BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

FM 5: 25

107-829-GA-AIRO 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. In the Matter of the Application of the East Ohio Gas Company d/b/a Dominion East Case No. 07-830-GA-ALT Ohio for Approval of an Alternative Rate Plan for its Gas Distribution Service. In the Matter of the Application of the East Ohio Gas Company d/b/a Dominion East Case No. 07-831-GA-AAM Ohio for Approval to Change Accounting Methods. In the Matter of the Application of the East Ohio Gas Company d/b/a Dominion East Ohio for Approval of Tariffs to Recover Certain Costs Associated with a Pipeline Infrastructure Replacement Program Through Case No. 08-169-GA-ALT an Automatic Adjustment Clause, And for Certain Accounting Treatment. In the Matter of the Application of the East Ohio Gas Company d/b/a Dominion East Ohio for Approval of Tariffs to Recover Certain Costs Associated with a Automated Meter Reading Deployment through an Case No. 06-1453-UNC Automatic Adjustment Clause, And for Certain Accounting Treatment.

JOINT MOTION TO REOPEN THE RECORD, JOINT MOTION FOR WAIVER OF CERTAIN REQUIREMENTS OF OHIO ADM. CODE 4901-1-34(B), AND JOINT MOTION FOR A PROCEDURAL SCHEDULE BY

THE OFFICE OF THE OHIO CONSUMERS' COUNSEL THE CITY OF CLEVELAND, OHIO PARTNERS FOR AFFORDABLE ENERGY, THE NEIGHBORHOOD ENVIRONMENTAL COALITION, THE EMPOWERMENT CENTER OF GREATER CLEVELAND. CLEVELAND HOUSING NETWORK, AND THE CONSUMERS FOR FAIR UTILITY RATES

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The Office of the Ohio Consumers' Counsel ("OCC"), the City of Cleveland, the Ohio Partners for Affordable Energy, and a citizens coalition comprised of the Neighborhood Environmental Coalition, the Empowerment Center of Greater Cleveland, the Cleveland Housing Network, and the Consumers for Fair Utility Rates ("Citizens Coalition") (collectively "Joint Advocates"), pursuant to Ohio Adm. Code 4901-1-12 and 4901-1-34(B), on behalf of the 1.1 million residential consumers in the East Ohio Gas Company d/b/a Dominion East Ohio ("DEO" or "Company") service territory, moves the Public Utilities Commission of Ohio ("PUCO" or "Commission") to reopen this proceeding in which the PUCO considered a distribution rate increase for DEO. The Commission should reopen the record for the limited purpose of taking additional evidence in the form of the updated cost-of-service study ("COSS") that DEO filed with the PUCO on January 13, 2009. The revised COSS includes an analysis of the implication of straight fixed variable ("SFV") rate design on the residential and non-residential customers of the general sales service ("GSS") customer class, respectively.

In addition, pursuant to Ohio Adm. Code 4901-1-12 and 4901-1-38(B), the Commission should waive the requirement of Ohio Adm. Code 4901-1-34(B) that Joint Advocates' Motion to Reopen the Record be filed prior to the issuance of a final order. Finally, pursuant to Ohio Adm. Code 4901-1-12 the Joint Advocates move the Commission to establish a procedural schedule to hear evidence and arguments, and then rule, on how to deal with the verifiable and quantifiable harm that residential customers are experiencing under the SFV rate design as demonstrated in the revised COSS. The reasons supporting Joint Advocates' Motions are set forth in the attached Memorandum in Support.

#### Respectfully submitted,

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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. 07-829-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
In the Matter of the Application of the East Ohio Gas Company d/b/a Dominion East Ohio for Approval of Tariffs to Recover Certain Costs Associated with a Pipeline Infrastructure Replacement Program Through an Automatic Adjustment Clause, And for Certain Accounting Treatment.	) ) ) )	Case No. 08-169-GA-ALT
In the Matter of the Application of the East Ohio Gas Company d/b/a Dominion East Ohio for Approval of Tariffs to Recover Certain Costs Associated with a Automated Meter Reading Deployment through an Automatic Adjustment Clause, And for Certain Accounting Treatment.	) ) ) )	Case No. 06-1453-UNC

#### MEMORANDUM IN SUPPORT

#### I. BACKGROUND

On July 20, 2007, DEO filed a Pre-Filing Notice of its intent to, among other things, increase rates for the natural gas distribution service that is provided through its gas pipelines.

On August 30, 2007, DEO filed its Application ("Application") in these cases ("Rate Case"), to increase the rates that customers pay.

Motions to Intervene were filed by the OCC, Stand Energy Corporation ("Stand"),

OPAE, Ohio Energy Group ("OEG"), Interstate Gas Supply, Inc. ("IGS"), the City, the Citizens

Coalition, Integrys Energy Services, Inc. ("Integrys"), Dominion Retail, Inc. ("Dominion

Retail"), Industrial Energy Users-Ohio ("IEU"), Utility Workers Union of America ("Union"),

Ohio Oil and Gas Association ("OOGA"), and Direct Energy Services, LLC. ("Direct").

On September 13, 2007, the Company filed the direct testimony of nine Company witnesses and outside experts. On May 23, 2008, the PUCO Staff filed its Staff Report of Investigation ("Staff Report") and the Report of Conclusions and Recommendations on the Financial Audit by Blue Ridge Consulting Services, Inc. ("Blue Ridge Report").

On August 22, 2008, the parties to the cases entered into a Stipulation and Recommendation ("Stipulation") that settled all issues except for the rate design issue involving the fixed monthly customer charge. One issue of particular concern for the Joint Advocates was the Commission's desire to impose the SFV rate design for the GSS customer class which was comprised of both residential and non-residential customers. One provision in the Stipulation intended to address Joint Advocates' concern stated:

DEO shall evaluate the feasibility of separating the residential and nonresidential GSS/ECTS classes for purposes of rate design and will share with the Signatory Parties the results of the feasibility study before including in its next base rate application a class cost of service study that separately assesses those classes.<sup>2</sup>

<sup>&</sup>lt;sup>1</sup> Joint Application for Rehearing at 10-11 (November 14, 2008).

<sup>&</sup>lt;sup>2</sup> Stipulation at 11 (August 22, 2008).

In addition to this provision of the Stipulation, the Commission acknowledged concern with implementation of the SFV rate design when it included in its Opinion and Order ("Order") approval of the above referenced Stipulation provision by stating:

DEO shall evaluate the feasibility of separating the residential and non-residential GSS/ECTS classes for purposes of rate design and will share with the signatory parties the results of the feasibility study before including in its next base rate application a class cost of service study that separately assesses those classes.<sup>3</sup>

A Joint Application for Rehearing by the Joint Advocates was filed. On December 19, 2008, the Commission issued its Entry on Rehearing further clarifying its position on the COSS study to be filed by stating:

With regard to the rate design, the Commission adopted the first two years of the modified straight fixed variable (SFV) levelized rate design to decouple DEO's revenue recovery from the amount of gas actually consumed, which was proposed by Staff and DEO. Prior to approval of rates for year three and beyond, the Commission directed DEO to complete the cost allocation study required in the stipulation and to provide it to the Commission for consideration.<sup>4</sup>

On January 13, 2009, DEO filed its updated cost-of-service study.

#### II. THE APPLICABLE LAW

The Commission has authority to reopen proceedings under certain circumstances. Ohio Adm. Code 4901-1-34 states:

(A) The commission, the legal director, the deputy legal director, or an attorney examiner may, upon their own motion or upon

<sup>&</sup>lt;sup>3</sup> Order at 10 (October 15, 2008).

<sup>&</sup>lt;sup>4</sup> Entry on Rehearing at 2 (December 19, 2008). Although the PUCO made this distinction, the O&O did not provide for a process as to how the Cost of Service Study might be addressed.

motion of any person for good cause shown, reopen a proceeding at any time prior to the issuance of a final order.

(B) A motion to reopen a proceeding shall specifically set forth the purpose of the requested reopening. If the purpose is to permit the presentation of additional evidence, the motion shall specifically describe the nature and purpose of such evidence, and shall set forth facts showing why such evidence could not, with reasonable diligence, have been presented earlier in the proceeding.

While the Commission has already issued an Opinion and Order and an Entry on Rehearing in these cases, Joint Advocates' Motion must be considered in conjunction with its Motion to Waive certain requirements of Ohio Adm. Code 4901-1-34(B).

Pursuant to Ohio Adm. Code 4901-1-38(B), the Commission has the authority to waive certain requirements. Ohio Adm. Code 4901-1-38(B) states:

The commission may, upon its own motion or for good cause shown, waive any requirement, standard, or rule set forth in this chapter or prescribe different practices or procedures to be followed in a case.

In this case the Commission should grant the Joint Advocates' Motion to waive the requirement of Ohio Adm. Code 4901-1-34(B) that the Motion to Reopen the Proceedings be filed prior to the issuance of a final order.

Both Motions should be granted by the Commission because good cause exists for the Commission to waive the regulation that requires a proceeding be reopened "prior to the issuance of a final order" and good cause exists for reopening the record for the limited purpose of admitting the updated COSS into evidence in these cases.

Furthermore, the Commission should establish a procedural schedule to hear evidence and arguments, and then rule, on the inter-class subsidy issues illuminated by DEO's updated COSS filing in order to mitigate the verifiable harm that DEO's residential

customers will be experiencing under the rate design as approved for the GSS class which is presently comprised of residential and non-residential customers.

#### III. ARGUMENT

#### A. Good Cause for Granting Motions.

During the proceedings, Joint Advocates argued that DEO's cost-of-service study did not support charging GSS class customers (residential and non-residential) uniform rates under the SFV rate design.<sup>5</sup> Joint Advocates explained that the GSS class is comprised of non-homogenous residential and non-residential (Commercial and Industrial) consumers with widely varying usage. OCC pointed out that the average residential customer uses 99.1 Mcf per year, the average non-residential customer uses 390 Mcf per year, and the largest consumption in the GSS class is in excess of 5,000 Mcf per year.<sup>6</sup> It was also argued that under the SFV rate design, no user should pay more than their appropriately allocated share of fixed costs; however, the record does not establish that all customers in the GSS class place the same burden on the system. Joint Advocates maintained that, without more detail in the cost-of-service study, it was undetermined who was actually responsible for the fixed costs that are recovered through the SFV rate design. Now that the updated COSS study exists there is unrefuted evidence provided by the Company that supports Joint Advocates' above arguments.

The following results contained in the Updated COSS filed by the Company, on January 13, 2009, demonstrates the harms that Joint Advocates alleged in these cases:

<sup>&</sup>lt;sup>5</sup> OCC Initial Brief at 7-8 (September 10, 2008), OCC Reply Brief at 4-5 (September 16, 2008), Joint Application for Rehearing at 9-12 (November 14, 2008.

<sup>&</sup>lt;sup>6</sup> OCC Initial Brief at 6-7; Tr. Vol. IV at 18 (Murphy) (August 25, 2008).

Return of Rate Base Compari	ison: <sup>7</sup> Test Yr.	Year 1	Year 2	Year 3
DEO System Total	6.63%	8.48%	8.48%	8.48%
GSS Residential	5.16%	8.13%	8.74%	9.60%
GSS Non-Residential <sup>8</sup>	6.79%	6.13%	3.23%	-0.84%
GSS: Combined	5.45%	7.785%	7.785%	7.785%
LVGSS <sup>9</sup>	7.21%	8.89%	8.89%	8.89%
GTS <sup>10</sup>	13.32%	13.25%	13.25%	13.25%
DTS <sup>11</sup>	5.51%	5.15%	5.15%	5.15%

#### GSS Base Rate Revenue Comparison (Million \$):

	Test Yr. 12	Year 1 <sup>13</sup>	Year 2 <sup>14</sup>	Year 3 <sup>15</sup>
Residential	<b>\$</b> 213	\$241	\$250	\$261
Non-Residential	<b>\$4</b> 4	\$39	\$30	\$18
GSS Total	\$257	\$280	\$280	\$280
System Total	\$334	\$354	\$354	\$354

The significant and verifiable harm to residential customers under the existing SFV rate design which is demonstrated by the updated COSS study filed in these cases on January 13, 2009, provides good cause for granting the Joint Advocates' Motion to Reopen. The same good cause for granting the Motion to Reopen is present for the

<sup>&</sup>lt;sup>7</sup> Updated Cost of Service Study at Attachment 1. (Year 3 Assumes 100% SFV for all Test Year GSS/ECTS Customers (@\$19.46/customer/month) (January 13, 2009).

<sup>&</sup>lt;sup>8</sup> GSS Non-residential customers includes Commercial and Industrial customers with usage between 300 Mcf and 3,000 Mcf per year.

