979,386	\$17,681,584
21	2020	\$2,647,157	\$3,925,542	\$1,226,639		\$451,286	\$446,966	\$485,366	\$502,342	\$551,981			\$1,673,085	\$1,876,607	\$14,239,117
22	2021	\$2,642,677	\$3,932,196	\$1,224,564		\$451,185	\$441,036	\$449,024	\$464,607	\$510,628			\$1,547,797	\$1,735,712	\$13,817,608
23	2022	\$2,647,157	\$3,925,542	\$1,226,639		\$451,286	\$440,937	\$443,066	\$429,819	\$472,271			\$1,431,531	\$1,605,735	\$13,460,835
24	2023	\$1,321,339	\$3,932,196	\$1,224,564		\$451,185	\$441,036	\$442,966	\$424,115	\$436,908			\$1,324,285	\$1,485,117	\$11,841,504
25	2024		\$1,962,771	\$1,226,639		\$451,286	\$440,937	\$443,066	\$424,020	\$431,111			\$1,234,807	\$1,373,856	\$8,309,496
26	2025			\$612,282		\$451,185	\$441,036	\$442,966	\$424,115	\$431,015			\$1,133,097	\$1,270,655	\$5,532,961
27	2026					\$451,286	\$440,937	\$443,066	\$424,020	\$431,111			\$1,118,062	\$1,175,512	\$4,810,532
28	2027					\$451,185	\$441,036	\$442,966	\$424,115	\$431,015			\$1,117,812	\$1,159,914	\$4,794,654
29	2028					\$451,286	\$440,937	\$443,066	\$424,020	\$431,111			\$1,118,062	\$1,159,654	\$4,794,675
30	2029					\$451,185	\$441,036	\$442,966	\$424,115	\$431,015			\$1,117,812	\$1,159,914	\$4,794,654
31	2030					\$451,286	\$440,937	\$443,066	\$424,020	\$431,111			\$1,118,062	\$1,159,654	\$4,794,675
32	2031					\$451,185	\$441,036	\$442,966	\$424,115	\$431,015			\$1,117,812	\$1,159,914	\$4,794,654
33	2032					\$225,643	\$440,937	\$443,066	\$424,020	\$431,111			\$1,118,062	\$1,159,654	\$4,569,032
34	2033						\$220,518	\$442,966	\$424,115	\$431,015			\$1,117,812	\$1,159,914	\$4,122,952
35	2034							\$221,533	\$424,020	\$431,111			\$1,118,062	\$1,159,654	\$3,680,919
36	2035								\$212,058	\$431,015			\$1,117,812	\$1,159,914	\$3,247,410
37	2036									\$215,556			\$1,118,062	\$1,159,654	\$2,819,810
38	2037										\$163,305		\$1,117,812	\$1,159,914	\$2,441,032
39	2038												\$559,031	\$1,159,654	\$1,718,686
40	2039													\$579,957	\$579,957
41	TOTAL	\$44,791,144	\$66,534,617	\$75,634,621	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$15,136,127	\$9,205,254	\$28,917,496	\$29,999,950	\$414,001,729

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
O&M Expenses

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule R-9

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	O&M Expenses	\$5,164,926	\$1,276,134	\$227,552	\$223,460	\$123,830	\$104,138	\$32,651	\$0	\$0	\$0	\$0	\$0	\$0	\$7,152,691
	Expenses:	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
2	Riser Identification Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Riser Education Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Misc. Riser Deferrals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	2008 Education Expense ⁽¹⁾	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(1) Per Opinion and Order in Case No. 09-006-GA-UNC, Customer Education expenses incurred in 2008 should be amortized over four years.

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Revenue Reconciliation

Schedule R-10

**Line
No.**

1	Revenue Requirement Per Case No. 18-1701-GA-RDR	\$43,487,281
2	January - April 2019 Revenue Requirement	\$13,834,759
3	Revenue Recoveries January 2019 - April 2020	(\$57,273,372)
4	TOTAL (Over)/Under Collected	<u>\$48,668</u>

		Customers ⁽¹⁾		Rate		Revenue ⁽¹⁾		
		SGS	GS	SGS	GS	SGS	GS	TOTAL
5	January-19	1,434,303	39,969	\$2.31	\$3.20	\$3,313,240	\$127,901	\$3,441,141
6	February-19	1,439,952	40,020	\$2.31	\$3.20	\$3,326,289	\$128,064	\$3,454,353
7	March-19	1,442,111	40,123	\$2.31	\$3.20	\$3,331,276	\$128,394	\$3,459,670
8	April-19	1,443,124	40,037	\$2.31	\$3.20	\$3,333,616	\$128,118	\$3,461,735
9	May-19	1,438,467	40,003	\$2.44	\$2.93	\$3,509,859	\$117,209	\$3,627,068
10	June-19	1,436,196	39,871	\$2.44	\$2.93	\$3,504,318	\$116,822	\$3,621,140
11	July-19	1,430,592	39,715	\$2.44	\$2.93	\$3,490,644	\$116,365	\$3,607,009
12	August-19	1,426,453	39,663	\$2.44	\$2.93	\$3,480,545	\$116,213	\$3,596,758
13	September-19	1,419,257	39,580	\$2.44	\$2.93	\$3,462,987	\$115,969	\$3,578,956
14	October-19	1,417,230	40,360	\$2.44	\$2.93	\$3,458,041	\$118,255	\$3,576,296
15	November-19	1,430,286	40,659	\$2.44	\$2.93	\$3,489,898	\$119,131	\$3,609,029
16	December-19	1,441,890	40,836	\$2.44	\$2.93	\$3,518,212	\$119,649	\$3,637,861
17	January-20	1,442,200	40,792	\$2.44	\$2.93	\$3,518,968	\$119,521	\$3,638,489
18	February-20	1,448,111	40,829	\$2.44	\$2.93	\$3,533,391	\$119,629	\$3,653,020
19	March-20	1,449,278	40,907	\$2.44	\$2.93	\$3,536,238	\$119,858	\$3,656,096
20	April-20	1,448,823	40,827	\$2.44	\$2.93	\$3,535,128	\$119,623	\$3,654,751
								<u>\$57,273,372</u>

(1) Customers and Revenue based on Actuals for September 2019 YTD and Projections for October 2019 through April 2020.

