

FILE

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of The)	Case No.09-458-GA-UNC
East Ohio Gas Company d/b/a Dominion)	PIR Annual Filing For
East Ohio to adjust its Pipeline)	Fiscal Year 2008/2009
Infrastructure Replacement Cost Recovery)	
Charge and related Matters.)	

PREFILED TESTIMONY
 OF
 IBRAHIM SOLIMAN
 ACCOUNTING AND ELECTRICITY DIVISION
 UTILITIES DEPARTMENT
 PUBLIC UTILITIES COMMISSION OF OHIO

Staff Exhibit _____

October 14, 2009

PUCO

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REGISTRATION DIV

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1 **PREFILED TESTIMONY OF IBRAHIM SOLIMAN**
2

3 1. Q. Please state your name and business address.

4 A. My name is Ibrahim Soliman. My business address is 180 E. Broad Street,
5 Columbus, Ohio 43266-0573

6 2. Q. By whom are you employed?

7 A. I am employed by the Public Utilities Commission of Ohio (PUCO)

8 3. Q. Would you please state your background?

9 A. I received a Bachelor of Business Administration degree from Cairo
10 University in 1976 with a major in Accounting. I have completed many
11 regulatory training programs. I was employed by Lewis and Michael Storage
12 Inc. from February 1979 until June 1980 as a junior accountant. I began my
13 current employment with the PUCO in July 1980. I am a certified public
14 accountant, a certified internal auditor, and a certified management
15 accountant.

16 4. Q. What is your current position with the PUCO and what are your duties?

17 A. I am an Administrator in the Accounting and Electricity Division of the
18 Utilities Department. My duties include the planning of rate case
19 investigations, supervising auditors assigned to the investigation, and
20 overseeing the preparation and presentation of both text and schedules for the
21 operating income and rate base sections of the Staff report of investigation. I
22 prepare and present written and oral testimony in support of Staff's positions
23 presented in all utility industries.

24 5. Q. What is the purpose of your testimony?

25 A. I have the overall responsibility for the Staff's recommendation in this case;
26 specifically, the recommendations for PIR regulatory assets, depreciation

1 associated with retirements, and capital reduction. I am also sponsoring the
2 Staff's recommended PIR revenue requirement and the resulting monthly
3 charges.

4 I have included Attachment IS - 1 Schedules 1 through 16 that support the
5 calculation of these PIR rates. This Attachment is similar to the Company's
6 Exhibit A Schedules 1 through 16.

7 Staff witness Adkins is sponsoring the Staff's recommendations for the
8 incremental O&M costs and the O&M baseline savings amount.

9 6. Q. What is the Staff's recommendation to the Commission in this proceeding?

10 A. The Staff recommends that the Commission adopt the Staff's calculation of
11 the PIR revenue requirement and resulting monthly rates. The Staff's
12 calculation of the PIR monthly rates is just and reasonable and should be
13 adopted.

14 **PIR Regulatory Assets**

15 7. Q. Would you please explain the Staff's recommendation regarding PIR
16 regulatory assets?

17 A. Yes. The Company has recorded as regulatory assets in account 182.3, Other
18 Regulatory Assets, the deferred depreciation expense, property taxes and the
19 post-in-service carrying costs associated with its PIR program costs in its
20 June 30, 2009 balance sheet.

21 The Company requests to recover the PIR annualized depreciation expense
22 and the PIR annualized property taxes plus an amortization of the PIR
23 regulatory assets. The Company requests to amortize the PIR regulatory
24 assets associated with post in-service carrying costs over the useful life of the
25 PIR assets. However, the Company requested a one year amortization of the

1 PIR regulatory assets associated with the deferred depreciation expense and
2 property taxes.

3 8. Q. Does the Staff agree with the Company's request to recover the PIR
4 annualized depreciation expense and annualized property taxes?

5 A. Yes. The Staff agrees with the Company that annualized depreciation and
6 property taxes should be included in the calculation of the PIR charges. The
7 Staff's recommendation is just and reasonable for this alternative ratemaking
8 proceeding and it is also consistent with recent recommendations in Duke
9 Energy Ohio - Accelerated Main Replacement Program (AMRP) Case No.
10 08-1250-GA-UNC and in Columbia Gas of Ohio -Infrastructure Replacement
11 Program (IRP) Case No. 09-0006-GA-UNC.

12 The calculations of the annualized depreciation and property taxes are based
13 on June 30, 2009 date certain PIR plant additions balances and the
14 depreciation accrual rates or the property tax rates. The annualized
15 depreciation and property taxes will be recognized as expenses in the
16 Company's income statement in the same time the PIR revenues are collected
17 from the customers. The calculation of the deferred depreciation expense is
18 based on the monthly PIR plant additions balances and the depreciation
19 accrual rates. The calculation of the deferred property taxes are based on
20 December 31, 2008 PIR plant additions balances and the property tax rates.
21 When the depreciation expense and property taxes are deferred, they become
22 regulatory assets in the Company's balance sheet.

23 9. Q. Does the Staff agree with the Company's amortization of PIR regulatory
24 assets associated with post in-service carrying costs over the useful life of the
25 PIR assets?

1 A. Yes. The Staff agrees with the Company amortization of the regulatory asset
2 associated with post-in-service carrying costs over the useful life of the PIR
3 assets. The regulatory asset associated with post-in-service carrying costs was
4 agreed to by the parties and approved by the Commission in the Stipulation in
5 Case Nos. 07-829-GA-AIR and 08-169-GA-ALT. The Staff's
6 recommendation is just and reasonable for this alternative ratemaking
7 proceeding and it is also consistent with a recent recommendation in
8 Columbia Gas of Ohio-Infrastructure Replacement Program (IRP) Case No.
9 09-0006-GA-UNC.

10 10. Q. Does the Staff agree with the Company's one-year amortization period for
11 the regulatory assets associated with deferred depreciation expense and
12 property taxes?

13 A. No. The Staff disagrees with the Company's one-year amortization period for
14 the regulatory assets associated with the deferred depreciation expense and
15 property taxes. The Stipulation and the Staff reports in Case Nos. 07-829-
16 GA-AIR and 08-169-GA-ALT were silent regarding the establishment of
17 regulatory assets for depreciation and property taxes. The Staff believes that
18 the Stipulation in that case approved only the establishment of a regulatory
19 asset for post-in-service carrying cost and did not approve the establishment
20 of a regulatory asset for deferred depreciation and property taxes. However,
21 the Company in this PIR case on its own has created a regulatory asset
22 account to record the deferred depreciation and property taxes.
23 Depreciation is an amortization of an asset over its useful life. When the
24 amortization is recorded in the income statement, it becomes a depreciation
25 expense, and when the amortization is deferred and recorded in the balance

1 sheet, it becomes a regulatory asset. The Staff believes that a regulatory asset
2 approved by the Commission should be also subject to the alternative
3 ratemaking rules and regulations.

4 11. Q. Does the Uniform System of Accounts (USOA) as prescribed by Federal
5 Energy Regulatory Commission (FERC) dictate certain accounting treatment
6 for ratemaking/alternative ratemaking purposes?

7 A. No it does not. The main purpose of the USOA is to make the financial
8 reporting of regulated energy utilities uniform and consistent. Compliance
9 with USOA gives federal and state government agencies comparable
10 financial information that can be used for financial analysis and development
11 of certain recommendations for ratemaking/alternative ratemaking purposes.
12 For example, the creation of the regulatory asset for post-in-service carrying
13 costs is a unique accounting treatment authorized by this Commission for the
14 PIR program and it is not prescribed by USOA. Also, this accounting
15 treatment complies with GAAP - Financial Accounting Statement 71,
16 Accounting for the Effects of Certain Types of Regulation. A regulatory
17 asset created by a state Commission is a unique accounting treatment and
18 should be subject to each state Commission's ratemaking/alternative
19 ratemaking rules and regulations.

20 12. Q. What does the Staff recommend for this issue?

21 A. The Staff recommends that the Commission authorize the Company to
22 establish a regulatory asset for deferred depreciation and property taxes, and
23 that the regulatory asset be amortized over the useful life of the PIR assets.
24 The Staff's recommendation is consistent with the accounting principle of
25 matching revenues collected through the PIR rates with associated

1 amortization cost of the PIR regulatory asset. The Staff's recommendation is
2 just and reasonable for this alternative ratemaking proceeding, and it is also
3 consistent with the amortization of a similar regulatory asset in Columbia Gas
4 of Ohio IRP Case No. 09-0006-GA-UNC that was approved and adopted by
5 the Commission.

6 The Staff believes that the amortization of the regulatory asset over its useful
7 life will spread the costs and benefits of the PIR program between current and
8 future customers. It will also minimize the size of the PIR rate increases on
9 current and future customers. The Staff recommends that the Commission
10 adopt the Staff's amortization period for the regulatory assets associated with
11 depreciation over the useful life of the PIR assets when determining the PIR
12 rates in this alternative ratemaking proceeding.

13 **Depreciation Associated with Retirements**

14 13. Q. Does the Company agree with the Staff's recommendation regarding
15 depreciation associated with retirements?

16 A. Yes. The Company agrees with the Staff that the accumulated depreciation
17 associated with retirements should not be deducted from the calculation of
18 the provision for depreciation expenses because it is already been excluded
19 by the Company's Schedule 1.

20 **Capital Reduction**

21 14. Q. What capital investment does the Staff recommend to be excluded from PIR
22 capital investment?

23 A. Originally, the Staff recommended in the Staff Comments filed in this case
24 on October 2, 2009 that the PIR capital investment should be reduced by
25 \$3,323,208. However, based on updated information, the Staff recommends

1 that the PIR capital investment should be reduced by \$4,831,420 in the
2 following increments:

- 3 - Remove \$390,686 of costs associated with new curb-to-meter service
4 lines. The Staff believes that the PIR program is designed to allow for
5 recovery of certain replacement of aging pipeline infrastructure. The
6 new service lines do not qualify for recovery because its costs are
7 revenue-generating investments for the Company and should not be
8 recovered from customers through the PIR rates. The Staff's
9 recommendation is consistent with the supplemental direct testimony
10 of the Company witness Mr. Jeffery A. Murphy filed in Case No. 08-
11 169-GA-ALT on May 30, 2008 "DEO will not include the costs
12 associated with revenue-generating mainline extensions or other
13 revenue-generating infrastructure investments in the amounts to be
14 recovered by the PIR Cost Recovery Charge". See Staff's
15 Attachment IS - 2. The Staff's recommendation is just and reasonable
16 for this alternative ratemaking proceeding and should be adopted.
- 17 - Remove \$460,131 of costs associated with projects that were not
18 complete or placed into service as of the date certain June 30, 2009.
19 The date certain selected by the Company is the date to evaluate the
20 PIR investments. The Staff believes that the PIR investments must be
21 placed in service at June 30, 2009 date certain, and are used and
22 useful in order to qualify for recovery in this alternative ratemaking
23 proceeding. The Staff's recommendation is just and reasonable for
24 this alternative ratemaking proceeding and should be adopted.

