

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Annual Applica-)
tion of Columbia Gas of Ohio, Inc. for) Case No. 12-2923-GA-RDR
an Adjustment to Rider IRP and Rider)
DSM Rates)

JOINT STIPULATION AND RECOMMENDATION

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") 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. The Office of the Ohio Consumers' Counsel ("OCC") is also a party to this proceeding; however, the OCC neither supports nor opposes this Stipulation. This Stipulation, which shall be designated 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 this proceeding, 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, 2013 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. This Stipulation resolves all issues in the case. Columbia agrees with Staff's recommendation to utilize the latest known property tax rate for purposes of calculating the Rider IRP rate. The Stipulation adjusts the revenue requirement to include Staff's recommended adjustment for the use of an actual property tax rate for determination of property taxes. The property tax adjustment has been reflected with updated monthly rates for General Service and Large General Service customers and are listed below. 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 proposed Rider demand side management ("DSM") rates included in Columbia's Application filed in this docket, also reflected in Stipulation Attachment 1. Columbia agrees with Staff's recommendation to hold at least one DSM stakeholder group meeting in 2013 and subsequent calendar years, and will implement Staff's recommendation.

4. 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.¹ 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 withdraw 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,² 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.

5. 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.

6. 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, unless this Stipulation becomes null and void due to a material modification by the Commission.

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

¹ Any Signatory Party has the right, in its sole discretion, to determine what constitutes a "material" change for purposes of that Party withdrawing from the Stipulation.

² In the event the Stipulation becomes null and void, the Signatory Parties agree to modify the procedural schedule to provide each Signatory Party with the opportunity to file testimony in support of issues raised in Comments that were filed prior to the execution of this Stipulation.

- 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 bills 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:	\$4.71/account
General Service	\$33.34/account
Large General Service	\$533.23/account
- D. The monthly rate for Rider DSM for the applicable rate schedules is \$.1360/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 adopted in accordance with the recommendations of the Signatory Parties, subject to the modifications set forth in the Stipulation.

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 9th DAY OF APRIL, 2013.

/s/ Stephen B. Seiple
Columbia Gas of Ohio, Inc.

By its attorney Stephen B. Seiple

/s/ Stephen Reilly
(per email authorization 4/8/13)
Staff of the Public Utilities Commission
of Ohio

By its attorney Stephen Reilly

STIPULATION ATTACHMENT 1

COLUMBIA GAS OF OHIO, INC.

**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	\$3.57 / 4.71 Month
Rate GS, General Service	\$17.67 / 33.348 Month
Rate LGS, Large General Service	\$314.15 / 533.2384 Month

Filed in accordance with Public Utilities Commission of Ohio.

Issued: April 26, 2012

Effective: April 30, 2012

Issued By
J. W. Partridge Jr., President

COLUMBIA GAS OF OHIO, INC.

~~Seventh~~Sixth 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 \$~~0.1249~~ /0.1360 Mcf

Filed in accordance with Public Utilities Commission of Ohio.

Issued: ~~April 26, 2012~~

Effective: ~~April 30, 2012~~

Issued By
J. W. Partridge Jr., President

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	\$3.57 / <u>4.71</u> Month
Rate GTS, General Transportation Service	\$17.67 / <u>33.348</u> Month
Rate LGTS, Large General Transportation Service	\$314.15 / <u>533.2384</u> Month

Filed in accordance with Public Utilities Commission of Ohio.

Issued: ~~April 26, 2012~~

Effective: ~~April 30, 2012~~

Issued By
J. W. Partridge Jr., President

COLUMBIA GAS OF OHIO, INC.

**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 \$~~0.1240~~ / 0.1360 Mcf

Filed in accordance with Public Utilities Commission of Ohio.

Issued: ~~April 26, 2012~~

Effective: ~~April 30, 2012~~

Issued By
J. W. Partridge Jr., President

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	\$3.57 / 4.71 Month
Rate FRGTS Full Requirements General Transportation Service	\$17.67 / 33.348
Month	
Rate FRLGTS, Full Requirements Large General Transportation Service	\$314.15 /
533.2384 Month	

Filed in accordance with Public Utilities Commission of Ohio.

Issued: ~~April 26, 2012~~

Effective: ~~April 30, 2012~~

Issued By
J. W. Partridge Jr., President

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 \$~~0.1240~~/ 0.1360Mcf

Filed in accordance with Public Utilities Commission of Ohio.

