

FILE

PFN Exhibit 1

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

| | | |
|---|---|-------------------------|
| In the Matter of the Annual Application of |) | |
| Columbia Gas of Ohio, Inc. for an Adjustment to |) | Case No. 10-2353-GA-RDR |
| Rider IRP and Rider DSM Rates |) | |
| |) | |

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

PUCO**2010 NOV 30 PM 3:50****RECEIVED-DOCKETING DIV**

Pursuant to the Commission's December 3, 2008 Opinion and Order in Case Nos. 08-0072-GA-AIR et al. ("the Columbia Rate Case") Columbia Gas of Ohio, Inc. ("Columbia") submits this Notice of Intent to File an Application to Adjust Rider IRP and Rider DSM Rates ("Pre-Filing Notice") for costs incurred during calendar year 2010.

In the Columbia Rate Case, the Commission approved Columbia's use of an automatic adjustment mechanism to recover costs associated with Columbia's Infrastructure Replacement Program ("IRP") and its Demand Side Management ("DSM") Program. The Commission's Order in the Columbia Rate Case contemplated periodic filings of applications and adjustments of Rider IRP and Rider DSM. The current rates for Rider IRP and Rider DSM were approved in the Commission's April 28, 2010 Opinion and Order in Case No. 09-1036-GA-RDR. The Commission approved Rider IRP and Rider DSM and the annual adjustment mechanism for the riders in the Columbia Rate Case in accordance with the alternative rate plan provisions in R.C. § 4929.05. Therefore, the application to be filed in this docket will not be an application for an increase in rates under R.C. § 4909.18.

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

(1) PFN Exhibit 1

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

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

(c) The application will be based on the test period for the twelve months ending December 31, 2010, and on a date certain of December 31, 2010.

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

In February, 2011, Columbia will file its application for approval of a specific Rider IRP rate and a specific Rider DSM rate based on updated schedules reflecting actual costs incurred for the test year. The proposed tariffs attached hereto as Columbia's PFN Exhibit 3 would generate annual base rate revenue increases of approximately \$20 million associated with Rider IRP and \$5 million asso-

ciated with Rider DSM, and are required to provide Columbia with the opportunity to earn a fair rate of return.

Respectfully submitted,

COLUMBIA GAS OF OHIO, INC.

By: Stephen B. Seiple
Stephen B. Seiple (Trial Attorney)

Stephen B. Seiple, Assistant General Counsel
Brooke Leslie, Counsel
200 Civic Center Drive
P. O. Box 117
Columbus, Ohio 43216-0117
Telephone: (614) 460-4648
Fax: (614) 460-6986
Email: sseiple@nisource.com

Attorneys for
COLUMBIA GAS OF OHIO, INC.

PFN EXHIBIT 2

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

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Ada
Mayor
Council President
115 W. Buckeye Ave., PO Box 292
Ada, OH 45810

Village of Adelphi
Mayor
Clerk/Treasurer
11759 Market St., PO Box 568
Adelphi, OH 43101

Village of Albany
Mayor
Clerk/Treasurer
PO Box 153
Albany, OH 45710

Village of Alexandria
Mayor
Council President
4 W. Main, PO Box 96
Alexandria, OH 43001

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

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

Village of Amanda
Mayor
Clerk/Treasurer
116 E. Main St., PO Box 250
Amanda, OH 43102

Village of Amesville
Mayor
Council President
PO Box 190
Amesville, OH 45711

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

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

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

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

Village of Ashville
Mayor
Clerk/Treasurer
200 Station St., PO Box 195
Ashville, OH 43103

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

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Attica
Mayor
Clerk/Treasurer
20 S. Main St., PO Box 564
Attica, OH 44807

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

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

Village of Bailey Lakes
Mayor
Council President
PO Box 989
Bailey Lakes, OH 44805

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

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

Village of Barnesville
Mayor
Clerk/Treasurer
PO Box 190
Barnesville, OH 43713

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

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

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

Village of Bellaire
Mayor
Clerk/Treasurer
3197 Belmont St.
Bellaire, OH 43906

Village of Belle Center
Mayor
Council President
104 W. Buckeye St., PO Box 508
Belle Center, OH 43310

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

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

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

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

Village of Belmont
Mayor
Clerk
PO Box 68
Belmont, OH 43718

Village of Beloit
Mayor
Clerk/Treasurer
5th St., PO Box 276
Beloit, OH 44609

City of Berea
Mayor
Clerk
11 Berea Commons
Berea, OH 44017

Village of Bergholz
Mayor
Clerk/Treasurer
PO Box 242
Bergholz, OH 43908

Village of Berlin Heights
Mayor
Council President
8 W. Main St., PO Box 30
Berlin Heights, OH 44814

Village of Bethesda
Mayor
Clerk/Treasurer
PO Box 95
Bethesda, OH 43719

Village of Beverly
Mayor
Council
919 Mitchell Ave.
Beverly, OH 45715

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

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

Village of Bloomville
Mayor
Clerk/Treasurer
10 Beeghly Ave.
Bloomville, OH 44818

Village of Bolivar
Mayor
Clerk/Treasurer
109 N. Canal St., PO Box 117
Bolivar, OH 44612

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

Village of Bradner
Mayor
Clerk/Treasurer
130 N. Main St., PO Box 599
Bradner, OH 43406

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Bremen
Mayor
Clerk/Treasurer
PO Box 127
Bremen, OH 43107

Village of Brewster
Mayor
Clerk/Treasurer
302 S. Wabash
Brewster, OH 44613

Village of Brice
Mayor
Clerk/Treasurer
PO Box 65, 5990 Columbus St.
Brice, OH 43109

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

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

Village of Brookside
Mayor
Clerk/Treasurer
875 National Rd.
Brookside, OH 43912

City of Brunswick
Mayor
Clerk
4095 Center
Brunswick, OH 44212

Village of Buchtel
Mayor
Clerk/Treasurer
17710 N. Akron Ave., PO Box 311
Buchtel, OH 45716

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

Village of Burbank
Mayor
Clerk/Treasurer
PO Box 145
Burbank, OH 44214

Village of Butler
Mayor
Council
33 W. Elm St., PO Box 307
Butler, OH 44822

Village of Byesville
Mayor
Clerk/Treasurer
221 Main St., PO Box 8
Byesville, OH 43723

Village of Cadiz
Mayor
Clerk/Treasurer
128 Court St.
Cadiz, OH 43907

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

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Caledonia
Mayor
Clerk/Treasurer
PO Box 110
Caledonia, OH 43314 0110

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

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

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

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

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

Village of Carroll
Mayor
Clerk/Treasurer
68 Center St., PO Box 367
Carroll, OH 43112

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

Village of Castalia
Mayor
Clerk/Treasurer
126 Main St., PO Box 451
Castalia, OH 44824

Village of Centerburg
Mayor
Clerk/Treasurer
PO Box D
Centerburg, OH 43011

Village of Chauncey
Mayor
Clerk/Treasurer
42 Converse St., PO Box 227
Chauncey, OH 45719

Village of Chesapeake
Mayor
Clerk/Treasurer
PO Box 388
Chesapeake, OH 45619

Village of Cheshire
Mayor
Council
119 State Route 554, PO Box 276
Cheshire, OH 45620

Village of Chesterhill
Mayor
Clerk/Treasurer
7380 Marion St., PO Box 191
Chesterhill, OH 43728

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

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

Village of Chippewa Lake & Briarwood Beach
Mayor
Clerk/Treasurer
PO Box 25
Chippewa Lake, OH 44215 0025

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

Village of Clarington
Mayor
Clerk/Treasurer
361 Market St., PO Box 215
Clarington, OH 43915

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

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

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

Village of Coalton
Mayor
Council
PO Box 98
Coalton, OH 45621

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

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

Village of Commercial Point
Mayor
Council
PO Box 56
Commercial Point, OH 43116

Village of Conesville
Mayor
Clerk/Treasurer
PO Box 204
Conesville, OH 43811

Village of Congress
Mayor
Clerk/Treasurer
216 W. Mill St.
Congress, OH 44287

Village of Coolville
Mayor
Clerk/Treasurer
PO Box 64
Coolville, OH 45723

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Corning
Mayor
Council
115 Corning Ave., PO Box 447
Corning, OH 43730

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

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

Village of Creston
Mayor
Clerk/Treasurer
100 N. Main St., PO Box 194
Creston, OH 44217

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

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

Village of Dalton
Mayor
Clerk/Treasurer
1 W. Main St., PO Box 493
Dalton, OH 44618

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

Village of Donnelsville
Mayor
Clerk/Treasurer
15 S. Hampton Rd., PO Box 36
Donnelsville, OH 45319

Village of Dresden
Mayor
Clerk/Treasurer
904 Chestnut St., PO Box 539
Dresden, OH 43821

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

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

Village of East Sparta
Mayor
Clerk/Treasurer
9353 Main St., PO Box 302
East Sparta, OH 44626

Village of Edison
Mayor
Council
103 N. Boundary St., PO Box 245
Edison, OH 43320

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Elmore
Mayor
Council
344 Rice St., PO Box 3
Elmore, OH 43416

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

Village of Empire
Mayor
Council
151 Nessley St., PO Box 307
Empire, OH 43926

Village of Enon
Mayor
Clerk/Treasurer
363 E. Main St., PO Box 232
Enon, OH 45323

City of Findlay
Mayor
Clerk
318 Dorney Plaza
Findlay, OH 45840

Village of Flushing
Mayor
Council
212 High St., PO Box 66
Flushing, OH 43977

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

Village of Frazeyburg
Mayor
Clerk/Treasurer
7 Second St., PO Box 160
Frazeyburg, OH 43822

Village of Fredericksburg
Mayor
Clerk/Treasurer
206 N. Mills St., PO Box 278
Fredericksburg, OH 44627

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

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

Village of Fulton
Mayor
Clerk/Treasurer
120 W. Main St., PO Box 5
Fulton, OH 43321

Village of Fultonham
Mayor
Clerk/Treasurer
7740 Old Town Rd., PO Box 285
Fultonham, OH 43738

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

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

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

City Galion
Manager
Council
301 Harding Way
Galion, OH 44833

Village of Gallipolis
Manager
Clerk/Treasurer
518 Second Ave.
Gallipolis, OH 45631 1219

Village of Gambier
Mayor
Clerk/Treasurer
115 Meadown Ln., PO Box 1984
Gambier, OH 43022

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

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

Village of Gloria Glens Park
Mayor
Clerk/Treasurer
PO Box 457
Chippewa Lake, OH 44215

Village of Glouster
Mayor
Clerk/Treasurer
16 Front St.
Glouster, OH 45732

Village of Gnadenhutten
Mayor
Clerk/Treasurer
131 S. Walnut St., PO Box 129
Gnadenhutten, OH 44629

Village of Grafton
Mayor
Clerk/Treasurer
960 Main St.
Grafton, OH 44044

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

Village of Granville
Mayor
Clerk
141 E. Broadway, PO Box 514
Granville, OH 43023

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

Village of Green Springs
Mayor
Clerk/Treasurer
120 Catherine St., PO Box 536
Green Springs, OH 44836

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Greenwich
Mayor
Clerk/Treasurer
45 Main St.
Greenwich, OH 44837

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

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

Village of Hamden
Mayor
Council
48 Railroad St., PO Box 355
Hamden, OH 45634

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

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

Village of Hanoverton
Mayor
Clerk
PO Box 177
Hanoverton, OH 44423

Village of Harpster
Mayor
Clerk/Treasurer
PO Box 96
Harpster, OH 43323 0096

Village of Harrisburg
Mayor
Clerk/Treasurer
PO Box 17, 1100 High St.
Harrisburg, OH 43126

Village of Hartford
Mayor
Council
2 N. High St., Croton
Hartford, OH 43013

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

Village of Hebron
Mayor
Council
934 W. Main St., PO Box 898
Hebron, OH 43025

Village of Helena
Mayor
Clerk/Treasurer
PO Box 85
Helena, OH 43435

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

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

City of Hilliard
Mayor
Clerk
3800 Municipal Way
Hilliard, OH 43026

Village of Holland
Mayor
Clerk/Treasurer
1245 Clarion Ave.
Holland, OH 43528

Village of Hopedale
Mayor
Clerk/Treasurer
105 E. Main St., PO Box 476
Hopedale, OH 43976

City of Huron
Mayor
Clerk
417 Main St., PO Box 468
Huron, OH 44839

Village of Irondale
Mayor
Clerk/Treasurer
PO Box 211
Irondale, OH 43932

City of Ironton
Mayor
Clerk
301 S. 3rd St., PO Box 704
Ironton, OH 45638

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

Village of Jacksonville
Mayor
Fiscal
PO Box 185
Jacksonville, OH 45740

Village of Jeromesville
Mayor
Clerk/Treasurer
PO Box 83
Jeromesville, OH 44840

Village of Jewett
Mayor
Clerk/Treasurer
PO Box 192
Jewett, OH 43986

Village of Johnstown
Mayor
Clerk
599 S. Main St., PO Box 457
Johnstown, OH 43031

Village of Junction City
Mayor
Clerk/Treasurer
111 W. Front St., PO Box 105
Junction City, OH 43748

Village of Killbuck
Mayor
Council
PO Box 424
Killbuck, OH 44637

Village of Kingston
Mayor
Clerk/Treasurer
20 E. Pickaway St., PO Box 650
Kingston, OH 45644

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Kipton
Mayor
Clerk/Treasurer
299 State St., PO Box 177
Kipton, OH 44049

Village of Kirkersville
Mayor
Clerk/Treasurer
135 N. 4th St., PO Box 211
Kirkersville, OH 43033

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

Village of LaRue
Mayor
Clerk
PO Box 33
LaRue, OH 43332

Village of Laurelville
Mayor
Clerk/Treasurer
18751 Main St., PO Box 393
Laurelville, OH 43135

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

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

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

Village of Lithopolis
Mayor
Fiscal
PO Box 278, 33 N. Market St.
Lithopolis, OH 43136

Village of Lodi
Mayor
Clerk/Treasurer
108 Ainsworth St.
Lodi, OH 44254

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

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

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

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

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Lowell
Mayor
Clerk/Treasurer
308 Walnut St., PO Box 337
Lowell, OH 45744

Village of Lower Salem
Mayor
Clerk/Treasurer
PO Box 22
Lower Salem, OH 45745 0022

Village of Lucas
Mayor
Clerk/Treasurer
101 First Ave.
Lucas, OH 44843

Village of Luckey
Mayor
Clerk/Treasurer
PO Box 284
Luckey, OH 43443

Village of Magnetic Springs
Mayor
Clerk/Treasurer
30 W. Magnetic St., PO Box 150
Magnetic Springs, OH 43036

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

Village of Malta
Mayor
Council
PO Box 307
Malta, OH 43758

Village of Malvern
Mayor
Council
116 W. Main St., PO Box 384
Malvern, OH 44644

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

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

Village of Marblehead
Mayor
Council
513 W. Main St., PO Box 306
Marblehead, OH 43440

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

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

Village of Martinsburg
Mayor
Clerk
PO Box 68
Martinsburg, OH 43037

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

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

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

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

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

Village of McGuffey
Mayor
Clerk/Treasurer
404 Courtright St., PO Box 304
McGuffey, OH 45859

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

City of Medina
Mayor
Clerk
132 N. Elmwood, PO Box 703
Medina, OH 44258

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

Village of Middleport
Mayor
Clerk/Treasurer
237 Race St.
Middleport, OH 45760

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

Village of Milan
Mayor
Clerk/Treasurer
PO Box 1450
Milan, OH 44846

Village of Milford Center
Mayor
Clerk
PO Box 395
Milford Center, OH 43045

Village of Millbury
Mayor
Clerk/Treasurer
28430 Main St., PO Box 155
Millbury, OH 43447

Village of Millersport
Mayor
Fiscal
2245 Refugee St. NE, PO Box 536
Millersport, OH 43046

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

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

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

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

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

Village of Monroeville
Mayor
Clerk/Treasurer
2 S. Main St., PO Box 156
Monroeville, OH 44847

Village of Morral
Mayor
143 S. Green St.
Morral, OH 43337

Village of Morristown
Mayor
Clerk/Treasurer
PO Box 241
Morristown, OH 43759

Village of Mt. Eaton
Mayor
Clerk/Treasurer
PO Box 279
Mt. Eaton, OH 44659

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

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

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

Village of Mt. Victory
Mayor
Clerk/Treasurer
124 S. Washington St., PO Box 7
Mt. Victory, OH 43340

Village of Murray City
Mayor
Clerk/Treasurer
PO Box 241
Murray City, OH 43144

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

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

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

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

Village of Nevada
Mayor
Clerk/Treasurer
100 Grant St., PO Box 430
Nevada, OH 44849

Village of New Albany
Mayor
Clerk
PO Box 188
New Albany, OH 43054

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

Village of New Athens
Mayor
Clerk/Treasurer
162 S. Main St., PO Box 126
New Athens, OH 43981

Village of New Bloomington
Mayor
Clerk/Treasurer
PO Box 183
New Bloomington, OH 43341

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

Village of New Concord
Mayor
Council
PO Box 10
New Concord, OH 43762

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

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

Village of New Riegel
Council President
PO Box 8
New Riegel, OH 44853

Village of New Straitsville
Mayor
Clerk/Treasurer
PO Box 238
New Straitsville, OH 43766

Village of New Washington
Mayor
Clerk/Treasurer
119 E. Mansfield St., PO Box 217
New Washington, OH 44854

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of New Waterford
Mayor
Council
3760 Village Park Dr., PO Box 287
New Waterford, OH 44445

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

Village of Newcomerstown
Mayor
Clerk/Treasurer
124 W. Church St., PO Box 151
Newcomerstown, OH 43832

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

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

Village of North Robinson
Mayor
Clerk/Treasurer
PO Box 113
North Robinson, OH 44856

City of North Royalton
Mayor
Clerk
13834 Ridge Rd.
North Royalton, OH 44133

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

City of Norwalk
Mayor
Council
38 Whittlesey, PO Box 30
Norwalk, OH 44857

Village of Norwich
Mayor
Council
10335 Main St., PO Box 15
Norwich, OH 43767

Village of Oak Harbor
Mayor
Council
146 N. Church St., PO Box 232
Oak Harbor, OH 43449

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

City of Oberlin
Clerk/Treasurer
85 S. Main St.
Oberlin, OH 44074

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

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Old Washington
Mayor
Clerk/Treasurer
PO Box 268
Old Washington, OH 43768

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

City of Ontario
Mayor
Council
555 Stumbo Rd., PO Box 166
Ontario, OH 44862

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

Village of Ottawa Hills
Mayor
Clerk/Treasurer
2125 Richards, Toledo
Ottawa Hills, OH 43606

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

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

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

Village of Pemberville
Mayor
Council
115 Main St., PO Box 109
Pemberville, OH 43450

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

Village of Perrysville
Mayor
Clerk/Treasurer
131 N. Bridge St., PO Box 250
Perrysville, OH 44864

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

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

Village of Pleasant City
Mayor
Clerk/Treasurer
PO Box 272
Pleasant City, OH 43772

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Pleasantville
Mayor
Clerk/Treasurer
207 W. Columbus St., PO Box 193
Pleasantville, OH 43148

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

Village of Polk
Mayor
Clerk/Treasurer
200 E. Congress St., PO Box 206
Polk, OH 44866 0206

Village of Pomeroy
Mayor
Clerk/Treasurer
320 E. Main St., PO Box 666
Pomeroy, OH 45769

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

Village of Port Washington
Mayor
Council
107 E. Main St., PO Box 277
Port Washington, OH 43837

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

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

Village of Proctorville
Mayor
Clerk/Treasurer
301 State St.
Proctorville, OH 45669

Village of Prospect
Mayor
Clerk/Treasurer
PO Box 186
Prospect, OH 43342

Village of Quaker City
Mayor
Council
PO Box 156
Quaker City, OH 43773

Village of Rayland
Mayor
Council
PO Box 188, 195 Main St.
Rayland, OH 43943

Village of Republic
Mayor
Council
219 Washington St., PO Box 219
Republic, OH 44867

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

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Richmond
Mayor
Clerk/Treasurer
PO Box 335
Richmond, OH 43944

Village Richwood
Council President
286 S. Franklin
Richwood, OH 43344

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

Village of Rio Grande
Mayor
Clerk/Treasurer
PO Box 343
Rio Grande, OH 45674

Village of Risingsun
Mayor
Clerk/Treasurer
420 Main St., PO Box 37
Risingsun, OH 43457

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

Village of Riverlea
Mayor
Clerk/Treasurer
PO Box 191, Worthington
Riverlea, OH 43085

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

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

Village of Rushville
Mayor
Clerk/Treasurer
PO Box 9, 3198 Market St.
Rushville, OH 43150

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

Village of Salesville
Mayor
Clerk/Treasurer
Municipal Building
Salesville, OH 43778

Village of Salineville
Mayor
Clerk/Treasurer
34 Washington St.
Salineville, OH 43945

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

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Sarahsville
Mayor
Clerk/Treasurer
PO Box 77
Sarahsville, OH 43779

Village of Savannah
Mayor
Clerk/Treasurer
PO Box 164
Savannah, OH 44874

Village of Scio
Mayor
Clerk
306 E. Main St., PO Box 307
Scio, OH 43988

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

Village of Senecaville
Mayor
Clerk/Treasurer
PO Box 5
Senecaville, OH 43780

Village of Seville
Mayor
Clerk/Treasurer
120 Royal Crest
Seville, OH 44273

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

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

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

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

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

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

Village of Shiloh
Mayor
Clerk/Treasurer
13 W. Main St., PO Box 242
Shiloh, OH 44878

Village of Somerset
Mayor
Clerk/Treasurer
100 Public Sq, PO Box 10
Somerset, OH 43783

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

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

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

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

Village of South Vienna
Mayor
Council
PO Box 569
South Vienna, OH 45369

Village of South Webster
Mayor
Council
81 Market St., PO Box 38
South Webster, OH 45682

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

Village of Sparta
Mayor
Clerk/Treasurer
PO Box 8
Sparta, OH 43350

Village of Spencer
Mayor
Council
109 N. Main St., PO Box 336
Spencer, OH 44275

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

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

Village of St. Louisville
Mayor
Clerk/Treasurer
PO Box 149
St. Louisville, OH 43071

Village of Stafford
Mayor
Clerk/Treasurer
30181 Main St., PO Box 394
Stafford, OH 43786

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

Village of Stockport
Mayor
Clerk/Treasurer
1685 Broadway, PO Box 158
Stockport, OH 43787

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Stoutsville
Mayor
Clerk/Treasurer
11080 Man St, PO Box 115
Stoutsville, OH 43154

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

Village of Stratton
Mayor
Clerk
136 2nd Ave., PO Box 145
Stratton, OH 43961

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

Village of Sugar Grove
Mayor
Clerk/Treasurer
101 Bridge St., PO Box 7
Sugar Grove, OH 43155

Village of Summerfield
Mayor
Clerk/Treasurer
Box 223
Summerfield, OH 43788

Village of Summitville
Mayor
Clerk/Treasurer
PO Box 56
Summitville, OH 43962

Village of Sunbury
Mayor
Council
PO Box 508
Sunbury, OH 43074

Village of Sycamore
Mayor
Clerk/Treasurer
PO Box 279
Sycamore, OH 44882

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

Village of Thornville
Mayor
Clerk
3 S. Main St., PO Box 607
Thornville, OH 43076

Village of Thurston
Mayor
Clerk/Treasurer
2215 Main St., PO Box 188
Thurston, OH 43157

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

Village of Tiltonsville
Mayor
Clerk/Treasurer
123 A Grandview Ave., PO Box 127
Tiltonsville, OH 43963

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Tiro
Mayor
Clerk/Treasurer
PO Box 43
Tiro, OH 44887

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

City of Toronto
Mayor
Clerk
416 Clark St., PO Box 189
Toronto, OH 43964

Village of Tremont City
Mayor
Clerk/Treasurer
26 E. Main St., PO Box 93
Tremont City, OH 45372 0093

Village of Trimble
Mayor
Clerk/Treasurer
19549 Congress St., PO Box 121
Trimble, OH 45782

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

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

City of Urbana
Mayor
Clerk
205 S. Main St., PO Box 747
Urbana, OH 43078

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

Village of Utica
Mayor
Clerk/Treasurer
PO Box 524, 39 Spring St.
Utica, OH 43080

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

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

Village of Wakeman
Mayor
Council
59 Hyde St., PO Box 107
Wakeman, OH 44889

Village of Walbridge
Mayor
Council
111 N. Main St., PO Box 555
Walbridge, OH 43465

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

Village of Waldo
Mayor
Clerk/Treasurer
180 Casey St.
Waldo, OH 43356

Village of Warsaw
Mayor
Clerk/Treasurer
PO Box 399
Warsaw, OH 43844

Village of Washingtonville
Mayor
Clerk/Treasurer
PO Box 115
Washingtonville, OH 44490

Village of Wayne
Mayor
Clerk/Treasurer
125 Schoolhouse St., PO Box 39
Wayne, OH 43466

Village of Waynesburg
Mayor
Council
141 E. Lisbon St., PO Box 610
Waynesburg, OH 44688

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

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

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

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

Village of West Lafayette
Mayor
Clerk/Treasurer
113 E. Railroad St., PO Box 175
West Lafayette, OH 43845

Village of West Rushville
Mayor
Clerk/Treasurer
PO Box 63113
West Rushville, OH 43163

Village of West Salem
Mayor
Clerk/Treasurer
PO Box 256
West Salem, OH 44287

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

Village of Westfield Center
Mayor
Clerk/Treasurer
6701 Greenwich Rd., PO Box 750
Westfield Center, OH 44251

LIST OF MUNICIPALITIES

No. 10-2353-GA-RDR
PFN Exhibit 2 A

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

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

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

City of Willard
Mayor
Clerk
631 Myrtle Ave., PO Box 367
Willard, OH 44890

Village of Wilmot
Mayor
Clerk/Treasurer
PO Box 192
Wilmot, OH 44689

Village of Wintersville
Mayor
Clerk/Treasurer
200 Grove St.
Wintersville, OH 43953

Village of Woodville
Mayor
Clerk/Treasurer
219 W. Main St., PO Box 156
Woodville, OH 43469

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

Village of Yorkville
Mayor
Clerk/Treasurer
139 Market St.
Yorkville, OH 43971

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

Village of Zoar
Mayor
Council
250 N. Main St., PO Box 544
Zoar, OH 44697

LIST OF OTHER ELECTED OFFICIALS

Case No.10-2353-GA-RDR
PFN Exhibit 2B

The Honorable John Adams
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Kevin Bacon
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable William Batchelder
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Linda Bolon
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Edna Brown
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Ted Celeste
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable David Burke
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Peggy E. Lehner
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Jon Domenick
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Marian Harris
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Dave Hall
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Terry Boose
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Carlton Weddington
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Todd Book
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Ron Amstutz
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Margaret Ann Ruhl
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Tim DeGeeter
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Dan Dodd
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

LIST OF OTHER ELECTED OFFICIALS

Case No.10-2353-GA-RDR
PFN Exhibit 2B

The Honorable Clyde Evans
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Jennifer Garrison
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Tracy Heard
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Joe Koziura
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Nancy Garland
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Kris Jordan
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Todd Snitchler
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable John P. Carney
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Josh Mandel
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Mike Foley
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Jay Goyal
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Jay Hottinger
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Matt Lundy
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Mark Okey
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Jeff McClain
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Cliff Hite
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Randy Gardner
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Ross McGregor
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

LIST OF OTHER ELECTED OFFICIALS

Case No.10-2353-GA-RDR
PFN Exhibit 2B

The Honorable Matt Patten
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Joshua O'Farrell
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Debbie Phillips
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Sandra Williams
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Matt Szollosi
Ohio House of Representatives
77 S. High St.
Columbus, OH 43267

The Honorable Bob Hackett
Ohio House of Representatives
77 S. High St.
Columbus, OH 43269

The Honorable Bob Gibbs
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Capri Cafaro
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Teresa Fedor
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Dennis Murray
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Gerald Stebelton
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Joe Walter
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Dan Stewart
Ohio House of Representatives
77 S. High St.
Columbus, OH 43266

The Honorable Jeff Wagner
Ohio House of Representatives
77 S. High St.
Columbus, OH 43268

The Honorable Cheryl Grossman
Ohio House of Representatives
77 S. High St.
Columbus, OH 43270

The Honorable Joseph Schiavoni
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Kevin J. Coughlin
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Chris Widener
Ohio Senate
Senate Building
Columbus, OH 43266

LIST OF OTHER ELECTED OFFICIALS

Case No.10-2353-GA-RDR
PFN Exhibit 2B

The Honorable Steve Buchrer
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable John Carey
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Keith Faber
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Mark Wagoner
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable David Goodman
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Ray Miller
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Karen Gillmor
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Jimmy Stewart
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Kirk Schuring
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Jim Hughes
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Bill Harris
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Sue Morano
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Tom Niehaus
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Tim Schaffer
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Tom Patton
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Jason Wilson
Ohio Senate
Senate Building
Columbus, OH 43266

The Honorable Charles Wilson
United States House of Representatives
226 Cannon House Office Building
Washington, DC 20515

The Honorable John A. Boehner
United States House of Representatives
1011 Longworth House Office Building
Washington, DC 20515

LIST OF OTHER ELECTED OFFICIALS

Case No.10-2353-GA-RDR
PFN Exhibit 2B

The Honorable Steve Driehaus
United States House of Representatives
408 Cannon House Office Building
Washington, DC 20515

The Honorable Marcia Fudge
United States House of Representatives
1513 Longworth House Office Building
Washington, DC 20515

The Honorable Marcy Kaptur
United States House of Representatives
2186 Rayburn House Office Building
Washington, DC 20515

The Honorable Steve C. LaTourette
United States House of Representatives
2371 Rayburn House Office Building
Washington, DC 20515

The Honorable John Boccieri
United States House of Representatives
1516 Longworth House Office Building
Washington, DC 20515

The Honorable Tim Ryan
United States House of Representatives
1421 Longworth House Office Building
Washington, DC 20515

The Honorable Zack T. Space
United States House of Representatives
315 Cannon House Office Building
Washington, DC 20515

The Honorable Partick J. Tiberi
United States House of Representatives
113 Cannon House Office Building
Washington, DC 20515

The Honorable George Voinovich
United States Senate
524 Hart Senate Office Building
Washington, DC 20510

The Honorable Steve Austria
United States House of Representatives
1641 Longworth House Office Building
Washington, DC 20515

The Honorable Jim Jordan
United States House of Representatives
515 Cannon House Office Building
Washington, DC 20515

The Honorable Dennis J. Kucinich
United States House of Representatives
2445 Rayburn House Office Building
Washington, DC 20515

The Honorable Robert E. Latta
United States House of Representatives
1531 Longworth House Office Building
Washington, DC 20515

The Honorable Mary Jo Kilroy
United States House of Representatives
1237 Longworth House Office Building
Washington, DC 20515

The Honorable Jean Schmidt
United States House of Representatives
418 Cannon House Office Building
Washington, DC 20515

The Honorable Betty Sutton
United States House of Representatives
1721 Longworth House Office Building
Washington, DC 20515

The Honorable Mike Turner
United States House of Representatives
1740 Longworth House Office Building
Washington, DC 20515

The Honorable Sherrod Brown
United States Senate
713 Hart Senate Office Building
Washington, DC 20510

PFN EXHIBIT 3

PROPOSED TARIFF SHEETS

COLUMBIA GAS OF OHIO, INC.

