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March 3, 2014

Barcy F. McNeal, Secretary  
The Public Utilities Commission of Ohio  
180 East Broad Street, 11th Floor  
Columbus, Ohio 43215

Re: *In re the Application of The East Ohio Gas Company d/b/a Dominion East Ohio*,  
Case No. 13-2320-GA-PIR

Dear Ms. McNeal:

Enclosed for filing in the above-captioned case are the application, supporting schedules, affected tariff sheets, and testimony of The East Ohio Gas Company d/b/a Dominion East Ohio (DEO).

In accordance with its November 27, 2013 pre-filing notice, DEO attempted to file the enclosed documents on February 28, 2014. The Commission's offices were unexpectedly closed on that date, however, due to a power outage which affected 180 East Broad Street, Columbus, Ohio 43215, where the Commission's offices are located. Counsel for DEO attempted to file the enclosed documents both electronically and in person, but the Commission's Docketing Information System would not accept electronic filings, and the Commission's offices were closed.

DEO's application and supporting documents should be considered timely filed. Ohio Adm. Code 4901-1-07(D) provides, "If the commission office is closed to the public for the entire day that constitutes the last day for doing an act or closes before its usual closing time on that day, the act may be performed on the next succeeding day that is not a Saturday, Sunday, or legal holiday." The Commission's offices were closed for the entire day on February 28, 2014, and today is the next succeeding day that is not a Saturday, Sunday, or legal holiday. Accordingly, the enclosed documents should be considered timely filed.

If you have any questions, please don't hesitate to contact me.

Respectfully yours,

/s/ Gregory L. Williams \_\_\_\_\_  
One of the Attorneys for The East Ohio Gas  
Company d/b/a Dominion East Ohio

Enclosures

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of The East	)	
Ohio Gas Company d/b/a Dominion East	)	
Ohio to Adjust its Pipeline Infrastructure	)	Case No. 13-2320-GA-RDR
Replacement Cost Recovery Charge and	)	
Related Matters	)	

**APPLICATION TO ADJUST THE  
PIPELINE INFRASTRUCTURE REPLACEMENT COST RECOVERY CHARGE**

In accordance with the Public Utilities Commission of Ohio’s (the Commission) October 15, 2008 Opinion and Order in Case No. 07-829-GA-AIR and the Commission’s August 3, 2011 Opinion and Order in Case No. 11-2401-GA-ALT, The East Ohio Gas Company d/b/a Dominion East Ohio (DEO or the Company) respectfully requests that the Commission approve: (i) the adjustment to DEO’s Pipeline Infrastructure Replacement (PIR) Cost Recovery Charge set forth in Attachment A, Schedule 1, to this Application, which reflects costs associated with capital investments made from January 1, 2013, through December 31, 2013, and cumulatively; and (ii) the revised PIR Cost Recovery Charge tariff sheet attached to this Application as Attachment B. In support of its Application, DEO states as follows:

1. DEO is an Ohio corporation engaged in the business of providing natural gas service to approximately 1.2 million customers in northeast, western, and southeast Ohio and, as such, is a public utility as defined by R.C. 4905.02, and a natural gas company as defined by R.C. 4905.03(E).

2. On February 22, 2008, DEO filed an application to establish a PIR Cost Recovery Charge via an automatic adjustment mechanism pursuant to R.C. 4929.11 in Case No. 08-169-GA-UNC. DEO’s application was consolidated with Case No. 07-829-GA-AIR, and the

Commission approved DEO's use of an automatic adjustment mechanism to recover costs associated with the PIR program. *See* 07-829 Order at 9–10. The Order contemplated periodic filings of applications and adjustments of the rate for the PIR Cost Recovery Charge. *See id.*

3. Although the PIR Cost Recovery Charge mechanism was approved as an alternative rate plan under R.C. 4929.05, DEO's application to adjust the PIR Cost Recovery Charge will constitute an application not for an increase in rates pursuant to R.C. 4909.18. *See* Case No. 09-458-GA-RDR, Entry at 2 (July 8, 2009).

4. The current PIR Cost Recovery Charge was approved in the Commission's April 24, 2013 Order in Case No. 12-3125-GA-RDR.