1 - Remove \$3,980,603 of costs associated with projects that are still in
2 construction or in the preliminary design phase. The Staff believes
3 that the PIR investments must be placed in service at June 30, 2009
4 date certain, and are used and useful to qualify for recovery in this
5 alternative ratemaking proceeding. The Staff's recommendation is
6 just and reasonable for this alternative ratemaking proceeding and
7 should be adopted.

8 The Staff also recommends that depreciation expense, property taxes, and
9 deferred taxes on liberalized depreciation be adjusted to reflect the exclusion
10 of the \$4,831,420.

11 15. Q. Does the Company earn post-in-service carrying costs for these PIR projects
12 that are recommended for exclusion by the Staff?

13 A. Yes. When these PIR projects are placed in service, the company will start
14 calculating post-in service carrying costs. The costs of these PIR projects and
15 the associated post-in-service carrying costs will be subject for recovery in
16 the next year PIR filing.

17 16. Q. Does the Company's accounting system contain detail information associated
18 with its PIR fixed and massed assets projects?

19 A. Yes it does. The Company's accounting system is sophisticated and keeps
20 records for various kinds of data for each of the fixed and massed asset
21 accounts. Therefore, it was possible for the Company to identify and provide
22 the Staff with detailed data for PIR fixed and massed assets projects during
23 the Staff's field investigation. The Staff recommends that the Company keeps
24 its books and records with detailed information sufficient to audit future PIR
25 applications. The Staff also recommends that the Company continues its

1 accounting practice of fixed and massed assets. However, for future PIR
2 filings, the Staff recommends that the Company identify and excludes all PIR
3 projected recorded in its fixed and massed assets that are not placed in service
4 as of date certain.

5 17. Q. Does the Staff have any other concerns?

6 A. Yes. It appears that additional PIR plant retirement should be recognized in
7 the calculation of the final PIR rates. The Staff received information on
8 October 6, 2009 after the issue of its comments indicating that additional
9 retirements related to the date certain PIR projects were not included in the
10 Company's application. The Staff recommends that the Company provides
11 the additional retirements data as soon as possible to the Commission Staff
12 for the final determination of the PIR rates.

13 19. Q. Does the Staff's calculation of the PIR revenue requirement and resulting
14 monthly rates include all PIR cost components and allow a full recovery of
15 the Company's expenditures associated with its PIR investment as of June
16 30, 2009?

17 A. Yes with the exception of the additional retirements. The Staff's calculation
18 of PIR revenue requirement is just and reasonable and allows the recovery of
19 all expenditures associated with the PIR program. The Staff recommends that
20 the Commission adopt the Staff's revenue requirement calculation and the
21 resulting monthly rates after it is revised for the additional retirements.

22 20. Q. Is the Staff's recommendation regarding the method used to calculate the PIR
23 revenue requirement and the monthly rates consistent with methods adopted
24 by the Commission in similar gas utility cases?

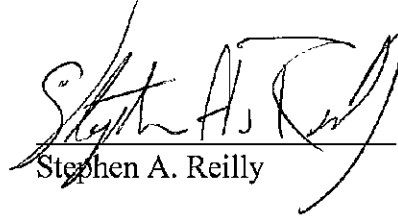
1 A. Yes it is. The Staff's method used to calculate the PIR revenue requirement
2 and monthly rates is consistent with the method used in the Duke's AMRP
3 and Columbia's IRP approved by the Commission.

4 21. Q. Does this conclude your testimony?

5 A. Yes, it does.

CERTIFICATE OF SERVICE

I certify that a copy of the foregoing **Prefiled Testimony of Ibrahim Soliman** was sent to the parties by electronic mail on October 14, 2009.



Stephen A. Reilly

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THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
 PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
 STAFF'S REVENUE REQUIREMENT

Attachment IS - 1
 Schedule 1

Line No.	Actual 07/01/08 Through 12/31/08	Actual 01/01/09 Through 06/30/09	Cumulative 07/01/08 Through 06/30/09	Reference
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THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
Capital Additions

Line No.	Actual 07/31/08	Actual 08/31/08	Actual 09/30/08	Actual 10/31/08	Actual 11/30/08	Actual 12/31/08	Actual 01/31/09	Actual 02/28/09	Actual 03/31/09	Actual 04/30/09	Actual 05/31/09	Actual 06/30/09	Total Through 06/30/09
1													
2	\$535,306.02	\$1,990,458.25	\$4,125,915.62	\$5,625,654.27	\$7,236,693.31	\$9,312,221.74	\$9,917,795.08	\$10,349,262.57	\$11,816,397.13	\$13,185,789.26	\$14,889,930.68	\$13,909,140.14	
3	\$329,255.44	\$1,386,039.94	\$2,466,698.48	\$6,273,231.04	\$8,442,847.00	\$14,750,569.64	\$15,829,131.25	\$17,400,642.57	\$19,682,965.88	\$23,630,973.25	\$28,680,071.78	\$29,606,803.60	
4	\$267,220.34	\$750,573.99	\$1,336,177.82	\$2,166,912.42	\$2,949,641.71	\$3,808,560.08	\$4,338,348.25	\$5,011,273.17	\$5,940,458.19	\$6,753,421.14	\$7,891,921.74	\$8,777,110.32	
5	\$304,559.92	\$853,539.35	\$1,519,513.19	\$2,489,549.57	\$3,487,535.29	\$4,381,128.08	\$4,930,196.22	\$5,698,964.00	\$6,755,541.38	\$7,650,050.00	\$8,905,928.11	\$10,008,209.95	
6	\$1,486,735.72	\$4,980,621.53	\$9,448,805.11	\$16,528,747.30	\$21,970,717.31	\$32,202,879.54	\$35,012,470.80	\$38,460,042.31	\$44,135,362.68	\$51,250,239.65	\$60,013,923.71	\$62,301,263.99	
7	\$0.00	\$0.00	\$0.00	\$628,834.47	\$3,964,972.52	\$3,997,665.41	\$6,634,867.41	\$9,226,491.13	\$9,199,517.01	\$9,217,776.69	\$11,907,669.57	\$12,465,764.56	
8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
9	\$1,436,735.72	\$4,980,621.53	\$9,448,805.11	\$17,157,581.77	\$25,935,689.83	\$36,200,538.95	\$41,647,338.21	\$47,668,533.42	\$55,394,879.69	\$60,488,012.34	\$71,920,892.28	\$73,944,88	
10													
11	\$359,306.02	\$1,455,152.23	\$2,135,457.37	\$4,999,738.65	\$4,611,039.04	\$2,075,528.43	\$605,573.34	\$431,467.49	\$1,467,134.56	\$1,389,392.13	\$1,404,141.42	(\$680,790.55)	\$13,809,140.14
12	\$329,255.44	\$1,056,774.50	\$1,080,668.54	\$3,806,532.56	\$2,169,615.96	\$6,308,116.64	\$1,078,167.61	\$1,571,511.32	\$2,282,323.41	\$3,948,007.27	\$5,095,098.53	\$920,731.82	\$29,606,803.60
13	\$267,220.34	\$482,853.65	\$585,603.83	\$860,134.60	\$777,329.29	\$864,918.37	\$526,728.17	\$675,924.92	\$923,185.02	\$812,962.85	\$1,077,971.00	\$945,718.18	\$8,777,110.32
14	\$304,559.92	\$549,105.43	\$665,583.84	\$944,036.38	\$883,585.72	\$889,492.79	\$599,088.14	\$788,667.78	\$1,056,677.38	\$924,508.62	\$1,225,878.11	\$1,102,281.84	\$10,008,209.95
15	\$1,486,735.72	\$3,545,885.81	\$4,467,683.58	\$7,080,422.19	\$5,441,970.01	\$10,282,156.23	\$2,897,202.26	\$3,447,571.51	\$5,735,320.37	\$7,054,870.97	\$8,763,089.06	\$12,287,941.28	\$62,301,263.99
16	\$0.00	\$0.00	\$0.00	\$628,834.47	\$3,336,138.05	\$32,692.89	\$2,837,202.00	\$2,591,623.72	(\$26,974.12)	\$18,261.68	\$2,689,790.88	\$10,558,194.99	\$27,465,764.56
17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
18	\$1,436,735.72	\$3,543,885.81	\$4,467,682.58	\$7,709,276.66	\$8,778,108.06	\$10,264,849.12	\$5,446,799.25	\$6,039,195.29	\$5,708,346.75	\$7,073,132.65	\$11,452,879.94	\$13,580,081.15	\$85,509,973.43

Staff Plant Exclusion:

New C&I Not Associated With M/R	-\$390,686.29
Services - LP - 50%	-\$195,343.15
Services - RP - 50%	-\$195,343.15
Total	-\$390,686.29

Part 6/30/09 In-Service Plant	-\$490,131.04
Mainline Replacement & Relocation - LP	-\$230,065.52
Mainline Replacement & Relocation - RP	-\$230,065.52
Total	-\$490,131.04

Plant in Construction or in Design Stage	-\$3,980,669.39
Mainline Replacement & Relocation - LP	-\$1,990,301.70
Mainline Replacement & Relocation - RP	-\$1,990,301.70
Total	-\$3,980,669.39