~~Seventh~~Sixth Revised Sheet No. 27**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

RIDER IRP –
INFRASTRUCTURE REPLACEMENT PROGRAM RIDER**APPLICABILITY**

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

DESCRIPTION

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

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

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

RATE

| | |
|---------------------------------|----------------------------------|
| Rate SGS, Small General Service | \$1.622 .72/ Month |
| Rate GS, General Service | \$5.028 .25/ Month |
| Rate LGS, Large General Service | \$125.39 222.87/Month |

Filed in accordance with Public Utilities Commission of Ohio Order dated in Case No. 09-1036-GA-UNC.

Issued:

Effective:

Issued By
J. W. Partridge Jr., President

COLUMBIA GAS OF OHIO, INC.

~~Fifth~~^{Fourth} Revised Sheet No. 28

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

DEMAND SIDE MANAGEMENT RIDER

APPLICABILITY

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

DESCRIPTION

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

RATE

All gas consumed per account per month \$0.05800-0132/ Mcf

Filed in accordance with Public Utilities Commission of Ohio Order dated in Case No. 09-1036-GA-UNC.

Issued:

Effective:

Issued By
J. W. Partridge Jr., President

Columbia Gas of Ohio, Inc.

SECTION VII
PART 29 - BILLING ADJUSTMENTS

RIDER IRP –
INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

29.3 APPLICABILITY

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

29.4 DESCRIPTION

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

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

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

29.5 RATE

| | |
|---|-------------------|
| Rate FRSGTS, Full Requirements Small General Transportation Service | \$1,622.72/ Month |
| Rate FRGTS Full Requirements General Transportation Service | \$5,028.25/ Month |
| Rate FRLGTS, Full Requirements Large General Transportation Service | \$125,392.87/ |
| Month | |

Filed in accordance with Public Utilities Commission of Ohio Order dated in Case No. 09-1036-GA-UNC.

Issued:

Effective:

Issued By
J. W. Partridge Jr., President

Columbia Gas of Ohio, Inc.

SECTION VII
PART 29 - BILLING ADJUSTMENTS

DEMAND SIDE MANAGEMENT RIDER

29.6 APPLICABILITY

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

29.7 DESCRIPTION

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

29.8 RATE

All gas consumed per account per month \$0.~~05800~~132/ Mcf

Filed in accordance with Public Utilities Commission of Ohio Order dated in Case No. 09-1036-GA-UNC.

Issued:

Effective:

Issued By
J. W. Partridge Jr., President

COLUMBIA GAS OF OHIO, INC.

~~Second~~First Revised Sheet No. 72**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

RIDER IRP –
INFRASTRUCTURE REPLACEMENT PROGRAM RIDER**APPLICABILITY**

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

DESCRIPTION

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

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

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

RATE

| | |
|---|-----------------------|
| Rate SGTS, Small General Transportation Service | \$1.622.72/ Month |
| Rate GTS, General Transportation Service | \$5.028.25/ Month |
| Rate LGTS, Large General Transportation Service | \$125.39222.87/ Month |

Filed in accordance with Public Utilities Commission of Ohio Order dated in Case No. 09-1036-GA-UNC.

Issued:

Effective:

Issued By
J. W. Partridge Jr., President

COLUMBIA GAS OF OHIO, INC.

~~Second~~First Revised Sheet No. 73

Cancels

~~Original~~First Revised Sheet No. 73

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

DEMAND SIDE MANAGEMENT RIDER

APPLICABILITY

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

DESCRIPTION

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

RATE

All gas consumed per account per month \$0.05809132/ Mcf

Filed in accordance with Public Utilities Commission of Ohio Order dated in Case No. 09-1036-GA-UNC.

Issued:

Effective:

Issued By
J. W. Partridge Jr., President

PFN EXHIBIT 4

TYPICAL BILL COMPARISON

PROPOSED RATES EFFECTIVE: MAY 2011

PFN 4

| LINE NO. | RATE CODE | USAGE MCF (A) | MOST CURRENT PROPOSED | | PERCENT OF INCREASE | | CURRENT BILL (F) | PROPOSED BILL (G) | DOLLAR INCREASE (H=G-F) | PERCENT OF INCREASE (I=H/F) | ANNUALIZED FUEL COST | CURRENT BILL | PROPOSED BILL | PERCENT OF CHANGE (M=(L-K)/K) |
|----------|-------------------------------------|---------------|-----------------------|----------|---------------------|------------------|------------------|-------------------|-------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|-------------------------------|
| | | | RATE (B) | RATE (C) | INCREASE (D=C-B) | INCREASE (E=D/B) | | | | | ADDITIONS CURRENT BILL (J) | INCLUDING FUEL COST (K=F+J) | INCLUDING FUEL COST (L=G+J) | |
| 1 | SMALL GENERAL SERVICE SALES SERVICE | | | | | | | | | | | | | |
| 2 | ALL GAS USED | | 0.3717 | 0.4165 | 0.0448 | 12.1% | | | | | 5.2220 | | | |
| 3 | MONTHLY DELIVERY CHARGE | | 19.4300 | 20.5300 | 1.1000 | 5.7% | | | | | | | | |
| 4 | | 0.0 | | | | | 20.40 | 21.55 | 1.15 | 5.7% | - | 20.40 | 21.55 | 5.7% |
| 5 | | 1.0 | | | | | 20.96 | 22.16 | 1.20 | 5.7% | 5.48 | 26.44 | 27.64 | 4.5% |
| 6 | | 5.0 | | | | | 23.19 | 24.58 | 1.39 | 6.0% | 27.41 | 50.60 | 51.99 | 2.7% |
| 7 | | 10.0 | | | | | 25.97 | 27.60 | 1.63 | 6.3% | 54.82 | 80.80 | 82.42 | 2.0% |
| 8 | | 15.0 | | | | | 28.76 | 30.62 | 1.86 | 6.5% | 82.24 | 111.00 | 112.86 | 1.7% |
| 9 | | 20.0 | | | | | 31.55 | 33.64 | 2.10 | 6.6% | 109.65 | 141.20 | 143.29 | 1.5% |
| 10 | | 25.0 | | | | | 34.34 | 36.67 | 2.33 | 6.8% | 137.06 | 171.40 | 173.73 | 1.4% |
| 11 | | 30.0 | | | | | 37.12 | 39.69 | 2.57 | 6.9% | 164.47 | 201.60 | 204.16 | 1.3% |
| 12 | | 35.0 | | | | | 39.91 | 42.71 | 2.80 | 7.0% | 191.88 | 231.80 | 234.60 | 1.2% |
| 13 | | 40.0 | | | | | 42.70 | 45.73 | 3.04 | 7.1% | 219.30 | 262.00 | 265.03 | 1.2% |
| 14 | | 45.0 | | | | | 45.49 | 48.76 | 3.27 | 7.2% | 246.71 | 292.19 | 295.47 | 1.1% |
| 15 | | 50.0 | | | | | 48.27 | 51.78 | 3.51 | 7.3% | 274.12 | 322.39 | 325.90 | 1.1% |
| 16 | | 60.0 | | | | | 53.85 | 57.82 | 3.98 | 7.4% | 328.95 | 382.79 | 386.77 | 1.0% |
| 17 | | 70.0 | | | | | 59.42 | 63.87 | 4.45 | 7.5% | 383.77 | 443.19 | 447.64 | 1.0% |
| 18 | | 80.0 | | | | | 65.00 | 69.92 | 4.92 | 7.6% | 438.59 | 503.59 | 508.51 | 1.0% |
| 19 | | 90.0 | | | | | 70.57 | 75.96 | 5.39 | 7.6% | 493.42 | 563.99 | 569.38 | 1.0% |
| 20 | | 100.0 | | | | | 76.15 | 82.01 | 5.86 | 7.7% | 548.24 | 624.39 | 630.25 | 0.9% |
| 21 | | 125.0 | | | | | 88.20 | 95.24 | 7.03 | 8.0% | 685.30 | 773.51 | 780.54 | 0.9% |
| 22 | | 150.0 | | | | | 100.26 | 108.47 | 8.21 | 8.2% | 822.36 | 922.63 | 930.84 | 0.9% |
| 23 | | 175.0 | | | | | 112.32 | 121.71 | 9.39 | 8.4% | 959.42 | 1,071.74 | 1,081.13 | 0.9% |
| 24 | | 200.0 | | | | | 124.38 | 134.94 | 10.56 | 8.5% | 1,096.48 | 1,220.86 | 1,231.42 | 0.9% |
| 25 | | 225.0 | | | | | 136.44 | 148.17 | 11.74 | 8.6% | 1,233.54 | 1,369.98 | 1,381.72 | 0.9% |
| 26 | | 250.0 | | | | | 148.49 | 161.41 | 12.91 | 8.7% | 1,370.61 | 1,519.10 | 1,532.01 | 0.9% |
| 27 | | 300.0 | | | | | 172.61 | 187.87 | 15.27 | 8.8% | 1,644.73 | 1,817.34 | 1,832.60 | 0.8% |
| 28 | EXCISE TAX FIRST 100 | | 0.1593 | | | | | | | | | | | |
| 29 | EXCISE TAX NEXT 1900 | | 0.0877 | | | | | | | | | | | |
| 30 | EXCISE TAX OVER 2000 | | 0.0411 | | | | | | | | | | | |
| 31 | GROSS RECEIPTS TAX RATE | | 4.987% | | | | | | | | | | | |

RATE SCHEDULE SMALL GENERAL SALES SERVICE - SCHOOLS (SGS - SCHOOLS)

PFN 4
SHEET 2 OF 14

| LINE NO. | RATE CODE | MOST USAGE | | | | PERCENT OF | | | | ANNUALIZED FUEL COST | | | | CURRENT BILL | | PROPOSED BILL | | PERCENT OF CHANGE (M=(L-K)/K) |
|---|-------------------------|------------|-------------|-------------|---------------------|---------------------|-------------|-------------|---------------------|----------------------|-----------|----------|----------------------|----------------------|--|---------------|--|----------------------------------|
| | | MCF (A) | RATE (B) | RATE (C) | INCREASE (D=C-B) | INCREASE (E=D/B) | BILL (F) | BILL (G) | INCREASE (H=G-F) | INCREASE (I=H/F) | ADDITIONS | | FUEL COST (K=F+J) | FUEL COST (L=G+J) | | | | |
| | | | | | | | | | | | CURRENT | PROPOSED | | | | | | |
| 1 SMALL GENERAL SERVICE SALES SERVICE - SCHOOLS | | | | | | | | | | | | | | | | | | |
| 2 | ALL GAS USED | | 0.3717 | 0.4165 | 0.0448 | 12.1% | | | | | | 5.2220 | | | | | | |
| 3 | MONTHLY DELIVERY CHARGE | | 18.5400 | 19.6400 | 1.1000 | 5.9% | | | | | | | | | | | | |
| 4 | | 0.0 | | | | | 19.46 | 20.62 | 1.15 | 5.9% | - | 19.46 | 20.62 | 5.9% | | | | |
| 5 | | 1.0 | | | | | 20.02 | 21.22 | 1.20 | 6.0% | 5.48 | 25.50 | 26.71 | 4.7% | | | | |
| 6 | | 5.0 | | | | | 22.25 | 23.64 | 1.39 | 6.2% | 27.41 | 49.66 | 51.05 | 2.8% | | | | |
| 7 | | 10.0 | | | | | 25.04 | 26.66 | 1.63 | 6.5% | 54.82 | 79.86 | 81.49 | 2.0% | | | | |
| 8 | | 15.0 | | | | | 27.83 | 29.69 | 1.86 | 6.7% | 82.24 | 110.06 | 111.92 | 1.7% | | | | |
| 9 | | 20.0 | | | | | 30.61 | 32.71 | 2.10 | 6.8% | 109.66 | 140.26 | 142.36 | 1.5% | | | | |
| 10 | | 25.0 | | | | | 33.40 | 35.73 | 2.33 | 7.0% | 137.06 | 170.46 | 172.79 | 1.4% | | | | |
| 11 | | 30.0 | | | | | 36.19 | 38.75 | 2.57 | 7.1% | 164.47 | 200.66 | 203.23 | 1.3% | | | | |
| 12 | | 35.0 | | | | | 38.98 | 41.78 | 2.80 | 7.2% | 191.88 | 230.86 | 233.66 | 1.2% | | | | |
| 13 | | 40.0 | | | | | 41.76 | 44.80 | 3.04 | 7.3% | 219.30 | 261.06 | 264.10 | 1.2% | | | | |
| 14 | | 45.0 | | | | | 44.55 | 47.62 | 3.27 | 7.3% | 246.71 | 291.26 | 294.63 | 1.1% | | | | |
| 15 | | 50.0 | | | | | 47.34 | 50.85 | 3.51 | 7.4% | 274.12 | 321.46 | 324.97 | 1.1% | | | | |
| 16 | | 60.0 | | | | | 52.91 | 56.89 | 3.98 | 7.5% | 328.95 | 381.86 | 385.84 | 1.0% | | | | |
| 17 | | 70.0 | | | | | 58.49 | 62.94 | 4.45 | 7.6% | 383.77 | 442.26 | 446.70 | 1.0% | | | | |
| 18 | | 80.0 | | | | | 64.06 | 68.98 | 4.92 | 7.7% | 438.59 | 502.66 | 507.57 | 1.0% | | | | |
| 19 | | 90.0 | | | | | 69.64 | 75.03 | 5.39 | 7.7% | 493.42 | 563.06 | 568.44 | 1.0% | | | | |
| 20 | | 100.0 | | | | | 75.21 | 81.07 | 5.86 | 7.8% | 548.24 | 623.45 | 629.31 | 0.9% | | | | |
| 21 | | 125.0 | | | | | 87.27 | 94.30 | 7.03 | 8.1% | 685.30 | 772.57 | 779.61 | 0.9% | | | | |
| 22 | | 150.0 | | | | | 99.33 | 107.54 | 8.21 | 8.3% | 822.36 | 921.69 | 929.90 | 0.9% | | | | |
| 23 | | 175.0 | | | | | 111.39 | 120.77 | 9.39 | 8.4% | 969.42 | 1,070.81 | 1,080.20 | 0.9% | | | | |
| 24 | | 200.0 | | | | | 123.44 | 134.01 | 10.56 | 8.6% | 1,096.48 | 1,219.93 | 1,230.49 | 0.9% | | | | |
| 25 | | 225.0 | | | | | 135.50 | 147.24 | 11.74 | 8.7% | 1,233.54 | 1,369.05 | 1,380.78 | 0.9% | | | | |
| 26 | | 250.0 | | | | | 147.56 | 160.47 | 12.91 | 8.8% | 1,370.61 | 1,518.16 | 1,531.06 | 0.9% | | | | |
| 27 | | 300.0 | | | | | 171.67 | 186.94 | 15.27 | 8.9% | 1,644.73 | 1,816.40 | 1,831.67 | 0.8% | | | | |
| 28 | EXCISE TAX FIRST 100 | | 0.1593 | | | | | | | | | | | | | | | |
| 29 | EXCISE TAX NEXT 1900 | | 0.0677 | | | | | | | | | | | | | | | |
| 30 | EXCISE TAX OVER 2000 | | 0.0411 | | | | | | | | | | | | | | | |
| 31 | GROSS RECEIPTS TAX RATE | | 4.987% | | | | | | | | | | | | | | | |

PROPOSED RATES EFFECTIVE: MAY 2011

| LINE NO. | RATE CODE | USAGE MCF (A) | MOST | | INCREASE (D=C-B) | PERCENT OF | | INCREASE (E=D/B) | CURRENT BILL (F) | PROPOSED BILL (G) | DOLLAR INCREASE (H=G-F) | PERCENT OF INCREASE (I=H/F) | ANNUALIZED | CURRENT | PROPOSED | PERCENT OF CHANGE (M=(L-K)/K) |
|----------|--------------------------------------|---------------|------------------|-------------------|------------------|---------------------------------------|----------------------------------|------------------|------------------|-------------------|-------------------------|-----------------------------|----------------------------------|---------|----------|-------------------------------|
| | | | CURRENT RATE (B) | PROPOSED RATE (C) | | FUEL COST ADDITIONS PROPOSED BILL (J) | BILL INCLUDING FUEL COST (K=F+J) | | | | | | BILL INCLUDING FUEL COST (L=G+J) | | | |
| 1 | SMALL GENERAL TRANSPORTATION SERVICE | | | | | | | | | | | | | | | |
| 2 | ALL GAS USED | | 0.3494 | 0.3942 | 0.0448 | 12.8% | | | | | | | - | | | |
| 3 | MONTHLY DELIVERY CHARGE | | 19.4300 | 20.5300 | 1.1000 | 5.7% | | | | | | | | | | |
| 4 | | 0.0 | | | | | | | 20.40 | 21.55 | 1.15 | 5.7% | - | 20.40 | 21.55 | 5.7% |
| 5 | | 1.0 | | | | | | | 20.93 | 22.13 | 1.20 | 5.7% | - | 20.93 | 22.13 | 5.7% |
| 6 | | 5.0 | | | | | | | 23.07 | 24.46 | 1.39 | 6.0% | - | 23.07 | 24.46 | 6.0% |
| 7 | | 10.0 | | | | | | | 25.74 | 27.36 | 1.63 | 6.3% | - | 25.74 | 27.36 | 6.3% |
| 8 | | 15.0 | | | | | | | 28.41 | 30.27 | 1.86 | 6.5% | - | 28.41 | 30.27 | 6.5% |
| 9 | | 20.0 | | | | | | | 31.08 | 33.18 | 2.10 | 6.7% | - | 31.08 | 33.18 | 6.7% |
| 10 | | 25.0 | | | | | | | 33.75 | 36.08 | 2.33 | 6.9% | - | 33.75 | 36.08 | 6.9% |
| 11 | | 30.0 | | | | | | | 36.42 | 38.99 | 2.57 | 7.0% | - | 36.42 | 38.99 | 7.0% |
| 12 | | 35.0 | | | | | | | 39.09 | 41.89 | 2.80 | 7.2% | - | 39.09 | 41.89 | 7.2% |
| 13 | | 40.0 | | | | | | | 41.76 | 44.80 | 3.04 | 7.3% | - | 41.76 | 44.80 | 7.3% |
| 14 | | 45.0 | | | | | | | 44.43 | 47.70 | 3.27 | 7.4% | - | 44.43 | 47.70 | 7.4% |
| 15 | | 50.0 | | | | | | | 47.10 | 50.61 | 3.51 | 7.4% | - | 47.10 | 50.61 | 7.4% |
| 16 | | 60.0 | | | | | | | 52.44 | 56.42 | 3.98 | 7.6% | - | 52.44 | 56.42 | 7.6% |
| 17 | | 70.0 | | | | | | | 57.78 | 62.23 | 4.45 | 7.7% | - | 57.78 | 62.23 | 7.7% |
| 18 | | 80.0 | | | | | | | 63.12 | 68.04 | 4.92 | 7.8% | - | 63.12 | 68.04 | 7.8% |
| 19 | | 90.0 | | | | | | | 68.47 | 73.85 | 5.39 | 7.9% | - | 68.47 | 73.85 | 7.9% |
| 20 | | 100.0 | | | | | | | 73.81 | 79.66 | 5.86 | 7.9% | - | 73.81 | 79.66 | 7.9% |
| 21 | | 125.0 | | | | | | | 85.28 | 92.31 | 7.03 | 8.2% | - | 85.28 | 92.31 | 8.2% |
| 22 | | 150.0 | | | | | | | 96.75 | 104.96 | 8.21 | 8.5% | - | 96.75 | 104.96 | 8.5% |
| 23 | | 175.0 | | | | | | | 108.22 | 117.61 | 9.39 | 8.7% | - | 108.22 | 117.61 | 8.7% |
| 24 | | 200.0 | | | | | | | 119.70 | 130.26 | 10.56 | 8.8% | - | 119.70 | 130.26 | 8.8% |
| 25 | | 225.0 | | | | | | | 131.17 | 142.91 | 11.74 | 8.9% | - | 131.17 | 142.91 | 8.9% |
| 26 | | 250.0 | | | | | | | 142.64 | 155.66 | 12.91 | 9.1% | - | 142.64 | 155.66 | 9.1% |
| 27 | | 300.0 | | | | | | | 165.59 | 180.85 | 15.27 | 9.2% | - | 165.59 | 180.85 | 9.2% |
| 28 | EXCISE TAX FIRST 100 | | 0.1593 | | | | | | | | | | | | | |
| 29 | EXCISE TAX NEXT 1900 | | 0.0877 | | | | | | | | | | | | | |

RATE SCHEDULE FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS)

PFN 4
SHEET 4 OF 14

[illegible]

PROPOSED RATES EFFECTIVE: MAY 2011

| LINE NO. | RATE CODE | USAGE MCF (A) | MOST | | PERCENT OF | | DOLLAR INCREASE (H=G-F) | PERCENT OF (I=H/F) | ANNUALIZED | CURRENT | PROPOSED | PERCENT OF CHANGE (M=(L-K)/K) | | |
|----------|-----------------|---------------|------------------|-------------------|------------------|------------------|-------------------------|--------------------|---------------------------------------|----------------------------------|----------------------------------|-------------------------------|----------|-------|
| | | | CURRENT RATE (B) | PROPOSED RATE (C) | INCREASE (D=C-B) | INCREASE (E=D/B) | | | FUEL COST ADDITIONS PROPOSED BILL (J) | BILL INCLUDING FUEL COST (K=F+J) | BILL INCLUDING FUEL COST (L=G+J) | | | |
| 1 | GENERAL SERVICE | | | | | | | | | | | | | |
| 2 | FIRST 25 MCF | | 2.0768 | 2.0768 | - | 0.0% | | | | 5.2220 | | | | |
| 3 | NEXT 75 MCF | | 1.6408 | 1.6408 | - | 0.0% | | | | | | | | |
| 4 | OVER 100 MCF | | 1.3733 | 1.3733 | - | 0.0% | | | | | | | | |
| 5 | CUSTOMER CHARGE | | 27.5200 | 30.7500 | 3.2300 | 11.7% | | | | | | | | |
| 6 | | 0.0 | | | | | 28.89 | 32.28 | 3.39 | 11.7% | - | 28.89 | 32.28 | 11.7% |
| 7 | | 1.0 | | | | | 31.24 | 34.63 | 3.39 | 10.9% | 5.48 | 36.72 | 40.11 | 9.2% |
| 8 | | 5.0 | | | | | 40.63 | 44.02 | 3.39 | 8.3% | 27.41 | 68.04 | 71.43 | 5.0% |
| 9 | | 10.0 | | | | | 52.37 | 55.76 | 3.39 | 6.5% | 54.82 | 107.19 | 110.58 | 3.2% |
| 10 | | 15.0 | | | | | 64.11 | 67.50 | 3.39 | 5.3% | 82.24 | 146.34 | 149.73 | 2.3% |
| 11 | | 20.0 | | | | | 75.84 | 79.24 | 3.39 | 4.5% | 109.85 | 185.49 | 188.88 | 1.8% |
| 12 | | 25.0 | | | | | 87.58 | 90.97 | 3.39 | 3.9% | 137.06 | 224.64 | 228.03 | 1.5% |
| 13 | | 30.0 | | | | | 97.03 | 100.42 | 3.39 | 3.5% | 164.47 | 261.50 | 264.90 | 1.3% |
| 14 | | 35.0 | | | | | 106.48 | 109.87 | 3.39 | 3.2% | 191.88 | 298.37 | 301.76 | 1.1% |
| 15 | | 40.0 | | | | | 115.93 | 119.32 | 3.39 | 2.9% | 219.30 | 336.23 | 338.82 | 1.0% |
| 16 | | 45.0 | | | | | 125.38 | 128.77 | 3.39 | 2.7% | 246.71 | 372.09 | 375.48 | 0.9% |
| 17 | | 50.0 | | | | | 134.83 | 138.22 | 3.39 | 2.5% | 274.12 | 408.95 | 412.34 | 0.8% |
| 18 | | 60.0 | | | | | 153.73 | 157.12 | 3.39 | 2.2% | 328.95 | 482.87 | 486.06 | 0.7% |
| 19 | | 70.0 | | | | | 172.63 | 176.02 | 3.39 | 2.0% | 383.77 | 556.40 | 559.79 | 0.6% |
| 20 | | 80.0 | | | | | 191.53 | 194.92 | 3.39 | 1.8% | 438.69 | 630.12 | 633.51 | 0.5% |
| 21 | | 90.0 | | | | | 210.42 | 213.82 | 3.39 | 1.6% | 493.42 | 703.84 | 707.23 | 0.5% |
| 22 | | 100.0 | | | | | 229.32 | 232.71 | 3.39 | 1.5% | 548.24 | 777.57 | 780.96 | 0.4% |
| 23 | | 125.0 | | | | | 267.67 | 271.06 | 3.39 | 1.3% | 685.30 | 952.97 | 956.36 | 0.4% |
| 24 | | 150.0 | | | | | 306.02 | 309.41 | 3.39 | 1.1% | 822.36 | 1,128.36 | 1,131.77 | 0.3% |
| 25 | | 175.0 | | | | | 344.36 | 347.75 | 3.39 | 1.0% | 959.42 | 1,303.79 | 1,307.18 | 0.3% |
| 26 | | 200.0 | | | | | 382.71 | 386.10 | 3.39 | 0.9% | 1,096.48 | 1,479.19 | 1,482.58 | 0.2% |
| 27 | | 225.0 | | | | | 421.06 | 424.45 | 3.39 | 0.8% | 1,233.54 | 1,654.60 | 1,657.99 | 0.2% |
| 28 | | 250.0 | | | | | 459.40 | 462.79 | 3.39 | 0.7% | 1,370.61 | 1,830.01 | 1,833.40 | 0.2% |
| 29 | | 300.0 | | | | | 536.10 | 539.49 | 3.39 | 0.6% | 1,644.73 | 2,180.82 | 2,184.21 | 0.2% |
| 30 | | 400.0 | | | | | 689.48 | 692.87 | 3.39 | 0.5% | 2,192.97 | 2,882.45 | 2,885.84 | 0.1% |
| 31 | | 500.0 | | | | | 842.87 | 846.26 | 3.39 | 0.4% | 2,741.21 | 3,584.08 | 3,587.47 | 0.1% |
| 32 | | 600.0 | | | | | 996.25 | 999.64 | 3.39 | 0.3% | 3,289.45 | 4,285.71 | 4,289.10 | 0.1% |
| 33 | | 700.0 | | | | | 1,149.64 | 1,153.03 | 3.39 | 0.3% | 3,837.69 | 4,987.33 | 4,990.73 | 0.1% |
| | | | | | | | | | | | | | | |

