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JOINT EXHIBIT 1

**PUCO**  
BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO

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

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**JOINT STIPULATION AND RECOMMENDATION**

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Rule 4901-1-30, Ohio Administrative Code ("O.A.C.") provides that any two or more parties to a proceeding may enter into a written stipulation covering the issues presented in such proceeding. The purpose of this document is to set forth the understanding of Columbia Gas of Ohio, Inc. ("Columbia"), the Office of the Ohio Consumers' Counsel ("OCC"), Ohio Partners for Affordable Energy ("OPAЕ") and the Staff of the Public Utilities Commission of Ohio ("Staff") (which for the purpose of entering into this Joint Stipulation and Recommendation, will be considered a party by virtue of O.A.C. Section 4901-1-10(C))(collectively, the "Signatory Parties" or "Parties"), and to recommend that the Public Utilities Commission of Ohio ("Commission") approve and adopt this Joint Stipulation and Recommendation ("Stipulation"), resolving all of the issues in the above-captioned proceeding. This Stipulation, which shall be designated

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as Joint Exhibit 1, is supported by adequate data and information, represents a just and reasonable resolution of the issues in this proceeding; violates no regulatory principle or precedent; and is the product of serious bargaining among knowledgeable and capable parties. Although this Stipulation is not binding on the Commission, it is entitled to careful consideration by the Commission, where, as here, it is sponsored by Parties representing a wide range of interests, including Staff.

Except for enforcement purposes, neither this Stipulation nor the information and data contained herein or attached, nor the Commission Order approving the Stipulation shall be cited as precedent in any future proceedings for or against any Signatory Party, or the Commission itself. The Signatory Parties' agreement to this Stipulation, in its entirety, shall not be interpreted in a future proceeding before this Commission as their agreement to only an isolated provision of this Stipulation. More specifically, no specific element or item contained in or supporting this Stipulation shall be construed or applied to attribute the results set forth in this Stipulation as the results that any Signatory Party might support or seek, but for this Stipulation in these proceedings or in any other proceeding.

For purposes of resolving certain issues raised by these proceedings, the Signatory Parties stipulate and recommend as follows:

1. This Stipulation is entered into as an overall compromise and resolution of all of the issues presented in this proceeding and does not necessarily represent the position any Signatory Party would have taken absent the execution of this Stipulation. The Signatory Parties hereby enter into this Stipulation notwithstanding the Comments filed on March 28, 2011 in this matter. Such Comments may be reinstituted by the respective Parties if the Commission rejects or modifies this Stipulation in whole or part.

2. The Signatory Parties agree to the Rider IRP rates listed on the tariff sheets attached hereto as Stipulation Attachment 1. The development of these Rider IRP rates is illustrated on Stipulation Attachment 2.

3. The Parties agree that there are no adjustments to the Rider DSM rates included in Columbia's Application filed in this docket.

4. The Parties do not object to the calculation of O&M savings attributable to Columbia's Accelerated Main Replacement Program ("AMRP") portion of the IRP in this case. While Staff, Columbia and OP&E agree to revisit the design of the AMRP O&M savings calculation as part of the five-year review of Co-

lumbia's IRP, the OCC reserves the right to revisit the methodology used to derive the AMRP O&M savings calculation in any future IRP proceeding.

5. In Columbia's annual Rider IRP applications authorized by the 2008 Rate Case Order, Rider IRP should not be used to recover investment costs that would routinely be included in and funded by Columbia's existing capital replacement program. Columbia shall continue to provide evidence in its annual Rider IRP applications to show that the rider was not used to recover the costs of projects that otherwise would have been included in its capital replacement program. The Parties agree to work together in an effort toward agreeing on a methodology (to be applied prospectively) for determining incremental capital additions for recovery through Rider IRP. If the Parties are unable to reach agreement on a methodology, then each Party is free to propose its own methodology in Columbia's IRP rider adjustment to be filed in 2012.

6. The Parties believe that this Stipulation represents a reasonable compromise of varying interests. This Stipulation is expressly conditioned upon adoption in its entirety by the Commission without material modification. Should the Commission reject or materially modify all or any part of this Stipulation, the Parties shall have the right, within thirty (30) days of issuance of the Commission's order, to file an application for rehearing or to terminate and with-

draw from the Stipulation by filing a notice with the Commission in this proceeding, including service to all the Parties. The Parties agree that they will not oppose or argue against any other Party's application for rehearing that seeks to uphold the original unmodified Stipulation. Upon the Commission's issuance of any entry on rehearing that does not adopt the Stipulation without material modification, any party may terminate and withdraw from the Stipulation by filing a notice with the Commission within thirty (30) days of the Commission's entry on rehearing. Upon notice of termination or withdrawal by any party, pursuant to the above provisions, the Stipulation shall immediately become null and void. In such event, the Signatory Parties agree that a hearing shall go forward, and the Signatory Parties should be afforded the opportunity to present evidence through any witnesses for whom pre-filed direct testimony was filed, to cross-examine all witnesses, to present rebuttal testimony, and to brief all issues which shall be decided based upon the record and briefs as if this Stipulation had never been executed.