LP - Low Pressure
RP - Regulated Pressure

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
Cost of Removal

Attachment IS - 1
Schedule 3

Line No.	Retirements	07/31/08	08/31/08	09/30/08	10/31/08	11/30/08	12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	Total Through 06/30/09
1	Distribution													
2	Mainline Replacement & Relocation - LP	(\$19,188.02)	(\$78,815.82)	(\$156,612.99)	(\$206,483.19)	(\$261,587.36)	(\$324,158.46)	(\$361,321.07)	(\$397,225.14)	(\$446,907.62)	(\$495,572.19)	(\$556,708.89)	(\$616,342.79)	(\$626,342.79)
3	Mainline Replacement & Relocation - RP	(\$9,581.96)	(\$40,333.59)	(\$71,780.92)	(\$182,550.96)	(\$245,586.80)	(\$429,252.99)	(\$460,627.67)	(\$505,358.66)	(\$572,774.31)	(\$687,661.31)	(\$834,764.70)	(\$926,170.76)	(\$926,170.76)
4	Services - LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	Services - RP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	Subtotal Distribution	(\$27,769.98)	(\$119,149.42)	(\$228,393.91)	(\$388,734.15)	(\$507,174.16)	(\$753,411.45)	(\$821,948.74)	(\$903,583.80)	(\$1,019,681.93)	(\$1,183,233.50)	(\$1,391,473.61)	(\$1,552,513.55)	(\$1,552,513.55)
7	Transmission - Mainline Replacement	\$0.00	\$0.00	\$0.00	(\$156,874.76)	(\$155,258.68)	(\$177,755.98)	(\$259,483.62)	(\$359,676.45)	(\$259,676.45)	(\$255,011.79)	(\$268,610.99)	(\$294,181.99)	(\$294,181.99)
8	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	Total	(\$27,769.98)	(\$119,149.42)	(\$228,393.91)	(\$545,608.91)	(\$662,432.84)	(\$931,177.43)	(\$1,075,432.36)	(\$1,157,260.23)	(\$1,273,358.38)	(\$1,438,245.29)	(\$1,660,084.62)	(\$1,846,695.54)	(\$1,846,695.54)
Incremental														
10	Distribution													
11	Mainline Replacement & Relocation - LP	(\$18,188.02)	(\$60,627.80)	(\$77,797.11)	(\$49,570.26)	(\$55,406.17)	(\$62,601.10)	(\$71,132.61)	(\$85,904.07)	(\$49,682.48)	(\$48,664.57)	(\$51,136.74)	(\$69,633.86)	(\$626,342.79)
12	Mainline Replacement & Relocation - RP	(\$9,581.96)	(\$30,752.14)	(\$31,447.42)	(\$110,770.04)	(\$83,135.84)	(\$83,566.19)	(\$31,374.68)	(\$45,730.99)	(\$66,415.65)	(\$114,887.00)	(\$147,103.39)	(\$91,406.06)	(\$926,170.76)
13	Services - LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	Services - RP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	Subtotal Distribution	(\$27,769.98)	(\$91,379.94)	(\$109,244.53)	(\$160,340.30)	(\$118,540.01)	(\$246,167.29)	(\$66,507.29)	(\$81,635.06)	(\$116,098.13)	(\$163,551.57)	(\$208,240.13)	(\$161,039.92)	(\$1,552,513.55)
16	Transmission - Mainline Replacement	\$0.00	\$0.00	\$0.00	(\$156,874.76)	(\$156,608.00)	(\$177,755.98)	(\$259,483.62)	(\$359,676.45)	(\$259,676.45)	(\$255,011.79)	(\$268,610.99)	(\$294,181.99)	(\$294,181.99)
17	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18	Total	(\$27,769.98)	(\$91,379.94)	(\$109,244.53)	(\$317,215.06)	(\$116,822.93)	(\$268,644.59)	(\$144,254.93)	(\$81,827.87)	(\$116,098.13)	(\$164,386.59)	(\$221,839.83)	(\$186,610.92)	(\$1,846,695.54)

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
 PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
 Capital Retirements

Attachment 15 - 1
 Schedule 4

Line No.	Cumulative	07/31/08	08/31/08	09/30/08	10/31/08	11/30/08	12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	Total Through 06/30/09
1	Distribution													
2	Mainline Replacement & Relocation - LP	\$0.00	(\$3,551.37)	(\$56,544.97)	(\$86,566.80)	(\$35,603.53)	(\$394,615.22)	(\$394,615.22)	(\$394,615.22)	(\$23,368.27)	(\$580,758.38)	(\$703,312.03)	(\$755,026.87)	(\$755,026.87)
3	Mainline Replacement & Relocation - RP	\$0.00	\$0.00	(\$22,386.30)	(\$49,329.41)	(\$143,013.44)	(\$196,973.48)	(\$186,973.48)	(\$196,973.48)	(\$23,345.76)	(\$527,579.46)	(\$536,033.99)	(\$563,871.08)	(\$563,871.08)
4	Services - LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$80,975.75)	(\$80,975.75)	(\$80,975.75)	(\$80,975.75)	(\$163,583.00)	(\$245,391.15)	(\$245,391.15)	(\$245,391.15)
5	Services - RP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$109,624.01)	(\$109,624.01)	(\$109,624.01)	(\$109,624.01)	(\$227,509.95)	(\$384,565.42)	(\$384,565.42)	(\$384,565.42)
6	Subtotal Distribution	\$0.00	(\$3,551.37)	(\$78,931.27)	(\$135,895.21)	(\$478,616.97)	(\$842,188.46)	(\$842,188.46)	(\$842,188.46)	(\$97,313.79)	(\$1,399,430.82)	(\$1,819,301.99)	(\$1,898,854.52)	(\$1,898,854.52)
7	Transmission - Mainline Replacement	\$0.00	\$0.00	\$0.00	(\$208.34)	(\$124,597.16)	(\$124,597.16)	(\$299,590.15)	(\$365,847.98)	(\$365,847.98)	(\$365,847.98)	(\$365,847.98)	(\$379,374.72)	(\$379,374.72)
8	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	Total	\$0.00	(\$3,551.37)	(\$78,931.27)	(\$135,895.55)	(\$603,214.13)	(\$966,785.62)	(\$1,141,778.61)	(\$1,208,036.44)	(\$1,363,161.77)	(\$1,765,278.80)	(\$2,185,149.97)	(\$2,278,229.24)	(\$2,278,229.24)
Incremental														
10	Distribution													
11	Mainline Replacement & Relocation - LP	\$0.00	(\$3,551.37)	(\$52,993.60)	(\$29,823.83)	(\$249,234.73)	(\$59,011.69)	\$0.00	\$0.00	(\$128,758.05)	(\$57,390.11)	(\$122,553.63)	(\$51,714.84)	(\$755,026.87)
12	Mainline Replacement & Relocation - RP	\$0.00	\$0.00	(\$22,386.30)	(\$26,943.11)	(\$59,684.03)	(\$53,980.04)	\$0.00	\$0.00	(\$26,377.28)	(\$104,233.70)	(\$208,453.93)	(\$77,837.69)	(\$563,871.08)
13	Services - LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$80,975.75)	\$0.00	\$0.00	(\$82,607.25)	(\$81,808.15)	(\$81,808.15)	(\$245,391.15)	(\$245,391.15)
14	Services - RP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$109,624.01)	\$0.00	\$0.00	(\$157,885.97)	(\$157,885.97)	(\$157,885.97)	(\$384,565.42)	(\$384,565.42)
15	Subtotal Distribution	\$0.00	(\$3,551.37)	(\$75,379.50)	(\$56,766.94)	(\$42,918.76)	(\$363,571.49)	\$0.00	\$0.00	(\$155,125.33)	(\$402,117.03)	(\$419,871.17)	(\$79,552.53)	(\$1,898,854.52)
16	Transmission - Mainline Replacement	\$0.00	\$0.00	\$0.00	(\$208.34)	(\$124,388.82)	(\$124,388.82)	(\$174,992.99)	(\$66,257.83)	\$0.00	(\$402,117.03)	\$0.00	(\$19,526.74)	(\$479,374.72)
17	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18	Total	\$0.00	(\$3,551.37)	(\$75,379.50)	(\$56,975.28)	(\$467,307.58)	(\$363,571.49)	(\$174,992.99)	(\$66,257.83)	(\$155,125.33)	(\$402,117.03)	(\$419,871.17)	(\$93,079.27)	(\$2,278,229.24)

**THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
PIPELINE INFRASTRUCTURE REPLACEMENT (PH) GAS RECOVERY CHANGE
Provision for Depreciation**