PROPOSED RATES EFFECTIVE: MAY 2011

PFN 4

| LINE NO. | RATE CODE | USAGE MCF (A) | MOST | | INCREASE (D=C-B) | PERCENT OF INCREASE (E=D/B) | | CURRENT BILL (F) | PROPOSED BILL (G) | DOLLAR INCREASE (H=G-F) | PERCENT OF INCREASE (I=H/F) | ANNUALIZED | CURRENT | PROPOSED | PERCENT OF CHANGE (M=(L-K)/K) |
|-----------------------------|----------------------|---------------|------------------|-------------------|------------------|---------------------------------------|----------------------------------|------------------|-------------------|-------------------------|-----------------------------|----------------------------------|-----------|-----------|-------------------------------|
| | | | CURRENT RATE (B) | PROPOSED RATE (C) | | FUEL COST ADDITIONS PROPOSED BILL (J) | BILL INCLUDING FUEL COST (K=F+J) | | | | | BILL INCLUDING FUEL COST (L=G+J) | | | |
| 1 GENERAL SERVICE - SCHOOLS | | | | | | | | | | | | | | | |
| 2 | FIRST 25 MCF | | 1.9909 | 1.9909 | - | 0.0% | | | | | | 5.2220 | | | |
| 3 | NEXT 75 MCF | | 1.5935 | 1.5935 | - | 0.0% | | | | | | | | | |
| 4 | OVER 100 MCF | | 1.3394 | 1.3394 | - | 0.0% | | | | | | | | | |
| 5 | CUSTOMER CHARGE | | 26.3900 | 29.6200 | 3.2300 | 12.2% | | | | | | | | | |
| 6 | | 0.0 | | | | | 27.71 | 31.10 | 3.39 | 12.2% | | - | 27.71 | 31.10 | 12.2% |
| 7 | | 1.0 | | | | | 29.96 | 33.35 | 3.39 | 11.3% | | 5.48 | 35.45 | 38.84 | 9.6% |
| 8 | | 5.0 | | | | | 38.99 | 42.38 | 3.39 | 8.7% | | 27.41 | 66.41 | 69.80 | 5.1% |
| 9 | | 10.0 | | | | | 50.28 | 53.67 | 3.39 | 6.7% | | 54.82 | 105.10 | 108.50 | 3.2% |
| 10 | | 15.0 | | | | | 61.57 | 64.96 | 3.39 | 5.5% | | 82.24 | 143.80 | 147.19 | 2.4% |
| 11 | | 20.0 | | | | | 72.85 | 76.25 | 3.39 | 4.7% | | 109.65 | 182.60 | 185.89 | 1.9% |
| 12 | | 25.0 | | | | | 84.14 | 87.53 | 3.39 | 4.0% | | 137.06 | 221.20 | 224.69 | 1.5% |
| 13 | | 30.0 | | | | | 93.34 | 96.73 | 3.39 | 3.6% | | 164.47 | 257.82 | 261.21 | 1.3% |
| 14 | | 35.0 | | | | | 102.54 | 105.94 | 3.39 | 3.3% | | 191.88 | 294.43 | 297.82 | 1.2% |
| 15 | | 40.0 | | | | | 111.75 | 115.14 | 3.39 | 3.0% | | 219.30 | 331.04 | 334.43 | 1.0% |
| 16 | | 45.0 | | | | | 120.95 | 124.34 | 3.39 | 2.8% | | 246.71 | 367.66 | 371.05 | 0.9% |
| 17 | | 50.0 | | | | | 130.15 | 133.54 | 3.39 | 2.6% | | 274.12 | 404.27 | 407.66 | 0.8% |
| 18 | | 60.0 | | | | | 148.55 | 151.94 | 3.39 | 2.3% | | 328.95 | 477.49 | 480.89 | 0.7% |
| 19 | | 70.0 | | | | | 166.95 | 170.34 | 3.39 | 2.0% | | 383.77 | 550.72 | 554.11 | 0.6% |
| 20 | | 80.0 | | | | | 185.35 | 188.74 | 3.39 | 1.8% | | 438.59 | 623.95 | 627.34 | 0.5% |
| 21 | | 90.0 | | | | | 203.76 | 207.15 | 3.39 | 1.7% | | 493.42 | 697.17 | 700.56 | 0.5% |
| 22 | | 100.0 | | | | | 222.16 | 225.55 | 3.39 | 1.5% | | 548.24 | 770.40 | 773.79 | 0.4% |
| 23 | | 125.0 | | | | | 259.61 | 263.01 | 3.39 | 1.3% | | 685.30 | 944.92 | 948.31 | 0.4% |
| 24 | | 150.0 | | | | | 297.07 | 300.46 | 3.39 | 1.1% | | 822.36 | 1,119.43 | 1,122.83 | 0.3% |
| 25 | | 175.0 | | | | | 334.53 | 337.92 | 3.39 | 1.0% | | 959.42 | 1,293.95 | 1,297.34 | 0.3% |
| 26 | | 200.0 | | | | | 371.98 | 375.38 | 3.39 | 0.9% | | 1,096.48 | 1,468.47 | 1,471.86 | 0.2% |
| 27 | | 225.0 | | | | | 409.44 | 412.83 | 3.39 | 0.8% | | 1,233.54 | 1,642.99 | 1,646.38 | 0.2% |
| 28 | | 250.0 | | | | | 446.90 | 450.29 | 3.39 | 0.8% | | 1,370.61 | 1,817.50 | 1,820.89 | 0.2% |
| 29 | | 300.0 | | | | | 521.81 | 525.20 | 3.39 | 0.6% | | 1,644.73 | 2,166.54 | 2,169.93 | 0.2% |
| 30 | | 400.0 | | | | | 671.64 | 675.03 | 3.39 | 0.5% | | 2,192.97 | 2,864.61 | 2,868.00 | 0.1% |
| 31 | | 500.0 | | | | | 821.47 | 824.86 | 3.39 | 0.4% | | 2,741.21 | 3,582.68 | 3,586.07 | 0.1% |
| 32 | | 600.0 | | | | | 971.29 | 974.68 | 3.39 | 0.3% | | 3,289.46 | 4,260.75 | 4,264.14 | 0.1% |
| 33 | | 700.0 | | | | | 1,121.12 | 1,124.51 | 3.39 | 0.3% | | 3,837.69 | 4,958.81 | 4,962.21 | 0.1% |
| 34 | | 800.0 | | | | | 1,270.95 | 1,274.34 | 3.39 | 0.3% | | 4,385.94 | 5,656.88 | 5,660.27 | 0.1% |
| 35 | | 900.0 | | | | | 1,420.77 | 1,424.16 | 3.39 | 0.2% | | 4,934.18 | 6,354.96 | 6,358.34 | 0.1% |
| 36 | | 1,000.0 | | | | | 1,570.60 | 1,573.99 | 3.39 | 0.2% | | 5,482.42 | 7,053.02 | 7,056.41 | 0.0% |
| 37 | | 1,500.0 | | | | | 2,319.74 | 2,323.13 | 3.39 | 0.1% | | 6,223.63 | 10,543.37 | 10,546.76 | 0.0% |
| 38 | EXCISE TAX FIRST 100 | | 0.1593 | | | | | | | | | | | | |
| 39 | EXCISE TAX NEXT 1900 | | 0.0877 | | | | | | | | | | | | |
| 40 | EXCISE TAX OVER 2000 | | 0.0411 | | | | | | | | | | | | |
| 41 | GROSS RECEIPTS TAX | | 4.987% | | | | | | | | | | | | |

PROPOSED RATES EFFECTIVE: MAY 2011

| LINE NO. | RATE CODE | USAGE MCF (A) | MOST | | INCREASE (D=C-B) | PERCENT OF INCREASE (E=D/B) | CURRENT BILL (F) | PROPOSED BILL (G) | DOLLAR INCREASE (H=G-F) | PERCENT OF INCREASE (I=H/F) | ANNUALIZED | CURRENT | PROPOSED | PERCENT OF CHANGE (M=(L-K)/K) |
|---|-----------------|---------------|------------------|-------------------|------------------|-----------------------------|------------------|-------------------|-------------------------|-----------------------------|---------------------------------------|----------------------------------|----------------------------------|-------------------------------|
| | | | CURRENT RATE (B) | PROPOSED RATE (C) | | | | | | | FUEL COST ADDITIONS PROPOSED BILL (J) | BILL INCLUDING FUEL COST (K=F+J) | BILL INCLUDING FUEL COST (L=G+J) | |
| 1 GENERAL TRANSPORTATION SERVICE | | | | | | | | | | | | | | |
| 2 | FIRST 25 MCF | | 2.0545 | 2.0545 | - | 0.0% | | | | | - | | | |
| 3 | NEXT 75 MCF | | 1.6362 | 1.6362 | - | 0.0% | | | | | | | | |
| 4 | OVER 100 MCF | | 1.3687 | 1.3687 | - | 0.0% | | | | | | | | |
| 5 | CUSTOMER CHARGE | | 27.5200 | 30.7500 | 3.2300 | 11.7% | | | | | | | | |
| 6 | | 0.0 | | | | | 28.89 | 32.28 | 3.39 | 11.7% | - | 28.89 | 32.28 | 11.7% |
| 7 | | 1.0 | | | | | 31.22 | 34.61 | 3.39 | 10.9% | - | 31.22 | 34.61 | 10.9% |
| 8 | | 5.0 | | | | | 40.51 | 43.90 | 3.39 | 8.4% | - | 40.51 | 43.90 | 8.4% |
| 9 | | 10.0 | | | | | 52.13 | 55.53 | 3.39 | 6.5% | - | 52.13 | 55.53 | 6.5% |
| 10 | | 15.0 | | | | | 63.76 | 67.15 | 3.39 | 5.3% | - | 63.76 | 67.15 | 5.3% |
| 11 | | 20.0 | | | | | 75.38 | 78.77 | 3.39 | 4.5% | - | 75.38 | 78.77 | 4.5% |
| 12 | | 25.0 | | | | | 87.00 | 90.39 | 3.39 | 3.9% | - | 87.00 | 90.39 | 3.9% |
| 13 | | 30.0 | | | | | 96.42 | 99.81 | 3.39 | 3.5% | - | 96.42 | 99.81 | 3.5% |
| 14 | | 35.0 | | | | | 105.85 | 109.24 | 3.39 | 3.2% | - | 105.85 | 109.24 | 3.2% |
| 15 | | 40.0 | | | | | 115.27 | 118.66 | 3.39 | 2.9% | - | 115.27 | 118.66 | 2.9% |
| 16 | | 45.0 | | | | | 124.70 | 128.09 | 3.39 | 2.7% | - | 124.70 | 128.09 | 2.7% |
| 17 | | 50.0 | | | | | 134.12 | 137.51 | 3.39 | 2.5% | - | 134.12 | 137.51 | 2.5% |
| 18 | | 60.0 | | | | | 152.97 | 156.37 | 3.39 | 2.2% | - | 152.97 | 156.37 | 2.2% |
| 19 | | 70.0 | | | | | 171.82 | 175.22 | 3.39 | 2.0% | - | 171.82 | 175.22 | 2.0% |
| 20 | | 80.0 | | | | | 190.67 | 194.07 | 3.39 | 1.8% | - | 190.67 | 194.07 | 1.8% |
| 21 | | 90.0 | | | | | 209.53 | 212.92 | 3.39 | 1.6% | - | 209.53 | 212.92 | 1.6% |
| 22 | | 100.0 | | | | | 228.38 | 231.77 | 3.39 | 1.5% | - | 228.38 | 231.77 | 1.5% |
| 23 | | 125.0 | | | | | 266.60 | 269.99 | 3.39 | 1.3% | - | 266.60 | 269.99 | 1.3% |
| 24 | | 150.0 | | | | | 304.83 | 308.22 | 3.39 | 1.1% | - | 304.83 | 308.22 | 1.1% |
| 25 | | 175.0 | | | | | 343.05 | 346.44 | 3.39 | 1.0% | - | 343.05 | 346.44 | 1.0% |
| 26 | | 200.0 | | | | | 381.28 | 384.67 | 3.39 | 0.9% | - | 381.28 | 384.67 | 0.9% |
| 27 | | 225.0 | | | | | 419.50 | 422.90 | 3.39 | 0.8% | - | 419.50 | 422.90 | 0.8% |
| 28 | | 250.0 | | | | | 457.73 | 461.12 | 3.39 | 0.7% | - | 457.73 | 461.12 | 0.7% |
| 29 | | 300.0 | | | | | 534.18 | 537.57 | 3.39 | 0.6% | - | 534.18 | 537.57 | 0.6% |
| 30 | | 400.0 | | | | | 687.08 | 690.48 | 3.39 | 0.5% | - | 687.08 | 690.48 | 0.5% |
| 31 | | 500.0 | | | | | 839.99</ | | | | | | | |

PROPOSED RATES EFFECTIVE: MAY 2011

| LINE NO. | RATE CODE | USAGE MCF (A) | MOST | | INCREASE (D=C-B) | PERCENT OF INCREASE (E=D/B) | CURRENT BILL (F) | PROPOSED BILL (G) | DOLLAR INCREASE (H=G-F) | PERCENT OF INCREASE (I=H/F) | ANNUALIZED | CURRENT | PROPOSED | PERCENT OF CHANGE (M=(L-K)/K) |
|--|-----------------|---------------|------------------|-------------------|------------------|-----------------------------|------------------|-------------------|-------------------------|-----------------------------|-------------------------|----------------------------------|----------------------------------|-------------------------------|
| | | | CURRENT RATE (B) | PROPOSED RATE (C) | | | | | | | FUEL COST ADDITIONS (J) | BILL INCLUDING FUEL COST (K=F+J) | BILL INCLUDING FUEL COST (L=G+J) | |
| 1 GENERAL TRANSPORTATION SERVICE - SCHOOLS | | | | | | | | | | | | | | |
| 2 | FIRST 25 MCF | | 1.9686 | 1.9686 | - | 0.0% | | | | | - | | | |
| 3 | NEXT 75 MCF | | 1.5712 | 1.5712 | - | 0.0% | | | | | | | | |
| 4 | OVER 100 MCF | | 1.3171 | 1.3171 | - | 0.0% | | | | | | | | |
| 5 | CUSTOMER CHARGE | | 26.3900 | 29.6200 | 3.2300 | 12.2% | | | | | | | | |
| 6 | | 0.0 | | | | | 27.71 | 31.10 | 3.39 | 12.2% | - | 27.71 | 31.10 | 12.2% |
| 7 | | 1.0 | | | | | 29.94 | 33.33 | 3.39 | 11.3% | - | 29.94 | 33.33 | 11.3% |
| 8 | | 5.0 | | | | | 38.88 | 42.27 | 3.39 | 8.7% | - | 38.88 | 42.27 | 8.7% |
| 9 | | 10.0 | | | | | 50.05 | 53.44 | 3.39 | 6.8% | - | 50.05 | 53.44 | 6.8% |
| 10 | | 15.0 | | | | | 61.22 | 64.61 | 3.39 | 5.5% | - | 61.22 | 64.61 | 5.5% |
| 11 | | 20.0 | | | | | 72.39 | 75.78 | 3.39 | 4.7% | - | 72.39 | 75.78 | 4.7% |
| 12 | | 25.0 | | | | | 83.56 | 86.95 | 3.39 | 4.1% | - | 83.56 | 86.95 | 4.1% |
| 13 | | 30.0 | | | | | 92.64 | 96.03 | 3.39 | 3.7% | - | 92.64 | 96.03 | 3.7% |
| 14 | | 35.0 | | | | | 101.72 | 105.12 | 3.39 | 3.3% | - | 101.72 | 105.12 | 3.3% |
| 15 | | 40.0 | | | | | 110.81 | 114.20 | 3.39 | 3.1% | - | 110.81 | 114.20 | 3.1% |
| 16 | | 45.0 | | | | | 119.89 | 123.28 | 3.39 | 2.8% | - | 119.89 | 123.28 | 2.8% |
| 17 | | 50.0 | | | | | 128.98 | 132.37 | 3.39 | 2.6% | - | 128.98 | 132.37 | 2.6% |
| 18 | | 60.0 | | | | | 147.14 | 150.54 | 3.39 | 2.3% | - | 147.14 | 150.54 | 2.3% |
| 19 | | 70.0 | | | | | 165.31 | 168.70 | 3.39 | 2.1% | - | 165.31 | 168.70 | 2.1% |
| 20 | | 80.0 | | | | | 183.48 | 186.87 | 3.39 | 1.8% | - | 183.48 | 186.87 | 1.8% |
| 21 | | 90.0 | | | | | 201.65 | 205.04 | 3.39 | 1.7% | - | 201.65 | 205.04 | 1.7% |
| 22 | | 100.0 | | | | | 219.82 | 223.21 | 3.39 | 1.5% | - | 219.82 | 223.21 | 1.5% |
| 23 | | 125.0 | | | | | 256.69 | 260.08 | 3.39 | 1.3% | - | 256.69 | 260.08 | 1.3% |
| 24 | | 150.0 | | | | | 293.56 | 296.95 | 3.39 | 1.2% | - | 293.56 | 296.95 | 1.2% |
| 25 | | 175.0 | | | | | 330.43 | 333.82 | 3.39 | 1.0% | - | 330.43 | 333.82 | 1.0% |
| 26 | | 200.0 | | | | | 367.30 | 370.69 | 3.39 | 0.9% | - | 367.30 | 370.69 | 0.9% |
| 27 | | 225.0 | | | | | 404.17 | 407.56 | 3.39 | 0.8% | - | 404.17 | 407.56 | 0.8% |
| 28 | | 250.0 | | | | | 441.05 | 444.44 | 3.39 | 0.8% | - | 441.05 | 444.44 | 0.8% |
| 29 | | 300.0 | | | | | 514.79 | 518.18 | 3.39 | 0.7% | - | 514.79 | 518.18 | 0.7% |
| 30 | | 400.0 | | | | | 662.27 | 665.66 | 3.39 | 0.5% | - | 662.27 | 665.66 | 0.5% |
| 31 | | 500.0 | | | | | 809.75 | | | | | | | |

RATE SCHEDULE FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE (FRGTS)

PFN 4
SHEET 9 OF 14

| LINE NO. | RATE CODE | USAGE MCF (A) | MOST | | INCREASE (D=C-B) | PERCENT OF INCREASE | | CURRENT BILL (F) | PROPOSED BILL (G) | DOLLAR INCREASE (H=G-F) | PERCENT OF INCREASE (I=H/F) | ANNUALIZED FUEL COST | CURRENT BILL | PROPOSED BILL | PERCENT OF CHANGE (M=(L-K)/K) |
|--|----------------------|---------------|------------------|-------------------|------------------|---------------------|-----------------------------|------------------|-------------------|-------------------------|-----------------------------|-----------------------------|--------------|---------------|-------------------------------|
| | | | CURRENT RATE (B) | PROPOSED RATE (C) | | PROPOSED BILL (J) | INCLUDING FUEL COST (K=F+J) | | | | | INCLUDING FUEL COST (L=G+J) | | | |
| 1 FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE | | | | | | | | | | | | | | | |
| 2 | FIRST 25 MCF | | 2.0591 | 2.0591 | - | 0.0% | | | | | | - | | | |
| 3 | NEXT 75 MCF | | 1.6408 | 1.6408 | - | 0.0% | | | | | | | | | |
| 4 | OVER 100 MCF | | 1.3733 | 1.3733 | - | 0.0% | | | | | | | | | |
| 5 | CUSTOMER CHARGE | | 27.5200 | 30.7500 | 3.2300 | 11.7% | | | | | | | | | |
| 6 | | 0.0 | | | | | 28.89 | 32.28 | 3.39 | 11.7% | | - | 28.89 | 32.28 | 11.7% |
| 7 | | 1.0 | | | | | 31.22 | 34.61 | 3.39 | 10.9% | | - | 31.22 | 34.61 | 10.9% |
| 8 | | 5.0 | | | | | 40.54 | 43.93 | 3.39 | 8.4% | | - | 40.54 | 43.93 | 8.4% |
| 9 | | 10.0 | | | | | 52.18 | 55.57 | 3.39 | 6.5% | | - | 52.18 | 55.57 | 6.5% |
| 10 | | 15.0 | | | | | 63.83 | 67.22 | 3.39 | 5.3% | | - | 63.83 | 67.22 | 5.3% |
| 11 | | 20.0 | | | | | 75.47 | 78.86 | 3.39 | 4.5% | | - | 75.47 | 78.86 | 4.5% |
| 12 | | 25.0 | | | | | 87.12 | 90.51 | 3.39 | 3.9% | | - | 87.12 | 90.51 | 3.9% |
| 13 | | 30.0 | | | | | 96.57 | 99.96 | 3.39 | 3.5% | | - | 96.57 | 99.96 | 3.5% |
| 14 | | 35.0 | | | | | 106.02 | 109.41 | 3.39 | 3.2% | | - | 106.02 | 109.41 | 3.2% |
| 15 | | 40.0 | | | | | 115.47 | 118.86 | 3.39 | 2.9% | | - | 115.47 | 118.86 | 2.9% |
| 16 | | 45.0 | | | | | 124.92 | 128.31 | 3.39 | 2.7% | | - | 124.92 | 128.31 | 2.7% |
| 17 | | 50.0 | | | | | 134.38 | 137.76 | 3.39 | 2.5% | | - | 134.38 | 137.76 | 2.5% |
| 18 | | 60.0 | | | | | 153.26 | 156.65 | 3.39 | 2.2% | | - | 153.26 | 156.65 | 2.2% |
| 19 | | 70.0 | | | | | 172.16 | 175.55 | 3.39 | 2.0% | | - | 172.16 | 175.55 | 2.0% |
| 20 | | 80.0 | | | | | 191.06 | 194.45 | 3.39 | 1.8% | | - | 191.06 | 194.45 | 1.8% |
| 21 | | 90.0 | | | | | 209.96 | 213.35 | 3.39 | 1.6% | | - | 209.96 | 213.35 | 1.6% |
| 22 | | 100.0 | | | | | 228.86 | 232.25 | 3.39 | 1.5% | | - | 228.86 | 232.25 | 1.5% |
| 23 | | 125.0 | | | | | 267.21 | 270.60 | 3.39 | 1.3% | | - | 267.21 | 270.60 | 1.3% |
| 24 | | 150.0 | | | | | 305.55 | 308.94 | 3.39 | 1.1% | | - | 305.55 | 308.94 | 1.1% |
| 25 | | 175.0 | | | | | 343.90 | 347.29 | 3.39 | 1.0% | | - | 343.90 | 347.29 | 1.0% |
| 26 | | 200.0 | | | | | 382.24 | 385.64 | 3.39 | 0.9% | | - | 382.24 | 385.64 | 0.9% |
| 27 | | 225.0 | | | | | 420.59 | 423.98 | 3.39 | 0.8% | | - | 420.59 | 423.98 | 0.8% |
| 28 | | 250.0 | | | | | 458.94 | 462.33 | 3.39 | 0.7% | | - | 458.94 | 462.33 | 0.7% |
| 29 | | 300.0 | | | | | 535.63 | 539.02 | 3.39 | 0.6% | | - | 535.63 | 539.02 | 0.6% |
| 30 | | 400.0 | | | | | 689.02 | 692.41 | 3.39 | 0.5% | | - | 689.02 | 692.41 | 0.5% |
| 31 | | 500.0 | | | | | 842.40 | 845.79 | 3.39 | 0.4% | | - | 842.40 | 845.79 | 0.4% |
| 32 | | 600.0 | | | | | 995.79 | 999.18 | 3.39 | 0.3% | | - | 995.79 | 999.18 | 0.3% |
| 33 | | 700.0 | | | | | 1,149.17 | 1,152.57 | 3.39 | 0.3% | | - | 1,149.17 | 1,152.57 | 0.3% |
| 34 | | 800.0 | | | | | 1,302.56 | 1,305.95 | 3.39 | 0.3% | | - | 1,302.56 | 1,305.95 | 0.3% |
| 35 | | 900.0 | | | | | 1,455.95 | 1,459.34 | 3.39 | 0.2% | | - | 1,455.95 | 1,459.34 | 0.2% |
| 36 | | 1,000.0 | | | | | 1,609.33 | 1,612.72 | 3.39 | 0.2% | | - | 1,609.33 | 1,612.72 | 0.2% |
| 37 | | 1,500.0 | | | | | 2,376.26 | 2,379.65 | 3.39 | 0.1% | | - | 2,376.26 | 2,379.65 | 0.1% |
| 38 | EXCISE TAX FIRST 100 | | 0.1593 | | | | | | | | | | | | |
| 39 | EXCISE TAX NEXT 1900 | | 0.0877 | | | | | | | | | | | | |
| 40 | EXCISE TAX OVER 2000 | | 0.0411 | | | | | | | | | | | | |
| 41 | GROSS RECEIPTS TAX | | 4.967% | | | | | | | | | | | | |

RATE SCHEDULE FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE-SCHOOLS (FRGTS-SCHOOLS)