<sup>&</sup>lt;sup>9</sup> Large Volume General Sales Service.

<sup>&</sup>lt;sup>10</sup> General Transportation Service.

<sup>11</sup> Daily Transportation Service.

<sup>&</sup>lt;sup>12</sup> Updated Cost of Service Study at Schedule E-3.2Page 4 of 16 (January 13, 2009).

<sup>&</sup>lt;sup>13</sup> Id. at Attachment 2

<sup>&</sup>lt;sup>14</sup> Id. at Schedule E-3.2 Page 5 of 16.

<sup>15</sup> Id. at Attachment 3.

Commission to grant the Motion to Waive Certain Requirements of Ohio Adm. Code 4901-1-34(B). Because the updated COSS was filed by DEO after the final order was issued on December 19, 2008, the Commission should hear this important evidence that was not available before the Commission's final order. The Commission has the authority to prescribe different practices or procedures to be followed in a case, <sup>16</sup> and should do so in this case by waiving the deadline under Ohio Adm. Code 4901-1-34(B) and granting the Joint Advocates' Motion to Reopen.

#### B. Nature and Purpose of Evidence

In these cases, the Commission relied on testimony from a DEO witness that the residential customers actually benefited (were subsidized) by the non-residential GSS customers. In the Commission Order it states:

Furthermore, DEO's witness Andrews believes that, if any subsidy is taking place, it is the non-residential customers within the GSS class that are subsidizing the residential customers (Tr. 1 at 235 and 237). In fact, according to Mr. Andrews, the inclusion of the non-residential customers in the GSS class is a benefit to the residential customers because it ends up lowering the costs to serve the GSS class as a whole (Tr. 1 at 219).<sup>17</sup>

In the test year under the traditional rate design, the residential GSS customers were providing slightly less than the overall return and the non-residential GSS customers were providing a slightly higher relative return. However, under the SFV rate design that differential is reversed, in year one, where the residential GSS customers' rate of return increases to 8.13% and the non-residential GSS customers' rate of return plummets to

<sup>16</sup> Ohio Adm. Code 4901-1-38.

<sup>&</sup>lt;sup>17</sup> Iđ.

6.13%. The overall system average return in year one is 8.48%. In year two of the transition under the SFV rate design, the residential GSS customers rate of return increases to 8.74% (meaning that residential GSS consumers are paying rates that result in the Company earning a higher than the system average return) and the non-residential GSS customers rate of return plunges to a mere 3.23% (meaning that the non-residential GSS consumers are paying rates that result in the Company earning far less than the system average return). The overall system average rate of return remained at 8.48%.

The revenue shift is equally dramatic for residential consumers who will be paying a significantly larger portion of the overall rate increase than the PUCO contemplated in its Order absent the updated COSS. The GSS residential distribution base rate increase in year one is \$28 Million whereas the GSS non-residential base rate revenues actually decrease in year one by \$5 million, a total revenue shift of \$33 million that requires that much more to be paid by residential consumers under the PUCO's new rate design. In year two the GSS residential base revenues increase another \$9 million while the GSS non-residential base rate revenues decrease by that same \$9 million, for a total revenue shift of \$51 million.

If the third year was implemented as the Company proposes in its updated costof-service study, the residential GSS customers base rate revenues would increase by yet
another \$11 million and the non-residential GSS customers base rate revenues would
decrease by that same amount, resulting in a total revenue shift of \$73 million. In total
the residential base rates from the test year to the third year will have increased \$48
million as a result of the rate case, which is troubling because DEO's entire distribution

rate increase approved by the Commission in these cases was only \$40.5 Million.<sup>18</sup>

There currently exists an inter-class and subsidy issue (e.g. residential GSS customers subsidizing non-residential GSS customers) that should be addressed by the Commission in a timely manner by reopening these proceedings and addressing the rate design before year two rates are scheduled to be implemented.

#### C. The Evidence Could Not Have Been Presented Earlier.

Although Joint Advocates made all the appropriate arguments against the Company's proposal to maintain the GSS class with residential and non-residential customers, <sup>19</sup> the data and information necessary to confirm Joint Advocates' position was in the sole possession of the Company. At the time the Commission issued its Opinion and Order approving the SFV rate design, the only cost of service study available was the study that DEO had performed at the time of its Application that supported the rate design DEO proposed in its Application. The rate design contemplated by the Company proposed to increase the monthly customer charge from \$4.38 to \$5.70 in the West Ohio Division, and proposed no increase to the existing \$5.70 monthly customer charge for the East Ohio Division. <sup>20</sup> Therefore, the existing cost-of-service study did not support the SFV rate design.

The Joint Advocates had argued that an inter-class subsidy would harm residential

<sup>18</sup> Order at 6, 12.

<sup>&</sup>lt;sup>19</sup> OCC Initial Brief at 7-8 (September 10, 2008), OCC Reply Brief at 4-5 (September 16, 2008), Joint Application for Rehearing at 9-12 (November 14, 2008).

<sup>&</sup>lt;sup>20</sup> PFN at Tab 5, Summary of Proposed Rates (July 20, 2007).

customers because the Company had put into its tariff a GSS eligibility limitation of 3,000 Mcf. The eligibility limitation was unnecessary under the traditional rate design because the volumetric rate had been high enough to keep high usage customers from migrating to the GSS class. However, under the SFV rate design, with its significantly decreasing volumetric rate, without the eligibility limitation, Commercial and Industrial customers would have the incentive to migrate to the GSS tariff because the higher fixed customer charge would be more than offset by lower volumetric rates.<sup>21</sup> The total extent of the harm to residential customers could not be accurately quantified without an updated COSS that segregated the residential and non-residential GSS customers.

It was not until the updated COSS was filed by DEO that the inter-class subsidy harm to DEO's residential customers that the Joint Advocates had alleged in these cases was actually proven. The SFV rate design caused an inter-class subsidy (GSS non-residential subsidized by GSS residential) that was not documented by the existing cost-of-service study. Therefore, the Commission should reopen the record and admit the updated COSS into evidence in these cases.

The PUCO has not explained why it is just and reasonable to have low-volume residential users subsidize high-volume Commercial and Industrial customers and high-use residential customers, especially considering that in the GSS/ECTS classes the highest use customers are Commercial and Industrial customers, who use up to 30 times the natural gas that the average residential customer uses.<sup>22</sup> As the Joint Advocates had argued in their Application for Rehearing, the goal of rate design should be to eliminate

<sup>&</sup>lt;sup>21</sup> Tr. Vol V at 35-38 (Radigan) (August 26, 2008).

<sup>&</sup>lt;sup>22</sup> Based on average residential usage of 99.1 Mcf per year (Tr. Vol. IV (Murphy) at 17-18 (Aug. 25, 2008), and proposed maximum GSS class customer usage of 3,000 per year.

inter-class subsidies to the maximum extent possible, not create them.<sup>23</sup> The updated COSS clearly demonstrates the SFV rate design for DEO's consolidated GSS customer class is unjust and unreasonable.

#### D. Procedural Schedule Should Be Established

The Commission should promptly establish a procedural schedule (e.g. 45 days) that will allow for an appropriate review of the applicable year two rates (to be effective October 16, 2009) for the GSS residential and non-residential customers in light of the updated COSS filed on January 13, 2009.<sup>24</sup> The Joint Advocates advocated for a new class cost-of-service study which was intended to separate the customers in the GSS class into more homogeneous groups. The Commission ordered the updated COSS, and the Company has performed and filed the study. The results of the updated COSS demonstrate a significant shift (for paying revenues to the Company) away from the GSS non-residential customers and to the GSS residential customers who will be more to the Company beginning in year one of the newly approved rates. The revenue shift creates an unreasonable inter-class subsidy that the Commission should remedy so as to protect consumers.

The Commission should rectify the injustice to residential consumers in the Order by proceeding without undue delay to develop a schedule under which the updated COSS will be evaluated and heard as evidence. The Commission's Order stated:

Therefore, the Commission is approving the first two years of this transition, however, prior to approval of rates for rates of the third year and beyond the Commission believes that a review of the cost

<sup>&</sup>lt;sup>23</sup> Joint Application for Rehearing at 9-10 (November 14, 2008).

<sup>&</sup>lt;sup>24</sup> Entry at 2 (October 15, 2008) (DEO's year one GSS rates were effective when filed on October 16, 2008).

allocation methodologies for the GSS/ECTS classes is appropriate. Therefore, DEO is directed to complete the cost allocation study required in the stipulation within 90 days of this order. Upon completion, DEO should submit a report and recommendation regarding whether the GSS/ECTS classes are appropriately comprised of both residential and non-residential customers or whether the classes should be split. DEO shall also provide, if the recommendation is to split the classes, a recommended cost allocation per class. Upon review of the cost allocation study, the Commission will be establishing a process that will be followed to determine the appropriate rates in year three and beyond, as soon as practicable.<sup>25</sup>

The Commission ordered the updated COSS and before the study was completed - - and the results were available - - had determined that the rates for the first two years were approved. However, now that the results are available, and the harm to residential customers has been quantified, there is good cause for the PUCO to reconsider its approval of year two rates. Instead, the PUCO should establish a procedural schedule to hear evidence regarding the residential and non-residential GSS rates beginning with year two, toward issuing a ruling to remedy the unreasonable inter-class subsidy that exists within the existing GSS rate design and that is prejudicing residential consumers.

#### IV. CONCLUSION

For all the reasons stated above, the Joint Advocates' Motion to Reopen the proceedings for the purpose of admitting the Company's updated COSS study into the record should be granted. In addition, the Commission should establish a procedural schedule to hear evidence and issue a ruling so as to mitigate the harm caused to DEO's

<sup>&</sup>lt;sup>25</sup> Id. at 25-26.

GSS residential customers that results from the subsidization of the non-residential customers under the SFV rate design.

Respectfully submitted,

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#### **CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and correct copy of the foregoing Joint

Motion to Reopen the Record, Motion to Waive Certain Requirements of Ohio Adm. Code 49011-34(B) and Motion for a Procedural Schedule has been served upon the below-named counsel
via Electronic Mail this 29th day of January 2009.

arry Sauer

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## 2009 JAN 13 PH 5: 02

### BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

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PUCO

Case No. 07-830-GA-ALT

Case No. 07-831-GA-AAM

Case No. 08-169-GA-ALT

Case No. 06-1453-GA-UNC

## REPORT AND RECOMMENDATION OF THE EAST OHIO GAS COMPANY D/B/A DOMINION EAST OHIO

In accordance with the Stipulation and Recommendation filed in the above-captioned cases on August 22, 2008 ("Stipulation"), and the October 15, 2008 Opinion and Order ("Order"), the East Ohio Gas Company d/b/a Dominion East Ohio ("DEO") submits the

COI-1410855v2

following report and recommendation, as well as the attached updated cost-of-service study, consisting of the following documents:

- Updated Class Cost of Service Study (Year 2 Rates)
- Attachment 1: Rate of Return Comparison
- Attachment 2: Cost of Service Summary (Year 1 Rates)
- Attachment 3: Cost of Service Summary (Year 3 Rates)
- Attachment 4: Peak Day & Storage Utilization Details

#### BACKGROUND

In the Stipulation, DEO agreed to "evaluate the feasibility of separating the residential and non-residential GSS/ECTS classes for purposes of rate design and [to] share with the Signatory Parties the results of the feasibility study before including in its next base rate application a class cost of service study that separately assesses those classes." (Stip., ¶ 3.R.)

In the Order, the Commission approved the Stipulation and required DEO to submit an updated cost-of-service study. DEO is to "submit a report and recommendation regarding whether the GSS/ECTS classes are appropriately comprised of both residential and non-residential customers or whether the classes should be split." Order, p. 25. "[I]f the recommendation is to split the classes," DEO is to provide "a recommended cost allocation per class." *Id.* The purpose of the study is to aid the Commission in "establishing a process... to determine... appropriate rates in year three and beyond." *Id.* 

#### APPROACH TO COST ALLOCATION

In accordance with the Stipulation and Order, DEO has updated its class cost of service study as follows. First, the figures have been adjusted to match those in the Staff Report, as revised by Staff following the issuance of the December 19, 2008 Entry on Rehearing in this

case. These figures were adopted with two exceptions: (1) DEO used a different formula than Staff for estimating Gross Receipts Tax; and (2) the revenue increase generated by applying approved year 2 rates to the test-year volumes and customer counts resulted in \$40,470,809, which is \$29,191 less than that approved.