Columbia Gas of Ohio, Inc.
Case No. 19-1940-GA-RDR
Computation of Projected Impact per Customer - Riser Program
For Rates Effective May 2020

Schedule R-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 18-1701-GA-RDR	Sch R-1 Line 27	\$47,786,703
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</u>		
2	SGS Class		\$473,882
3	GS Class		\$15,515
4	TOTAL		<u>\$489,397</u>
	<u>Percent by Class</u>		
5	SGS Class	Line 2/Line 4	96.83%
6	GS Class	Line 3/Line 4	3.17%
7	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
8	SGS Class	Line 5 * Line 1	\$46,271,755
9	GS Class	Line 6 * Line 1	\$1,514,947
10	TOTAL		<u>\$47,786,703</u>
	<u>Number of Projected Bills TME April 2021</u>		
11	SGS Class		17,297,072
12	GS Class		481,611
13	TOTAL		<u>17,778,683</u>
14	PROJECTED IMPACT PER MONTH - SGS CLASS		\$2.68
15	PROJECTED IMPACT PER MONTH - GS CLASS		\$3.15

(1) Source: Schedule E-3.2-1 per Case No. 08-0072-GA-AIR, Allocated Plant in Service for Distribution Plant Account 380, Services

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Calculation of Excess Deferred Tax Adjustment

SCHEDULE R-12

LINE NO.	DESCRIPTION	REFERENCE	DEFERRED TAX - PROTECTED		DEFERRED TAX - NOT PROTECTED		TOTAL
			DEPRECIATION	NOL	MIXED SERVICES	PISCC/PROPERTY	
	A	B	C 2/	D 2/	E 2/	F 2/	G = C + D + E+F
1	ADIT BALANCE BEFORE REDUCTION IN FEDERAL TAX RATE		(65,914,794)	9,684,655	(1,260,873)	(5,473,777)	(62,964,789)
2	ADIT BALANCE AFTER REDUCTION IN FEDERAL TAX RATE		(39,548,876)	5,810,793	(756,524)	(3,284,266)	(37,778,873)
3	CHANGE IN ADIT BALANCE	Ln 1 - Ln 2	(26,365,918)	3,873,862	(504,349)	(2,189,511)	(25,185,916)
4	AMORTIZATION - RATE BASE		(275,916)	105,371	(84,058)	(364,918)	(619,522)
5	TAX GROSS UP FACTOR	3/	1.265823	1.265823	1.265823	1.265823	
6	GROSS-UP AMOUNT	Ln 3 X Ln 4	(33,374,579)	4,903,623	(638,417)	(2,771,533)	(31,880,906)
7	CALENDAR YEAR 2018 AMORTIZATION		(349,261)	133,381	(106,403)	(461,922)	(784,205)
8	CALENDAR YEAR 2019 AMORTIZATION		(478,081)	133,381	(106,403)	(461,922)	(913,025)

NOTES:

1/ Representative level of amortization under the Average Rate Assumption Method [ARAM]

2/ Actual balance at December 31, 2017.

3/ Tax Gross-up Calculation:

A

New Statutory Rate

21.0000%

B = 1-A

79.0000%

C = (.21/.79)

Gross-up

0.265823

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 19-1940-GA-RDR
Calculation of Excess Deferred Tax Balance

SCHEDULE RISER-13

CALENDAR YEAR	LESS PASS BACK	BALANCE DECEMBER 31
2018		(25,185,916)
2019	(963,701)	(24,222,215)

PFN EXHIBIT 7C

STUDY – RIDER IRP (AMRD)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Revenue Requirement Calculation

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule AMRD-1

Line No.		Actual Through December 31, 2018	Activity Through December 31, 2019	Total As Of December 31, 2019	Reference
Return on Investment					
1	Plant In-Service				
2	Additions	\$79,581,132	\$0	\$79,581,132	Schedule 2
3	Devices Not Installed	(\$480,467)	0	(\$480,467)	Schedule 2
4	Retirements	0	0	0	Schedule 4
5	Total Plant In-Service	\$79,100,665	\$0	\$79,100,665	Lines 2 + 3 + 4
Less: Accumulated Provision for Depreciation					
6	Depreciation Expense	\$40,400,171	\$5,276,014	\$45,676,186	Schedule 5
7	Cost of Removal	0	0	0	Schedule 3
8	Retirements	0	0	0	Schedule 4
9	Total Accumulated Provision for Depreciation	\$40,400,171	\$5,276,014	\$45,676,186	Lines 6 + 7 + 8
10	Net Deferred Plant Depreciation	\$2,343,702	(\$270,445)	\$2,073,256	Schedule 5
11	Net Deferred PISCC	2,153,308	(\$246,490)	1,906,818	Schedule 6
12	Net Deferred Property Taxes	349,282	(38,117)	311,165	Schedule 7
13	Excess Deferred Income Tax Liability	(3,472,010)	147,894	(3,324,116)	Schedule 13
14	Deferred Taxes on PISCC	(452,195)	51,763	(400,432)	(Line 11 * 21%)
15	Deferred Taxes on Property Taxes	(73,349)	8,005	(65,345)	(Line 12 * 21%)
16	Deferred Taxes on Liberalized Depreciation	(3,909,217)	731,515	(3,177,702)	Schedule 8
17	Net Rate Base	\$35,640,014	(\$4,891,890)	\$30,748,124	Line 5 - Line 9 + Lines 10 Through 16
18	Approved Pre-tax Rate of Return	9.52%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
19	Annualized Return on Rate Base	\$3,392,929	(\$465,708)	\$2,927,221	Line 17 * Line 18
Operating Expenses					
20	Annualized Depreciation	\$5,276,014	0	\$5,276,014	Schedule 5
21	Annualized Deferred Depreciation Amortization	270,446	0	270,446	Schedule 5
22	Annualized PISCC Amortization	246,489	0	246,489	Schedule 6
23	Annualized Property Tax Expense	1,392,059	(52,473)	1,339,586	Schedule 7
24	Deferred Property Tax Expense Amortization	38,117	0	38,117	Schedule 7
25	Operation & Maintenance Expense	0	0	0	Schedule 9A
26	Operation & Maintenance Savings	(5,059,841)	56	(5,059,785)	Schedule 9B
27	Revenue Requirement	\$5,556,214	(\$518,124.54)	\$5,038,090	Lines 19 through 26
28	Prior Year's (Over)/Under Recovered Balance	(178,594)	71,553	(107,041)	Schedule 10
29	Stipulated Reduction to Revenue Requirement	0	0	0	
30	Annual Excess ADIT Pass Back	(120,348)	(20,036)	(140,384)	Schedule 12
31	Retroactive Tax Adjustment - Rate	0	0	0	
32	Retroactive ADIT Adjustment	(160,464)	160,464	0	
33	TOTAL Amount to be collected beginning May 2020	\$5,096,808	(\$306,143)	\$4,790,664	Lines 27 through 32

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Plant Additions by Month

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule AMRD-2[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Cost of Removal By Month

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule AMRD-3

[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Original Cost Retired By Month

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule AMRD-4[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Provision for Plant Depreciation