PFN 4
SHEET 10 OF 14

| LINE NO. | RATE CODE | USAGE MCF (A) | MOST | | | PERCENT OF | | | DOLLAR INCREASE (H=G-F) | PERCENT OF INCREASE (I=H/F) | ANNUALIZED | CURRENT | PROPOSED | PERCENT OF CHANGE (M=(L-K)/K) | |
|--|----------------------|---------------|------------------|-------------------|------------------|------------------|---------------------------------------|----------------------------------|-------------------------|-----------------------------|----------------------------------|---------|----------|-------------------------------|-------|
| | | | CURRENT RATE (B) | PROPOSED RATE (C) | INCREASE (D=C-B) | INCREASE (E=D/B) | FUEL COST ADDITIONS PROPOSED BILL (J) | BILL INCLUDING FUEL COST (K=F+J) | | | BILL INCLUDING FUEL COST (L=G+J) | | | | |
| 1 FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - SCHOOLS | | | | | | | | | | | | | | | |
| 2 | FIRST 25 MCF | | 1.9732 | 1.9732 | - | 0.0% | | | | | - | | | | |
| 3 | NEXT 75 MCF | | 1.5758 | 1.5758 | - | 0.0% | | | | | - | | | | |
| 4 | OVER 100 MCF | | 1.3217 | 1.3217 | - | 0.0% | | | | | - | | | | |
| 5 | CUSTOMER CHARGE | | 26.3900 | 29.6200 | 3.2300 | 12.2% | | | | | - | | | | |
| 6 | | 0.0 | | | | | | 27.71 | 31.10 | 3.39 | 12.2% | - | 27.71 | 31.10 | 12.2% |
| 7 | | 1.0 | | | | | | 29.94 | 33.34 | 3.39 | 11.3% | - | 29.94 | 33.34 | 11.3% |
| 8 | | 5.0 | | | | | | 38.90 | 42.29 | 3.39 | 8.7% | - | 38.90 | 42.29 | 8.7% |
| 9 | | 10.0 | | | | | | 50.09 | 53.49 | 3.39 | 6.8% | - | 50.09 | 53.49 | 6.8% |
| 10 | | 15.0 | | | | | | 61.29 | 64.68 | 3.39 | 5.5% | - | 61.29 | 64.68 | 5.5% |
| 11 | | 20.0 | | | | | | 72.48 | 75.87 | 3.39 | 4.7% | - | 72.48 | 75.87 | 4.7% |
| 12 | | 25.0 | | | | | | 83.68 | 87.07 | 3.39 | 4.1% | - | 83.68 | 87.07 | 4.1% |
| 13 | | 30.0 | | | | | | 92.79 | 96.18 | 3.39 | 3.7% | - | 92.79 | 96.18 | 3.7% |
| 14 | | 35.0 | | | | | | 101.89 | 105.28 | 3.39 | 3.3% | - | 101.89 | 105.28 | 3.3% |
| 15 | | 40.0 | | | | | | 111.00 | 114.39 | 3.39 | 3.1% | - | 111.00 | 114.39 | 3.1% |
| 16 | | 45.0 | | | | | | 120.11 | 123.50 | 3.39 | 2.8% | - | 120.11 | 123.50 | 2.8% |
| 17 | | 50.0 | | | | | | 129.22 | 132.61 | 3.39 | 2.6% | - | 129.22 | 132.61 | 2.6% |
| 18 | | 60.0 | | | | | | 147.43 | 150.83 | 3.39 | 2.3% | - | 147.43 | 150.83 | 2.3% |
| 19 | | 70.0 | | | | | | 165.65 | 169.04 | 3.39 | 2.0% | - | 165.65 | 169.04 | 2.0% |
| 20 | | 80.0 | | | | | | 183.87 | 187.26 | 3.39 | 1.8% | - | 183.87 | 187.26 | 1.8% |
| 21 | | 90.0 | | | | | | 202.08 | 205.47 | 3.39 | 1.7% | - | 202.08 | 205.47 | 1.7% |
| 22 | | 100.0 | | | | | | 220.30 | 223.69 | 3.39 | 1.5% | - | 220.30 | 223.69 | 1.5% |
| 23 | | 125.0 | | | | | | 257.29 | 260.68 | 3.39 | 1.3% | - | 257.29 | 260.68 | 1.3% |
| 24 | | 150.0 | | | | | | 294.28 | 297.67 | 3.39 | 1.2% | - | 294.28 | 297.67 | 1.2% |
| 25 | | 175.0 | | | | | | 331.28 | 334.67 | 3.39 | 1.0% | - | 331.28 | 334.67 | 1.0% |
| 26 | | 200.0 | | | | | | 368.27 | 371.66 | 3.39 | 0.9% | - | 368.27 | 371.66 | 0.9% |
| 27 | | 225.0 | | | | | | 405.26 | 408.65 | 3.39 | 0.8% | - | 405.26 | 408.65 | 0.8% |
| 28 | | 250.0 | | | | | | 442.25 | 445.64 | 3.39 | 0.8% | - | 442.25 | 445.64 | 0.8% |
| 29 | | 300.0 | | | | | | 516.24 | 519.63 | 3.39 | 0.7% | - | 516.24 | 519.63 | 0.7% |
| 30 | | 400.0 | | | | | | 664.21 | 667.60 | 3.39 | 0.5% | - | 664.21 | 667.60 | 0.5% |
| 31 | | 500.0 | | | | | | 812.17 | 815.57 | 3.39 | 0.4% | - | 812.17 | 815.57 | 0.4% |
| 32 | | 600.0 | | | | | | 960.14 | 963.53 | 3.39 | 0.4% | - | 960.14 | 963.53 | 0.4% |
| 33 | | 700.0 | | | | | | 1,108.11 | 1,111.50 | 3.39 | 0.3% | - | 1,108.11 | 1,111.50 | 0.3% |
| 34 | | 800.0 | | | | | | 1,256.08 | 1,259.47 | 3.39 | 0.3% | - | 1,256.08 | 1,259.47 | 0.3% |
| 35 | | 900.0 | | | | | | 1,404.05 | 1,407.44 | 3.39 | 0.2% | - | 1,404.05 | 1,407.44 | 0.2% |
| 36 | | 1,000.0 | | | | | | 1,552.02 | 1,555.41 | 3.39 | 0.2% | - | 1,552.02 | 1,555.41 | 0.2% |
| 37 | | 1,500.0 | | | | | | 2,291.66 | 2,295.25 | 3.39 | 0.1% | - | 2,291.66 | 2,295.25 | 0.1% |
| 38 | EXCISE TAX FIRST 100 | | 0.1593 | | | | | | | | | | | | |
| 39 | EXCISE TAX NEXT 1900 | | 0.0877 | | | | | | | | | | | | |
| 40 | EXCISE TAX OVER 2000 | | 0.0411 | | | | | | | | | | | | |
| 41 | GROSS RECEIPTS TAX | | 4.987% | | | | | | | | | | | | |

PROPOSED RATES EFFECTIVE: MAY 2011

| LINE NO. | RATE CODE | USAGE MCF (A) | MOST | | INCREASE (D=C-B) | PERCENT OF | | DOLLAR INCREASE (H=G-F) | PERCENT OF INCREASE (I=H/F) | ANNUALIZED | CURRENT | PROPOSED | PERCENT | | |
|----------|-----------------------|---------------|------------------|-------------------|------------------|---------------------------------------|----------------------------------|-------------------------|-----------------------------|----------------------------------|-----------------------|--------------|--------------|--------------|-------|
| | | | CURRENT RATE (B) | PROPOSED RATE (C) | | FUEL COST ADDITIONS PROPOSED BILL (J) | BILL INCLUDING FUEL COST (K=F+J) | | | BILL INCLUDING FUEL COST (L=G+J) | CHANGE OF (M=(L-K)/K) | | | | |
| 1 | LARGE GENERAL SERVICE | | | | | | | | | | | | | | |
| 2 | FIRST 2,000 MCF | | 0.6183 | 0.6183 | - | 0.0% | | | | 5.2220 | | | | | |
| 3 | NEXT 13,000 MCF | | 0.4593 | 0.4593 | - | 0.0% | | | | | | | | | |
| 4 | NEXT 85,000 MCF | | 0.4273 | 0.4273 | - | 0.0% | | | | | | | | | |
| 5 | OVER 100,000 MCF | | 0.3813 | 0.3813 | - | 0.0% | | | | | | | | | |
| 6 | CUSTOMER CHARGE | | 720.3900 | 817.8700 | 97.4800 | 13.5% | | | | | | | | | |
| 7 | | 0.0 | | | | | | 756.32 | 858.66 | 102.34 | 13.5% | - | 756.32 | 858.66 | 13.5% |
| 8 | | 1,000.0 | | | | | | 1,505.04 | 1,807.38 | 102.34 | 6.8% | 5,482.42 | 6,987.46 | 7,089.80 | 1.5% |
| 9 | | 1,500.0 | | | | | | 1,875.65 | 1,977.99 | 102.34 | 5.5% | 8,223.63 | 10,099.28 | 10,201.82 | 1.0% |
| 10 | | 2,000.0 | | | | | | 2,248.25 | 2,348.59 | 102.34 | 4.6% | 10,964.84 | 13,211.09 | 13,313.43 | 0.8% |
| 11 | | 3,000.0 | | | | | | 2,771.60 | 2,873.95 | 102.34 | 3.7% | 16,447.26 | 19,218.87 | 19,321.21 | 0.5% |
| 12 | | 5,000.0 | | | | | | 3,822.31 | 3,924.66 | 102.34 | 2.7% | 27,412.11 | 31,234.42 | 31,336.76 | 0.3% |
| 13 | | 10,000.0 | | | | | | 6,449.09 | 6,551.43 | 102.34 | 1.6% | 54,824.21 | 61,273.30 | 61,375.64 | 0.2% |
| 14 | | 15,000.0 | | | | | | 9,075.86 | 9,178.21 | 102.34 | 1.1% | 82,236.32 | 91,312.18 | 91,414.52 | 0.1% |
| 15 | | 17,500.0 | | | | | | 10,305.26 | 10,407.60 | 102.34 | 1.0% | 95,942.37 | 106,247.63 | 106,349.97 | 0.1% |
| 16 | | 20,000.0 | | | | | | 11,534.66 | 11,637.00 | 102.34 | 0.9% | 108,648.42 | 121,183.08 | 121,285.42 | 0.1% |
| 17 | | 50,000.0 | | | | | | 26,287.43 | 26,389.77 | 102.34 | 0.4% | 274,121.06 | 300,408.49 | 300,510.83 | 0.0% |
| 18 | | 70,000.0 | | | | | | 38,122.61 | 38,224.96 | 102.34 | 0.3% | 383,769.48 | 419,892.09 | 419,994.44 | 0.0% |
| 19 | | 85,000.0 | | | | | | 41,510.69 | 41,613.04 | 102.34 | 0.2% | 466,005.80 | 507,516.49 | 507,618.83 | 0.0% |
| 20 | | 100,000.0 | | | | | | 48,554.80 | 48,657.14 | 102.34 | 0.2% | 548,242.11 | 596,796.91 | 596,899.25 | 0.0% |
| 21 | | 150,000.0 | | | | | | 69,620.44 | 69,722.78 | 102.34 | 0.1% | 822,363.17 | 891,983.61 | 892,086.95 | 0.0% |
| 22 | | 200,000.0 | | | | | | 90,586.08 | 90,788.42 | 102.34 | 0.1% | 1,096,484.23 | 1,187,170.31 | 1,187,272.65 | 0.0% |
| 23 | | 250,000.0 | | | | | | 111,751.72 | 111,854.06 | 102.34 | 0.1% | 1,370,605.29 | 1,482,367.01 | 1,482,469.36 | 0.0% |
| 24 | | 300,000.0 | | | | | | 132,817.36 | 132,919.70 | 102.34 | 0.1% | 1,644,726.34 | 1,777,543.71 | 1,777,646.05 | 0.0% |
| 25 | | 350,000.0 | | | | | | 153,863.00 | 153,965.35 | 102.34 | 0.1% | 1,918,847.40 | 2,072,730.40 | 2,072,832.75 | 0.0% |
| 26 | | 400,000.0 | | | | | | 174,948.65 | 175,050.99 | 10 | | | | | |

RATE SCHEDULE LARGE GENERAL TRANSPORTATION SERVICE (LGTS)

PFN 4
SHEET 12 OF 14

| LINE NO. | RATE CODE | USAGE MCF (A) | MOST | | | PERCENT OF INCREASE | | CURRENT BILL (F) | PROPOSED BILL (G) | DOLLAR INCREASE (H=G-F) | PERCENT OF INCREASE (I=H/F) | ANNUALIZED | CURRENT | PROPOSED | PERCENT OF CHANGE (M=(L-K)/K) |
|--|------------------------|---------------|------------------|-------------------|------------------|---------------------|---------------------------------------|------------------|-------------------|-------------------------|-----------------------------|----------------------------------|----------------------------------|------------|-------------------------------|
| | | | CURRENT RATE (B) | PROPOSED RATE (C) | INCREASE (D=C-B) | INCREASE (E=D/B) | FUEL COST ADDITIONS PROPOSED BILL (J) | | | | | BILL INCLUDING FUEL COST (K=F+J) | BILL INCLUDING FUEL COST (L=G+J) | | |
| 1 LARGE GENERAL TRANSPORTATION SERVICE | | | | | | | | | | | | | | | |
| 2 | FIRST 2,000 MCF | | 0.5960 | 0.5960 | - | 0.0% | | | | | | - | | | |
| 3 | NEXT 13,000 MCF | | 0.4370 | 0.4370 | - | 0.0% | | | | | | | | | |
| 4 | NEXT 85,000 MCF | | 0.4050 | 0.4050 | - | 0.0% | | | | | | | | | |
| 5 | OVER 100,000 MCF | | 0.3590 | 0.3590 | - | 0.0% | | | | | | | | | |
| 6 | CUSTOMER CHARGE | | 720.3900 | 817.8700 | 97.4800 | 13.5% | | | | | | | | | |
| 7 | | 0.0 | | | | | 756.32 | 858.66 | 102.34 | 13.5% | | - | 756.32 | 858.66 | 13.5% |
| 8 | | 1,000.0 | | | | | 1,481.63 | 1,583.97 | 102.34 | 6.9% | | - | 1,481.63 | 1,583.97 | 6.9% |
| 9 | | 1,500.0 | | | | | 1,840.53 | 1,942.87 | 102.34 | 5.6% | | - | 1,840.53 | 1,942.87 | 5.6% |
| 10 | | 2,000.0 | | | | | 2,199.43 | 2,301.77 | 102.34 | 4.7% | | - | 2,199.43 | 2,301.77 | 4.7% |
| 11 | | 3,000.0 | | | | | 2,701.37 | 2,803.71 | 102.34 | 3.8% | | - | 2,701.37 | 2,803.71 | 3.8% |
| 12 | | 5,000.0 | | | | | 3,705.25 | 3,807.60 | 102.34 | 2.8% | | - | 3,705.25 | 3,807.60 | 2.8% |
| 13 | | 10,000.0 | | | | | 6,214.97 | 6,317.31 | 102.34 | 1.6% | | - | 6,214.97 | 6,317.31 | 1.6% |
| 14 | | 15,000.0 | | | | | 8,724.88 | 8,827.02 | 102.34 | 1.2% | | - | 8,724.88 | 8,827.02 | 1.2% |
| 15 | | 17,500.0 | | | | | 9,895.55 | 9,997.89 | 102.34 | 1.0% | | - | 9,895.55 | 9,997.89 | 1.0% |
| 16 | | 20,000.0 | | | | | 11,066.42 | 11,168.76 | 102.34 | 0.9% | | - | 11,066.42 | 11,168.76 | 0.9% |
| 17 | | 50,000.0 | | | | | 25,116.83 | 25,219.17 | 102.34 | 0.4% | | - | 25,116.83 | 25,219.17 | 0.4% |
| 18 | | 70,000.0 | | | | | 34,483.77 | 34,586.11 | 102.34 | 0.3% | | - | 34,483.77 | 34,586.11 | 0.3% |
| 19 | | 85,000.0 | | | | | 39,520.67 | 39,623.01 | 102.34 | 0.3% | | - | 39,520.67 | 39,623.01 | 0.3% |
| 20 | | 100,000.0 | | | | | 46,213.59 | 46,315.93 | 102.34 | 0.2% | | - | 46,213.59 | 46,315.93 | 0.2% |
| 21 | | 150,000.0 | | | | | 66,108.62 | 66,210.96 | 102.34 | 0.2% | | - | 66,108.62 | 66,210.96 | 0.2% |
| 22 | | 200,000.0 | | | | | 86,003.66 | 86,106.00 | 102.34 | 0.1% | | - | 86,003.66 | 86,106.00 | 0.1% |
| 23 | | 250,000.0 | | | | | 105,898.70 | 106,001.04 | 102.34 | 0.1% | | - | 105,898.70 | 106,001.04 | 0.1% |
| 24 | | 300,000.0 | | | | | 125,793.73 | 125,896.07 | 102.34 | 0.1% | | - | 125,793.73 | 125,896.07 | 0.1% |
| 25 | | 350,000.0 | | | | | 145,688.77 | 145,791.11 | 102.34 | 0.1% | | - | 145,688.77 | 145,791.11 | 0.1% |
| 26 | | 400,000.0 | | | | | 165,583.81 | 165,686.15 | 102.34 | 0.1% | | - | 165,583.81 | 165,686.15 | 0.1% |
| 27 | | 450,000.0 | | | | | 185,478.84 | 185,581.18 | 102.34 | 0.1% | | - | 185,478.84 | 185,581.18 | 0.1% |
| 28 | | 500,000.0 | | | | | 205,373.88 | 205,476.22 | 102.34 | 0.0% | | - | 205,373.88 | 205,476.22 | 0.0% |
| 29 | EXCISE TAX FIRST 100 | | 0.1593 | | | | | | | | | | | | |
| 30 | EXCISE TAX NEXT 1900 | | 0.0877 | | | | | | | | | | | | |
| 31 | EXCISE TAX OVER 2000 | | 0.0411 | | | | | | | | | | | | |
| 32 | EXCISE TAX FLEXED RATE | | 0.0200 | | | | | | | | | | | | |
| 33 | GROSS RECEIPTS TAX | | 4.987% | | | | | | | | | | | | |

RATE SCHEDULE FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE (FRLGTS)

PFN 4
SHEET 13 OF 14

| LINE NO. | RATE CODE | USAGE MCF (A) | MOST | | | PERCENT OF | | DOLLAR INCREASE (H=G-F) | PERCENT OF INCREASE (I=H/F) | ANNUALIZED | CURRENT | PROPOSED | PERCENT OF CHANGE (M=(L-K)/K) | |
|--|------------------------|---------------|------------------|-------------------|------------------|------------------|---------------------------------------|-------------------------|-----------------------------|----------------------------------|----------------------------------|------------|-------------------------------|-------|
| | | | CURRENT RATE (B) | PROPOSED RATE (C) | INCREASE (D=C-B) | INCREASE (E=D/B) | FUEL COST ADDITIONS PROPOSED BILL (J) | | | BILL INCLUDING FUEL COST (K=F+J) | BILL INCLUDING FUEL COST (L=G+J) | | | |
| 1 FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE | | | | | | | | | | | | | | |
| 2 | FIRST 2,000 MCF | | 0.6006 | 0.6006 | - | 0.0% | | | | - | | | | |
| 3 | NEXT 13,000 MCF | | 0.4416 | 0.4416 | - | 0.0% | | | | | | | | |
| 4 | NEXT 85,000 MCF | | 0.4096 | 0.4096 | - | 0.0% | | | | | | | | |
| 5 | OVER 100,000 MCF | | 0.3838 | 0.3838 | - | 0.0% | | | | | | | | |
| 6 | CUSTOMER CHARGE | | 720.3900 | 817.8700 | 97.4800 | 13.5% | | | | | | | | |
| 7 | | 0.0 | | | | | 756.32 | 858.66 | 102.34 | 13.6% | - | 756.32 | 858.66 | 13.5% |
| 8 | | 1,000.0 | | | | | 1,486.46 | 1,588.80 | 102.34 | 6.9% | - | 1,486.46 | 1,588.80 | 6.9% |
| 9 | | 1,500.0 | | | | | 1,847.77 | 1,950.11 | 102.34 | 5.5% | - | 1,847.77 | 1,950.11 | 5.5% |
| 10 | | 2,000.0 | | | | | 2,209.08 | 2,311.43 | 102.34 | 4.6% | - | 2,209.08 | 2,311.43 | 4.6% |
| 11 | | 3,000.0 | | | | | 2,715.86 | 2,818.20 | 102.34 | 3.8% | - | 2,715.86 | 2,818.20 | 3.8% |
| 12 | | 5,000.0 | | | | | 3,729.40 | 3,831.74 | 102.34 | 2.7% | - | 3,729.40 | 3,831.74 | 2.7% |
| 13 | | 10,000.0 | | | | | 6,263.26 | 6,365.60 | 102.34 | 1.6% | - | 6,263.26 | 6,365.60 | 1.6% |
| 14 | | 15,000.0 | | | | | 8,797.12 | 8,899.46 | 102.34 | 1.2% | - | 8,797.12 | 8,899.46 | 1.2% |
| 15 | | 17,500.0 | | | | | 9,980.06 | 10,082.41 | 102.34 | 1.0% | - | 9,980.06 | 10,082.41 | 1.0% |
| 16 | | 20,000.0 | | | | | 11,163.01 | 11,265.35 | 102.34 | 0.9% | - | 11,163.01 | 11,265.35 | 0.9% |
| 17 | | 50,000.0 | | | | | 25,358.30 | 25,460.64 | 102.34 | 0.4% | - | 25,358.30 | 25,460.64 | 0.4% |
| 18 | | 70,000.0 | | | | | 34,821.83 | 34,924.17 | 102.34 | 0.3% | - | 34,821.83 | 34,924.17 | 0.3% |
| 19 | | 85,000.0 | | | | | 39,931.17 | 40,033.51 | 102.34 | 0.3% | - | 39,931.17 | 40,033.51 | 0.3% |
| 20 | | 100,000.0 | | | | | 46,696.53 | 46,798.87 | 102.34 | 0.2% | - | 46,696.53 | 46,798.87 | 0.2% |
| 21 | | 150,000.0 | | | | | 66,833.03 | 66,935.38 | 102.34 | 0.2% | - | 66,833.03 | 66,935.38 | 0.2% |
| 22 | | 200,000.0 | | | | | 86,969.54 | 87,071.88 | 102.34 | 0.1% | - | 86,969.54 | 87,071.88 | 0.1% |
| 23 | | 250,000.0 | | | | | 107,106.05 | 107,208.39 | 102.34 | 0.1% | - | 107,106.05 | 107,208.39 | 0.1% |
| 24 | | 300,000.0 | | | | | 127,242.55 | 127,344.90 | 102.34 | 0.1% | - | 127,242.55 | 127,344.90 | 0.1% |
| 25 | | 350,000.0 | | | | | 147,379.06 | 147,481.40 | 102.34 | 0.1% | - | 147,379.06 | 147,481.40 | 0.1% |
| 26 | | 400,000.0 | | | | | 167,515.57 | 167,617.91 | 102.34 | 0.1% | - | 167,515.57 | 167,617.91 | 0.1% |
| 27 | | 450,000.0 | | | | | 187,652.07 | 187,754.41 | 102.34 | 0.1% | - | 187,652.07 | 187,754.41 | 0.1% |
| 28 | | 500,000.0 | | | | | 207,788.58 | 207,890.92 | 102.34 | 0.0% | - | 207,788.58 | 207,890.92 | 0.0% |
| 29 | EXCISE TAX FIRST 100 | | 0.1593 | | | | | | | | | | | |
| 30 | EXCISE TAX NEXT 1900 | | 0.0877 | | | | | | | | | | | |
| 31 | EXCISE TAX OVER 2000 | | 0.0411 | | | | | | | | | | | |
| 32 | EXCISE TAX FLEXED RATE | | 0.0200 | | | | | | | | | | | |
| 33 | GROSS RECEIPTS TAX | | 4.987% | | | | | | | | | | | |

TYPICAL BILL COMPARISON

RATE SCHEDULE LARGE GENERAL TRANSPORTATION SERVICE - MAINLINE (LGTS MAINLINE)

PROPOSED RATES EFFECTIVE: MAY 2011

PFN 4
SHEET 14 OF 14

| LINE NO. | RATE CODE | USAGE MCF (A) | MOST | | INCREASE (D=C-B) | PERCENT OF INCREASE (E=D/B) | CURRENT BILL (F) | PROPOSED BILL (G) | DOLLAR INCREASE (H=G-F) | PERCENT OF INCREASE (I=H/F) | ANNUALIZED | CURRENT | PROPOSED | PERCENT OF CHANGE (M=(L-K)/K) |
|---|------------------------|------------------|---------------------|----------------------|---------------------|--------------------------------|---------------------|----------------------|----------------------------|--------------------------------|------------------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| | | | CURRENT RATE (B) | PROPOSED RATE (C) | | | | | | | FUEL COST ADDITIONS TO BILL (J) | BILL INCLUDING FUEL COST (K=F+J) | BILL INCLUDING FUEL COST (L=G+J) | |
| 1 LARGE GENERAL TRANSPORTATION SERVICE - MAINLINE | | | | | | | | | | | | | | |
| 2 | ALL DELIVERIES PER MCF | | 0.3590 | 0.3590 | - | 0.0% | | | | | - | | | |
| 3 | CUSTOMER CHARGE | | 720.3900 | 817.8700 | 97.4800 | 13.5% | | | | | | | | |
| 4 | | 500.0 | | | | | 998.32 | 1,100.66 | 102.34 | 10.3% | - | 998.32 | 1,100.66 | 10.3% |
| 5 | | 1,000.0 | | | | | 1,232.81 | 1,335.15 | 102.34 | 8.3% | - | 1,232.81 | 1,335.15 | 8.3% |
| 6 | | 1,500.0 | | | | | 1,467.30 | 1,569.64 | 102.34 | 7.0% | - | 1,467.30 | 1,569.64 | 7.0% |
| 7 | | 2,000.0 | | | | | 1,701.79 | 1,804.13 | 102.34 | 6.0% | - | 1,701.79 | 1,804.13 | 6.0% |
| 8 | | 3,000.0 | | | | | 2,121.84 | 2,224.18 | 102.34 | 4.8% | - | 2,121.84 | 2,224.18 | 4.8% |
| 9 | | 5,000.0 | | | | | 2,961.85 | 3,064.29 | 102.34 | 3.5% | - | 2,961.95 | 3,064.29 | 3.5% |
| 10 | | 10,000.0 | | | | | 5,082.21 | 5,164.55 | 102.34 | 2.0% | - | 5,082.21 | 5,164.55 | 2.0% |
| 11 | | 15,000.0 | | | | | 7,162.48 | 7,264.82 | 102.34 | 1.4% | - | 7,162.48 | 7,264.82 | 1.4% |
| 12 | | 17,500.0 | | | | | 8,212.61 | 8,314.95 | 102.34 | 1.2% | - | 8,212.61 | 8,314.95 | 1.2% |
| 13 | | 20,000.0 | | | | | 9,262.74 | 9,365.08 | 102.34 | 1.1% | - | 9,262.74 | 9,365.08 | 1.1% |
| 14 | | 50,000.0 | | | | | 21,864.33 | 21,966.67 | 102.34 | 0.5% | - | 21,864.33 | 21,966.67 | 0.5% |
| 15 | | 70,000.0 | | | | | 30,265.39 | 30,367.73 | 102.34 | 0.3% | - | 30,265.39 | 30,367.73 | 0.3% |
| 16 | | 85,000.0 | | | | | 34,577.88 | 34,680.22 | 102.34 | 0.3% | - | 34,577.88 | 34,680.22 | 0.3% |
| 17 | | 100,000.0 | | | | | 40,546.39 | 40,648.73 | 102.34 | 0.3% | - | 40,546.39 | 40,648.73 | 0.3% |
| 18 | | 150,000.0 | | | | | 60,441.43 | 60,543.77 | 102.34 | 0.2% | - | 60,441.43 | 60,543.77 | 0.2% |
| 19 | | 200,000.0 | | | | | 80,336.46 | 80,438.80 | 102.34 | 0.1% | - | 80,336.46 | 80,438.80 | 0.1% |
| 20 | | 250,000.0 | | | | | 100,231.50 | 100,333.84 | 102.34 | 0.1% | - | 100,231.50 | 100,333.84 | 0.1% |
| 21 | | 300,000.0 | | | | | 120,126.53 | 120,228.88 | 102.34 | 0.1% | - | 120,126.53 | 120,228.88 | 0.1% |
| 22 | | 350,000.0 | | | | | 140,021.57 | 140,123.91 | 102.34 | 0.1% | - | 140,021.57 | 140,123.91 | 0.1% |
| 23 | | 400,000.0 | | | | | 159,916.61 | 160,018.95 | 102.34 | 0.1% | - | 159,916.61 | 160,018.95 | 0.1% |
| 24 | | 450,000.0 | | | | | 179,811.64 | 179,913.99 | 102.34 | 0.1% | - | 179,811.64 | 179,913.99 | 0.1% |
| 25 | | 500,000.0 | | | | | 199,706.68 | 199,809.02 | 102.34 | 0.1% | - | 199,706.68 | 199,809.02 | 0.1% |
| 26 | EXCISE TAX FIRST 100 | | 0.1593 | | | | | | | | | | | |
| 27 | EXCISE TAX NEXT 1900 | | 0.0877 | | | | | | | | | | | |
| 28 | EXCISE TAX OVER 2000 | | 0.0411 | | | | | | | | | | | |
| 29 | EXCISE TAX FLEXED RATE | | 0.0200 | | | | | | | | | | | |
| 30 | GROSS RECEIPTS TAX | | 4.987% | | | | | | | | | | | |

PFN EXHIBIT 5

**LETTER SENT TO MAYORS
AND LEGISLATIVE AUTHORITIES**

John W. Partridge, Jr.
President

November 30, 2010

Dear Public Official:

Throughout 2010, Columbia Gas of Ohio has continued to invest in infrastructure replacement programs that benefit both our customers and the communities we serve.

Also this year, Columbia has greatly increased its investment in energy-efficiency programs that help our residential customers save money on their energy bills.

As authorized by the Public Utilities Commission of Ohio ("PUCO") in its December 3, 2008 Opinion and Order in Case No. 08-72-GA-AIR, Columbia may recover certain infrastructure and energy-efficiency investments made in the previous calendar year. Columbia will soon make its annual filings with the PUCO to set rates for its Infrastructure Replacement Program Rider ("Rider IRP") and the Demand Side Management Rider ("Rider DSM").

