

FILE

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

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2010 JUL 19 AM 10:30
PUCO

In the Matter of the Application of Columbia)
Gas of Ohio, Inc. for Approval to Change) Case No. 09-371-GA-AAM
Accounting Methods)

REPORT OF COLUMBIA GAS OF OHIO, INC.

By Entry dated July 8, 2009, the Commission approved Columbia Gas of Ohio, Inc.'s ("Columbia") Application in this docket. In paragraph 10 of that Entry the Commission directed Columbia to file an annual update on the status of the deferred balances. The table below includes the annual update for 2009. The amounts in the table are attributable to Columbia's operation and maintenance expense, and derived from data provided by Columbia's actuary.

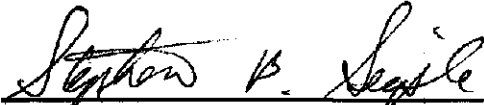
Columbia Gas of Ohio, Inc.
Deferred Pension and OPEB Expense
For the Year Ended December 31, 2009

Pension - Retirement Income Plan	\$11,321,579.88	
Retirement Income Plan-Amortization	\$ 1,051,731.00	
Subtotal	\$12,373,310.88	
Less Amounts Transferred from O&M Expense	\$ (4,241,225.71)	
Pension Expense Attributable to O&M Expense	\$ 8,132,085.17	
Pension Expense collected/(passed back) in Base Rates	\$ (2,528,000.00)	
Deferred Pension Expense		\$10,660,085.17
OPEB - Medical	\$ 4,329,546.00	
OPEB - Group Life Insurance	\$ 1,233.96	
OPEB - Transition Obligation Amortization	\$ 3,891,507.24	
Subtotal	\$ 8,222,287.20	
Less Amounts Transferred from O&M Expense	\$ (1,533,830.43)	
OPEB Expense Attributable to O&M Expense	\$ 6,688,456.77	
OPEB Expense collected/(passed back) in Base Rates	\$ 4,415,004.00	
Deferred OPEB Expense		\$2,273,452.77
Total Deferred Pension and OPEB Expense		\$12,933,537.94

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Technician TUM Date Processed 7-19-10

Respectfully submitted,

COLUMBIA GAS OF OHIO, INC.

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