7. This Stipulation is submitted for purposes of this proceeding only, and is not deemed binding in any other proceeding, nor is the Stipulation, or the Order approving the Stipulation, to be offered for or against any Signatory Party, except as necessary to enforce the terms of this Stipulation.

8. The Signatory Parties agree that all pre-filed testimony and filed comments in this matter shall be deemed admitted into the record and all cross-examination of such witnesses will be waived.

9. The Signatory Parties stipulate, agree and recommend that the Commission issue a final Opinion and Order in this proceeding, ordering as follows:

- A. The rates, terms and conditions agreed to in this Stipulation by all Signatory Parties are approved in accordance with Sections 4909.15, 4909.18, 4909.19 and 4929.11 Ohio Revised Code;
- B. The rates, terms and conditions provided in this Stipulation and agreed to by all Signatory Parties are ordered to become effective with service rendered on and after the filing of compliance tariffs with the Commission;
- C. The monthly rates for Rider IRP as agreed to and contained in Attachment 1 are as follows:

Small General Service:	\$2.63/account <sup>1</sup>
General Service	\$8.50/account
Large General Service	\$202.11/account

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<sup>1</sup> OCC's participation in this Stipulation is contingent on the \$165,282 revenue requirement adjustment that appears on Line 30 of Schedule AMRP-1.

- D. The monthly rate for Rider DSM for the applicable rate schedules is \$.0591/mcf.
- E. Columbia is authorized to cancel and withdraw, as of the effective date of the new rates and tariffs, the superseded rate schedules and tariff sheets presently in effect; and,
- F. The Application in this matter is hereby adopted in accordance with the recommendations of the Signatory Parties, subject to the modifications set forth in the Stipulation.

13. **WHEREFORE**, the undersigned respectfully request that the Commission issue its Opinion and Order approving and adopting this Joint Stipulation and Recommendation in accordance with the terms set forth above.

**AGREED THIS 7<sup>th</sup> DAY OF APRIL, 2011.**

Stephen B. Seiple  
Columbia Gas of Ohio, Inc.

By its attorney Stephen B. Seiple

Stephen Reilly email consent 4/7/11  
Staff of the Public Utilities Commission of Ohio

By its attorney Stephen Reilly

Larry S. Sauer email consent 4/7/11  
Office of the Ohio Consumers' Counsel

By its attorney Larry S. Sauer

Ohio Partners for Affordable Energy

By its attorney Colleen Mooney

## **STIPULATION ATTACHMENT 1**



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

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**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	\$1,622.63/ Month
Rate GS, General Service	\$5,028.50/ Month
Rate LGS, Large General Service	\$125,392.11/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

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

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**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      \$0.05910.0132/ 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

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

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**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	<del>\$1-622.63/</del> Month
Rate GTS, General Transportation Service	<del>\$5-028.50/</del> Month
Rate LGTS, Large General Transportation Service	<del>\$125.39</del> 202.11/ 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**

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**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.~~05910132~~10132/ 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	<del>\$1.622.63</del> / Month
Rate FRGTS Full Requirements General Transportation Service	<del>\$5.028.50</del> / Month
Rate FRLGTS, Full Requirements Large General Transportation Service	<del>\$125.39202.11</del> /
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  
~~Sixth~~<sup>Fifth</sup> Revised Sheet No. 29  
Cancels  
~~Fifth~~<sup>Fourth</sup> Revised Sheet No. 29  
Page 3 of 11

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      \$0.05910132/ 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