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule AMRD-5

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
1	2009 AMRD		\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$693,532
2	TOTAL Provision for Plant Depreciation		\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$693,532
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
3	2010 AMRD		\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$1,496,922
4	TOTAL Provision for Plant Depreciation		\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$1,496,922
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
5	2011 AMRD		\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$1,471,020
6	TOTAL Provision for Plant Depreciation		\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$1,471,020
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
7	2012 AMRD		\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$1,517,171
8	TOTAL Provision for Plant Depreciation		\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$1,517,171
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
9	2013 AMRD		\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$97,369
10	TOTAL Provision for Plant Depreciation		\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$97,369
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
11	2014 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL Provision for Plant Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>2019 Depreciation Expense on Prior Years' Investment:</u>															
13	2015 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL Provision for Plant Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>TOTAL ACCUMULATED DEPRECIATION</u>															
15	AMRD	\$40,400,171	\$40,839,839	\$41,279,507	\$41,719,175	\$42,158,843	\$42,598,511	\$43,038,178	\$43,477,846	\$43,917,514	\$44,357,182	\$44,796,850	\$45,236,518	\$45,676,186	
16	TOTAL Accumulated Plant Depreciation	\$40,400,171	\$40,839,839	\$41,279,507	\$41,719,175	\$42,158,843	\$42,598,511	\$43,038,178	\$43,477,846	\$43,917,514	\$44,357,182	\$44,796,850	\$45,236,518	\$45,676,186	

<u>DEFERRED PLANT DEPRECIATION:</u>		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
17	AMRD	\$4,054,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,054,666
18	Amortization	(\$1,710,965)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$1,981,410)
19	Cumulative Balance	\$2,343,702	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	\$2,073,256

ANNUALIZED PLANT DEPRECIATION EXPENSE:

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

		2019		2019
20	Cumulative AMRD Additions	\$79,100,665	Cumulative Deferred Depreciation- AMRD	\$4,054,666
21	TOTAL Cumulative Plant Additions	<u>\$79,100,665</u>	TOTAL Cumulative Deferred Plant Depreciation	<u>\$4,054,666</u>
22	Depreciation Rate	6.67%	Depreciation Rate	6.67%
23	Annualized Depreciation	\$5,276,014	Annualized Deferred Plant Depreciation Amort	\$270,446

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Post in Service Carrying Cost

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule AMRD-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>2019 PISCC Prior Years' Investment:</u>															
1	2018 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	TOTAL PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>2019 PISCC Current Year's Investment:</u>															
3	2019 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>CUMULATIVE PISCC Additions:</u>															
5	AMRD Cumulative PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	TOTAL Accumulated PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>DEFERRED PISCC:</u>															
7	AMRD-Deferred PISCC	\$3,695,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,695,494
8	Amortization-Deferred PISCC	(\$1,542,186)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$1,788,676)
9	Cumulative Balance PISCC	\$2,153,308	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	\$1,906,818

ANNUALIZED PISCC AMORTIZATION:

		2019
10	Cumulative PISCC Additions-AMRD	\$3,695,494
11	TOTAL Cumulative PISCC Additions	\$3,695,494
12	Depreciation Rate	6.67%
13	Annualized PISCC Amortization	\$246,489

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule AMRD-7

Line No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	TOTAL
1	Annual Investment as of December 31 of prior year ⁽¹⁾	\$10,397,777	\$22,442,610	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0	\$0	\$0	\$0	\$0	
2	Percent Good ⁽²⁾	65.00%	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	\$6,758,555	\$15,328,303	\$15,812,912	\$17,059,647	\$1,143,033	\$0	\$0	\$0	\$0	\$0	\$0	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	\$1,689,639	\$3,832,076	\$3,953,228	\$4,264,912	\$285,758	\$0	\$0	\$0	\$0	\$0	\$0	
6	Average Property Tax Rate per \$1,000 of Valuation	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	\$95.51	
7	Property Tax	\$161,377	\$366,002	\$377,573	\$407,342	\$27,293	\$0	\$0	\$0	\$0	\$0	\$0	\$1,339,586

⁽¹⁾ Annual Investment = Plant Additions - Original Cost Retired

⁽²⁾ Columbia's Annual Report, Schedule C - 30 Year Class Life Distribution Plant

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
Deferred Property Tax Expense Calculation															
8	Deferral ⁽³⁾	\$571,471	\$0	\$0	\$0	\$0									\$571,471
9	Amortization	(\$222,190)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$260,307)
10	Net Deferral Balance	\$349,282	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	\$311,165

⁽³⁾ Deferred property taxes are based off of the 2019 Property Tax Expense shown on Schedule AMRD-7, Case No. 18-1701-GA-RDR

Annualized Property Tax Amortization:

	2019
11 Cumulative Deferred Property Tax	\$571,471
12 Weighted Average Depreciation Rate	6.67%
13 Annualized Deferred Property Tax Amortization	<u>\$38,117</u>

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule AMRD-8

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	Plant Additions	\$10,397,777	\$22,442,610	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0	\$0	\$0	\$0	\$0	
2	Depreciation Expense-Plant	\$166,585	\$1,309,929	\$2,811,889	\$4,483,618	\$5,248,078	\$5,276,015	\$5,276,014	\$5,276,014	\$5,276,014	\$5,276,014	\$5,276,014	
3	MACRS Depn/Amort (Calculated Below)	\$519,889	\$12,914,840	\$25,632,572	\$16,689,260	\$2,747,788	\$1,814,961	\$1,681,924	\$1,610,296	\$1,564,264	\$1,520,204	\$1,480,365	
4	Difference between Book Depn & Tax Depn	(\$353,304)	(\$11,604,911)	(\$22,820,683)	(\$12,205,642)	\$2,500,290	\$3,461,053	\$3,594,090	\$3,665,719	\$3,711,750	\$3,755,810	\$3,795,649	
5	Federal Income Tax Rate	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	
6	Deferred Tax-Liberalized Depreciation	(\$74,194)	(\$2,437,031)	(\$4,792,343)	(\$2,563,185)	\$525,061	\$726,821	\$754,759	\$769,801	\$779,467	\$788,720	\$797,086	(\$4,725,038)
7	NOL Attributable to Deferred Taxes	\$0	\$703,169	\$584,912	\$1,158,548	(\$15,624)	\$0	(\$742,866)	\$0	\$0	(\$75,233)	(\$65,571)	\$1,547,336
8	Total Deferred Taxes	(\$74,194)	(\$1,733,862)	(\$4,207,431)	(\$1,404,637)	\$509,437	\$726,821	\$11,893	\$769,801	\$779,467	\$713,487	\$731,515	(\$3,177,702)
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	TOTAL
9	2009	\$519,889											\$519,889
10	2010	\$987,789	\$11,927,051										\$12,914,840
11	2011	\$889,010	\$5,173,556	\$19,570,006									\$25,632,572
12	2012	\$800,629	\$534,200	\$2,484,264	\$12,870,167								\$16,689,260
13	2013	\$720,566	\$481,093		\$740,728	\$805,401							\$2,747,788
14	2014	\$647,782	\$432,983		\$685,114	\$49,083	\$0						\$1,814,961
15	2015	\$613,469	\$389,248		\$633,810	\$45,397	\$0	\$0					\$1,681,924
16	2016	\$613,469	\$368,629		\$586,200	\$41,998	\$0	\$0	\$0				\$1,610,296
17	2017	\$614,509	\$368,629		\$542,284	\$38,843	\$0	\$0	\$0	\$0			\$1,564,264
18	2018	\$613,469	\$369,254		\$501,548	\$35,933	\$0	\$0	\$0	\$0	\$0		\$1,520,204
19	2019	\$614,509	\$368,629		\$463,994	\$33,234	\$0	\$0	\$0	\$0	\$0	\$0	\$1,480,365
20	2020	\$613,469	\$369,254		\$457,837	\$30,745	\$0	\$0	\$0	\$0	\$0	\$0	\$1,471,306
21	2021	\$614,509	\$368,629		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$1,471,210
22	2022	\$613,469	\$369,254		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$1,470,891
23	2023	\$614,509	\$368,629		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$1,471,210
24	2024	\$306,734	\$369,254		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$1,164,156
25	2025	\$0	\$184,315		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$672,387
26	2026	\$0	\$0		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$488,168
27	2027	\$0	\$0		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$488,072
28	2028	\$0	\$0		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$488,168
29	2029	\$0	\$0		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$488,072
30	2030	\$0	\$0		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$488,168
31	2031	\$0	\$0		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$488,072
32	2032	\$0	\$0		\$228,919	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$259,249
33	2033	\$0	\$0	\$0	\$15,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,169
34	2034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	2035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	2036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	2037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	2038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	2038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	TOTAL	\$10,397,777	\$22,442,607	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0	\$0	\$0	\$0	\$0	\$79,100,662

**Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
O&M Expenses**

Data: 2019 - 9 Months Actual 3 Month Estimates

Schedule AMRD-9A[illegible]

O&M Savings

Schedule AMRD-9B

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	O&M Savings	\$0	\$0	(\$60,180)	(\$1,076,925)	(\$2,295,268)	(\$3,502,089)	(\$4,731,063)	(\$4,899,837)	(\$5,028,473)	(\$5,014,379)	(\$5,102,036)	(\$5,059,841)	(\$5,059,785)	(\$41,829,875)

	Total Savings
2019 Savings:	
2 FERC 902, Meter Reading Expense	(\$4,811,433)
3 MGSS Mailings	(\$22,978)
4 AMRD Installs included in Base Rates	\$0
5 Meter Reading Customer Contact Expense	(\$225,374)
6 TOTAL	(\$5,059,785)

<u>FERC 902, Meter Reading Expense</u>		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
7	Test Year Baseline FERC 902 Charges	\$562,706	\$139,236	\$950,629	\$601,662	\$575,865	\$562,145	\$549,412	\$571,510	\$544,795	\$527,225	\$530,785	\$531,562	\$6,647,531
8	2019 Actual FERC 902 Charges	<u>\$139,337</u>	<u>\$135,493</u>	<u>\$139,991</u>	<u>\$143,688</u>	<u>\$143,217</u>	<u>\$133,235</u>	<u>\$147,374</u>	<u>\$142,710</u>	<u>\$139,163</u>	<u>\$191,963</u>	<u>\$191,963</u>	<u>\$191,963</u>	\$1,836,098
9	Incremental Expense/(Savings)	(\$423,369)	(\$3,743)	(\$810,638)	(\$461,974)	(\$432,648)	(\$428,910)	(\$402,038)	(\$428,800)	(\$405,632)	(\$335,262)	(\$338,822)	(\$339,599)	(\$4,811,433)

	Test Year Baseline Expense	2019 Expense	Incremental Expense/ (Savings)
<u>MGSS Mailings</u>			
10 Number MGSS Letters Mailed	45,591	0	
11 Cost Per Letter	<u>\$0.504</u>	<u>\$0.000</u>	
12 Expense - MGSS Letters	\$22,978	\$0	(\$22,978)

	Test Year Baseline Expense	2019 Expense	Incremental Expense/ (Savings)
	<u>Meter Reading Customer Contact Savings</u>		
13	Number of Meter Reading Contacts	61,077	0
14	Contractual Cost Per Call	\$3.690	\$0.000
15	Expense - Meter Reading Contacts	\$225,374	\$0 (\$225,374)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Revenue Reconciliation

Schedule AMRD-10

**Line
No.**

1	Revenue Requirement Per Case No. 18-1701-RDR	\$5,096,808
2	January - April 2019 Revenue Requirement	\$2,118,343
3	Revenue Recoveries January 2019 - April 2020	(\$7,322,192)
4	TOTAL (Over)/Under Collected	<u>(\$107,041)</u>

		Customers ⁽¹⁾		Rate		Revenue ⁽¹⁾		
		SGS	GS	SGS	GS	SGS	GS	TOTAL
5	January-19	1,434,303	39,969	\$0.27	\$3.50	\$387,262	\$139,892	\$527,153
6	February-19	1,439,952	40,020	\$0.27	\$3.50	\$388,787	\$140,070	\$528,857
7	March-19	1,442,111	40,123	\$0.27	\$3.50	\$389,370	\$140,431	\$529,800
8	April-19	1,443,124	40,037	\$0.27	\$3.50	\$389,643	\$140,130	\$529,773
9	May-19	1,438,467	40,003	\$0.23	\$2.57	\$330,847	\$102,808	\$433,655
10	June-19	1,436,196	39,871	\$0.23	\$2.57	\$330,325	\$102,468	\$432,794
11	July-19	1,430,592	39,715	\$0.23	\$2.57	\$329,036	\$102,068	\$431,104
12	August-19	1,426,453	39,663	\$0.23	\$2.57	\$328,084	\$101,934	\$430,018
13	September-19	1,419,257	39,580	\$0.23	\$2.57	\$326,429	\$101,721	\$428,150
14	October-19	1,417,230	40,360	\$0.23	\$2.57	\$325,963	\$103,725	\$429,688
15	November-19	1,430,286	40,659	\$0.23	\$2.57	\$328,966	\$104,494	\$433,459
16	December-19	1,441,890	40,836	\$0.23	\$2.57	\$331,635	\$104,949	\$436,583
17	January-20	1,442,200	40,792	\$0.23	\$2.57	\$331,706	\$104,835	\$436,541
18	February-20	1,448,111	40,829	\$0.23	\$2.57	\$333,066	\$104,931	\$437,996
19	March-20	1,449,278	40,907	\$0.23	\$2.57	\$333,334	\$105,131	\$438,465
20	April-20	1,448,823	40,827	\$0.23	\$2.57	\$333,229	\$104,925	\$438,155
								<u>\$7,322,192</u>

(1) Customers and Revenue based on Actuals for September 2019 YTD and Projections for October 2019 through April 2020.