5. In Case No. 11-2401-GA-ALT, the Commission approved a Stipulation and Recommendation that required that the PIR Cost Recovery Charge reflect a minimum \$1 million operations and maintenance (O&M) expense savings credit, notwithstanding actual O&M expense savings achieved during the fiscal year. If actual O&M expense savings are between \$1 million and \$1.5 million, DEO is not required to reflect any additional credit. If O&M expense savings exceed \$1.5 million, 50 percent of the excess thereof shall be reflected as additional O&M expense savings credited to the PIR Cost Recovery Charge revenue requirement. O&M expense savings have been calculated in accordance with the Commission's Opinion and Order in Case No. 09-458-GA-RDR. Total actual O&M expense savings in 2013 were \$4,161,186.21, and have been credited as set forth above resulting in a reduction in the revenue requirement of \$2,330,593.11.

6. On November 30, 2013, DEO submitted its Pre-Filing Notice in this case, including schedules reflecting estimated figures supporting a PIR Cost Recovery Charge.

7. In accordance with the Commission's Orders, DEO hereby submits the following schedules supporting its requested PIR Cost Recovery Charge, which are attached collectively as

Attachment A:

- a. Schedule 1, which is a summary schedule reflecting the PIR revenue requirement and the proposed PIR Cost Recovery Charge by rate schedule;
- b. Schedule 2, which reflects the cumulative and incremental monthly capital additions for pipeline replacement projects, associated main-to-curb service line replacements, curb-to-meter service line replacements, and other associated PIR Program investment for the period beginning January 1, 2013, and ending December 31, 2013;
- c. Schedule 3, which reflects the cumulative and incremental monthly cost of removal associated with pipeline replacement projects, associated main-to-curb service line replacements, curb-to-meter service line replacements, and other associated PIR Program investment for the period beginning January 1, 2013, and ending December 31, 2013;
- d. Schedule 4, which reflects the cumulative and incremental monthly capital retirements associated with pipeline replacement projects, associated main-to-curb service line replacements, curb-to-meter service line replacements, and other associated PIR Program investment for the period beginning January 1, 2013, and ending December 31, 2013;
- e. Schedule 5, which reflects the incremental monthly and cumulative provision for depreciation of the capital additions;
- f. Schedule 5A, which reflects the incremental depreciation expense to be deferred and amortized over the lives of the associated assets;
- g. Schedule 6, which reflects the incremental monthly and cumulative post-in-service carrying costs and the associated net regulatory asset;
- h. Schedule 7, which reflects the incremental monthly and cumulative net deferred tax balance related to post-in-service carrying charges;
- i. Schedule 8, which reflects deferred taxes on liberalized depreciation, taking into account 50 percent bonus tax depreciation in effect for capital additions in 2013;
- j. Schedule 9, which reflects annualized depreciation expense associated with capital additions through December 31, 2013;
- k. Schedule 10, which reflects annualized amortization of post-in-service carrying costs;

- l. Schedule 11, which reflects incremental and annualized property tax expense;
- m. Schedule 12, which reflects the approved rate of return on rate base on a pre-tax basis;
- n. Schedule 13, which reflects the allocation of the PIR revenue requirement by rate schedule on a cost of service basis;
- o. Schedule 14, which reflects the number of bills issued to customers on applicable rate schedules from January 1, 2013, through December 31, 2013, and the volumes transported for DTS customers between the same dates;
- p. Schedule 15, which reflects O&M expense savings directly associated with the PIR program for the period January 1, 2013, through December 31, 2013;
- q. Schedule 16, which provides a reconciliation of costs recoverable and costs actually recovered in accordance with the Stipulation and Recommendation approved in Case No. 11-2401-GA-ALT; and
- r. Schedule 16A, which shows the determination of the true-up reflected on Schedule 16 between estimates included in the reconciliation of costs recoverable and costs actually recovered in Case No. 12-3125-GA-RDR and actual PIR Cost Recovery Charge recoveries.