Issued: April 26, 2012

Effective: April 30, 2012

Issued By
J. W. Partridge Jr., President

STIPULATION ATTACHMENT 2

Columbia Gas of Ohio, Inc.
Case No. 12-2923-GA-RDR
Summary of Rates by Class
Effective May 2013

Attachment 2

Infrastructure Replacement Program

	Riser Sch R-11	AMRP Sch AMRP-11	AMRD Sch AMRD-11	Total Monthly Rate
Small General Service	\$2.08	\$2.15	\$0.48	\$4.71
Includes:				
Small General Sales Service				
Small General Sales Service-Schools				
Small General Transportation Service				
Full Requirements Small General Transportation Service				
General Service	\$2.59	\$25.03	\$5.72	\$33.34
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	\$0.00	\$533.23	\$0.00	\$533.23
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				

	Revenue Requirement by Rate Schedule			
	Riser	AMRP	AMRD	Total
Small General Service	\$34,534,728	\$35,738,117	\$8,033,985	\$78,306,829
General Service	1,130,675	10,908,742	2,490,476	14,529,892
Large General Service	0	2,740,249	0	2,740,249
	\$35,665,403	\$49,387,107	\$10,524,461	\$95,576,971

Demand Side Management Program

Total Revenue Requirement	\$15,811,572
Small General Service Rate per MCF	\$0.1360
Includes:	
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 Mains Replacement Program
Case No. 12-2923-GA-RDR
Calculation of Revenue Requirement

Data: 2012 - 12 Months Actual

Schedule AMRP-

Line No.	Actual Through December 31, 2011	Activity Through December 31, 2012	Total As Of December 31, 2012	Reference
Return on Investment				
1	Plant In-Service			
2	Additions	\$210,342,127	\$154,996,474	Schedule 2
3	Retirements	(26,869,271)	(19,220,978)	Schedule 4
4	Total Plant In-Service	\$183,472,856	\$135,775,496	Line 2 + Line 3
Less: Accumulated Provision for Depreciation				
5	Depreciation Expense	\$6,675,284	\$6,786,800	Schedule 5
6	Cost of Removal	(7,272,622)	(6,441,258)	Schedule 3
7	Retirements	(26,869,271)	(19,220,978)	Schedule 4
8	Total Accumulated Provision for Depreciation	(\$27,466,609)	(\$18,875,436)	Lines 5 + 6 + 7
9	Net Deferred Depreciation	2,132,333	2,242,814	Schedule 5
10	Net Deferred PISCC	6,077,032	6,305,574	Schedule 6
11	Net Deferred Property Taxes	618,507	686,434	Schedule 7
12	Deferred Taxes on PISCC	(2,126,961)	(2,206,951)	(Line 10 * 35%)
13	Deferred Taxes on Deferred Property Taxes	(216,477)	(240,252)	(Line 11 * 35%)
14	Deferred Taxes on Liberalized Depreciation	(38,137,813)	(21,901,525)	Schedule 8
15	Net Rate Base	\$179,286,085	\$139,537,026	Line 4 - Line 8 + Lines 9 through 14
16	Approved Pre-tax Rate of Return	10.95%	10.95%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
17	Annualized Return on Rate Base	\$19,631,826	\$15,279,304	Line 15 * Line 16
Operating Expenses				
18	Annualized Depreciation	4,295,837	3,146,396	Schedule 5
19	Annualized Deferred Depreciation Amortization	54,841	58,922	Schedule 5
20	Annualized PISCC Amortization	148,036	157,543	Schedule 6
21	Annualized Property Tax Expense	3,912,285	3,129,416	Schedule 7
22	Deferred Property Tax Expense Amortization	14,681	16,045	Schedule 7
23	Operation & Maintenance Expense	124,322	25,007	Schedule 9A
24	Operation & Maintenance Savings	(164,854)	(585,146)	Schedule 9B
25	Revenue Requirement - To be collected beginning May 2013	\$28,016,974	\$21,227,488	Lines 17 through 24
26	Prior Year's (Over)/Under Recovered Balance	189,724	(47,079)	Schedule 10
27	Stipulated Reduction to Revenue Requirement	(830,564)	830,564	
28	TOTAL Amount to be collected beginning May 2013	\$27,376,134	\$22,010,973	Lines 25 through 27

Columbia Gas of Ohio, Inc.
Case No. 12-2923-GA-RDR
Computation of Projected Impact per Customer - AMRP
For Rates Effective May 2013

