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Case Number: 07-829-GA-AIR
07-830-GA-ALT
07-831-GA-AAM

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Section: 1 of 2

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Application, Alt. Reg. Exhibits,
Sections A-D and F Schedules,
and Schedules S-1 - S-3

THE EAST OHIO GAS COMPANY D/B/A DOMINION EAST OHIO
07-0829-GA-GCR
07-0830-GA-ALT
07-0831-GA-AAM

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BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of The East
Ohio Gas Company d/b/a Dominion East Ohio
for Authority to Increase Rates for its Gas
Distribution Service.

Case No. 07-0829-GA-AIR

In the Matter of the Application of The East
Ohio Gas Company d/b/a Dominion East Ohio
for Approval of an Alternative Rate Plan for its
Gas Distribution Service

Case No. 07-0830-GA-ALT

In the Matter of the Application of The East
Ohio Gas Company d/b/a Dominion East Ohio
for Approval to Change Accounting Methods

Case No. 07-0831-GA-AAM

VOLUME 1

APPLICATION, ALT. REG. EXHIBITS, SECTIONS A – D AND F SCHEDULES,
AND SCHEDULES S-1 – S-3

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of The East
Ohio Gas Company d/b/a Dominion East
Ohio for Authority to Increase Rates for its
Gas Distribution Service.

Case No. 07-829-GA-AIR

In the Matter of the Application of The East
Ohio Gas Company d/b/a Dominion East
Ohio for Approval of an Alternative Rate Plan
for its Gas Distribution Service

Case No. 07-830-GA-ALT

In the Matter of the Application of The East
Ohio Gas Company d/b/a Dominion East
Ohio for Approval to Change Accounting
Methods

Case No. 07-831-GA-AAM

**VERIFIED APPLICATION FOR AUTHORITY TO INCREASE RATES FOR GAS
DISTRIBUTION SERVICE, APPROVAL OF AN ALTERNATIVE RATE PLAN AND
APPROVAL TO CHANGE ACCOUNTING METHODS**

The East Ohio Gas Company d/b/a Dominion East Ohio ("DEO" or "Company"), pursuant to Sections 4909.18 and 4929.05, Ohio Revised Code, respectfully requests that the Public Utilities Commission of Ohio ("Commission") grant DEO authority to increase rates for its gas distribution service, approve an alternative rate plan for its gas distribution service, and approve changes in DEO's accounting methods. In support of this Application, DEO states as follows:

1. DEO is an Ohio corporation engaged in the business of supplying natural gas to approximately 1.2 million customers in northeastern, western and southeastern Ohio, all of whom will be affected by this Application. DEO is a public utility as defined by Section

4905.02, Ohio Revised Code, and a natural gas company as defined by Section 4905.03(A)(6), Ohio Revised Code.

2. This Application is made pursuant to Section 4909.18, Ohio Revised Code, and other related sections of the Ohio Revised Code, for authority to make changes and increases in gas rates applicable in incorporated communities and unincorporated territories within DEO's entire service area, which includes all or portions of Allen, Ashland, Ashtabula, Auglaize, Belmont, Columbiana, Cuyahoga, Fulton, Geauga, Guernsey, Holmes, Lake, Mahoning, Medina, Mercer, Monroe, Paulding, Portage, Putnam, Shelby, Stark, Summit, Trumbull, Tuscarawas, Van Wert, Washington and Wayne Counties in Ohio.

3. In this Application, DEO proposes changes to the following rates: General Sales Service ("GSS"); Large Volume General Sales Service ("LVGSS"); Energy Choice Transportation Service ("ECTS"); Large Volume Energy Choice Transportation Service ("LVECTS"); General Transportation Service ("GTS"); Transportation Service for Schools ("TSS"); Daily Transportation Service ("DTS"); and Firm Storage Service ("FSS"). DEO is also proposing adjustments to the Transportation Surcredit Rider and the rates charged for Volume Banking Service ("VBS") and to other charges set forth in the Company's Rules and Regulations and pooling service offerings such as its Energy Choice Pooling Service.

4. In addition to changes in the foregoing rates, DEO also proposes adjusting its Gross Receipts Tax ("GRT") Rider. The current GRT Rider is applied only to gas cost charges billed under the GSS and LVGSS rate schedules. The proposed GRT Rider will apply to all of the charges billed by DEO on all rate schedules, excluding charges billed on behalf of Energy Choice suppliers that may be subject to applicable sales tax rates and charges billed to customers that are statutorily exempted from the payment of gross receipts taxes.

5. To recover the cost of DEO's proposed system-wide installation of automated meter reading ("AMR") equipment, DEO requests approval of an AMR Cost Recovery Charge. This flat monthly charge will be added to the otherwise applicable customer service charge for all customers under the following rate schedules: GSS, LVGSS, ECTS, LVECTS, GTS and TSS. The charge is proposed to recover the depreciation, incremental property taxes and post in-service carrying costs associated with the installation of AMR equipment throughout DEO's system.

6. The Application also requests a potential \$5.5 million increase in spending per year on customer conservation programs. According to DEO's plan, \$2.5 million per year would be initially added to DEO's current expenditure of \$3.5 million. If the program meets or exceeds approved targets, DEO would expand the program \$1 million per year for each of the next three years.

7. DEO also submits this Application pursuant to Section 4929.05, Ohio Revised Code, and related sections of Chapter 4929, Ohio Revised Code, for approval of an alternative rate plan. Under this authority, DEO seeks approval of a Sales Reconciliation Rider ("SRR") to recover the difference between normalized actual base rate revenues and approved test year revenues adjusted to reflect changes in the number of customers. The rider rate will be zero when the tariff is approved. Effective November 1 of each year, the rider rate will be revised after further approval. This proposed rider would apply to the GSS, LVGSS, ECTS and LVECTS rate schedules. Alternative Rate Plan Exhibits A through J are attached to this Application and are incorporated herein.

8. A Notice of Intent to file was served on the Commission and the mayor and legislative authority of each municipality affected by this Application on July 20, 2007, pursuant

to Section 4909.43(B), Ohio Revised Code, and in compliance with the Commission's Standard Filing Requirements set forth in Section 4901-7-1, Ohio Administrative Code.

9. As authorized by the Commission's Entry of August 15, 2007, DEO's Application is based on a test year beginning January 1, 2007, and ending December 31, 2007, and a date certain of March 31, 2007.

10. DEO estimates that the rate changes proposed herein, if granted in full, would increase gross revenues by approximately \$75 million or 7.1% annually over the test period gross revenues generated from providing service to customers. The requested rates, if granted in full, would result in a net base revenue increase of approximately of approximately \$72.5 million.

11. DEO files this Application to recognize in rate base its substantial investment in pipelines, meters and other jurisdictional assets since its last rate case, and to generate sufficient revenues for DEO to pay its operating expenses, service its debt and provide an adequate rate of return on its property used and useful in the rendition of gas service to its customers. DEO's current base rates, authorized by the Commission in Case No. 93-2006-GA-AIR, are based on a test year beginning October 1, 1993, and ending September 30, 1994, and a date certain of December 31, 1993. Since that test year, the property used and useful in the rendition of gas service to the customers affected by this Application has materially increased, as have many of the expenses associated with providing that service. As a result, the current rates are projected to provide a 4.31% rate of return for the proposed test period. This is substantially below the 10.67% return found reasonable for DEO by the Commission in DEO's last base rate proceeding. DEO submits that a return of 8.59% is fair and reasonable.

12. As required by Section 4909.18, Ohio Revised Code, and the Commission's Standard Filing Requirements, DEO is filing concurrently with this Application the following:

- (a) Schedule A-1, which provides certain financial data for the proposed test year and date certain, and Schedule A-2, which provides a calculation of a mirrored CWIP Revenue Surcredit Rider;
- (b) Schedules B-1 through B-9, which report DEO's property used and useful in rendering gas service to those customers affected by this Application, as provided in Section 4909.05, Ohio Revised Code;
- (c) Schedules C-1 through C-13, which contain:
 - (i) Detailed schedules of DEO's revenues and incomes from all sources, DEO's operating costs and other expenditures, and certain adjustments which DEO deems applicable; and
 - (ii) A statement of income and expense anticipated under this Application;
- (d) Schedules D-1 through D-5, which contain a statement of DEO's cost of capital and its financial condition summarizing assets, liabilities and net worth;
- (e) Schedules E-1 through E-5, which set forth DEO's proposed tariff schedules, current tariff schedules, narrative rationale for tariff changes, cost-of-service study, revenue summary at current and proposed rates, and typical bill comparisons;
- (f) Schedule F, which sets forth projected financial data prepared on two bases: (1) assuming no rate increase and (2) assuming that 100 per cent of the rate increase requested is granted;
- (g) Schedule G, which provides projected financial data reflecting the effects of DEO's proposed alternative rate plan and under the assumption that the proposed plan is not adopted;
- (h) Schedules S-1 and S-2, which provide certain capital-expenditure and financial forecast information;
- (i) Schedule S-3, which is a proposed notice for newspaper publication, fully disclosing the substance of the Application and other information required by Section 4909.18, Ohio Revised Code; and
- (j) Schedule S-4.1, which is an executive summary of DEO's corporate process, and Schedule S-4.2, which describes management policies and practices.

13. Additionally, as required by Section 4929.05, Ohio Revised Code, and Section 4901:1-19-05, Ohio Administrative Code, DEO has attached the following to its Application:

- (a) Alt. Reg. Exhibit A, which provides a detailed alternative rate plan, including the facts and grounds upon which the Application is based, the plan's elements and other matters as required by these rules, and the rationale for the initial proposed tariff changes for all impacted natural gas services;
- (b) Alt. Reg. Exhibit B, which establishes that DEO's plan does not deviate from traditional rate of return regulation, and explains DEO's rationale for its proposed alternative rate plan, including how it better matches actual experience or performance of the company in terms of costs and quality of service to its regulated customers;
- (c) Alt. Reg. Exhibit C, which establishes that DEO's plan does not propose to sever costs and rates;
- (d) Alt. Reg. Exhibit D, which provides a description of the service which the Commission has exempted under 4929.04, Ohio Revised Code, the case number authorizing such exemption, a copy of the approved separation plan and a copy of the approved code of conduct;
- (e) Alt. Reg. Exhibit E, which provides a complete matrix showing each rate, service or regulation that is included in the plan and an explanation of how it may be affected during the term of the plan;
- (f) Alt. Reg. Exhibit F, which explains how potential issues concerning cross-subsidization of services have been addressed in the plan;
- (g) Alt. Reg. Exhibit G, which explains how the applicant is in compliance with Section 4905.35, Ohio Revised Code, and is in substantial compliance with the policies of the state of Ohio specified in Section 4929.02, Ohio Revised Code; Alt. Reg. Exhibit G also explains how DEO expects to continue to be in substantial compliance with the policies of the state specified in Section 4929.02, Ohio Revised Code, after implementation of the alternative rate plan;
- (h) Alt. Reg. Exhibit H, which provides by reference to Schedule G certain projected financial data if the plan is adopted;
- (i) Alt. Reg. Exhibit I, which provides by reference to Schedule G certain projected financial data if the plan is not adopted;
- (j) Alt. Reg. Exhibit J, a list of witnesses sponsoring each of the exhibits in its alternative rate plan application; and
- (k) An explanation that DEO is not seeking an alternative form of rate setting to that found in Section 4909.15, Ohio Revised Code.

14. At the time of the filing of this Application, no municipal corporation has in effect any ordinance or franchise that does, or will, regulate the rates or charges to any customer affected by this Application.

15. Pursuant to Section 4901-7-01, Appendix A, Chapter II, Section (A)(6)(a), DEO will file prepared direct testimony in support of the proposals in this Application within fourteen days of the filing of this Application.

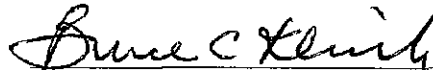
WHEREFORE, because the rates, prices, charges and other provisions in the current rate schedules do not yield just and reasonable compensation to DEO for providing gas service to the customers to which they are applicable and do not yield a just and reasonable return to DEO on the value of the property used for furnishing gas service to such customers, and because continuation of the rates currently in effect would be unconstitutionally confiscatory, DEO respectfully requests that the Commission:

- (a) Accept this Application for filing;
- (b) Find that this Application and the attached Schedules are in accordance with Sections 4909.18 and 4929.25, Ohio Revised Code, and the rules of the Commission;
- (c) Approve the Form of Notice in the attached Schedule S-3;
- (d) Find that the current rates, prices and charges for gas service are unjust, unreasonable and insufficient to yield reasonable compensation to DEO for the gas service rendered;
- (e) Find that the rates, charges and other provisions of the proposed Rate Schedules included in Schedule E-1 are just and reasonable and approve the same;
- (f) Find that DEO is in compliance with Section 4905.35, Ohio Revised Code, and the state policy set forth in Section 4929.02, Ohio Revised Code, and that DEO will remain in compliance with Section 4929.02, Ohio Revised Code, after the plan is implemented;
- (g) Approve the alternative rate plan requested under Section 4929.05, Ohio Revised Code;

- (h) Approve any changes in DEO's accounting methods that may be necessary to implement the Commission's approval of this Application;
- (i) Fix the date on or after which service provided is subject to the proposed rates; and
- (j) Grant any other approval necessary and proper in order to implement the relief requested by the Application.

Respectfully submitted,

THE EAST OHIO GAS COMPANY D/B/A
DOMINION EAST OHIO



Bruce C. Klink, Vice President

VERIFICATION

STATE OF OHIO

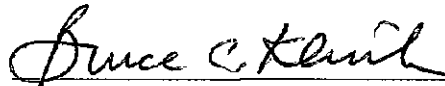
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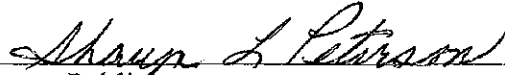
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I, Bruce C. Klink, Vice President of the East Ohio Gas Company d/b/a Dominion East Ohio, being first duly sworn, hereby verify that the information contained in this Application is true and correct to the best of my knowledge, information and belief.



Bruce C. Klink

Sworn and subscribed in my presence this 29th day of August 2007.



Notary Public

SHARYN L. PETERSON

Notary Public, State of Ohio, Cuy. Cty.

My Commission Expires Oct. 24, 2009

VERIFICATION

STATE OF OHIO

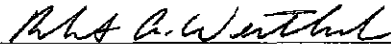
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COUNTY OF CUYAHOGA

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I, Robert A. Westbrooks, Assistant Secretary of the East Ohio Gas Company d/b/a Dominion East Ohio, being first duly sworn, hereby verify that the information contained in this Application is true and correct to the best of my knowledge, information and belief.



Robert A. Westbrooks

Sworn and subscribed in my presence this 29TH day of August 2007.



Notary Public

SEAN A. DEMARE, Attorney
NOTARY PUBLIC - STATE OF OHIO
My commission has no expiration date
Section 147.03 R. C.

CONTACT INFORMATION

Company Official to be contacted regarding the Application:

Jeffrey A. Murphy
Director, Pricing and Regulatory Affairs
1201 East 55th Street
Dominion East Ohio
Cleveland, OH 44101
Telephone: (216) 736-6376
jeff.murphy@dom.com

Attorneys for the East Ohio Gas Company d/b/a Dominion East Ohio:

David A. Kutik
JONES DAY
North Point, 901 Lakeside Avenue
Cleveland, Ohio 44114-1190
Telephone: (216) 586-3939
Facsimile: (216) 579-0212
dakutik@jonesday.com

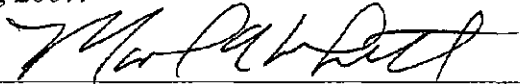
Christopher W. Flynn
JONES DAY
77 West Wacker
Chicago, Illinois 60601-1692
Telephone: (312) 782-3939
Facsimile: (312) 782-8585
cwflynn@jonesday.com

Mark A. Whitt (Counsel of Record)
Andrew J. Campbell
JONES DAY
Mailing address:
P.O. Box 165017
Columbus, Ohio 43216-5017
Street address:
325 John H. McConnell Blvd., Suite 600
Columbus, Ohio 43215-2673
Telephone: (614) 469-3939
Facsimile: (614) 461-4198
mawhitt@jonesday.com
ajcampbell@jonesday.com

Jean A. Demarr
THE EAST OHIO GAS COMPANY
d/b/a DOMINION EAST OHIO
1201 East 55th Street
Cleveland, Ohio 44101
Telephone: (216) 736-6334
Facsimile: (216) 736-5308
Jean.A.Demarr@dom.com

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Application was sent by ordinary U.S. mail to the following parties on this 30th day of August, 2007.


Mark Whitt

City of Cleveland
Robert J. Triozzi, Director of Law
City Hall, Room 106
601 Lakeside Drive
Cleveland, OH 44114

Constellation Energy Commodities Group, Inc.
M. Howard Petricoff, Attorney
Vorys, Sater, Seymour, Pease, LLP
52 East Gay Street
P. O. Box 1008
Columbus, OH 43216-1008

Direct Energy Services, LLC
Eric Stephens
5400 Frantz Road
Suite 250
Dublin, OH 43016

Amerada Hess Corporation
Jay L. Kooper
Director of Regulatory Affairs
One Hess Plaza, 12th Floor
Woodbridge, NY 07095

Industrial Energy Users of Ohio
Samuel C. Randazzo, General Counsel
McNees Wallace & Nurick LLC
21 East State Street, 17th Floor
Columbus, OH 43215

Interstate Gas Supply, Inc.
Scott White, President
5020 Bradenton Avenue
Dublin, OH 43017

The Western Reserve Alliance,
Greater Cleveland Welfare Rights
Organization,
The Cleveland Community Energy Coalition,
and Legal Aid Society of Cleveland
c/o Joseph Meissner
1223 West Sixth Street
Cleveland, OH 44113

MXENERGY, Inc.
Harry Kingerski
595 Summer Street, Suite 300
Stamford, CT 06901

National Energy Marketers Association
Craig G. Goodman, Esq.
3333 K Street, N.W.
Suite 110
Washington, D.C. 20007

Northeast Ohio Public Energy Council
1615 Clark Avenue
Cleveland, OH 44109

Office of the Consumers Counsel
10 West Broad Street, Suite 1800
Columbus, OH 43215-3485

Ohio Partners for Affordable Energy
David Rinebolt
337 South Main Street
4th Floor, Suite 5
P. O. Box 1793
Findlay, OH 45839-1793

Shell Energy Services Co. LLC
Chris Wade, Regulatory Manager
910 Louisiana Street, Suite 4100
Houston, TX 77002

WPS Energy Services, Inc.
Daniel Verbanac
1716 Lawrence Drive
De Pere, WI 54115

Consumers for Fair Utilities Rates
Tim Walters
4115 Bridge Avenue
Cleveland, OH 44113

Empowerment Center of Greater Cleveland
3030 Euclid Avenue
Unit 100
Cleveland, OH 44115

Neighborhood Environmental Coalition
Rev. Mike Frank, Co-Chair
5920 Engle Avenue
Cleveland, OH 44127

Ohio Gas Marketing
3933 Price Road
Newark, OH 43055

Ohio Gas Association
Roy Rushing, Executive Director
200 Civic Center Drive
Columbus, OH 43215

Proliance Energy, LLC
Jack Larch
111 Monument Circle
Suite 2200
Indianapolis, IN 46204-5178

Vectren Retail, LLC
Lawrence K. Friedeman
V.P. Regulatory Affairs
One Vectren Square
20 NW 4th Street
Evansville, IN 47708

Ohio Department of Education
25 South Front Street
Columbus, OH 43215-4183

The Northeast Ohio Apartment Association
408 West St. Clair Ave. Suite 200
Cleveland, OH 44113

Greater Cleveland Housing Network
2999 Payne Avenue
Cleveland, OH 44114

Ohio Gas Marketers Group
M. Howard Petricoff
52 East Gay Street
P. O. Box 1008
Columbus, OH 43216-1008

The Ohio Oil and Gas Association
P. O. Box 535
Granville, OH 43023-0535

Ohio Energy Group
David Boehm
36 East Seventh Street, Suite 1510
Cincinnati, OH 45202

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO

Case No. 07-0830-GA-ALT

Alternative Rate Plan

ALT. REG. EXHIBIT A: ALTERNATIVE RATE PLAN DESCRIPTION

The operation of the Sales Reconciliation Rider ("SRR") is set forth in the description section of the proposed rider:

The Sales Reconciliation Rider (SRR) shall recover the differences between Actual Base Revenues and Adjusted Order-Granted Base Revenues for the applicable Rate Schedules.

Actual Base Revenues are defined as weather-normalized monthly base revenues for such Rate Schedules, prior to the SRR adjustment.

Adjusted Order-Granted Base Revenues are defined as the monthly base revenues for the applicable Rate Schedules as approved by the Commission's Order in East Ohio's last base rate case, as adjusted to reflect the change in number of customers from the levels approved by the Commission. To reflect the change in number of customers, Order-Granted Base Revenue per customer is multiplied by the net change in number of customers since the like month during the test year, with the product being added to the Order-Granted Base Revenues for such month.

East Ohio shall defer the calculated differences between Actual Base Revenues and Adjusted Order-Granted Base Revenues for the applicable Rate Schedules for subsequent return or recovery via the SRR. East Ohio shall reflect in a revised SRR effective November 1 of each year the accumulated monthly differences between Actual Base Revenues and Adjusted Order-Granted Base Revenues.

The accumulated monthly differences for each Rate Schedule shall be divided by projected volumes to determine the applicable SRR. Projected and actual recoveries by Rate Schedule under the SRR are reconciled, with any under or over recovery being recovered or returned via the SRR over the next 12 months.

As noted by the Commission in its June 27, 2007 Supplemental Opinion and Order in Case No. 05-1444-GA-UNC, “the linking of gas consumption with the public utility’s ability to meet its revenue requirements is counterproductive to energy efficiency.” (Opinion and Order, p. 18.) Approval of the SRR will eliminate DEO’s disincentive to support energy conservation measures through Demand Side Management (“DSM”) or other programs by decoupling the linkage between customer usage and the Company’s opportunity to receive revenue requirements based on its cost of providing utility service. The request for approval of the SRR is accompanied in the Application by a proposal to increase energy conservation spending by more than 150% over three years from \$3.5 million per year to \$9.0 million per year. The potential implementation of the SRR was a key factor in DEO’s proposal to significantly expand its efforts to promote more efficient use of natural gas by its customers. Approval of the SRR will also reduce the need for more frequent rate cases caused by declining use per customer attributable to energy conservation.

The proposed rider will apply only to the Company’s sales and Energy Choice customer classes under the General Sales Service (GSS), Large Volume General Sales Service (LVGSS), Energy Choice Transportation Service (ECTS) and Large Volume Energy Choice Transportation Service (LVECTS) rate schedules. This is because gas consumption by the traditional transportation customer class is heavily influenced by market and economic considerations that may outweigh broader energy conservation trends in the class. DEO’s proposed rider is modeled on the mechanism approved by the Commission in Case No. 05-1444-GA-UNC. There is no transition plan proposed for the alternative rate plan because it is limited to periodic adjustments to the SRR rate that will be calculated, requested and administered in the same manner as other rider rate adjustments.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO

Case No. 07-0830-GA-ALT

Alternative Rate Plan

**ALT. REG. EXHIBIT B:
PROPOSAL RELATIVE TO TRADITIONAL RATE OF RETURN REGULATION**

Because it merely offers the Company the opportunity to meet revenue requirements established in the context of a base rate case proceeding, DEO's SRR proposal does not deviate from traditional rate of return regulation. Such regulation establishes the cost of service using representative test year operating expenses, including a fair and reasonable rate of return on rate base as of the date certain. Reduced gas consumption attributable to energy conservation inhibits a utility's ability to prospectively earn its Commission-approved revenue requirement. The SRR mechanism addresses that problem, which is largely caused by an over-reliance on volumetric rates. Moving to a straight fixed variable rate design would eliminate the problem entirely. That rate design, however, is inconsistent with the Commission's historical approach to calculating customer-related cost, which significantly understates the amount of costs that do not vary with usage. Under the circumstances, the SRR represents an acceptable means to achieve an outcome consistent with traditional rate of return regulation within the historical rate design approach utilized by the Commission.