In February, our application will request an increase of about \$20.2 million, to be collected through the Rider IRP, beginning May 2011. The Rider IRP increase will raise bills by \$1.10 per month for residential customers and represents a 1.8 percent increase on typical residential bills based on a previously negotiated cap for this rate. Columbia's application will also request an increase of about \$5 million to cover DSM program costs. On average, Rider DSM will increase residential bills by \$0.33 per month. For a list of the rate impact on all rate classes, see the enclosed insert.

Under its Infrastructure Replacement Program, Columbia is replacing aged cast iron, wrought iron, unprotected coated steel and bare steel distribution pipe, prone-to-fail risers and hazardous customer service lines. Columbia is also installing automated meter reading devices ("AMRD") on all residential and commercial meters over approximately five years.

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

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

Our IRP program produces other customer benefits as well:

- It addresses a riser safety issue identified by the PUCO and relieves the impacted customers of hundreds of dollars in repair or replacement costs. Prior to 2008, risers were customer-owned equipment.
- It relieves customers of repair bills in the hundreds or thousands of dollars if their customer service line develops a hazardous leak. Prior to 2008, these service lines were customer-owned equipment.
- The installation of AMRDs means that our customers with indoor gas meters no longer have to make access arrangements for our meter readers, and full AMRD deployment will allow Columbia to eventually do actual meter readings every month, eliminating bi-monthly estimated reads, which is a significant source of customer service complaints.
- Full deployment of AMRDs will also result in substantial meter reading cost savings that will be passed on to customers.

Our Demand-Side Management programs produce both up-front and long-term savings for our customers. The up-front discounts include free or rebated programmable thermostats, high-efficiency shower heads, home energy audits, attic and wall insulation and air sealing, as well as rebates on replacement high-efficiency gas heating equipment. The installation of such energy-saving measures results in long-term savings on natural gas bills.

Columbia has replaced more than 285,000 risers, over 30,000 hazardous customer service lines and installed more than 530,000 AMRD devices. In addition, Columbia has performed more than 5,100 home energy audits and paid more than \$2 million in rebates to residential heating customers who have had energy-efficiency improvements installed at their homes.

Columbia is not currently recovering its 2010 investments in these programs through its distribution rates. The actual Rider IRP and Rider DSM rates are subject to PUCO approval. You are not required to take any action, but should you wish to view our pre-filing notice or any other public documents in this case, you may visit the PUCO's online Docketing Information System at www.puco.ohio.gov, and review the filings made for Case No. 10-2353-GA-RDR.

We are committed to providing outstanding customer service and to maintaining strong relationships with the communities we serve. If you have any questions about our rate adjustment, please contact Stephanie Noel, Director of Regulatory Affairs, at (614) 460-5918.

Sincerely,



Jack Partridge

Enclosures

Rate Impact Sheet

Pipeline Safety Brochure

Simple Energy Solutions Brochure

Columbia Gas of Ohio, Inc
Case No. 10-2353-GA-RDR
Summary of Rate Increase by Class
Effective May 2011

Infrastructure Replacement Program Rider

REQUESTED REVENUE INCREASE **\$20,211,235**

Small General Service Rate Increase

**Monthly
Increase
\$1.10**

Includes:

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

General Service Monthly Rate Increase

\$3.23

Includes:

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

Large General Service Monthly Rate Increase

\$97.48

Includes:

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

Demand Side Management Rider

REQUESTED REVENUE INCREASE **\$5,024,392**

Small General Service

Volumetric Rate Increase (per MCF)
Annual Increase, typical customer

\$0.0448
\$3.98

Includes:

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

PFN EXHIBIT 6

SUMMARY OF RATES BY CLASS

Columbia Gas of Ohio, Inc.
Case No. 10-2353-GA-RDR
Summary of Rates by Class
Effective May 2011

Attachment A

Infrastructure Replacement Program

| | Riser Sch R-10 | AMRP Sch AMRP-10 | AMRD Sch AMRD-10 | Total Monthly Rate |
|---|-------------------|---------------------|---------------------|-----------------------|
| Small General Service | \$1.74 | \$0.65 | \$0.33 | \$2.72 |
| <u>Includes:</u> | | | | |
| Small General Sales Service | | | | |
| Small General Sales Service-Schools | | | | |
| Small General Transportation Service | | | | |
| Full Requirements Small General Transportation Service | | | | |
| General Service | \$1.76 | \$6.15 | \$0.34 | \$8.25 |
| <u>Includes:</u> | | | | |
| General Service | | | | |
| General Service - Schools | | | | |
| General Transportation Service | | | | |
| General Transportation Service - Schools | | | | |
| Full Requirement General Transportation Service | | | | |
| Full Requirement General Transportation Service - Schools | | | | |
| Large General Service | \$0.00 | \$222.87 | \$0.00 | \$222.87 |
| <u>Includes:</u> | | | | |
| Large General Sales Service | | | | |
| Large General Transportation Service | | | | |
| Full Requirements Large General Transportation Service | | | | |
| Full Requirements Large General Transportation Service | | | | |
| Large General Transportation Service - Mainline | | | | |

| | <u>Revenue Requirement by Rate Schedule</u> | | | |
|-----------------------|--|---------------------|--------------------|---------------------|
| | Riser | AMRP | AMRD | Total |
| Small General Service | \$28,677,425 | \$10,751,473 | \$5,491,541 | \$44,920,440 |
| General Service | \$938,905 | \$3,281,791 | \$179,794 | \$4,400,491 |
| Large General Service | \$0 | \$824,378 | \$0 | \$824,378 |
| | \$29,616,330 | \$14,857,642 | \$5,671,336 | \$50,145,308 |

Demand Side Management Program

| | |
|--|--------------------|
| Total Revenue Requirement | \$6,588,944 |
| Small General Service Rate per MCF | \$0.0580 |
| <u>Includes:</u> | |
| Small General Sales Service | |
| Small General Sales Service-Schools | |
| Small General Transportation Service | |
| Full Requirements Small General Transportation Service | |

PFN EXHIBIT 7A

STUDY – RIDER IRP (AMRP)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 10-2353-GA-RDR
Calculation of Revenue Requirement

Data: 9 Months Actual 3 Months Projected

| Line No. | | Actual Thru December 31, 2009 | Activity Thru December 31, 2010 | Total As Of December 31, 2010 | Schedule AMRP-1 Reference |
|----------|--|----------------------------------|------------------------------------|----------------------------------|--|
| 1 | Return on Investment | | | | |
| 2 | Plant In-Service | | | | |
| 3 | Additions | 71,367,026 | 34,049,288 | 105,416,315 | Schedule 2 |
| 4 | Retirements | (10,275,200) | (3,174,995) | (13,450,195) | Schedule 4 |
| 5 | Total Plant In-Service | 61,091,827 | 30,874,293 | 91,966,120 | Line 3 + Line 4 |
| 6 | Less: Accumulated Provision for Depreciation | | | | |
| 7 | Depreciation Expense | 1,569,720 | 1,930,637 | 3,500,356 | Schedule 5 |
| 8 | Cost of Removal | (3,067,558) | (1,371,845) | (4,439,403) | Schedule 3 |
| 9 | Retirements | (10,275,200) | (3,174,995) | (13,450,195) | Schedule 4 |
| 10 | Total Accumulated Provision for Depreciation | (11,773,038) | (2,616,203) | (14,389,241) | Lines 7 + 8 + 9 |
| 11 | Net Deferred Depreciation | 839,279 | 445,957 | 1,285,236 | Schedule 5 |
| 12 | Net Deferred PISCC | 2,452,118 | 1,368,677 | 3,820,795 | Schedule 6 |
| 13 | Net Deferred Property Taxes | 228,546 | 201,356 | 429,902 | Schedule 7 |
| 14 | Deferred Taxes on PISCC | (868,241) | (479,037) | (1,337,278) | (Line 12 * 35%) |
| 15 | Deferred Taxes on Deferred Property Taxes | (79,991) | (70,475) | (150,466) | (Line 13 * 35%) |
| 16 | Deferred Taxes on Liberalized Depreciation | (1,667,802) | (7,027,806) | (8,695,610) | Schedule 8 |
| 17 | Net Rate Base | 73,778,773 | 27,929,166 | 101,707,940 | Line 5 - Line 10 + Lines 11 through 16 |
| 18 | Approved Pre-tax Rate of Return | 10.95% | 10.95% | 10.95% | Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR |
| 19 | Annualized Return on Rate Base | 8,078,776 | 3,058,244 | 11,137,019 | Line 17 * Line 18 |
| 20 | Operating Expenses | | | | |
| 21 | Annualized Depreciation | 1,397,477 | 695,097 | 2,092,574 | Schedule 5 |
| 22 | Annualized Deferred Depreciation Amortization | 20,687 | 11,399 | 32,086 | Schedule 5 |
| 23 | Annualized PISCC Amortization | 58,188 | 32,788 | 90,956 | Schedule 6 |
| 24 | Annualized Property Tax Expense | 1,277,144 | 623,445 | 1,900,589 | Schedule 7 |
| 25 | Deferred Property Tax Expense Amortization | 6,228 | 4,633 | 9,861 | Schedule 7 |
| 26 | Operation & Maintenance Expense | 115,435 | (89,100) | 46,335 | Schedule 9A |
| 27 | Operation & Maintenance Savings | (1,800,000) | 1,323,680 | (476,320) | Schedule 9B |
| 28 | Revenue Requirement - To be collected beginning May 2011 | 9,162,916 | 5,680,187 | 14,833,101 | Line 19 + Lines 21 through 27 |
| 29 | Prior Year's (Over)/Under Recovered Balance | (47,924) | 72,465 | 24,541 | Schedule 10 |
| 30 | TOTAL Amount to be collected beginning May 2011 | 9,104,991 | 5,752,651 | 14,857,642 | Lines 28 + Lines 29 |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 10-2353-GA-RDR
Plant Additions by Month

Data: 9 Months Actual 3 Months Projected

Schedule AMRP-2

| Line No. | Description | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Cum Total | | | | | | |
|------------------------------------|--|-----------|--------------|--------------|--------------|-------------|-------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1 | 376.25 Mains | \$0 | \$20,347,124 | \$21,533,254 | \$23,718,014 | \$0 | \$0 | \$65,598,392 | | | | | | |
| 2 | 380.25 Service Lines | \$0 | \$11,053,405 | \$12,260,758 | \$10,331,274 | \$0 | \$0 | \$33,645,438 | | | | | | |
| 3 | 382.25 Meter Move Out | \$0 | \$5,608,745 | \$0 | \$0 | \$0 | \$0 | \$5,608,745 | | | | | | |
| 4 | 383.25 House Regulators | \$0 | \$0 | \$563,740 | \$0 | \$0 | \$0 | \$563,740 | | | | | | |
| 5 | TOTAL Balance | \$0 | \$37,009,274 | \$34,357,752 | \$34,049,288 | \$0 | \$0 | \$105,416,315 | | | | | | |
| 2010 Additions by Month | | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
| 6 | 2010 376.25 Mains | \$209,990 | \$573,409 | \$1,617,506 | \$2,477,920 | \$878,565 | \$1,236,283 | \$1,241,459 | \$1,864,852 | \$2,018,030 | \$3,100,000 | \$4,500,000 | \$4,000,000 | \$23,718,014 |
| 7 | 2010 380.25 Service Lines | \$216,903 | \$374,890 | \$279,281 | \$532,329 | \$662,881 | \$687,463 | \$769,234 | \$764,894 | \$943,418 | \$1,500,000 | \$1,800,000 | \$1,800,000 | \$10,331,274 |
| 8 | 2010 382.25 Meter Move Out | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 2010 383.25 House Regulators | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | TOTAL Additions | \$426,893 | \$948,299 | \$1,896,787 | \$3,010,249 | \$1,541,446 | \$1,923,746 | \$2,010,693 | \$2,629,746 | \$2,961,448 | \$4,600,000 | \$6,300,000 | \$5,800,000 | \$34,049,288 |
| Cumulative 2010 Additions by Month | | | | | | | | | | | | | | |
| 11 | 376.25 Mains Cum. Additions | \$209,990 | \$783,399 | \$2,400,905 | \$4,878,825 | \$5,757,390 | \$6,993,673 | \$8,235,132 | \$10,099,984 | \$12,118,014 | \$15,218,014 | \$19,718,014 | \$23,718,014 | |
| 12 | 380.25 Service Lines Cum. Additions | \$216,903 | \$591,794 | \$871,055 | \$1,403,384 | \$2,066,265 | \$2,753,728 | \$3,522,962 | \$4,287,856 | \$5,231,274 | \$6,731,274 | \$8,531,274 | \$10,331,274 | |
| 13 | 382.25 Meter Move Out Cum. Additions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 14 | 383.25 House Regulators Cum. Additions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 15 | Total Cumulative Plant Additions | \$426,893 | \$1,375,193 | \$3,271,860 | \$6,282,209 | \$7,823,655 | \$9,747,401 | \$11,758,094 | \$14,387,840 | \$17,349,288 | \$21,949,288 | \$28,249,288 | \$34,049,288 | |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 10-2353-GA-RDR
Cost of Removal By Month

Data: 9 Months Actual 3 Months Projected

Schedule AMRP-3

| Line No. | Description | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Cum Total | | | | | | |
|----------|--|------------|---------------|---------------|---------------|-------------|-------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 | 376.25 Mains | \$0 | (\$123,274) | (\$601,724) | (\$515,082) | \$0 | \$0 | (\$1,240,080) | | | | | | |
| 2 | 380.25 Service Lines | \$0 | (\$1,505,006) | (\$832,494) | (\$856,763) | \$0 | \$0 | (\$3,194,263) | | | | | | |
| 3 | 382.25 Meter Move Out | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | |
| 4 | 383.25 House Regulators | \$0 | \$0 | (\$5,060) | \$0 | \$0 | \$0 | (\$5,060) | | | | | | |
| 5 | TOTAL Balance | \$0 | (\$1,628,280) | (\$1,439,278) | (\$1,371,845) | \$0 | \$0 | (\$4,439,403) | | | | | | |
| | | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
| 6 | 2010 376.25 Mains | (\$33,091) | (\$71,742) | (\$45,702) | (\$85,622) | (\$80,975) | (\$26,834) | (\$41,345) | (\$35,223) | (\$23,637) | (\$23,637) | (\$23,637) | (\$23,637) | (\$515,082) |
| 7 | 2010 380.25 Service Lines | (\$49,853) | (\$36,055) | (\$44,074) | (\$57,090) | (\$277,778) | (\$37,550) | (\$63,190) | (\$92,109) | (\$49,766) | (\$49,766) | (\$49,766) | (\$49,766) | (\$856,763) |
| 8 | 2010 382.25 Meter Move Out | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 2010 383.25 House Regulators | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | TOTAL Cost of Removal | (\$82,944) | (\$107,797) | (\$89,776) | (\$142,712) | (\$358,753) | (\$64,384) | (\$104,535) | (\$127,332) | (\$73,403) | (\$73,403) | (\$73,403) | (\$73,403) | (\$1,371,845) |
| | | | | | | | | | | | | | | |
| 11 | 376.25 Mains Cumulative Cost of Removal | (\$33,091) | (\$104,833) | (\$150,535) | (\$236,157) | (\$317,132) | (\$343,966) | (\$385,311) | (\$420,534) | (\$444,171) | (\$467,808) | (\$491,445) | (\$515,082) | |
| 12 | 380.25 Service Lines Cumulative Cost of Removal | (\$49,853) | (\$85,908) | (\$129,982) | (\$187,072) | (\$464,850) | (\$502,400) | (\$565,590) | (\$657,699) | (\$707,465) | (\$757,231) | (\$806,997) | (\$856,763) | |
| 13 | 382.25 Meter Move Out Cumulative Cost of Removal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 14 | 383.25 House Regulators Cumulative Cost of Removal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 14 | TOTAL Cumulative Cost of Removal | (\$82,944) | (\$190,741) | (\$280,517) | (\$423,229) | (\$781,982) | (\$846,366) | (\$950,901) | (\$1,078,233) | (\$1,151,636) | (\$1,225,039) | (\$1,298,442) | (\$1,371,845) | |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 10-2353-GA-RDR
Original Cost Retired By Month

Data: 9 Months Actual 3 Months Projected

Schedule AMRP-4

| Line No. | Description | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Cum Total | | | | | | |
|--------------------------------------|--|------------|---------------|---------------|---------------|-------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 | 376.25 Mains | \$0 | (\$1,502,427) | (\$2,871,419) | (\$1,861,231) | \$0 | \$0 | (\$6,235,077) | | | | | | |
| 2 | 380.25 Service Lines | \$0 | (\$3,633,260) | (\$2,183,975) | (\$1,313,764) | \$0 | \$0 | (\$7,130,999) | | | | | | |
| 3 | 382.25 Meter Move Out | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | |
| 4 | 383.25 House Regulators | \$0 | \$0 | (\$84,118) | \$0 | \$0 | \$0 | (\$84,118) | | | | | | |
| 5 | TOTAL Balance | \$0 | (\$5,135,688) | (\$5,139,512) | (\$3,174,995) | \$0 | \$0 | (\$13,450,195) | | | | | | |
| | | | | | | | | | | | | | | |
| 2010 Retirements by Month | | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
| 6 | 2010 376.25 Mains | (\$26,582) | (\$26,267) | (\$68,546) | (\$105,005) | (\$399,418) | (\$124,600) | (\$31,747) | (\$345,154) | (\$183,478) | (\$183,478) | (\$183,478) | (\$183,478) | (\$1,861,231) |
| 7 | 2010 380.25 Service Lines | (\$48,968) | (\$69,071) | (\$54,704) | (\$70,576) | (\$51,530) | (\$93,283) | (\$75,614) | (\$77,459) | (\$210,513) | (\$210,513) | (\$210,513) | (\$141,000) | (\$1,313,764) |
| 8 | 2010 382.25 Meter Move Out | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 2010 383.25 House Regulators | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | TOTAL Cost Retired | (\$75,570) | (\$95,338) | (\$123,250) | (\$175,581) | (\$450,948) | (\$217,883) | (\$107,361) | (\$422,613) | (\$393,991) | (\$393,991) | (\$393,991) | (\$324,478) | (\$3,174,995) |
| | | | | | | | | | | | | | | |
| Cumulative 2010 Retirements by Month | | | | | | | | | | | | | | |
| 11 | 376.25 Mains Cum. Retirement Cost | (\$26,582) | (\$52,849) | (\$121,395) | (\$226,400) | (\$625,818) | (\$750,418) | (\$782,165) | (\$1,127,319) | (\$1,310,797) | (\$1,494,275) | (\$1,677,753) | (\$1,861,231) | |
| 12 | 380.25 Service Lines Cum. Retirement Cost | (\$48,968) | (\$118,059) | (\$172,763) | (\$243,339) | (\$294,869) | (\$388,152) | (\$463,766) | (\$541,225) | (\$751,738) | (\$962,251) | (\$1,172,764) | (\$1,313,764) | |
| 13 | 382.25 Meter Move Out Cum. Retirement Cost | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 14 | 383.25 House Regulators Cum. Retirement Cost | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 15 | TOTAL Cumulative Retirement Cost | (\$75,570) | (\$170,908) | (\$294,158) | (\$469,739) | (\$920,687) | (\$1,138,570) | (\$1,245,931) | (\$1,668,544) | (\$2,062,535) | (\$2,456,526) | (\$2,850,517) | (\$3,174,995) | |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Main Replacement Program
Case No. 10-2363-GA-RDR
Provision for Depreciation

Data: 9 Months Actual 3 Months Projected

Schedule AMRP-5

| Line No. | Description | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
|--|------------------------------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------|
| 2010 Depreciation Expense on Prior Years' Investment: | | | | | | | | | | | | | | | |
| 1 | 2008 378.25 Mains | | \$31,538 | \$31,538 | \$31,538 | \$31,538 | \$31,538 | \$31,538 | \$31,538 | \$31,538 | \$31,538 | \$31,538 | \$31,538 | \$31,538 | |
| 2 | 2008 380.25 Service Lines | | \$29,476 | \$29,476 | \$29,476 | \$29,476 | \$29,476 | \$29,476 | \$29,476 | \$29,476 | \$29,476 | \$29,476 | \$29,476 | \$29,476 | |
| 3 | 2008 382.25 Meter Move Out | | \$10,236 | \$10,236 | \$10,236 | \$10,236 | \$10,236 | \$10,236 | \$10,236 | \$10,236 | \$10,236 | \$10,236 | \$10,236 | \$10,236 | |
| 4 | 2008 383.25 House Regulators | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 5 | TOTAL Provision for Depreciation | | \$71,250 | \$71,250 | \$71,250 | \$71,250 | \$71,250 | \$71,250 | \$71,250 | \$71,250 | \$71,250 | \$71,250 | \$71,250 | \$71,250 | |
| 2010 Depreciation Expense on Prior Years' Investment: | | | | | | | | | | | | | | | |
| 5 | 2009 378.25 Mains | | \$33,377 | \$33,377 | \$33,377 | \$33,377 | \$33,377 | \$33,377 | \$33,377 | \$33,377 | \$33,377 | \$33,377 | \$33,377 | \$33,377 | |
| 6 | 2009 380.25 Service Lines | | \$32,695 | \$32,695 | \$32,695 | \$32,695 | \$32,695 | \$32,695 | \$32,695 | \$32,695 | \$32,695 | \$32,695 | \$32,695 | \$32,695 | |
| 7 | 2009 382.25 Meter Move Out | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8 | 2009 383.25 House Regulators | | \$1,677 | \$1,677 | \$1,677 | \$1,677 | \$1,677 | \$1,677 | \$1,677 | \$1,677 | \$1,677 | \$1,677 | \$1,677 | \$1,677 | |
| 9 | TOTAL Provision for Depreciation | | \$67,749 | \$67,749 | \$67,749 | \$67,749 | \$67,749 | \$67,749 | \$67,749 | \$67,749 | \$67,749 | \$67,749 | \$67,749 | \$67,749 | |
| 2010 Depreciation Expense on Current Years' Investment: | | | | | | | | | | | | | | | |
| 9 | 2010 378.25 Mains | | \$183 | \$770 | \$2,488 | \$5,842 | \$8,243 | \$9,882 | \$11,602 | \$14,210 | \$17,219 | \$21,185 | \$27,075 | \$33,863 | |
| 10 | 2010 380.25 Service Lines | | \$299 | \$1,078 | \$1,950 | \$3,033 | \$4,626 | \$6,427 | \$8,369 | \$10,414 | \$12,692 | \$15,960 | \$20,350 | \$25,160 | |
| 11 | 2010 382.25 Meter Move Out | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 12 | 2010 383.25 House Regulators | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 13 | TOTAL Provision for Depreciation | | \$482 | \$1,848 | \$4,438 | \$8,874 | \$12,869 | \$18,309 | \$20,171 | \$24,624 | \$29,911 | \$37,135 | \$47,425 | \$58,813 | |
| TOTAL ACCUMULATED DEPRECIATION | | | | | | | | | | | | | | | |
| 14 | 378.25 Mains Accum Depr | \$693,333 | \$758,410 | \$824,005 | \$891,477 | \$962,034 | \$1,035,191 | \$1,109,988 | \$1,186,705 | \$1,265,829 | \$1,347,963 | \$1,434,063 | \$1,526,053 | \$1,624,630 | |
| 15 | 380.25 Service Lines Accum Depr | \$868,373 | \$748,833 | \$612,063 | \$506,204 | \$441,408 | \$1,006,205 | \$1,078,803 | \$1,147,343 | \$1,219,929 | \$1,294,782 | \$1,372,913 | \$1,455,434 | \$1,542,755 | |
| 16 | 382.25 Meter Move Out Accum Depr | \$171,601 | \$182,036 | \$182,272 | \$202,508 | \$212,744 | \$222,980 | \$233,216 | \$243,452 | \$253,688 | \$263,924 | \$274,160 | \$284,396 | \$294,632 | |
| 17 | 383.25 House Regulators Accum Depr | \$18,213 | \$18,980 | \$21,508 | \$23,245 | \$24,922 | \$26,599 | \$28,276 | \$29,953 | \$31,630 | \$33,307 | \$34,985 | \$36,662 | \$38,339 | |
| 18 | TOTAL Accumulated Depreciation | \$1,659,720 | \$1,709,171 | \$1,880,018 | \$1,993,436 | \$2,141,108 | \$2,292,978 | \$2,448,283 | \$2,607,463 | \$2,771,078 | \$2,939,986 | \$3,116,120 | \$3,302,546 | \$3,500,368 | |

| Line No. | Description | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Ending Balance |
|----------------------------------|------------------------------------|-------------------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------|
| 19 DEFERRED DEPRECIATION: | | | | | | | | | | | | | | | |
| 20 | 378.25 Mains Def'd Depr | \$407,802 | \$29,088 | \$29,634 | \$31,259 | \$34,288 | \$7,583 | \$8,815 | \$10,615 | \$12,730 | \$15,329 | \$18,011 | \$24,817 | \$30,820 | \$661,482 |
| 21 | 380.25 Service Lines Def'd Depr | \$329,225 | \$27,095 | \$27,727 | \$28,434 | \$29,349 | \$3,909 | \$5,510 | \$7,233 | \$9,074 | \$10,908 | \$13,665 | \$17,503 | \$21,835 | \$531,534 |
| 22 | 382.25 Meter Move Out Def'd Depr | \$89,913 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$89,913 |
| 23 | 383.25 House Regulators Def'd Depr | \$16,834 | \$1,427 | \$1,427 | \$1,427 | \$1,427 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$22,542 |
| 24 | Amortization | (\$4,295) | (\$537) | (\$537) | (\$537) | (\$537) | (\$1,724) | (\$1,724) | (\$1,724) | (\$1,724) | (\$1,724) | (\$1,724) | (\$1,724) | (\$1,724) | (\$20,234) |
| 25 | Cumulative Balance | \$839,279 | \$57,053 | \$58,251 | \$60,583 | \$64,537 | \$9,767 | \$12,808 | \$16,124 | \$20,080 | \$24,574 | \$30,662 | \$40,397 | \$51,031 | \$1,285,236 |

26 ANNUALIZED DEPRECIATION:

| | | Original Cost | Net Plant in |
|----|--|---------------|-----------------|
| | | Additions | Retired Service |
| 27 | Cumulative Mains | \$65,608,392 | \$60,383,315 |
| 28 | Cumulative Service | \$33,645,438 | \$26,514,438 |
| 29 | Cumulative Meter Move Out | \$5,608,745 | \$0 |
| 30 | Cumulative House Regulators | \$583,740 | \$479,622 |
| 31 | TOTAL Cumulative Additions | \$105,446,315 | \$91,986,120 |
| 32 | Depreciation Rate-Mains | | 1.88% |
| 33 | Depreciation Rate-Services | | 3.20% |
| 34 | Depreciation Rate-Meter Move-Outs | | 2.19% |
| 35 | Depreciation Rate-House Regulators | | 3.57% |
| 36 | Annualized Depreciation Mains | | \$1,104,158 |
| 37 | Annualized Depreciation Services | | \$848,462 |
| 38 | Annualized Depreciation Meter Move Outs | | \$122,832 |
| 39 | Annualized Depreciation House Regulators | | \$17,123 |
| 40 | TOTAL Annualized Depreciation | | \$2,092,574 |

ANNUALIZED DEFERRED DEPRECIATION AMORTIZATION:

| | 2010 |
|---|-------------|
| Cumulative Deferred Depr-Mains | \$661,482 |
| Cumulative Deferred Depr-Services | \$531,534 |
| Cumulative Deferred Depr-Meter Move Out | \$89,913 |
| Cumulative Deferred Depr-House Regulators | \$22,542 |
| TOTAL Cumulative Deferred Depreciation | \$1,305,470 |
| Depreciation Rate-Mains | 1.88% |
| Depreciation Rate-Services | 3.20% |
| Depreciation Rate-Meter Move Out | 2.19% |
| Depreciation Rate-House Regulators | 3.57% |
| Annualized Amortization Mains | \$12,304 |
| Annualized Amortization Services | \$17,009 |
| Annualized Amortization Meter Move Out | \$1,969 |
| Annualized Amortization House Regulators | \$88 |
| TOTAL Annualized Amortization | \$32,066 |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 10-2353-GA-RDR
Post in Service Carrying Cost