Additionally, as requested, the GSS/ECTS class of customers has been broken into residential and non-residential segments. By analyzing the E-4 schedules and supporting work papers, DEO determined volumetric, peak-day (consumption and storage utilization), and customer-count information for both residential and non-residential customers within the GSS/ECTS classes. In developing these files for the rate case, baseload and heating degree day factors were developed for each rate class, and then for residential and non-residential. Updating the study's allocation factors provided insight into the cost to serve both the residential and non-residential segments of the GSS/ECTS class of customers.

#### RESULTS OF THE UPDATED COST OF SERVICE STUDY

The original cost of service study performed in this case (updated by the inclusion of a residential/non-residential split of the GSS/ECTS rate class) indicates that, within the GSS/ECTS classes, non-residential customers were subsidizing residential customers as indicated by the relative rates of return on rate base for each class (*i.e.*, 5.16% for GSS residential and 6.79% for GSS non-residential). This cross-subsidization of residential GSS customers would have continued had the Commission approved a continuation of traditional, volumetric rate design.

The rate design approved in this case, consisting of a GSS class that contains both residential and non-residential customers, appears to eliminate this subsidization by non-residential customers within the GSS/ECTS classes. As the mixed GSS class transitions to year 3 rates, the reverse may begin to take place, as it appears residential customers will generate an

increasingly higher return on rate base, while it appears non-residential customers will generate an increasingly lower return on rate base. (See Attachment 1.) This information suggests that a more equitable assignment of costs within the GSS class may result from splitting the class into residential and non-residential customers.

#### RECOMMENDED COST ALLOCATION PER CLASS

As noted, the Order directed DEO to recommend a cost allocation per class if it recommended that the GSS class be split into residential and non-residential segments. The attached class cost of service schedules contain the recommended cost allocation under Year 2 rates. Because some costs such as customer service and information, sales, and PUCO and OCC maintenance expenses are allocated to customer classes on the basis of revenue, the final cost allocation will be a function of the rate design authorized by the Commission. DEO recommends that the methodology employed in its average excess allocation model be utilized once the Commission determines the appropriate rate design for DEO's GSS class.

Respectfully submitted,

David A. Kutik (Counsel of Record)

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COI-1410855v2

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

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#### CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Report and Recommendation of The East Ohio Gas Company d/b/a Dominion East Ohio was delivered to the following persons by electronic mail this 13th day of January, 2009.

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THE EAST OHIO GAS COMPANY days DOWINDN EAST OLD CASE NO. 67-0524-CA-AIR CUST OF BENYICE STUDY

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Schedule E-3.2 Papeld) 1-3 of 16 Witnest: C. Andrews

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6 Excess Peak Day Requirement	Mer	1,044,186 27,715	286,426	1,343,684.08 78.6%	77,415	11.4%	10,777 10,000	, 0.0%	1,709,422 1003.
7 Winter Strage Requirement	3	28,816,766 77,81%	7,592,609	34,208,375.6 83.4%	2,014,273	1,018,477	<b>500</b>	16,727,874 31,0%	000,000,42 40,000
6 Excess Peak Storage Requirement		353,036 71,76%	100,985	454,094 62.9%	26,550 8.7%	1456	900	27.75 20.05	#80°222
9 Gatharing Trencyphol	PR C	8,763,078 37,975	2,475,588 22,03%	11,228,676 20.0%	386,367 346.	24,500,100 54,1%	8, 115, 946 15, 9%	÷ %	34,40£,115 4000%
10 Number of Conformers	al of Customar's	1,127,327	80,474 6.69%	1,207,801 89.6%	2,248	2,810	G A	900	1,213,057 20,001
11 Transportation Customers	a of Customars	737,470 85.17%	54.077 8.65%	791,547	1,769	2,910	78 20%	400	796,204 300,9%
12 Industrial Customers	a of Customars	6,00%	653 100,001	633 39.5%	14 9.2%	101 11.24	9 <u>*</u>	46°0	1,000 100,004
13 Customers, Low Pressure	# of Customers	787,620 ed.96%	SECTION OF	838,440 98,7%	1,682	6.1%	#4000 •	0 0 100 100	840,648 100,0%
14 Customers, Regulação Proceure	# of Customers	320,A07 92,80%	29,544	195,986 175,94		2,098	# 000 # 000	30°0	\$72,0 <b>06</b> 100,0%
15 Revenue () Test Year Rubes (encludes SC gas confidence (Ls)	Whole Dollars	\$702,165,060 79.19%	\$164,507,367	5000,572,417 36,3%	\$77,454,174 \$77.6	\$69,811,215 \$8.8	872, 1884, 518 119.1	\$10,878,391 1.1%	\$0,000 100,004

THE EAST OND GAS COMPANY dias DONINGNE EAST CHICK
CASE NO. 07-0829-CA-APR
COST OF SERVICE STUDY

Schedule E-3.2 Page(s) 1.3 of 16 Wilespy, C. Andrews	SVETTER	TOTAL		\$234,274,889 800,0%	\$176,623,705 100,0%	\$46,785,234 \$100.03	\$20,483,533 \$40,004	8438,882,885 340,934	5006,000,000 500,004	\$140,652,949 100,0%	892,698,153 106,0%	\$20,000 \$0.000	\$1,065,032,942 100,0%	\$254,501,014	\$34,196,454 100,0%	\$138,434,730 \$0.094	\$73,700,070 100,036
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		OTS/Off-Bystem		515,081,838 4.5%	\$421,148	\$1,173,818 2.4%	\$2,178,148 12,0%	# 50 250	\$19,885,936 35,476	0.9 19.0 19.0 19.0 19.0 19.0 19.0 19.0 1	S 60	8425, 1448 1.2%	\$19,504,094 1.8%	\$13,985,247 3,95%	\$41,148 1,8%	96 9600	\$2,040,490 2,5%
	BYTE AVIICENII E	0.13/TO6		541,685,124 12,536	514,337,582 8.7%	52,786,340 5.8%	\$10,792,158 40,8%	0.0% 0.0%	500,611,215 219.4	\$10,292,184 7,3%	\$6,001,012 7.3%	\$4,040,428 11,2%	888, 489, 888 6.5%	\$20,400,048 11,135	\$3,720,238 10,9%	914,135,991 7.3%	\$5,846,308 7.8%
		LYGEST.VECTS		305,388,08 31.01.5	\$9,624,00V 5.4%	51.675.137 3.5%	\$663,096 2.5%	\$12,000,207 3.8%	571,546,172 27.2	\$7,690,463 5.5%	\$5.084.870 5.5%	\$1,825,524 \$4.85	\$38,620,627 3.9%	\$10.281.320 2.80%	\$1,835,848 6.4%	\$7,570,515 \$6.8%	12.007.001 1.001
		GSS/ECTS		\$257,319,858 \$0,57	\$152,230,899 <b>46.2%</b>	542,652.080 <b>08.3%</b>	511.282.296 42.8%	\$423.207.466 98.4%	\$483,484,546 79.1%	\$12,657,305 \$7.2%	861,012,470 67.2%	82.28	\$928,004,289 16.9%	\$78,11,052 78,107	\$25,153,782 \$2.4%	\$120,714,224 81,236	460,704,708 461,335
		Non-residendal		\$44,069,287 251,71	\$\$3,616,405 22,02%	\$6.928,480 20.85%	\$2.862,762 21.16%	\$20,626,434 22,60%	589,880,953 79,48%	127 MB,251	\$17, <b>646.011</b>	\$5,496.144 21,57%	\$172,947,707 \$1,587	\$70,386,574 40,641	28,144,194 27,979,	22,020,300 22,03%	\$11,2862,707 3584.81
		Residential Mos-Asidendal		881,582,6158 \$185,08	\$115,714,894 27,88%	\$33,723,600 79,07%	55.879.496 78.84%	\$327,581,034 77,405,	\$374,584,616 \$0.62%	500,000,000 X78,77	\$63,767,460 \$72,577	223,072,512 78,003,	\$783,036,362 \$1.32%	\$290,022,448 \$4.16%	121,988,578 71.03%	\$94,123,824 FT2.TT	\$60,842,001 81,86%
•		No.		Whole Dodara	vvnoša Dotlars	Whole Dollars	Whole Dollars	Whide Dotters	With Dollars	Wrope Dollars	Whole Dollars	Whole Dollars	Whole Dollars	Whole Dollars	vittele Dokara	Whole Ookers	With Dollars
Date: 3 Months Actual 4.9 Months Estimated Type of Filting: Perfect Work Paper Reference Nos.: WPE-3.2s-h	ALLOCATION FACTORS	# Alexandra	NPUT ALOCATORS	16 Base Rate Revenue (Test Year)	17 Non-Tex Rider Revenue (Text Year)	15 Tunovation Richar Revenue (Test Year) Whote Dollars	18 Caner Ravenue (Tout Year)	20 Purchased Gas Cost/Revenue (3:50) (Per 9:28 report)	21 Non-Gus Cox Revenue (Text Year)	22 Uncollectible Expanse (Test Year) (PIPP + UER)	Z3 PIP Rider Revenue (Fost Year)	24 One Cost Riders (Test Year)	26 Paysence (\$ New Rates (Year 2)	ZT. Beze Rate Revenue @ Year 2 Rates	26 Gas Coar Ridge Revenue (Yr 2 rates)	28 Non-Tax Robbid Hoter Rev (Maer 2)	30 Tax Related Rider Revenue (Year 2)

## THE EAST OHIO GAB COMPANY GAB DOMINION EAST OHIO CASE NO. 07-025-GA-RIR COST OF BENYOR STUDY

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Date: 3 Months Achtel & S March; Esterated Type of Filing: Revised Work Paper Reference Nest: WPE-3.2=b

ALLOCATION FACTORS	-	H -17 - 10 - 10 - 10 - 10 - 10 - 10 - 10	The Appendix of the Hotel			PATE SCHENULE			SYSTEM
6 Allocator	Saria Maria	Residential Non	Nori-residential	G994ECTS	LVOSSRVECTS	GTETBS	OTS/Off-Bysters	Stocesse	TOTAL
INTERNALLY GENERATED ALLOCATORS	\$40 <u>0</u>								
31 OSM (B Current Rases	Whole Dollars	\$29,484,668 \$4,66%	\$18,026,844 15,34%	\$117,521,612 80.7%	\$3,800,753 2.6%	767 520 518 767 520 518	67,525,803 8-2%	2.6%	\$145.474,406 300.094
32 Grose Plant	Whyte Dollars	82,285,245,14 451,28	\$345,424,884 18.88%	51,460,163,139 462,87	\$36,578,516 305	\$226,572,062 31. <b>8%</b>	5134,457,511 30,5	\$38,381,435 2.0%	\$1,918,193,980 100,094
33 Other General Plant	Whole Dollars	534,046,009 82.60%	\$7,172,387 17,40%	\$41,218,408 15,3%	81,675,230 3178	\$6,718,117 12.3%	305,086,538 4.8.5	\$1,138,482 21,13	554,747,884 370,001
34 Net Plan.	Whole Dollars	9864,940,1509 427,28	\$120,410,514 17,25%	2006,900,30052 A92.2T	\$32.378,452 3.0%	\$130,162,061 12.2%	\$78,212,620 7.3%	\$17,504,400 1,7%	\$1,086,786,236 106,0%
3.5 Rate Base	Whole Dokare	080,000,000,008 NTO-CB	\$168,478,735	\$1.086.128.#255 77.3%	544,728,730 27.5	\$141,216,282 21 5%	<b>30</b> 1.240.673 6.8%	387,423,738 1,9%	\$1,404,734,300 \$70,001

# THE BAST OHIO GAS COMPANY ONE DOMINION EAST CHO CASE NO. 97-9879-GA-AIR COST OF SERVICE STUDY

Cate: 3 Months Actual & 9 Months Estimated Type of Ffing: Revised Work Paper Reference Nos.:

OPERATING INCOME SUMMARY

\$86,196 \$1,804,021 \$6,607,926 \$21,421,78G 1.81618 (\$3,880,464) \$585.843 \$3,782,35B 1928,351 12,270,465 **9**10,291,648 \$10,878,391 Storage 5.57% \$7,526,603 \$2,303,403 \$1,173,805 \$2,488,792 8.72 DTS/Off-System \$15,081,838 \$41,18s \$1,173,805 53.179.145 \$19,865,936 8 3.2 22112 514,841,575 \$40,240,673 1.61518 \$4,736,435 \$5,004,361 **8.77.8** (\$11,994,893) \$10,297,164 \$10,297,164 \$2,786,310 \$10,792,189 \$59,611,216 \$0 \$4,040,428 \$10,287,164 \$13,035,784 \$3,996,449 \$2,786,310 \$161,215,282 13.33% 1,61516 E,418,605 48.126,905 121,484,310 141,695,124 H 642.166 GTS/TSS Rate SchedulesCless
LVGSSLVECTS GTS/ 7.7. 57,925,524 57,698,483 53,809,153 ¥. \$9,888,396 \$15,885,397 \$1,825,624 \$7,698,463 \$1,675,137 \$1,876,137 \$1,564,822 \$57,453,154 1.81518 **7.729,750** \$1,004,334 15,685,387 18 ZZ 18 24.311,270 1 104 85 \$257,519,663 \$423,207,468 \$29,573,666 \$122,657,303 \$42,652,090 \$11,262,266 \$11,262,266 \$112,657,303 5.45% 8.7.8 8.7.8 1,61518 \$423,207,468 \$28,573,856 \$41,855,026 \$42,652,080 \$57,362,370 \$13,009,144 \$827,469,011 \$59,183,405 \$1,086,128,825 537,212,624 GSBJECTS 872% \$55,626,434 \$5,408,144 \$27,018,281 \$18,028,844 \$6,222,308 \$8,673,583 \$1,10,880 10 Kg 1.5116.1 Non-residential \$44,053,287 \$96,626,434 56,488,144 \$27,018,284 \$4,928,480 \$2,382,783 \$184,507,367 \$188,478,735 \$12,802.416 3171,704,961 **GSS/ECTS** Details 6.17 \$22,075,612 \$23,075,612 \$95,639,042 599,494,666 596,432,720 533,723,600 \$30,536,231 8.72% \$33,723,600 1,61518 5213,285,386 5227,581,034 \$2,372,495 \$702,185,050 \$9.200.254 \$655,784,061 \$297,848,090 23,078,612 S46,360,989 Residential \$35,970,756 \$140,652,949 \$46,287,331 \$334,274,699 \$436,892,865 \$1,024,562,133 \$438,882,886 \$35,970,756 \$145,674,408 \$48,508,074 \$48,267,331 \$47,661,485 \$25,428,510 6.63% 427.2 \$90,185,445 51,404,734,308 1,61518 899,376,088 System Total AATE OF RETURN - AT CURRENT RATES Other Operation and Maintenance Expense RECOMMENDED PATE OF RETURN REVENUE CONVERSION FACTOR TOTAL OPERATING EXPENSES TOTAL OPERATING REVENUE Non-Tax Related Rider Revenue Gas Cost Related Riders Non-Tax Related Rider Expense OPERATING EXPENSES (3) OPERATING REVENUE (S): Base Rate Revenues Ges Cost Revenues Tax Related Pider Planance NET OPERATING INCOME Tax-Rolpled Foder Expense Ges Cost Riber Revenue AT TEST YEAR RATES Federal Income Taxes Depreciation Expense Other Revenue Other Tayes RATE BASE Ges Cost

877.8

\$5,867,848

\$51,614,524

\$47,338,783

REVENUE DEFICIENCY

10.95%

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THE EAST DING GAS CORPANY AINS DOMINON EAST ONID CASE NO. 07-0236-04-AIR COST OF SERVICE STUDY

Data: 3 Months. Achael & 9 Months Estimated Type of Flang: Revised Work Paper Reference Nos.:

Schedule E-32 Page 5 of 16 Winness: C. Andrews

OPERATING INCOME SUMINARY			-		æ	Parts SchaddlefClass		
			Mary and	GESELTE	I VOSSA VECTS	GTS/TS8	DT SVOIT-System	Storage
ATREWRATES (YEAR, Z)	Systems 1 cons	ZEROSKIES.	NON-teamperature	o latera				
OPERATING REVENUE (3):						4	17C CC0 070	640 00s
Base Rata Revenues (Year 2 Rates)	£354,501,D14	\$250,022,449	\$30,386,524	5280,417,973	510,281,320		143'656'614	e de la composito de la compos
Cas Cost Revenues (ner Staff Record)	£438.892.865	\$327,581,034	\$55,628,434	\$423,207,468	515,685,387	3	<b>3</b>	₹ :
Ches Dides Options	234,196,464	\$21.998.530	\$6,194,862	\$28,163,392	\$1,835,866	23,736,298	2.03. 2.03.	<b>3</b>
the Yes Deleted Older Deserve	55.38.424.730	594,123,924	\$26,690,300	\$120,714,224	\$7,576,613	S10,133,901	<b>3</b>	8
Marie Colored Below December	CTI THE LITTLE	550 B42 001	\$11,882,707	\$62,704,708	52,607,831	\$6,845,500	\$2,040,450	5601,532
SAX PARAMED 1900s PREMIUM	474,7 COM	CS ARR RAR	\$2,277,879	\$10.768,524	SEC. 3. BUS	S10.317.147	S3.039.208	5561.012
COPY SOMETIME REVENUE	\$1,065,032,942	\$753,056,542	\$172,947,707	\$926,004,289	\$38,630,627	\$69,499,958	\$19,504,094	\$11,393,972
COERATING EXPENSES (S)							į	;
	\$470 AG2 BB6	S277 581 (194	\$95,828,434	\$423,207,468	\$15,686,397	R	<b>a</b>	8
	C74 106 464	527 SSR 530	\$6.164.862	528.183.392	51,836,886	53,736,256	\$2.EX	8
	C+ 94 494 7.30	Eds 123 624	\$26,500,300	\$120,714,224	\$7,576,516	£10.133.994	2	3
	C145 674 476	CBC 781 347	S17.806.784	\$117,571,123	53,804,706	\$13,002,835	\$7.512,398	\$3,783,347
CARRY CANADAM AND MAINTENANCE CAPPING	CAR OTA DZA	C3 720 720	25,222,306	541.685.026	\$948,000	\$3,906,446	52,505,403	595,196
	674 700 070	\$50.842 R01	511,862,707	\$62,704,708	22.507.ES	\$5,845,508	12,040,480	S601,532
	TOTAL TOTAL	£17.267.261	\$3 488 DB3	C20 735 324	\$788.77	\$2,935,606	\$1,729,419	<b>2630,668</b>
	240,700,700	\$27.580 \$7.580	2791.B72	526.669.810	\$1,410,021	\$8,575.GE	5791.743	\$1,943,970
TOTAL CPERATING EXPENSES	\$945,915,486	\$674,584,750	\$166,886,325	\$841,451,075	\$34,654,867	\$48,197,311	\$14,808,601	56,863,603
	£110 117 440	C79 A74 639	28. PM 38	\$84.563.214	\$5,875,731	527,362,648	\$4,685,483	\$4,530,370
REI CYENA ING MCOME	201							
RATE BASE	\$1,404,734,308	\$627,643,090	\$198,478,735	\$1,006,126,825	544,729,750	\$161,215,262	501,240,673	27,424,780
	,	•						
RATE OF RETURN - AT PROPOSED RATES	8.48%	6.74%	\$22K	7.785%	8.89%	13.25%	6.15%	21.15%
GROSS RECEIPTS TAX RIDER RATE	4.8044%							

THE EAST CHEC GAS COMPANY GINS DOMINION BAST CHIC CASE NO. 07-0029-04-AR COST OF SERVICE STLINY

> Danz S Months Actual & 9 Months Estimated Type of Filing: Rowised Wart Paper Reference Max:

Schedule 6-3.2 Page 6 of 16 Witnage, C. Andrews

OPERATING MICOME SUMMARY					0.00			
		CONTROL SECTION			COLUMN COLUMN		CATE IN THE STATE OF	- Charles
2000 E	System Total	Residential	Non-regidential	OSSECTS	LVGSEALVECTS	Granae		Distance
YEAR 2 RATES VE. TEST YEAR RATES		,						
OPERATING BEVENLE (S).	A-50 050 000	504 754 pgs	(\$13,040,783)	527.098.320	\$404.763	(SC) 228,078)	(\$1,088,551)	186,052
		S	2	8	8	8	2	*
Cass Cost Personales Cass Cost Bider Beats the	(\$1,774,282)	(\$1,070,962)	(\$300,282)	[61,380,284]	(899'668)	(\$304,160)	<b>3</b>	<b>3</b> 1
Myse Tay Related Aider Parente	(\$2,228,220)	(\$1,515,118)	(\$427,961)	(8/0,040,17)	(848,124,8	(5165-17)	<b>3</b>	
Tax Related Rider Revenue	\$25,412,738	\$17,118.40t	\$2,984,227	\$20,002,029	7 P 2 P 2 P 2 P 2 P 2 P 2 P 2 P 2 P 2 P	BE 1.000 EE		
Ödter Revenue	151.466.7331	(15300851)	(\$105.083)	(\$486,734) 690 37H 977		G11259	(5361.842)	18718.781
TOTAL OPERATING REVENUE % CHANGE FROM TEST YEAR RATES	#0.4 4.0%	7.25	967.3-	***	767	0.2%	1.8%	47%
CPERATING EXPENSES (\$)	1	1	£	\$	a	8	8	8
Gas Cox			1600 SON	(ANC DRE 12)	(300 806)	6304.160)	<b>8</b>	8
Gas Cost Related Riders		(200,010)	(100 701 0)	/C1 PM 13/	(812),988)	62 (63, 173)	8	8
Mar-Tax Related Rider Expense	(K. Z.M. Z.C.)	(01,219,110)	(8217.083)	548.611	(A-4.)	(\$32.945)	(\$13,204)	08 <b>03</b>
	S	S	8	\$	8	8	8	<b>#</b>
Ten Deleter Shine Constant	\$25,412,738	517,116,401	12,804,227	\$20,052,629	1847,894	\$5,059,196	3868,686	\$301.532
Other Tayon (Persh plan (RRT)	(\$20,634,618)	(5/3,27 (.970)	(\$3,206,630)	(\$14,477,500)	(\$778,151)	(\$2.483,001)	(5706,373)	(\$396.783)
Federal knome Taxes	\$13.903.380	\$17.278685	विकास करते हैं। असर करते करते	\$13.000.000 613.000.003	100 300 100 100	\$10.408 \$10.408	(\$72.973)	
total operating expenses	814,558,746		(B76'666'46)	4) 4, 3/4, VG				
NET OPERATING MCOME	\$26,502,010	\$25,030,843	(16,721,034)	\$25,369,809	\$752.826	(\$121,662)	(5328,888)	\$226,905
Revenue Sharing Ingest (Absorbed on PUPP Rider Revenue)	(\$11,021,785)	(57,494,431)	(92,117,201)	(\$6,611,632)	(9803,285)	(2006,800)	\$	3
Migration flater 8 Credit Impact (Absolute on 89Q/Choice Volumes)	(\$1.071,485)	(\$786,131)	(3722,584)	(\$1,008,215)	(\$63,280)	\$0.0 <b>0</b>	000	<b>6</b> 0.03
Net Change in Total Operating Revenue % CHANGE FROM CARRENT RATES	\$28.377.519 2.8%	\$42,610,971 6.1%	(\$13,898,946) -7,8%	526.712,024 3.2%	\$429,900 1.1%	(\$814.154) \$8.1-	(\$361,842) 41.8%	\$512,581 4.7%
Impact per Customer Per Month Impact per MC/		\$2.75 \$0.08	(\$14.38) (\$0.12)	51.36 50.20	S15.PE	(\$26.29) (\$0.02)	(30.04) (30.04)	

THE EAST UND GAS COMPANY ONE DOMINION EAST CHO. CASE NO. BY MESOAAAN COGT OF SERVICE STUDY

Schedul E-12 Page 7 of 16 Winess C. Anthesi

Date: 3 Martins Assault & 9 Months Belimbod Type of Piling: Neviced Work Paper Feferance Nos.:

SUMMARY OF OTHER ORM EXPENSES

						RATE SCHEDULES		
Account them	SYSTEM TOTAL	Residential Mon-	Hon-residential	<b>BSSECTI</b>	LVGSSALVECTS	GTS/TSS/FRTS	DTSAOS-System	Storage
AT TEST YEAR HATES								
	400 300 300	STAN DAS	\$210.207	\$854.283	586,624	\$1,809,389	\$20.711	8
			\$1.101.922	\$4.957.476	(SECURE)	\$126,305	2	585,050,53
			\$1217.908	25.481.557	\$322.341	C11,001,10	5797,636	2
	VIII., END. VI	C44 442 666	165.459.15	£49 672 574	152 782 18	St. 645.877	94,538,879	2
	200,000,000 200,000,000	ATT 642 481	S 678.78	S75 185 pm	540.972	\$167,330	£31,145	\$16,298
_	Section of the sectio	ACT 1784 AC	\$1,886.315	\$8.547.040	\$344.67B	119/0031	S152,535	
	51 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		070.882	2417.043	\$17,882	KR2,812	<b>29</b> ,36 <b>4</b>	# <b>#</b>
911-4705 Administrative & General	526,131,268	\$18,213,466	\$3,481,173	\$22,684,838	\$795,287	52,517,347	\$1,453,273	\$730,413
	\$145,674,408	889' <b>*6*'98\$</b>	\$18,026,844	\$117,527,512	\$3,609,153	\$13,036,794	\$7,525,603	\$3,772,366
AT NEW RATES CYEAR 2 RATES								
	60.000.000	STAM DRR	5210,207	2054.200	900 093	\$85,000,18	\$522,111	8
3				9	0	0	9	\$2.845,787
•	20 000 000	2	£1 101 023	54.067.476	730 DSC\$	\$125,305	2	12.013.05
	200'00'00'00'	C 262 580	21.217.908	18. E. S.	\$322.341	51,106,113	\$787,656	
	200, 200, Card	EH 117 003	SE 254.281	549.872.574	55,507,231	12 6 45 877	\$4,536,579	A
	200		S-1 678 780	\$25 (95 get)	540.972	\$15T,T20	581,185	\$16,288
	10 444 CH	Se 576 401	91, 900 rs	\$6.186.117	24.745	5614,323	\$172,400	5100,73
	2010 COT'S	574-673	578.423	2000	\$17,017	\$15,104	55.544	# F
STITUTE CONTRACTOR & CONTRACTOR OF CONTRACTO	\$28,131,258	\$12,204,963	\$3,439,236	\$22,764,278	60.2 'NO.5	42.510.884	\$1,460,723	\$730,600¢
TOTAL O.A.M. PROPOSED RATES:	\$146,520,185	\$40,761,342	\$17,509,781	\$117,571,123	\$3,804,706	\$13,002,636	\$7.512.300	\$6,629,134
	CO 846, 787	52766 B24	4217.083	\$40,611		\$12.948	413,204	\$2,446,776

THE EAST OND GAS COURTAY 4th DEBINON EAST ONG CASE BY WASHINGTON BEINGE STUDY

Schuddle 6-3.2 Page 8-of 18 Without C. Andlews

Dez: 'S Mentra Actual & 9 Montra Estimated Type of Pilog: Partiesd Work Paper Reference Mea.:

OTHER CASE COPPERSO DETAILS						STATE APPLICATIONS OF			
		Management of the last of the	2000	ALCONO.	Tangen verne	CITEMPERATION	March Services	S Document	Aforeside Besid
Account here	EVSTER TOTAL	Residential	MON-LABORITATION	2170	010000000000000000000000000000000000000				
AT TEST YEAR BATES			٠						
750-768 Production & Quibering	51, 34E, 253	\$744,0 <b>bs</b>	78C 0122	1954,290	561,286	44,196,14	117,2364	54.	a Clamente Throughout
814-697 Spores		1	8	ş	ā	a	8	\$437,045	Agriculto any 10 Storope Coms
		64 787 579	CHC MACE	\$1.860.236	\$20.767	<b>24.54</b>	8	THE WORK	7 Wines Storage Requirement
Contradity Related (33,113%)	40.00	E 451 E	ST35.480	63,300,241	200 TE -5	17. T.	8	\$1,085,132	2 Excess Post. Straigs Regulations.
Cathody resided inches as	\$6,593,900	12,885,584,73	\$4,101,422	14,000,476	\$250 DE 25	714.05 1	3	\$2,824,560	
850-067 Transmission			1	1			CERE AND	ā	1 Town This security
	\$2,955.148	\$1,121,322	TT. HES			100	200 200	3	6. Secrete Pool Day Requirement
Copecity Potential (68-815%)	\$5,144,358 \$7,866,367	SA. 142.301	100 CON 100 CO		TOTAL PART	27,198,113	10.00 M	<b>.</b>	
									Committee Protectori.
870-884 <u>Distribution</u>	100 000 000	CAR SCOR MICH		\$16,646,786	\$30.887	3	51.0378	및	to Part 276-6, 226-5: Murden of Contempts
	SCA CARCA	OC.	S138.492	\$178,892	\$2,474	5156,100	24.20°	<b>S</b> .	42 Part 275. 590, Industrial Contestion
Contract Related I method fall	A100 PES	2	*	R	8	SOUTH OF THE PERSON		3. 5	CONTROL CONTROL OF THE CONTROL OF TH
Commodity Palescol (25, 186%)	\$15,226,702	#178,974	51,906,392	12 CZ 7 7 CZ			23.040.40 6. 040.000	R 5	S. S. Control of Providential
Capacity Restrant (St. 215%)	\$30,562,958	\$16,881,618	CF 25			10.000 tem		*	
Total Dietobuden	113.744.000	441,711,184						•	
		1	1	****	the con	ess me	20713	9	N P. A. C. Albandan
92	第八世 大学			2	8	5104.232	50 BS	\$16.204	15 to of GT\$/745, DT\$CO. Broage Revised
SOF Livering Page Agents - Mon Trooky		8	<b>5</b>	2	ន	8	<b>3</b>	8	No Red Customers (* all buc ETS)
	ALS CATA KIN	59 670 486	5212 843	12, 142,530	8	8	a	R	CONTROL CAMBRID CAR
TOTAL CHILDREN ANDONNA	\$25,461,735	\$25,507,100)	41, 574, re	446,185,939				316	
SO7-810 Customer Service & Information	\$10"YUF	\$6,481,728	\$12,886,314	\$40,147,048	5344,676	FFS/GC##	\$162,526	MALM	16 Rougust & Compari Paths
911-918 Buine	BES' 538	C19'0055	\$20° 988	\$477,943	<b>CB9</b> '114 <b>5</b>	SSCORE	486,03	##* f#	15 Februarie 🖨 Custom Sette
								;	Consisted as inferior.
THE PARTY OF THE P	754,000,1407	S178.080	860.308	885 WAS	\$14,385	#435,63#	\$128,080	<b>8</b> 9	Production States of Odda
Service Related	31,987,349	<b>3422.735</b>	55, 120 56, 170	ST. #85.450				3	Control of the Control of Cities
Tetracriscine Buland	N1.842.748	\$1 020 cm		2007,17,75		Taria de		1	
Distribution Plainted	\$28,000,863	\$17,082,280	12,875,067	786,796,014	544,570	51,786,121			
Total Authoristicative & German	828,121,868	STATE OF STA	14 4 1.7 2 A	22,644,534			2 : N. C.		
ACCOUNTS A CONTRACT WINT	PARATZA ARES	200,444,000	114,028,044	\$117,EE1,512	11,000,153	\$11,835,794	57,425,623	63,742,368	
TO SECURITY OF THE PARTY OF THE	-								

## THE EAST DIED GAG CORPARY CHO COMMON EAST CHO CASE NO. 67-468-63-44. COSE NO. 67-468-67-487

Dada & Montha Assail & 9 Months Estimated Pype of Physic Revised Whyst Physic Revised

OTHER OBLE EXPENSE DETAILS						A CONTRACTOR DE			
		COMMECT	Oppure TB Details	Cooperty	A VALUE OF LANGE OF THE	ATTENDED	ATMOS System	Store	Attacation Game
Account the	RESTER TOTAL	Kan Canada		Cooker					
at men year 2 rates									
750-756 Production & Gathering	53,346,288	\$14,000	104,807	\$3954,2933	100,000	51,000,10	11,121	3	9 Gamaing Throughout
813 Other Ges Supply Expense	\$	•	•	•	*	•	0	2	Application only to Starge Comb
614-157 Steam	6431 045	8	ş	8	8	8	8	2437, D45	Applicable dely to Somes Cleas
Connective Related (33,113%)	12.604.920	\$1,280,503	200,200	31,660,295	191,167	<b>1</b>	24	\$600.387	7 White Strings National and
Capacity Saidles (86,357%)	145,2451,0000 145,2651,0000	12,571,581 13,816,584	553,680 91,101,10	53, M 7, 247 54, M 7, 247	CONTRACT.	S. C.	2 2	200000	
	i								
ESP-out Library (SE 1869)	\$2,555,148	\$1,1 H,322	\$346,777	51,438,000	200,201	10 Land	1605,440	21	1 Total Threespiece
Capacity Relation (66.819%) Total Transmission	\$5,164,550 \$7,688,707	12.22.07 14.20.00	\$1,247,808	56,481,486 56,481,987	196 TACS	\$1,10E,15	STATE AND	2 2	
And the second second								,	Customer Protestion
Contrary Palette	576,720,961	<b>619,699,63</b> 22	51, 104,284	\$16,545,786	200.000	2	5.073	2 1	- 1
Customer Rathred-Industrial	12 SA	8	5738.862	\$126,462	\$52.472			2 \$	
Customer Related-Transportation	4409.788	2	R (				ACC. 182	1.9	1 Total December
Commadity Pelation (22, 18,5%)	25.5.200, 70E		27.100,000,000 05.400,000	100 000	200 E	1025	11.002.00B	2	6 Down Park Day Panisher and
Capacity Feather (Bis-Dra) Year Olds Hauten	78 78 CM	244,177,000	100700	540,672,574	11,440,13	14.64E,EG7	ELERATED	8	
901-005 Calmar Account	!			***************************************	3		5	a	
œ.			13/304/14 08	# TO THE REAL PROPERTY IN COLUMN 19 19 19 19 19 19 19 19 19 19 19 19 19		200	2	974.294	15 % of GTS/TRS, DYS/CS, Starage Neverna
MAN CACAMINE ACCIONE - NOT FRANCE	1	R	. S	<b>5</b>	8	8	Ħ	<b>\$</b>	10' Fof Customers (" at fact DTB)
DSM program, Deposits	55,142,536	\$2,970,488	6272,048	53,152,534	<b>8</b>	8	<b>3</b> 3	2 T	GROSTA GURRION DAY
Table Customer Accounts					į	l i	<u> </u>		
907-910 Customer Service & Information	816,414,818	\$8,658,48T	\$1,526,718	<b>94,185.1</b> 77	\$84°146\$	\$014,723	6177,400	\$10£71	M Reverse & Propositions
911-816 Balen	000°2003	\$361,673	12 to	3413,486	511,517	the test	1	CF.73	26 Revenue (Proposed Rates
920-435 Administration & Conserve			1		ì	teri di	4134.444	S	Calculated St. Perduction States of OSM
Production (Political	Second Selection			100 AS			8	5501,363	Storage White of Child
Treatment Debited	Fr. 642.748	31,625,416	82.4.18	PL 311, 596	\$17.14	100 March	\$100,507	<b>3</b>	Transmission State of Other
Distribution Released	223,500,303	W. 143.78	SP 633 740	S 110, 1977, A.77	11.71.71.	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	S. 137.117		
Tetal Administrative & General		24 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	13,434,288	122, WW.213	27. E. K.		21/200/LE		
TOTAL OTHER O.S. IN COMPANIES	\$745,674,488	276142188	\$47,800,751	\$117,591,123	21,284,785	\$13,080,838	\$7,512,388	PL PACETA	