The proposed SRR better matches actual experience and the Company's cost of providing service to its regulated customers by recovering the difference between the Company's weather-normalized actual base revenues and those approved in this case, as adjusted for customer additions. Actual experience is reflected in the use of weather-normalized actual base revenues and customer additions, while the match to the cost of providing service is accomplished by the

use of order-granted base revenues, which are based on the jurisdictional cost of service determined by the Commission. The use of weather-normalized actual base revenues is not the equivalent of a weather-normalization clause. The Company remains at risk for any variation in weather. Weather-normalized base revenues are used solely to provide an “apples to apples” comparison with order-granted base revenues, which will also be based on normal weather.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO

Case No. 07-0830-GA-ALT

Alternative Rate Plan

ALT. REG. EXHIBIT C: SEVERING OF COSTS AND RATES

The alternative rate plan proposed by the Company does not constitute a severing of costs and rates. Therefore, according to Section 4901:1-19-05(C)(2)(c), Ohio Administrative Code, it is not necessary for DEO to compare how its proposed alternative rate plan would have impacted actual performance measures (operating and financial) during the most recent five calendar years.

Rather than sever cost and rates, DEO's proposal provides a greater alignment of costs and rates by maintaining rates that are consistent with the cost of service determined by the Commission under traditional rate regulation. In the absence of the SRR, DEO would be constrained to file rate cases more frequently. Although such rate cases are accompanied by a degree of regulatory lag, the proposed SRR operates on a lag as well in that it accumulates for a year the effect of declining normalized use per customer and the addition of new customers before rates are subsequently adjusted to reflect those changes. All other things being equal, implementation of the SRR will result in rates that are comparable to those established under tradition rate of return regulation without a rate case expense that would ultimately be borne by ratepayers.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO

Case No. 07-0830-GA-ALT

Alternative Rate Plan

ALT. REG. EXHIBIT D: AUTHORIZED EXEMPTION FROM SERVICES

In its May 26, 2006 Opinion and Order in Case No. 05-474-GA-ATA, the Commission approved an exemption for DEO from the commodity-sales-service-related provisions of Title 49 as delineated in Section 4929.04(A), Ohio Revised Code, to undertake a pilot program to test alternative market-based pricing of commodity sales. The Company's Commission-approved separation plan and code of conduct, as set forth in DEO's General Terms and Conditions of Energy Choice Pooling Service, is attached to this Exhibit.

EAST OHIO STANDARDS OF CONDUCT

- 24.4 (a) East Ohio shall apply tariffs in a nondiscriminatory manner.
- (b) East Ohio shall enforce the tariffs in a nondiscriminatory manner.
- (c) East Ohio shall not give any Supplier, including its marketing affiliate, or Customers of any Supplier, including its affiliate, preference over any other Suppliers or Customers. For purposes of East Ohio's firm transportation program, any ancillary service provided by East Ohio that is not tariffed (e.g., billing and envelope service), shall be priced uniformly for affiliated and nonaffiliated companies and available to all equally.
- (d) East Ohio shall process all similar requests for transportation in the same manner and within the same approximate period of time.
- (e) East Ohio shall not disclose to anyone, other than an East Ohio employee, any information regarding an existing or proposed gas transportation arrangement, unless authorized by the End Use Customer.
- (f) If a Customer requests information about Suppliers, East Ohio shall provide a list of all Suppliers operating on its system, but shall not endorse any Supplier nor indicate that any Supplier will receive preference because of a corporate relationship.
- (g) East Ohio shall, to the extent practicable, separate the activities of its operating employees from its affiliate marketing employees in all areas where their failure to maintain independent operations may have the effect of harming Customers or unfairly disadvantaging unaffiliated Suppliers under East Ohio's transportation programs.
- (h) East Ohio shall not condition or tie its agreements to gas supply or for the release of interstate pipeline capacity to any agreement by a Supplier, Customer, or third party in which its marketing affiliate is involved.
- (i) East Ohio and its marketing affiliate shall keep separate books of accounts and records.
- (j) Neither East Ohio nor its marketing affiliate shall communicate the idea that any advantage might accrue in the use of the East Ohio's service as a result of dealing with any Supplier, including its marketing affiliate.
- (k) East Ohio's name and logo shall not be used in its marketing affiliate's promotional material, unless the promotional material discloses in plain, legible or audible language, on the first page or at the first point where East Ohio's name and logo appears, that its marketing affiliate is not the

same company as East Ohio. East Ohio shall not participate in exclusive joint activities with any Supplier, including its marketing affiliate, including advertising, marketing, sales calls or joint proposals to any existing or potential Customers.

- (l) East Ohio shall establish a complaint procedure for issues concerning compliance with these standards of conduct. All complaints, whether written or oral, shall be referred to East Ohio's designated attorney. The designated attorney shall orally acknowledge the complaint within five (5) working days of receipt. The designated attorney shall prepare a written statement of the complaint, which shall contain the name of the complainant and a detailed factual report of the complaint, including all relevant dates, companies involved, employees involved, and specific claim. The designated attorney shall communicate the results of the preliminary investigation, including a description of any course of action which was taken, to the complainant in writing within thirty (30) days after the complaint was received. The designated attorney shall keep a file with all such complaint statements for a period of not less than three years.

24.5 East Ohio shall render a bill to End Use Customers for distribution service rendered under the ECTS and LVECTS rates schedules. Pursuant to a separate Billing Agreement, Supplier shall have the option of East Ohio rendering a combined bill to End Use Customers for both distribution and commodity service, or Supplier may bill for those services independently. All customer bills and payments shall be handled in accordance with OAC Rule 4901:1-29-12 except for 4901:1-29-12(F), (J), and (K), for which a waiver was granted.

24.6 East Ohio shall conduct its activities consistent with its tariff governing its Energy Choice Transportation program and the applicable PUCO rules governing natural gas governmental aggregations and minimum service requirements for competitive natural gas service for which it has not been granted waivers.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO

Case No. 07-0830-GA-ALT

Alternative Rate Plan

ALT. REG. EXHIBIT E: MATRIX OF RATES AND SERVICES INCLUDED IN PLAN

The matrix of rate schedules affected by the alternative rate plan is as follows:

Rate Schedule Included	Service Provided	How It May Be Affected
GSS/ECTS	Gas Distribution Service	The proposed alternative rate plan will permit recovery of the difference between the Company's weather-normalized actual base revenues and those approved in this case, as adjusted for customer additions, for the GSS/ECTS and LVGSS/LVECTS classes separately. Specific details of the mechanism are described in Alt. Reg. Exhibit A.
LVGSS/LVECTS	Gas Distribution Service	

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO

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ALT. REG. EXHIBIT F: CROSS-SUBSIDIZATION OF SERVICES

The proposed alternative rate plan prevents cross-subsidization across services and rate schedules by calculating SRR adjustments separately for the GSS/ECTS and LVGSS/LVECTS customer classes.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO

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**ALT. REG. EXHIBIT G: COMPLIANCE WITH SECTIONS 4905.35 AND 4929.02,
OHIO REVISED CODE**

Section 4905.35, Ohio Revised Code, prohibits a utility from giving undue or unreasonable preference or advantage to any party or subjecting a party to undue or unreasonable prejudice or disadvantage; requires a utility to offer regulated services or goods to all similarly situated consumers, including those with which it is affiliated or which it controls, under comparable terms and conditions; mandates unbundling of services that include both regulated and unregulated services or goods; and prohibits a utility from conditioning or limiting the availability or condition of services or goods on the basis of the identity of the supplier of other services or goods or on the purchase of unregulated services or goods. DEO's approved separation plan and code of conduct (attached to Alt. Reg. Exhibit D), is based on the requirements of Section 4905.35 and requires the Company to comply with these requirements as noted in the following provisions:

- East Ohio shall apply tariffs in a nondiscriminatory manner.
- East Ohio shall enforce the tariffs in a nondiscriminatory manner.
- East Ohio shall not give any Supplier, including its marketing affiliate, or Customers of any Supplier, including its affiliate, preference over any other Suppliers or Customers. For purposes of East Ohio's firm transportation program, any ancillary service provided by East Ohio that is not tariffed (e.g., billing and envelope service), shall be priced uniformly for affiliated and nonaffiliated companies and available to all equally.
- East Ohio shall process all similar requests for transportation in the same manner and within the same approximate period of time.

- East Ohio shall not condition or tie its agreements to gas supply or for the release of interstate pipeline capacity to any agreement by a Supplier, Customer, or third party in which its marketing affiliate is involved.
- Neither East Ohio nor its marketing affiliate shall communicate the idea that any advantage might accrue in the use of the East Ohio's service as a result of dealing with any Supplier, including its marketing affiliate.

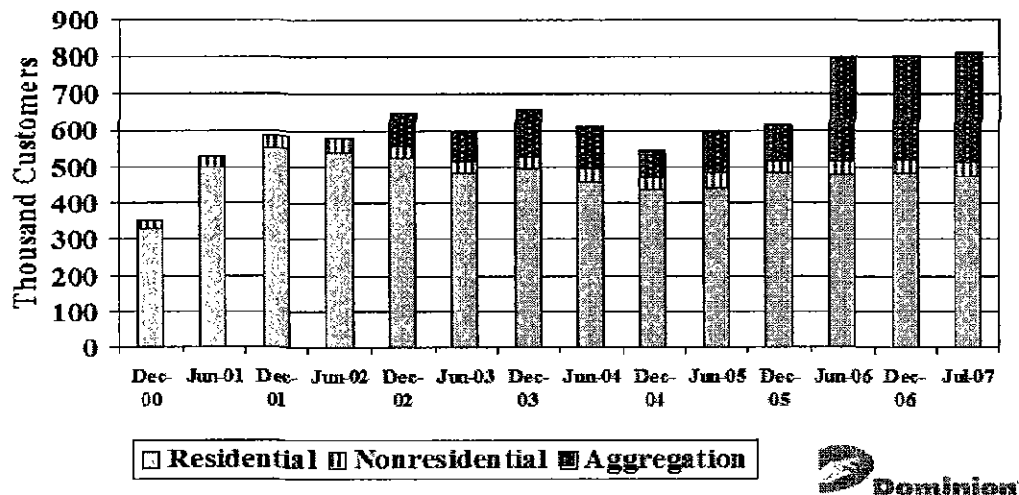
DEO requires all employees dealing with customers or suppliers in the areas covered by the code of conduct to receive annual training regarding its purpose and application. DEO's success in complying with those provisions is demonstrated by the fact that no customer or supplier has filed a complaint alleging that the Company violated any aspect of its code of conduct since it was approved over ten years ago. DEO does not engage in several of the activities governed by Section 4905.35 because it does not bundle regulated and unregulated services or goods in its offerings to customers.

Section 4929.02, Ohio Revised Code, sets forth the state policy regarding natural gas services and goods. That policy promotes the availability of adequate, reliable and reasonably priced services and goods as well as the unbundling and comparability of those services and goods. It also supports effective choices for supplies and suppliers and encourages market access to supply- and demand-side services and goods. Other provisions address the importance of effective competition and the regulatory treatment needed to support that competition. The extensive record evidence produced in Case No. 05-474-GA-ATA demonstrates that DEO is in substantial compliance with those policies.

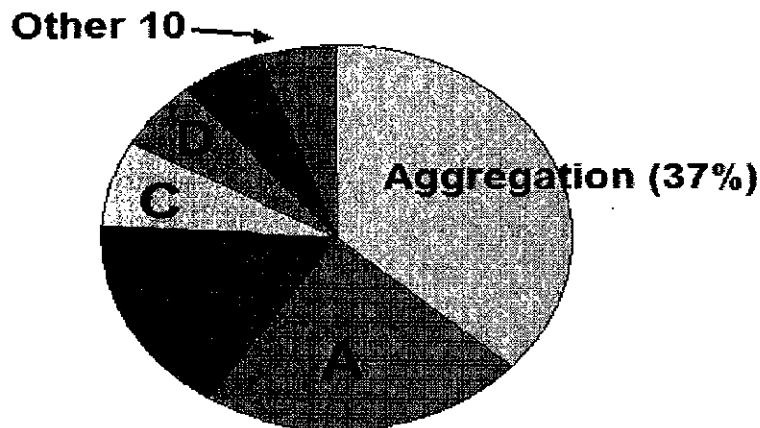
In its May 26, 2006 Opinion and Order in Case No. 05-474-GA-ATA approving Phase 1 of DEO's planned exit from the merchant function, the Commission found that "Phase 1 substantially complies with the policy requirements of Section 4929.02, Revised Code, and with the requirements in Section 4929.04, Revised Code, for a showing of: (1) effective competition or (2) that customers have reasonable alternatives." (Opinion and Order, p. 27.) DEO's ongoing

compliance is demonstrated by the following Energy Choice customer participation and market share data as of July 2007:

Energy Choice Enrollments



Energy Choice Market Shares –7/07



**Energy Choice Participation Rate:
73% of Eligible Customers**



The Commission's May 26, 2006 Opinion and Order in Case No. 05-474-GA-ATA recognizes that, with the exception of Atlanta Gas Light which has already exited the merchant function, DEO's retail commodity market is the most competitive in the country. (See Opinion

and Order, p. 26–27.) In Phase 1 of DEO’s plan to exit the traditional purchased-gas-adjustment commodity sales market, the Company successfully conducted the first-ever descending clock auction for the procurement of wholesale natural gas supplies for its remaining sales market. DEO expects to continue to be in substantial compliance with the state policy specified in Section 4929.04 of the Revised Code by (1) completing the Phase 1 pilot program, which was approved by the Commission through August 31, 2008, and (2) filing a Phase 2 application in which it will continue moving toward an exit from the merchant function by placing all eligible customers into a direct retail relationship with an approved Energy Choice supplier.

DEO’s participation in the above-described process advances many of the policies described in Section 4929.02(A), including subsections (2), (3), (4), (5), (6), (7), (8), and (11). DEO will continue to participate in this Commission-approved process and thus continue to comply with Ohio’s natural-gas policy. Approval of the SRR will not take DEO out of compliance, and thus DEO’s substantial compliance with Section 4929.02 will continue if the proposal is approved.

There are, in fact, ways in which approving the SRR will advance Ohio’s policies to an even greater degree than before. For example, 4929.02(A)(1) explains that it is Ohio’s policy to “[p]romote the availability to consumers of adequate, reliable, and reasonably priced natural gas services and goods.” As the Commission found in approving DEO’s Phase 1 application, DEO currently promotes that policy. That will not change upon approval of the SRR. By ensuring that DEO is given the opportunity to earn the revenue requirement determined by the Commission, the SRR will enable DEO to continue to offer adequate and reliable gas service at a reasonable price. The price will remain tied to the Commission-approved revenue requirement and thus will remain reasonable. Indeed, given that many of DEO’s costs of providing adequate

and reliable service do *not* vary with the number of customers, pricing with the SRR is more reasonable than without it. If the SRR is not approved, and DEO's revenue is allowed to decline in relation to its costs, the goal of adequate and reliable natural gas services and goods may be frustrated.

The SRR will also continue DEO's encouragement of "innovation and market access for cost-effective supply- and demand-side natural gas services and goods." R.C. § 4929.02(A)(4). Phase 1 encouraged this aspect of Ohio policy by clearing up price distortions caused by the Gas Cost Recovery mechanism in the competitive supply market and thus supporting access to that market for suppliers, consumers, and providers of demand-side services and goods. The SRR supports this policy in a different way. Measures to encourage conservation represent one category of "demand-side natural gas services and goods." By more accurately tying DEO's rates to its costs of providing service, the SRR eliminates any disincentive to encourage conservation that inheres in a strictly volumetric rate design. By eliminating this disincentive, the SRR allows DEO to align with numerous other stakeholders who seek to encourage conservation but who labor without any comparable hindrance.

In conclusion, DEO substantially complies with Section 4929.02, Ohio Revised Code, and will continue to do so upon approval of this Application.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO

Case No. 07-0830-GA-ALT

Alternative Rate Plan

ALT. REG. EXHIBITS H & I: PROJECTED FINANCIAL DATA

Section G of the Application sets forth the projected financial information through the term of the proposed alternative rate plan reflecting the effects of the proposed plan and under the assumption that the proposed plan is not adopted.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO

Case No. 07-0830-GA-ALT

Alternative Rate Plan

ALT. REG. EXHIBIT J: LIST OF WITNESSES

The Company's list of witnesses sponsoring the exhibits in the Application is the same as that contained in Case No. 07-0829-GA-AIR. Jeffrey A. Murphy, Director of Pricing and Regulatory Affairs for DEO, will sponsor testimony supporting DEO's alternative rate plan description and the related exhibits.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO

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Alternative Rate Plan

STATEMENT REQUIRED BY SECTION 4901:1-19-05(C)(3), OHIO ADMINISTRATIVE CODE

As indicated in the preceding description of its alternative rate plan, the Company is not seeking alternative forms of rate setting than that found in Section 4909.15, Ohio Revised Code. Therefore, the statements described by Section 4901:1-19-05(C)(3), Ohio Administrative Code, are not required. As noted in Alt. Reg. Exhibit G, DEO is committed to completing the Phase 1 pilot program to test alternative market-based pricing of commodity sales and filing a Phase 2 application in which it will continue moving toward an exit from the merchant function by placing all eligible customers into a direct retail relationship with an approved Energy Choice supplier. The Company has provided detailed information regarding its approved Phase 1 and proposed Phase 2 processes to a broad stakeholder group, including Commission Staff.

SECTION A

Revenue Requirements

Company	The East Ohio Gas Company d/b/a Dominion East Ohio
Case No.	07-0829-GA-AIR
Test Year	Twelve Months Ended December 31, 2007
Date certain	March 31, 2007

A-1	Overall Financial Summary
A-2	Calculation of Mirrored CWIP Revenue Sur-Credit Rider

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Overall Financial Summary
For the Twelve Months Ended December 31, 2007

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference Nos.:

Schedule A-1
Page 1 of 1
Witness Responsible:
J. A. Murphy

Line No.	Description	Supporting Schedule Reference	Jurisdictional Proposed Test Year
1	Rate Base as of Date Certain	B-1	\$ 1,071,881,705
2	Current Operating Income	C-1	\$ 46,206,660
3	Earned Rate of Return (2 / 1)		4.31%
4	Requested Rate of Return	D-1	8.59%
5	Required Operating Income (1 x 4)		\$ 92,074,638
6	Operating Income Deficiency (5 - 2)		\$ 45,867,978
7	Gross Revenue Conversion Factor	C-10	1.61518
8	Revenue Deficiency (6 x 7)		\$ 74,085,178
9	Revenue Increase Requested Before Mirrored Revenue Offset	E-4	\$ 75,007,378
10	Adjusted Operating Revenues	C-1	\$ 1,053,896,931
11	Revenue Requirements (9 + 10)		\$ 1,128,904,309
12	Revenue Increase Requested After Impact of Transportation Migration Rider - Part B Credit	E-4	\$ 72,465,751 (a)

(a) \$2,541,627 of the total requested revenue increase will be applied as a credit to the Transportation Migration Rider - Part B. Accordingly, Dominion East Ohio will recognize a net revenue increase of \$72,465,751, as will be described in the testimony of Jeffrey A. Murphy.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Calculation of Mirrored CWIP Revenue Sur-Credit Rider

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference Nos.:

Schedule A-2
Page 1 of 1
Witness Responsible:
J.A. Murphy

Line No.	Description	Supporting Schedule Reference	Jurisdictional	
			Proposed	Test Year

NOT APPLICABLE

SECTION B

Rate Base

Company	The East Ohio Gas Company d/b/a Dominion East Ohio
Case No.	07-0829-GA-AIR
Test Year	Twelve Months Ended December 31, 2007
Date certain	March 31, 2007

B-1	Jurisdictional Rate Base Summary
B-2	Plant in Service Summary by Major Property Groupings
B-2.1	Plant in Service by Accounts and Subaccounts
B-2.2	Adjustments to Plant in Service
B-2.3	Gross Additions, Retirements and Transfers
B-2.4	Lease Property
B-2.5	Property Excluded from Rate Base
B-3	Reserve for Accumulated Depreciation
B-3.1	Adjustments to the Reserve for Accumulated Depreciation
B-3.2	Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts
B-3.3	Depreciation Reserve, Accruals, Retirements, and Transfers
B-3.4	Depreciation Reserve and Expenses for Lease Property
B-4	Construction Work in Progress
B-4.1	Construction Work in Progress – Percent Complete (Time)
B-4.2	Construction Work in Progress – Percent Complete (Dollars)
B-5	Allowance for Working Capital
B-5.1	Miscellaneous Working Capital Items
B-6	Other Rate Base Items Summary
B-6.1	Adjustments to Other Rate Base Items
B-6.2	Contributions in Aid of Construction by Accounts and Subaccounts
B-7	Jurisdictional Allocation Factors
B-7.1	Jurisdictional Allocation Statistics
B-7.2	Explanation of Changes in Allocation Procedures
B-8	Gas Data
B-9	Mirrored CWIP Allowances

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Jurisdictional Rate Base summary
As of March 31, 2007

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Schedule B-1
Page 1 of 1
Witness Responsible:
J. A. Murphy

Line No.	Rate Base Component	Supporting Schedule Reference	Company Proposed Amount
1	Plant in service	B-2	\$ 1,939,317,268
2	Reserve for accumulated depreciation	B-3	(852,185,473)
3	Net plant in service (1 + 2)		1,087,131,795
4	Construction work in progress 75% complete	B-4	-
5	Working capital allowance	B-5	157,444,453
6	Contributions in aid of construction	B-6.2	-
7	Other rate base items	B-6	(172,694,543)
8	Jurisdictional rate base (3) through (7)		\$ 1,071,881,705

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Plant in Service Summary by Major Property Groupings
As of March 31, 2007

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Schedule B-2
Page 1 of 1
Witness Responsible:
S. P. Green

Line No.	Major Property Groupings	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	Production and Gathering	\$ 91,446,248	100%	\$ 91,446,248	\$ (658,844)	\$ 90,787,405
2	Storage	114,672,039	100%	114,672,039	(186,844)	114,485,195
3	Gas Stored Underground	22,491,371	100%	22,491,371	691,918	23,183,289
4	Transmission	210,255,996	100%	210,255,996	(1,265,325)	208,990,671
5	Distribution	1,345,843,831	100%	1,345,843,831	(15,298,679)	1,330,545,152
6	General	126,243,430	100%	126,243,430	118,490	126,361,920
7	Common	-	100%	-	-	-
8	Completed Construction Not Classified	-	100%	-	-	-
9	Intangible Plant	44,992,154	100%	44,992,154	(28,517)	44,963,636
10	TOTAL	\$ 1,955,945,068		\$ 1,955,945,068	\$ (16,627,800)	\$ 1,939,317,268

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Plant in Service by Accounts and Subaccounts
As of March 31, 2007

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Schedule B-2.1
Page 1 of 6
Witness Responsible:
S. P. Green