Data: 9 Months Actual 3 Months Projected

Schedule AMRP-6

| Line No. | Description | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
|---|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 2010 PISCC Prior Years' Investment: | | | | | | | | | | | | | | | |
| 1 | 2009 376.25 Mains | \$1,354,253 | \$103,360 | \$103,360 | \$103,360 | \$103,360 | \$103,360 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,871,051 |
| 2 | 2009 380.25 Service Lines | \$821,625 | \$58,852 | \$58,852 | \$58,852 | \$58,852 | \$58,852 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,115,883 |
| 3 | 2009 382.25 Meter Move Out | \$259,634 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$259,634 |
| 4 | 2009 383.25 House Regulators | \$28,033 | \$2,706 | \$2,706 | \$2,706 | \$2,706 | \$2,706 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$41,663 |
| 5 | TOTAL PISCC | \$2,463,545 | \$164,917 | \$164,917 | \$164,917 | \$164,917 | \$164,917 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,288,131 |
| 2010 PISCC on Current Years' Investment: | | | | | | | | | | | | | | | |
| 6 | 2010 376.25 Mains | | \$0 | \$1,008 | \$3,760 | \$11,524 | \$23,418 | \$27,635 | \$33,570 | \$39,529 | \$48,480 | \$58,166 | \$73,046 | \$94,646 | \$414,784 |
| 7 | 2010 380.25 Service Lines | | \$0 | \$1,041 | \$2,841 | \$4,181 | \$6,736 | \$9,918 | \$13,218 | \$16,910 | \$20,582 | \$25,110 | \$32,310 | \$40,950 | \$173,797 |
| 8 | 2010 382.25 Meter Move Out | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 2010 383.25 House Regulators | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | TOTAL PISCC | | \$0 | \$2,049 | \$6,601 | \$15,705 | \$30,155 | \$37,554 | \$48,788 | \$56,439 | \$69,062 | \$83,277 | \$105,357 | \$135,597 | \$588,581 |
| TOTAL PISCC Additions: | | | | | | | | | | | | | | | |
| 11 | 376.25 Mains Cum PISCC | | \$1,457,613 | \$1,561,980 | \$1,669,100 | \$1,783,984 | \$1,910,762 | \$1,938,398 | \$1,971,967 | \$2,011,496 | \$2,059,976 | \$2,118,142 | \$2,191,189 | \$2,285,835 | |
| 12 | 380.25 Service Lines Cum PISCC | | \$880,477 | \$940,389 | \$1,002,062 | \$1,065,094 | \$1,130,682 | \$1,140,600 | \$1,153,818 | \$1,170,728 | \$1,191,310 | \$1,216,420 | \$1,248,730 | \$1,289,680 | |
| 13 | 382.25 Meter Move Out Cum PISCC | | \$259,634 | \$259,634 | \$259,634 | \$259,634 | \$259,634 | \$259,634 | \$259,634 | \$259,634 | \$259,634 | \$259,634 | \$259,634 | \$259,634 | |
| 14 | 383.25 House Regulators Cum PISCC | | \$30,739 | \$33,446 | \$36,151 | \$38,857 | \$41,563 | \$41,563 | \$41,563 | \$41,563 | \$41,563 | \$41,563 | \$41,563 | \$41,563 | |
| 15 | TOTAL Accumulated PISCC | | \$2,628,462 | \$2,795,429 | \$2,966,947 | \$3,147,569 | \$3,342,641 | \$3,380,195 | \$3,426,982 | \$3,483,421 | \$3,552,483 | \$3,635,759 | \$3,741,116 | \$3,876,712 | |

| | | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
|----|-------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|--------------------|
| 16 | DEFERRED PISCC: | | | | | | | | | | | | | | |
| 17 | 376.25 Mains Def'd PISCC | \$1,354,253 | \$103,360 | \$104,368 | \$107,120 | \$114,884 | \$126,778 | \$27,635 | \$33,570 | \$39,529 | \$48,480 | \$58,166 | \$73,046 | \$94,646 | \$2,285,835 |
| 18 | 380.25 Service Lines Def'd PISCC | \$821,625 | \$58,852 | \$59,893 | \$61,692 | \$63,033 | \$65,588 | \$9,918 | \$13,218 | \$16,910 | \$20,582 | \$25,110 | \$32,310 | \$40,950 | \$1,289,680 |
| 19 | 382.25 Meter Move Out Def'd PISCC | \$259,634 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$259,634 |
| 20 | 383.25 House Regulators Def'd PISCC | \$28,033 | \$2,706 | \$2,706 | \$2,706 | \$2,706 | \$2,706 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$41,563 |
| 21 | Amortization | (\$11,427) | (\$1,428) | (\$1,428) | (\$1,428) | (\$1,428) | (\$4,847) | (\$4,847) | (\$4,847) | (\$4,847) | (\$4,847) | (\$4,847) | (\$4,847) | (\$4,847) | (\$55,917) |
| 22 | Cumulative Balance PISCC | \$2,452,118 | \$163,489 | \$185,538 | \$170,090 | \$179,195 | \$190,224 | \$32,706 | \$41,840 | \$51,692 | \$64,214 | \$78,429 | \$100,609 | \$130,749 | \$3,820,795 |

ANNUALIZED PISCC DEPRECIATION:

| | | |
|----|---|--------------------|
| | | 2010 |
| 23 | Cumulative PISCC Additions-Mains | \$2,285,835 |
| 24 | Cumulative PISCC Additions-Service Lines | \$1,289,680 |
| 25 | Cumulative PISCC Additions-Meter Move Outs | \$259,634 |
| 26 | Cumulative PISCC Additions-House Regulators | \$41,563 |
| 27 | TOTAL Cumulative PISCC Additions | \$3,876,712 |
| 28 | Depreciation Rate-Mains | 1.86% |
| 29 | Depreciation Rate-Services | 3.20% |
| 30 | Depreciation Rate-Meter Move Outs | 2.19% |
| 31 | Depreciation Rate-House Regulators | 3.57% |
| 32 | Annualized Depreciation Mains | \$42,517 |
| 33 | Annualized Depreciation Services | \$41,270 |
| 34 | Annualized Depreciation Meter Move Outs | \$5,686 |
| 35 | Annualized Depreciation House Regulators | \$1,484 |
| 36 | TOTAL Annualized PISCC Depreciation | \$90,956 |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 10-2353-GA-RDR
Annualized Property Tax Expense Calculation

Data: 9 Months Actual 3 Months Projected

Schedule AMRP-7

| Line No. | Description | 2009 | 2010 | 2011 | 2012 | 2013 | TOTAL |
|----------|--|--------------|--------------|--------------|---------|---------|-------------|
| 1 | Annual Investment as of December 31 of prior year ⁽¹⁾ | \$32,599,417 | \$29,218,240 | \$30,874,293 | \$0 | \$0 | |
| 2 | Percent Good ⁽²⁾ | 91.70% | 95.00% | 98.30% | 98.30% | 98.30% | |
| 3 | Taxable Value | \$29,893,665 | \$27,757,328 | \$30,349,430 | \$0 | \$0 | |
| 4 | Valuation Percentage | 25.00% | 25.00% | 25.00% | 25.00% | 25.00% | |
| 5 | Total Taxable Value | \$7,473,416 | \$6,939,332 | \$7,587,358 | \$0 | \$0 | |
| 6 | Average Property Tax Rate per \$1,000 of Valuation | \$86.39 | \$86.39 | \$86.39 | \$86.39 | \$86.39 | |
| 7 | Property Tax | \$645,628 | \$599,489 | \$655,472 | \$0 | \$0 | \$1,900,589 |

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

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

| Line No. | Description | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|--|-------------------------|-------------------|----------|----------|----------|----------|---------|---------|---------|---------|-----------|---------|----------|----------|-----------|
| Deferred Property Tax Expense Calculation | | | | | | | | | | | | | | | |
| 8 | Deferral ⁽³⁾ | \$228,546 | \$51,210 | \$51,210 | \$51,210 | \$51,210 | | | | | | | | | \$433,387 |
| 9 | Amortization | \$0 | \$0 | \$0 | \$0 | \$0 | (\$436) | (\$436) | (\$436) | (\$436) | (\$436) | (\$436) | (\$436) | (\$436) | (\$3,485) |
| 10 | Net Deferral Balance | \$228,546 | \$51,210 | \$51,210 | \$51,210 | \$51,210 | (\$436) | (\$436) | (\$436) | (\$436) | (\$436) | (\$436) | (\$436) | (\$436) | \$429,902 |

⁽³⁾ Deferred property taxes are based off of the 2010 Property Tax Expense shown on Schedule AMRP-7, Case No. 10-1036-GA-RDR

11 **ANNUALIZED PROPERTY TAX AMORTIZATION:**

| | | |
|----|---|-------------------|
| 12 | Cumulative Deferred Property Tax-Risers | 2010 \$433,387 |
| 13 | Weighted Average Depreciation Rate | 2.28% |
| 14 | Annualized Deferred Property Tax Amortization | \$9,861 |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 10-2353-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 9 Months Actual 3 Months Projected

Schedule AMRP-8

| Line No. | Description | 2008 | 2009 | 2010 | 2011 | 2012 | Cumulative Total |
|----------|---|---------------------|----------------------|----------------------|------------|------------|----------------------|
| 1 | Plant Additions | 37,009,274 | 34,357,752 | 34,049,288 | - | - | |
| 2 | Original Cost of Retirement | (5,135,688) | (5,139,512) | (3,174,995) | | | |
| 3 | TOTAL Net Plant Additions | 31,873,587 | 29,218,240 | 30,874,293 | - | - | |
| 4 | Depreciation Expense - Plant | \$269,489 | \$1,047,944 | \$1,630,476 | \$0 | \$0 | |
| 5 | MACRS Depn/Amort (Calculated Below) | \$1,593,679 | \$4,488,903 | \$21,709,928 | | | |
| 6 | Difference between Book Depn & Tax Depn | (\$1,324,190) | (\$3,440,959) | (\$20,079,452) | | | |
| 7 | Federal Income Tax Rate | 35% | 35% | 35% | 35% | 35% | |
| 8 | Deferred Taxes | (\$463,467) | (\$1,204,336) | (\$7,027,808) | \$0 | \$0 | (\$8,695,610) |
| 9 | 2008 | \$1,593,679 | 0 | 0 | | | \$1,593,679 |
| 10 | 2009 | \$3,027,991 | \$1,480,912 | 0 | | | \$4,488,903 |
| 11 | 2010 | \$2,725,192 | \$2,775,733 | \$16,209,004 | | | \$21,709,928 |
| 12 | 2011 | \$2,454,266 | \$2,498,160 | \$1,466,529 | | | \$6,418,955 |
| 13 | 2012 | \$2,208,840 | \$2,249,804 | \$1,319,876 | | | \$5,778,520 |
| 14 | 2013 | \$1,985,724 | \$2,024,824 | \$1,188,660 | | | \$5,199,209 |
| 15 | 2014 | \$1,880,542 | \$1,820,296 | \$1,069,794 | | | \$4,770,632 |
| 16 | 2015 | \$1,880,542 | \$1,723,876 | \$961,734 | | | \$4,566,152 |
| 17 | 2016 | \$1,883,729 | \$1,723,876 | \$910,792 | | | \$4,518,397 |
| 18 | 2017 | \$1,880,542 | \$1,726,798 | \$910,792 | | | \$4,518,131 |
| 19 | 2018 | \$1,883,729 | \$1,723,876 | \$912,335 | | | \$4,519,940 |
| 20 | 2019 | \$1,880,542 | \$1,726,798 | \$910,792 | | | \$4,518,131 |
| 21 | 2020 | \$1,883,729 | \$1,723,876 | \$912,335 | | | \$4,519,940 |
| 22 | 2021 | \$1,880,542 | \$1,726,798 | \$910,792 | | | \$4,518,131 |
| 23 | 2022 | \$1,883,729 | \$1,723,876 | \$912,335 | | | \$4,519,940 |
| 24 | 2023 | \$940,271 | \$1,726,798 | \$910,792 | | | \$3,577,860 |
| 25 | 2024 | \$0 | \$861,938 | \$912,335 | | | \$1,774,273 |
| 26 | 2025 | \$0 | 0 | \$455,396 | | | \$455,396 |
| | TOTAL | \$31,873,587 | \$29,218,240 | \$30,874,293 | \$0 | \$0 | \$91,966,120 |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 10-2353-GA-RDR
O&M Expenses

Data: 9 Months Actual 3 Months Projected

Schedule AMRP-9A

| Line No. | Description | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Cum Total | | | | | | |
|----------|---------------------------------|----------------|-----------------|--------------|--------------|------------|-------------|-------------|---------------|------------------|----------------|-----------------|-----------------|--------------|
| 1 | O&M Expenses | \$0 | \$26,859 | \$88,576 | \$46,335 | \$0 | \$0 | \$161,770 | | | | | | |
| | | | | | | | | | | | | | | |
| | <u>2010 Expenses:</u> | <u>January</u> | <u>February</u> | <u>March</u> | <u>April</u> | <u>May</u> | <u>June</u> | <u>July</u> | <u>August</u> | <u>September</u> | <u>October</u> | <u>November</u> | <u>December</u> | <u>Total</u> |
| 2 | AMRP Education Costs | \$528 | \$386 | \$1,392 | \$1,841 | \$2,080 | \$711 | \$3,832 | \$1,569 | \$2,262 | \$1,625 | \$1,625 | \$1,625 | \$19,476 |
| 3 | 2008 Expenses ^{Note 1} | \$2,238 | \$2,238 | \$2,238 | \$2,238 | \$2,238 | \$2,238 | \$2,238 | \$2,238 | \$2,238 | \$2,238 | \$2,238 | \$2,238 | \$26,859 |
| 4 | TOTAL | \$2,766 | \$2,624 | \$3,630 | \$4,079 | \$4,318 | \$2,949 | \$6,070 | \$3,807 | \$4,500 | \$3,863 | \$3,863 | \$3,863 | \$46,335 |

^{Note 1:} Per Opinion and Order in Case No. 09-006-GA-UNC, Customer Education expenses incurred in 2008 should be amortized over four years

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 10-2353-GA-RDR
O&M Savings

Data: 9 Months Actual 3 Months Projected

Schedule AMRP-9B

| Line No. | Description | 2008 | 2009 | 2010 | 2011 | 2012 | Cum Total | | | | | | | |
|----------|--|----------------|-----------------|--------------|--------------|-------------|-------------|-------------|---------------|------------------|----------------|-----------------|-----------------|--------------|
| 1 | O&M Savings | \$0 | \$0 | (\$476,320) | \$0 | \$0 | (\$476,320) | | | | | | | |
| 2 | <u>Incremental Expense/(Savings):</u> | January | February | March | April | May | June | July | August | September | October | November | December | Total |
| 3 | Leak Inspection | (\$75,657) | (\$51,482) | (\$49,466) | \$35,892 | (\$44,145) | \$14,381 | (\$44,768) | (\$60,334) | (\$66,146) | \$0 | \$0 | \$0 | (\$341,745) |
| 4 | Leak Repair | \$158,878 | \$80,778 | \$117,455 | \$88,406 | \$47,461 | \$250,609 | \$293,542 | \$288,939 | (\$36,876) | \$0 | \$0 | \$0 | \$1,277,190 |
| 5 | General/Other | (\$52,502) | (\$125,325) | (\$159,088) | (\$22,522) | \$40,207 | (\$28,206) | \$16,849 | \$38,662 | \$157,349 | \$0 | \$0 | \$0 | (\$134,575) |
| 6 | Supervision & Engineering | (\$50,946) | (\$89,311) | (\$7,546) | (\$21,020) | (\$27,860) | \$3,614 | \$26,884 | \$207,276 | \$22,913 | \$0 | \$0 | \$0 | \$64,005 |
| 7 | TOTAL Mains & Services Expense | \$677,053 | (\$399,722) | \$316,392 | (\$455,677) | (\$96,148) | (\$226,401) | \$98,537 | \$983,815 | (\$104,678) | \$209,030 | \$280,143 | \$470,639 | \$1,752,983 |
| 8 | <u>Test Year Expense Level</u> | | | | | | | | | | | | | |
| 9 | Leak Inspection | \$202,133 | \$156,017 | \$154,055 | \$185,647 | \$212,884 | \$196,915 | \$241,942 | \$281,053 | \$230,309 | \$192,442 | (\$24,549) | \$120,334 | \$2,149,182 |
| 10 | Leak Repair | \$548,124 | \$641,267 | \$534,980 | \$850,509 | \$680,128 | \$755,367 | \$874,439 | \$711,662 | \$803,077 | \$767,195 | \$585,233 | \$621,441 | \$8,173,422 |
| 11 | General/Other | \$338,892 | \$434,983 | \$437,127 | \$329,398 | \$304,082 | \$342,196 | \$263,877 | \$258,585 | \$287,745 | \$337,369 | \$425,779 | \$566,243 | \$4,326,276 |
| 12 | Supervision & Engineering | \$225,767 | \$281,907 | \$216,338 | \$228,861 | \$215,945 | \$195,483 | \$160,105 | \$28,245 | \$185,237 | \$210,218 | \$200,847 | \$201,941 | \$2,350,894 |
| 13 | TOTAL Mains & Services Expense | \$2,522,751 | \$3,246,941 | \$2,704,470 | \$2,735,764 | \$2,886,707 | \$2,784,988 | \$2,715,516 | \$2,076,939 | \$2,852,470 | \$2,632,667 | \$2,601,298 | \$2,848,248 | \$32,608,759 |
| 14 | <u>2010 EXPENSE Level</u> | | | | | | | | | | | | | |
| 15 | Leak Inspection | \$126,476 | \$104,535 | \$104,589 | \$221,539 | \$168,739 | \$211,276 | \$197,174 | \$220,719 | \$164,163 | \$192,442 | (\$24,549) | \$120,334 | \$1,807,437 |
| 16 | Leak Repair | \$705,000 | \$702,045 | \$652,435 | \$748,915 | \$727,589 | \$1,005,976 | \$1,167,981 | \$1,000,601 | \$766,201 | \$767,195 | \$585,233 | \$621,441 | \$9,450,612 |
| 17 | General/Other | \$286,390 | \$309,658 | \$278,039 | \$306,876 | \$344,289 | \$313,990 | \$280,726 | \$297,247 | \$445,094 | \$337,369 | \$425,779 | \$566,243 | \$4,191,701 |
| 18 | Supervision & Engineering | \$174,821 | \$192,596 | \$208,792 | \$207,841 | \$188,085 | \$199,097 | \$186,989 | \$235,521 | \$208,150 | \$210,218 | \$200,847 | \$201,941 | \$2,414,899 |
| 19 | TOTAL Mains & Services Expense | \$3,199,804 | \$2,847,219 | \$3,020,862 | \$2,280,087 | \$2,790,559 | \$2,558,687 | \$2,814,053 | \$3,060,754 | \$2,747,792 | \$2,841,697 | \$2,881,441 | \$3,318,887 | \$34,361,742 |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 10-2353-GA-RDR
Revenue Reconciliation

Schedule AMRP-10

| | | |
|----------|---|------------------------|
| Line No. | | |
| 1 | Revenue Requirement Per Case No. 09-1036-GA-RDR | \$9,101,785 |
| 2 | January - April 2010 Revenue Requirement | \$2,219,138 |
| 3 | Revenue May 2010 - April 2011 | (\$11,296,382) |
| 4 | TOTAL (Over)/Under Collected | <u>\$24,541</u> |

| | | Actual Customers (1) | | | Rate | | | Actual Revenue | | | |
|----|----------------|----------------------|--------|-----|--------|--------|----------|----------------|-----------|----------|----------------------------|
| | | SGS | GS | LGS | SGS | GS | LGS | SGS | GS | GS | TOTAL |
| 5 | January 2010 | 1,390,340 | 39,980 | 303 | \$0.29 | \$3.01 | \$87.94 | \$403,199 | \$120,340 | \$26,646 | \$550,184 |
| 6 | February 2010 | 1,395,288 | 39,734 | 302 | \$0.29 | \$3.01 | \$87.94 | \$404,634 | \$119,599 | \$26,558 | \$550,791 |
| 7 | March 2010 | 1,395,927 | 39,952 | 299 | \$0.29 | \$3.01 | \$87.94 | \$404,819 | \$120,256 | \$26,294 | \$551,368 |
| 8 | April 2010 | 1,390,838 | 42,347 | 304 | \$0.29 | \$3.01 | \$87.94 | \$403,343 | \$127,464 | \$26,734 | \$557,541 |
| 9 | May 2010 | 1,376,351 | 50,771 | 301 | \$0.40 | \$3.78 | \$125.39 | \$550,540 | \$191,914 | \$37,742 | \$780,197 |
| 10 | June 2010 | 1,365,755 | 56,114 | 302 | \$0.40 | \$3.78 | \$125.39 | \$546,302 | \$212,111 | \$37,868 | \$796,281 |
| 11 | July 2010 | 1,359,920 | 50,163 | 296 | \$0.40 | \$3.78 | \$125.39 | \$543,968 | \$189,616 | \$37,115 | \$770,700 |
| 12 | August 2010 | 1,357,614 | 43,601 | 294 | \$0.40 | \$3.78 | \$125.39 | \$543,046 | \$164,812 | \$36,865 | \$744,722 |
| 13 | September 2010 | 1,362,201 | 40,697 | 291 | \$0.40 | \$3.78 | \$125.39 | \$544,880 | \$153,835 | \$36,488 | \$735,204 |
| 14 | October 2010 | 1,365,066 | 39,805 | 336 | \$0.40 | \$3.78 | \$125.39 | \$546,026 | \$150,463 | \$42,131 | \$738,620 |
| 15 | November 2010 | 1,373,215 | 45,695 | 337 | \$0.40 | \$3.78 | \$125.39 | \$549,286 | \$172,727 | \$42,256 | \$764,270 |
| 16 | December 2010 | 1,381,316 | 44,778 | 334 | \$0.40 | \$3.78 | \$125.39 | \$552,526 | \$169,261 | \$41,880 | \$763,668 |
| 17 | January 2011 | 1,390,340 | 39,980 | 303 | \$0.40 | \$3.78 | \$125.39 | \$556,136 | \$151,124 | \$37,993 | \$745,254 |
| 18 | February 2011 | 1,395,288 | 39,734 | 302 | \$0.40 | \$3.78 | \$125.39 | \$558,115 | \$150,195 | \$37,868 | \$746,178 |
| 19 | March 2011 | 1,395,927 | 39,952 | 299 | \$0.40 | \$3.78 | \$125.39 | \$558,371 | \$151,019 | \$37,492 | \$746,881 |
| 20 | April 2011 | 1,390,838 | 42,347 | 304 | \$0.40 | \$3.78 | \$125.39 | \$556,335 | \$160,072 | \$38,119 | \$754,525 |
| | | | | | | | | | | | <u>\$11,296,382</u> |

(1) October 2010 through April 2011 Customer Counts were forecasted based on 2009 and 2010 actual data

Columbia Gas of Ohio, Inc.
Case No. 10-2353-GA-RDR
Computation of Projected Impact per Customer - AMRP
For Rates Effective May 2011

Schedule AMRP-11

| Line No. | Description | Reference | Amount |
|----------|---|--------------------|---------------------|
| 1 | TOTAL REVENUE REQUIREMENT | Sch. AMRP-1 | \$14,857,642 |
| 2 | <u>Allocated Plant in Service per Case No. 08-0072-GA-AIR</u> | | |
| 3 | SGS Class | | \$613,479 |
| 4 | GS Class | | \$187,259 |
| 5 | LGS Class | | \$47,039 |
| 6 | TOTAL | | \$847,777 |
| 7 | <u>Percent by Class</u> | | |
| 8 | SGS Class | Line 3/Line 6 | 72.36% |
| 9 | GS Class | Line 4/Line 6 | 22.09% |
| 10 | LGS Class | Line 5/Line 6 | 5.55% |
| 11 | TOTAL | | 100.00% |
| 12 | <u>Revenue Requirement Allocated to Each Class</u> | | |
| 13 | SGS Class | Line 8 * Line 1 | \$10,751,473 |
| 14 | GS Class | Line 9 * Line 1 | \$3,281,791 |
| 15 | LGS Class | Line 10 * Line 1 | \$824,378 |
| 16 | TOTAL Revenue Requirement | | \$14,857,642 |
| 17 | <u>Number of Actual Bills TME September 2010</u> | | |
| 18 | SGS Class | | 16,513,831 |
| 19 | GS Class | | 533,637 |
| 20 | LGS Class | | 3,699 |
| 21 | TOTAL number Actual Annual Bills | | 17,051,167 |
| 22 | PROJECTED IMPACT PER MONTH - SGS CLASS | | \$0.85 |
| 23 | PROJECTED IMPACT PER MONTH - GS CLASS | | \$8.15 |
| 24 | PROJECTED IMPACT PER MONTH - LGS CLASS | | \$222.87 |

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

PFN EXHIBIT 7B

STUDY – RIDER IRP (RISERS)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 10-2353-GA-RDR
Revenue Requirement Calculation

Data: 2010 - 9 months actual

Schedule R-1

| Line No. | | Actual Thru December 31, 2009 | Activity Thru December 31, 2010 | Total As Of December 31, 2010 | Reference |
|----------|---|----------------------------------|------------------------------------|----------------------------------|---|
| 1 | Return on Investment | | | | |
| 2 | Plant In-Service | | | | |
| 3 | Additions | 111,325,761 | 79,030,732 | 190,356,493 | Schedule 2 |
| 4 | Retirements | - | - | - | Schedule 4 |
| 5 | Total Plant In-Service | 111,325,761 | 79,030,732 | 190,356,493 | Line 3 + Line 4 |
| 6 | Less: Accumulated Provision for Depreciation | | | | |
| 7 | Depreciation Expense | 2,776,204 | 4,600,455 | 7,376,659 | Schedule 5 |
| 8 | Cost of Removal | - | - | - | Schedule 3 |
| 9 | Retirements | - | - | - | Schedule 4 |
| 10 | Total Accumulated Provision for Depreciation | 2,776,204 | 4,600,455 | 7,376,659 | Lines 7 + 8 + 9 |
| 11 | Net Deferred Plant Depreciation | 1,812,629 | 1,704,876 | 3,517,505 | Schedule 5 |
| 12 | Net Deferred PISCC | 3,243,573 | 3,199,726 | 6,443,299 | Schedule 6 |
| 13 | Net Deferred Property Taxes | 318,235 | 459,647 | 777,882 | Schedule 7 |
| 14 | Deferred Taxes on PISCC | (1,135,251) | (1,119,904) | (2,255,155) | (Line 12 * 35%) |
| 15 | Deferred Taxes on Property Taxes | (111,382) | (160,876) | (272,259) | (Line 13 * 35%) |
| 16 | Deferred Taxes on Liberalized Depreciation | (2,465,835) | (18,484,389) | (18,930,224) | Schedule 8 |
| 17 | Net Rate Base | 110,211,526 | 62,049,357 | 172,260,883 | Line 5 - Line 10 + Lines 11 through 16 |
| 18 | Approved Pre-tax Rate of Return | 10.95% | 10.95% | 10.95% | Joint Stipulation & Recommendation Case N |
| 19 | Annualized Return on Rate Base | 12,068,162 | 6,794,405 | 18,862,567 | Line 17 * Line 18 |
| 20 | Operating Expenses | | | | |
| 21 | Annualized Depreciation | 3,562,424 | 2,528,984 | 6,091,408 | Schedule 5 |
| 22 | Annualized Deferred Depreciation Amortization | 58,261 | 55,928 | 114,189 | Schedule 5 |
| 23 | Annualized PISCC Amortization | 104,205 | 104,819 | 209,024 | Schedule 6 |
| 24 | Annualized Property Tax Expense | 2,321,924 | 1,672,635 | 3,994,559 | Schedule 7 |
| 25 | Deferred Property Tax Expense Amortization | 10,184 | 14,825 | 25,109 | Schedule 7 |
| 26 | Operation & Maintenance Expense | 227,552 | 15,834 | 243,386 | Schedule 9 |
| 27 | Revenue Requirement | 18,352,712 | 11,187,530 | 29,540,242 | Line 19 + Lines 21 through 26 |
| 28 | Prior Year's (Over)/Under Recovered Balance | 471,811 | (395,723) | 76,088 | Schedule 10 |
| 29 | TOTAL Amount to be collected beginning May 2011 | 18,824,523 | 10,791,807 | 29,616,330 | Lines 27 + Lines 28 |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 10-2353-GA-RDR
Plant Additions by Month

Data: 2010 - 9 months actual

Schedule R-2

| Line No. | Description | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Cum Total |
|----------|-----------------|------|--------------|--------------|--------------|------|------|---------------|
| 1 | 380.12 Risers | \$0 | \$35,132,630 | \$43,503,089 | \$54,070,590 | \$0 | \$0 | \$132,706,309 |
| 2 | 380.13 Services | \$0 | \$9,658,514 | \$23,031,528 | \$24,960,142 | \$0 | \$0 | \$57,650,184 |
| 3 | TOTAL Balance | \$0 | \$44,791,144 | \$66,534,617 | \$79,030,732 | \$0 | \$0 | \$190,356,493 |

| 2010 Additions by Month | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|--------------|
| 4 2010 380.12 Risers | \$1,899,134 | \$2,195,203 | \$2,784,733 | \$3,873,441 | \$3,253,812 | \$4,515,105 | \$4,978,019 | \$3,995,853 | \$8,575,290 | \$7,000,000 | \$5,500,000 | \$5,500,000 | \$54,070,590 |
| 5 2010 380.13 Service Lines | \$1,508,613 | \$1,446,336 | \$1,466,743 | \$1,754,722 | \$1,701,181 | \$1,831,224 | \$2,139,108 | \$2,168,415 | \$2,044,801 | \$2,500,000 | \$3,200,000 | \$3,200,000 | \$24,960,142 |
| 6 TOTAL Additions | \$3,407,747 | \$3,641,538 | \$4,250,476 | \$5,628,163 | \$4,954,993 | \$6,346,329 | \$7,117,127 | \$6,164,268 | \$10,620,091 | \$9,500,000 | \$8,700,000 | \$8,700,000 | \$79,030,732 |

| Cumulative 2010 Additions by Month | January | February | March | April | May | June | July | August | September | October | November | December |
|------------------------------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 7 Risers Cumulative Balance | \$1,899,134 | \$4,094,337 | \$6,879,070 | \$10,752,511 | \$14,006,323 | \$18,521,428 | \$23,499,447 | \$27,495,300 | \$36,070,590 | \$43,070,590 | \$48,570,590 | \$54,070,590 |
| 8 Service Lines Cumulative Balance | \$1,508,613 | \$2,954,948 | \$4,420,691 | \$6,175,413 | \$7,876,594 | \$9,707,818 | \$11,846,926 | \$14,015,341 | \$16,060,142 | \$18,560,142 | \$21,760,142 | \$24,960,142 |
| 9 Total Cumulative Plant Additions | \$3,407,747 | \$7,049,286 | \$11,299,761 | \$16,927,924 | \$21,882,917 | \$28,229,246 | \$35,346,373 | \$41,610,641 | \$52,130,732 | \$61,630,732 | \$70,330,732 | \$79,030,732 |

**Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 10-2353-GA-RDR
Cost of Removal By Month**

Data: 2010 - 9 months actual

Schedule R-3[illegible]

**Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 10-2353-GA-RDR
Original Cost Retired By Month**

Data: 2010 - 9 months actual

Schedule R-4

[illegible]

Columbia Gas of Ohio, Inc.