Attachment S - 1
Schedule S

No.	Ln	Description	Date												Jan-Mar 08	Jan-Mar 09	Jan-Mar 10	
			07/31/08	08/31/08	09/30/08	10/31/08	11/30/08	12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09				
1		Gross Pmt - Cumulative																
2		Distribution																
3		Maintenance Replacement & Relocation - LP	\$529,206.02	\$1,990,458.25	\$4,125,915.62	\$5,625,684.27	\$7,216,693.91	\$9,312,271.74	\$9,917,795.08	\$10,949,260.57	\$11,816,997.13	\$13,181,798.36	\$14,600,900.68	\$13,909,100.14	\$29,504,175.39			
4		Maintenance Replacement & Relocation - NP	\$329,235.64	\$1,386,029.94	\$2,466,688.48	\$3,723,231.04	\$4,642,947.00	\$4,750,083.64	\$4,810,612.35	\$4,790,642.57	\$4,610,602,965.98	\$23,620,979.75	\$28,688,071.78	\$29,668,805.60	\$4,952,602.34			
5		Services - LP	\$267,720.34	\$790,573.99	\$1,318,177.82	\$1,916,172.82	\$2,943,861.72	\$3,943,861.72	\$4,333,348.35	\$5,011,271.17	\$5,940,494.18	\$6,793,421.04	\$7,833,382.34	\$8,777,180.32	\$2,112,898.11			
6		Services - NP	\$304,433.92	\$859,629.33	\$1,519,513.19	\$2,169,595.97	\$3,247,952.92	\$4,281,128.08	\$4,620,866.32	\$5,988,684.00	\$6,752,541.38	\$7,600,020.00	\$8,500,939.90	\$9,008,029.95	\$2,424,829.95			
7		Subtotal Distribution	\$1,430,635.92	\$4,280,621.53	\$7,440,305.13	\$11,234,233.10	\$13,810,712.31	\$14,212,071.31	\$14,521,470.30	\$15,019,382.63	\$14,810,382.63	\$15,019,382.63	\$15,019,382.63	\$15,019,382.63	\$15,019,382.63			
8		Transmission - Machine Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
9		Computer Software - Purchased	\$1,436,283.72	\$4,989,671.55	\$9,448,505.11	\$17,137,581.77	\$23,925,688.93	\$36,200,938.95	\$41,847,398.21	\$37,686,393.44	\$53,394,879.69	\$60,188,012.34	\$71,920,892.28	\$85,500,923.43	\$17,184,340.74			
10		Total	\$1,436,283.72	\$4,989,671.55	\$9,448,505.11	\$17,137,581.77	\$23,925,688.93	\$36,200,938.95	\$41,847,398.21	\$37,686,393.44	\$53,394,879.69	\$60,188,012.34	\$71,920,892.28	\$85,500,923.43	\$17,184,340.74			
11		Cost of removal																
12		Distribution																
13		Maintenance Replacement & Relocation - LP	\$38,188.02	\$26,815.82	\$15,612.93	\$20,612.93	\$26,183.39	\$26,183.39	\$24,188.46	\$32,418.46	\$36,131.07	\$39,225.14	\$44,807.62	\$46,907.62	\$62,342.79			
14		Maintenance Replacement & Relocation - NP	\$9,380.96	\$26,533.50	\$51,780.92	\$71,580.96	\$82,580.96	\$82,580.96	\$82,580.96	\$82,580.96	\$82,580.96	\$82,580.96	\$82,580.96	\$82,580.96	\$82,580.96			
15		Services - LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
16		Services - NP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
17		Subtotal Distribution	\$37,768.98	\$26,149.32	\$15,293.85	\$20,393.85	\$26,183.39	\$26,183.39	\$24,188.46	\$32,418.46	\$36,131.07	\$39,225.14	\$44,807.62	\$46,907.62	\$62,342.79			
18		Transmission - Machine Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
19		Computer Software - Purchased	\$27,769.38	\$119,149.32	\$228,393.85	\$398,724.19	\$507,272.18	\$753,441.45	\$827,968.24	\$1,177,335.98	\$2,535,483.82	\$3,528,676.43	\$4,183,676.43	\$4,183,676.43	\$4,183,676.43			
20		Total	\$27,769.38	\$119,149.32	\$228,393.85	\$398,724.19	\$507,272.18	\$753,441.45	\$827,968.24	\$1,177,335.98	\$2,535,483.82	\$3,528,676.43	\$4,183,676.43	\$4,183,676.43	\$4,183,676.43			
21		Retirements *																
22		Distribution																
23		Maintenance Replacement & Relocation - LP	\$0.00	\$0.00	\$3,951.37	\$6,544.97	\$8,848.82	\$335,603.59	\$324,188.46	\$0.00	\$396,633.22	\$384,615.32	\$394,615.32	\$394,615.32	\$703,312.09			
24		Maintenance Replacement & Relocation - NP	\$0.00	\$0.00	\$0.00	\$22,386.30	\$49,328.43	\$153,013.44	\$153,013.44	\$0.00	\$136,973.48	\$136,973.48	\$136,973.48	\$136,973.48	\$356,083.39			
25		Services - LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
26		Services - NP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
27		Subtotal Distribution	\$0.00	\$0.00	\$3,951.37	\$28,931.27	\$58,177.25	\$488,617.03	\$477,188.46	\$0.00	\$533,606.70	\$521,588.80	\$531,588.80	\$531,588.80	\$1,060,000.47			
28		Transmission - Machine Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
29		Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
30		Total	\$0.00	\$0.00	\$3,951.37	\$28,931.27	\$58,177.25	\$488,617.03	\$477,188.46	\$0.00	\$533,606.70	\$521,588.80	\$531,588.80	\$531,588.80	\$1,060,000.47			
31		Adjusted Plant																
32		Distribution																
33		Maintenance Replacement & Relocation - LP	\$517,118.00	\$1,914,642.43	\$3,995,151.32	\$5,362,926.41	\$6,848,797.15	\$8,652,429.75	\$9,161,858.79	\$9,557,422.21	\$10,974,874.29	\$12,166,848.80	\$13,463,833.37	\$12,579,485.32	\$2,372,444.54			
34		Maintenance Replacement & Relocation - NP	\$319,676.08	\$1,316,696.44	\$2,399,917.55	\$3,666,293.78	\$4,178,609.72	\$4,178,609.72	\$4,178,609.72	\$4,178,609.72	\$4,178,609.72	\$4,178,609.72	\$4,178,609.72	\$4,178,609.72	\$4,178,609.72			
35		Services - LP	\$267,720.34	\$790,573.99	\$1,318,177.82	\$1,916,172.82	\$2,943,861.72	\$3,943,861.72	\$4,333,348.35	\$5,011,271.17	\$5,940,494.18	\$6,793,421.04	\$7,833,382.34	\$8,777,180.32	\$2,112,898.11			
36		Services - NP	\$304,433.92	\$859,629.33	\$1,519,513.19	\$2,169,595.97	\$3,247,952.92	\$4,281,128.08	\$4,620,866.32	\$5,988,684.00	\$6,752,541.38	\$7,600,020.00	\$8,500,939.90	\$9,008,029.95	\$2,424,829.95			
37		Subtotal Distribution	\$1,402,968.34	\$4,881,672.21	\$9,212,579.89	\$16,061,048.88	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31			
38		Transmission - Machine Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
39		Computer Software - Purchased	\$1,402,968.34	\$4,881,672.21	\$9,212,579.89	\$16,061,048.88	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31			
40		Total	\$1,402,968.34	\$4,881,672.21	\$9,212,579.89	\$16,061,048.88	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31	\$17,324,769.31			
		Depreciation																
		Distribution																
		Maintenance Replacement & Relocation - LP	\$738.89	\$2,724.09	\$5,651.30	\$7,662.37	\$10,275.70	\$12,806.54	\$14,256.69	\$14,256.69	\$16,707.85	\$18,158.48	\$20,609.62	\$21,060.20	\$41,282.10			
		Maintenance Replacement & Relocation - NP	\$458.54	\$1,472.62	\$3,432.75	\$5,443.65	\$7,149.69	\$8,496.82	\$10,193.22	\$11,890.30	\$13,587.38	\$15,284.46	\$16,981.54	\$18,678.62	\$34,904.10			
		Services - LP	\$1,111.50	\$3,127.99	\$5,567.41	\$9,004.30	\$14,031.96	\$18,154.14	\$22,276.32	\$26,400.00	\$30,523.68	\$34,647.36	\$38,771.04	\$42,894.72	\$81,176.53			
		Services - NP	\$723.76	\$2,042.77	\$3,622.16	\$5,201.65	\$6,781.14	\$8,360.63	\$9,940.12	\$11,519.61	\$13,099.10	\$14,678.59	\$16,258.08	\$17,837.57	\$33,120.20			
		Subtotal Distribution	\$3,012.69	\$9,312.97	\$18,213.82	\$25,312.37	\$34,243.52	\$43,174.67	\$52,105.82	\$61,036.97	\$70,967.12	\$80,898.27	\$90,829.42	\$100,760.57	\$197,391.57			
		Transmission - Machine Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		Computer Software - Purchased	\$2,000.00	\$7,000.00	\$12,000.00	\$17,000.00	\$22,000.00	\$27,000.00	\$32,000.00	\$37,000.00	\$42,000.00	\$47,000.00	\$52,000.00	\$57,000.00	\$112,000.00			
		Total	\$3,012.69	\$9,312.97	\$18,213.82	\$25,312.37	\$34,243.52	\$43,174.67	\$52,105.82	\$61,036.97	\$70,967.12	\$80,898.27	\$90,829.42	\$100,760.57	\$197,391.57			
		Cumulative Provision for Depreciation	\$3,012.69	\$12,875.96	\$31,179.99	\$58,235.96	\$117,203.60	\$190,010.15	\$277,882.19	\$358,432.75	\$477,200.07	\$600,407.84	\$745,463.80	\$927,599.10	\$1,224,990.67			
		Distribution																
		Maintenance Replacement & Relocation	\$1,171.08	\$3,274.09	\$5,651.30	\$7,662.37	\$10,275.70	\$12,806.54	\$14,256.69	\$14,256.69	\$16,707.85	\$18,158.48	\$20,609.62	\$21,060.20	\$41,282.10			
		Services - LP	\$1,111.50	\$3,127.99	\$5,567.41	\$9,004.30	\$14,031.96	\$18,154.14	\$22,276.32	\$26,400.00	\$30,523.68	\$34,647.36	\$38,771.04	\$42,894.72	\$81,176.53			
		Services - NP	\$723.76	\$2,042.77	\$3,622.16	\$5,201.65	\$6,781.14	\$8,360.63	\$9,940.12	\$11,519.61	\$13,099.10	\$14,678.59	\$16,258.08	\$17,837.57	\$33,120.20			
		Subtotal Distribution	\$3,012.69	\$9,312.97	\$18,213.82	\$25,312.37	\$34,243.52	\$43,174.67	\$52,105.82	\$61,036.97	\$70,967.12	\$80,898.27	\$90,829.42	\$100,760.57	\$197,391.57			
		Transmission - Machine Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		Computer Software - Purchased	\$2,000.00	\$7,000.00	\$12,000.00	\$17,000.00	\$22,000.00	\$27,000.00	\$32,000.00	\$37,000.00	\$42,000.00	\$47,000.00	\$52,000.00	\$57,000.00	\$112,000.00			
		Total	\$3,012.69	\$12,875.96	\$31,179.99	\$58,235.96	\$117,203.60	\$190,010.15	\$277,882.19	\$358,432.75	\$477,200.07	\$600,407.84	\$745,463.80	\$927,599.10	\$1,224,990.67			
		Depreciation																
		Distribution																
		Maintenance Replacement & Relocation - LP	\$738.89	\$2,724.09	\$5,651.30	\$7,662.37	\$10,275.70	\$12,806.54	\$14,256.69	\$14,256.69	\$16,707.85	\$18,158.48	\$20,609.62	\$21,060.20	\$41,282.10			
		Maintenance Replacement & Relocation - NP	\$458.54	\$1,472.62	\$3,432.75	\$5,443.65	\$7,149.69	\$8,496.82	\$10,193.22	\$11,890.30	\$13,587.38	\$15,284.46	\$16,981.54	\$18,678.62	\$34,904.10			
		Services - LP	\$1,111.50	\$3,127.99	\$5,567.41	\$9,004.30	\$14,031.96	\$18,154.14	\$22,276.32	\$26,400.00	\$30,523.68	\$34,647.36	\$38,771.04	\$42,894.72	\$81,176.53			
		Services - NP	\$723.76	\$2,042.77	\$3,622.16	\$5,201.65	\$6,781.14	\$8,360.63	\$9,940.12	\$								

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST COIL
 PIPELINE INFRASTRUCTURE REPLACEMENT (PIP) COST RECOVERY CHARGE
 Provision for Depreciation