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		<u>PRODUCTION & GATHERING PLANT</u>					
2	325.4	Rights Of Way	\$ 2,624,287	100%	\$ 2,624,287	\$ -	2,624,287
3	325.5	Other Land & Land Rights-Land	309,723	100%	309,723	-	309,723
4	325.5	Other Land & Land Rights-Land Rights	67,616	100%	67,616	-	67,616
5	325.5	Other Land & Land Rights-Land Rights-Leased Sites	31,183	100%	31,183	-	31,183
6	327	Field Compressor Station Structures	1,151,139	100%	1,151,139	-	1,151,139
7	328	Field M&R Station Structures	377,500	100%	377,500	-	377,500
8	329	Other Structures	260,088	100%	260,088	-	260,088
9	332	Field Lines	61,317,042	100%	61,317,042	(1,003)	61,316,039
10	333	Field Compressor Station Equipment	13,334,595	100%	13,334,595	-	13,334,595
11	334	Field M&R Station Equip-Purchase Gas-Meters & Gauges	1,173	100%	1,173	-	1,173
12	334	Field M&R Station Equip-Other	10,835,142	100%	10,835,142	-	10,835,142
13	335	Drilling & Cleaning Equipment	478,919	100%	478,919	-	478,919
14	339	Production Equipment Held Under ARO	657,841	100%	657,841	(657,841)	-
15		TOTAL PRODUCTION & GATHERING PLANT	\$ 91,446,248		\$ 91,446,248	\$ (658,844)	\$ 90,787,405

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Plant in Service by Accounts and Subaccounts
As of March 31, 2007

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Witness Responsible:
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Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		<u>STORAGE PLANT</u>					
2	350.1	Land	\$ 22,946	100%	\$ 22,946	\$ -	\$ 22,946
3	350.1	Land Other	271,803	100%	271,803	-	271,803
4	350.1	Land & Land Rights	20,971	100%	20,971	-	20,971
5	350.2	Rights Of Way	172,666	100%	172,666	-	172,666
6	351	Structures & Improvements-M & R Station Structures	401,823	100%	401,823	-	401,823
7	351	Structures & Improvements-Compressor Station Structures	1,854,705	100%	1,854,705	-	1,854,705
8	351	Structures & Improvements-Other Structures	2,721,048	100%	2,721,048	-	2,721,048
9	352	Wells-Well Equipment	14,692,508	100%	14,692,508	-	14,692,508
10	352	Wells-Well Construction	32,673,958	100%	32,673,958	-	32,673,958
11	352.1	Land & Land Rights-Storage Rights	338,911	100%	338,911	-	338,911
12	352.1	Land & Land Rights-Leaseholds	6,610,364	100%	6,610,364	-	6,610,364
13	352.3	Non-Recoverable Natural Gas	5,356,616	100%	5,356,616	-	5,356,616
14	353	Lines	20,744,704	100%	20,744,704	-	20,744,704
15	354	Compressor Station Equipment - Compressor Station Equipment	20,758,692	100%	20,758,692	-	20,758,692
16	355	M & R Equipment-Meters & Gauges	947	100%	947	-	947
17	355	M & R Equipment-Other	7,491,943	100%	7,491,943	-	7,491,943
18	357	Other Equipment-Other	350,590	100%	350,590	-	350,590
19	358	Underground Storage Equipment Held Under ARO	186,844	100%	186,844	(186,844)	-
20		TOTAL STORAGE PLANT	\$ 114,672,039		\$ 114,672,039	\$ (186,844)	\$ 114,485,195
21	117.3	TOTAL GAS STORED UNDERGROUND	\$ 22,491,371	100%	\$ 22,491,371	\$ 691,918	\$ 23,183,289

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Plant in Service by Accounts and Subaccounts
As of March 31, 2007

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Schedule B-2.1
Page 3 of 6
Witness Responsible:
S. P. Green

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		<u>TRANSMISSION PLANT</u>					
2	365.1	Land & Land Rights-Land	\$ 438,726	100%	\$ 438,726	\$ (2,198)	\$ 436,528
3	365.1	Land & Land Rights-Land Rights	15,507	100%	15,507	-	15,507
4	365.2	Rights Of Way	4,159,610	100%	4,159,610	-	4,159,610
5	366	Structures & Improvements-Compressor Station Structures	211,204	100%	211,204	-	211,204
6	366	Structures & Improvements-M&R Station Structures	2,641,934	100%	2,641,934	-	2,641,934
7	366	Structures & Improvements-Other Structures	1,119,654	100%	1,119,654	-	1,119,654
8	367	Mains	164,544,434	100%	164,544,434	(424,735)	164,119,699
9	368	Compressor Station Equipment-Compressor Station Equipment	1,917,480	100%	1,917,480	-	1,917,480
10	369	M&R Station Equipment-Meters & Gauges	1,882	100%	1,882	-	1,882
11	369	M&R Station Equipment-Other	33,732,696	100%	33,732,696	(4,788)	33,727,909
12	371	Other Equipment-Odorization	157,778	100%	157,778	-	157,778
13	371	Other Equipment-Other Equipment	481,488	100%	481,488	-	481,488
14	372	Transmission Equipment Held Under ARO	833,604	100%	833,604	(833,604)	-
15		TOTAL TRANSMISSION PLANT	\$ 210,255,996		\$ 210,255,996	\$ (1,265,325)	\$ 208,990,671

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Plant in Service by Accounts and Subaccounts
As of March 31, 2007

Schedule B-2.1
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Witness Responsible:
S. P. Green

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		DISTRIBUTION PLANT					
2	374	Land & Land Rights - Land	\$ 1,890,307	100%	\$ 1,890,307	\$ (429,175)	\$ 1,461,132
3	374	Land & Land Rights - Land Rights	28,806	100%	28,806	-	28,806
4	374	Land & Land Rights - Leased Sites	61,529	100%	61,529	-	61,529
5	374	Land & Land Rights - Rights-of-Way	3,433,871	100%	3,433,871	(17,436)	3,416,435
6	375	Structures & Improvements-M & R Station Structures (General)	6,551,635	100%	6,551,635	(42,943)	6,508,692
7	375	Structures & Improvements-M & R Station Structures (Industrial)	152,326	100%	152,326	-	152,326
8	375	Structures & Improvements-Other Structures	50,716,149	100%	50,716,149	(133,227)	50,582,922
9	375	Structures & Improvements-Leasehold Improvements	143,613	100%	143,613	(143,613)	-
10	376	Low Pressure Mains	337,077,295	100%	337,077,295	-	337,077,295
11	376	Regulated Pressure Mains	459,351,754	100%	459,351,754	(5,321,765)	454,029,990
12	378	M & R Station Equipment (General)-Meters & Gauges	6,901	100%	6,901	-	6,901
13	378	M & R Station Equipment (General)-Other Equipment	36,723,021	100%	36,723,021	(49,145)	36,673,876
14	380	Services - All Pressures	13,734,541	100%	13,734,541	-	13,734,541
15	380	Services - Low Pressure	134,429,088	100%	134,429,088	-	134,429,088
16	380	Services - Regulated Pressure	153,014,652	100%	153,014,652	-	153,014,652
17	380	Special Services	479,181	100%	479,181	(37)	479,145
18	381	Meters - Meters	69,359,224	100%	69,359,224	(132,466)	69,226,758
19	381	Meters - Recording Gauges	3,037,403	100%	3,037,403	-	3,037,403
20	381	Meters - Hexagram	12,142,200	100%	12,142,200	-	12,142,200
21	382	Meter Installations - Residential	20,602,074	100%	20,602,074	-	20,602,074
22	382	Meter Installations - Commercial	10,247,655	100%	10,247,655	-	10,247,655
23	383	House Regulators - Small	8,359,907	100%	8,359,907	-	8,359,907
24	383	House Regulators - Large	5,097,607	100%	5,097,607	-	5,097,607
25	384	House Regulator Installation	1,033,133	100%	1,033,133	-	1,033,133
26	385	Industrial M & R Station Equipment - Meters & Gauges	1,317,476	100%	1,317,476	-	1,317,476
27	385	Industrial M & R Station Equipment - Other	5,257,225	100%	5,257,225	-	5,257,225
28	387	Other Equipment - Other Equipment	2,566,384	100%	2,566,384	-	2,566,384
29	388	Distribution Equipment Held Under ARO	9,028,871	100%	9,028,871	(9,028,871)	-
30		TOTAL DISTRIBUTION PLANT	\$ 1,345,843,831		\$ 1,345,843,831	\$ (15,298,679)	\$ 1,330,545,152

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Plant in Service by Accounts and Subaccounts
As of March 31, 2007

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Witness Responsible:
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Data: Actual
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Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		<u>GENERAL PLANT</u>					
2	389	Land & Land Rights - Land	\$ 55,714	100%	\$ 55,714	\$ -	\$ 55,714
3	390	Structures & Improvements - Leasehold Improvements	127,822	100%	127,822	(20,022)	107,800
4	390	Structures & Improvements - Other	1,043,683	100%	1,043,683	-	1,043,683
5	391	Office Furniture & Equipment - Equipment	264,487	100%	264,487	-	264,487
6	391	Office Furniture & Equipment - Furniture	5,621,937	100%	5,621,937	(873)	5,621,064
7	391.2	Office Furniture & Equipment - Computer Hardware	4,134,106	100%	4,134,106	140,877	4,274,982
8	392	Transportation Equipment - Autos/Light Trucks	462,400	100%	462,400	-	462,400
9	392	Transportation Equipment - Trailers (WV, OH & VA)	1,008,857	100%	1,008,857	-	1,008,857
10	392	Transportation Equipment - Heavy Trucks > 13k	5,448,491	100%	5,448,491	-	5,448,491
11	392	Transportation Equipment - NGV Kits NonLux Autos	31,193	100%	31,193	-	31,193
12	392	Transportation Equipment - NGV Kits Trucks	59,009	100%	59,009	-	59,009
13	393	Stores Equipment	226,697	100%	226,697	-	226,697
14	394	Tools, Shop & Garage Equipment - Shop Equipment	462,501	100%	462,501	-	462,501
15	394	Tools, Shop & Garage Equipment - Garage Equipment	5,237,906	100%	5,237,906	-	5,237,906
16	394	Tools, Shop & Garage Equip - NGV Compression/Station	5,066,856	100%	5,066,856	-	5,066,856
17	394	Tools, Shop & Garage Equip - Tools & Equipment	4,988,123	100%	4,988,123	(89)	4,988,034
18	395	Laboratory Equipment	110,382	100%	110,382	-	110,382
19	396	Power Operated Equipment - Distribution/Compression/Welding	6,021,153	100%	6,021,153	-	6,021,153
20	397	Communications Equipment - Communication Equipment	3,585,050	100%	3,585,050	-	3,585,050
21	397	Communications Equipment - Telephone System	2,802,012	100%	2,802,012	-	2,802,012
22	397	Communications Equipment - Microwave System	4,642,345	100%	4,642,345	-	4,642,345
23	397	Communications Equipment - Radio	2,020,883	100%	2,020,883	-	2,020,883
24	398	Miscellaneous Equipment - Misc Equipment	1,201,456	100%	1,201,456	(1,402)	1,200,053
25	399	Other Computer Software	71,620,369	100%	71,620,369	-	71,620,369
26		TOTAL GENERAL PLANT	\$ 126,243,430		\$ 126,243,430	\$ 118,490	\$ 126,361,920

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		<u>INTANGIBLE PLANT</u>					
2	303	Misc Intangible Plant-Contribution in Aid of Construction	\$ 28,517	100%	\$ 28,517	\$ (28,517)	\$ -
3	303	Misc Intangible Plant-Computer Software (In House)	29,453,593	100%	29,453,593	-	29,453,593
4	303	Misc Intangible Plant-Computer Software (Purchased)	15,510,043	100%	15,510,043	-	15,510,043
5		TOTAL INTANGIBLE PLANT	\$ 44,992,154		\$ 44,992,154	\$ (28,517)	\$ 44,963,636

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Adjustments to Plant in Service
As of March 31, 2007

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Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
<u>Adjustment Title - Eliminate Cost of Assets No Longer in Service</u>					
1		<u>Production Plant</u>			
2	332	Field Lines	\$ (1,003)	100%	\$ (1,003)
3		Total Production Plant	(1,003)		(1,003)
4		<u>Transmission Plant</u>			
5	365.1	Land	(2,198)	100%	(2,198)
6	367	Mains	(424,735)	100%	(424,735)
7	369	M & R Station Equipment	(4,788)	100%	(4,788)
8		Total Transmission Plant	(431,721)		(431,721)
9		<u>Distribution Plant</u>			
10	374	Land	(429,175)	100%	(429,175)
11	374	Rights of Way	(17,436)	100%	(17,436)
12	375	M&R Structures- General	(42,943)	100%	(42,943)
13	375	Other Structures	(133,227)	100%	(133,227)
14	376	Mains	(5,321,765)	100%	(5,321,765)
15	378	M&R Sta. Equip.- General	(49,145)	100%	(49,145)
16	380	Special Services	(37)	100%	(37)
17	381	Meters	(132,466)	100%	(132,466)
18		Total Distribution Plant	(6,126,195)		(6,126,195)
19		<u>General Plant</u>			
20	391	Office Furniture	(873)	100%	(873)
21	394	Tools & Work Equip - Other	(89)	100%	(89)
22	398	Miscellaneous Equipment	(1,402)	100%	(1,402)
23		Total General Plant	(2,364)		(2,364)
24		Total Plant Adjustment	\$ (6,561,282)		\$ (6,561,282)

Description and Purpose of Adjustment

To remove the acquisition cost of fully depreciated assets no longer in service.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
<u>Adjustment Title - Eliminate Cost of Asset Retirement Obligations</u>					
1	339	Production Equipment Held Under ARO	\$ (657,841)	100%	\$ (657,841)
2	358	Underground Storage Equipment Held Under ARO	(186,844)	100%	(186,844)
3	372	Transmission Equipment Held Under ARO	(833,604)	100%	(833,604)
4	388	Distribution Equipment Held Under ARO	(9,028,871)	100%	(9,028,871)
5	Total Plant Adjustment		\$ (10,707,160)		\$ (10,707,160)

Description and Purpose of Adjustment

To remove the cost associated with Asset Retirement Obligations recorded in accordance with SFAS #143.

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Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
<u>Adjustment Title - Eliminate Cost of Leasehold Improvements No Longer in Service</u>					
1	375	Leasehold Improvements	\$ (143,613)	100%	\$ (143,613)
2	390	Leasehold Improvements	(20,022)	100%	(20,022)
3	Total Plant Adjustment		\$ (163,635)		\$ (163,635)

Description and Purpose of Adjustment

Retirement of capitalized leasehold improvements that were not retired at the expiration of the lease

375	60000005 - Akron Credit Office	\$ 49,893
375	70000001 - Canton Credit Office	93,720
390	30000004 - Cleveland Main Office Lobby	20,022
		<u>\$ 163,635</u>

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
<u>Adjustment Title - Eliminate Cost of DEO-Paid CIAC</u>					
1	303	Misc Intangible Plant CIAC	\$ (28,517)	100%	\$ (28,517)
2	Total Plant Adjustment		\$ (28,517)		\$ (28,517)

Description and Purpose of Adjustment

To remove cost of contribution in aid of construction paid by DEO to to modify a station owned by Texas Eastern Pipeline Company at which DEO receives interstate gas supplies.

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Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
<u>Adjustment Title - Eliminate Unspecified Lease Cost</u>					
1	391.2	Office Furniture & Equipment - Computer Hardware	\$ 140,877	100%	\$ 140,877
2	Total Plant Adjustment		\$ 140,877		\$ 140,877

Description and Purpose of Adjustment

To remove asset cost and other adjustments associated with the extension of various lease terms, but not identified to specific leases.

391.2	Asset cost recorded	\$ (22,732)
391.2	Adjustments to FERC balance sheet	163,609
		<u>\$ 140,877</u>

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
<u>Adjustment Title - Remove Gas Loss Reserve from Rate Base</u>					
1	117.3	Gas Stored Underground, Non-Current	\$ 691,918	100%	\$ 691,918
2	Total Plant Adjustment		\$ 691,918		\$ 691,918

Description and Purpose of Adjustment

To remove the Reserve for Future Gas Losses from rate base.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO

Case No. 07-0829-GA-AIR

Gross Additions, Retirements, and Transfers for The East Ohio Gas Company

From December 31, 1993 to December 31, 1996

Data: Actual
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Line No.	Account No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfers	Other Accs. Involved	
1	325.2	PRODUCTION & GATHERING PLANT							
2	325.2	Producing Leaseholds	\$ 1,622,564	\$ -	\$ 1,622,564	\$ -			\$ -
3	325.4	Rights Of Way	2,536,908	13,769	73,981	(869)			2,475,826
4	325.5	Other Land & Land Rights-Land	236,701	-	-	-			236,701
5	325.5	Other Land & Land Rights-Land Rights	66,569	1,287	-	-			67,856
6	325.5	Other Land & Land Rights-Land Rights-Leased Sites	-	-	-	-			-
7	327	Field Compressor Station Structures	1,483,218	94,159	469,305	-			1,108,072
8	328	Field M&R Station Structures	593,092	13,187	26,003	(801)			579,475
9	329	Other Structures	232,807	-	-	-			232,807
10	330	Well Construction	16,243,998	65	15,120,497	(1,123,565)			-
11	331	Well Equipment	8,475,056	4,513	8,046,420	(433,149)			-
12	332	Field Lines	57,824,704	1,843,967	1,775,502	(157,485)			57,735,684
13	333	Field Compressor Station Equipment	8,891,526	314,953	1,554,022	-			7,652,457
14	334	Field M&R Station Equip-Purchase Gas-Meters & Gauges	3,528,664	-	7,787	43,447			3,562,324
15	334	Field M&R Station Equip-Purchase Gas-Other	12,529,132	880,565	728,108	(11,416)			12,650,174
16	335	Drilling & Cleaning Equipment-NY, PA & OH	532,685	138,234	153,173	-			517,746
17	338	Unsuccessful Exp & Dev Costs-Non Prod Drilling	20,153	-	-	-			20,153
18	338	Unsuccessful Exp & Dev Costs-Amortization	(16,994)	-	1,331	-			(18,325)
19	339	Production Equipment Held Under ARO	-	-	-	-			-
20		TOTAL PRODUCTION & GATHERING PLANT	\$ 114,798,775	\$ 3,284,710	\$ 29,578,695	\$ (1,683,839)			\$ 85,820,951

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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Gross Additions, Retirements, and Transfers for The East Ohio Gas Company
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Line No.	Account No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfers	Other Accts. Involved	
1		<u>STORAGE PLANT</u>							
2	350.1	Land	\$ 22,946	\$ -	\$ -	\$ -			\$ 22,946
3	350.1	Land Other	285,194	-	-	-			285,194
4	350.1	Land & Land Rights	340	-	-	-			340
5	350.2	Rights Of Way	140,892	4,899	65				145,726
6	351	Structures & Improvements-Compressor Station Structures	1,372,376	157,367	8,391	(294)			1,521,058
7	351	Structures & Improvements-M & R Station Structures	217,261	93,749	2,590	(76,714)			231,707
8	351	Structures & Improvements-Other Structures	2,099,302	98,747	99,003	72,127			2,171,172
9	352	Wells-Well Construction	26,548,168	1,504,050	1,261,777	1,123,565			27,914,008
10	352	Wells-Well Equipment	12,505,131	1,298,581	437,759	433,149			13,799,102
11	352.1	Land & Land Rights-Leaseholds	6,565,825	(20,435)	9,680	-			6,535,709
12	352.1	Land & Land Rights-Storage Rights	339,969	-	-	-			339,969
13	352.3	Non-Recoverable Natural Gas	5,356,616	-	-	-			5,356,616
14	353	Lines	12,862,221	1,158,351	239,262	(18,582)			13,762,728
15	354	Compressor Station Equipment - Compressor Station Equipment	9,512,466	1,640,148	312,146	(17,054)			10,823,414
16	355	M & R Equipment-Meters & Gauges	125,407	-	2,264	125,081			248,224
17	355	M & R Equipment-Other	3,584,691	968,428	98,108	13,225			4,465,236
18	357	Other Equipment-Other	387,977	14,134	13,937	-			388,173
19	358	Underground Storage Equipment Held Under ARO	-	-	-	-			-
20		TOTAL STORAGE PLANT	\$ 81,926,781	\$ 6,916,019	\$ 2,485,984	\$ 1,654,503			\$ 88,011,320
21	117.3	TOTAL GAS STORED UNDERGROUND	\$ 21,620,471	\$ 550,347,675	\$ 568,498,470	\$ 17,880,795			\$ 21,350,471

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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Line No.	Account No.	Account Title	Beginning Balance	Transfers/Reclassifications				Ending Balance
				Additions	Retirements	Amount	Explanation of Transfers	Other Accts. Involved
1		TRANSMISSION PLANT						
2	365.1	Land & Land Rights-Land	\$ 398,289	\$ -	\$ -	\$ -		\$ 398,289
3	365.1	Land & Land Rights-Land Rights	3,808	1,699	-	-		5,507
4	365.2	Rights Of Way	3,026,718	8,405	5,597	-		3,029,525
5	366	Structures & Improvements-Compressor Station Structures	9,548	98,980	6,461	-		102,067
6	366	Structures & Improvements-M&R Station Structures	1,959,611	112,421	12,330	640		2,080,343
7	366	Structures & Improvements-Other Structures	799,235	13,858	12,178	-		800,916
8	367	Mains	126,505,245	3,736,722	745,325	(14,142)		129,482,500
9	368	Compressor Station Equipment-Compressor Station Equipment	89,392	-	-	-		89,392
10	369	M&R Station Equipment-Meters & Gauges	189,540	-	-	43,119		232,660
11	369	M&R Station Equipment-Other	18,010,523	2,468,280	398,276	45,821		20,126,349
12	371	Other Equipment-Odorization	-	-	-	-		-
13	371	Other Equipment-Other Equipment	423,272	49,460	3,003	17,348		487,077
14	372	Transmission Equipment Held Under ARO	-	-	-	-		-
15		TOTAL TRANSMISSION PLANT	\$ 151,415,182	\$ 6,489,826	\$ 1,183,170	\$ 92,786		\$ 156,814,625

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Line No.	Account No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Transfers/Reclassifications		Ending Balance
							Explanation of Transfers	Other Accts. Involved	
1		DISTRIBUTION PLANT							
2	374	Land & Land Rights - Land	\$ 1,771,020	\$ 12,732	\$ 49,905	\$ 49,091			\$ 1,782,938
3	374	Land & Land Rights - Land Rights	28,027	-	-	-			28,027
4	374	Land & Land Rights - Leased Sites	-	-	-	-			-
5	374	Land & Land Rights - Rights-of-Way	1,644,255	233,435	2,413	869			1,876,146
6	375	Structures & Improvements-M & R Station Structures (General)	4,851,167	510,182	71,217	10,659			5,300,791
7	375	Structures & Improvements-M & R Station Structures (Industrial)	126,202	-	-	-			126,202
8	375	Structures & Improvements-Leasehold Improvements	180,966	484,818	-	-			665,785
9	375	Structures & Improvements-Other Structures	18,700,794	6,037,162	283,436	-			24,454,520
10	376	Low Pressure Mains	-	-	-	-			-
11	376	Regulated Pressure Mains	470,423,344	65,582,842	4,730,619	175,053			531,450,619
12	378	M & R Station Equipment (General)-Meters & Gauges	-	-	-	-			-
13	378	M & R Station Equipment (General)-Other Equipment	21,099,215	2,652,272	397,761	(43,963)			23,309,763
14	380	Services - All Pressures	-	-	-	-			-
15	380	Services - Low Pressure	65,813,697	12,335,496	3,078,190	(235)			75,070,768
16	380	Services - Regulated Pressure	68,115,863	12,911,016	593,335	(659)			80,432,885
17	380	Special Services	571,514	-	6,494	-			565,020
18	381	Meters - Meters	47,953,801	8,981,267	3,522,274	(25,961)			53,386,833
19	381	Meters - Recording Gauges	3,038,334	1,790,249	364,468	(185,686)			4,278,428
20	381	Meters - Hexagram	10,723,211	892,625	-	-			11,615,837
21	382	Meter Installations - Residential	-	-	-	-			-
22	382	Meter Installations - Commercial	-	-	-	-			-
23	383	House Regulators - Small	3,285,395	3,083,755	222,584	124,094			6,270,659
24	383	House Regulators - Large	2,194,338	-	-	-			2,194,338
25	384	House Regulator Installation	125,824	3,817	5,547	(124,094)			-
26	385	Industrial M & R Station Equipment - Meters & Gauges	924,973	(46,500)	836,528	-			41,855
27	385	Industrial M & R Station Equipment - Other	3,451,360	182,684	131,818	6,472			3,508,689
28	387	Other Equipment - Other Equipment	-	-	-	-			-
29	388	Distribution Equipment Held Under ARO	-	-	-	-			-
30		TOTAL DISTRIBUTION PLANT	\$ 725,023,288	\$ 115,647,762	\$ 14,296,587	\$ (14,360)			\$ 826,360,103