## **STIPULATION ATTACHMENT 2**

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

ATTACHMENT 2

**Infrastructure Replacement Program**

	2011	2012	2013	Total Monthly
<b>Small General Service</b>	<b>\$1.71</b>	<b>\$0.63</b>	<b>\$0.29</b>	<b>\$2.63</b>
<u>Includes:</u>				
Small General Sales Service				
Small General Sales Service-Schools				
Small General Transportation Service				
Full Requirements Small General Transportation Service				
<b>General Service</b>	<b>\$1.82</b>	<b>\$6.37</b>	<b>\$0.31</b>	<b>\$8.50</b>
<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				
<b>Large General Service</b>	<b>\$0.00</b>	<b>\$202.11</b>	<b>\$0.00</b>	<b>\$202.11</b>
<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				
<b>Revenue Requirement by Rate Schedule</b>				
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Total</b>
Small General Service	\$28,274,000	\$10,447,087	\$4,852,041	\$43,573,128
General Service	\$925,697	\$3,239,331	\$158,857	\$4,323,885
Large General Service	\$0	\$813,712	\$0	\$813,712
	<b>\$29,199,697</b>	<b>\$14,500,131</b>	<b>\$5,010,898</b>	<b>\$48,710,725</b>

**Demand Side Management Program**

<b>Total Revenue Requirement</b>	<b>\$6,762,093</b>
<b>Small General Service Rate per MCF</b>	<b>\$0.0591</b>
<u>Includes:</u>	
Small General Sales Service	
Small General Sales Service-Schools	
Small General Transportation Service	
Full Requirements Small General Transportation Service	



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

Data: 2010-12 Months Actual

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	71,367,026	31,432,097	102,799,124	Schedule 2
4	Retirements	(10,275,200)	(4,356,269)	(14,631,469)	Schedule 4
5	Total Plant In-Service	61,091,827	27,075,828	88,167,655	Line 3 + Line 4
6	Less: Accumulated Provision for Depreciation				
7	Depreciation Expense	1,569,720	1,826,589	3,496,309	Schedule 5
8	Cost of Removal	(3,067,558)	(1,354,965)	(4,422,523)	Schedule 3
9	Retirements	(10,275,200)	(4,356,269)	(14,631,469)	Schedule 4
10	Total Accumulated Provision for Depreciation	(11,773,038)	(3,784,645)	(15,557,683)	Lines 7 + 8 + 9
11	Net Deferred Depreciation	839,279	439,441	1,278,721	Schedule 5
12	Net Deferred PISCC	2,452,118	1,364,617	3,816,635	Schedule 6
13	Net Deferred Property Taxes	228,546	201,356	429,902	Schedule 7
14	Deferred Taxes on PISCC	(856,241)	(477,581)	(1,335,822)	(Line 12 * 35%)
15	Deferred Taxes on Deferred Property Taxes	(79,861)	(70,475)	(150,466)	(Line 13 * 35%)
16	Deferred Taxes on Liberalized Depreciation	(1,667,802)	(5,826,840)	(7,494,643)	Schedule 8
17	Net Rate Base	73,778,773	26,490,891	100,269,665	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	2,900,753	10,979,528	Line 17 * Line 18
20	Operating Expenses				
21	Annualized Depreciation	1,397,477	608,142	2,005,619	Schedule 5
22	Annualized Deferred Depreciation Amortization	20,687	11,237	31,924	Schedule 5
23	Annualized PISCC Amortization	58,168	32,697	90,865	Schedule 6
24	Annualized Property Tax Expense	1,277,144	561,978	1,839,123	Schedule 7
25	Deferred Property Tax Expense Amortization	5,228	4,631	9,859	Schedule 7
26	Operation & Maintenance Expense	115,435	(57,567)	57,848	Schedule 9A
27	Operation & Maintenance Savings	(1,800,000)	1,366,367	(413,613)	Schedule 9B
28	Revenue Requirement - To be collected beginning May 2011	9,152,915	5,448,239	14,601,153	Line 19 + Lines 21 through 27
29	Prior Year's (Over)/Under Recovered Balance	(47,924)	112,184	64,260	Schedule 10
30	Stipulated Reduction to Revenue Requirement	-	(165,282)	(165,282)	
31	TOTAL Amount to be collected beginning May 2011	9,104,991	5,395,140	14,500,131	Lines 28 through 30

Schedule AMRP-1

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

1	Revenue Requirement Plus Over/Under from Case No. 09-1036-GA-RDR	Sch. AMRP-1 Line 28 -- 29	\$14,665,413
2	SGS Class Adjustment	Sch. AMRP-1 Line 30	(\$165,282)
3	<b>TOTAL REVENUE REQUIREMENT</b>	Sch. AMRP-1 Line 31	<b>\$14,500,131</b>

4 Allocated Plant in Service per Case No. 08-0072-GA-AIR

5	SGS Class	\$613,479
6	GS Class	\$187,259
7	LGS Class	\$47,039
8	<b>TOTAL</b>	<b>\$847,777</b>

9 Percent by Class

10	SGS Class	Line 5/Line 8	72.36%
11	GS Class	Line 6/Line 8	22.09%
12	LGS Class	Line 7/Line 8	5.55%
13	<b>TOTAL</b>		<b>100.00%</b>