Columbia Gas of Ohio, Inc.
Case No. 19-1940-GA-RDR
Computation of Projected Impact per Customer - Automated Meter Reading Devices
For Rates Effective May 2020

Schedule AMRD-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 18-1701-GA-RDR	Sch AMRD-1 Line 32	\$4,790,664
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</u>		
2	SGS Class		\$77,247
3	GS Class		\$23,946
4	TOTAL		<u>\$101,193</u>
	<u>Percent by Class</u>		
5	SGS Class	Line 2/Line 4	76.34%
6	GS Class	Line 3/Line 4	23.66%
7	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
8	SGS Class	Line 5 * Line 1	\$3,657,016
9	GS Class	Line 6 * Line 1	\$1,133,648
10	TOTAL		<u>\$4,790,664</u>
	<u>Number of Projected Bills TME April 2021</u>		
11	SGS Class		17,297,072
12	GS Class		481,611
13	TOTAL		<u>17,778,683</u>
14	PROJECTED IMPACT PER MONTH - SGS CLASS		\$0.21
15	PROJECTED IMPACT PER MONTH - GS CLASS		\$2.35

(1) Source: Schedule E-3.2-1 per Case No. 08-0072-GA-AIR, Allocated Plant in Service for Distribution Plant Account 381, Meters

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Calculation of Excess Deferred Tax Adjustment

SCHEDULE AMRD-12

LINE NO.	DESCRIPTION	REFERENCE	DEFERRED TAX - PROTECTED		DEFERRED TAX - NOT PROTECTED		TOTAL
			DEPRECIATION	NOL	MIXED SERVICES	PISCC/PROPERTY	
	A	B	C 2/	D 2/	E 2/	F 2/	G = C + D + E+F
1	ADIT BALANCE BEFORE REDUCTION IN FEDERAL TAX RATE		(10,252,000)	2,813,566	(266,073)	(975,519)	(8,680,026)
2	ADIT BALANCE AFTER REDUCTION IN FEDERAL TAX RATE		(6,151,200)	1,688,140	(159,644)	(585,311)	(5,208,016)
3	CHANGE IN ADIT BALANCE	Ln 1 - Ln 2	(4,100,800)	1,125,426	(106,429)	(390,208)	(3,472,010)
4	AMORTIZATION - RATE BASE		(42,914)	30,612	(17,738)	(65,035)	(95,075)
5	TAX GROSS UP FACTOR		1.265823	1.265823	1.265823	1.265823	
6	GROSS-UP AMOUNT	Ln 4 X Ln 5	(5,190,886)	1,424,590	(134,721)	(493,934)	(4,394,950)
7	AMORTIZATION CALENDAR YEAR 2018		(54,322)	38,750	(22,453)	(82,322)	(120,348)
8	AMORTIZATION CALENDAR YEAR 2019		(74,358)	38,750	(22,453)	(82,322)	(140,384)

NOTES:

- 1/ Representative level of amortization under the Average Rate Assumption Method [ARAM]
2/ Actual balance at December 31, 2017.
3/ Tax Gross-up Calculation:
A
B = 1-A
C = (.21/.79)

New Statutory Rate	21.0000%
	79.0000%
Gross-up	0.265823

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 19-1940-GA-RDR
Computation of Excess Deferred Tax Balance

SCHEDULE AMRD-13

CALENDAR YEAR	LESS PASS BACK	BALANCE DECEMBER 31
2018		(3,472,010)
2019	(147,894)	(3,324,116)

PFN EXHIBIT 7D

STUDY – RIDER DSM

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 19-1940-GA-RDR
Revenue Requirement Calculation