THE EAST ONEO DAS COUPTANY WAS DOMINON EAST ONEO CASE NO. O'ASSPICE AIR COUT DOST OF SERVICE STUDY

Date: 3 Legislat Actual & 9 Moralin Reformated				506T DV 868	COST OF SERVICE STUDY				Schedule E.3.3 Page 18 of 16
Type of Fling: Rowling West Paper Reference Mus.:									Winter: C. Andress
DEFRECIATION EXPENSE			,			ATE SCHOOL FIRE			
		G139/669					my definition Resemble	Stream	# Afternion Bank
	SYSTEM TOTAL	Recidential Moneral	Non-residential	GESMECTS	TARGETARCIS		, international		
MOLOROOM			!			-		5	modern Transfer
Contract Contract	51.16,337		<b>22</b> . E.	1425.7E				3 2	
TOTAL PRODUCTION DEPRECATION	78,504,12	3254,086	11,75	100 July 100	528,446	<b>100</b>	\$172,436	2	
							1	4	
Commentity Believes (25) 11(28)	9197	8	*		8	Ę.	<b>S</b> 1		
Court of Related (FA 1937%)	50.5	TOBA	76134	1925	3,	7	9. 1		
TOTAL STORAGE DEFRECIATION	184	-1840	<b>2</b>	11.12	\$	Ę	3	į	
TEACH PROPERTY OF	ı		1	i	į	800 108	A10 615	2	1 Tonal Tiesusbase
Open 100kg-Related (33.189%)	98						500 OC	2	6 Excess Part Day hosuframers
Capacity Rained (Git \$1995)						3	11.416	2	
TOTAL TRANSMISSION (NECTATION)	3227,203					•	:		
DISTRIBUTION					2	2	*	2	10 Sol Customer
Customer, Edwider, All Presentes	25.00 S	200.000		0.0740	27,00		į si	2.5	13 # of Commers, Low Printers
Customer: Strikten, Low Pressure		57.280.10E					3	. 5	14 # of Customers, Resident Property
Compress: Services, Regulated Pres-		95.680.080.20				100	5	8	to end Customers
Customer: Melons & Regulators	FF, CBC 988		20-1169				, E	<b>S</b>	12 Industrial Guillomers
Customer Passand, Industrial	20 730	8						. SI	Total Prosecut
Commedity Nations (30, 1005)	12.00.00				6445 7HK	22 H	200	2	6 Engage Pout Day Ross frameric
Capacity Patrice (ROLATSK)				24,700,400 100,000		10.101.01	201120112	Z	
TOTAL CASTREBUTION DEPTECTATION									
SUBTOTAL DEFECTATION	\$74,577,AC\$	200 (420) (425	13,784,807	£21/16,400	114,417	200 PRO 74	81,787,18	<b>\$</b>	
GENERAL PLANT:	50,077	24.00.40	216,916	100 AUT		\$11,490	LDES	=	10 & of Contorners
•						;	1	1	
Production Painting	\$1.824 \$1.824	£ 4	80.00	i i	K N	*			
Service Assessing	<b>R</b>	2	8	\$ {		7			Accessionates Status of Page
Transmission Related					147,18		traffe (200	8	Over Commentational State of Part
Oktoberation Paternal	12, 558, 411	12 45 47	102				20.00	ı	10 44 Toll
Saturated Other Countril Plant	2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	100000	100 A 100	10,176,072	2104,246	100 THE	51.76,646	a.	1
TOTAL GENERAL PLANT INTERESTRUCK				مداده ساده			•		
MINNESSEL PLANT DEPR	54,806,696	107 peer 100	\$60,638	\$3,487,048	2148.643	200,040	#135,7 <b>10</b>	28,788	35 Other General Plent
	1			A44 045 A18		43 and 448	22.34.463	146, 486	

# THE EAST CHIO GAS COMPLAY ARE BOWNEDH BAST ONIO CASE NO. 87-4026-04-AR COST OF SERVICE STADY

TAXBS						DATE SCHEDIBER			
		(1300) (1300)	210000	*****		ATOMBO BOTO	OTENTECTOR	Sharana	# Allocation Back
<u>Benne</u>	SYSTEK TOTAL	Residential	Non-neathernia	GOODECTE	LY-SALVEV 3	434 MARIE 1919	100000000000000000000000000000000000000		
Taxes - Other (Tees Year Barbar)		,	***************************************		537.723	X11 367 C3	£209 718	5396,9622	31 Non Our Cast Reverse
Public (utilities Carona (Grans Macachas) Tax	\$20,684,616	S43,328, E82			100 C CC	200,000	51.348.048	SA78,045	S2 Gross Plant
Real and Personal Property	518,752,250	1467/ABP11-1	and the 20	Ca 472 630	K143.854	S-100-609	5262,566	SACINI	
Payed		2000	The same		\$3340	\$126.228	200	152,158	14 Reserve @ Current Rates
PUCCHISCO Meinterende	92,005,760	21,374,D2	200 ESS	526.8363	216.230	505.478	\$42.985	2	1. Total Throughput
Other naves of party	267,382,792	127 81 823	G611348	\$38,212,884	\$1,464,822	PE, C. IE, 446 F	\$2,436,712	100 July 100	
Towar - Other Other Rates: Year. 2			•		7	4	4. 314 044	STR OAK	S Great Park
Best and Personal Property	514,753,255	STLOBS AND	2415676	514.313.50		01.07.77.70 01.07.77.77.00	Chicken		•
Person	56.450,64m	E		SAL STATE OF		9	3		26 Flevenus & New Rases
PACCACC Memperature	12,000,740 12,000,740 12,000,740		50.055	\$250.07E	214.530	85,438	CONSTRUCTION OF THE PERSON OF	3	1 Total Throughput
TOTAL TAXES - OTHER	128,778,677	947,267,281	\$3.4EL,CT3	ANT HILL BEEF	\$786,774	22,135,005	\$1.725.410		
Maria Gall to the second of the second secon									
Present Taxas at Test Year Rights His Operating Proper Serior Fill	\$114,614.235	SHEAT BAG	STATESTATES	\$72,162,040	64,227,468	\$100 106 47¢	65.953,106	\$4,074,486	Calculated
	152 LEST 1550	\$1.887.837	#12772	42,236,153	<b>665.609</b>	-53,46,428	-£208.627	44,72	SY Gross Plans
								1	
Egyptelle inspants	£118,481,122	<b>SC.</b> (2) (2)	316,138,035	\$60.967.394	<b>14</b> ,140,948	1991 778.048	10,100,100	Ł	
				1				AD 105 518	Thursday breases a 36%
CANNERS WOMEN Towns (ED 2008)	\$40,486,303	618,837,467	55.647,631			1070 A	9r (MB 17)	6200.68	_
Deferred Income Teams	-514,508,709 -6548,618	43.46.272	47.17.0 477.17.0	-Series	F12764	-00m0-	-628.502	-E11,000	32 Gross Plant
	1		;		- 1	1	8000 600E	44 844 344	Calculation
Total Pederal become Times	555,429,810		\$3.710. <b>110</b>	913,000,144	20 JOHN 15				
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Leas Bernoulling Starts	(12.582.125)	(553,558,12)	(53-7,216)	(\$2.236,164p	(Section)	tous syrics	(228.2023)	(868, 122)	Grove Plant
		de de	CR.756 PS7	N. OF 867.872	56.299.142	628,582.A77	24.220.41.4	SEA15.618	Catodesia
Variation brooms	STATE OF THE STATE	-							
			740 000 C3	6'36 146 376	\$1.004.700	510 267 367	21.848.625	52.246.486	Taxable Income a 30%
Current statement Forces (10 -30%)	304.501.705	100 and and	(C) SOR TECH	Ch. 856.8645	C438,444	(S) 715.BE	(61,098,171)	\$280 A88	Same on Test Van Pate
Deferración Proces Tables Innecesses Tes Carde	616.2933	(\$348.272)	\$25°00	(1000)	G16.235	(\$10,598)	(Canadact)	(SH, DET)	Same as Task Year Plains
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	King Stell ATT	101 370 501	510.340.060	#24,000,0CE	\$1.38,194	(\$167,172)	(DECEMBER)	454,000	Calculated
	On The State of th							8000000	
Difference in Perfect Insents Taxes	E12,951,350	817.275.55B		542,086,C12		Color Start	form's a let	N CELEBRA	

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CALE NO. OT SERVICE STADY
COST OF SERVICE STADY

Schoolse E-5.5 Page 12 of 16 Wheese: C. Andrews

Dates, a Nacette Actual & 9 May the Redmated Type of Filling, Remissed Wash Pryor Hatselhook Note.;

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		COMMECTS	Detroit.				THE R. S. Charles	Spering 8	* Allocation Inch
	SANTEN TOTAL	Rose of Gundan	program Printer forces	GBBMCTS	LWG-TM-VECTO	Ci Directa Mile			
						90V 002 000V	Cont. 467 Att	ESP. 367.435	Spe parce?
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		Ac. 5 . 5	STATE OF STATE	- EEST E12.467	-S24 203 (862	150,015,882	455,245,141	430,676,973	San page 14
TOTAL DEPRECATION RESERVE	747	ACT. 051.44.034			ł	1	\$	S	Adia
Silvery and a second	8	8	8	8	8	3	\$	1	į
	•			6-44 TEC 181	Off LINE	56.687,805	\$4.157.15°	-4360.052	See page 18
TOTAL WORLDNG CAPITAL	51,31,388,175	594,151,244	100 FEB. 100	A COLUMN TO A COLU					
Anna	500 (180 ago)	\$130,929,643	\$28,500,384	\$157,000,000	\$6.044.527	524,385,426	\$14,466,512	<b>*</b> 200. <b>*</b>	
LEGS: MIC GROSS CONTRACT	•				Cas 776 788	esen 215.265	24 240,673	#1,41,12	
TOTAL RATE BASE	\$1,464,734,389	44 41 54 54 54 54 54 54 54 54 54 54 54 54 54	20 M 1 M 1 M 1 M 1 M 1 M 1 M 1 M 1 M 1 M	CORPORT SERVICE					

: EAST CHED CAS CONTANT GEN CONTRON GAST CHID CASE NO. 67-603-63-437 CONT DE BREADE STUDY

> Date: 3 Months Actual & 9 Months Brimstad Type of Pilmy. Revised

Parised.	Reference Mas.
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EAS PLANT IN SERVICE									
		ורו	GSG/ECTS Details		ŧ	TAIL BUNELANCE		**********	
	SYSTEM TOTAL	Residential	Mon-residential	CHARACTA	LWGSSAVECTS	CTENTERFRIE	C TEXCHE GYPTON	The same	
PRODUCTION TOTAL PRODUCTION PLANT	SER.797.404	\$20,187,542	\$5700014	# COMPTS	<b>SUCCESSION</b>	CT. 1007 to \$	514,161,580	8	S Gaptady Throughout
SITEMAE Commody Hebra (33.113%) County Peland (98.857%) TOTAL STORAGE PLANT	\$37,409,000 \$28,578,540 \$114,446,198	257.423.922 257.423.922 256.704.237	95,310.153 \$10,705,951 \$16,036,196	524,016,816, \$18,120,783 \$72,145,401	\$1,414,00F \$1,814,00F \$4,814,00F	\$7.4280 \$7.106.538 \$1,825.54	<b>3 3 3</b>	SIL 744,238 SECULOS ATL	7 Winter Statista Poppierment a Couns Puils Stange Poppiermet
GAS STORED LYNCERCHOLD Commonly Papered (25.113%) Copocy Papered (65.857%) TUTAL CAS STORED LANDERGROUND	348	222	# 5 %	282	R 3. A	999	\$ \$ <b>3</b>	888	7 Villetes Stronge Picquimon acts 8 Execus Florik Miletago Picquimon art
TRANSMISSION Commody Pather (33.189%) Capain; Patenting (56.545%) YOTAL TRANSMISSION PLANT	100.00.000 87.00.000,113 87.00.000,113	50.415.095 946.292.770 \$116.717.095	20,400,170 20,400,000 20,400,000	THATTO BEST	52, es 5,53 54,545 56,745 56,745	114,136,018 619,026,038 630,077,144	21.2.192.291.2.212 24.2.197.2.2.25 24.2.197.2.2.25	888	1 Year Throughort 6 Exame Path Day Resolvements
Gastmatuffiche Customer Services, As Pretaure Customer Services, Los Presuue Customer Services, Pagaldid Pret, Customer Perend, Industrial Customer Present, St. 1985; Commodity Present (SS. 1985) Commodity Present (SS. 1985)	\$12,724,941 \$19,04,040 \$19,04,040 \$19,04,040 \$19,04,170 \$1,200,170 \$1,200,170 \$1,000,100	AUT, POL, DOMESTA AUT, STORE, SEE AUT, STORE, SEE AUT, TOTAL MESTA AUT, TOTAL ME	SOLATIONS SOLATI	TOTAL STATES OF THE STATES OF	SCE. 403 SCR. 374 SCR. 728 SCR. 728 SCR. 741 SPA-645 S	SPALCES BALCOS BALCOS BALC	2003 2007 (2014) 2007 (2014) 2	44555888	10 if of Captimers 15 if of Captimers 16 if of Captimers, Low Present 16 if of Captimers. Regulated Program 17 if of Captimers 17 instanted Cabinities 1 Total Throughood 6 Extra Paul Calv Requiencents
TOTAL P. S. 7 & D.P.LANT	81,744,888,421	482.781.88C.18	\$25.500.20E	SIN TITLE SEE	100 100 100	SEN. 162.303	5427.486.000	<b>S94.297.8</b> 11	
CONTRAL PLANT Customer Related General Plant Court General Plant	\$71,000,340	**	****	HA IN IN	372,727	C No. 1		8 5	10 hof Custometh When and Co. Not Furchard Plant
Production Related Sample foliation Sample data Steame Zepremission National Death-sample Sample Sam	TOTAL BACKETS  TOTAL	STRANGER	\$10,000 \$1,000,100 \$1,000,100 \$2,400,210 \$17,70,300	1012204 101201405 101201405 101211405 111201605 111201605	ANT LOT IS DESTRUCTED SECTLOS SECTLOS SECTLOS SECTLOS SECTLOS SECTLOS	CHANGE CONTRACTOR CONT	STATE OF STA		Manage Share of Plant Strange Share of Plant Presente on Stare of Plant Presente on Stare of Plant Day, Controval habitan State of Plant
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,	<b>BYSTEM TOTAL</b>	Residential	Non-casidensky	GSSECTS	LWBSSA WECTS	DISTER	DTS/Off-Syndrom	30000	Section of the section of
PRIOREITON TOTAL PRODUCTION RESERVE	285,285,885	36700795	O+6/2/25	\$10,847,908	\$846,462	\$19,620,232	\$5,668.079	æ	9 Getheing Transplace
ETIORAGE Continued by Patients (33,119%) Capacity States (68,367%) TOTAL STORAGE PLANT	\$19,000,302 \$37,662,309 \$98,112,611	#11#12#12# #12.7#12#12# #12.7#12#12#	2027.20 15.27.20 17.45.72	\$11,770,785 \$25,586,901 \$38,390,551	\$603,070 \$1,379,406 \$2,672,479	\$290,437 \$640,336 \$890,774	888	56,788,046 \$12,016,044 \$17,785,707	7 Wings Standar Requirements 8 Eurosa Pael Standar Requirements
GAS STORED LENDERGRAND Commody Finance (20, 11374) Capacity Finance (50, 4674) TUTAL GAS STORED UNDERGROUND	888	232	91 31 St	888	412	888	. 358	888	<b>\$ \$</b>
TZAKTÁMISECH Commody Powine (15. 1695.) Capocy Agner (16. 1195.) TOLAL, mysekspisnýk PLANT	533,785,050 567,982,878 5107,747,228	\$14.017,733 547,558,875 \$88,345,606	STATEMENT OF THE STATEM	\$19,000,790 \$40,412,884 \$72,436,674	91,190,755 53,000,626 64,290,881	60,200,224 67,766,961 \$14,640,175	\$4,79,277 \$4,79,227 \$18,404,498	688	1 Total Thoughput B Excess Push Day Respirite Antis
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GENERAL FLAMI. Gustoner Reblese General Plans Chris General Plans: Probastive Reblese	\$1,456,642	exercises	00 00 00 00 00 00 00 00 00 00 00 00 00	842.808.529	\$30°,052	Chippons Chippons	25.725 025.725	a aş	10 Fol Customes Catalines & of Parabora Register Production State of Reserve Section & Reserve
Surrage flations formula Car Facilitie Transmission Related Descriptors Related 246-Trait Citize Coloural Plant TOTAL segmentaria Plants Formula coloural Plants	52,251,005, 54,051,712 619,278,916 670,055,473	STANTANA STANTANA STANTANA STANTANA STANTANA		51,414,627 42,906,864 514,704,038 538,447,643 575,236,038	## 179 ### 150 #### 150 #### 150 ### 150 ### 150 ### 150 ### 150 ##########	1000 CENTRAL SERVICES C	24:7,546 24:7,546 24:774,806 31:374,806		Strange Cas State of Resolve Transmistion State of Resolve Diff. Curbomethal State State of Res
PITANGIBLE PLANT	28,100,470	\$17,476,830	3048 1884CE	388.821,153	\$6,000	\$5,446,129	\$2,048,344	25 AZ	25 Char Garant Plan.
OTHER RESERVES TOTAL DEFRECATION RESERVE	\$76,619,344 \$842,347,746	\$47,546,578 \$644,738,087	\$10,037,038	667,546,258 6861,812,487	EN SOUTH	\$10° (40°) (50°)	\$84,348,191	578,878,623	