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				Additions	Retirements	Amount	Explanation of Transfers	Other Accts. Involved	
1		<u>GENERAL PLANT</u>							
2	389	Land & Land Rights - Land	\$ 77,482	\$ -	\$ -	-		\$ 77,482	
3	389	Land & Land Rights - Land Rights	64	-	-	-		64	
4	389	Land & Land Rights - Rights-of-Way	52	-	-	-		52	
5	390	Structures & Improvements - Leasehold Improvements	-	-	-	-		-	
6	390	Structures & Improvements - Other	7,815,672	15,302	-	-		7,830,974	
7	391	Office Furniture & Equipment - Equipment	-	-	-	-		-	
8	391	Office Furniture & Equipment - Furniture	5,113,973	882,690	497,819	1,438		5,500,282	
9	391.2	Office Furniture & Equipment - Computer Hardware	-	-	-	-		-	
10	392	Transportation Equipment - Non Luxury Automobiles	1,551,535	6,640	1,369,390	-		188,785	
11	392	Transportation Equipment - Light Trucks	2,733,748	71,872	2,070,970	-		734,651	
12	392	Transportation Equipment - Heavy Trucks>13k	6,353,290	3,696,053	2,127,759	-		7,921,584	
13	392	Transportation Equipment - Trailers (WV, OH & VA)	763,264	260,968	186,889	-		837,342	
14	392	Transportation Equipment - NGV Kits NonLux Autos	-	-	-	-		-	
15	392	Transportation Equipment - NGV Kits Light Trucks<10k	996,028	-	743,900	-		252,129	
16	392	Transportation Equipment - NGV Kits Med Trucks<26k	-	-	-	-		-	
17	393	Stores Equipment	352,210	6,129	325	-		358,014	
18	394	Tools, Shop & Garage Equipment - Shop Equipment	794,283	70,174	6,826	-		857,630	
19	394	Tools, Shop & Garage Equipment - Garage Equipment	3,148,544	3,299,301	153,755	-		6,295,090	
20	394	Tools, Shop & Garage Equip - NGV Compression/Station	-	-	-	-		-	
21	394	Tools, Shop & Garage Equip - Tools & Equipment	5,003,860	1,828,492	335,125	-		6,497,227	
22	395	Laboratory Equipment	304,845	91,190	82,083	-		313,951	
23	396	Power Operated Equipment - Distribution/Compression/Welding	4,223,681	1,834,940	1,196,337	-		4,862,284	
24	396	Power Operated Equipment - Other	441,229	70,361	125,505	-		386,075	
25	397	Communications Equipment - Communication Equipment	18,243,013	10,660,567	1,252,833	1,096		27,651,842	
26	397	Communications Equipment - Telephone System	2,912,435	227,640	252,984	-		2,887,091	
27	397	Communications Equipment - Microwave System	2,076,936	-	-	-		2,076,936	
28	397	Communications Equipment - Radio	-	-	-	-		-	
29	398	Miscellaneous Equipment - Misc Equipment	1,759,885	342,927	281,818	261		1,821,254	
30	398	Other Computer Software	-	-	-	-		-	
31		TOTAL GENERAL PLANT	\$ 64,667,027	\$ 23,365,237	\$ 10,684,317	\$ 2,794		\$ 77,350,741	

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						Amount	Explanation of Transfers	Other Accts. Involved	
1		INTANGIBLE PLANT							
2	301	Organizational Costs	\$ -	\$ -	\$ -	\$ -	-		\$ -
3	303	Misc Intangible Plant-Computer Software (In House)	-	-	-	-	-		-
4	303	Misc Intangible Plant-Computer Software (Purchased)	8,239,300	10,305,756	1,805,701		-		16,739,355
5		TOTAL INTANGIBLE PLANT	\$ 8,239,300	\$ 10,305,756	\$ 1,805,701	\$ -			\$ 16,739,355
6		TOTAL GAS PLANT IN SERVICE	\$ 1,167,690,824	\$ 716,356,984	\$ 628,532,923	\$ 17,932,680			\$ 1,273,447,566

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						Amount	Explanation of Transfers	Other Accts. Involved	
1		<u>MANUFACTURED PRODUCTION PLANT</u>							
2	304	Land & Land Rights	\$ 11,212	\$ -	\$ -	\$ (11,212)			\$ -
3	305	Structures & Improvements	80,789	-	5,855	(74,933)			-
4	311	Liquefied Petroleum Gas Equipment	716,736	-	716,736	-			-
5		TOTAL MANUFACTURED PRODUCTION PLANT	\$ 808,736	\$ -	\$ 722,591	\$ (86,145)			\$ -

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						Amount	Explanation of Transfers	Other Accts. Involved	
1		<u>STORAGE PLANT</u>							
2	350.1	Land	\$	- \$	- \$	-			\$
3	350.1	Land Other	-	-	-	-			-
4	350.1	Land & Land Rights	-	-	-	-			-
5	350.2	Rights Of Way	-	-	-	-			-
6	351	Structures & Improvements-Compressor Station Structures	-	-	-	-			-
7	351	Structures & Improvements-M & R Station Structures	-	-	-	-			-
8	351	Structures & Improvements-Other Structures	-	-	-	-			-
9	352	Wells-Well Construction	-	-	-	-			-
10	352	Wells-Well Equipment	-	-	-	-			-
11	352.1	Land & Land Rights-Leaseholds	-	-	-	-			-
12	352.1	Land & Land Rights-Storage Rights	-	-	-	-			-
13	352.3	Non-Recoverable Natural Gas	-	-	-	-			-
14	353	Lines	-	-	-	-			-
15	354	Compressor Station Equipment - Compressor Station Equipment	-	-	-	-			-
16	355	M & R Equipment-Meters & Gauges	-	-	-	-			-
17	355	M & R Equipment-Other	-	-	-	-			-
18	357	Other Equipment-Other	-	-	-	-			-
19	358	Underground Storage Equipment Held Under ARO	-	-	-	-			-
20		TOTAL STORAGE PLANT	\$	- \$	- \$	-			\$
21	117.3	TOTAL GAS STORED UNDERGROUND	\$	- \$	- \$	-			\$

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						Amount	Explanation of Transfers	Other Accts. Involved	
1	365.1	TRANSMISSION PLANT							
2	365.1	Land & Land Rights-Land	\$	13,349	\$	154	(50)	\$	38,823
3	365.1	Land & Land Rights-Land Rights	-	-	-	-	-	-	-
4	365.2	Rights Of Way	-	538,785	1,762	-	-	-	617,073
5	366	Structures & Improvements-Compressor Station Structures	80,050	1,089	260	-	-	-	49,782
6	366	Structures & Improvements-M&R Station Structures	48,953	56,977	9,782	(1,756)	-	-	129,293
7	366	Structures & Improvements-Other Structures	83,854	-	-	-	-	-	-
8	367	Mains	-	3,588,551	56,221	(74,276)	-	-	8,297,720
9	368	Compressor Station Equipment-Compressor Station Equipment	4,839,666	-	226,534	-	-	-	-
10	369	M&R Station Equipment-Meters & Gauges	226,534	-	6,871	(8,047)	-	-	77,417
11	369	M&R Station Equipment-Other	88,711	3,624	123,002	6,304	-	-	1,762,832
12	371	Other Equipment-Odorization	578,825	1,300,705	-	-	-	-	-
13	371	Other Equipment-Other Equipment	-	-	-	-	-	-	-
14	372	Transmission Equipment Held Under ARO	-	-	-	-	-	-	-
15		TOTAL TRANSMISSION PLANT	\$ 5,972,272	\$ 5,503,080	\$ 424,586	\$ (77,825)		\$	10,972,940

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							Explanation of Transfers	Other Accts. Involved	
1		DISTRIBUTION PLANT							
2	374	Land & Land Rights - Land	\$ 60,721	\$ 83,303	\$ 21,438	\$ 11,262			\$ 133,848
3	374	Land & Land Rights - Land Rights	-	-	-	-			-
4	374	Land & Land Rights - Leased Sites	-	-	-	-			-
5	374	Land & Land Rights - Rights-of-Way	23,799	23,019	3	-			46,815
6	375	Structures & Improvements-M & R Station Structures (General)	62,456	57,122	1,190	23,046			141,434
7	375	Structures & Improvements-M & R Station Structures (Industrial)	-	-	-	-			-
8	375	Structures & Improvements-Leasehold Improvements	-	-	-	-			-
9	375	Structures & Improvements-Other Structures	444,006	291,618	68,900	57,707			724,431
10	376	Low Pressure Mains	-	-	-	-			-
11	376	Regulated Pressure Mains	13,993,224	13,956,860	491,149	71,129			27,530,064
12	378	M & R Station Equipment (General)-Meters & Gauges	-	-	-	-			-
13	378	M & R Station Equipment (General)-Other Equipment	258,223	1,664,556	142,804	15,405			1,795,379
14	380	Services - All Pressures	5,294,142	8,873,126	921,537	-			13,245,731
15	380	Services - Low Pressure	-	-	-	-			-
16	380	Services - Regulated Pressure	-	-	-	-			-
17	380	Special Services	-	-	-	-			-
18	381	Meters - Meters	2,252,555	1,891,805	522,630	11,106			3,632,836
19	381	Meters - Recording Gauges	100,617	117,407	22,833	164			195,355
20	381	Meters - Hexagram	661,740	-	-	-			-
21	382	Meter Installations - Residential	-	694,599	143,822	1,465			1,213,982
22	382	Meter Installations - Commercial	-	-	-	-			-
23	383	House Regulators - Small	361,385	544,439	128,862	(26,679)			752,284
24	383	House Regulators - Large	-	-	-	-			-
25	384	House Regulator Installation	315,925	274,634	79,050	4,849			516,359
26	385	Industrial M & R Station Equipment - Meters & Gauges	-	-	-	-			-
27	385	Industrial M & R Station Equipment - Other	19,707	480,277	7,111	6,782			489,656
28	387	Other Equipment - Other Equipment	-	-	-	-			-
29	388	Distribution Equipment Held Under ARO	-	-	-	-			-
30		TOTAL DISTRIBUTION PLANT	\$ 23,848,500	\$ 28,952,765	\$ 2,549,327	\$ 176,237			\$ 50,428,175

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						Amount	Explanation of Transfers	Other Accts. Involved	
1		<u>GENERAL PLANT</u>							
2	389	Land & Land Rights - Land	\$ 130,061	\$ 162,552	\$ 74,526	\$ -	-	\$ -	218,087
3	389	Land & Land Rights - Land Rights	-	-	-	-	-	-	-
4	389	Land & Land Rights - Rights-of-Way	-	-	-	-	-	-	-
5	390	Structures & Improvements - Leasehold Improvements	-	-	-	-	-	-	-
6	390	Structures & Improvements - Other	435,085	726,912	275,473	(14,642)	-	-	871,881
7	391	Office Furniture & Equipment - Equipment	-	-	-	-	-	-	-
8	391	Office Furniture & Equipment - Furniture	-	-	-	-	-	-	-
9	391.2	Office Furniture & Equipment - Computer Hardware	266,032	928,346	168,817	(367)	-	-	1,025,194
10	392	Transportation Equipment - Non Luxury Automobiles	-	100,916	100,916	-	-	-	-
11	392	Transportation Equipment - Light Trucks	241,364	1,020,903	514,372	3,273	-	-	751,188
12	392	Transportation Equipment - Heavy Trucks<13k	-	-	-	-	-	-	-
13	392	Transportation Equipment - Trailers (WV, OH & VA)	69,256	63,130	39,505	-	-	-	92,882
14	392	Transportation Equipment - NGV Kits NonLux Autos	-	-	-	-	-	-	-
15	392	Transportation Equipment - NGV Kits Light Trucks<10k	-	-	-	-	-	-	-
16	392	Transportation Equipment - NGV Kits Med Trucks<26k	58,120	52,070	1,244	-	-	-	108,946
17	393	Stores Equipment	-	-	-	-	-	-	-
18	394	Tools, Shop & Garage Equipment - Shop Equipment	-	-	-	-	-	-	-
19	394	Tools, Shop & Garage Equipment - Garage Equipment	88,772	75,293	2,262	11,858	-	-	173,661
20	394	Tools, Shop & Garage Equip - NGV Compression/Station	-	-	-	-	-	-	-
21	394	Tools, Shop & Garage Equip - Tools & Equipment	242,336	448,710	27,067	(2,070)	-	-	861,910
22	395	Laboratory Equipment	-	-	-	-	-	-	-
23	396	Power Operated Equipment - Distribution/Compression/Welding	371,933	1,001,985	412,449	(5,170)	-	-	956,299
24	396	Power Operated Equipment - Other	-	-	-	-	-	-	-
25	397	Communications Equipment - Communication Equipment	279,454	484,294	117,053	(5,149)	-	-	621,556
26	397	Communications Equipment - Telephone System	-	-	-	-	-	-	-
27	397	Communications Equipment - Microwave System	-	-	-	-	-	-	-
28	397	Communications Equipment - Radio	-	-	-	-	-	-	-
29	398	Miscellaneous Equipment - Misc Equipment	-	-	-	-	-	-	-
30	399	Other Computer Software	-	-	-	-	-	-	-
31		TOTAL GENERAL PLANT	\$ 2,182,444	\$ 5,045,110	\$ 1,733,683	\$ (12,267)		\$	5,481,604

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						Amount	Explanation of Transfers	Other Accts. Involved	
1		INTANGIBLE PLANT							
2	301	Organizational Costs	\$ 31,247	\$ -	\$ -	\$ -	-	\$	31,247
3	303	Misc Intangible Plant-Computer Software (In House)	-	-	-	-	-	-	-
4	303	Misc Intangible Plant-Computer Software (Purchased)	-	3,873,493	-	-	-	-	3,873,493
5		TOTAL INTANGIBLE PLANT	\$ 31,247	\$ 3,873,493	\$ -	\$ -	-	\$	3,904,740
6		TOTAL GAS PLANT IN SERVICE	\$ 32,843,199	\$ 43,374,448	\$ 5,430,187	\$ (0)	(0)	\$	70,787,460

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						Amount	Explanation of Transfers	Other Accts. Involved	
1		PRODUCTION & GATHERING PLANT							
2	325.4	Rights Of Way	\$ 2,475,826	\$ 156,916	\$ 4,327	\$ (4,129)		\$	2,624,287
3	325.5	Other Land & Land Rights-Land	236,701	76,796	3,774	-			309,723
4	325.5	Other Land & Land Rights-Land Rights	67,866	(241)	0	-			67,616
5	325.5	Other Land & Land Rights-Land Rights-Leased Sites	-	31,183	-	-			31,183
6	327	Field Compressor Station Structures	1,108,072	211,791	168,725	-			1,511,139
7	328	Field M&R Station Structures-Producing Gas	579,475	20,175	222,151	-			377,500
8	328	Field M&R Station Structures-Other	-	-	-	-			-
9	329	Other Structures	232,807	39,610	12,329	-			260,088
10	332	Field Lines	57,735,684	7,592,345	3,336,074	(675,913)			61,317,042
11	333	Field Compressor Station Equipment	7,652,457	8,105,261	2,423,124	-			13,334,596
12	334	Field M&R Station Equip-Purchase Gas-Meters & Gauges	3,562,324	4	503,207	(3,057,948)			1,173
13	334	Field M&R Station Equip-Purchase Gas-Other	12,650,174	1,981,761	4,235,855	439,063			10,835,142
14	335	Drilling & Cleaning Equipment	517,746	3	38,830	-			478,919
15	338	Unsuccessful Exploration & Development Costs - Net	1,828	-	1,828	-			-
16	339	Production Equipment Held Under ARO	-	657,841	-	-			657,841
17		TOTAL PRODUCTION & GATHERING PLANT	\$ 86,820,951	\$ 18,873,447	\$ 10,949,224	\$ (3,296,926)		\$	91,446,248

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							Explanation of Transfers	Other Accts. Involved	
1		<u>STORAGE PLANT</u>							
2	350.1	Land	\$ 22,946	\$ -	\$ -	\$ -			\$ 22,946
3	350.1	Land Other	285,194	-	13,391	-			271,803
4	350.1	Land & Land Rights	340	20,631	-	-			20,971
5	350.2	Rights Of Way	145,726	28,940	-	-			172,666
6	351	Structures & Improvements-Compressor Station Structures	1,521,058	519,528	185,881	-			1,854,705
7	351	Structures & Improvements-M & R Station Structures	231,707	173,746	3,631	-			401,823
8	351	Structures & Improvements-Other Structures	2,171,172	582,645	32,770	-			2,721,048
9	352	Wells-Well Construction	27,914,006	5,678,472	912,534	(5,987)			32,673,958
10	352	Wells-Well Equipment	13,789,102	1,644,742	756,634	5,298			14,692,508
11	352.1	Land & Land Rights-Leaseholds	6,535,709	82,992	8,337	-			6,610,364
12	352.1	Land & Land Rights-Storage Rights	339,969	-	1,058	-			338,911
13	352.3	Non-Recoverable Natural Gas	5,356,616	-	-	-			5,356,616
14	353	Lines	13,762,728	7,654,869	672,892	-			20,744,704
15	354	Compressor Station Equipment - Compressor Station Equipment	10,823,414	11,640,515	1,705,237	-			20,758,692
16	355	M & R Equipment-Meters & Gauges	248,224	18,035	94,986	(170,325)			947
17	355	M & R Equipment-Other	4,465,236	3,390,118	363,412	-			7,491,943
18	357	Other Equipment-Other	388,173	312,482	350,065	-			350,590
19	358	Underground Storage Equipment Held Under ARO	-	228,811	41,967	-			186,844
20		TOTAL STORAGE PLANT	\$ 88,011,320	\$ 31,974,528	\$ 5,142,796	\$ (171,013)			\$ 114,672,039
21	117.3	TOTAL GAS STORED UNDERGROUND	\$ 21,350,471	\$ 4,009,589,262	\$ 4,074,671,960	\$ 66,223,597			\$ 22,491,371

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						Amount	Explanation of Transfers	Other Accts. Involved	
1		TRANSMISSION PLANT							
2	365.1	Land & Land Rights-Land	\$ 437,112	\$ 2,704	\$ 1,090	\$ -	-		\$ 438,726
3	365.1	Land & Land Rights-Land Rights	5,507	10,000	-	-	-		15,507
4	365.2	Rights Of Way	3,646,598	513,141	4	(125)	(125)		4,159,610
5	366	Structures & Improvements-Compressor Station Structures	151,849	109,196	59	(49,782)	(49,782)		211,204
6	366	Structures & Improvements-M&R Station Structures	2,189,636	517,526	65,229	-	-		2,641,934
7	366	Structures & Improvements-Other Structures	800,916	318,739	-	-	-		1,119,654
8	367	Mains	137,780,219	30,604,924	2,185,534	(1,655,175)	(1,655,175)		164,544,434
9	368	Compressor Station Equipment-Compressor Station Equipment	89,392	1,844,771	16,684	-	-		1,917,480
10	369	M&R Station Equipment-Meters & Gauges	310,077	152,160	152,078	(308,276)	(308,276)		1,882
11	369	M&R Station Equipment-Other	21,889,181	13,320,084	1,404,661	(71,908)	(71,908)		33,732,696
12	371	Other Equipment-Odorization	-	157,778	-	-	-		157,778
13	371	Other Equipment-Other Equipment	487,077	71,323	76,912	-	-		481,488
14	372	Transmission Equipment Held Under ARO	-	833,604	-	-	-		833,604
15		TOTAL TRANSMISSION PLANT	\$ 167,787,564	\$ 48,455,950	\$ 3,902,252	\$ (2,085,266)		\$	210,255,996

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							Explanation of Transfers	Other Accts. Involved	
1		<u>DISTRIBUTION PLANT</u>							
2	374	Land & Land Rights - Land	\$ 1,916,884	\$ 63,379	\$ 89,857	\$ (109)			\$ 1,890,307
3	374	Land & Land Rights - Land Rights	28,027	779	-	-			28,806
4	374	Land & Land Rights - Leased Sites	-	61,529	-	-			61,529
5	374	Land & Land Rights - Rights-of-Way	1,922,854	1,509,414	2,758	4,361			3,433,871
6	375	Structures & Improvements-M & R Station Structures (General)	5,442,118	1,468,565	359,155	107			6,551,635
7	375	Structures & Improvements-M & R Station Structures (Industrial)	126,202	26,125	-	-			152,326
8	375	Structures & Improvements-Leasehold Improvements	665,765	-	522,171	-			143,613
9	375	Structures & Improvements-Other Structures	25,179,058	27,589,323	2,101,907	49,675			50,716,149
10	376	Low Pressure Mains	-	64,054,099	7,345,003	280,368,199			337,077,295
11	376	Regulated Pressure Mains	558,980,683	188,907,314	10,773,367	(277,762,875)			459,351,754
12	378	M & R Station Equipment (General)-Meters & Gauges	-	470,170	53,845	(409,624)			6,901
13	378	M & R Station Equipment (General)-Other Equipment	25,105,142	13,944,070	2,338,501	12,310			36,723,021
14	380	Services - All Pressures	13,245,731	1,056,905	568,095	-			13,734,541
15	380	Services - Low Pressure	75,070,768	60,325,179	966,859	-			134,429,088
16	380	Services - Regulated Pressure	80,432,885	73,103,585	521,818	-			153,014,652
17	380	Special Services	565,020	-	85,839	-			479,181
18	381	Meters - Meters	57,019,669	31,521,027	21,924,571	2,743,088			69,359,224
19	381	Meters - Recording Gauges	4,473,784	2,864,926	3,900,811	(400,495)			3,037,403
20	381	Meters - Hexagram	11,615,837	7,326,199	6,799,836	-			12,142,200
21	382	Meter Installations - Residential	1,213,982	19,439,954	51,863	-			20,602,074
22	382	Meter Installations - Commercial	-	10,247,655	-	-			10,247,655
23	383	House Regulators - Small	7,022,943	3,430,317	1,991,880	(101,673)			8,359,907
24	383	House Regulators - Large	2,194,338	2,826,896	25,300	101,673			5,097,607
25	384	House Regulator Installation	516,359	543,780	27,006	-			1,033,133
26	385	Industrial M & R Station Equipment - Meters & Gauges	41,855	53,812	3,511	1,225,320			1,317,475
27	385	Industrial M & R Station Equipment - Other	4,008,345	1,373,721	127,794	2,953			5,257,225
28	387	Other Equipment - Other Equipment	-	2,587,805	21,421	-			2,566,384
29	388	Distribution Equipment Held Under ARO	-	9,028,871	-	-			9,028,871
30		TOTAL DISTRIBUTION PLANT	\$ 876,788,279	\$ 523,825,401	\$ 60,602,769	\$ 5,832,919			\$ 1,345,813,831