14 Revenue Requirement Allocated to Each Class

15	SGS Class	Line 10 * Line 1 + Line 2	\$10,447,087
16	GS Class	Line 11 * Line 1	\$3,239,331
17	LGS Class	Line 12 * Line 1	\$813,712
18	<b>TOTAL Revenue Requirement</b>		<b>\$14,500,131</b>

19 Number of Actual Bills TIME December 2010

20	SGS Class	16,528,242
21	GS Class	508,296
22	LGS Class	4,028
23	<b>TOTAL number Actual Annual Bills</b>	<b>17,040,564</b>

24 **PROJECTED IMPACT PER MONTH - SGS CLASS**

25 **PROJECTED IMPACT PER MONTH - GS CLASS**

26 **PROJECTED IMPACT PER MONTH - LGS CLASS**

\$0.63
\$6.37
<b>\$202.11</b>

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

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

Schedule R-1

Data: 2010 - 12 months actual

Line No.	Actual Thru December 31, 2009	Activity Thru December 31, 2010	Total As Of December 31, 2010	Reference
1				
2				
3				
4				
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26				
27				
28				
29				
<p>1 Return on Investment</p> <p>2 Plant In-Service</p> <p>3 Additions</p> <p>4 Retirements</p> <p>5 Total Plant In-Service</p> <p>6 Less: Accumulated Provision for Depreciation</p> <p>7 Depreciation Expense</p> <p>8 Cost of Removal</p> <p>9 Retirements</p> <p>10 Total Accumulated Provision for Depreciation</p> <p>11 Net Deferred Plant Depreciation</p> <p>12 Net Deferred PISCC</p> <p>13 Net Deferred Property Taxes</p> <p>14 Deferred Taxes on PISCC</p> <p>15 Deferred Taxes on Property Taxes</p> <p>16 Deferred Taxes on Liberalized Depreciation</p> <p>17 Net Rate Base</p> <p>18 Approved Pre-tax Rate of Return</p> <p>19 Annualized Return on Rate Base</p> <p>20 Operating Expenses</p> <p>21 Annualized Depreciation</p> <p>22 Annualized Deferred Depreciation Amortization</p> <p>23 Annualized PISCC Amortization</p> <p>24 Annualized Property Tax Expense</p> <p>25 Deferred Property Tax Expense Amortization</p> <p>26 Operation &amp; Maintenance Expense</p> <p>27 Revenue Requirement</p> <p>28 Prior Year's (Over)/Under Recovered Balance</p> <p>29 TOTAL Amount to be collected beginning May 2011</p>				
	111,325,761	75,634,622	186,960,383	Schedule 2
	-	-	-	Schedule 4
	111,325,761	75,634,622	186,960,383	Line 3 + Line 4
	2,776,204	4,591,180	7,367,384	Schedule 5
	-	-	-	Schedule 3
	-	-	-	Schedule 4
	2,776,204	4,591,180	7,367,384	Lines 7 + 8 + 9
	1,812,629	1,865,582	3,508,211	Schedule 5
	3,243,573	3,191,147	6,434,720	Schedule 6
	318,235	456,647	777,882	Schedule 7
	(1,135,251)	(1,116,901)	(2,252,152)	(Line 12 * 35%)
	(111,382)	(160,876)	(272,259)	(Line 13 * 35%)
	(2,485,835)	(15,521,464)	(17,987,299)	Schedule 8
	110,211,526	59,590,595	169,802,121	Line 5 - Line 10 + Lines 11 through 16
	10.95%	10.95%	10.95%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
	12,088,162	6,525,170	18,593,332	Line 17 * Line 18
	3,562,424	2,420,308	5,982,732	Schedule 5
	58,261	55,930	113,891	Schedule 5
	104,205	104,545	208,750	Schedule 6
	2,321,924	1,641,864	3,963,788	Schedule 7
	10,184	14,925	25,109	Schedule 7
	227,552	(4,092)	223,460	Schedule 9
	18,352,712	10,759,351	29,111,063	Line 19 + Lines 21 through 26
	471,811	(383,177)	88,634	Schedule 10
	18,824,523	10,375,174	29,199,697	Lines 27 + Lines 28