Infrastructure Tracking Mechanism - Riser Program

Case No. 18-2353-GA-RDR

Provision for Plant Depreciation

Schedule R-5

| TOTAL ACCUMULATED DEPRECIATION | | | | | | | | | | | | | | |
|---------------------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 7 | Risers Accumulated Depreciation | \$2,047,886 | \$2,260,123 | \$2,477,810 | \$2,702,136 | \$2,935,340 | \$3,178,047 | \$3,431,113 | \$3,686,836 | \$3,974,524 | \$4,268,974 | \$4,584,191 | \$4,916,074 | \$5,262,625 |
| 8 | Service Lines Accumulated Depreciation | \$728,308 | \$817,493 | \$910,618 | \$1,007,825 | \$1,108,927 | \$1,214,836 | \$1,325,458 | \$1,441,369 | \$1,563,025 | \$1,690,299 | \$1,823,633 | \$1,964,587 | \$2,114,034 |
| 9 | TOTAL Accumulated Plant Depreciation | \$2,776,204 | \$3,077,616 | \$3,388,428 | \$3,709,962 | \$4,044,267 | \$4,392,884 | \$4,756,569 | \$5,138,205 | \$5,537,550 | \$5,959,274 | \$6,407,824 | \$6,880,662 | \$7,376,659 |

| | | | | | | | | | | | | | | |
|----|--------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 13 | Amortization | (\$8,030) | (\$1,004) | (\$1,004) | (\$1,004) | (\$1,004) | (\$4,855) | (\$4,855) | (\$4,855) | (\$4,855) | (\$4,855) | (\$4,855) | (\$4,855) | (\$50,887) |
| 14 | Cumulative Balance | \$1,812,829 | \$180,966 | \$190,364 | \$200,887 | \$214,059 | \$46,893 | \$61,961 | \$79,912 | \$97,821 | \$120,000 | \$148,827 | \$171,094 | \$194,294 |

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

| | |
|---|--------------------|
| | 2010 |
| Cumulative Deferred Depreciation- Risers | \$2,460,819 |
| Cumulative Deferred Depreciation- Service | \$1,107,574 |
| TOTAL Cumulative Deferred Plant Depreciation | \$3,568,392 |

| | |
|--|-----------|
| Depreciation Rate | 3.20% |
| Annualized Deferred Plant Depreciation Amort | \$114,189 |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 10-2353-GA-RDR
Post in Service Carrying Cost

Data: 2010 - 9 months actual

Schedule R-6

| Line No. | Description | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
|---|--------------------------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 2009 PISCC Prior Years' Investment: | | | | | | | | | | | | | | | |
| 1 | 2009 380.12 Risers | \$2,341,091 | \$208,815 | \$208,815 | \$208,815 | \$208,815 | \$208,815 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,385,165 |
| 2 | 2009 380.13 Service Lines | \$915,312 | \$110,551 | \$110,551 | \$110,551 | \$110,551 | \$110,551 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,468,069 |
| 3 | TOTAL PISCC | \$3,256,403 | \$319,366 | \$319,366 | \$319,366 | \$319,366 | \$319,366 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,853,234 |
| 2009 PISCC on Current Years' Investment: | | | | | | | | | | | | | | | |
| 4 | 2010 380.12 Risers | | \$0 | \$9,118 | \$19,653 | \$33,020 | \$51,612 | \$67,230 | \$88,903 | \$112,797 | \$131,977 | \$173,139 | \$208,739 | \$233,139 | \$1,127,325 |
| 5 | 2010 380.13 Service Lines | | \$0 | \$7,241 | \$14,184 | \$21,219 | \$29,842 | \$37,808 | \$48,598 | \$58,865 | \$67,274 | \$77,089 | \$89,089 | \$104,449 | \$551,466 |
| 6 | 2010 TOTAL PISCC | | \$0 | \$16,357 | \$33,837 | \$54,239 | \$81,254 | \$105,038 | \$135,500 | \$169,663 | \$199,251 | \$250,228 | \$295,828 | \$337,588 | \$1,678,781 |
| TOTAL PISCC Additions: | | | | | | | | | | | | | | | |
| 7 | Risers Cumulative PISCC | | \$2,549,906 | \$2,767,836 | \$2,996,304 | \$3,238,139 | \$3,498,565 | \$3,565,796 | \$3,654,699 | \$3,767,496 | \$3,899,473 | \$4,072,612 | \$4,279,351 | \$4,512,490 | |
| 8 | Service Lines Cumulative PISCC | | \$1,025,863 | \$1,143,656 | \$1,268,391 | \$1,400,162 | \$1,540,355 | \$1,578,163 | \$1,624,780 | \$1,681,625 | \$1,748,899 | \$1,825,988 | \$1,915,076 | \$2,019,525 | |
| 9 | TOTAL Accumulated PISCC | | \$3,575,769 | \$3,911,493 | \$4,264,695 | \$4,638,300 | \$5,038,920 | \$5,143,958 | \$5,279,459 | \$5,449,121 | \$5,648,372 | \$5,898,600 | \$6,194,428 | \$6,532,015 | |

| Line No. | Description | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
|---------------------------|------------------------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|
| 10 DEFERRED PISCC: | | | | | | | | | | | | | | | |
| 11 | Risers-Deferred PISCC | \$2,341,091 | \$208,815 | \$217,931 | \$228,468 | \$241,834 | \$260,427 | \$67,230 | \$88,903 | \$112,797 | \$131,977 | \$173,139 | \$208,739 | \$233,139 | \$4,512,490 |
| 12 | Service Lines-Deferred PISCC | \$915,312 | \$110,551 | \$117,793 | \$124,735 | \$131,771 | \$140,193 | \$37,808 | \$48,598 | \$58,865 | \$67,274 | \$77,089 | \$89,089 | \$104,449 | \$2,019,525 |
| 13 | Amortization-Deferred PISCC | (\$12,830) | (\$1,604) | (\$1,604) | (\$1,604) | (\$1,604) | (\$8,684) | (\$8,684) | (\$8,684) | (\$8,684) | (\$8,684) | (\$8,684) | (\$8,684) | (\$8,684) | (\$88,716) |
| 14 | Cumulative Balance PISCC | \$3,243,573 | \$317,762 | \$334,119 | \$351,599 | \$372,001 | \$391,936 | \$96,354 | \$126,817 | \$180,979 | \$190,567 | \$241,544 | \$287,144 | \$328,904 | \$6,443,299 |

15 ANNUALIZED PISCC AMORTIZATION:

| | | |
|----|--|-------------|
| | | 2010 |
| 16 | Cumulative PISCC Additions-Risers | \$4,512,490 |
| 17 | Cumulative PISCC Additions-Service Lines | \$2,019,525 |
| 18 | TOTAL Cumulative PISCC Additions | \$6,532,015 |
| 19 | Depreciation Rate | 3.20% |
| 20 | Annualized Depreciation | \$209,024 |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 10-2353-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2010 - 9 months actual

Schedule R-7

| Line No. | Description | 2009 | 2010 | 2011 | 2012 | 2013 | TOTAL |
|----------|--|--------------|--------------|--------------|-----------|-----------|-------------|
| 1 | Annual Investment as of December 31 of prior year ⁽¹⁾ | \$48,047,547 | \$66,534,617 | \$79,030,732 | \$0 | \$0 | |
| 2 | Percent Good ⁽²⁾ | 91.70% | 95.00% | 98.30% | 98.30% | 98.30% | |
| 3 | Taxable Value | \$44,059,601 | \$63,207,886 | \$77,687,210 | \$0 | \$0 | |
| 4 | Valuation Percentage | 25.00% | 25.00% | 25.00% | 25.00% | 25.00% | |
| 5 | Total Taxable Value | \$11,014,900 | \$15,801,972 | \$19,421,802 | \$0 | \$0 | |
| 6 | Average Property Tax Rate per \$1,000 of Valuation | \$86.3900 | \$86.3900 | \$86.3900 | \$86.3900 | \$86.3900 | |
| 7 | Property Tax | \$951,577 | \$1,365,132 | \$1,677,850 | \$0 | \$0 | \$3,994,559 |

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

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

| Line No. | Description | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Ending Balance |
|--|-------------------------|-------------------|-----------|-----------|-----------|-----------|---------|---------|---------|---------|-----------|---------|----------|----------|----------------|
| Deferred Property Tax Expense Calculation | | | | | | | | | | | | | | | |
| 8 | Deferral ⁽³⁾ | \$318,235 | \$116,609 | \$116,609 | \$116,609 | \$116,609 | | | | | | | | | \$784,671 |
| 9 | Amortization | \$0 | \$0 | \$0 | \$0 | \$0 | (\$849) | (\$849) | (\$849) | (\$849) | (\$849) | (\$849) | (\$849) | (\$849) | (\$6,789) |
| 10 | Net Deferral Balance | \$318,235 | \$116,609 | \$116,609 | \$116,609 | \$116,609 | (\$849) | (\$849) | (\$849) | (\$849) | (\$849) | (\$849) | (\$849) | (\$849) | \$777,882 |

⁽³⁾ Deferred property taxes are based off of the 2010 Property Tax Expense shown on Schedule R-7, Case No. 10-1036-GA-RDR

Annualized Property Tax Amortization:

| | |
|--|-----------|
| | 2010 |
| 11 Cumulative Deferred Property Tax Expense | \$784,671 |
| 12 Depreciation Rate | 3.20% |
| 13 Annual Deferred Property Tax Amortization | \$25,109 |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 10-2353-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2010 - 9 months actual

Schedule R-8

| Line No. | Description | 2008 | 2009 | 2010 | 2011 | 2012 | Cummulative TOTAL |
|----------|---|--------------------|----------------------|-----------------------|------------|------------|-----------------------|
| 1 | Plant Additions | 44,791,144 | 66,534,617 | 79,030,732 | - | - | |
| 2 | Depreciation Expense-Plant | \$376,399 | \$2,399,805 | \$4,600,455 | \$0 | \$0 | |
| 3 | MACRS Depn/Amort (Calculated Below) | \$2,239,557 | \$7,581,890 | \$51,641,566 | | | |
| 4 | Difference between Book Depn & Tax Depn | (\$1,863,158) | (\$5,182,085) | (\$47,041,111) | | | |
| 5 | Federal Income Tax Rate | 35% | 35% | 35% | 35% | 35% | |
| 6 | Deferred Taxes | <u>(\$652,105)</u> | <u>(\$1,813,730)</u> | <u>(\$16,464,389)</u> | <u>\$0</u> | <u>\$0</u> | <u>(\$18,930,224)</u> |

| Line No. | Description | 2008 | 2009 | 2010 | 2011 | 2012 | TOTAL |
|----------|-------------|--------------|--------------|--------------|------|------|---------------|
| 7 | 2008 | \$2,239,557 | | | | | \$2,239,557 |
| 8 | 2009 | \$4,255,159 | \$3,326,731 | | | | \$7,581,890 |
| 9 | 2010 | \$3,829,643 | \$6,320,789 | \$41,491,134 | | | \$51,641,566 |
| 10 | 2011 | \$3,448,918 | \$5,688,710 | \$3,753,960 | | | \$12,891,588 |
| 11 | 2012 | \$3,104,026 | \$5,123,166 | \$3,378,564 | | | \$11,605,756 |
| 12 | 2013 | \$2,790,488 | \$4,610,849 | \$3,042,683 | | | \$10,444,020 |
| 13 | 2014 | \$2,642,677 | \$4,145,107 | \$2,738,415 | | | \$9,526,199 |
| 14 | 2015 | \$2,642,677 | \$3,925,542 | \$2,461,807 | | | \$9,030,027 |
| 15 | 2016 | \$2,647,157 | \$3,925,542 | \$2,331,407 | | | \$8,904,106 |
| 16 | 2017 | \$2,642,677 | \$3,932,196 | \$2,331,407 | | | \$8,906,280 |
| 17 | 2018 | \$2,647,157 | \$3,925,542 | \$2,335,358 | | | \$8,908,057 |
| 18 | 2019 | \$2,642,677 | \$3,932,196 | \$2,331,407 | | | \$8,906,280 |
| 19 | 2020 | \$2,647,157 | \$3,925,542 | \$2,335,358 | | | \$8,908,057 |
| 20 | 2021 | \$2,642,677 | \$3,932,196 | \$2,331,407 | | | \$8,906,280 |
| 21 | 2022 | \$2,647,157 | \$3,925,542 | \$2,335,358 | | | \$8,908,057 |
| 22 | 2023 | \$1,321,339 | \$3,932,196 | \$2,331,407 | | | \$7,584,941 |
| 23 | 2024 | \$0 | \$1,962,771 | \$2,335,358 | | | \$4,298,129 |
| 24 | 2025 | \$0 | 0 | \$1,165,703 | | | \$1,165,703 |
| | TOTAL | \$44,791,144 | \$66,534,617 | \$79,030,732 | \$0 | \$0 | \$190,356,493 |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 10-2353-GA-RDR
O&M Expenses

Data: 2010 - 9 months actual

Schedule R-9

| Line No. | Description | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Cum Total | | | | | | |
|-----------------------|-------------------------------------|-------------|-------------|-----------|-----------|----------|----------|-------------|----------|----------|----------|----------|----------|-----------|
| 1 | O&M Expenses | \$5,164,926 | \$1,276,134 | \$227,552 | \$243,386 | \$0 | \$0 | \$6,911,998 | | | | | | |
| 2010 Expenses: | | | | | | | | | | | | | | |
| 2 | Riser Identification Costs | \$5,532 | \$6,348 | \$12,376 | \$13,795 | \$9,651 | \$6,871 | \$7,918 | \$17,737 | \$15,455 | \$11,000 | \$11,000 | \$11,000 | \$128,683 |
| 3 | Riser Education Costs | \$1,606 | \$1,408 | \$1,511 | \$1,415 | \$1,419 | \$1,334 | \$1,339 | \$1,299 | \$1,218 | \$1,400 | \$1,400 | \$1,400 | \$16,749 |
| 4 | Misc. Riser Deferrals | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | 2008 Education Expense ¹ | \$8,163 | \$8,163 | \$8,163 | \$8,163 | \$8,163 | \$8,163 | \$8,163 | \$8,163 | \$8,163 | \$8,163 | \$8,163 | \$8,163 | \$97,954 |
| 6 | TOTAL | \$15,301 | \$15,919 | \$22,050 | \$23,373 | \$19,233 | \$16,368 | \$17,420 | \$27,199 | \$24,836 | \$20,563 | \$20,563 | \$20,563 | \$243,386 |

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

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 10-2353-GA-RDR
Revenue Reconciliation

Schedule R-10

Line No.

| | | |
|---|---|------------------------|
| 1 | Revenue Requirement Per Case No. 09-1036-GA-RDR | \$18,824,202 |
| 2 | January - April 2010 Revenue Requirement | \$3,291,486 |
| 3 | Revenue Recoveries January 2010 - April 2011 | (\$22,039,600) |
| 4 | TOTAL (Over)/Under Collected | <u>\$76,088</u> |

| | | Actual Customers (1) | | Rate | | Actual Revenue | | |
|----|----------------|----------------------|--------|--------|--------|----------------|----------|----------------------------|
| | | SGS | GS | SGS | GS | SGS | GS | TOTAL |
| 5 | January 2010 | 1,390,340 | 39,980 | \$0.57 | \$0.62 | \$792,494 | \$24,788 | \$817,281 |
| 6 | February 2010 | 1,395,288 | 39,734 | \$0.57 | \$0.62 | \$795,314 | \$24,635 | \$819,949 |
| 7 | March 2010 | 1,395,927 | 39,952 | \$0.57 | \$0.62 | \$795,678 | \$24,770 | \$820,449 |
| 8 | April 2010 | 1,390,838 | 42,347 | \$0.57 | \$0.62 | \$792,778 | \$26,255 | \$819,033 |
| 9 | May 2010 | 1,376,351 | 50,771 | \$1.10 | \$1.12 | \$1,513,986 | \$56,864 | \$1,570,850 |
| 10 | June 2010 | 1,365,755 | 56,114 | \$1.10 | \$1.12 | \$1,502,331 | \$62,848 | \$1,565,178 |
| 11 | July 2010 | 1,359,920 | 50,163 | \$1.10 | \$1.12 | \$1,495,912 | \$56,183 | \$1,552,095 |
| 12 | August 2010 | 1,357,614 | 43,601 | \$1.10 | \$1.12 | \$1,493,375 | \$48,833 | \$1,542,209 |
| 13 | September 2010 | 1,362,201 | 40,697 | \$1.10 | \$1.12 | \$1,498,421 | \$45,581 | \$1,544,002 |
| 14 | October 2010 | 1,365,066 | 39,805 | \$1.10 | \$1.12 | \$1,501,573 | \$44,582 | \$1,546,154 |
| 15 | November 2010 | 1,373,215 | 45,695 | \$1.10 | \$1.12 | \$1,510,537 | \$51,178 | \$1,561,715 |
| 16 | December 2010 | 1,381,316 | 44,778 | \$1.10 | \$1.12 | \$1,519,448 | \$50,151 | \$1,569,599 |
| 17 | January 2011 | 1,390,340 | 39,980 | \$1.10 | \$1.12 | \$1,529,374 | \$44,778 | \$1,574,152 |
| 18 | February 2011 | 1,395,288 | 39,734 | \$1.10 | \$1.12 | \$1,534,817 | \$44,502 | \$1,579,319 |
| 19 | March 2011 | 1,395,927 | 39,952 | \$1.10 | \$1.12 | \$1,535,520 | \$44,746 | \$1,580,266 |
| 20 | April 2011 | 1,390,838 | 42,347 | \$1.10 | \$1.12 | \$1,529,922 | \$47,429 | \$1,577,350 |
| | | | | | | | | <u>\$22,039,600</u> |

(1) October 2010 through April 2011 Customer Counts were forecasted based on 2009 and 2010 actual data.

Columbia Gas of Ohio, Inc.
Case No. 10-2353-GA-RDR
Computation of Projected Impact per Customer - Riser Program
For Rates Effective May 2011

Schedule R-11

| Line No. | Description | Reference | Amount |
|----------|--|-----------------|---------------------|
| 1 | TOTAL REVENUE REQUIREMENT | Sch R-1 | \$29,616,330 |
| 2 | <u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</u> | | |
| 3 | SGS Class | | \$473,882 |
| 4 | GS Class | | \$15,515 |
| 5 | TOTAL | | <u>\$489,397</u> |
| 6 | <u>Percent by Class</u> | | |
| 7 | SGS Class | Line 3/Line 5 | 96.83% |
| 8 | GS Class | Line 4/Line 5 | 3.17% |
| 9 | TOTAL | | <u>100.00%</u> |
| 10 | <u>Revenue Requirement Allocated to Each Class</u> | | |
| 11 | SGS Class | Line 7 * Line 1 | \$28,677,425 |
| 12 | GS Class | Line 8 * Line 1 | \$938,905 |
| 13 | TOTAL Revenue Requirement | | <u>\$29,616,330</u> |
| 14 | <u>Number of Actual Bills TME Sept 2010</u> | | |
| 15 | SGS Class | | 16,513,831 |
| 16 | GS Class | | 533,637 |
| 17 | TOTAL number Actual Annual Bills | | <u>17,047,468</u> |
| 18 | PROJECTED IMPACT PER MONTH - SGS CLASS | | \$1.74 |
| 19 | PROJECTED IMPACT PER MONTH - GS CLASS | | \$1.76 |

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

PFN EXHIBIT 7C

STUDY – RIDER IRP (AMRD)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 10-2353-GA-RDR
Revenue Requirement Calculation

Data: 2010 - 9 months actual

Schedule AMRD-1

| Line No. | | Actual Thru December 31, 2009 | Activity Thru December 31, 2010 | Total As Of December 31, 2010 | Reference |
|----------|---|----------------------------------|------------------------------------|----------------------------------|---|
| 1 | Return on Investment | | | | |
| 2 | Plant In-Service | | | | |
| 3 | Additions | 10,397,777 | 22,555,040 | 32,952,817 | Schedule 2 |
| 4 | Retirements | - | - | - | Schedule 4 |
| 5 | Total Plant In-Service | <u>10,397,777</u> | <u>22,555,040</u> | <u>32,952,817</u> | Line 3 + Line 4 |
| 6 | Less: Accumulated Provision for Depreciation | | | | |
| 7 | Depreciation Expense | 166,585 | 1,319,036 | 1,485,621 | Schedule 5 |
| 8 | Cost of Removal | - | - | - | Schedule 3 |
| 9 | Retirements | - | - | - | Schedule 4 |
| 10 | Total Accumulated Provision for Depreciation | <u>166,585</u> | <u>1,319,036</u> | <u>1,485,621</u> | Lines 7 + 8 + 9 |
| 11 | Net Deferred Plant Depreciation | 166,585 | 849,274 | 1,015,859 | Schedule 5 |
| 12 | Net Deferred PISCC | 118,903 | 730,293 | 849,196 | Schedule 6 |
| 13 | Net Deferred Property Taxes | - | 72,896 | 72,896 | Schedule 7 |
| 14 | Deferred Taxes on PISCC | (41,616) | (255,603) | (297,219) | (Line 12 * 35%) |
| 15 | Deferred Taxes on Property Taxes | - | (25,514) | (25,514) | (Line 13 * 35%) |
| 16 | Deferred Taxes on Liberalized Depreciation | <u>(123,656)</u> | <u>(4,028,552)</u> | <u>(4,152,208)</u> | Schedule 8 |
| 17 | Net Rate Base | 10,351,408 | 18,578,799 | 28,930,207 | Line 5 - Line 10 + Lines 11, 12, 13, 14, 15 |
| 18 | Approved Pre-tax Rate of Return | 10.95% | 10.95% | 10.95% | Joint Stipulation & Recommendation Case 1 |
| 19 | Annualized Return on Rate Base | 1,133,479 | 2,034,379 | 3,167,858 | Line 17 * Line 18 |
| 20 | Operating Expenses | | | | |
| 21 | Annualized Depreciation | 693,532 | 1,504,421 | 2,197,953 | Schedule 5 |
| 22 | Annualized Deferred Depreciation Amortization | 11,111 | 57,141 | 68,252 | Schedule 5 |
| 23 | Annualized PISCC Amortization | 7,931 | 49,063 | 56,994 | Schedule 6 |
| 24 | Annualized Property Tax Expense | 218,688 | 478,851 | 697,539 | Schedule 7 |
| 25 | Deferred Property Tax Expense Amortization | - | 4,862 | 4,862 | Schedule 7 |
| 26 | Operation & Maintenance Expense | - | - | - | Schedule 9A |
| 27 | Operation & Maintenance Savings | <u>(60,180)</u> | <u>(420,807)</u> | <u>(480,987)</u> | Schedule 9B |
| 28 | Revenue Requirement | <u>2,004,561</u> | <u>3,767,910</u> | <u>5,712,471</u> | Line 19 + Lines 21 through 27 |
| 29 | (Over)/Under Recovered 2010 Revenue Requirement | - | (41,135) | (41,135) | Schedule 10 |
| 30 | TOTAL Amount to be collected beginning May 2011 | <u>2,004,561</u> | <u>3,666,775</u> | <u>5,671,336</u> | Lines 28 + 29 |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 10-2353-GA-RDR
Plant Additions by Month

Data: 2010 - 9 months actual

Schedule AMRD-2

| Line No. | Description | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Cum Total | | | | | | |
|----------|----------------------------------|-----------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1 | AMRD | \$0 | \$0 | \$10,397,777 | \$22,555,040 | \$0 | \$0 | \$32,952,817 | | | | | | |
| 2 | TOTAL Balance | \$0 | \$0 | \$10,397,777 | \$22,555,040 | \$0 | \$0 | \$32,952,817 | | | | | | |
| | | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
| 3 | 2010 AMRD Monthly Additions | \$410,073 | \$1,351,838 | \$2,144,197 | \$1,651,637 | \$1,296,312 | \$2,525,283 | \$1,547,452 | \$1,569,122 | \$1,959,126 | \$1,900,000 | \$2,800,000 | \$3,400,000 | \$22,555,040 |
| 4 | TOTAL Additions | \$410,073 | \$1,351,838 | \$2,144,197 | \$1,651,637 | \$1,296,312 | \$2,525,283 | \$1,547,452 | \$1,569,122 | \$1,959,126 | \$1,900,000 | \$2,800,000 | \$3,400,000 | \$22,555,040 |
| 5 | AMRD Cumulative 2010 Additions | \$410,073 | \$1,761,911 | \$3,906,108 | \$5,557,745 | \$6,854,057 | \$9,379,340 | \$10,926,792 | \$12,495,914 | \$14,465,040 | \$16,365,040 | \$19,165,040 | \$22,555,040 | |
| 6 | Total Cumulative Plant Additions | \$410,073 | \$1,761,911 | \$3,906,108 | \$5,557,745 | \$6,854,057 | \$9,379,340 | \$10,926,792 | \$12,495,914 | \$14,465,040 | \$16,366,040 | \$19,166,040 | \$22,556,040 | |

Cost of Removal By Month

Schedule AMRD-3[illegible]

Original Cost Retired By Month

Schedule AMRD-4[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 10-2353-GA-RDR
Provision for Plant Depreciation