Attachment IS-1
 Schedule S.1

Ln.		07/31/08	08/31/08	09/30/08	10/31/08	11/30/08	12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	Jan-Mar 2009
1	Gross Plant - Cumulative													
2	Distribution	\$35,506.02	\$1,950,455.25	\$4,125,915.62	\$5,625,654.27	\$7,250,699.31	\$9,312,321.74	\$9,917,795.08	\$10,349,265.57	\$11,818,639.17	\$13,185,789.26	\$14,589,930.68	\$15,909,140.14	\$2,204,175.39
3	Mainline Replacement & Relocation - LP	\$39,555.44	\$1,386,029.94	\$2,466,693.48	\$2,775,203.04	\$2,842,877.00	\$1,750,393.64	\$15,829,131.23	\$17,400,642.57	\$19,862,868.98	\$23,810,979.25	\$26,686,071.78	\$29,906,808.60	\$4,932,002.34
4	Services - LP	\$367,720.34	\$1,356,171.98	\$1,356,171.98	\$2,943,641.71	\$2,943,641.71	\$3,408,560.08	\$4,935,348.25	\$5,011,273.17	\$5,940,458.19	\$6,753,421.14	\$7,281,397.14	\$7,777,110.32	\$2,281,898.11
5	Services - RP	\$304,558.95	\$83,558.95	\$1,259,113.19	\$2,659,513.92	\$3,347,558.29	\$4,317,122.05	\$4,930,296.22	\$5,608,864.00	\$6,755,541.38	\$7,890,252.00	\$8,905,897.11	\$9,208,209.95	\$2,281,898.11
6	Subtotal Distribution	\$1,408,340.75	\$5,980,625.15	\$9,448,393.11	\$11,973,924.97	\$13,374,717.31	\$13,012,912.61	\$33,012,827.84	\$33,860,031.14	\$44,135,525.68	\$51,250,233.65	\$56,013,322.71	\$59,261,288.98	\$11,292,483.14
7	Transmission - Mainline Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	Computer Software - Purchased	\$1,436,758.72	\$0,980,621.53	\$9,448,393.11	\$12,157,581.77	\$25,935,693.83	\$36,200,358.93	\$44,647,338.21	\$47,586,339.44	\$53,394,879.68	\$60,048,013.34	\$71,920,822.18	\$85,520,923.48	\$17,294,140.24
9	Total	\$1,436,758.72	\$2,961,246.68	\$18,896,786.22	\$24,141,506.94	\$29,310,414.62	\$26,015,825.21	\$77,030,666.09	\$81,447,670.02	\$94,002,674.76	\$112,308,247.00	\$128,034,149.89	\$144,782,212.46	\$32,586,623.44
10	Cost of Renewal													
11	Distribution	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)
12	Mainline Replacement & Relocation - LP	(\$39,555.44)	(\$1,386,029.94)	(\$2,466,693.48)	(\$2,775,203.04)	(\$2,842,877.00)	(\$1,750,393.64)	(\$15,829,131.23)	(\$17,400,642.57)	(\$19,862,868.98)	(\$23,810,979.25)	(\$26,686,071.78)	(\$29,906,808.60)	(\$4,932,002.34)
13	Services - LP	(\$367,720.34)	(\$1,356,171.98)	(\$1,356,171.98)	(\$2,943,641.71)	(\$2,943,641.71)	(\$3,408,560.08)	(\$4,935,348.25)	(\$5,011,273.17)	(\$5,940,458.19)	(\$6,753,421.14)	(\$7,281,397.14)	(\$7,777,110.32)	(\$2,281,898.11)
14	Services - RP	(\$304,558.95)	(\$83,558.95)	(\$1,259,113.19)	(\$2,659,513.92)	(\$3,347,558.29)	(\$4,317,122.05)	(\$4,930,296.22)	(\$5,608,864.00)	(\$6,755,541.38)	(\$7,890,252.00)	(\$8,905,897.11)	(\$9,208,209.95)	(\$2,281,898.11)
15	Subtotal Distribution	(\$1,436,758.72)	(\$5,980,625.15)	(\$9,448,393.11)	(\$11,973,924.97)	(\$13,374,717.31)	(\$13,012,912.61)	(\$33,012,827.84)	(\$33,860,031.14)	(\$44,135,525.68)	(\$51,250,233.65)	(\$56,013,322.71)	(\$59,261,288.98)	(\$11,292,483.14)
16	Transmission - Mainline Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
17	Computer Software - Purchased	\$1,436,758.72	\$0,980,621.53	\$9,448,393.11	\$12,157,581.77	\$25,935,693.83	\$36,200,358.93	\$44,647,338.21	\$47,586,339.44	\$53,394,879.68	\$60,048,013.34	\$71,920,822.18	\$85,520,923.48	\$17,294,140.24
18	Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
19	Retirements *													
20	Distribution	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)	(\$1,436,758.72)
21	Mainline Replacement & Relocation - LP	(\$39,555.44)	(\$1,386,029.94)	(\$2,466,693.48)	(\$2,775,203.04)	(\$2,842,877.00)	(\$1,750,393.64)	(\$15,829,131.23)	(\$17,400,642.57)	(\$19,862,868.98)	(\$23,810,979.25)	(\$26,686,071.78)	(\$29,906,808.60)	(\$4,932,002.34)
22	Services - LP	(\$367,720.34)	(\$1,356,171.98)	(\$1,356,171.98)	(\$2,943,641.71)	(\$2,943,641.71)	(\$3,408,560.08)	(\$4,935,348.25)	(\$5,011,273.17)	(\$5,940,458.19)	(\$6,753,421.14)	(\$7,281,397.14)	(\$7,777,110.32)	(\$2,281,898.11)
23	Services - RP	(\$304,558.95)	(\$83,558.95)	(\$1,259,113.19)	(\$2,659,513.92)	(\$3,347,558.29)	(\$4,317,122.05)	(\$4,930,296.22)	(\$5,608,864.00)	(\$6,755,541.38)	(\$7,890,252.00)	(\$8,905,897.11)	(\$9,208,209.95)	(\$2,281,898.11)
24	Subtotal Distribution	(\$1,436,758.72)	(\$5,980,625.15)	(\$9,448,393.11)	(\$11,973,924.97)	(\$13,374,717.31)	(\$13,012,912.61)	(\$33,012,827.84)	(\$33,860,031.14)	(\$44,135,525.68)	(\$51,250,233.65)	(\$56,013,322.71)	(\$59,261,288.98)	(\$11,292,483.14)
25	Transmission - Mainline Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
26	Computer Software - Purchased	\$1,436,758.72	\$0,980,621.53	\$9,448,393.11	\$12,157,581.77	\$25,935,693.83	\$36,200,358.93	\$44,647,338.21	\$47,586,339.44	\$53,394,879.68	\$60,048,013.34	\$71,920,822.18	\$85,520,923.48	\$17,294,140.24
27	Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
28	Adjusted Plant													
29	Distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	Mainline Replacement & Relocation - LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	Services - LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32	Services - RP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
33	Subtotal Distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34	Transmission - Mainline Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
35	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
36	Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37	Depreciation													
38	Distribution	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72
39	Mainline Replacement & Relocation - LP	\$39,555.44	\$1,386,029.94	\$2,466,693.48	\$2,775,203.04	\$2,842,877.00	\$1,750,393.64	\$15,829,131.23	\$17,400,642.57	\$19,862,868.98	\$23,810,979.25	\$26,686,071.78	\$29,906,808.60	\$4,932,002.34
40	Services - LP	\$367,720.34	\$1,356,171.98	\$1,356,171.98	\$2,943,641.71	\$2,943,641.71	\$3,408,560.08	\$4,935,348.25	\$5,011,273.17	\$5,940,458.19	\$6,753,421.14	\$7,281,397.14	\$7,777,110.32	\$2,281,898.11
41	Services - RP	\$304,558.95	\$83,558.95	\$1,259,113.19	\$2,659,513.92	\$3,347,558.29	\$4,317,122.05	\$4,930,296.22	\$5,608,864.00	\$6,755,541.38	\$7,890,252.00	\$8,905,897.11	\$9,208,209.95	\$2,281,898.11
42	Subtotal Distribution	\$1,436,758.72	\$5,980,625.15	\$9,448,393.11	\$11,973,924.97	\$13,374,717.31	\$13,012,912.61	\$33,012,827.84	\$33,860,031.14	\$44,135,525.68	\$51,250,233.65	\$56,013,322.71	\$59,261,288.98	\$11,292,483.14
43	Transmission - Mainline Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44	Computer Software - Purchased	\$1,436,758.72	\$0,980,621.53	\$9,448,393.11	\$12,157,581.77	\$25,935,693.83	\$36,200,358.93	\$44,647,338.21	\$47,586,339.44	\$53,394,879.68	\$60,048,013.34	\$71,920,822.18	\$85,520,923.48	\$17,294,140.24
45	Total	\$1,436,758.72	\$2,961,246.68	\$18,896,786.22	\$24,141,506.94	\$29,310,414.62	\$26,015,825.21	\$77,030,666.09	\$81,447,670.02	\$94,002,674.76	\$112,308,247.00	\$128,034,149.89	\$144,782,212.46	\$32,586,623.44
46	Depreciation													
47	Distribution	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72
48	Mainline Replacement & Relocation - LP	\$39,555.44	\$1,386,029.94	\$2,466,693.48	\$2,775,203.04	\$2,842,877.00	\$1,750,393.64	\$15,829,131.23	\$17,400,642.57	\$19,862,868.98	\$23,810,979.25	\$26,686,071.78	\$29,906,808.60	\$4,932,002.34
49	Services - LP	\$367,720.34	\$1,356,171.98	\$1,356,171.98	\$2,943,641.71	\$2,943,641.71	\$3,408,560.08	\$4,935,348.25	\$5,011,273.17	\$5,940,458.19	\$6,753,421.14	\$7,281,397.14	\$7,777,110.32	\$2,281,898.11
50	Services - RP	\$304,558.95	\$83,558.95	\$1,259,113.19	\$2,659,513.92	\$3,347,558.29	\$4,317,122.05	\$4,930,296.22	\$5,608,864.00	\$6,755,541.38	\$7,890,252.00	\$8,905,897.11	\$9,208,209.95	\$2,281,898.11
51	Subtotal Distribution	\$1,436,758.72	\$5,980,625.15	\$9,448,393.11	\$11,973,924.97	\$13,374,717.31	\$13,012,912.61	\$33,012,827.84	\$33,860,031.14	\$44,135,525.68	\$51,250,233.65	\$56,013,322.71	\$59,261,288.98	\$11,292,483.14
52	Transmission - Mainline Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
53	Computer Software - Purchased	\$1,436,758.72	\$0,980,621.53	\$9,448,393.11	\$12,157,581.77	\$25,935,693.83	\$36,200,358.93	\$44,647,338.21	\$47,586,339.44	\$53,394,879.68	\$60,048,013.34	\$71,920,822.18	\$85,520,923.48	\$17,294,140.24
54	Total	\$1,436,758.72	\$2,961,246.68	\$18,896,786.22	\$24,141,506.94	\$29,310,414.62	\$26,015,825.21	\$77,030,666.09	\$81,447,670.02	\$94,002,674.76	\$112,308,247.00	\$128,034,149.89	\$144,782,212.46	\$32,586,623.44
55	Depreciation													
56	Distribution	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72	\$1,436,758.72
57	Mainline Replacement & Relocation - LP	\$39,555.44	\$1,386,029.94	\$2,466,										