Data: 2019 - 9 Months Actual 3 Month Estimate

Schedule DSM-1

Line No.	Actual Thru December 31, 2008 (1)	Actual Thru December 31, 2009 (2)	Actual Thru December 31, 2010 (3)	Actual Thru December 31, 2011 (4)	Actual Thru December 31, 2012 (5)	Actual Thru December 31, 2013 (6)	Actual Thru December 31, 2014 (7)	Actual Thru December 31, 2015 (8)	Actual Thru December 31, 2016 (9)	Actual Thru December 31, 2017 (10)	Actual Thru December 31, 2018 (11)	Actual Thru December 31, 2019 (12)	Total As Of December 31, 2019 (13 = 1 thru 12)	Reference	
DSM Expenditures															
1	Home Performance Solutions	\$0	\$606,870	\$5,094,514	\$11,076,753	\$8,042,078	\$7,885,709	\$7,365,714	\$5,702,631	\$4,088,973	\$4,257,244	\$4,886,244	\$6,307,116	\$65,313,846	DSM-2
2	Simple Energy Solutions	\$0	\$387,682	\$256,293	\$433,001	\$344,365	\$373,944	\$390,860	\$426,529	\$317,792	\$1,050,889	\$2,389,597	\$1,356,775	\$7,727,709	DSM-2
3	New Home Solutions	\$0	\$0	\$401,353	\$1,519,893	\$2,186,540	\$3,435,744	\$2,807,250	\$2,624,200	\$2,472,436	\$2,440,609	\$2,675,864	\$3,599,752	\$24,163,641	DSM-2
4	Furnace Market Research	\$0	\$0	\$56,489	\$23,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,657	DSM-2
5	Small Business Energy Solutions	\$0	\$118,016	\$286,691	(\$32,179)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372,528	DSM-2
6	Residential Energy Efficiency Education for Students	\$0	\$7,700	\$7,700	\$977	\$298,315	\$411,185	\$292,204	\$301,609	\$370,085	\$279,564	\$314,134	\$441,300	\$2,724,773	DSM-2
7	Energy Design Solutions	\$0	\$89,867	\$130,280	\$250	\$192	\$7,492	\$184,941	\$237,473	\$348,020	\$377,727	\$411,100	\$1,787,341	\$1,787,341	DSM-2
8	Innovative Energy Solutions	\$0	\$0	\$149,566	\$256,111	\$615,620	\$1,921,759	\$2,080,769	\$2,743,906	\$1,377,304	\$1,571,036	\$1,750,416	\$12,466,487	\$12,466,487	DSM-2
9	Home Energy Report Program	\$0	\$0	\$0	\$19,063	\$577,109	\$1,074,460	\$1,505,737	\$2,442,049	\$1,319,486	\$1,984,924	\$1,581,001	\$10,503,829	\$10,503,829	DSM-2
10	Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$39,903	\$128,351	\$6,230	\$2,531	\$0	\$0	\$0	\$177,016	DSM-2
11	High Efficiency Heating System Rebate	\$0	\$0	\$0	\$0	\$0	\$419,166	\$1,980,251	\$2,261,939	\$2,538,800	\$2,267,236	\$2,515,321	\$2,896,482	\$14,579,213	DSM-2
12	EPA Portfolio Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,906	\$60,541	\$134,447	DSM-2
13	Online Energy Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$875	\$160,747	\$140,847	\$152,685	\$141,736	\$147,893	\$744,784	DSM-2
14	Program Administration	\$0	\$315,443	\$278,030	\$278,172	\$272,771	\$437,779	\$517,341	\$510,424	\$585,376	\$974,953	\$508,179	\$659,047	\$5,337,515	DSM-2
15	Program Development	\$84,443	\$20,764	\$35,231	\$16,845	\$5,470	\$8,967	\$200	\$65,968	\$0	\$0	\$0	\$0	\$237,889	DSM-2
16	Weatherization	\$0	\$0	\$0	\$0	\$0	\$3,677,733	\$4,021,415	\$4,717,330	\$4,673,722	\$4,926,741	\$4,707,229	\$4,536,256	\$33,932,442	DSM-2
17	Staff Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,994)	\$0	\$0	\$0	(\$5,994)	DSM-2
18	Total	\$84,443	\$1,456,475	\$6,506,169	\$13,596,477	\$14,096,980	\$17,883,072	\$20,508,172	\$20,549,052	\$20,607,995	\$19,394,712	\$22,145,897	\$23,747,679	\$180,577,124	Sum of Lines 1 through 17
19	Actual Recoveries			(\$1,497,816)	(\$6,769,419)	(\$14,473,920)	(\$16,204,727)	(\$19,149,567)	(\$17,349,284)	(\$24,938,783)	(\$23,921,590)	(\$27,830,714)	(\$22,894,079)	(\$175,029,898)	DSM-3
20	Adjustment based on Actual Recoveries			(\$84,803)	\$858,043	(\$205,840)	(\$1,575,078)	(\$458,352)	\$968,953	\$2,579,467	(\$1,102,489)	(\$148,041)	\$0	\$831,861	DSM-3
21	Carrying Costs	\$1,719	\$21,915	\$189,189	\$654,539	\$1,071,002	\$1,164,850	\$1,256,616	\$1,339,502	\$1,464,157	\$1,321,402	\$1,256,860	\$1,100,181	\$10,841,933	DSM-4
22	Shared Savings Incentive					\$100,579	\$197,683	\$603,673	\$667,982	\$1,043,253	\$2,502,500	\$862,455	\$781,276	\$6,759,401	DSM-5, Page 1 of 2
23	Shared Savings Gross Up					\$0	\$0	\$0	\$0	\$0	\$665,214	\$229,258	\$207,679	\$1,102,151	DSM-5, Page 2 of 2
24	Total Revenue Requirement	\$86,162	\$1,478,390	\$5,112,739	\$8,339,640	\$588,801	\$1,465,800	\$2,760,542	\$6,176,206	\$756,090	(\$1,140,250)	(\$3,484,284)	\$2,942,737	\$25,082,571	Sum of Lines 18 through 23

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 19-1940-GA-RDR
Expenditures by Month