Data: 2010 - 9 months actual

Schedule AMRD-5

| Line No. | Description | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Ending Balance |
|--|--|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| 2010 Depreciation Expense on Prior Years' Investment: | | | | | | | | | | | | | | | |
| 1 | 2009 AMRD | \$166,585 | \$57,794 | \$57,794 | \$57,794 | \$57,794 | \$57,794 | \$57,794 | \$57,794 | \$57,794 | \$57,794 | \$57,794 | \$57,794 | \$57,794 | \$860,117 |
| 2 | TOTAL Provision for Plant Depreciation | <u>\$166,585</u> | <u>\$57,794</u> | <u>\$57,794</u> | <u>\$57,794</u> | <u>\$57,794</u> | <u>\$57,794</u> | <u>\$57,794</u> | <u>\$57,794</u> | <u>\$57,794</u> | <u>\$57,794</u> | <u>\$57,794</u> | <u>\$57,794</u> | <u>\$57,794</u> | <u>\$860,117</u> |
| 2010 Depreciation Expense on Current Years' Investment: | | | | | | | | | | | | | | | |
| 3 | 2010 AMRD | | \$1,140 | \$6,036 | \$15,752 | \$26,302 | \$34,494 | \$45,115 | \$56,434 | \$65,096 | \$74,901 | \$85,626 | \$98,688 | \$115,919 | \$625,505 |
| 4 | TOTAL Provision for Plant Depreciation | | <u>\$1,140</u> | <u>\$6,036</u> | <u>\$15,752</u> | <u>\$26,302</u> | <u>\$34,494</u> | <u>\$45,115</u> | <u>\$56,434</u> | <u>\$65,096</u> | <u>\$74,901</u> | <u>\$85,626</u> | <u>\$98,688</u> | <u>\$115,919</u> | <u>\$625,505</u> |
| TOTAL ACCUMULATED DEPRECIATION | | | | | | | | | | | | | | | |
| 5 | AMRD | | \$225,519 | \$289,350 | \$362,896 | \$446,992 | \$539,281 | \$642,191 | \$756,419 | \$879,309 | \$1,012,004 | \$1,155,425 | \$1,311,908 | \$1,485,621 | |
| 6 | TOTAL Accumulated Plant Depreciation | | <u>\$225,519</u> | <u>\$289,350</u> | <u>\$362,896</u> | <u>\$446,992</u> | <u>\$539,281</u> | <u>\$642,191</u> | <u>\$756,419</u> | <u>\$879,309</u> | <u>\$1,012,004</u> | <u>\$1,155,425</u> | <u>\$1,311,908</u> | <u>\$1,485,621</u> | |

| | | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Ending Balance |
|---|--------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|--------------------|
| 7 | AMRD | \$166,585 | \$58,934 | \$63,831 | \$73,547 | \$84,096 | \$34,494 | \$45,115 | \$56,434 | \$65,096 | \$74,901 | \$85,626 | \$98,688 | \$115,919 | \$1,023,267 |
| 8 | Amortization | \$0 | \$0 | \$0 | \$0 | \$0 | (\$926) | (\$926) | (\$926) | (\$926) | (\$926) | (\$926) | (\$926) | (\$926) | (\$7,407) |
| 9 | Cumulative Balance | <u>\$166,585</u> | <u>\$58,934</u> | <u>\$63,831</u> | <u>\$73,547</u> | <u>\$84,096</u> | <u>\$33,569</u> | <u>\$44,189</u> | <u>\$55,508</u> | <u>\$64,170</u> | <u>\$73,975</u> | <u>\$84,700</u> | <u>\$97,762</u> | <u>\$114,993</u> | <u>\$1,015,859</u> |

ANNUALIZED PLANT DEPRECIATION EXPENSE:

| | | |
|----|----------------------------------|----------------------|
| 10 | Cumulative AMRD Additions | 2010 \$32,952,817 |
| 11 | TOTAL Cumulative Plant Additions | <u>\$32,952,817</u> |
| 12 | Depreciation Rate | 6.67% |
| 13 | Annualized Depreciation | <u>\$2,197,953</u> |

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

| | |
|--|---------------------|
| Cumulative Deferred Depreciation- AMRD | 2010 \$1,023,267 |
| TOTAL Cumulative Deferred Plant Depreciation | <u>\$1,023,267</u> |
| Depreciation Rate | 6.67% |
| Annualized Deferred Plant Depreciation Amort | <u>\$68,252</u> |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 10-2353-GA-RDR
Post in Service Carrying Cost

Data: 2010 - 9 months actual

Schedule AMRD-6

| Line No. | Description | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
|--|-----------------------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <u>2010 PISCC Prior Years' Investment:</u> | | | | | | | | | | | | | | | |
| 1 | 2009 AMRD | \$118,903 | \$49,909 | \$49,909 | \$49,909 | \$49,909 | \$49,909 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$368,450 |
| 2 | TOTAL PISCC | \$118,903 | \$49,909 | \$49,909 | \$49,909 | \$49,909 | \$49,909 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$368,450 |
| <u>2010 PISCC on Current Years' Investment:</u> | | | | | | | | | | | | | | | |
| 3 | 2010 AMRD | | \$0 | \$1,968 | \$8,457 | \$18,749 | \$26,677 | \$32,899 | \$45,021 | \$52,449 | \$59,980 | \$69,384 | \$78,504 | \$91,944 | \$486,034 |
| 4 | TOTAL PISCC | | \$0 | \$1,968 | \$8,457 | \$18,749 | \$26,677 | \$32,899 | \$45,021 | \$52,449 | \$59,980 | \$69,384 | \$78,504 | \$91,944 | \$486,034 |
| <u>TOTAL PISCC Additions:</u> | | | | | | | | | | | | | | | |
| 5 | AMRD Cumulative PISCC | | \$168,812 | \$220,690 | \$279,057 | \$347,715 | \$424,302 | \$457,201 | \$502,222 | \$554,671 | \$614,651 | \$684,035 | \$762,539 | \$854,484 | |
| 6 | TOTAL Accumulated PISCC | | \$168,812 | \$220,690 | \$279,057 | \$347,715 | \$424,302 | \$457,201 | \$502,222 | \$554,671 | \$614,651 | \$684,035 | \$762,539 | \$854,484 | |
| <u>DEFERRED PISCC:</u> | | | | | | | | | | | | | | | |
| 7 | AMRD-Deferred PISCC | \$118,903 | \$49,909 | \$51,878 | \$58,367 | \$68,659 | \$76,587 | \$32,899 | \$45,021 | \$52,449 | \$59,980 | \$69,384 | \$78,504 | \$91,944 | \$854,484 |
| 8 | Amortization-Deferred PISCC | \$0 | \$0 | \$0 | \$0 | \$0 | (\$661) | (\$661) | (\$661) | (\$661) | (\$661) | (\$661) | (\$661) | (\$661) | (\$5,287) |
| 9 | Cumulative Balance PISCC | \$118,903 | \$49,909 | \$51,878 | \$58,367 | \$68,659 | \$75,926 | \$32,239 | \$44,360 | \$51,788 | \$59,319 | \$68,723 | \$77,843 | \$91,283 | \$849,196 |

ANNUALIZED PISCC AMORTIZATION:

| | | |
|----|----------------------------------|-------------------|
| 11 | Cumulative PISCC Additions-AMRD | 2010 \$854,484 |
| 12 | TOTAL Cumulative PISCC Additions | <u>\$854,484</u> |
| 13 | Depreciation Rate | 6.67% |
| 14 | Annualized Depreciation | <u>\$56,994</u> |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 10-2353-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2010 - 9 months actual

Schedule AMRD-7

| Line No. | Description | 2009 | 2010 | 2011 | 2012 | 2013 | TOTAL |
|----------|--|--------------|--------------|-----------|-----------|-----------|-----------|
| 1 | Annual Investment as of December 31 of prior year ⁽¹⁾ | \$10,397,777 | \$22,555,040 | \$0 | \$0 | \$0 | |
| 2 | Percent Good ⁽²⁾ | 95.00% | 98.30% | 98.30% | 98.30% | 98.30% | |
| 3 | Taxable Value | \$9,877,888 | \$22,171,604 | \$0 | \$0 | \$0 | |
| 4 | Valuation Percentage | 25.00% | 25.00% | 25.00% | 25.00% | 25.00% | |
| 5 | Total Taxable Value | \$2,469,472 | \$5,542,901 | \$0 | \$0 | \$0 | |
| 6 | Average Property Tax Rate per \$1,000 of Valuation | \$86.3900 | \$86.3900 | \$86.3900 | \$86.3900 | \$86.3900 | |
| 7 | Property Tax | \$213,338 | \$478,851 | \$0 | \$0 | \$0 | \$692,189 |

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

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

| Line No. | Description | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|--|-------------------------|-------------------|----------|----------|----------|----------|-----|------|------|--------|-----------|---------|----------|----------|----------|
| Deferred Property Tax Expense Calculation | | | | | | | | | | | | | | | |
| 8 | Deferral ⁽³⁾ | \$0 | \$18,224 | \$18,224 | \$18,224 | \$18,224 | | | | | | | | | \$72,896 |
| 9 | Amortization | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | Net Deferral Balance | \$0 | \$18,224 | \$18,224 | \$18,224 | \$18,224 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$72,896 |

⁽³⁾ Deferred property taxes are based off of the 2010 Property Tax Expense shown on Schedule AMRD-7, Case No. 10-1036-GA-RDR

ANNUALIZED PROPERTY TAX AMORTIZATION:

| | | |
|----|---|-------------|
| 11 | | 2010 |
| 12 | Cumulative Deferred Property Tax-Risers | \$72,896 |
| 13 | Weighted Average Depreciation Rate | 6.67% |
| 14 | Annualized Deferred Property Tax Amortization | \$4,862 |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 10-2353-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2010 - 9 months actual

Schedule AMRD-8

| Line No. | Description | 2009 | 2010 | 2011 | 2012 | 2013 |
|----------|---|--------------------|----------------------|------------|------------|------------|
| 1 | Plant Additions | 10,397,777 | 22,555,040 | - | - | - |
| 2 | Depreciation Expense-Plant | \$166,585 | \$1,319,036 | \$0 | \$0 | \$0 |
| 3 | MACRS Depn/Amort (Calculated Below) | \$519,889 | \$12,829,185 | | | |
| 4 | Difference between Book Depn & Tax Depn | (\$353,304) | (\$11,510,148) | | | |
| 5 | Federal Income Tax Rate | 35% | 35% | 35% | 35% | 35% |
| 6 | Deferred Taxes | <u>(\$123,656)</u> | <u>(\$4,028,552)</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

| Line No. | Description | 2008 | 2009 | 2010 | 2011 | 2012 | TOTAL |
|----------|-------------|---------------------|---------------------|------------|------------|------------|---------------------|
| 7 | 2009 | \$519,889 | | | | | \$519,889 |
| 8 | 2010 | \$987,789 | \$11,841,396 | | | | \$12,829,185 |
| 9 | 2011 | \$889,010 | \$1,071,364 | | | | \$1,960,374 |
| 10 | 2012 | \$800,629 | \$964,228 | | | | \$1,764,857 |
| 11 | 2013 | \$720,566 | \$868,369 | | | | \$1,588,935 |
| 12 | 2014 | \$647,782 | \$781,532 | | | | \$1,429,314 |
| 13 | 2015 | \$613,469 | \$702,589 | | | | \$1,316,058 |
| 14 | 2016 | \$613,469 | \$665,374 | | | | \$1,278,843 |
| 15 | 2017 | \$614,509 | \$665,374 | | | | \$1,279,882 |
| 16 | 2018 | \$613,469 | \$666,501 | | | | \$1,279,970 |
| 17 | 2019 | \$614,509 | \$665,374 | | | | \$1,279,882 |
| 18 | 2020 | \$613,469 | \$666,501 | | | | \$1,279,970 |
| 19 | 2021 | \$614,509 | \$665,374 | | | | \$1,279,882 |
| 20 | 2022 | \$613,469 | \$666,501 | | | | \$1,279,970 |
| 21 | 2023 | \$614,509 | \$665,374 | | | | \$1,279,882 |
| 22 | 2024 | \$306,734 | \$666,501 | | | | \$973,236 |
| 23 | 2025 | \$0 | \$332,687 | | | | \$332,687 |
| 24 | 2026 | \$0 | 0 | | | | \$0 |
| | TOTAL | <u>\$10,397,777</u> | <u>\$22,555,040</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$32,952,817</u> |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 10-2353-GA-RDR
O&M Expenses

Data: 2010 - 9 months actual

Schedule AMRD-9A

| Line No. | Description | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Cum Total | | | | | | | | |
|----------|-----------------------|----------------|-----------------|--------------|--------------|------------|-------------|-------------|---------------|------------------|----------------|-----------------|-----------------|--------------|--|--|
| 1 | O&M Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | |
| | <u>2010 Expenses:</u> | <u>January</u> | <u>February</u> | <u>March</u> | <u>April</u> | <u>May</u> | <u>June</u> | <u>July</u> | <u>August</u> | <u>September</u> | <u>October</u> | <u>November</u> | <u>December</u> | <u>Total</u> | | |
| 2 | | | | | | | | | | | | | | \$0 | | |
| 3 | | | | | | | | | | | | | | \$0 | | |
| 4 | | | | | | | | | | | | | | \$0 | | |
| 5 | | | | | | | | | | | | | | \$0 | | |
| 6 | TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 10-2353-GA-RDR
O&M Savings

Data: 2010 - 9 months actual

Schedule AMRD-9B

| Line No. | Description | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Cum Total |
|----------|-------------|------|------|------------|-------------|------|------|-------------|
| 1 | O&M Savings | \$0 | \$0 | (\$60,180) | (\$480,987) | \$0 | \$0 | (\$541,167) |

| | |
|---|---|
| | <u>Total Savings:</u> |
| 2 | FERC 902, Meter Reading Expense (\$480,987) |
| 3 | MGSS Mailings \$0 |
| 4 | Meter Reading Customer Contact Expense \$0 |
| 5 | <u>TOTAL (\$480,987)</u> |

| | | | | | | | | | | | | | | |
|---|--|-----------|-----------|-------------|-----------|------------|-------------|------------|-------------|------------|-----------|-----------|-----------|-------------|
| | <u>FERC 902, Meter Reading Expense</u> | January | February | March | April | May | June | July | August | September | October | November | December | Total |
| 6 | Test Year Baseline FERC 902 Charges | \$562,706 | \$139,238 | \$950,629 | \$601,862 | \$575,865 | \$562,145 | \$549,412 | \$571,510 | \$544,795 | \$527,225 | \$530,785 | \$531,562 | \$6,647,531 |
| 7 | 2010 Actual FERC 902 Charges | \$565,031 | \$438,410 | \$554,963 | \$705,107 | \$562,632 | \$358,763 | \$515,212 | \$428,065 | \$448,730 | \$527,225 | \$530,785 | \$531,562 | \$6,188,544 |
| 8 | Incremental Expense/(Savings) | \$2,325 | \$299,174 | (\$395,666) | \$103,505 | (\$13,233) | (\$203,382) | (\$34,200) | (\$143,445) | (\$96,065) | \$0 | \$0 | \$0 | (\$480,987) |

| | | | | |
|----|----------------------------|----------------------------|--------------|--------------------------------|
| | <u>MGSS Mailings</u> | Test Year Baseline Expense | 2010 Expense | Incremental Expense/ (Savings) |
| 9 | Number MGSS Letters Mailed | 45,591 | 45,591 | |
| 10 | Cost Per Letter | \$0.504 | \$0.504 | |
| 11 | Expense - MGSS Letters | \$22,978 | \$22,978 | \$0 |

| | | | | |
|----|---|----------------------------|--------------|--------------------------------|
| | <u>Meter Reading Customer Contact Savings</u> | Test Year Baseline Expense | 2010 Expense | Incremental Expense/ (Savings) |
| 12 | Number of Meter Reading Contacts | 61,077 | 61,077 | |
| 13 | Contractual Cost Per Call | \$3.690 | \$3.690 | |
| 14 | Expense - Meter Reading Contacts | \$225,374 | \$225,374 | \$0 |

Schedule AMRD-10

| Line No. | | Per Case No. 09-1036-GA-RDR |
|----------|-------------------------------------|-----------------------------|
| 1 | 2009 Revenue Requirement | \$2,004,561 |
| 2 | Revenue May 2010 - April 2011 | (\$2,045,696) |
| 3 | TOTAL (Over)/Under Collected | <u>(\$41,135)</u> |

[illegible]

Columbia Gas of Ohio, Inc.
Case No. 10-2353-GA-RDR
Computation of Projected Impact per Customer - Automated Meter Reading Devices
For Rates Effective May 2011

Schedule AMRD-11

| Line No. | Description | Reference | Amount |
|-------------|--|-----------------|--------------------|
| 1 | TOTAL REVENUE REQUIREMENT | Sch AMRD-1 | \$5,671,336 |
| 2 | <u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</u> | | |
| 3 | SGS Class | | \$473,882 |
| 4 | GS Class | | \$15,515 |
| 5 | TOTAL | | <u>\$489,397</u> |
| 6 | <u>Percent by Class</u> | | |
| 7 | SGS Class | Line 3/Line 5 | 96.83% |
| 8 | GS Class | Line 4/Line 5 | 3.17% |
| 9 | TOTAL | | <u>100.00%</u> |
| 10 | <u>Revenue Requirement Allocated to Each Class</u> | | |
| 11 | SGS Class | Line 7 * Line 1 | \$5,491,541 |
| 12 | GS Class | Line 8 * Line 1 | \$179,794 |
| 13 | TOTAL Revenue Requirement | | <u>\$5,671,336</u> |
| 14 | <u>Number of Actual Bills TME September 2010</u> | | |
| 15 | SGS Class | | 16,513,831 |
| 16 | GS Class | | 533,637 |
| 17 | TOTAL number Actual Annual Bills | | <u>17,047,468</u> |
| 18 | PROJECTED IMPACT PER MONTH - SGS CLASS | | \$0.33 |
| 19 | PROJECTED IMPACT PER MONTH - GS CLASS | | \$0.34 |

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

PFN EXHIBIT 7D

STUDY – RIDER DSM

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 10-2353-GA-RDR
Revenue Requirement Calculation

Data: 9 months actual 3 months estimated

Schedule DSM-1

| Line No. | Actual Thru December 31, 2009 | Activity Thru December 31, 2010 | Total As Of December 31, 2010 | Reference |
|---|----------------------------------|------------------------------------|----------------------------------|----------------------------|
| 1 DSM Expenditures | | | | |
| 2 Home Performance Solutions | \$606,870 | \$4,699,659 | \$5,306,529 | DSM-2 |
| 3 Simple Energy Solutions | \$387,682 | \$239,910 | \$627,592 | DSM-2 |
| 4 New Home Solutions | \$0 | \$459,574 | \$459,574 | DSM-2 |
| 5 Furnace Market Research | \$0 | \$80,000 | \$80,000 | DSM-2 |
| 6 Small Business Energy Solutions | \$118,016 | \$285,259 | \$403,275 | DSM-2 |
| 7 Ohio Small Business Energy Saver Audits | \$7,700 | \$7,700 | \$15,400 | DSM-2 |
| 8 Energy Design Solutions | \$0 | \$152,120 | \$152,120 | DSM-2 |
| 9 Innovative Energy Solutions | \$0 | \$100,000 | \$100,000 | DSM-2 |
| 10 Energy Efficiency Loan Fund | \$0 | \$0 | \$0 | DSM-2 |
| 11 Program Administration | \$315,443 | \$269,550 | \$584,993 | DSM-2 |
| 12 Program Development | \$105,207 | \$37,914 | \$143,121 | DSM-2 |
| 13 Total | <u>\$1,540,918</u> | <u>\$6,331,686</u> | <u>\$7,872,604</u> | Sum of Lines 2 through 12 |
| 14 Carrying Costs | \$23,634 | \$191,546 | \$215,180 | DSM-4 |
| 15 Recoveries | \$0 | (\$1,498,840) | (\$1,498,840) | DSM-3 |
| 16 Total Revenue Requirement | <u>\$1,564,552</u> | <u>\$5,024,392</u> | <u>\$6,588,944</u> | Sum of Lines 13 through 15 |

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 10-2353-GA-RDR
Expenditures by Month

Schedule DSM-2

Data: 9 months actual 3 months estimated

| Line No. | Description | 2008 | 2009 | 2010 | 2011 | 2012 | Cum Total |
|----------|---|----------|-------------|-------------|------|------|-------------|
| 1 | Home Performance Solutions | \$0 | \$806,870 | \$4,899,659 | \$0 | \$0 | \$5,306,529 |
| 2 | Simple Energy Solutions | \$0 | \$387,682 | \$239,910 | \$0 | \$0 | \$627,592 |
| 3 | New Home Solutions | \$0 | \$0 | \$459,574 | \$0 | \$0 | \$459,574 |
| 4 | Furnace Market Research | \$0 | \$0 | \$80,000 | \$0 | \$0 | \$80,000 |
| 5 | Small Business Energy Solutions | \$0 | \$118,016 | \$285,269 | \$0 | \$0 | \$403,275 |
| 6 | Ohio Small Business Energy Saver Audits | \$0 | \$7,700 | \$7,700 | \$0 | \$0 | \$15,400 |
| 7 | Energy Design Solutions | \$0 | \$0 | \$152,120 | \$0 | \$0 | \$152,120 |
| 8 | Innovative Energy Solutions | \$0 | \$0 | \$100,000 | \$0 | \$0 | \$100,000 |
| 9 | Energy Efficiency Loan Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | Program Administration | \$0 | \$315,443 | \$269,550 | \$0 | \$0 | \$584,993 |
| 11 | Program Development | \$84,443 | \$20,764 | \$37,914 | \$0 | \$0 | \$143,121 |
| 12 | TOTAL Expenditures by Year | \$84,443 | \$1,456,475 | \$6,331,686 | \$0 | \$0 | \$7,872,604 |

| 2010 Expenditures by Month | | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
|----------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 13 | 2010 Home Performance Solutions | \$95,504 | \$74,778 | \$113,445 | \$0 | \$413,130 | \$367,808 | \$44,372 | \$329,902 | \$989,031 | \$7,576 | \$1,012,473 | \$1,261,842 | \$4,899,659 |
| 14 | 2010 Simple Energy Solutions | \$8,917 | \$12,377 | \$5,520 | (\$9,337) | \$51,299 | \$5,548 | \$12,505 | \$52,021 | \$10,354 | \$5,331 | \$14,982 | \$70,392 | \$239,910 |
| 15 | 2010 New Home Solutions | \$0 | \$2,920 | \$0 | \$0 | \$8,269 | \$0 | \$3,715 | \$5,610 | \$155,421 | \$57,405 | \$59,128 | \$167,109 | \$459,574 |
| 16 | 2010 Furnace Market Research | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$22,018 | \$19,401 | \$0 | \$15,609 | \$22,973 | \$80,000 |
| 17 | 2010 Small Business Energy Solutions | \$15,175 | \$5,768 | \$26,507 | \$0 | \$132,964 | \$24,851 | \$13,157 | \$23,468 | \$32,116 | \$0 | \$9,850 | \$1,404 | \$285,269 |
| 18 | 2010 Ohio Small Business Energy Saver Audits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,700 | \$0 | \$0 | \$0 | \$7,700 |
| 19 | 2010 Energy Design Solutions | \$0 | \$182 | \$0 | \$0 | \$510 | \$0 | \$268 | \$657 | \$65,951 | \$0 | \$26,316 | \$58,237 | \$152,120 |
| 20 | 2010 Innovative Energy Solutions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$33,333 | \$66,667 | \$100,000 |
| 21 | 2010 Energy Efficiency Loan Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | 2009 Program Administration | \$28,758 | \$98,319 | \$16,352 | \$22,602 | \$15,078 | \$8,864 | \$30,139 | \$9,638 | \$9,801 | \$10,524 | \$10,000 | \$9,476 | \$269,550 |
| 23 | 2010 Program Development | \$0 | \$1,400 | \$2,163 | \$0 | \$7,911 | \$1,575 | \$1,991 | \$1,050 | \$9,823 | \$1,653 | \$4,000 | \$6,347 | \$37,914 |
| 24 | TOTAL 2010 Expenditures | \$148,354 | \$195,744 | \$163,987 | \$13,265 | \$629,161 | \$408,644 | \$106,146 | \$444,363 | \$1,299,597 | \$82,488 | \$1,185,689 | \$1,654,247 | \$6,331,686 |
| 25 | Cumulative Expenditures DSM Cumulative Expenditures | \$1,689,272 | \$1,885,016 | \$2,049,003 | \$2,062,268 | \$2,691,429 | \$3,100,073 | \$3,206,219 | \$3,650,583 | \$4,950,180 | \$5,032,668 | \$6,218,357 | \$7,872,604 | |
| 26 | Total Cumulative DSM Expenditures | \$1,689,272 | \$1,885,016 | \$2,049,003 | \$2,062,268 | \$2,691,429 | \$3,100,073 | \$3,206,219 | \$3,650,583 | \$4,950,180 | \$5,032,668 | \$6,218,357 | \$7,872,604 | |

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 10-2353-GA-RDR
Recoveries by Month

Data: 9 months actual 3 months estimated

Schedule DSM-3

| | SGS | | DSM |
|------------------|--------------------|----------|--------------------|
| | Throughput | | Recoveries |
| | in MCF | Rate | |
| 1 May 2010 | 5,139,643 | \$0.0132 | \$67,843 |
| 2 June 2010 | 2,667,775 | \$0.0132 | \$35,215 |
| 3 July 2010 | 2,102,907 | \$0.0132 | \$27,758 |
| 4 August 2010 | 1,819,151 | \$0.0132 | \$24,013 |
| 5 September 2010 | 1,794,136 | \$0.0132 | \$23,683 |
| 6 October 2010 | 3,295,532 | \$0.0132 | \$43,501 |
| 7 November 2010 | 8,093,068 | \$0.0132 | \$106,828 |
| 8 December 2010 | 15,319,154 | \$0.0132 | \$202,213 |
| 9 January 2011 | 21,847,235 | \$0.0132 | \$288,384 |
| 10 February 2011 | 21,520,906 | \$0.0132 | \$284,076 |
| 11 March 2011 | 17,683,455 | \$0.0132 | \$233,422 |
| 12 April 2011 | 12,265,539 | \$0.0132 | \$161,905 |
| | <u>113,548,501</u> | | <u>\$1,498,840</u> |

October 2010 through April 2011 throughput has been estimated.

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 10-2353-GA-RDR
Carrying Costs

Data: 9 months actual 3 months estimated

Schedule DSM-4

| Line No. | Description | 2008 | 2009 | 2010 | 2011 | 2012 | Cum Total | | | | | | | |
|----------|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|
| 1 | Carrying Costs | \$1,719 | \$21,915 | \$191,546 | \$0 | \$0 | \$215,180 | | | | | | | |
| 2 | Average Monthly Balance | January | February | March | April | May | June | July | August | September | October | November | December | |
| 3 | Beginning Balance | \$1,540,918 | \$1,689,272 | \$1,885,016 | \$2,049,003 | \$2,062,268 | \$2,623,586 | \$2,997,015 | \$3,075,403 | \$3,495,754 | \$4,771,668 | \$4,810,656 | \$5,889,516 | |
| 4 | Additional Costs | \$148,354 | \$195,744 | \$163,987 | \$13,265 | \$629,161 | \$408,644 | \$106,146 | \$444,363 | \$1,299,597 | \$82,488 | \$1,185,689 | \$1,654,247 | |
| 5 | Recoveries | \$0 | \$0 | \$0 | \$0 | (\$87,843) | (\$35,215) | (\$27,758) | (\$24,013) | (\$23,683) | (\$43,501) | (\$108,828) | (\$202,213) | |
| 6 | Ending Balance | \$1,689,272 | \$1,885,016 | \$2,049,003 | \$2,062,268 | \$2,623,586 | \$2,997,015 | \$3,075,403 | \$3,495,754 | \$4,771,668 | \$4,810,656 | \$5,889,516 | \$7,341,550 | |
| 7 | Average Monthly Balance | \$1,615,095 | \$1,787,144 | \$1,967,009 | \$2,055,636 | \$2,342,927 | \$2,810,300 | \$3,036,209 | \$3,285,578 | \$4,133,711 | \$4,791,162 | \$5,350,086 | \$6,615,533 | |
| 8 | Calculated Carrying Costs | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
| 9 | 2010 Carrying Costs | \$7,901 | \$7,897 | \$9,623 | \$9,732 | \$11,462 | \$13,305 | \$14,853 | \$16,073 | \$19,570 | \$23,439 | \$25,329 | \$32,364 | \$191,546 |

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 10-2353-GA-RDR
For Rates Effective May 2011

Schedule DSM-5

| Line No. | Description | Reference | Amount |
|---------------------|---|--------------------------|---------------|
| 1 | TOTAL REVENUE REQUIREMENT | Sch DSM-1 | \$6,588,944 |
| 2 | SGS Projected Annual Throughput, MCF ¹ | | 113,548,501 |
| 3 | SGS Rate per MCF | Line 1 divided by Line 2 | \$0.0580 |

Notes:

¹ Includes SGS, SGTS and FRSGTS throughput