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
 PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
 Post-In-Service Carrying Cost (PISCC) Net Regulatory Asset

Attachment 15 - 1
 Schedule 6

Ln.		07/31/08	08/31/08	09/30/08	10/31/08	11/30/08	12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	Total Through 05/30/09
1	Accumulated Plant less Cost of Removal													
2	Distribution													
3	Mainline Replacement & Relocation - LP	\$517,118.00	\$1,911,642.43	\$3,969,902.69	\$5,419,471.08	\$6,975,105.95	\$8,988,038.28	\$9,556,474.01	\$9,952,037.43	\$11,369,489.51	\$12,690,217.07	\$14,033,221.75	\$15,282,797.35	\$162,486.44
4	Mainline Replacement & Relocation - RP	\$319,674.08	\$1,345,686.44	\$2,994,917.56	\$6,090,680.08	\$8,197,160.20	\$14,321,710.65	\$15,868,508.58	\$16,894,288.91	\$19,110,191.67	\$22,948,311.94	\$27,851,307.08	\$28,680,632.84	\$730,369.44
5	Services - LP	\$367,720.24	\$750,573.99	\$1,336,617.82	\$2,166,312.42	\$2,993,641.71	\$3,808,650.08	\$4,535,348.25	\$5,011,273.17	\$5,940,458.19	\$6,753,421.14	\$7,831,392.14	\$8,777,110.32	\$8,777,110.32
6	Services - RP	\$304,453.92	\$853,559.35	\$1,519,513.19	\$2,463,549.57	\$3,347,593.29	\$4,331,128.08	\$4,530,196.22	\$5,698,864.00	\$6,755,541.38	\$7,880,050.00	\$8,905,928.11	\$10,008,209.95	\$10,008,209.95
7	Sub-total Distribution	\$1,408,966.34	\$4,861,472.21	\$9,219,911.26	\$16,140,013.15	\$21,463,448.15	\$31,449,437.09	\$34,190,522.06	\$37,556,458.51	\$43,175,680.75	\$50,067,000.15	\$58,621,849.08	\$60,748,750.44	\$60,748,750.44
8	Transmission	\$0.00	\$0.00	\$0.00	\$471,959.71	\$3,909,713.84	\$3,819,929.43	\$5,381,383.79	\$8,972,814.70	\$8,945,840.58	\$8,932,766.90	\$11,638,958.58	\$22,171,582.57	\$22,171,582.57
9	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	Accumulated Plant	\$1,408,966.34	\$4,861,472.21	\$9,219,911.26	\$16,611,972.86	\$25,273,156.99	\$35,269,361.52	\$40,571,905.85	\$46,529,273.21	\$52,121,521.33	\$59,029,767.05	\$70,250,807.56	\$83,654,277.89	\$83,654,277.89
11	Regulatory Asset - Deferral (@ 5.5%)													
12	Distribution													
13	Mainline Replacement & Relocation - LP	\$0.00	\$2,801.06	\$10,354.73	\$21,500.89	\$29,355.47	\$37,781.82	\$46,685.18	\$51,764.23	\$53,905.87	\$61,534.73	\$68,738.68	\$76,013.28	\$462,486.44
14	Mainline Replacement & Relocation - RP	\$0.00	\$1,731.57	\$7,288.19	\$12,972.47	\$32,091.18	\$44,401.28	\$77,575.98	\$83,246.06	\$91,510.70	\$103,518.54	\$124,276.27	\$130,861.23	\$730,369.44
15	Services - LP	\$0.00	\$1,450.15	\$4,095.61	\$7,237.63	\$11,734.19	\$15,944.73	\$20,629.70	\$23,483.14	\$27,144.40	\$32,177.45	\$38,581.03	\$42,420.04	\$22,888.10
16	Services - RP	\$0.00	\$1,649.13	\$4,623.45	\$8,230.70	\$12,344.22	\$18,132.48	\$23,480.28	\$26,705.22	\$30,868.95	\$35,922.52	\$41,600.27	\$48,240.44	\$239,447.58
17	Sub-total Distribution	\$0.00	\$7,881.91	\$26,932.98	\$49,941.19	\$67,425.07	\$116,260.31	\$170,951.09	\$185,198.66	\$209,430.75	\$233,868.27	\$271,196.35	\$317,535.01	\$1,665,171.56
18	Transmission	\$0.00	\$0.00	\$0.00	\$0.00	\$2,556.45	\$20,655.95	\$20,691.28	\$24,565.83	\$48,602.72	\$48,456.64	\$48,548.32	\$49,044.36	\$287,101.58
19	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	Total Deferrals	\$0.00	\$7,881.91	\$26,932.98	\$49,941.19	\$69,981.52	\$136,916.26	\$191,042.37	\$219,764.49	\$252,033.57	\$282,324.91	\$319,744.57	\$380,579.37	\$1,956,273.14
21	Regulatory Asset - Amortization													
22	Distribution													
23	Mainline Replacement & Relocation - LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24	Mainline Replacement & Relocation - RP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	Services - LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	Services - RP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27	Sub-total Distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	Transmission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	Total Amortization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	Regulatory Asset - Net													
32	Distribution													
33	Mainline Replacement & Relocation - LP	\$0.00	\$2,801.06	\$10,354.73	\$21,500.89	\$29,355.47	\$37,781.82	\$46,685.18	\$51,764.23	\$53,905.87	\$61,534.73	\$68,738.68	\$76,013.28	\$462,486.44
34	Mainline Replacement & Relocation - RP	\$0.00	\$1,731.57	\$7,288.19	\$12,972.47	\$32,091.18	\$44,401.28	\$77,575.98	\$83,246.06	\$91,510.70	\$103,518.54	\$124,276.27	\$130,861.23	\$730,369.44
35	Services - LP	\$0.00	\$1,450.15	\$4,095.61	\$7,237.63	\$11,734.19	\$15,944.73	\$20,629.70	\$23,483.14	\$27,144.40	\$32,177.45	\$38,581.03	\$42,420.04	\$22,888.10
36	Services - RP	\$0.00	\$1,649.13	\$4,623.45	\$8,230.70	\$12,344.22	\$18,132.48	\$23,480.28	\$26,705.22	\$30,868.95	\$35,922.52	\$41,600.27	\$48,240.44	\$239,447.58
37	Sub-total Distribution	\$0.00	\$7,691.91	\$26,932.98	\$49,941.19	\$67,425.07	\$116,260.31	\$170,951.09	\$185,198.66	\$209,430.75	\$233,868.27	\$271,196.35	\$317,535.01	\$1,665,171.56
38	Transmission	\$0.00	\$0.00	\$0.00	\$0.00	\$2,556.45	\$20,655.95	\$20,691.28	\$24,565.83	\$48,602.75	\$48,456.64	\$48,548.32	\$49,044.36	\$287,101.58
39	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40	Net	\$0.00	\$7,691.91	\$26,932.98	\$49,941.19	\$69,981.52	\$136,916.26	\$191,042.37	\$219,764.49	\$252,033.57	\$282,324.91	\$319,744.57	\$380,579.37	\$1,956,273.14
41	Cumulative													
42	Distribution													
43	Mainline Replacement & Relocation - LP	\$0.00	\$2,801.06	\$13,155.79	\$34,656.18	\$64,011.65	\$101,793.47	\$150,478.65	\$202,242.88	\$256,149.75	\$317,734.48	\$386,473.16	\$462,486.44	\$462,486.44
44	Mainline Replacement & Relocation - RP	\$0.00	\$1,731.57	\$9,020.76	\$21,939.23	\$54,984.41	\$99,385.69	\$176,561.62	\$260,207.68	\$351,718.38	\$455,231.92	\$579,508.19	\$730,369.44	\$730,369.44
45	Services - LP	\$0.00	\$1,450.15	\$5,515.76	\$12,753.39	\$24,487.58	\$40,423.31	\$61,062.01	\$84,545.15	\$111,689.55	\$143,867.02	\$180,448.06	\$222,866.10	\$222,866.10
46	Services - RP	\$0.00	\$1,649.13	\$6,272.58	\$14,503.28	\$27,847.51	\$45,979.99	\$69,440.27	\$96,145.50	\$127,014.35	\$163,606.87	\$205,207.14	\$253,447.88	\$253,447.88
47	Sub-total Distribution	\$0.00	\$7,691.91	\$33,964.89	\$83,906.08	\$171,331.15	\$287,991.46	\$457,942.55	\$643,141.21	\$846,572.03	\$1,080,440.30	\$1,351,636.55	\$1,665,171.56	\$1,665,171.56
48	Transmission	\$0.00	\$0.00	\$0.00	\$0.00	\$2,556.45	\$23,192.40	\$43,883.66	\$78,449.51	\$127,052.26	\$175,508.90	\$224,057.22	\$287,101.58	\$287,101.58
49	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50	Total	\$0.00	\$7,691.91	\$33,964.89	\$83,906.08	\$173,887.60	\$310,783.86	\$501,828.23	\$721,590.72	\$973,624.29	\$1,235,948.20	\$1,573,693.72	\$1,956,273.14	\$1,956,273.14

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
 PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
 Deferred Taxes on Liberalized Depreciation