Data: 2019 - 9 Months Actual 3 Month Estimate

Schedule DSM-2

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative Total
1	Home Performance Solutions	\$0	\$606,870	\$5,094,514	\$11,076,753	\$8,042,078	\$7,885,709	\$7,365,714	\$5,702,631	\$4,088,973	\$4,257,244	\$4,886,244	\$6,307,116	\$65,313,846
2	Simple Energy Solutions	\$0	\$387,682	\$256,293	\$433,001	\$344,365	\$373,944	\$390,860	\$426,529	\$317,792	\$1,050,869	\$2,389,597	\$1,356,775	\$7,727,709
3	New Home Solutions	\$0	\$0	\$401,353	\$1,519,893	\$2,186,540	\$3,435,744	\$2,807,250	\$2,624,200	\$2,472,436	\$2,440,609	\$2,675,864	\$3,599,752	\$24,163,641
4	Furnace Market Research	\$0	\$0	\$56,489	\$23,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,657
5	Small Business Energy Solutions	\$0	\$118,016	\$286,691	(\$32,179)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372,528
6	Residential Energy Efficiency Education for Students	\$0	\$7,700	\$7,700	\$977	\$298,315	\$411,185	\$292,204	\$301,609	\$370,085	\$279,564	\$314,134	\$441,300	\$2,724,773
7	Energy Design Solutions	\$0	\$0	\$89,867	\$130,280	\$250	\$192	\$7,492	\$184,941	\$237,473	\$348,020	\$377,727	\$411,100	\$1,787,341
8	Innovative Energy Solutions	\$0	\$0	\$0	\$149,566	\$256,111	\$615,620	\$1,921,759	\$2,080,769	\$2,743,906	\$1,377,304	\$1,571,036	\$1,750,416	\$12,466,487
9	Home Energy Report Program	\$0	\$0	\$0	\$0	\$19,063	\$577,109	\$1,074,460	\$1,505,737	\$2,442,049	\$1,319,486	\$1,984,924	\$1,581,001	\$10,503,829
10	Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$39,903	\$128,351	\$6,230	\$2,531	\$0	\$0	\$0	\$177,016
11	High Efficiency Heating System Rebate	\$0	\$0	\$0	\$0	\$0	\$419,186	\$1,980,251	\$2,261,939	\$2,538,800	\$2,267,236	\$2,515,321	\$2,896,482	\$14,879,213
12	EPA Portfolio Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,906	\$60,541	\$134,447
13	Online Energy Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$875	\$160,747	\$140,847	\$152,685	\$141,736	\$147,893	\$744,784
14	Program Administration	\$0	\$315,443	\$278,030	\$278,172	\$272,771	\$437,779	\$517,341	\$510,424	\$585,376	\$974,953	\$508,179	\$659,047	\$5,337,515
15	Program Development	\$84,443	\$20,764	\$35,231	\$16,845	\$5,470	\$8,967	\$200	\$65,968	\$0	\$0	\$0	\$0	\$237,889
16	WarmChoice	\$0	\$0	\$0	\$0	\$2,672,017	\$3,677,733	\$4,021,415	\$4,717,330	\$4,673,722	\$4,926,741	\$4,707,229	\$4,536,256	\$33,932,442
17	Staff Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,994)	\$0	\$0	\$0	(\$5,994)
18	TOTAL Expenditures by Year	\$84,443	\$1,456,475	\$6,506,169	\$13,596,477	\$14,096,980	\$17,883,072	\$20,508,172	\$20,549,052	\$20,607,995	\$19,394,712	\$22,145,897	\$23,747,679	\$180,577,124
Expenditures by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
19	Home Performance Solutions	(\$322,081)	\$17,997	\$1,226,176	(\$481,862)	\$1,681,933	\$1,068,229	(\$12,619)	\$427,727	\$1,016,921	(\$259,622)	\$703,827	\$1,240,488	\$6,307,116
20	Simple Energy Solutions	(\$58,500)	\$180,868	\$224,485	(\$61,085)	\$125,119	\$152,760	\$4,092	\$255,436	\$267,056	\$295,406	(\$11,530)	(\$17,332)	\$1,356,775
21	New Home Solutions	\$401,932	\$165,843	\$519,113	(\$64,580)	\$371,179	\$307,356	\$117,521	\$206,782	\$458,021	\$82,039	\$129,555	\$904,990	\$3,599,752
22	Furnace Market Research	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Small Business Energy Solutions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Residential Energy Efficiency Education for Students	\$9,042	\$9,162	\$37,063	\$9,321	\$9,120	\$13,057	\$207,408	\$10,339	\$10,331	\$32,555	\$14,232	\$79,669	\$441,300
25	Energy Design Solutions	\$2,925	\$15,422	\$42,545	\$6,372	\$30,951	\$60,265	\$1,849	\$83,779	\$54,939	\$3,630	\$38,319	\$70,104	\$411,100
26	Innovative Energy Solutions	\$40,562	\$77,169	\$204,822	\$67,100	\$85,043	\$113,428	\$55,599	\$112,787	\$190,365	\$127,474	\$42,057	\$634,011	\$1,750,416
27	Home Energy Report Program	\$287,492	\$23,570	\$286,281	\$23,767	\$1,884	\$2,490	\$3,622	\$2,306	\$6,405	\$6,111	\$1,717	\$935,358	\$1,581,001
28	Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	High Efficiency Heating System Rebate	(\$159,139)	\$389,266	\$585,134	(\$292,230)	\$527,102	\$368,153	(\$7,886)	\$198,621	\$415,988	\$174,565	\$361,964	\$334,945	\$2,896,482
30	EPA Portfolio Manager	\$6,719	\$6,719	\$6,719	\$6,719	\$6,791	\$6,719	\$6,719	\$6,719	\$6,719	\$0	\$0	\$0	\$60,541
31	Online Energy Audit	\$33,118	\$1,520	\$1,220	\$33,484	\$1,919	\$1,849	\$1,622	\$1,702	\$25,699	\$41,769	\$2,098	\$1,891	\$147,893
32	Program Administration	\$27,863	\$37,064	\$48,472	\$90,550	\$56,283	\$153,312	(\$29,734)	\$50,227	\$56,378	(\$84,299)	\$134,654	\$118,278	\$659,047
33	Program Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	WarmChoice	\$11,053	\$15,617	\$64,789	\$2,572	\$4,795	\$6,563	\$429,984	\$776,752	\$774,870	\$676,248	\$414,531	\$1,358,482	\$4,536,256
35	TOTAL Expenditures	\$280,986	\$940,217	\$3,246,818	(\$659,873)	\$2,902,118	\$2,254,179	\$778,177	\$2,133,178	\$3,283,692	\$1,095,877	\$1,831,424	\$5,660,885	\$23,747,679
Cumulative Expenditures														
36	DSM Cumulative Expenditures	\$157,110,431	\$158,050,648	\$161,297,466	\$160,637,594	\$163,539,712	\$165,793,892	\$166,572,069	\$168,705,247	\$171,988,939	\$173,084,815	\$174,916,239	\$180,577,124	
37	Total Cumulative DSM Expenditures	\$157,110,431	\$158,050,648	\$161,297,466	\$160,637,594	\$163,539,712	\$165,793,892	\$166,572,069	\$168,705,247	\$171,988,939	\$173,084,815	\$174,916,239	\$180,577,124	

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 19-1940-GA-RDR
Recoveries by Month

Data: 2019 - 9 Months Actual 3 Month Estimate

Schedule DSM-3

	TOTAL SGS Throughput in MCF (1)	TOTAL DSM Recoveries (1)
1 May 2019	5,638,807	\$1,103,661
2 June 2019	2,616,349	\$512,157
3 July 2019	1,822,807	\$357,135
4 August 2019	1,587,049	\$311,396
5 September 2019	1,702,318	\$333,785
6 October 2019	3,780,021	\$739,750
7 November 2019	8,451,452	\$1,653,949
8 December 2019	16,466,189	\$3,222,433
9 January 2020	22,234,586	\$4,351,309
10 February 2020	22,060,252	\$4,317,191
11 March 2020	18,744,883	\$3,668,374
12 April 2020	11,869,894	\$2,322,938
13	116,974,608	\$22,894,079

	Rate effective 5/19-4/20	
	SGS Throughput in MCF (1)	DSM Recoveries (1)
14 May 2019	5,634,327	\$1,102,635
15 June 2019	2,611,855	\$511,141
16 July 2019	1,820,907	\$356,697
17 August 2019	1,584,741	\$310,859
18 September 2019	1,700,968	\$333,482
19 October 2019	3,780,021	\$739,750
20 November 2019	8,451,452	\$1,653,949
21 December 2019	16,466,189	\$3,222,433
22 January 2020	22,234,586	\$4,351,309
23 February 2020	22,060,252	\$4,317,191
24 March 2020	18,744,883	\$3,668,374
25 April 2020	11,869,894	\$2,322,938
26	116,960,075	\$22,890,759

Rate effective 5/18-4/19		Rate effective 5/17-4/18		Rate effective 5/16-4-17	
SGS Throughput in MCF (1)	DSM Recoveries (1)	SGS Throughput in MCF	DSM Recoveries	SGS Throughput in MCF	DSM Recoveries
3,610	\$843	870	\$183	0	\$0
3,050	\$713	1,444	\$303	0	\$0
1,687	\$394	214	\$45	0	\$0
2,201	\$514	107	\$22	0	\$0
795	\$186	555	\$117	0	\$0
0	\$0	0	\$0	0	\$0
0	\$0	0	\$0	0	\$0
0	\$0	0	\$0	0	\$0
0	\$0	0	\$0	0	\$0
0	\$0	0	\$0	0	\$0
0	\$0	0	\$0	0	\$0
0	\$0	0	\$0	0	\$0
0	\$0	0	\$0	0	\$0
0	\$0	0	\$0	0	\$0
11,343	\$2,650	3,190	\$670	-	\$0