8. As reflected in Schedule 1:

- a. The total rate base through December 31, 2013, is \$507,822,207.51;
- b. The annualized return on rate base is \$57,688,602.77;
- c. The annualized PIR-related revenue requirement is \$88,755,844.87;
- d. The resulting PIR Cost Recovery Charge by rate schedule is:

GSS/ECTS:	\$5.44 per month;
LVGSS/LVECTS:	\$42.39 per month;
GTS/TSS:	\$186.31 per month;
DTS:	\$0.0469 per Mcf, capped at \$1,000 per month.

9. Schedule 1 also reflects a “Reconciliation Adjustment” to the revenue requirement. This adjustment is the difference between costs recoverable and costs actually recovered as determined on Schedule 16. Section 1.j of the Stipulation approved in Case No. 11-

2401-GA-ALT states, “The PIR Cost Recovery Charge shall include a reconciliation of costs recoverable and costs actually recovered. Any resulting reconciliation adjustment, plus or minus, shall be made to the revenue requirement of the subsequent PIR Cost Recovery Charge filing only.” And Section 1.k states, “The [rate-increase] limitations to the PIR Cost Recovery Charge do not include any adjustments attributable to the reconciliation of costs recoverable and costs actually recovered.”

10. The accompanying schedules also reflect the impact of a change in depreciation rates retroactive to January 1, 2013, that was approved by the Commission in its October 23, 2013 Finding and Order in Case No. 13-1988-GA-AAM. The changes in rates and service lives have the effect of decreasing the PIR Cost Recovery Charge for the GSS/ECTS rate class by approximately \$0.16 per month.

11. A revised version of DEO’s tariff sheet PIR No. 1, reflecting the proposed adjustment to the PIR Cost Recovery Charge, and a scored version of this tariff sheet are attached to this Application as Attachment B.

12. The Direct Testimony of Vicki H. Friscic in support of this Application is attached as Attachment C.

WHEREFORE, DEO respectfully requests that the Commission approve DEO’s Application to Adjust the PIR Program Cost Recovery Charge; approve the revised PIR Cost Recovery Charge tariff sheet attached as Application Attachment B; and order all other necessary and proper relief.

Dated: March 3, 2014

Respectfully Submitted,

/s/ Andrew J. Campbell

Mark A. Whitt (Counsel of Record)

Andrew J. Campbell

Gregory L. Williams

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ATTORNEYS FOR

THE EAST OHIO GAS COMPANY

D/B/A DOMINION EAST OHIO

## CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Application was served by electronic mail to the following on this 3rd day of March, 2014:

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/s/ Andrew J. Campbell  
One of the Attorneys for The East Ohio Gas  
Company d/b/a Dominion East Ohio

# ATTACHMENT A

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 13-2320-GA-RDR  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
REVENUE REQUIREMENT

Attachment A  
Schedule 1

Line No.	Approved Cumulative Through 12/31/12	Actual 01/01/13 Through 12/31/13	Cumulative Through 12/31/13	Reference
1				
2				
3	\$510,700,611.28	\$163,617,989.09	\$674,318,600.37	Schedule 2
4	(\$10,916,536.48)	(\$4,963,822.35)	(\$15,880,358.83)	Schedule 3
5	(\$25,862,004.96)	(\$4,412,105.39)	(\$30,274,110.35)	Schedule 4
6	<u>\$473,922,069.84</u>	<u>\$154,242,061.35</u>	<u>\$628,164,131.19</u>	
7				
8	\$25,722,593.56	\$12,270,736.00	\$37,993,329.56	Schedule 5
9	(\$10,916,536.48)	(\$4,963,822.35)	(\$15,880,358.83)	Line 4
10	(\$25,862,004.96)	(\$4,412,105.39)	(\$30,274,110.35)	Line 5
11	<u>(\$11,055,947.88)</u>	<u>\$2,894,808.26</u>	<u>(\$8,161,139.62)</u>	
12	\$484,978,017.72	\$151,347,253.09	\$636,325,270.81	Line 6 less Line 11
13	\$21,401,316.57	\$7,067,673.93	\$28,468,990.50	Schedule 6
14	(\$7,490,460.78)	(\$2,473,685.87)	(\$9,964,146.65)	Schedule 7
15	<u>(\$117,957,335.96)</u>	<u>(\$29,050,571.19)</u>	<u>(\$147,007,907.15)</u>	Schedule 8
16	<u><u>\$380,931,537.55</u></u>	<u><u>\$126,890,669.96</u></u>	\$507,822,207.51	Lines 12 - 15
17			11.36%	Schedule 12
18			\$57,688,602.77	Line 16 x Line 17
19				
20			\$246,048.50	Schedule 5A
21			\$14,066,227.30	Schedule 9
22			\$531,757.88	Schedule 10
23			\$103,666.12	Schedule 11
24			\$15,013,122.74	Schedule 11
25			(\$2,330,593.11)	Schedule 15
26			<u>\$0.00</u>	Schedule 13
27			\$85,318,832.20	
28			<u>\$3,437,012.67</u>	Schedule 16
29			<u><u>\$88,755,844.87</u></u>	
30				
31			\$5.44	Per Customer Per Month - Schedule 13
32			\$42.39	Per Customer Per Month - Schedule 13
33			\$186.31	Per Customer Per Month - Schedule 13
34			\$0.0469	Per Mcf - Schedule 13