Attachment IS - 1
 Schedule 8

Line No.	FERC Acct	Tax Life	Tax Year 2008		January - June 2009		Through Jun 2009 Vtg 2008 - 2009
			Total Vintage 2008	Total Vintage 2008	Total Vintage 2009		
Project Additions less Cost of Removal*							
1	3760	15/20	\$8,988,033.28	\$8,988,033.28	\$4,294,764.07	\$13,282,797.35	
2	3760	15	\$14,321,710.65	\$14,321,710.65	\$14,358,922.19	\$28,680,632.84	
3	3800	15/20	\$3,808,560.08	\$3,808,560.08	\$4,968,550.24	\$8,777,110.32	
4	3800	15/20	\$4,331,128.08	\$4,331,128.08	\$5,677,081.87	\$10,008,209.95	
5	3670	15	\$3,819,929.43	\$3,819,929.43	\$18,351,653.14	\$22,171,582.57	
6	3030	3	\$0.00	\$0.00	\$733,944.88	\$733,944.88	
7			\$35,269,361.52	\$35,269,361.52	\$48,384,916.37	\$83,654,277.89	
Book to Tax Basis Adjustments:							
8			\$0.00	\$0.00	\$0.00	\$0.00	
9			\$0.00	\$0.00	\$0.00	\$0.00	
10			\$0.00	\$0.00	\$0.00	\$0.00	
11			\$0.00	\$0.00	\$0.00	\$0.00	
Tax Base In-Service subject to:							
12			\$35,269,361.52	\$35,269,361.52	\$47,650,974.49	\$82,920,333.01	
13			\$0.00	\$0.00	\$0.00	\$0.00	
14			\$0.00	\$0.00	\$733,944.88	\$733,944.88	
15			\$35,269,361.52	\$35,269,361.52	\$48,384,916.37	\$83,654,277.89	
Tax Rates							
16			1st year	2nd year	1st year	Total Jul 08 - Jun 09	
17			5.0000%	9.5000%	5.0000%	\$4,630,037.04	
18			3.7500%	7.2190%	3.7500%	\$0.00	
			16.6667%	33.3333%	16.6667%	\$61,162.07	
Tax Depreciation							
19			\$1,763,468.08	\$1,675,294.67	\$1,191,274.29	\$4,630,037.04	
20			\$0.00	\$0.00	\$0.00	\$0.00	
21			\$0.00	\$0.00	\$61,162.07	\$61,162.07	
22			\$1,763,468.08	\$1,675,294.67	\$1,252,436.36	\$4,691,199.11	
23					\$2,977,731.03		
Book Depreciation							
24			\$40,651.67		\$105,735.65	\$146,387.32	
25			\$48,055.79		\$195,181.94	\$243,237.73	
26			\$51,022.10		\$184,226.92	\$235,249.02	
27			\$38,019.81		\$146,595.97	\$184,615.78	
28			\$13,502.67		\$111,788.90	\$125,291.57	
29			\$0.00		\$12,232.41	\$12,232.41	
30			\$191,252.04		\$755,761.79	\$947,013.83	
31			\$0.00		\$0.00	\$0.00	
32			\$0.00		\$0.00	\$0.00	
33			\$191,252.04		\$755,761.79	\$947,013.83	
34			\$1,572,216.04		\$2,171,969.24	\$3,744,185.28	
35			\$550,215.61		\$760,189.23	\$1,310,464.85	
36			\$550,215.61		\$1,310,464.84	\$1,310,464.84	
37			35.00%		35.00%	35.00%	
38			\$50,275.61		760,189.23	1,310,464.84	
39				50%	50%		

* Due to accelerated depreciation for tax purposes Retirements are fully depreciated and therefore not included.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
 PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
 Capital Additions less Cost of Removal

Attachment IS - 1
 Schedule 8A

Line No.	Description	Actual Through 07/01/08 - 6/30/09		For Deferred Tax Schedule		
		2008	2009	July - Dec	Jan - Jun	Total
Capital Additions						
1	Distribution					
2	Mainline Replacement & Relocation - LP	\$13,909,140.14	\$9,312,221.74	\$4,596,918.40	\$13,909,140.14	
3	Mainline Replacement & Relocation - RP	\$29,606,803.60	\$14,750,963.64	\$14,855,839.96	\$29,606,803.60	
4	Services - LP	\$8,777,110.32	\$3,808,560.08	\$4,968,550.24	\$8,777,110.32	
5	Services - RP	\$10,008,209.95	\$4,331,128.08	\$5,677,081.87	\$10,008,209.95	
6	Subtotal Distribution	\$62,301,263.99	\$32,202,873.54	\$30,098,390.45	\$62,301,263.99	
7	Transmission - Mainline Replacement	\$22,465,764.56	\$3,997,665.41	\$18,468,099.15	\$22,465,764.56	
8	Computer Software - Purchased	\$733,944.88	\$0.00	\$733,944.88	\$733,944.88	
9	Total	\$85,500,973.43	\$36,200,538.95	\$49,300,434.48	\$85,500,973.43	
Cost of Removal						
10	Distribution					
11	Mainline Replacement & Relocation - LP	(\$626,342.79)	(\$324,188.46)	(\$302,154.33)	(\$626,342.79)	
12	Mainline Replacement & Relocation - RP	(\$926,170.76)	(\$429,252.99)	(\$496,917.77)	(\$926,170.76)	
13	Services - LP	\$0.00	\$0.00	\$0.00	\$0.00	
14	Services - RP	\$0.00	\$0.00	\$0.00	\$0.00	
15	Subtotal Distribution	(\$1,552,513.55)	(\$753,441.45)	(\$799,072.10)	(\$1,552,513.55)	
16	Transmission - Mainline Replacement	(\$294,181.99)	(\$177,735.98)	(\$116,446.01)	(\$294,181.99)	
17	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	
18	Total	(\$1,846,695.54)	(\$931,177.43)	(\$915,518.11)	(\$1,846,695.54)	
Capital Additions less Cost of Removal						
19	Distribution					
20	Mainline Replacement & Relocation - LP	\$13,282,797.35	\$8,988,033.28	\$4,294,764.07	\$13,282,797.35	
21	Mainline Replacement & Relocation - RP	\$28,680,632.84	\$14,321,710.65	\$14,358,922.19	\$28,680,632.84	
22	Services - LP	\$8,777,110.32	\$3,808,560.08	\$4,968,550.24	\$8,777,110.32	
23	Services - RP	\$10,008,209.95	\$4,331,128.08	\$5,677,081.87	\$10,008,209.95	
24	Subtotal Distribution	\$60,748,750.44	\$31,449,432.09	\$29,299,318.35	\$60,748,750.44	
25	Transmission - Mainline Replacement	\$22,171,582.57	\$3,819,929.43	\$18,351,653.14	\$22,171,582.57	
26	Computer Software - Purchased	\$733,944.88	\$0.00	\$733,944.88	\$733,944.88	
27	Total	\$83,654,277.89	\$35,269,361.52	\$48,384,916.37	\$83,654,277.89	

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
 Annualized Depreciation Associated With Capital Additions

Attachment IS - 1
 Schedule 9

Line No.	Adjusted Plant Basis	Total Activity Through 06/30/09
1	Distribution	
2	Mainline Replacement & Relocation - LP	\$12,579,485.32
3	Mainline Replacement & Relocation - RP	\$28,144,599.45
4	Services - LP	\$8,531,719.17
5	Services - RP	\$9,673,644.53
6	Transmission - Mainline Replacement	\$21,805,734.59
7	Computer Software - Purchased	\$733,944.88
8	Total	<u>\$81,469,127.92</u>

Schedule 5

Line No.	Annualized Depreciation	Depr Rate	Total Activity Through 06/30/09
9	Distribution		
10	Mainline Replacement & Relocation - LP	1.79%	\$225,172.79
11	Mainline Replacement & Relocation - RP	1.79%	\$503,788.33
12	Services - LP	5.72%	\$488,014.34
13	Services - RP	4.00%	\$386,945.78
14	Transmission - Mainline Replacement	2.00%	\$436,114.69
15	Computer Software - Purchased	20.00%	\$146,788.98
16	Total		<u>\$2,186,824.90</u>

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
 Annualized Amortization of PISCC

Attachment IS - 1
 Schedule 10

Line No.	Description	Accumulated Balance at 06/30/09	
Regulatory Asset--Deferrals			
1	Distribution		
2	Mainline Replacement & Relocation - LP	\$462,486.44	
3	Mainline Replacement & Relocation - RP	\$730,369.44	
4	Services - LP	\$222,868.10	
5	Services - RP	\$253,447.58	
6	Subtotal Distribution	\$1,669,171.56	
7	Transmission	\$287,101.58	
8	Computer Software - Purchased	\$0.00	
9	Total	<u>\$1,956,273.14</u>	
Schedule 6			
Line No.	Description	Asset Life	Accumulated Balance at 06/30/09
Annualized Amortization of PISCC			
10	Distribution		
11	Mainline Replacement & Relocation - LP	1.429%	\$6,608.93
12	Mainline Replacement & Relocation - RP	1.429%	\$10,436.98
13	Services - LP	2.857%	\$6,367.34
14	Services - RP	2.000%	\$5,068.95
15	Subtotal Distribution		\$28,482.20
16	Transmission	1.667%	\$4,785.98
17	Computer Software - Purchased	20.000%	\$0.00
18	Total--Annualized Amortization PISCC		<u>\$33,268.18</u>

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
 PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
 Property Tax Expense Calculation

Attachment IS - 1
 Schedule 11

Line No.	Activity Through 12/31/08	Cumulative Through 06/30/09	Total	Schedule I Line 6
1	Total Plant In Service	\$34,302,575.90	\$81,376,048.65	
2	Effective Rate	2.094%	2.094%	line 4 / line 1
3	Ohio Property Tax - Accumulated			
4	Tax on Property Through 12/31/2008 - Expensed in 2009 * Recovery Amount (1/2 year)	\$718,371.32		
5		\$359,185.66		
6	Ohio Property Tax - Annualized			
7	Tax on Property Through 12/31/2008 - Paid 2nd half of 2009	\$359,185.66		
8	Tax on Property Through 06/30/2009 - Paid 1st half of 2010		\$852,007.23	
9	Total Annualized Property Tax	\$359,185.66	\$852,007.23	\$1,211,192.89

Allocation of 2008 - 2009 Property Tax:			Total
Distribution Mainline Replacement & Relocation - LP	\$89,982.53	\$131,165.76	\$221,148.29
Distribution Mainline Replacement & Relocation - RP	\$147,901.52	\$294,382.50	\$442,284.01
Services - LP	\$39,031.90	\$89,327.10	\$128,359.00
Services - RP	\$43,575.52	\$101,283.06	\$144,858.58
Transmission Mainline Replacement & Relocation	\$38,694.19	\$228,164.42	\$266,858.61
Software - Purchased	\$0.00	\$7,684.40	\$7,684.40
Total Property Taxes	\$359,185.66	\$852,007.23	\$1,211,192.89

