

FILE

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

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

REPORT OF COLUMBIA GAS OF OHIO, INC.

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By Entry dated July 8, 2009, the Commission approved Columbia Gas of Ohio, Inc.'s ("Columbia") Application in this docket. In paragraph 10 of that Entry the Commission directed Columbia to file an annual update on the status of the deferred balances. The table below includes the annual update for 2010. The amounts in the table are attributable to Columbia's operation and maintenance expense, and derived from data provided by Columbia's actuary.

Columbia Gas of Ohio, Inc.
Deferred Pension and OPEB Expense
For the Year Ended December 31, 2010

Pension - Retirement Income Plan	\$7,012,874.04	
Retirement Income Plan-Amortization	<u>\$1,051,731.00</u>	
Subtotal	\$8,064,605.04	
Less Amounts Transferred from O&M Expense	<u>\$(2,917,313.64)</u>	
Pension Expense Attributable to O&M Expense	\$5,147,291.40	
Pension Expense collected/(passed back) in Base Rates	\$(2,528,000.00)	
Deferred Pension Expense		\$7,675,291.40

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OPEB - Medical	\$1,448,356.20
OPEB - Group Life Insurance	\$(231,855.00)
OPEB - Transition Obligation	<u>\$3,891,507.24</u>
Amortization	
Subtotal	\$5,108,008.44
Less Amounts Transferred from	<u>\$(434,330.56)</u>
O&M Expense	
OPEB Expense Attributable to O&M	\$4,673,677.88
Expense	
OPEB Expense collected/(passed back)	<u>\$4,415,004.00</u>
in Base Rates	
Deferred OPEB Expense	<u>\$258,673.88</u>
 Total Deferred Pension and	 <u>\$7,933,965.28</u>
OPEB Expense	
 Total 2009 and 2010 Deferred	 <u>\$20,867,503.22</u>

Respectfully submitted,
COLUMBIA GAS OF OHIO, INC.

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