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AJR
Gross Additions, Retirements, and Transfers for East Ohio and West Ohio Combined
From December 31, 1996 to March 31, 2007

Schedule B-2.3
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Witness Responsible:
S. P. Green

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Line No.	Account No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfers	Other Accts. Involved	
1		GENERAL PLANT							
2	389	Land & Land Rights - Land	\$ 295,569	\$ 11,380	\$ 251,235	\$ -		\$ -	\$ 55,714
3	389	Land & Land Rights - Land Rights	64	(64)	-	-		-	-
4	389	Land & Land Rights - Rights-of-Way	52	(52)	-	-		-	-
5	390	Structures & Improvements - Leasehold Improvements	8,702,855	1,928,312	1,184,645	(615,845)			127,822
6	390	Structures & Improvements - Other	-	(776,829)	7,498,187	615,845			1,043,683
7	391	Office Furniture & Equipment - Equipment	-	(4,022,969)	1,195,469	5,482,925			264,487
8	391	Office Furniture & Equipment - Furniture	5,500,282	6,116,008	1,536,623	(4,457,730)			5,621,937
9	391.2	Office Furniture & Equipment - Computer Hardware	1,025,194	13,392,411	27,797,486	17,513,986			4,134,106
10	392	Transportation Equipment - Non Luxury Automobiles	188,785	1,877	182,145	(7,119)			1,398
11	392	Transportation Equipment - Light Trucks	1,485,839	61,038	1,781,700	695,824			461,001
12	392	Transportation Equipment - Heavy Trucks<13k	7,921,584	3,967,256	5,744,526	(696,824)			5,448,491
13	392	Transportation Equipment - Trailers (WV, OH & VA)	930,224	931,757	761,861	(91,263)			1,008,857
14	392	Transportation Equipment - NGV Kits NonLux Autos	-	-	98,360	129,552			31,193
15	392	Transportation Equipment - NGV Kits Light Trucks<10k	252,129	17,091	85,482	(163,647)			20,089
16	392	Transportation Equipment - NGV Kits Med Trucks<26k	108,946	-	104,122	34,095			38,919
17	393	Stores Equipment	358,014	258,050	389,367	-			226,697
18	394	Tools, Shop & Garage Equipment - Shop Equipment	857,830	129,661	524,791	-			462,601
19	394	Tools, Shop & Garage Equipment - Garage Equipment	6,468,751	682,106	1,852,100	(60,850)			5,237,906
20	394	Tools, Shop & Garage Equip - NGV Compression/Station	-	441,310	2,177,444	6,802,991			5,066,856
21	394	Tools, Shop & Garage Equip - Tools & Equipment	7,159,136	5,361,908	790,780	(6,742,141)			4,988,123
22	395	Laboratory Equipment	313,951	-	203,569	(0)			110,382
23	396	Power Operated Equipment - Distribution/Compression/Welding	5,818,583	2,443,303	2,480,741	240,008			6,021,153
24	396	Power Operated Equipment - Other	386,075	(146,068)	-	(240,008)			-
25	397	Communications Equipment - Communication Equipment	28,273,398	3,638,252	9,672,283	(18,654,316)			3,585,050
26	397	Communications Equipment - Telephone System	2,887,091	2,809,087	2,957,403	63,236			2,802,012
27	397	Communications Equipment - Microwave System	2,076,936	4,017,143	1,451,734	-			4,642,345
28	397	Communications Equipment - Radio	-	2,131,516	486,473	375,840			2,020,883
29	398	Miscellaneous Equipment - Misc Equipment	1,821,254	635,831	1,354,012	98,382			1,201,456
30	399	Other Computer Software	-	71,620,369	-	-			71,620,369
31		TOTAL GENERAL PLANT	\$ 82,832,345	\$ 115,649,686	\$ 72,562,540	\$ 323,939		\$ -	\$ 126,243,430

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Gross Additions, Retirements, and Transfers for East Ohio and West Ohio Combined
From December 31, 1996 to March 31, 2007

Schedule B-2.3
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Witness Responsible:
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Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Line No.	Account No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfers	Other Accts. Involved	
1		<u>INTANGIBLE PLANT</u>							
2	301	Organizational Costs	\$ 31,247	\$ -	\$ 31,247	\$ -		\$ -	\$ -
3	303	Misc Intangible Plant-Computer Software (Contribution)	-	28,517	-	-			28,517
4	303	Misc Intangible Plant-Computer Software (In House)	-	4,761,464	82,103	24,774,233			29,453,593
5	303	Misc Intangible Plant-Computer Software (Purchased)	20,612,848	44,004,079	24,332,652	(24,774,233)			15,510,043
6		TOTAL INTANGIBLE PLANT	\$ 20,644,096	\$ 48,794,060	\$ 24,446,002	\$ -		\$ -	\$ 44,992,154
7		GRAND TOTAL PLANT IN SERVICE	\$ 1,344,235,026	\$ 4,797,162,335	\$ 4,252,277,543	\$ 66,825,250		\$ -	\$ 1,955,945,068

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Leased Property
As of March 31, 2007

Data: Actual
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Work Paper Reference Nos.: WPB-2.4

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Witness Responsible:
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Identification or Reference No.	Description of Type and Use of Property	Name of Lessee	Frequency of Payment Additions	Amount of Lease Payment	Dollar Value of Property Involved	Method of Capitalization	Included in Rate Base (Yes/No)
390	Marietta Main Office	Harley Able, LLC	Monthly	\$ 2,450	\$ 107,800	Capitalization of Leasehold Improvement	Yes
391.2	Leased Computer Equipment (See WPB-2.4)	ICON Funding	Quarterly	\$ 236,772	\$ 3,276,814	Capitalization of Leased Computer Equipment	Yes

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Property Excluded from Rate Base
(For Reasons Other Than Rate Area Allocation)
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Schedule B-2.5
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Witness Responsible:
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Line No.	Account No.	Description of Excluded Property	Original Cost	Accumulated Depreciation	Net Original Cost	Test Year Revenue & Expense		Reasons For Exclusion
						Amount	Account No.	
<u>Nonutility Property</u>								
1	121	Portage County Property	\$ 9,339	\$ -	9,339	\$ -	-	Not part of utility service
2	121	Wood County Property	2,550,601	-	2,550,601	-	-	Not part of utility service
3		Total Nonutility Property	\$ 2,559,940	\$ -	2,559,940	\$ -	-	

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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Reserve for Accumulated Depreciation
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Data: Actual
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Witness Responsible:
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Line No.	Account No.	Major Property Groupings & Account Titles	Total Company		Reserve Balances					
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction		
1		<u>PRODUCTION AND GATHERING PLANT</u>								
2	325.4	Rights Of Way	\$	2,624,287	\$	1,219,159	\$	1,219,159		
3	325.5	Other Land & Land Rights-Land		309,723		-	-	-		
4	325.5	Other Land & Land Rights-Land Rights		67,616		-	-	-		
5	325.5	Other Land & Land Rights-Land Rights-Leased Sites		31,183		-	-	-		
6	327	Field Compressor Station Structures		1,151,139		912,907		912,907		
7	328	Field M&R Station Structures		377,500		254,946		254,946		
8	329	Other Structures		260,088		130,062		130,062		
9	332	Field Lines		61,317,042		24,182,481	(1,003)	24,181,478		
10	333	Field Compressor Station Equipment		13,333,593		4,946,048		4,946,048		
11	334	Field M&R Station Equip-Purchase Gas-Meters & Gauges		1,173		22,105		22,105		
12	334	Field M&R Station Equip-Purchase Gas-Other		10,835,142		4,165,682		4,165,682		
13	335	Drilling & Cleaning Equipment		478,919		453,500		453,500		
14	339	Production Equipment Held Under ARO		-		7,693	(7,693)	(0)		
15		TOTAL PRODUCTION & GATHERING PLANT	\$	90,787,405	\$	36,294,584	\$	(8,696)	\$	36,285,888

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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Line No.	Account No.	Major Property Groupings & Account Titles	Total Company		Reserve Balances		
			Plant Investment	Total Company	Allocated Total	Adjustments	Adjusted Jurisdiction
1		<u>STORAGE PLANT</u>					
2	350.1	Land	\$ 22,946	\$ -	\$ -	\$ -	-
3	350.1	Land Other	271,803	-	-	-	-
4	350.1	Land & Land Rights	20,971	-	-	-	-
5	350.2	Rights Of Way	172,666	(189,616)	(189,616)		(189,616)
6	351	Structures & Improvements-Compressor Station Structures	1,854,705	1,285,937	1,285,937		1,285,937
7	351	Structures & Improvements-M & R Station Structures	401,823	160,148	160,148		160,148
8	351	Structures & Improvements-Other Structures	2,721,048	1,639,353	1,639,353		1,639,353
9	352	Wells-Well Construction	32,673,958	13,811,599	13,811,599		13,811,599
10	352	Wells-Well Equipment	14,692,508	8,579,851	8,579,851		8,579,851
11	352.1	Land & Land Rights-Leaseholds	6,610,364	3,588,977	3,588,977		3,588,977
12	352.1	Land & Land Rights-Storage Rights	338,911	191,849	191,849		191,849
13	352.3	Non-Recoverable Natural Gas Lines	5,356,616	4,908,801	4,908,801		4,908,801
14	353		20,744,704	9,978,702	9,978,702		9,978,702
15	354	Compressor Station Equipment - Compressor Station Equip	20,758,692	8,823,209	8,823,209		8,823,209
16	355	M & R Equipment-Meters & Gauges	947	1,959	1,959		1,959
17	355	M & R Equipment-Other	7,491,943	3,446,309	3,446,309		3,446,309
18	357	Other Equipment-Other	350,590	(114,567)	(114,567)		(114,567)
19	358	Underground Storage Equipment Held Under ARO	-	59,887	59,887	(59,887)	-
20		TOTAL STORAGE PLANT	\$ 114,485,195	\$ 56,172,397	\$ 56,172,397	\$ (59,887)	\$ 56,112,510
21	117.3	TOTAL GAS STORED UNDERGROUND	\$ 23,183,289	\$ -	\$ -	\$ -	\$ -

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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Line No.	Account No.	Major Property Groupings & Account Titles	Total Company		Allocation %	Reserve Balances		
			Plant Investment	Company Total		Allocated Total	Adjustments	Adjusted Jurisdiction
1		TRANSMISSION PLANT						
2	365.1	Land & Land Rights-Land	\$ 436,528	\$ -	100%	\$ -	\$ -	\$ -
3	365.1	Land & Land Rights-Land Rights	15,507	-	100%	-	-	-
4	365.2	Rights Of Way	4,159,610	1,790,932	100%	1,790,932		1,790,932
5	366	Structures & Improvements-Compressor Station Structures	211,204	42,523	100%	42,523		42,523
6	366	Structures & Improvements-M&R Station Structures	2,641,934	1,687,553	100%	1,687,553		1,687,553
7	366	Structures & Improvements-Other Structures	1,119,654	515,153	100%	515,153		515,153
8	367	Mains	164,119,699	85,692,590	100%	85,692,590	(424,735)	85,267,855
9	368	Compressor Station Equipment-Compressor Station Equip	1,917,480	191,461	100%	191,461		191,461
10	369	M&R Station Equipment-Meters & Gauges	1,882	13	100%	13		13
11	369	M&R Station Equipment-Other	33,727,909	12,073,286	100%	12,073,286	(4,788)	12,068,499
12	371	Other Equipment-Odorization	157,778	33,033	100%	33,033		33,033
13	371	Other Equipment-Other Equipment	481,488	150,907	100%	150,907		150,907
14	372	Transmission Equipment Held Under ARO	-	-	100%	-		-
15		TOTAL TRANSMISSION PLANT	\$ 208,990,671	\$ 102,177,452		\$ 102,177,452	(429,522)	\$ 101,747,929

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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Line No.	Account No.	Major Property Groupings & Account Titles	Total Company		Allocation %	Reserve Balances		
			Plant Investment	Company Total		Allocated Total	Adjustments	Adjusted Jurisdiction
1		DISTRIBUTION PLANT						
2	374	Land & Land Rights - Land	\$ 1,461,132	\$ -	100%	\$ -	- \$	-
3	374	Land & Land Rights - Land Rights	28,806	-	100%	-	-	-
4	374	Land & Land Rights - Leased Sites	61,529	-	100%	-	-	-
5	374	Land & Land Rights - Rights-of-Way	3,416,435	414,542	100%	414,542	(17,436)	397,106
6	375	Structures & Improvements-M & R Station (General)	6,508,692	3,091,067	100%	3,091,067	(42,943)	3,048,124
7	375	Structures & Improvements-M & R Station (Industrial)	152,326	65,000	100%	65,000	-	65,000
8	375	Structures & Improvements-Other Structures	50,582,922	22,414,175	100%	22,414,175	(133,227)	22,280,948
9	375	Structures & Improvements-Leasehold Improvements	-	143,613	100%	143,613	(143,613)	-
10	376	Low Pressure Mains	337,077,295	149,174,722	100%	149,174,722	-	149,174,722
11	376	Regulated Pressure Mains	454,029,990	120,730,671	100%	120,730,671	(5,321,765)	115,408,907
12	378	M & R Station Equipment (General)-Meters & Gauges	6,901	98,418	100%	98,418	-	98,418
13	378	M & R Station Equipment (General)-Other Equipment	36,673,876	7,076,894	100%	7,076,894	(49,145)	7,027,749
14	380	Services - All Pressures	13,734,541	10,884,667	100%	10,884,667	(37)	10,884,630
15	380	Services - Low Pressure	134,429,088	82,370,541	100%	82,370,541	-	82,370,541
16	380	Services - Regulated Pressure	153,014,652	60,198,835	100%	60,198,835	-	60,198,835
17	380	Special Services	479,145	405,078	100%	405,078	-	405,078
18	381	Meters - Meters	69,226,758	12,037,147	100%	12,037,147	(132,466)	11,904,681
19	381	Meters - Recording Gauges	3,037,403	(1,703,929)	100%	(1,703,929)	-	(1,703,929)
20	381	Meters - Hexagram	12,142,200	7,212,718	100%	7,212,718	-	7,212,718
21	382	Meter Installations - Residential	20,602,074	1,866,302	100%	1,866,302	-	1,866,302
22	382	Meter Installations - Commercial	10,247,655	1,112,408	100%	1,112,408	-	1,112,408
23	383	House Regulators - Small	8,359,907	2,610,258	100%	2,610,258	-	2,610,258
24	383	House Regulators - Large	5,097,607	1,955,334	100%	1,955,334	-	1,955,334
25	384	House Regulator Installation	1,033,133	343,644	100%	343,644	-	343,644
26	385	Industrial M & R Station Equipment - Meters & Gauges	1,317,476	485,630	100%	485,630	-	485,630
27	385	Industrial M & R Station Equipment - Other	5,257,225	2,566,477	100%	2,566,477	-	2,566,477
28	387	Other Equipment - Other Equipment	2,566,384	719,491	100%	719,491	-	719,491
29	388	Distribution Equipment Held Under ARO	-	106,867	100%	106,867	(106,867)	-

30		TOTAL DISTRIBUTION PLANT	\$ 1,330,545,152	\$ 486,380,573		\$ 486,380,573	(5,947,500)	\$ 480,433,073
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THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Reserve for Accumulated Depreciation
As of March 31, 2007

Data: Actual
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Line No.	Account No.	Major Property Groupings & Account Titles	Total Company		Reserve Balances		
			Plant Investment	Total Company	Allocated	Adjustments	Adjusted Jurisdiction
1		GENERAL PLANT					
2	389	Land & Land Rights - Land	\$ 55,714	\$ -	\$ -	\$ -	\$ -
3	390	Structures & Improvements - Leasehold Improvements	107,800	37,843	37,843	(20,022)	17,821
4	390	Structures & Improvements - Other	1,043,683	43,047	43,047		43,047
5	391	Office Furniture & Equipment - Equipment	264,487	247,409	247,409		247,409
6	391	Office Furniture & Equipment - Furniture	5,621,064	3,440,844	3,440,844	(873)	3,439,971
7	391.2	Office Furniture & Equipment - Computer Hardware	4,274,982	1,361,099	1,361,099		1,361,099
8	392	Transportation Equipment - Autos/Light Trucks	462,400	445,215	445,215		445,215
9	392	Transportation Equipment - Heavy Trucks>13k	5,448,491	1,751,456	1,751,456		1,751,456
10	392	Transportation Equipment - Trailers	1,008,857	282,255	282,255		282,255
11	392	Transportation Equipment - NGV Kits NonLux Autos	31,193	31,193	31,193		31,193
12	392	Transportation Equipment - NGV Kits Trucks	59,009	52,507	52,507		52,507
13	393	Stores Equipment	226,697	182,426	182,426		182,426
14	394	Tools, Shop & Garage Equipment - Shop Equipment	462,501	264,862	264,862	(89)	264,773
15	394	Tools, Shop & Garage Equipment - Garage Equipment	5,237,906	3,055,417	3,055,417		3,055,417
16	394	Tools, Shop & Garage Equip - NGV Compression/Station	5,066,856	3,847,582	3,847,582		3,847,582
17	394	Tools, Shop & Garage Equip - Tools & Equipment	4,988,034	3,433,383	3,433,383		3,433,383
18	395	Laboratory Equipment	110,382	90,140	90,140		90,140
19	396	Power Operated Equipment - Distribution/Compression/Welding	6,021,153	1,858,084	1,858,084		1,858,084
20	397	Communications Equipment - Communication Equipment	3,585,050	2,194,159	2,194,159		2,194,159
21	397	Communications Equipment - Telephone System	2,802,012	1,184,777	1,184,777		1,184,777
22	397	Communications Equipment - Microwave System	4,642,345	1,981,847	1,981,847		1,981,847
23	397	Communications Equipment - Radio	2,020,883	532,353	532,353		532,353
24	398	Miscellaneous Equipment - Misc Equipment	1,200,053	765,861	765,861	(1,402)	764,458
25	398	Other Computer Software	71,620,369	42,994,110	42,994,110		42,994,110
26		TOTAL GENERAL PLANT	\$ 126,361,920	\$ 70,077,868	\$ 70,077,868	(22,387)	\$ 70,055,481

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO

Case No. 07-0829-GA-AIR

Reserve for Accumulated Depreciation

As of March 31, 2007

Data: Actual
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Line No.	Account No.	Major Property Groupings & Account Titles	Total Company		Allocation %	Reserve Balances		
			Plant Investment	Total Company		Allocated Total	Adjustments	Adjusted Jurisdiction
1		INTANGIBLE PLANT						
2	303	Misc Intangible Plant-Computer Software	\$ 44,963,636	\$ 28,101,776	100%	\$ 28,101,776	\$ (1,306)	\$ 28,100,469
3		TOTAL INTANGIBLE PLANT	\$ 44,963,636	\$ 28,101,776		\$ 28,101,776	\$ (1,306)	\$ 28,100,469

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Reserve for Accumulated Depreciation
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Line No.	GL Account No.	FERC Account No.	Major Property Groupings & Account Titles	Total Company		Reserve Balances		
				Plant Investment	Total Company	Allocated Total	Adjustments	Adjusted Jurisdiction
1			OTHER					
2	1331800	108	Salvage	\$	3,575,032	\$	- \$	3,575,032
3	1331810	108	Cost of Removal	-	-	-	(18,960,162)	(18,960,162)
4	1331811	108	Cost of Removal - Pipelines	-	(249,887)	(249,887)		(249,887)
5	1331200	108	Reserve for Depreciation Study	-	95,085,139	95,085,139		95,085,139
6	1331900	108	Accum Depreciation - Plant History - Conversion	-	(160,657,161)	(160,657,161)	160,657,161	-
7	2220260	108	Regulatory Liability - Cost of Removal	-	78,567,921	78,567,921	(78,567,921)	-
8			TOTAL OTHER RESERVES	\$	16,321,043	\$	63,129,079	79,450,122
9			TOTAL GAS PLANT IN SERVICE	\$	1,939,317,268	\$	56,659,780	852,185,473

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Adjustments to the Reserve for Accumulated Depreciation
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Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
<u>Adjustment Title - Eliminate Cost of Assets No Longer in Service</u>					
1		<u>Production Plant</u>			
2	332	Field Lines	\$ (1,003)	100%	\$ (1,003)
3		Total Production Plant	(1,003)		(1,003)
4		<u>Transmission Plant</u>			
5	367	Mains	(424,735)	100%	(424,735)
6	369	M & R Station Equipment	(4,788)	100%	(4,788)
7		Total Transmission Plant	(429,522)		(429,522)
8		<u>Distribution Plant</u>			
9	374	Rights of Way	(17,436)	100%	(17,436)
10	375	M & R Structures - General	(42,943)	100%	(42,943)
11	375	Other Structures	(133,227)	100%	(133,227)
12	376	Mains	(5,321,765)	100%	(5,321,765)
13	378	M & R Station Equipment	(49,145)	100%	(49,145)
14	380	Special Services	(37)	100%	(37)
15	381	Meters	(132,466)	100%	(132,466)
16		Total Distribution Plant	(5,697,020)		(5,697,020)
17		<u>General Plant</u>			
18	391	Office Furniture	(873)	100%	(873)
19	394	Tools & Work Equip - Other	(89)	100%	(89)
20	398	Miscellaneous Equipment	(1,402)	100%	(1,402)
21		Total General Plant	(2,364)		(2,364)
22		Total Reserve Adjustment	\$ (6,129,909)		\$ (6,129,909)

Description and Purpose of Adjustment

To adjust reserves to eliminate assets no longer in service.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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Line No.	GL Account No.	FERC Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
<u>Adjustment Title - Eliminate Reserves for Asset Retirement Obligations</u>						
1	1331190	339	Asset Retirement Obligations - Production	\$ (7,693)	100%	\$ (7,693)
2	1331190	358	Asset Retirement Obligations - Storage	(59,887)	100%	(59,887)
3	1331190	388	Asset Retirement Obligations - Distribution	(106,867)	100%	(106,867)
4	1331900	108	Accum Depreciation - Plant History - Conversion	(2,577,516)	100%	(2,577,516)
5	1331900	108	Accum Depreciation - Plant History - Conversion	163,103,170	100%	163,103,170
6	2220260	108	Regulatory Liability - Cost of Removal	(78,567,921)	100%	(78,567,921)
7	1331810	108	Cost of Removal	(18,960,162)	100%	(18,960,162)
8	Total Reserve Adjustment			\$ 62,823,124		\$ 62,823,124

Description and Purpose of Adjustment

To remove reserves associated with Asset Retirement Obligations recorded in accordance with SFAS #143 and related FASB Interpretation #47:

- Lines 1 - 4 - To remove depreciation of asset retirement costs.
Line 5 - To reverse the reclassification of cost of removal included in accumulated depreciation to regulatory liabilities.
Line 6 - To eliminate the regulatory liability for cost of removal associated with non-legal obligations, which is included in FERC account 108.
Line 7 - To restore costs of removal actually incurred as a reduction of accumulated depreciation.