**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	Description	Reference	Amount
<b>1</b>	<b>TOTAL REVENUE REQUIREMENT</b>	<b>Sch R-1</b>	<b>\$29,199,697</b>
<b>2</b>	<b>Allocated Plant in Service per Case No. 08-0072-GA-AIR <sup>(1)</sup></b>		
3	SGS Class		\$473,882
4	GS Class		\$15,515
5	TOTAL		\$489,397
<b>6</b>	<b>Percent by Class</b>		
7	SGS Class	Line 3/Line 5	96.83%
8	GS Class	Line 4/Line 5	3.17%
9	TOTAL		100.00%
<b>10</b>	<b>Revenue Requirement Allocated to Each Class</b>		
11	SGS Class	Line 7 * Line 1	\$28,274,000
12	GS Class	Line 8 * Line 1	\$925,697
13	TOTAL Revenue Requirement		\$29,199,697
<b>14</b>	<b>Number of Actual Bills TME Dec 2010</b>		
15	SGS Class		16,528,242
16	GS Class		508,286
17	TOTAL number Actual Annual Bills		17,036,538
<b>18</b>	<b>PROJECTED IMPACT PER MONTH - SGS CLASS</b>		<b>\$1.71</b>
<b>19</b>	<b>PROJECTED IMPACT PER MONTH - GS CLASS</b>		<b>\$1.82</b>

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

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Automated Meter Reading Devices  
Case No. 10-2363-GA-RDR  
Revenue Requirement Calculation

Data: 2010 - 12 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	22,442,610	32,840,387	Schedule 2
4	Retirements	-	-	-	Schedule 4
5	Total Plant In-Service	<u>10,397,777</u>	<u>22,442,610</u>	<u>32,840,387</u>	Line 3 + Line 4
6	Less: Accumulated Provision for Depreciation				
7	Depreciation Expense	166,585	1,309,929	1,476,514	Schedule 5
8	Cost of Removal	-	-	-	Schedule 3
9	Retirements	-	-	-	Schedule 4
10	Total Accumulated Provision for Depreciation	<u>166,585</u>	<u>1,309,929</u>	<u>1,476,514</u>	Lines 7 + 8 + 9
11	Net Deferred Plant Depreciation	166,585	840,187	1,008,752	Schedule 5
12	Net Deferred PISCC	118,903	722,698	841,601	Schedule 6
13	Net Deferred Property Taxes	-	72,896	72,896	Schedule 7
14	Deferred Taxes on PISCC	(41,616)	(252,844)	(294,560)	(Line 12 * 35%)
15	Deferred Taxes on Property Taxes	-	(25,514)	(25,514)	(Line 13 * 35%)
16	Deferred Taxes on Liberalized Depreciation	<u>(123,658)</u>	<u>(2,899,770)</u>	<u>(3,013,426)</u>	Schedule 8
17	Net Rate Base	10,351,408	19,600,214	29,951,622	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 No. 08-0072-GA-AIR
19	Annualized Return on Rate Base	1,133,479	2,146,223	3,279,703	Line 17 * Line 18
20	Operating Expenses				
21	Annualized Depreciation	693,532	1,496,922	2,190,454	Schedule 5
22	Annualized Deferred Depreciation Amortization	11,111	56,533	67,644	Schedule 5
23	Annualized PISCC Amortization	7,931	48,556	56,487	Schedule 6
24	Annualized Property Tax Expense	218,888	481,485	700,173	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>(1,018,745)</u>	<u>(1,078,925)</u>	Schedule 9B
28	Revenue Requirement	<u>2,004,561</u>	<u>3,217,837</u>	<u>5,222,398</u>	Line 19 + Lines 21 through 27
29	(Over)/Under Recovered 2010 Revenue Requirement	-	(39,824)	(39,824)	Schedule 10
30	Stipulated Reduction to Revenue Requirement	-	(171,677)	(171,677)	
31	TOTAL Amount to be collected beginning May 2011	<u>2,004,561</u>	<u>3,006,336</u>	<u>5,010,898</u>	Lines 28 + 29

**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	Sch AMRD-1	\$5,010,898
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1	<b>TOTAL REVENUE REQUIREMENT</b>		<b>Sch AMRD-1</b>	<b>\$5,010,898</b>
2	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR <sup>(1)</sup></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	\$4,852,041	
12	GS Class	Line 8 * Line 1	\$158,857	
13	TOTAL Revenue Requirement		<u>\$5,010,898</u>	
14	<u>Number of Actual Bills TME September 2010</u>			
15	SGS Class		16,528,242	
16	GS Class		508,296	
17	TOTAL number Actual Annual Bills		<u>17,036,538</u>	
18	<b>PROJECTED IMPACT PER MONTH - SGS CLASS</b>			
19	<b>PROJECTED IMPACT PER MONTH - GS CLASS</b>			
			<b>\$0.29</b>	
			<b>\$0.31</b>	

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