Amortization of 2008 Property Tax:	
Distribution Mainline Replacement & Relocation - LP	\$1,610.69
Distribution Mainline Replacement & Relocation - RP	\$2,647.44
Services - LP	\$2,232.62
Services - RP	\$1,743.02
Transmission Mainline Replacement & Relocation	\$773.88
Software - Purchased	\$0.00
Total Amortization	\$9,007.65

* Calculated by Dominion Tax Department on assets by tax jurisdiction.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
Approved Rate of Return on Rate Base

Attachment IS - 1
Schedule 12

Line No.		
1	Capital Structure	
2	Debt	48.66%
3	Equity	51.34%
4	Cost of Capital	
5	Debt	6.50%
6	Equity	10.38%
7	Return on Rate Base (WACC)	<u>8.49%</u>
8	Return on Rate Base using Pre-Tax Equity	<u><u>11.36%</u></u>

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
Cost Allocation

Attachment 15 - 1
Schedule 13

	Dist ML Low Pres	Dist ML Reg Pres	Trans ML	Services	Software	Total		
Plant Additions	13,909,140.14	28,566,803.60	22,465,764.56	18,785,320.26	733,944.88	\$85,500,973.43		
Retirements	(755,026.87)	(563,871.08)	(379,374.72)	(579,556.57)	0.00	-\$2,778,229.24		
Cost of Removal	(826,342.79)	(928,170.76)	(129,181.99)	0.00	0.00	-\$1,846,695.54		
Total Plant In-Service	12,527,770.48	28,116,761.76	21,792,207.85	18,205,763.69	733,944.88	\$1,376,048,653		
Total Plant In-Service	\$12,527,770.48	\$28,116,761.76	\$21,792,207.85	\$18,205,763.69	\$733,944.88	\$81,376,048.65	Schedule 1, Line 6	
2 Total/accumulated Provision for Depreciation	-\$1,234,992.34	-\$1,246,804.11	-\$548,265.14	-\$160,091.77	\$12,232.41	-\$3,177,910.95	Schedule 1, Line 11	
3 Net Plant	\$13,762,752.82	\$29,365,555.87	\$22,240,472.99	\$18,365,455.46	\$721,712.47	\$84,559,959.60	Schedule 1, Line 12	
4 Less: Def Income Taxes	(3293,060.26)	(5129,235.74)	(3247,080.01)	(3223,963.46)	(\$17,125.38)	(\$1,310,464.85)	Schedule 8	
5 PISCC	\$462,486.44	\$730,368.44	\$287,101.58	\$476,315.68	\$0.00	\$1,956,273.14	Schedule 6	
6 Less: Net Deferred Tax Balance - PISCC	(\$161,870.25)	(\$255,629.30)	(\$100,485.55)	(\$166,710.45)	\$0.00	(\$684,695.60)	Schedule 7	
7 Rate Base	\$13,770,308.74	\$29,309,070.26	\$22,280,009.01	\$18,451,097.19	\$704,587.09	\$84,515,072.29	Schedule 1, Line 15	
8 Return on Rate Base	\$1,564,092.05	\$3,329,052.71	\$2,530,661.12	\$2,095,756.52	\$80,030.09	\$9,599,592.49	Schedule 1, Line 18	
O&M Expense: Incremental Cost/Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Schedule 15 Line 6	
9 Incremental O&M Expense	-\$85,334.09	-\$191,519.98	-\$148,499.68	-\$124,007.55	-\$4,999.33	-\$554,300.64	Schedule 16 Line 6	
10 O&M Expense Savings	-\$85,334.09	-\$191,519.98	-\$148,499.68	-\$124,007.55	-\$4,999.33	-\$554,300.64	Schedule 16 Line 6	
11 Net O&M Expense/Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Operating Expense	\$2,620.33	\$4,353.96	\$2,505.83	\$20,840.88	\$2,446.48	\$32,787.48	Schedule 5,1	
12 Accumulated Depreciation Expense (07/01/08 - 06/30/09)	\$225,172.79	\$503,788.33	\$436,114.59	\$874,560.12	\$146,788.98	\$2,186,824.90	Schedule 9	
13 Annualized Depreciation on Assets through 06/30/09	\$6,608.93	\$10,456.98	\$4,783.98	\$11,456.29	\$0.00	\$33,268.18	Schedule 10	
14 Annualized Amortization of PISCC	\$1,610.69	\$2,647.44	\$3,975.65	\$773.88	\$0.00	\$9,007.65	Schedule 11	
15 Accumulated Property Tax Expense (2009 tax on 2008 Assets)	\$221,148.29	\$442,284.01	\$366,838.61	\$273,217.58	\$7,884.40	\$1,211,192.89	Schedule 11	
16 Annualized Property Tax Expense on Assets through 6/30/09	\$1,935,918.98	\$4,101,043.45	\$3,099,260.43	\$9,156,179.48	\$231,950.62	\$12,518,352.95	Schedule 1, Line 27	
17 Annualized Revenue Requirement								

ALLOCATION OF REVENUE REQUIREMENT BY INVESTMENT

Allocators	Distribution Plant: Total Services p 13 of 16	Non-Customer Distribution Plant p 13 of 16	Total Transmission Plant p 13 of 16	Distribution Plant: Total Services p 13 of 16	Total Distribution Plant p 13 of 16		
18 Allocators							
19 Source: Schedule E 3.2 (Cost of Service Study)							
Allocators by Rate Schedule							
20 GSS/VECTS	\$299,593,978.85	\$655,329,885.43	\$148,785,233.17	\$299,593,978.85	\$1,066,956,163.95		
21 LVGSS/VECTS	\$527,084.89	\$37,360,064.50	\$8,749,196.34	\$527,084.89	\$38,792,919.52		
22 GTS/TSS	\$1,024,288.53	\$128,492,826.91	\$30,077,143.45	\$1,024,258.53	\$133,171,379.54		
23 DTS	\$32,959.28	\$91,291,183.74	\$21,379,098.28	\$32,959.28	\$91,624,688.81		
24 Total	\$301,178,281.55	\$892,413,960.59	\$208,990,671.24	\$301,178,281.55	\$1,350,545,151.82		
% of Plant Type by Rate Schedule							
25 GSS/VECTS	99.47%	71.19%	71.19%	99.47%	80.19%		
26 LVGSS/VECTS	0.18%	4.19%	4.19%	0.18%	2.93%		
27 GTS/TSS	0.34%	14.39%	14.39%	0.34%	10.01%		
28 DTS	0.01%	10.23%	10.23%	0.01%	6.89%		
29 Total	100.0%	100.0%	100.0%	100.0%	100.00%		

Allocation of Revenue Requirement by Rate Schedule	Dist ML Low Pres	Dist ML Reg Pres	Trans ML	Services	Software	TOTAL	# of Bills	Ncf	Cost Recovery Chg
30 GSS/VECTS	\$1,925,735.37	\$2,919,626.52	\$2,101,162.76	\$3,139,576.87	\$185,993.81	\$10,373,101.33	14,412,922		\$0.720 per Month
31 LVGSS/VECTS	\$3,368.01	\$171,686.30	\$129,496.42	\$5,523.55	\$6,762.67	\$315,858.94	35,433		\$8.940 per Month
32 GTS/TSS	\$6,683.75	\$890,206.59	\$445,170.29	\$10,733.65	\$23,215.43	\$1,075,909.72	31,970		\$33.650 per Month
33 DTS	\$111.86	\$419,574.04	\$315,620.96	\$345.39	\$45,921.10	\$751,484.96	40,277,994		\$0.0267 per Mnf
34 Total	\$1,935,918.98	\$4,101,043.45	\$3,099,260.43	\$3,156,179.48	\$231,950.62	\$12,518,352.95	14,480,325	40,277,994	

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
 PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
 Actual Bills Issued from July 1, 2008 - June 30, 2009

Attachment IS - 1
 Schedule 14

Line No.	Rate Class	CCS	Special Billing	Total
1	GSS / ECTS	14,402,008	10,914	14,412,922
2	GTS / TSS	13,075	18,895	31,970
3	LVGSS / LVECTS	27,198	8,235	35,433
4	Total	14,442,281	38,044	14,480,325

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
 Daily Transportation Service (DTS) Volumes from July 1, 2008 - June 30, 2009

Attachment IS - 1
 Schedule 14A

Line No.	Rate Class	CCS	SBS	Total
1	DTS - Volumes (Mcf)	-	40,277,994	40,277,994

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
 Summary of PIR Incremental O&M

Attachment IS - 1
 Schedule 15

Line No.	O&M Categories	Hours	O&M Expense
1	Labor	15,532	\$971,701.14
2	Vehicle	6,315	\$54,912.30
3	Training & Other (Envista)	-	\$70,500.00
4	Contractor Labor	-	\$31,556.29
5	Total	<u>21,847</u>	<u>\$1,128,669.73</u>
6	Incremental O&M		<u>\$0.00</u>

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE
 Summary of PIR O&M Baseline Detail

Attachment IS - 1
 Schedule 16

Line No.	O&M Baseline	Savings	Recovery Period	Variances	Baseline Period	
					7/1/08-6/30/09	7/1/07-6/30/08
<u>PIR O&M Baseline Categories</u>						
1	Leak Repair	\$0.00		\$188,266.52	\$10,591,376.87	\$10,403,110.35
2	Leak Surveillance	\$0.00		\$226,872.22	\$2,850,346.52	\$2,623,474.30
3	Corrosion Monitoring	\$0.00		\$54,139.88	\$1,000,138.27	\$945,998.39
4	Corrosion Remediation	(\$554,300.64)		(\$554,300.64)	\$3,532,903.83	\$4,087,204.47
5	Total	(\$554,300.64)			\$17,974,765.49	\$18,059,787.51
6	SAVINGS:	(\$554,300.64)				

FILE

**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 Automated Meter Reading Deployment Through an Automatic Adjustment Clause, and for Certain Accounting Treatment

Case No. 06-1453-GA-UNC

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**SUPPLEMENTAL DIRECT TESTIMONY OF
JEFFREY A. MURPHY
ON BEHALF OF
DOMINION EAST OHIO**

- ___ Management policies, practice and organization
- ___ Operating income

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