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Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
<u>Adjustment Title - Eliminate Cost of Leasehold Improvements No Longer in Service</u>					
1	375	Leasehold Improvements	\$ (143,613)	100%	\$ (143,613)
2	390	Leasehold Improvements	(20,022)	100%	(20,022)
3		Total Reserve Adjustment	\$ (163,635)		\$ (163,635)

Description and Purpose of Adjustment

Retirement of capitalized leasehold improvements that were not retired at the expiration of the lease

375	60000005 - Akron Credit Office	\$ 49,893
375	70000001 - Canton Credit Office	93,720
390	30000004 - Cleveland Main Office Lobby	20,022
		<u>\$ 163,635</u>

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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Line No.	Account No.	Account Title	Total		
			Company Adjustment	Allocation %	Jurisdictional Adjustment
<u>Adjustment Title - Eliminate Cost of DEO-Paid CIAC</u>					
1	303	Intangible CIAC	\$ (1,306)	100%	\$ (1,306)
2	Total Plant Adjustment		\$ (1,306)		\$ (1,306)

Description and Purpose of Adjustment

To remove reserve associated with contribution in aid of construction paid by DEO to to modify a station owned by Texas Eastern Pipeline Company at which DEO receives interstate gas supplies.

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Line No.	GL Account No.	FERC Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
<u>Adjustment Title - Eliminate Unspecified Lease Cost</u>						
1	1331900	108	Accum Depreciation - Plant History - Conversion	\$ 131,507	100%	\$ 131,507
2			Total Reserve Adjustment	\$ 131,507		\$ 131,507

Description and Purpose of Adjustment

To remove costs associated with the extension of various lease terms.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts - Current Depreciation Rates
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Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depreciation Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
			Plant Investment (D)	Reserve Balance (E)					
1		PRODUCTION AND GATHERING PLANT							
2	325.4	Rights Of Way	\$ 2,624,287	\$ 1,219,159	1.82	\$ 47,762	0	55	R-3
3	325.5	Other Land & Land Rights-Land	309,723	-	-	-			
4	325.5	Other Land & Land Rights-Land Rights	67,616	-	-	-			
5	325.5	Other Land & Land Rights-Land Rights-Leased Sites	31,183	-	-	-			
6	327	Field Compressor Station Structures	1,151,139	912,907	4.40	50,650	(10)	25	S4
7	328	Field M&R Station Structures	377,500	254,946	3.75	14,156	(35)	36	R0.5
8	329	Other Structures	260,088	130,062	4.00	10,404	0		Square
9	332	Field Lines	61,317,042	24,181,478	2.08	1,275,394	(10)	53	R1.5
10	333	Field Compressor Station Equipment	13,333,593	4,946,048	5.23	697,347	(15)	22	R2.5
11	334	Field M&R Station Equip-Purchase Gas-Meters & Gauges	1,173	22,105	2.84	33	(5)	37	S0
12	334	Field M&R Station Equip-Purchase Gas-Other	10,835,142	4,165,683	4.11	445,324	(15)	28	R0.5
13	335	Drilling & Cleaning Equipment	478,919	453,500	6.25	29,932	0	16	L1
14		TOTAL PRODUCTION & GATHERING PLANT	\$ 90,787,405	\$ 36,285,888		\$ 2,571,003			

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			Plant Investment (D)	Reserve Balance (E)					
1		<u>STORAGE PLANT</u>							
2	350.1	Land	\$ 22,946	\$ -	-	-			
3	350.1	Land Other	271,803	-	-	-			
4	350.1	Land & Land Rights	20,971	-	-	-			
5	350.2	Rights Of Way	172,666	(189,616)	1.82	3,143	0	55	L2.5
6	351	Structures & Improvements-Compressor Station Structures	1,854,705	1,285,937	2.75	51,004	(10)	40	R4
7	351	Structures & Improvements-M & R Station Structures	401,823	160,148	2.86	11,492	0	35	R0.5
8	351	Structures & Improvements-Other Structures	2,721,048	1,639,353	3.13	85,169	(50)	48	R4
9	352	Wells-Well Construction	32,673,958	13,811,599	1.82	594,686	0	55	R2
10	352	Wells-Well Equipment	14,692,508	8,579,851	2.69	395,228	(75)	65	R0.5
11	352.1	Land & Land Rights-Leaseholds	6,610,364	3,588,977	1.67	110,393	0	60	R3
12	352.1	Land & Land Rights-Storage Rights	338,911	191,849	1.67	5,660	0	60	R3
13	352.3	Non-Recoverable Natural Gas	5,356,616	4,908,801	2.56	137,129	0	39	SQ
14	353	Lines	20,744,704	9,978,702	2.42	502,022	(45)	60	R2.5
15	354	Compressor Station Equipment - Compressor Station Equipment	20,758,692	8,823,209	3.25	674,657	(30)	40	R3
16	355	M & R Equipment-Meters & Gauges	947	1,959	2.84	27	(5)	37	S0
17	355	M & R Equipment-Other	7,491,943	3,446,309	3.13	234,498	(25)	40	R1
18	357	Other Equipment-Other	350,590	(114,567)	5.00	17,530	0	20	SQ
19		TOTAL STORAGE PLANT	\$ 114,485,195	\$ 56,112,510		\$ 2,822,618			
20	117.3	TOTAL GAS STORED UNDERGROUND	\$ 23,183,289	\$ -		\$ -			

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			Plant Investment (D)	Reserve Balance (E)					
1		TRANSMISSION PLANT							
2	365.1	Land & Land Rights-Land	\$ 436,528	\$ -	-	-			
3	365.1	Land & Land Rights-Land Rights	15,507	-	-	-			
4	365.2	Rights Of Way	4,159,610	1,790,932	1.33	55,323	0	75	R5
5	366	Structures & Improvements-Compressor Station Structures	211,204	42,523	2.50	5,280	0	40	SQ
6	366	Structures & Improvements-M&R Station Structures	2,641,934	1,687,553	2.30	60,764	(15)	50	R2.5
7	366	Structures & Improvements-Other Structures	1,119,654	515,153	2.56	28,663	(15)	45	R3
8	367	Mains	164,119,699	85,267,855	2.00	3,282,394	(30)	65	R2.5
9	368	Compressor Station Equipment-Compressor Station Equipment	1,917,480	191,461	2.50	47,937	0	40	SQ
10	369	M&R Station Equipment-Meters & Gauges	1,882	13	2.84	53	(5)	37	S0
11	369	M&R Station Equipment-Other	33,727,909	12,068,499	2.40	809,470	(20)	50	R1.5
12	371	Other Equipment-Odorization	157,778	33,033	2.84	4,481	(5)	37	R2
13	371	Other Equipment-Other Equipment	481,488	150,907	2.84	13,674	(5)	37	R2
14		TOTAL TRANSMISSION PLANT	\$ 208,990,671	\$ 101,747,929		\$ 4,308,040			

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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			Plant Investment (D)	Reserve Balance (E)					
1		<u>DISTRIBUTION PLANT</u>							
2	374	Land & Land Rights - Land	\$ 1,461,132	\$ -	-	\$ -	-	-	-
3	374	Land & Land Rights - Land Rights	28,806	-	-	-	-	-	-
4	374	Land & Land Rights - Leased Sites	61,529	-	-	-	-	-	-
5	374	Land & Land Rights - Rights-of-Way	3,416,435	397,106	1.33	45,439	0	75	R3
6	375	Structures & Improvements-M & R Station Structures (General)	6,508,692	3,048,124	2.25	146,446	(35)	60	R2
7	375	Structures & Improvements-M & R Station Structures (Industrial)	152,326	65,000	2.50	3,808	0	40	S1
8	375	Structures & Improvements-Other Structures	50,582,922	22,280,948	3.82	1,932,268	0	100	R1
9	376	Low Pressure Mains	337,077,295	149,174,722	1.71	5,764,022	(20)	70	R2
10	376	Regulated Pressure Mains	454,029,990	115,408,907	1.71	7,763,913	(20)	70	R2
11	378	M & R Station Equipment (General)-Meters & Gauges	6,901	98,418	2.30	159	(15)	50	R0.5
12	378	M & R Station Equipment (General)-Other Equipment	36,673,876	7,027,749	2.30	843,499	(15)	50	R0.5
13	380	Services - All Pressures	13,734,541	10,884,630	4.67	641,403	(110)	45	R1
14	380	Services - Low Pressure	134,429,088	82,370,541	5.00	6,721,454	(75)	35	R1.5
15	380	Services - Regulated Pressure	153,014,652	60,198,835	2.90	4,437,425	(45)	50	R2.5
16	380	Special Services	479,145	405,078	2.75	13,176	(10)	40	R1.5
17	381	Meters - Meters	69,226,758	11,904,681	2.27	1,571,447	0	44	L2
18	381	Meters - Recording Gauges	3,037,403	(1,703,929)	2.84	86,262	(5)	37	S0
19	381	Meters - Hexagram	12,142,200	7,212,718	6.67	809,885	0	15	R3
20	382	Meter Installations - Residential	20,602,074	1,866,302	2.38	490,329	0	42	L2.5
21	382	Meter Installations - Commercial	10,247,655	1,112,408	2.38	243,894	0	42	L2.5
22	383	House Regulators - Small	8,359,907	2,610,258	3.21	288,353	(25)	39	R1.5
23	383	House Regulators - Large	5,097,607	1,955,334	3.21	163,633	(25)	39	R1.5
24	384	House Regulator Installation	1,033,133	343,644	2.84	29,341	(5)	37	R1.5
25	385	Industrial M & R Station Equipment - Meters & Gauges	1,317,476	485,630	2.56	33,727	(10)	43	R1
26	385	Industrial M & R Station Equipment - Other	5,257,225	2,566,477	2.56	134,585	(10)	43	R1
27	387	Other Equipment - Other Equipment	2,566,384	719,491	6.67	171,178	0	15	SQ
28		TOTAL DISTRIBUTION PLANT	\$ 1,330,545,152	\$ 480,433,073		\$ 32,315,647			

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1		GENERAL PLANT							
2	389	Land & Land Rights - Land	\$ 55,714	\$ 17,821	20.00	\$ -	0		Square
3	390	Structures & Improvements - Leasehold Improvements	107,800	43,047	2.50	21,560	0		Square
4	390	Structures & Improvements - Other	1,043,883	247,409	20.00	26,092	0	5	SQ
5	391	Office Furniture & Equipment - Equipment	264,487	3,439,971	5.00	62,897	0	20	SQ
6	391	Office Furniture & Equipment - Furniture	5,621,064	1,361,099	20.00	281,053	0	5	SQ
7	391.2	Office Furniture & Equipment - Computer Hardware	4,274,962	445,215	8.82	854,996	25	8.5	L3
8	392	Transportation Equipment - Autos/Light Trucks	462,400	1,751,456	8.82	40,784	25	8.5	L3
9	392	Transportation Equipment - Heavy Trucks>13k	5,448,491	282,255	7.00	480,557	25	10	L2
10	392	Transportation Equipment - Trailers	1,008,857	31,193	17.50	70,620	30	6	L2.5
11	392	Transportation Equipment - NGV Kits NonLux Autos	31,193	52,507	17.50	5,459	(5)	6	L2.5
12	392	Transportation Equipment - NGV Kits Trucks	59,009	182,426	5.00	10,327	(5)	20	SQ
13	393	Stores Equipment	226,697	264,773	5.00	11,335	0	20	SQ
14	394	Tools, Shop & Garage Equipment - Shop Equipment	462,501	3,055,417	5.00	23,125	0	20	SQ
15	394	Tools, Shop & Garage Equipment - Garage Equipment	5,237,906	3,847,582	5.00	261,895	0	20	SQ
16	394	Tools, Shop & Garage Equip - NGV Compression/Station	5,066,856	3,433,383	6.67	337,959	0	15	R3
17	394	Tools, Shop & Garage Equip - Tools & Equipment	4,988,034	90,140	5.00	249,402	0	20	SQ
18	395	Laboratory Equipment	110,382	1,858,084	5.00	5,519	0	20	SQ
19	396	Power Operated Equipment - Distrib., Compression & Welding Equip	6,021,153	2,194,159	6.55	394,386	28	11	L2
20	397	Communications Equipment - Communication Equipment	3,585,050	1,184,777	10.00	358,505	0	10	SQ
21	397	Communications Equipment - Telephone System	2,802,012	1,981,847	10.00	280,201	0	10	SQ
22	397	Communications Equipment - Microwave System	4,642,345	532,353	10.00	464,235	0	10	SQ
23	397	Communications Equipment - Radio	2,020,883	764,458	10.00	202,088	0	10	SQ
24	398	Miscellaneous Equipment - Misc Equipment	1,200,053	42,994,110	6.67	80,044	0	15	SQ
25	399	Other Computer Software	71,620,369		6.67	4,777,079	0	15	SQ
26		TOTAL GENERAL PLANT	\$ 126,361,920	\$ 70,055,481		\$ 9,290,117			

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			Plant Investment (D)	Reserve Balance (E)					
1		INTANGIBLE PLANT							
2	303	Misc Intangible Plant-Computer Software	\$ 44,963,636	\$ 28,100,469	12.87	\$ 5,786,820	0	10	SQ
3		TOTAL INTANGIBLE PLANT	\$ 44,963,636	\$ 28,100,469		\$ 5,786,820			

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts - Current Depreciation Rates
As of March 31, 2007

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

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Witness Responsible:
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Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction Plant Investment (D)	Reserve Balance (E)	Current Accrual Rate (F)	Calculated Depreciation Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
1		<u>OTHER</u>							
2	108	Salvage	\$ -	\$ 3,575,032		\$ -			
3	108	Cost of Removal	-	(18,960,162)					
4	108	Cost of Removal - Pipelines	-	(249,887)					
5	108	Reserve for Depreciation Study	-	95,085,139					
6		TOTAL OTHER RESERVES	\$ -	\$ 79,450,122		\$ -			
7		TOTAL GAS PLANT IN SERVICE	\$ 1,939,317,268	\$ 852,185,473		\$ 57,094,245			

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts - Proposed Depreciation Rates
As of March 31, 2007

Date: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Schedule B-3.2 Proposed
Page 1 of 7
Witness Responsible:
S. P. Green

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Proposed Accrual Rate (F)	Calculated Depreciation Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
			Plant Investment (D)	Reserve Balance (E)					
1		PRODUCTION AND GATHERING PLANT							
2	325.4	Rights Of Way	\$ 2,624,287	\$ 1,218,159	1.67	\$ 43,826	0	60	R3
3	325.5	Other Land & Land Rights-Land	309,723	-	-	-	-	-	-
4	325.5	Other Land & Land Rights-Land Rights	67,616	-	-	-	-	-	-
5	325.5	Other Land & Land Rights-Land Rights-Leased Sites	31,183	-	-	-	-	-	-
6	327	Field Compressor Station Structures	1,151,139	912,907	4.20	48,348	(5)	25	L2.5
7	328	Field M&R Station Structures	377,500	254,946	3.56	13,439	(5)	29	R0.5
8	329	Other Structures	260,088	130,062	4.08	10,612	0	45	S3
9	332	Field Lines	61,317,042	24,181,478	2.00	1,226,341	(20)	60	R1
10	333	Field Compressor Station Equipment	13,333,593	4,946,048	4.57	609,345	(5)	23	R2.5
11	334	Field M&R Station Equip-Purchase Gas-Meters & Gauges	1,173	22,105	3.92	46	(5)	27	O1
12	334	Field M&R Station Equip-Purchase Gas-Other	10,835,142	4,165,683	4.79	519,003	(15)	24	R0.5
13	335	Drilling & Cleaning Equipment	478,919	453,500	5.55	26,580	0	18	L1
14		TOTAL PRODUCTION & GATHERING PLANT	\$ 90,787,405	\$ 36,285,888	\$	\$ 2,497,539			

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts - Proposed Depreciation Rates
As of March 31, 2007

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Data: Actual
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Work Paper Reference Nos.:

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Proposed Accrual Rate (F)	Calculated Depreciation Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
			Plant Investment (D)	Reserve Balance (E)					
1		<u>STORAGE PLANT</u>							
2	350.1	Land	\$ 22,946	\$ -	- \$	-			
3	350.1	Land Other	271,803	-	-	-			
4	350.1	Land & Land Rights	20,971	-	-	-			
5	350.2	Rights Of Way	172,666	(189,616)	1.82	3,143	0	55	L2.5
6	351	Structures & Improvements-Compressor Station Structures	1,854,705	1,285,937	2.00	37,094	(10)	55	R2.5
7	351	Structures & Improvements-M & R Station Structures	401,823	160,148	2.38	9,563	0	42	R1
8	351	Structures & Improvements-Other Structures	2,721,048	1,639,353	2.20	59,863	(10)	50	R4
9	352	Wells-Well Construction	32,673,958	13,811,589	1.67	545,655	0	60	R1.5
10	352	Wells-Well Equipment	14,692,508	8,579,851	2.62	384,944	(70)	65	R0.5
11	352.1	Land & Land Rights-Leaseholds	6,610,364	3,588,977	1.67	110,393	0	60	R3
12	352.1	Land & Land Rights-Storage Rights	338,911	191,849	1.67	5,660	0	60	R3
13	352.3	Non-Recoverable Natural Gas	5,356,616	4,908,801	2.56	137,129	0	39	SQ
14	353	Lines	20,744,704	9,978,702	2.16	448,086	(40)	65	R2.5
15	354	Compressor Station Equipment - Compressor Station Equipment	20,758,692	8,823,209	2.39	496,133	(15)	48	R2
16	355	M & R Equipment-Meters & Gauges	947	1,969	3.69	35	0	27	O1
17	355	M & R Equipment-Other	7,491,943	3,446,309	2.77	207,527	(25)	45	R0.5
18	357	Other Equipment-Other	350,590	(114,567)	6.67	23,384	0	15	S2.5
19		TOTAL STORAGE PLANT	\$ 114,485,195	\$ 56,112,510	\$	2,468,609			
20	117.3	TOTAL GAS STORED UNDERGROUND	\$ 23,183,289	\$ -	- \$	-			

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts - Proposed Depreciation Rates
As of March 31, 2007

Schedule B-3.2 Proposed
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Witness Responsible:
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Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Proposed Accrual Rate (F)	Calculated Depreciation Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
			Plant Investment (D)	Reserve Balance (E)					
1		TRANSMISSION PLANT							
2	365.1	Land & Land Rights-Land	\$ 436,528	\$ -	- \$	-			
3	365.1	Land & Land Rights-Land Rights	15,507	-	-	-			
4	365.2	Rights Of Way	4,159,610	1,790,932	1.33	55,323	0	75	R4
5	366	Structures & Improvements-Compressor Station Structures	211,204	42,523	2.22	4,689	0	45	S3
6	366	Structures & Improvements-M&R Station Structures	2,641,934	1,687,553	2.20	58,123	(10)	50	R3
7	366	Structures & Improvements-Other Structures	1,119,654	515,153	2.20	24,632	(10)	50	R3
8	367	Mains	184,119,699	85,267,855	2.00	3,282,394	(20)	60	R1.5
9	368	Compressor Station Equipment-Compressor Station Equipment	1,917,480	191,461	2.86	54,840	0	35	R2
10	369	M&R Station Equipment-Meters & Gauges	1,882	13	4.07	77	(10)	27	O1
11	369	M&R Station Equipment-Other	33,727,909	12,068,499	2.40	809,470	(20)	50	R1.5
12	371	Other Equipment-Odorization	157,778	33,033	2.83	4,465	(5)	37	R2.5
13	371	Other Equipment-Other Equipment	481,488	150,907	2.83	13,626	(5)	37	R2.5
14		TOTAL TRANSMISSION PLANT	\$ 208,990,671.24	\$ 101,747,929.26	\$	4,307,638			

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO

Case No. 07-0829-GA-AIR

Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts - Proposed Depreciation Rates

As of March 31, 2007

Data: Actual
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Witness Responsible:
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Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Proposed Accrual Rate (F)	Calculated Depreciation Expense (G=Dx(F)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
			Plant Investment (D)	Reserve Balance (E)					
1		DISTRIBUTION PLANT							
2	374	Land & Land Rights - Land	\$ 1,461,132	\$ -	-	\$ -			
3	374	Land & Land Rights - Land Rights	28,806	-	-	-			
4	374	Land & Land Rights - Leased Sites	61,529	-	-	-			
5	374	Land & Land Rights - Rights-of-Way	3,416,435	397,106	1.33	45,439	0	75	R3
6	375	Structures & Improvements-M & R Station Structures (General)	6,508,692	3,048,124	2.09	136,032	(30)	62	R1.5
7	375	Structures & Improvements-M & R Station Structures (Industrial)	152,326	65,000	2.22	3,382	0	45	S1.5
8	375	Structures & Improvements-Other Structures (See WPB-3.2 Proposed)	50,582,922	22,280,948	3.79	1,920,892	0	90	R1
9	376	Low Pressure Mains	337,077,295	143,852,958	1.79	6,033,884	(25)	70	R2
10	376	Regulated Pressure Mains	454,029,990	120,730,671	1.79	8,127,137	(25)	70	R2
11	378	M & R Station Equipment (General)-Meters & Gauges	6,901	98,418	2.40	166	(20)	50	R0.5
12	378	M & R Station Equipment (General)-Other Equipment	36,673,876	7,027,749	2.40	880,173	(20)	50	R0.5
13	380	Services - All Pressures	13,734,541	10,884,630	4.00	549,382	(100)	50	R1
14	380	Services - Low Pressure	134,429,088	82,370,541	5.72	7,689,344	(100)	35	R1.5
15	380	Services - Regulated Pressure	153,014,652	60,198,835	4.00	6,120,586	(100)	50	R2.5
16	380	Special Services	479,145	405,078	5.40	25,874	(100)	37	O1
17	381	Meters - Meters	69,226,758	11,904,681	2.70	1,869,122	0	37	R1.5
18	381	Meters - Recording Gauges	3,037,403	(1,703,929)	3.65	110,865	0	27	O1
19	381	Meters - Hexagram	12,142,200	7,212,718	6.67	809,885	0	15	R4
20	382	Meter Installations - Residential	20,802,074	1,866,302	2.22	457,366	0	45	L2.5
21	382	Meter Installations - Commercial	10,247,655	1,112,408	2.22	227,498	0	45	L2.5
22	383	House Regulators - Small	8,359,907	2,610,258	3.72	310,989	(15)	30	R4
23	383	House Regulators - Large	5,097,607	1,955,334	3.72	189,631	(15)	30	R4
24	384	House Regulator Installation	1,033,133	343,644	2.45	25,312	(5)	43	R1.5
25	385	Industrial M & R Station Equipment - Meters & Gauges	1,317,476	485,630	2.38	31,356	(5)	44	R0.5
26	385	Industrial M & R Station Equipment - Other	5,257,225	2,566,477	2.38	125,122	(5)	44	R0.5
27	387	Other Equipment - Other Equipment	2,566,384	719,491	4.78	122,673	(5)	22	L1.5
28		TOTAL DISTRIBUTION PLANT	\$ 1,330,545,152	\$ 480,433,073		\$ 35,811,707			

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts - Proposed Depreciation Rates
As of March 31, 2007