Schedule AMRP-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 11-5803-GA-RDR	Sch. AMRP-1 Line 28	\$49,387,107
<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</u>			
2	SGS Class		\$613,479
3	GS Class		\$187,259
4	LGS Class		\$47,039
5	TOTAL		<u>\$847,777</u>
<u>Percent by Class</u>			
6	SGS Class	Line 2/Line 5	72.36%
7	GS Class	Line 3/Line 5	22.09%
8	LGS Class	Line 4/Line 5	5.55%
9	TOTAL		<u>100.00%</u>
<u>Revenue Requirement Allocated to Each Class</u>			
10	SGS Class	Line 6 * Line 1	\$35,738,117
11	GS Class	Line 7 * Line 1	\$10,908,742
12	LGS Class	Line 8 * Line 1	\$2,740,249
13	TOTAL Revenue Requirement		<u>\$49,387,107</u>
<u>Number of Actual Bills TME December 2012</u>			
14	SGS Class		16,625,523
15	GS Class		435,747
16	LGS Class		5,139
17	TOTAL number Actual Annual Bills		<u>17,066,409</u>
18	PROJECTED IMPACT PER MONTH - SGS CLASS		\$2.15
19	PROJECTED IMPACT PER MONTH - GS CLASS		\$25.03
20	PROJECTED IMPACT PER MONTH - LGS CLASS		\$533.23

(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 - Automated Meter Reading Devices
Case No. 12-2923-GA-RDR
Revenue Requirement Calculation

Schedule AMRD-1

Data: 2012 - 12 Months Actual

Line No.		Actual Through December 31, 2011	Activity Through December 31, 2012	Total As Of December 31, 2012	Reference
Return on Investment					
1	Plant In-Service				
2	Additions	\$54,894,657	\$22,746,196	\$77,640,853	Schedule 2
3	Retirements	0	0	0	Schedule 4
4	Total Plant In-Service	\$54,894,657	\$22,746,196	\$77,640,853	Line 2 + Line 3
Less: Accumulated Provision for Depreciation					
5	Depreciation Expense	\$4,288,403	\$4,483,618	\$8,772,021	Schedule 5
6	Cost of Removal	0	0	0	Schedule 3
7	Retirements	0	0	0	Schedule 4
8	Total Accumulated Provision for Depreciation	\$4,288,403	\$4,483,618	\$8,772,021	Lines 5 + 6 + 7
9	Net Deferred Plant Depreciation	\$2,078,361	\$1,195,020	\$3,273,380	Schedule 5
10	Net Deferred PISCC	1,830,742	1,089,848	2,920,591	Schedule 6
11	Net Deferred Property Taxes	230,150	149,444	379,593	Schedule 7
12	Deferred Taxes on PISCC	(640,760)	(381,447)	(1,022,207)	(Line 10 * 35%)
13	Deferred Taxes on Property Taxes	(80,552)	(52,305)	(132,858)	(Line 11 * 35%)
14	Deferred Taxes on Liberalized Depreciation	(10,025,811)	(2,341,062)	(12,366,873)	Schedule 8
15	Net Rate Base	\$43,998,384	\$17,922,075	\$61,920,459	Line 4 - Line 8 + Lines 9 Through 14
16	Approved Pre-tax Rate of Return	10.95%	10.95%	10.95%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
17	Annualized Return on Rate Base	\$4,817,823	\$1,962,467	\$6,780,290	Line 15 * Line 16
Operating Expenses					
18	Annualized Depreciation	\$3,661,474	\$1,517,171	\$5,178,645	Schedule 5
19	Annualized Deferred Depreciation Amortization	142,376	87,542	229,918	Schedule 5
20	Annualized PISCC Amortization	125,151	79,514	204,665	Schedule 6
21	Annualized Property Tax Expense	1,161,865	479,043	1,640,908	Schedule 7
22	Deferred Property Tax Expense Amortization	15,567	10,660	26,227	Schedule 7
23	Operation & Maintenance Expense	0	0	0	Schedule 9A
24	Operation & Maintenance Savings	(2,295,268)	(1,206,821)	(3,502,089)	Schedule 9B
25	Revenue Requirement	\$7,628,988	\$2,929,577	\$10,558,565	Lines 17 through 24
26	(Over)/Under Recovered 2012 Revenue Requirement	91,454	(125,558)	(34,104)	Schedule 10
27	Stipulated Reduction to Revenue Requirement	0	0	0	
28	TOTAL Amount to be collected beginning May 2013	\$7,720,442	\$2,804,019	\$10,524,461	Lines 25 through 27