THE EAST OND GAS COMPANY did's DOMENON EAST OND CASE NO. 67-0829-0A-AR COST OF SERVICE STUDY

Schedule E-3.2 Page 15 of 18 Witheser C. Andreine

Date: 3 Martin: Actual & 9 Months Estimated Type of Filting: Review? Work Paper Reference Nos.:

\$5,998,296 \$12,502,808 \$14,352,109 \$16,502,103 \$25,002 B 888 888 \*\*\*\*\*\*\*\*\*\* S1.580,350 \$200.70 517,684,486 \$183 \$0 \$18,467 \$6,716 \$146,382 \$20,00,284 \$21,780,586 \$4 5253.201 \$1.644.730 \$2,112,502 \$7,039,990 \$3,930,621 \$10,870,601 888 arson-sprum \$8,513,472 222 E36,450,613 \$1,2941 88 A 54,522 1,228,217 78,212,520 RATE SCHEDULES GTS/TSS/FRTS \$7,261,282 \$9,172,697 \$16,433,068 \$6,837 \$50,576 \$250,000 \$250,568 \$1,739,724 \$40,286,873 \$86,063,746 \$2,368,742 \$2,368,742 \$3,600,344 \$3,500,344 2064.350 2065.222 2020.774 \$66,673 \$2,069,836 8 R 8 521,367 \$0,405,500 529,489,750 \$130,406,752 H30,162,05H \$720.987 \$1,434,970 \$2,166,967 \$475,524 \$1,257,168 \$3,232,447 \$4,489,618 \$5,281 \$104,123 \$141,365 \$162,688 \$2,460,131 \$8,566,131 \$1,171,176 \$1,567,171,171,765 224,222 24,522,942 04 05,000,000 05,000,000 05,000,000 05,14,000 054,120 LWOGSALVECTS 8 R 2 \$58,060 \$33.283.44B \$2,344,538 132,576,432 \$12,244,368 \$24,539,982 \$36,784,880 \$20,030,076 \$58,318,466 \$78,348,558 \$2,837,618 \$61,903,844 \$903,994,440 \$1,454,749 \$11,454,749 \$11,019,490 \$312,074,514 \$1,762,118 \$17,788,805 \$20,770,864 \$49,273,800 \$307,175 \$844,988 883 \$16,542,721 BO1.088.109 28,502,000 M2,897,283 \$50,000,000 \$800°350°68 **GBSJECTS** 52,717,691 \$6,458,084 \$6,176,345 \$4,412,122 \$12,361,090 \$16,000,212 \$3,017,343 \$3,684,154 \$5,663,247 \$2,195,000 \$2,195,007 \$2,000 \$1,654,746 \$2,000,000 \$1,654,746 \$2,000,000 \$1,000 \$1,000,0 222 \$87.488 \$187,815 52 6301,510 GSSTECTS Details
Residential Non-residential 53,623,67 5141,858,784 51,490,000 \$10,037,978 E2.208,481 \$6,527,177 \$19,081,327 \$28,808,505 \$15,817,863 \$42,767,384 \$68,386,347 \$7,646,544 \$46,751,041 \$94,755,463 \$97,086,490 \$0 \$98,542,828 \$500,007 \$657,161 \$0 \$13,700,008 \$14,710,202 \$17,006,710 222 \$12,119,050 626,602,003 \$10,467,592 1002,410,326 \$47,548,37B 1868,940,152 \$2,846,911 \$22,038,547 \$404,445,322 \$3,663,086 \$107,204,842 \$397,053,614 \$397,053,614 \$71,588,506 \$71,654,239 \$107,242,744 \$19,328,703 \$39,043,981 \$68,372,884 888 \$1,382,719 \$1,340,849 \$2,475,154 \$22,471,488 \$27,680,181 \$58,308,440 BE4,501,518 \$28,628,25¢ 55,070,229,023 F18,883,167 SYSTEM TOTAL **676.812.394** 11,006,706,236 Customer: Services, Al Prescures Customer: Services, Low Prescures Customer: Services, Low Prescure Customer: Services, Regulated Pres. Customer: Nations & Regulated Pres. Customer: Related, Regulated Connecting Related (33, 185%) GAS STORED UNDERGROUND Commodity Patieted (33,113%) Capacity Parkerd (89,887%) TOTAL GAS STORED (MDERGROUND STORAGE Commodity Released (33,113%) Capacity Released (80,687%) TOTAL STORAGE PLANT P. TRANSMISSION
Commonthy Resident (33.186%)
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D ZHO PRODUCTION MET PRODUCTION PLANT NET PLANT IN SERVICE **COTAL DESTRIBUTION PLANT** KET HTANORUE FLANT NET P, S, T&D PLANT OTHER RESERVES HET PLANT ACCOUNTS OF 25.57 20.00 ÷ 8 캶

Sebacide E-3.2 Page 18 ct 18 Winners: C. Andrens

Days 3 thouts Azard & 9 Hearies Estimated Type of Filing: Revised Work Payer Reference Nos.:

		CARAGO	SALES TO SALES			RATE SCHEDURES				
<b>.</b>	SYSTEM TOTAL		Non-residenda	GSSECTS	LVGGGR,VECTS	GISHMANERIS	DTS/OR-System		E Alecation Chair	
CASH CCAMPONENTY Describe Translation of the Common Section Se	2013, 148, 200 40, 178, 178, 178, 178, 178, 178, 178, 178	\$42,464,732 (54,306,100) (54,206,100) (51,206,100) (51,20,100) (52,200,100) (64,000,100) (64,000,100) (64,000,100)	80,000 (19) (19) (19) (19) (19) (19) (19) (19)	\$117.091,640 (544,031,039,640 (547,148,171) (527,148,171) (527,148,189) (537,148,189) (544,448,189) (544,448,189)	He details and the second of t	19, 199, 091, 091, 091, 091, 091, 091, 0	120, 121, 52 120 130 130, 131, 55 130, 130, 55 130, 1	\$1.438.467 \$0 \$0 \$20 \$258.119 \$10 229 \$10 80 \$0 \$10 \$10 \$10 \$20 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$1	16 Revenue & Commit Relies 20 PGC Expense 20 PGC Expense 20 Task ORN Topic PRT p. 11 (And 41) Topic PRT p. 11 (And 41) Zing Ober Tasks, p. 11 (And 17) Zing Phar Purn GOS-BETTR, LVGSSALNESTR	
AZESAGE MÜNITA Y. DALANDEE WORRDA E Sejeline ins Succell (Independent) OYAL ANSPAGE MONTHALY BALANDE OYAL ANSPAGE MONTHALY BALANDE	51,147,483 523,185,238 558,618,403 511,980,735	97.25.98 523.18.38 962.818 98.58	547,542 678,582,878 68 68,582,878 68,582,878	#44.5%.1918 #44.6%.181 #44.6%.181	\$24,000 80 86,200,000 86,200,000	\$126,70% \$2 \$7,600,60% \$7,126,86%		200 SEC. 200	27 Genes Plant Flas. Carlsbower Respond 25 Pritty Pitjes Pausinas	
	40.0	200 and 7.00		SHEATER 091		CALLET AND	(81,431,440)	(ESSE, 852)		

### **Dominion East Ohio**

ATTACHMENT 1: SUMMARY OF UPDATED COST OF SERVICE STUDY RESULTS

Table 1	, , , , , , , , , , , , , , , , , , ,		Post Rate Case	
Return on Rate Base Comparison	lest rear	Year 1 Rates	Year 2 Rates	Year 3 Rates*
DEO: System Total	6.63%	8.48%	8.48%	8.48%
GSS: Residential	5.16%	8.13%	8.74%	8.60%
GSS: Non-Residential	6.79%	6.13%	3.23%	-0.84%
GSS: Combined	5.45%	7.785%	7.785%	7.785%
SSOAT	7.21%	8.89%	8.89%	8.89%
GTS	13.32%	13.25%	13.25%	13.25%
DTS	5.51%	5.15%	5.15%	5.15%

<sup>\*</sup> Proposed Year 3 rates with common 100% SFV rate for all Test Year GSS/ECTS customers (@ \$19.46/customer/month)

THE EAST CHEC GAS COMPANY data COMINION EAST CHEC GASE NO. 67-4689-64-AR COST OF SERVICE STUDY

Schedule E-3.2 Page 5 of 16 Witness: C. Andraws

Dete: 3 Months Adual & 9 Months Enthrested Type of Piling. Revised Wark Paper Reference Nos.:

OPERATING INCOME SUMMARY

		GSS/ECI	GSS/ECTS Details		Rate Schedule/Class	wierClass		
AT NEW RATES (YEAR 1)	System Total	Residential	Non-residential	G8S/ECT8	LVGSSAVECTS	GTS/TSS	DTS/Off-System	Storage
								•
OPERATING BEVENUE (6):								
Mass Kala Nevernes (Year 2 Mass)	\$354,502,48E	1241,482,827	<b>538,838,531</b>	\$280,421,457	\$10,291,320	838 487, D45	313,963,247	\$10,331,429
Ges Cost Revenues (per Staff Report)	\$438,882,866	5327,581,034	\$96,626,434	\$423,207,468	\$15,685,397	<b>S</b>	<b>3</b>	<u> </u>
Gas Cost Rider Revenue	\$34,196,464	\$27,998,630	<b>25, 194, 1917</b>	\$28,193,362	\$1,835,656	\$3,736,268	\$431,148	3
Non-Tax Related Rider Revenue	\$136,424,730	\$94,123,924	\$26,590,300	\$120,714,224	\$7,578,515	\$10,133,991	2	2
Tax Raisted Rider Revenue	\$73,700,230		\$12,256,081	\$62,704,869	\$2,607,831	\$6.845,508	\$2,040,480	\$601.532
Other Revenue	\$25,317,800	\$B.488.645	\$2,277,879	\$10.766.524	608,000	\$10,317,147	\$3 039,209	\$561,012
total operating revenue	\$1,065,038,587	\$744,123,867	\$181,884,067	\$626,007,834	\$38,630,627	\$82,486,959	819,504,084	\$11,393,972
OPERATING EXPENSES (\$)								
Gen Cost	\$438,892,B65	\$327,581,034	\$95,628,434	\$423,207,488	\$15,685,387	2	9	S
Gas Cost Related Riders	\$34,198,464	521,998,530	28, 194, 862	193,352	\$1,835,656	53,736,288	\$431.148	ផ
Non-Tax Related Rider Expense	\$138,424,730	100 (22) Apr	\$26,590,300	\$120,714,224	\$7,576,518	\$10 133,991	9	3
Other Operation and Maintenance Expense	\$145,674,408	369,668,438	\$17,912,890	\$117,671,128	<b>43.804.704</b>	\$13,002,833	57 512,397	27. 783.346
Depreciation Expense	\$45,808,074	536,432,720	<b>36,222,306</b>	\$41,866,026	8946,000	53 906,449	23 303,403	395 196
Tax-Ratated Rider Expense	\$73,700,230	550,448,807	612,256,081	\$62,704,869	\$2,607,831	\$5,845,508	22 040 480	\$501.532
Other Texas (Excludes GRT)	\$26,726,677	\$17,246,669	53,488,756	\$20,735,325	\$786,771	\$2,935,604	\$1 729,419	\$500,050
Federal Income Texas	<b>639,393,419</b>	\$23 622 384	<b>53,009,863</b>	\$28.671.027	\$1.410.022	<b>58,576,657</b>	\$791.743	51.943.970
total operating expenses	\$945,916,866	\$671,122,386	\$170,330,073	\$841,452,459	\$34,664,896	\$48,137,309	\$14,808,600	\$6,863,602
NET OPERATING INCOME	\$119,119,720	\$73,001,480	\$11,553,995	\$54,555,475	\$3,975,732	\$21,362,650	<b>31</b> ,685,494	\$4,520,370
RATE BASE	\$1,404,734,309	\$697,648,090	\$186,478,735	\$1,086,126,825	\$44,729,750	\$181,215,282	\$81,240,673	121,421,780
RATE OF RETURN - AT PROPOSED RATES	8.48%	8.13%	46.13%	7.786%	8.89%	13.25%	5.15%	2.15%
gross receipts tax rider rate	4404%							

# THE EAST CHID GAS COMPANY dible DOWNION EAST OFFICE CASE NO. 07-0829-GA-AIR COST OF SERVICE STUDY

Schedule E-3.2 Page 6 of 16 Winess: C. Andrewe

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

OPERATING INCOME SUMBLARY

		G88/ECTS Details	3 Details		Rate Schedule/Class	<b>fullerClass</b>		
AT PROPOSED BATES (YEAR 3)	System Total	Residential	Non-residential	GBE/ECTS	LVGSSALVECT8	GT&/758	DTS/Off-Bystem	Этоляв
OPERATING REVENUE (B):								
Base Rate Revenues (Year 2 Rates)	\$354,499,891	\$261,978,365	\$18,438,485	\$280,415,850	\$10,291,320	329,487,045	\$13,983,247	\$10,331,429
Gas Cost Revenues (per Staff Report)	\$438, SE2, 865	\$327,581,034	\$65,626,434	\$423,207,468	\$15,685,397	2	8	3
Ges Cost Rider Revenue	134,198,464	\$21,998,630	56, 194, 862	\$28, 193,392	F1,835,658	\$3,736,268	\$431,148	2
Non-Tax Related Rider Revenue	\$136,424,730	\$94,123,924	\$26,590,300	\$120,714,224	57,578,515	\$10,133,991	2	3
Tax Related Rider Revenue	\$73,700,018	\$51,392,499	\$11,312,157	\$62,704,667	52,607,831	65,845,508	\$2,040,490	\$501,532
Other Revenue	525,317,800	\$6,488,645	\$2,277,879	\$10,768,524	\$633.909	\$10,317,147	\$3,039,209	\$561.012
TOTAL OPERATING REVENUE	\$1,065,031,787	3765,562,997	\$160,440,117	5926,003,114	\$38,630,627	\$69,498,959	\$19,504,094	\$11,393,972
OPERATING EXPENSES (S)								
Ges Cost	\$438,892,865	\$327.581.034	\$85,826,434	\$423,207,468	\$15,685,397	8	8	8
Gam Cost Related Riders	X34 196 464	\$21,998,630	26 194 862	\$28,193,362	\$1,835,656	22 736 288	\$431,148	8
Non-Tax Rateted Rider Expense	\$136,424,730	\$94 123 924	\$26,590,300	5120,714,224	\$7,576,515	\$10,133,991	2	3
Other Operation and Maintenance Expense	\$145,674,406	\$500,000	\$17,685,739	\$117,571,121	53,604,706	\$13,002,636	\$7,512,300	THE 347
Depreciation Expense	\$48,908,074	\$36,432,720	\$5,222,308	341,655,028	\$946,000	\$3,806,449	50,303,403	\$95,196
Tax-Related Rider Expense	\$73,700,018	\$51,392,499	\$11,312,157	\$62,704,667	\$2,607,831	\$5,845,508	\$2,040,480	\$501,532
Other Taxes (Excludes GRT)	728,728,677	\$17,298,224	\$3,439,100	\$20,735,324	\$786,772	82,935,805	\$1,729,419	\$639,568
Federal Incoma Texas	£36.38H, 607		(64,032,540)	\$26,668,418	\$1.410.021	\$2,576,695	2701743	\$1843.970
TOTAL OPERATING EXPENSES	\$945,915,042		\$162,016,357	9641,450,628	\$34,664,887	\$48,137,312	\$14,808,601	\$6,863,603
MET OPERATING INCOME	\$119,116,725	\$96,130,725	(\$1,578,240)	\$84,552,486	\$3,975,730	\$21,362,647	\$4,095,493	\$4,530,370
RATE BASE	\$1,404,734,309	\$897,648,090	\$189,476,735	\$1,086,126,825	\$44,729,750	\$161,215,282	\$91,240,673	\$21,421,780
RATE OF RETURN - AT PROPOSED AATES	8.48%	9.60%	-0.84%	7.785%	8.89%	13.25%	5.15%	21.15%
GROSS RECEIPTS TAX RIDER RATE	4.804.8%							

# ATTACHMENT 4: Peak Day and Storage Utilization Information

The East Ohio Gas Company dide Dominion East Ohio
Case No. 07-4029-GA-AIR
PEAK DAY AND STORAGE UTILIZATION INFORMATION FOR COST OF BERVICE STUDY WITH GSS/ECTS SPLIT: RESIDENTIALANON-RESIDENTIAL

Per Pr Storage GSB: Residentia#Non-residential Split Post Day Trengthur 1,850,279 1,736,191 77,778,191 Tara Year 736, 191 Peak Day Throughout C Storage Capacity D Delverability 1. EC/SSO STORAGE 2 FRREFRRINGUT A COSS 17088

714,205 (44 Bot less herns 5A,88, and 8C above 110,507 ( 56 Bot less herns 3A, 3B, and 8D abovo	
E Storage Cepacity:	

4. ALLOCATION OF OPERATIONAL BALANCHIS

3. OPERATIONAL BALANCING

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80		97.0	5,190	<b>17</b>	10,837	
Share of OB.	Defrentility	48,546	5,190	17,203	110,937	
Share of OB.	S. Definentially	79,546 88,545	4.7% 5,190	16.6% 17.203	110,937	
Share of OB.	S. Determinative	79,5% 89,546	4.7%	16.5% 17.208	110,937	
A Day	soments % Definerability	736,191 79,5% 88,545	101,758 4.7% 5,190	337,307 16.8% 17.203	175,256 10,937	
	Requiesments % Defrembility	4 1,736,191 79,8% 88,546 A	0 101,758 4.7% 5,190	7 337,307 16.5% 17,203	8 2,175,258 400% 110,937	
	pecity Requirements % Definentality	- 125,191 735,191 79,5% 88,546	213,370 101,758 4.7% 5,190	018,477 337,307 16.5% 17,208	714,286 2,175,268 400% 110,937	
	Capacity Requisitents % Definentially	3.482.441 1.736.191 79.5% 88.545	1 213,370 101,758 4.7% 5,190	1,018,477 337,307 16,6% 17,208	4,714,286 2,175,268 460% 110,937	
	Coperaty Requienteers % Definerability	73.9% 3.4% 1.736,191 79.5% 88.546	4.844 213.370 101.788 4.7% 5,190	21.5% t,018,477 337,307 16.5% 17,203	100,0% 4,714,286 2,175,288 400% 110,937	
	Copecity Requientents % Defrentially	12.54 3.44.44 1.736.191 79.54 88.545	213,370 101,759 4,7% 5,190	21.694 t,018,477 337,307 t6,5% 17,208	100,0% 4,714,2% 2,175,2% 400% 110,537	
	STANDER S. CARRIED PROGRAMMENTS S. Deficientality	28.713 73.91 3.48.44 1.738.191 79.84 88.546	7.880 4.7% 4.7% 5,190	38,161 21.5% 1,018,477 337,307 16,5% 17,258	100,0% 4,714,3% 2,175,2% 400% 110,537	
	Adams (Miles) % Capacity Requirements % Defrentially	- 25.713 12.914 3.482.41 1.738.191 79.84 88.546	7 880   4,7%   213,370   101,789   4,7%   5,190	38,161 91.854 t,018,477 337,307 t6.5% 17,208	167,474 100,09% 4,714,286 2,175,256 105% 110,557	(F.Sylmon)
	Period Volumes (Miled) % Capacity Requirestrants % Defrentibility	- 12 71	7 880 4.94 213,370 101,758 4.74 5,190	38,181 1,018,477 337,3001 16,5% 17,203	167,474 100,09% 4,714,286 2,175,286 105,537	I DTG/CIF-Systems
	o-brass Parted Volumes (MMaria %) Copposity Requirements % Define the Copposity	126 713 126 713 126 714 1,735,191 79,514 69,546 1	(25.5) 7 HBD 4.894 215.370 101,759 4.7% 5.190	8 30,161 17.203 19.201 10.203 17.203	TTAL* 167,574 100,096 4,714,366 2,115,388 50% 110,837	occidades DTS/CB/Sydden
	Shar-base Parind Volumes (Milach % Capacity Requirements % Definentially	- 395,00 Was 128,71 14,200,101 196,001	(Wisas 7.880 4.8% 213.370 (0).759 4.7% 5,190	GT8 38,161 \$1.874 1,018,477 3,57,303 16,5% 17,200	TOTAL* 167,474 100,094 4,714,286 2,175,286 100,954 110,537	* Exchaldes DTG/OB/Sydden

COS Allocator 7

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		Clear-G33	Residents	Hen-Reald	Total G88		& Postderfer.		
			j	/					
	Attion	Corner %	15.5TB	3.7%	-	0.0%	32.0%	100,0%	
	xcess Peak Day Celcul	Excess	44,634	20,000	11,415	-	231,343	712.984	# · 5
	Excepte Per	Are	226,342	19,540	8,746	•	110,979	367,610	(BMB)
		3	63.PH	4.74 1.74	1.9%	40%	31.0%	100%	
TABLE CANADA RAGINATION	46	Camady	34,209,376	2,014,273	1.018,477		16,767,814	000'000'14	
		*	#0. <b>C9</b>	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1.6%	500	31.7%	100.0%	d-redotaO) es
	<	Page Definentially	995,099		17.203		342,322	1,080,080	You besse perind volum
		Cless	538	ACAS S	GT8	OTS	PSEEFSS	TOTAL	S parage.

6. STORAGE ALLOCATION BY CLASS

7.73

	Amenage delity storage = 54 Bol/151 days	Total Peak Day storage less merage daily abraga	] -{1,000,000 Mot - 367,616 Mot = 722,364 Mot
	Comment	Appendig	Total
Ē	20,1136	27,00,00	100 OK
OTY CHEADON	357, <u>615,844</u>	722,364,106	1,000,000
4. CAPCITY VS. COMMO	- CEDWAY	- Sec. (2)	1