Data: Actual
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Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Proposed Accrual Rate (F)	Calculated Depreciation Expense (G=Dx(F))	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
			Plant Investment (D)	Reserve Balance (E)					
1		GENERAL PLANT							
2	389	Land & Land Rights - Land	\$ 55,714	\$ -	10.15	10,942	0	43	Square R3
3	390	Structures & Improvements - Leasehold Improvements	107,800	17,821	2.22	23,170	0	10	SQ
4	390	Structures & Improvements - Other	1,043,683	43,047	10.00	26,449	0	20	SQ
5	391	Office Furniture & Equipment - Equipment	264,487	247,409	5.00	281,053	0	5	SQ
6	391	Office Furniture & Equipment - Furniture	5,621,084	3,439,971	20.00	854,996	0	8	L3
7	391.2	Office Furniture & Equipment - Computer Hardware	4,274,982	1,361,099	9.02	491,454	25	11	L2
8	392	Transportation Equipment - Autos/Light Trucks	462,400	445,215	5.89	59,422	0	6	L2.5
9	392	Transportation Equipment - Heavy Trucks > 13k	5,448,491	1,751,456	14.74	4,598	0	6	L2.5
10	392	Transportation Equipment - Trailers (WV, OH & VA)	1,008,857	282,255	5.00	11,335	0	20	SQ
11	392	Transportation Equipment - NGV Kils NonLux Autos	31,193	31,193	5.00	23,125	0	20	SQ
12	392	Transportation Equipment - NGV Kils Trucks	59,009	52,507	5.00	261,895	0	15	R3
13	393	Stores Equipment	226,697	182,426	6.67	337,959	0	20	SQ
14	394	Tools, Shop & Garage Equipment - Shop Equipment	462,501	264,773	5.00	249,402	0	11	L2.5
15	394	Tools, Shop & Garage Equipment - Garage Equipment	5,237,906	3,055,417	5.45	328,153	40	10	SQ
16	394	Tools, Shop & Garage Equip - NGV Compression/Station	5,066,856	3,847,582	9.40	336,995	0	10	SQ
17	394	Tools, Shop & Garage Equip - Tools & Equipment	4,988,034	3,433,383	10.00	280,201	0	10	SQ
18	395	Laboratory Equipment	110,382	90,140	9.40	436,380	0	10	SQ
19	396	Power Operated Equipment - Distr., Compression & Welding Equip	6,021,153	1,858,084	9.40	189,963	0	15	SQ
20	397	Communications Equipment - Communication Equipment	3,585,050	2,194,159	6.67	80,044	0	15	SQ
21	397	Communications Equipment - Telephone System	2,802,012	1,184,777	6.67	4,777,079	0		
22	397	Communications Equipment - Microwave System	4,642,345	1,981,847					
23	397	Communications Equipment - Radio	2,020,883	532,353					
24	398	Miscellaneous Equipment - Misc Equipment	1,200,053	764,458					
25	399	Other computer software	71,620,369	42,994,110					
26		TOTAL GENERAL PLANT	\$ 126,361,920	\$ 70,055,481		\$ 9,120,539			

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO

Case No. 07-0829-GA-AIR

Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts - Proposed Depreciation Rates
As of March 31, 2007

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Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Proposed Accrual Rate (F)	Calculated Depreciation Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
			Plant Investment (D)	Reserve Balance (E)					
1		<u>INTANGIBLE PLANT</u>							
2	303	Misc Intangible Plant-Computer Software	\$ 44,963,636	\$ 28,100,469	11.11 %	4,995,460	0	9	R2.5
3		TOTAL INTANGIBLE PLANT	\$ 44,963,636	\$ 28,100,469		4,995,460			

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts - Proposed Depreciation Rates
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Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction Plant Investment (D)	Reserve Balance (E)	Proposed Accrual Rate (F)	Calculated Depreciation Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
1		OTHER							
2	108	Salvage	\$	- \$		3,575,032			
3	108	Cost of Removal		-		(18,960,162)			
4	108	Cost of Removal - Pipelines		-		(249,887)			
5	108	Reserve for Depreciation Study		-		95,085,139			
6		TOTAL OTHER RESERVES	\$	- \$		79,450,122			
7		TOTAL GAS PLANT IN SERVICE	\$	1,939,317,268 \$		852,185,473			
						\$	59,201,492		

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Depreciation Reserve Accruals, Retirements, and Transfers for The East Ohio Gas Company
From December 31, 1993 to December 31, 1998

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Schedule B-3.3
Page 1 of 11
Witness Responsible:
S. P. Green

Line No.	Account No.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accts. Involved	
1		ACCUMULATED PROVISION FOR DEPRECIATION									
2	108.111	Clinton	\$ 9,640,989	\$ 370,355	\$ -	\$ 2,173,974	\$ -	\$ (7,837,369)		\$ -	\$ -
3	108.111	Clinton	404,897	1,545	-	125,661	-	(280,782)		-	-
4	108.111	Clinton	-	-	-	-	-	-		-	-
5	108.114	Drilled Since 1-1-83	1,398,459	71,825	-	459,452	-	(1,010,832)		-	-
6		Total Well Construction	\$ 11,444,345	\$ 443,725	\$ -	\$ 2,759,087	\$ -	\$ (9,128,983)		\$ -	\$ -
7	108.121	Other	2,914,036	111,443	-	243,888	-	(2,781,591)		-	-
8	108.122	Other Partnerships	-	-	-	-	-	-		-	-
9	108.123	Direct Participation	(273,888)	28,834	-	(245,054)	-	-		-	-
10	108.124	Drilled Since 1-1-83	161,590	117,407	-	151,012	-	(127,985)		-	-
11	108.125	Other - Guernsey	2,110,638	136,735	-	79,255	-	(2,168,137)		-	-
12	108.126	Direct Participation - Guernsey	61,827	778	-	62,605	-	-		-	-
13	108.127	Drilled Since 1-1-83 Guernsey	201,485	26,332	-	25,791	-	(202,026)		-	-
14		Total Well Equipment	\$ 5,175,709	\$ 421,528	\$ -	\$ 317,498	\$ -	\$ (5,279,739)		\$ -	\$ -
15	108.13-14	Other Field Lines	19,906,615	4,706,558	-	2,662,713	-	(39,566)		-	21,910,895
16	108.15	Guernsey - Lenox	17,145,117	2,736,129	-	2,141,603	-	-		-	17,739,643
17		Total Other Production Plant	\$ 37,051,732	\$ 7,442,687	\$ -	\$ 4,804,315	\$ -	\$ (39,566)		\$ -	\$ 39,650,538
18	108.1	Total Natural Gas Production & Gathering Plant	\$ 53,671,786	\$ 8,307,940	\$ -	\$ 7,880,900	\$ -	\$ (14,448,288)		\$ -	\$ 39,650,538
19	108.2	Total Underground Storage	\$ 44,080,920	\$ 5,625,022	\$ -	\$ 2,585,377	\$ -	\$ 1,043,032		\$ -	\$ 46,153,598
20	108.3	Total Transmission Plant	\$ 81,587,614	\$ 11,103,742	\$ -	\$ 1,213,763	\$ -	\$ (229)		\$ -	\$ 91,477,365
21	108.4	Total Distribution Plant	\$ 281,724,845	\$ 54,639,497	\$ -	\$ 17,115,247	\$ -	\$ 40,830		\$ -	\$ 319,289,925
22	108.5	Total General Plant	\$ 21,994,726	\$ 14,403,539	\$ -	\$ 8,633,200	\$ -	\$ -		\$ -	\$ 27,765,064
23		Subtotal Accum Provision for Depreciation	\$ 483,059,891	\$ 94,079,739	\$ -	\$ 37,428,486	\$ -	\$ (13,364,654)		\$ -	\$ 526,346,490
24	108.99	Retirement Work - in - Progress	(73,406)	-	-	967,280	-	-		-	(1,040,687)
25	108	Total Accum Provision for Depreciation	\$ 482,986,485	\$ 94,079,739	\$ -	\$ 38,395,767	\$ -	\$ (13,364,654)		\$ -	\$ 525,305,803

THE EAST OHIO GAS COMPANY db/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Depreciation Reserve Accruals, Retirements, and Transfers for The East Ohio Gas Company
From December 31, 1993 to December 31, 1998

Schedule B-3.3
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Witness Responsible:
S. P. Green

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Line No.	Account No.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications		Ending Balance
								Amount	Explanation of Transfers	
1		ACCUMULATED PROVISION FOR AMORTIZATION & DEPLETION								
2		PRODUCTION & GATHERING PLANT								
3	111.111	Producing Land & Land Rights- Other	\$ 1,303,278	\$ 31,066	\$ -	\$ 201,777	\$ -	\$ (1,132,568)		\$ -
4	111.112	Producing Land & Land Rights- Other Partnerships	5,526	-	-	5,526	-	-		-
5	111.113	Producing Land & Land Rights Since 1-1-83	14,405	645	-	(2,011)	-	(17,061)		-
6	111.1	Total Natural Gas Production & Gathering Plant	\$ 1,323,209	\$ 31,711	\$ -	\$ 205,293	\$ -	\$ (1,149,628)		\$ -
7		UNDERGROUND STORAGE								
8	111.3	Other Gas Plant In Service - Software	2,556,123	4,705,414	-	805,701	-	-		6,455,837
9	111	Total Underground Storage	\$ 2,556,123	\$ 4,705,414	\$ -	\$ 805,701	\$ -	\$ -		\$ 6,455,837
10	111	Total Accum Provision for Amortization & Depletion	\$ 3,879,333	\$ 4,737,126	\$ -	\$ 1,010,993	\$ -	\$ (1,149,628)		\$ 6,455,837
11		Grand Total Accumulated Provision for Depreciation, Amortization & Depletion	\$ 486,865,818	\$ 98,816,865	\$ -	\$ 39,406,760	\$ -	\$ (14,514,282)		\$ 531,761,640

NOTE: The level of detail provided on this schedule is all that is available for this time period

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Depreciation Reserve Accruals, Retirements, and Transfers for West Ohio Gas Company
From December 31, 1982 to December 31, 1996

Data: Actual
Type of Filing: Original
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Line No.	Account No.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accts. Involved	
1		PRODUCTION AND GATHERING PLANT									
2	304	Other Land & Land Rights-Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
3	305	Other Structures & Improvements	23,943	8,737	-	5,855	320	(28,505)			-
4	311	Liquefied Petroleum Gas Equipment	668,925	47,810	(120,000)	716,736	16,841	(103,159)			-
5		TOTAL PRODUCTION & GATHERING PLANT	\$ 692,868	\$ 56,548	\$ (120,000)	\$ 722,591	\$ 17,161	\$ (129,664)			\$ -
6		TRANSMISSION PLANT									
7	365.1	Land & Land Rights-Land Rights	\$ -	\$ -	(450)	154	60	\$ -			236
8	365.1	Land & Land Rights-Leased Sites	-	-	-	-	-	-			-
9	365.2	Rights Of Way	34,563	46,479	-	1,762	-	-			79,279
10	366	Structures & Improvements-Compressor Station Structures	18,258	20,747	-	260	-	-			38,745
11	366	Structures & Improvements-M&R Station Structures	15,688	38,087	-	9,782	4,028	(1,085)			38,881
12	366	Structures & Improvements-Other Structures	-	-	-	-	-	-			-
13	367	Mains	3,154,017	1,992,951	(171)	56,220	54,986	7,600			5,043,534
14	368	Compressor Station Equipment	178,036	48,498	-	226,534	-	-			-
15	369	M&R Station Equipment-Automatic Controls	210,054	450,254	(15,584)	90,128	31,827	(165)			553,772
16	369	M&R Station Equipment-Meters & Gauges	13,793	10,809	-	18,967	2,075	2,446			6,006
17	369	M&R Station Equipment-Other	27,507	27,123	-	10,673	2,528	(2,740)			38,690
18		TOTAL TRANSMISSION PLANT	\$ 3,651,917	\$ 2,634,947	\$ (16,205)	\$ 414,480	\$ 95,504	\$ 6,056			\$ 5,799,141

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AJR
Depreciation Reserve Accruals, Retirements, and Transfers for West Ohio Gas Company
From December 31, 1992 to December 31, 1996

Data: Actual
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Witness Responsible:
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Line No.	Account No.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accts. Involved	
1	374	DISTRIBUTION PLANT	\$	- \$	(9,000)	\$ 11,212	\$	- \$	2,212		\$
2	374	Land & Land Rights - Land Rights									
3	374	Structures & Improvements-Other Structures Personality									
4	374	Land & Land Rights - Rights-of-Way	7,881	6,739	-	15	12	-	-		14,394
5	375	Structures & Improvements-M & R Station Structures (General)	7,963	29,258	-	1,799	3,427	1,450			33,448
6	375	Structures & Improvements-M & R Station Structures (Industrial)									
7	375	Structures & Improvements-Other Struct Personality-Accum P for D	128,858	12,031	(42,850)	22,766	4,285	(26,192)			128,496
8	375	Structures & Improvements-Other Struct Personality-Accum P for D		216,561	(11,850)	45,222	21,810	27,850			189,229
9	375	Structures & Improvements-Leasehold Improvements									
10	376	Low Pressure Mains	5,497,530	6,570,548	(35,019)	394,509	424,438	39,620			11,323,769
11	376	Regulated Pressure Mains									
12	378	M & R Station Equipment (General)-Meters & Gauges	80,516	326,934	(7,251)	125,849	111,389	13,966			191,430
13	378	M & R Station Equipment (General)-Other Equipment									
14	380	Services - All Pressures	871,688	7,691,335	-	921,536	1,159,427	-			6,482,059
15	380	Services - Low Pressure									
16	380	Services - Regulated Pressure									
17	380	Special Services									
18	381	Meters - Meters	918,015	890,308	(24,352)	511,222	5,911	2,487			1,318,030
19	381	Meters - Recording Gauges	42,539	37,034	-	26,733	-	4,855			57,694
20	381	Meters - Hexagram									
21	382	Meter Installations - Residential	223,242	331,806	-	143,822	-	319			411,545
22	382	Meter Installations - Commercial									
23	383	House Regulators - Small	119,990	236,365	(22,635)	79,513	17,763	(386)			281,317
24	383	House Regulators - Large									
25	384	House Regulator Installation	93,967	200,700	-	60,433	791	(25)			233,419
26	385	Industrial M & R Station Equipment - Meters & Gauges									
27	385	Industrial M & R Station Equipment - Telemetering Equipment									
28	385	Industrial M & R Station Equipment - Other	1,344	58,893	(2,423)	7,111	140	73			55,482
29		TOTAL DISTRIBUTION PLANT	\$ 7,991,324	\$ 16,608,511	\$ (155,380)	\$ 2,351,741	\$ 1,749,393	\$ 66,229			\$ 20,720,309

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AJR
Depreciation Reserve Accruals, Retirements, and Transfers for West Ohio Gas Company
From December 31, 1982 to December 31, 1996

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Line No.	Account No.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accts. Involved	
1		GENERAL PLANT									
2	389	Land & Land Rights - Land Rights	\$	- \$	(32,639)	\$ 74,526	\$ 23	\$ 41,911			\$
3	389	Land & Land Rights - Rights-of-Way									
4	390	Structures & Improvements - Personally	126,902	14,184		141,086					
5	390	Structures & Improvements-Leasehold-Personally-Gas Pl Und									
6	390	Structures & Improvements - Realty									
7	390	Structures & Improvements-Realty-Gas Plant Unclass									
8	390	Structures & Improvements - Communications									
9	390	Structures & Improvements - NGV Structures									
10	390	Structures & Improvements - Other									
11	391	Office Furniture & Equipment - Furniture	48,979	245,417	(55,595)	288,371	1,730	(250)			0
12	391	Office Furniture & Equipment - Computer Hardware		366,976	(2,653)	168,816	583	819			250,028
13	391	Office Furniture & Equipment - Equipment									
14	391	Office Furniture & Equipment - Legal Books									
15	392	Transportation Equipment - Luxury Automobiles									
16	392	Transportation Equipment - Non Luxury Automobiles		51,297	(31,901)	100,916	20				(17,738)
17	392	Transportation Equipment - Light Trucks	117,705	834,442	(72,250)	513,230	1,483				509,683
18	392	Transportation Equipment - Heavy Trucks>13k									
19	392	Transportation Equipment -Trailers (WV, OH & VA)	25,821	42,283	(11,333)	35,228					44,009
20	392	Transportation Equipment - NGV Kits Med Trucks<26k	2,853	107,337							110,190
21	393	Stores Equipment									
22	394	Tools, Shop & Garage Equipment - Shop Equipment	178,537	249,053	(1,267)	18,770		(2,269)			407,818
23	394	Tools, Shop & Garage Equipment - Garage Equipment	27,640	147,676	(287)	4,187	2,913	5,158			173,661
24	394	Tools, Shop & Garage Equip - NGV Compression/Station									
25	394	Tools, Shop & Garage Equip - Tools & Equipment									
26	395	Laboratory Equipment									
27	396	Power Operated Equipment - Light Trucks	31,723	85,463	(6,608)	141,136	62	(5,099)			(22,503)
28	396	Power Operated Equipment - Heavy Trucks	128,776	207,757	(68,300)	227,827					177,006
29	396	Power Operated Equipment - Distribution Equipment	25,966	20,107	(2,875)	36,466	255	5,000			17,228
30	396	Power Operated Equipment - Other	3,503	12,705	(750)	7,019					9,939
31	397	Communications Equipment - Communication Equipment	159,880	254,783	(73)	6,420		(4,294)			404,002
32	397	Communications Equipment - Telephone System									
33	397	Communications Equipment - Microwave System									
34	397	Communications Equipment - Radio									
35		TOTAL GENERAL PLANT	\$ 878,064	\$ 2,639,480	\$ (286,530)	\$ 1,774,597	\$ 7,129	\$ 40,975			\$ 2,063,323

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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From December 31, 1982 to December 31, 1996

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Line No.	Account No.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accs. Involved	
1		OTHER									
2	108	Salvage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
3	108	Cost of Removal	-	-	-	-	-	-			-
4	108	Cost of Removal - Pipelines	-	-	-	-	-	-			-
5	108	Reserve for Depreciation Study	-	-	-	-	-	-			-
6	108	Accum Depreciation - Plant History - Conversion	-	-	-	-	-	-			-
7	222	Regulatory Liability - Cost of Removal	-	-	-	-	-	-			-
8	108	Retirement - Work In Progress	-	-	(28)	316,259	(9,546)	(16,168)			(322,854)
9											
10		TOTAL OTHER RESERVES	\$ -	\$ -	(28)	316,259	(9,546)	(16,168)			\$ (322,854)
11		TOTAL ACCUMULATED PROVISION FOR DEPRECIATION	\$ 13,214,174	\$ 21,939,485	\$ (578,143)	\$ 5,579,669	\$ 1,859,640	\$ (32,573)			\$ 28,259,920
12		ACCUMULATED PROVISION FOR AMORTIZATION & DEPLETION									
13		INTANGIBLE PLANT									
14	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
15	302	Franchises and Consents	-	-	-	-	-	-			-
16	303	CIAC	-	-	-	-	-	-			-
17	303	Computer Software - Vintage Group	-	-	-	-	-	-			-
18	303	Computer Software - Major Project	-	254,536	-	-	-	-			254,536
19		TOTAL INTANGIBLE PLANT	\$ -	\$ 254,536	\$ -	\$ -	\$ -	\$ -			\$ 254,536
20		TOTAL ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION & DEPLETION	\$ 13,214,174	\$ 22,194,021	\$ (578,143)	\$ 5,579,669	\$ 1,859,640	\$ (32,573)			\$ 28,514,456

THE EAST OHIO GAS COMPANY db/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Depreciation Reserve Accruals, Retirements, and Transfers for East Ohio and West Ohio Combined
From December 31, 1996 to March 31, 2007

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Line No.	Gas Ferc.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accts. Involved	
1		PRODUCTION AND GATHERING PLANT									
2	325.4	Rights-of-Way- Accum Prov for Dapor	\$ 1,701,282	\$ 714,219	\$ -	\$ 4,327	\$ 148	\$ (1,191,868)		\$	\$ 1,219,159
3	325.5	Other Land & Land Rights-Land Rights	708	(708)	-	-	-	-			-
4	327	Field Compressor Station Structures	902,098	579,141	-	188,725	15,836	(383,772)			912,907
5	328	Field M&R Station Structures-Producing Gas	123,667	154,476	-	74,112	7,331	(157,183)			39,518
6	328	Field M&R Station Structures-Company Used Gas	1,881	-	-	1,881	-	-			-
7	328	Field M&R Station Structures-Other	350,088	31,591	-	146,158	14,745	(5,348)			215,428
8	329	Other Structures	219,840	77,351	-	12,329	-	(154,800)			130,062
9	332	Field Lines	23,319,246	12,332,675	-	3,335,074	520,686	(7,613,681)			24,182,461
10	333	Field Compressor Station Equipment	7,225,177	3,935,027	-	2,423,124	62,182	(3,728,860)			4,946,048
11	334	Field M&R Station Equip-Purchase Gas-Meters & Gauges	2,084,164	829,765	-	736,182	41,692	(2,113,949)			22,105
12	334	Field M&R Station Equip-Purchase Gas-Other	2,854,799	3,598,262	-	3,320,867	255,791	889,375			3,765,778
13	334	Field M&R Station Equip-Producing Gas-Other	665,519	428,355	-	682,014	14,263	2,308			399,904
14	335	Drilling & Cleaning Equipment	202,069	267,143	-	38,830	(3,107)	20,011			453,500
15	339	Production Equipment Held Under ARO	-	1,150	-	-	-	6,544			7,693
16		TOTAL PRODUCTION & GATHERING PLANT	\$ 39,650,558	\$ 22,948,448	\$ -	\$ 10,943,622	\$ 929,567	\$ (14,431,213)		\$	\$ 36,294,554
17		STORAGE PLANT									
18	350.2	Rights Of Way	\$ 111,523	\$ 31,748	\$ -	\$ -	\$ -	(332,888)		\$	\$ (189,616)
19	351	Structures & Improvements-Compressor Station Structures	785,893	467,771	-	185,881	-	218,163			1,285,937
20	351	Structures & Improvements-M & R Station Structures	87,659	104,084	-	3,631	-	(27,964)			160,148
21	351	Structures & Improvements-Other Structures	672,473	669,698	-	32,770	-	329,952			1,639,353
22	352	Wells-Well Construction Current Provision	10,581,039	6,294,483	-	912,534	140,068	(2,011,320)			13,811,599
23	352	Wells-Well Equipment Cumulative Effect	13,040,254	5,473,980	-	756,634	171,793	(9,005,957)			8,578,851
24	352.1	Land & Land Rights-Leaseholds	-	1,307,635	-	8,337	-	2,289,679			3,588,977
25	352.1	Land & Land Rights-Storage Rights	-	61,131	-	1,068	-	181,776			191,849
26	352.3	Non-Recoverable Natural Gas	3,779,625	1,416,079	-	-	-	(286,902)			4,908,801
27	353	Lines	10,571,369	4,273,428	-	672,892	111,756	(4,081,466)			9,878,702
28	354	Compressor Station Equipment - Compressor Station Equipment	6,038,770	4,763,695	-	1,705,237	179,002	(95,006)			8,823,209
29	355	M & R Equipment-Meters & Gauges	103,134	112,153	-	113,274	-	(100,054)			1,958
30	355	M & R Equipment-Other	1,987,913	1,737,051	-	345,125	104,365	170,835			3,446,309
31	367	Other Equipment-Other	403,926	44,340	-	350,065	-	(212,768)			(114,567)
32	358	Underground Storage Equipment Held Under ARO	-	13,293	-	41,967	-	88,591			59,887
33		TOTAL STORAGE PLANT	\$ 48,163,598	\$ 26,770,527	\$ -	\$ 5,129,404	\$ 706,985	\$ (12,925,339)		\$	\$ 58,172,397

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Depreciation Reserve Accruals, Retirements, and Transfers for East Ohio and West Ohio Combined
From December 31, 1996 to March 31, 2007