Columbia Gas of Ohio, Inc.
Case No. 12-2923-GA-RDR
Computation of Projected Impact per Customer - Automated Meter Reading Devices
For Rates Effective May 2013

Schedule AMRD-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 11-5803-GA-RDR	Sch AMRD-1 Line 28	\$10,524,461
<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</u>			
2	SGS Class		\$77,247
3	GS Class		\$23,946
4	TOTAL		\$101,193
<u>Percent by Class</u>			
5	SGS Class	Line 2/Line 4	76.34%
6	GS Class	Line 3/Line 4	23.66%
7	TOTAL		100.00%
<u>Revenue Requirement Allocated to Each Class</u>			
8	SGS Class	Line 5 * Line 1	\$8,033,985
9	GS Class	Line 6 * Line 1	\$2,490,476
10	TOTAL Revenue Requirement		\$10,524,461
<u>Number of Actual Bills TME December 2012</u>			
11	SGS Class		16,625,523
12	GS Class		435,747
13	TOTAL number Actual Annual Bills		17,061,270
14	PROJECTED IMPACT PER MONTH - SGS CLASS		\$0.48
15	PROJECTED IMPACT PER MONTH - GS CLASS		\$5.72

(1) Source: Schedule E-3.2-1 per Case No. 08-0072-GA-AIR, Allocated Plant in Service for Distribution Plant Account 381, Meters

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 12-2923-GA-RDR
Revenue Requirement Calculation

Data: 2012 - 12 Months Actual

Schedule R-1

Line No.		Actual Through December 31, 2011	Activity Through December 31, 2012	Total As Of December 31, 2012	Reference
Return on Investment					
1	Plant In-Service				
2	Additions	\$223,740,523	\$22,420,702	\$246,161,225	Schedule 2
3	Retirements	0	0	0	Schedule 4
4	Total Plant In-Service	<u>\$223,740,523</u>	<u>\$22,420,702</u>	<u>\$246,161,225</u>	Line 2 + Line 3
Less: Accumulated Provision for Depreciation					
5	Depreciation Expense	\$13,954,210	\$7,518,771	\$21,472,981	Schedule 5
6	Cost of Removal	0	0	0	Schedule 3
7	Retirements	0	0	0	Schedule 4
8	Total Accumulated Provision for Depreciation	<u>\$13,954,210</u>	<u>\$7,518,771</u>	<u>\$21,472,981</u>	Lines 5 + 6 + 7
9	Net Deferred Plant Depreciation	\$4,823,746	\$607,406	\$5,431,152	Schedule 5
10	Net Deferred PISCC	9,094,723	1,215,281	10,310,004	Schedule 6
11	Net Deferred Property Taxes	1,298,636	493,058	1,791,693	Schedule 7
12	Deferred Taxes on PISCC	(3,183,153)	(425,348)	(3,608,502)	(Line 10 * 35%)
13	Deferred Taxes on Property Taxes	(454,522)	(172,570)	(627,093)	(Line 11 * 35%)
14	Deferred Taxes on Liberalized Depreciation	<u>(32,320,908)</u>	<u>(3,405,861)</u>	<u>(35,726,769)</u>	Schedule 8
15	Net Rate Base	\$189,044,834	\$13,213,896	\$202,258,730	Line 4 - Line 8 + Lines 9 through 14
16	Approved Pre-tax Rate of Return	10.95%	10.95%	10.95%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
17	Annualized Return on Rate Base	\$20,700,409	\$1,446,922	\$22,147,331	Line 15 * Line 16
Operating Expenses					
18	Annualized Depreciation	7,159,697	717,462	7,877,159	Schedule 5
19	Annualized Deferred Depreciation Amortization	159,039	24,045	183,084	Schedule 5
20	Annualized PISCC Amortization	299,435	47,504	346,939	Schedule 6
21	Annualized Property Tax Expense	4,676,382	397,057	5,073,439	Schedule 7
22	Deferred Property Tax Expense Amortization	42,418	16,950	59,368	Schedule 7
23	Operation & Maintenance Expense	123,830	(19,692)	104,138	Schedule 9
24	Revenue Requirement	<u>\$33,161,210</u>	<u>\$2,630,248</u>	<u>\$35,791,459</u>	Lines 17 through 23
25	Prior Year's (Over)/Under Recovered Balance	197,252	(323,308)	(126,056)	Schedule 10
26	TOTAL Amount to be collected beginning May 2013	<u>\$33,358,462</u>	<u>\$2,306,940</u>	<u>\$35,665,403</u>	Line 24 + Line 25