	EXPECTED RECOVERIES AS FILED 2/19	
	SGS Throughput in MCF (2)	DSM Recoveries (2)
27 May 2018	6,451,804	\$1,506,674
28 June 2018	2,133,438	\$497,675
29 July 2018	1,746,584	\$407,461
30 August 2018	1,635,989	\$381,647
31 September 2018	1,722,632	\$401,861
32 October 2018	2,698,213	\$629,619
33 November 2018	10,096,165	\$2,358,238
34 December 2018	18,470,652	\$4,314,728
35 January 2019	22,356,991	\$5,222,593
36 February 2019	22,095,871	\$5,161,595
37 March 2019	17,982,808	\$4,200,784
38 April 2019	11,763,008	\$2,747,839
39	119,154,154	\$27,830,714

ACTUAL RECOVERIES 5/18 - 4/19					
Rate effective 5/18-4/19		Rate effective 5/17-4/18		Rate effective 5/16-4-17	
SGS Throughput in MCF (3)	DSM Recoveries (3)	SGS Throughput in MCF (3)	DSM Recoveries (3)	SGS Throughput in MCF (3)	DSM Recoveries (3)
6,439,839	\$1,503,719	10,121	\$2,545	1,845	\$410
2,129,448	\$496,827	3,179	\$668	810	\$180
1,745,606	\$407,241	(220)	(\$46)	1,198	\$266
1,635,182	\$381,473	436	\$92	371	\$82
1,721,189	\$401,548	587	\$123	857	\$190
2,697,855	\$629,535	(352)	(\$74)	711	\$158
10,095,845	\$2,358,171	288	\$60	32	\$7
18,467,222	\$4,313,991	2,001	\$420	1,429	\$317
20,352,767	\$4,754,405	1,596	\$335	2,657	\$590
23,149,979	\$5,407,808	3,184	\$669	2,021	\$449
19,638,765	\$4,587,643	375	\$79	10	\$2
11,679,810	\$2,728,369	2,253	\$473	138	\$31
119,753,507	\$27,970,729	23,446	\$5,345	12,076	\$2,681

- (1) October 2019 through April 2020 throughput has been forecasted.
(2) Based on recoveries as filed in DSM Rider filing 2/28/2019.
(3) Actual recoveries from May 2018-April 2019.
(4) Adjustment to projected recoveries based on actual data.

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 19-1940-GA-RDR
Carrying Costs

Data: 2019 - 9 Months Actual 3 Month Estimate

Schedule DSM-4

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative Total
1	Carrying Costs	\$1,719	\$21,915	\$189,189	\$654,539	\$1,071,002	\$1,164,850	\$1,256,616	\$1,339,502	\$1,464,157	\$1,321,402	\$1,256,860	\$1,100,181	\$10,841,933
	Average Monthly Balance	January	February	March	April	May	June	July	August	September	October	November	December	
2	Beginning Balance	\$28,787,191	\$24,312,848	\$19,844,139	\$18,503,234	\$15,114,488	\$18,004,658	\$19,746,680	\$20,167,722	\$21,989,504	\$24,939,412	\$25,295,538	\$25,473,013	
3	Additional Costs	\$280,986	\$940,217	\$3,246,818	(\$659,873)	\$2,902,118	\$2,254,179	\$778,177	\$2,133,178	\$3,283,692	\$1,095,877	\$1,831,424	\$5,660,885	
4	Recoveries	(\$4,755,330)	(\$5,408,926)	(\$4,587,724)	(\$2,728,873)	(\$11,948)	(\$512,157)	(\$357,135)	(\$311,396)	(\$333,785)	(\$739,750)	(\$1,653,949)	(\$3,222,433)	
5	Shared Savings Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	Ending Balance	\$24,312,848	\$19,844,139	\$18,503,234	\$15,114,488	\$18,004,658	\$19,746,680	\$20,167,722	\$21,989,504	\$24,939,412	\$25,295,538	\$25,473,013	\$27,911,464	
7	Average Monthly Balance	\$26,550,020	\$22,078,494	\$19,173,687	\$16,808,861	\$16,559,573	\$18,875,669	\$19,957,201	\$21,078,613	\$23,464,458	\$25,117,475	\$25,384,275	\$26,692,239	
	Carrying Costs	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
8	Carrying Costs	\$114,551	\$86,040	\$82,725	\$69,492	\$70,743	\$78,037	\$85,258	\$90,049	\$97,008	\$107,303	\$104,945	\$114,031	\$1,100,181

**Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 19-1940-GA-RDR
Shared Savings Incentive**

Schedule DSM-5

Page 1 of 2

Line No.	Description	Amount
1	Total Annual Budget	\$33,339,302
2	Actual Annual Expenditures	\$30,847,679
3	Percentage of Annual Budget Spent (Line 2 divided by Line 1)	92.5%
4	Total Annual Natural Gas Savings Target (MCF)	746,040
5	Actual Annual Natural Gas Savings (MCF)	1,029,478
6	Percentage of Natural Gas Savings Target Achieved (Line 5 divided by Line 4)	138.0%
7	Net Present Value of Projected Program Lifetime Energy Savings	\$37,112,634
8	Actual Program Costs	\$29,299,874
9	Difference (Line 7 less Line 8)	\$7,812,760
10	<u>Shared Savings Level Achieved</u>	10.0%
11	Shared Savings Incentive (Line 9 multiplied by Line 10) ⁽¹⁾	\$781,276
12	Grossed Up Shared Savings Incentive	\$988,955

Notes:

(1) Shared savings amount based on DSM Program savings, as prescribed in PUCO Case 16-1309-GA-UNC.

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 19-1940-GA-RDR
Shared Savings Incentive Gross Up

Schedule DSM-5

Page 2 of 2

Line No.	Computation of Gross Conversion Factor		
1	Operating Revenue		100%
2	Less: Gross Receipts Tax		0%
3	Income Before Federal Income Tax (1) - (2)		100%
4	Federal Income Tax @ 21%		21%
5	Income After Income Tax (3) - (4)		79%
6	Gross Revenue Conversion Factor (1)/(5)		1.27
7	Shared Savings Incentive (DSM-5 Line 11)	\$	781,276
8	Gross Up (7)*(6)-(7)	\$	207,679
	Total Shared Savings (7)+(8)	\$	988,955

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 19-1940-GA-RDR
Computation of Rate Per Mcf
For Rates Effective May 2020

Schedule DSM-6

Line No.	Description	Reference	Amount
1	TOTAL REVENUE REQUIREMENT	Sch DSM-1	\$25,082,571
2	SGS Projected Annual Throughput, MCF ⁽¹⁾		116,833,038
3	SGS Rate per MCF	Line 1 divided by Line 2	\$0.2147

Notes:

(1) Includes SGS, SGTS, and FRSGTS throughput for Twelve Months Ended April 2021

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in

Case No(s). 19-1940-GA-RDR

Summary: Notice of Intent to File an Application to Adjust Rider IRP and Rider DSM Rates electronically filed by Cheryl A MacDonald on behalf of Columbia Gas of Ohio, Inc.