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Line No.	Gas Ferc	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accts. Involved	
1		TRANSMISSION PLANT									
2	365.1	Land & Land Rights-Land Rights	\$ 1,829	\$ 483	\$ -	\$ -	\$ -	(2,312)		\$ -	\$ -
3	365.2	Rights Of Way	1,217,517	170,894	-	-	-	402,521			1,790,932
4	366	Structures & Improvements-Compressor Station Structures	49,968	(7,415)	-	59	-	29			42,523
5	366	Structures & Improvements-M&R Station Structures	1,598,735	706,084	-	85,229	2,602	(549,435)			1,887,553
6	366	Structures & Improvements-Other Structures	366,527	147,075	-	-	-	1,551			515,153
7	367	Mains	83,812,845	33,420,887	-	2,185,534	1,369,132	(27,986,475)			85,692,590
8	368	Compressor Station Equipment-Current Provision	85,733	126,825	-	16,684	-	(4,413)			191,481
9	369	M&R Station Equipment-Meters & Gauges	152,775	94,470	(2,169)	142,830	10,240	(96,330)			13
10	369	M&R Station Equipment-Other	9,804,292	6,790,126	-	1,413,910	240,840	(2,866,383)			12,073,286
11	371	Other Equipment-Colorization	-	32,507	-	-	-	526			33,033
12	371	Other Equipment-Other Equipment	186,285	196,561	-	75,912	45,273	(109,753)			150,907
13	372	Transmission Plant Equipment Held Under ARO	-	-	-	-	-	-			-
14		TOTAL TRANSMISSION PLANT	\$ 97,276,506	\$ 41,678,497	\$ (2,169)	\$ 3,901,158	\$ 1,668,087	\$ (31,210,475)		\$ -	\$ 102,177,452

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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Depreciation Reserve Accruals, Retirements, and Transfers for East Ohio and West Ohio Combined
From December 31, 1996 to March 31, 2007

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Line No.	Gas Ferc	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accts. Involved	
1		DISTRIBUTION PLANT									
2	374	Land & Land Rights - Land Rights	\$ 2,266	\$ 0	\$ -	\$ -	\$ -	(2,266)		\$ -	-
3	374	Land & Land Rights - Rights-of-Way	492,582	337,419	-	2,768	13,162	(399,540)			414,542
4	375	Structures & Improvements-M & R Station Structures (General)	2,434,488	1,542,681	-	359,155	117,884	(409,263)			3,091,067
5	375	Structures & Improvements-M & R Station Structures (Industrial)	31,091	64,902	-	-	15,518	(15,475)			55,000
6	375	Structures & Improvements-Other Structures (Industrial)	-	1,261	-	-	-	(1,261)			-
7	375	Structures & Improvements-Other Structures Reality	9,544,209	12,668,766	-	2,101,907	548,039	2,851,146			22,414,175
8	375	Structures & Improvements-Leasehold Improvements	-	414,207	-	522,171	-	251,578			143,613
9	376	Low Pressure Mains	106,768,322	62,811,740	(489,127)	8,208,352	1,344,683	(11,341,432)			149,174,722
10	376	Regulated Pressure Mains	115,580,500	62,726,309	-	9,910,018	689,798	(46,976,321)			120,730,671
11	378	M & R Station Equipment (General)-Meters & Gauges	9,916,762	753,792	-	348,558	41,190	(10,182,386)			98,418
12	378	M & R Station Equipment (General)-Other Equipment	215,365	8,854,689	-	2,043,588	226,743	277,171			7,076,894
13	380	Services - All Pressures	6,845,203	7,751,360	-	588,095	373,433	(2,770,367)			10,884,667
14	380	Services - Low Pressure	38,018,138	50,467,359	-	966,859	4,739,931	(408,145)			92,370,541
15	380	Services - Regulated Pressure	30,187,370	34,078,993	-	521,818	1,450,414	(2,095,296)			80,198,885
16	380	Special Services	419,573	172,011	-	85,839	580,753	486,086			405,078
17	381	Meters - Meters	10,181,082	12,661,076	-	21,919,360	(145,047)	10,969,302			12,037,147
18	381	Meters - Recording Gauges	616,391	982,836	-	3,901,475	(1,919,725)	(1,221,406)			(1,708,929)
19	381	Meters - Hexagram	3,274,132	6,865,672	-	6,485,872	16,253	3,574,038			7,212,718
20	382	Meter Installations - Residential	410,072	1,506,538	-	51,863	-	1,555			1,866,302
21	382	Meter Installations - Commercial	-	1,196,829	-	2,271	-	(82,150)			1,112,408
22	383	House Regulators - Small	2,537,663	3,034,598	-	1,989,409	199,247	(773,346)			2,610,258
23	383	House Regulators - Large	865,930	1,294,758	-	25,300	22,985	42,931			1,955,394
24	384	House Regulator Installation	235,562	238,894	-	27,006	257	(103,548)			343,644
25	385	Industrial M & R Station Equipment - Meters & Gauges	5,235	47,818	-	23,792	1,253	487,823			485,630
26	385	Industrial M & R Station Equipment - Other	1,734,288	1,534,040	-	127,794	2,528	(571,539)			2,566,477
27	387	Other Equipment - Other Equipment	-	875,951	-	21,421	14,215	(120,834)			719,491
28	388	Distribution Plant Held Under ARO	-	9,278	-	-	-	97,589			106,867
29		TOTAL DISTRIBUTION PLANT	\$ 340,010,235	\$ 272,894,553	\$ (489,127)	\$ 60,214,683	\$ 8,333,315	\$ (58,465,355)		\$	\$ 496,380,573

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
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Depreciation Reserve Accruals, Refirements, and Transfers for East Ohio and West Ohio Combined
From December 31, 1996 to March 31, 2007

Line No.	Gas Ferc	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications		Ending Balance	
								Amount	Explanation of Transfers		Other Accts. Involved
1		GENERAL PLANT									
2	389.02	Land & Land Rights - Land Rights	\$	29 \$	- \$	- \$	- \$	(29)	\$	-	
3	389.03	Land & Land Rights - Rights-of-Way		49	1	-	-	(50)		-	
4	390.11	Structures & Improvements-Leasehold-Personally-Gas Pl Uncl			557,468	7,498,187	-	6,973,562		37,843	
5	390.21	Structures & Improvements-Leasehold-Ready-Gas Plant Unclass			513,100	487,889	3,661	21,297		43,047	
6	390.05	Structures & Improvements - Other			984,008	696,956	-	(287,052)			
7	391.01	Office Furniture & Equipment - Furniture	249,813	2,099,494	1,536,623	1,536,623	(260)	2,627,900			
8	391.02	Office Furniture & Equipment - Computer Hardware	7,424,918	10,906,024	10,906,024	26,172,793	3,351	9,206,301			
9	391.03	Office Furniture & Equipment - Equipment	893,154	984,800	984,800	1,115,226	-	(515,320)		3,440,844	
10	392.12	Transportation Equipment - Non Luxury Automobiles	518,325	(673,811)	(673,811)	182,145	(2,270)	335,362		1,361,099	
11	392.21	Transportation Equipment - Light Trucks	2,354,157	(122,477)	(122,477)	1,752,290	(121,482)	(155,656)		247,408	
12	392.22	Transportation Equipment - Heavy Trucks>13k	3,169,039	7,923,987	7,923,987	5,826,528	(453,601)	(3,968,644)			
13	392.3	Transportation Equipment -Trailers	2,103	565,960	565,960	761,881	(95,724)	380,330			
14	392.52	Transportation Equipment - NGV Kits NonLux Autos	112,371	(74,761)	(74,761)	98,360	-	91,943		445,215	
15	392.53	Transportation Equipment - NGV Kits Light Trucks<10k	15,393	151,650	151,650	114,892	80	436		1,751,456	
16	392.54	Transportation Equipment - NGV Kits Med Trucks<26k	24,694	79,259	79,259	104,122	(169)	31,193		282,255	
17	393.01	Stores Equipment	198,503	171,728	171,728	389,367	(14,638)	186,924		52,507	
18	394.01	Tools, Shop & Garage Equipment - Shop Equipment	471,422	(496,013)	(496,013)	524,791	32,357	846,601		182,426	
19	394.02	Tools, Shop & Garage Equipment - Garage Equipment	1,521,281	3,037,402	3,037,402	1,852,100	3,011	351,846		254,862	
20	394.03	Tools, Shop & Garage Equip - NGV Compression/Station	773,043	3,048,436	3,048,436	2,177,444	18	2,205,565		3,055,417	
21	394.04	Tools, Shop & Garage Equip - Tools & Equipment	430,897	2,139,279	2,139,279	790,780	(155,509)	1,498,478		3,847,562	
22	395.01	Laboratory Equipment	83,174	95,098	95,098	140,307	-	52,175		3,433,383	
23	396.13	Power Operated Equipment - Distribution Equipment	1,806,339	3,077,278	3,077,278	2,230,507	(396,895)	(1,200,665)		90,140	
24	396.14	Power Operated Equipment - Other	(1,473)	148,222	148,222	81,450	-	(56,553)		1,849,339	
25	397.01	Communications Equipment - Communication Equipment	5,871,796	4,169,269	4,169,269	10,335,513	-	2,488,607		8,745	
26	397.02	Communications Equipment - Telephone System	2,484,018	2,239,246	2,239,246	2,957,403	-	(581,085)		2,194,159	
27	397.04	Communications Equipment - Microwave System	504,797	2,804,540	2,804,540	1,451,734	-	24,245		1,184,777	
28	397.05	Communications Equipment - Radio	236,607	773,650	773,650	486,473	-	8,569		1,981,847	
29	398	Miscellaneous Equipment - Misc Equipment	683,941	935,243	935,243	1,354,012	-	500,689		532,353	
30	399	Other Tangible Property - General Equipment		1,555,451	1,555,451	-	-	(1,555,451)		765,861	
31	399	Other Tangible Property - Intangible Software		13,385,819		-	-	29,608,292		42,994,110	
32		TOTAL GENERAL PLANT	\$	29,828,387 \$	61,077,348 \$	- \$	71,119,554 \$	(1,198,071) \$	49,093,616	\$	70,077,868
33		SUB-TOTAL ACCUM PROVISION FOR DEPRECIATION	\$	554,929,263 \$	425,369,383 \$	(491,296) \$	151,308,421 \$	10,439,882 \$	(67,938,766)	\$	751,102,874

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Depreciation Reserve Accruals, Retirements, and Transfers for East Ohio and West Ohio Combined
From December 31, 1996 to March 31, 2007

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Schedule B-3.3
Page 11 of 11
Witness Responsible:
S. P. Green

Line No.	Gas Ferc	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications		Ending Balance
								Amount	Explanation of Transfers	
1		OTHER								
2	108	Salvage								
3	108	Cost of Removal	\$ (1,363,540)	- \$	- \$ (3,575,032)	- \$	8,228,480	9,592,021		\$ 3,575,032
4	108	Cost of Removal - Pipelines		-	-	-	6,357,129	6,107,242		(249,887)
5	108	Reserves for Depreciation Study		-	-	-	-	95,085,139		95,085,139
6	108	Accum Depreciation - Plant History - Conversion		-	-	-	82,486	(160,574,676)		(160,657,161)
7	108	Regulatory Liability - Cost of Removal		-	-	-	74,319,091	152,887,012		78,567,921
8		TOTAL OTHER RESERVES	\$ (1,363,540)	- \$	- \$ (3,575,032)	- \$	88,987,186	103,096,737		\$ 16,321,043
9		TOTAL ACCUMULATED PROVISION FOR DEPRECIATION	\$ 553,565,723	\$ 425,369,383	\$ (4,066,328)	\$ 151,308,421	\$ 99,427,068	\$ 35,157,972		\$ 767,423,918
10		ACCUMULATED PROVISION FOR AMORTIZATION & DEPLETION								
11		INTANGIBLE PLANT								
12	301	Organization	\$	- \$	- \$	- \$	-	-		\$ -
13	302	Franchises and Consents		-	-	-	-	-		-
14	303	CJAC		-	-	-	-	-		-
15	303	Computer Software - Vintage Group		-	-	-	-	-		-
16	303	Computer Software - Major Project	6,710,373	74,099,397	-	24,414,755	-	(28,293,240)		28,101,776
17		TOTAL INTANGIBLE PLANT	\$ 6,710,373	\$ 74,099,397	\$ -	\$ 24,414,755	\$ -	\$ (28,293,240)		\$ 28,101,776
18		TOTAL ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION & DEPLETION	\$ 560,276,096	\$ 499,468,780	\$ (4,066,328)	\$ 175,723,176	\$ 99,427,068	\$ 6,864,732		\$ 795,525,693

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Depreciation Reserve and Expense for Leased Property
As of March 31, 2007

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.: WPB-3.4

Schedule B-3.4
Page 1 of 1
Witness Responsible:
S. P. Green

Identification or Reference No.	Account No.	Account Title	Dollar Value of Plant Investment	Accumulated Depreciation/ Amortization Reserve	Accrual Rate/ Amortization Period	Term of Lease	Accumulated Depreciation/ Amortization Expense	Explain Method of Depreciation/ Amortization	Included in Rate Base (Yes/No)
3900	390	Marietta Office	\$ 107,800	\$ 17,821		Term of Lease	\$ 21,560	Straight-line basis over the term of the lease	Yes
3912	391.2	Leased Computer Equipment See WPB-3.4	\$ 3,276,814	\$ 1,162,742		Term of Lease	\$ 813,144	Straight-line basis over the term of the lease	Yes

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Construction Work in Progress
As of March 31, 2007

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Schedule B-4
Page 1 of 1
Witness Responsible:
J. A. Murphy

Line No. (A)	Project No. (B)	Description of Project (C)	Adjusted Jurisdiction		Total Cost (F=D+E)	Allocation % (G)	Total Jurisdictional Cost at Date Certain (H)	Estimated Physical Percent Completion (I)
			Construction Dollars (D)	AFDUC Capitalized (E)				

NOT APPLICABLE

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Construction Work in Progress - Percent Complete (Time)
As of March 31, 2007

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Schedule B-4.1
Page 1 of 1
Witness Responsible:
J. A. Murphy

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Elapsed Days:			Date Certain % Completion (G)=(E)/(F)
				Beginning to Estimated Completion (F)	Beginning to Date Certain (E)		

NOT APPLICABLE

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Construction Work in Progress - Percent Complete (Dollars)
As of March 31, 2007

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Schedule B-4.2
Page 1 of 1
Witness Responsible:
J. A. Murphy

Line No. (A)	Project No. (B)	Most Recent Budget Estimate		Project Expenditures				Date Certain % Completion	
		Construction Dollars (C)	AFUDC (D)	Total		As of Date Certain		Construction Dollars (F)	Construction Dollars Trended (G)=(E)/(F)
				Dollars Trended (E)		Construction Dollars (G)	Construction Dollars Trended (H)		

NOT APPLICABLE

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Allowance for Working Capital
As of March 31, 2007

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.: WPB-5.1, WPB-5.2

Schedule B-5
Page 1 of 1
Witness Responsible:
J. A. Murphy

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Working Paper Reference No.	Total Company	Allocation %	Jurisdiction
1	<u>CASH COMPONENT</u>		WPB-5.1	\$ 55,840,000	100%	\$ 55,840,000
2		The Cash Component is calculated based on the most recent lead/lag study. Dominion East Ohio performed a comprehensive study covering all items affecting the operating income statement for the 12 months ended December 31, 2006.				
3						
4						
5	<u>AVERAGE MONTHLY BALANCES</u>					
6			WPB-5.2	\$ 2,278,708	100%	\$ 2,278,708
7	Materials and Supplies	The materials and supplies balance is the 13-month average of Account No. 154 for the period ended March 31, 2007, adjusted to reflect the elimination of materials and supplies held for additions and new construction.				
8						
9						
10	Percentage of Income Payment Plan (PIPP)	The percentage of Income Payment Plan balance is the 13-month average of Account No. 142.2, PIPP accounts receivable under 12 months old for the period ended March 31, 2007.	WPB-5.2	\$ 123,385,458	100%	\$ 123,385,458
11						
12						
13	<u>GROSS WORKING CAPITAL ALLOWANCE</u>			\$ 181,504,166		\$ 181,504,166
14	<u>OFFSETS TO WORKING CAPITAL</u>					
15	Customer Deposits	The customer deposits offset is the 13-month average balance of Account No. 235 for the period ended March 31, 2007.	WPB-5.2	\$ (24,059,713)	100%	\$ (24,059,713)
16						
17	<u>WORKING CAPITAL ALLOWANCE</u>			\$ 157,444,453		\$ 157,444,453

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Miscellaneous Working Capital Items
As of March 31, 2007

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.: WPB-5.1

Schedule B-5.1
Page 1 of 1
Witness Responsible:
V. H. Friscic

Line No.	Description	13 Month Average for Test Year			Date Certain Balance		
		Total Company	Allocation %	Jurisdiction	Total Company	Allocation %	Jurisdiction
		(1)	(2)	(3)	(4)	(5)	(6)
1	Customers' Deposits	\$ (24,059,713)	100%	\$ (24,059,713)	\$ (23,881,537)	100%	\$ (23,881,537)
2	Interest on Customers' Deposits [(1) x 3%]	\$ (721,791)	100%	\$ (721,791)	\$ (716,446)	100%	\$ (716,446)
3	Plant Materials & Operating						
4	Supplies - Total	\$ 2,278,708	100%	\$ 2,278,708	\$ 2,378,549	100%	\$ 2,378,549
5	M & S Held for Construction,						
6	Additions, and Extension	-	100%	-	-	100%	-
7	M & S Held for Normal Operations [(3) - (4)]	\$ 2,278,708	100%	\$ 2,278,708	\$ 2,378,549	100%	\$ 2,378,549
8	PIPP Uncollectibles Balance	\$ 123,385,458	100%	\$ 123,385,458	\$ 98,125,213	100%	\$ 98,125,213

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Other Rate Base Items Summary
As of March 31, 2007

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Schedule B-6
Page 1 of 1
Witness Responsible:
R. D. Taylor

Line No.	Account No.	Description	Total Company (1)	Allocation % (2)	Allocated Total (3)	Adjustments (4)	Adjusted Jurisdiction (5)
1	252	Customers' Advances for Construction	\$ -	100%	\$ -	\$ -	\$ -
2	255	Investment Tax Credits:					
3		Pre-1971 3% Credit	\$ 17,349	100%	\$ 17,349	\$ -	\$ 17,349
4		1971 4% Credit	-	100%	-	-	-
5		1975 6% Credit	-	100%	-	-	-
6		1981 10% Credit on Recovery Property	2,536,085	100%	2,536,085	(2,536,085)	-
7		ITC Tax Benefits Sold	-	100%	-	-	-
8		TOTAL Investment Tax Credits	\$ 2,553,434		\$ 2,553,434	\$ (2,536,085)	\$ 17,349
9		Deferred Income Taxes:					
10	283	Alternative Minimum Tax	\$ (6,725,694)	100%	\$ (6,725,694)	\$ 6,725,694	\$ -
11	283	Bad Debts	3,150,347	100%	3,150,347	-	3,150,347
12	283	Bad Debts - PIPP	44,293,192	100%	44,293,192	(44,293,192)	-
13	283	Bad Debts - Tracker	6,158,474	100%	6,158,474	(6,158,474)	-
14	283	Benefits	(15,250,994)	100%	(15,250,994)	-	(15,250,994)
15	282 / 283	Depreciation	190,692,828	100%	190,692,828	-	190,692,828
16	283	FIN 48 Bad Debts	(2,576,592)	100%	(2,576,592)	2,576,592	-
17	283	FIN 48 Bad Debts - PIPP	(20,277,702)	100%	(20,277,702)	20,277,702	-
18	283	FIN 48 Bad Debts - Tracker	(10,372,892)	100%	(10,372,892)	10,372,892	-
19	283	Inventory	(5,610,092)	100%	(5,610,092)	-	(5,610,092)
20	282	ITC	(893,966)	100%	(893,966)	-	(893,966)
21	282 / 283	Other	(45,506)	100%	(45,506)	-	(45,506)
22	283	Pension	220,235,229	100%	220,235,229	(220,235,229)	-
23	283	Taxes	634,577	100%	634,577	-	634,577
24	190	UPGA	14,834,002	100%	14,834,002	(14,834,002)	-
25		TOTAL Deferred Income Taxes	\$ 418,245,211		\$ 418,245,211	\$ (245,568,017)	\$ 172,677,194
26		TOTAL Other Rate Base Items	\$ 420,798,645		\$ 420,798,645	\$ (248,104,102)	\$ 172,694,543

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Adjustments to Other Rate Base Items
As of March 31, 2007

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Schedule B-6.1
Page 1 of 1
Witness Responsible:
R. D. Taylor

Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
1	255	<u>Investment Tax Credits</u>			
2		Post 1970 Investment Tax Credits	\$ (2,536,085)	100%	\$ (2,536,085)
3		<u>Deferred Income Taxes</u>			
4	283	Alternative Minimum Tax	\$ 6,725,694	100%	\$ 6,725,694
5	283	Bad Debts - PIPP	(44,293,192)	100%	(44,293,192)
6	283	Bad Debts - Tracker	(6,158,474)	100%	(6,158,474)
7	190	UPGA	(14,834,002)	100%	(14,834,002)
8	283	Pension	(220,235,229)	100%	(220,235,229)
9	283	FIN 48 Bad Debts	2,576,592	100%	2,576,592
10	283	FIN 48 Bad Debts - PIPP	20,277,702	100%	20,277,702
11	283	FIN 48 Bad Debts - Tracker	10,372,892	100%	10,372,892
12		Total Deferred Income Taxes	\$ (245,568,017)		\$ (245,568,017)

Description and Purpose of Adjustment

Investment Tax Credits

Former Internal Revenue Code Section 48(f)(2)(B) Normalization Adjustment

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjusted Jurisdiction

Note: Contributions in aid of construction are netted against gross plant.

	\$		-	\$		-	\$		-
TOTAL	\$	-		\$	-		\$	-	

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO

Case No. 07-0829-GA-AIR

Jurisdictional Allocation Factors

Rate Base and Operating Income

Data: 3 Months Actuals & 9 Months Estimated

Type of Filing: Original

Work Paper Reference Nos.:

Schedule B-7

Page 1 of 1

Witness Responsible:

V. H. Friscic

Line No.	Account No.	Account Title	Allocation Factor	Description of Factors and/or Method of Allocation	

NOT APPLICABLE

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Jurisdictional Allocation Statistics

Data: 3 Months Actuals & 9 Months Estimated
Type of Filing: Original
Work Paper Reference Nos.:

Schedule B-7.1
Page 1 of 1
Witness Responsible:
V. H. Friscic

Line No. (A)	Allocation Factor (B)	Statistic Total Company (C)	Adjustment to Total Company Statistic (D)	Adjusted Statistic for Total Company (E=C+D)	Statistic for Rate Area (F)	Allocation Factor (G=F/E)
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NOT APPLICABLE

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Explanation of Changes in Allocation Procedures

Data: 3 Months Actuals & 9 Months Estimated
Type of Filing: Original
Work Paper Reference Nos.:

Schedule B-7.2
Page 1 of 1
Witness Responsible:
V. H. Friscic

Line No.	Account No.	Description	Procedures Approved in Prior Case	Rationale for Change
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NOT APPLICABLE

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
Case No. 07-0829-GA-AIR
Gas Data
For the Twelve Months Ended March 31, 2007 (*)

Data: Actual
Type of Filing: Original
Work Paper Reference Nos.:

Schedule B-8
Page 1 of 1
Witness Responsible:
V. H. Friscic

Line No.	Description	MCFs as Measured	MCF at Standard Temperature & Pressure (14.73 P.S.I.A)
1	Gas Received (Purchased, Produced, Etc.)	265,451,390	266,299,344
2	Sales and Other Deliveries	258,306,049	259,636,773
3	Company Use	3,173,638	3,221,243
4	Unaccounted for Gas (1 - 2 - 3)	3,971,703	3,441,328
5	Unaccounted for Gas Percentage (4 / 1)	1.50%	1.29%

(*) Twelve months selected reflects the most recently available actual operating cycle encompassing one heating season.