Columbia Gas of Ohio, Inc.
Case No. 12-2923-GA-RDR
Computation of Projected Impact per Customer - Riser Program
For Rates Effective May 2013

Schedule R-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 11-5803-GA-RDR	Sch R-1 Line 26	\$35,665,403
<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</u>			
2	SGS Class		\$473,882
3	GS Class		\$15,515
4	TOTAL		\$489,397
<u>Percent by Class</u>			
5	SGS Class	Line 2/Line 4	96.83%
6	GS Class	Line 3/Line 4	3.17%
7	TOTAL		100.00%
<u>Revenue Requirement Allocated to Each Class</u>			
8	SGS Class	Line 5 * Line 1	\$34,534,728
9	GS Class	Line 6 * Line 1	\$1,130,675
10	TOTAL Revenue Requirement		\$35,665,403
<u>Number of Actual Bills TME December 2012</u>			
11	SGS Class		16,625,523
12	GS Class		435,747
13	TOTAL number Actual Annual Bills		17,061,270
14	PROJECTED IMPACT PER MONTH - SGS CLASS		\$2.08
15	PROJECTED IMPACT PER MONTH - GS CLASS		\$2.59

(1) 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.
Demand Side Management Program
Case No. 12-2923-GA-RDR
Revenue Requirement Calculation

Data: 2012 - 12 Months Actual

Schedule DSM-1

Line No.	Actual Thru December 31, 2008	Actual Thru December 31, 2009	Actual Thru December 31, 2010	Actual Thru December 31, 2011	Actual Thru December 31, 2012	Total As Of December 31, 2012	Reference
DSM Expenditures							
1	\$0	\$606,870	\$5,094,514	\$11,076,753	\$8,042,078	\$24,820,215	DSM-2
2	\$0	\$387,682	\$286,293	\$433,001	\$344,365	\$1,421,342	DSM-2
3	\$0	\$0	\$401,353	\$1,519,893	\$2,186,540	\$4,107,787	DSM-2
4	\$0	\$0	\$56,489	\$23,168	\$0	\$79,657	DSM-2
5	\$0	\$118,016	\$286,691	(\$32,179)	\$0	\$372,528	DSM-2
6	\$0	\$7,700	\$7,700	\$977	\$298,315	\$314,692	DSM-2
7	\$0	\$0	\$89,867	\$130,280	\$250	\$220,396	DSM-2
8	\$0	\$0	\$0	\$149,566	\$256,111	\$405,677	DSM-2
9	\$0	\$0	\$0	\$0	\$19,063	\$19,063	DSM-2
10	\$0	\$315,443	\$278,030	\$278,172	\$272,771	\$1,144,416	DSM-2
11	\$84,443	\$20,764	\$35,231	\$16,845	\$5,470	\$162,754	DSM-2
12	\$0	\$0	\$0	\$0	\$2,672,017	\$2,672,017	DSM-2
13	\$84,443	\$1,456,475	\$6,506,169	\$13,586,477	\$14,086,980	\$35,740,544	Sum of Lines 1 through 12
14	Carrying Costs	\$1,719	\$21,915	\$189,189	\$1,071,002	\$1,938,364	DSM-4
15	Projected Recoveries			(\$1,497,816)	(\$14,473,920)	(\$22,741,155)	DSM-3
16	Adjustment based on Actual Recoveries				\$0	\$773,240	DSM-3
17	Shared Savings Incentive				\$100,579	\$100,579	DSM-5
18	Total Revenue Requirement	\$86,162	\$1,478,390	\$5,112,739	\$8,339,640	\$15,811,572	Sum of Lines 13 through 17

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 12-2923-GA-RDR
Computation of Rate Per Customer
For Rates Effective May 2013

Schedule DSM-6

Line No.	Description	Reference	Amount
1	TOTAL REVENUE REQUIREMENT	Sch DSM-1	\$15,811,572
2	SGS Projected Annual Throughput, MCF ⁽¹⁾		116,222,662
3	SGS Rate per MCF	Line 1 divided by Line 2	\$0.1360

Notes:
(1) Includes SGS, SGTS, and FRSGTS throughput.

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Case No(s). 12-2923-GA-RDR

Summary: Stipulation Joint Stipulation and Recommendation electronically filed by Cheryl A MacDonald on behalf of Columbia Gas of Ohio, Inc.