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 13-2320-GA-RDR  
Twelve Months Ended December 31, 2013  
Capital Additions

Attachment A  
Schedule 2

Line No.	Capital Additions	Approved 12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	10/31/13	11/30/13	12/31/13	
<b>Cumulative</b>															
1	Distribution														
2	Mainline Replacement & Relocation - LP	\$142,688,407.42	\$142,808,576.19	\$145,503,777.13	\$150,547,537.18	\$153,184,808.52	\$159,120,948.69	\$168,483,538.34	\$171,169,570.14	\$177,149,382.05	\$188,641,434.63	\$190,973,004.09	\$199,435,747.35	\$210,544,150.48	
3	Mainline Replacement & Relocation - RP	\$182,798,424.80	\$181,415,233.12	\$184,444,277.79	\$187,466,929.22	\$189,402,155.71	\$194,596,852.62	\$200,473,460.95	\$204,805,142.89	\$212,802,506.84	\$222,744,049.90	\$225,630,153.14	\$231,708,973.11	\$241,303,272.06	
4	M&R	\$11,110,791.10	\$11,279,309.61	\$11,396,220.77	\$11,746,895.29	\$11,764,385.10	\$11,850,528.36	\$11,887,135.50	\$11,900,357.70	\$12,065,920.62	\$12,094,656.90	\$12,779,113.19	\$13,170,596.64	\$16,815,653.99	
5	Betterments - LP	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	
6	Betterments - RP	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	
7	Services - LP	\$57,122,371.52	\$57,778,274.73	\$58,583,261.27	\$59,538,163.44	\$60,967,639.44	\$62,309,032.06	\$63,952,269.48	\$64,862,998.45	\$66,118,955.71	\$68,001,253.45	\$68,838,910.07	\$70,495,672.02	\$71,885,803.06	
8	Services - RP	\$64,960,063.95	\$65,705,962.86	\$66,621,514.36	\$67,707,323.79	\$69,332,936.49	\$70,858,379.99	\$72,727,084.05	\$73,762,773.05	\$75,191,058.71	\$77,331,624.27	\$78,284,214.75	\$80,168,299.03	\$81,749,168.29	
9	Subtotal Distribution	\$461,893,758.27	\$462,201,055.99	\$469,762,850.80	\$480,220,548.40	\$487,865,624.74	\$501,949,441.20	\$520,737,187.80	\$529,714,541.71	\$546,541,523.41	\$572,026,718.63	\$579,719,094.72	\$598,192,987.63	\$625,511,747.36	
10	Transmission - M&R	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	
11	Transmission - Mainline Replacement	\$47,032,294.84	\$47,032,294.84	\$47,032,294.84	\$47,032,294.84	\$47,032,294.84	\$47,032,294.84	\$47,032,294.84	\$47,032,294.84	\$47,032,294.84	\$47,032,294.84	\$47,032,294.84	\$47,032,294.84	\$47,032,294.84	
12	Computer Software - Purchased	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	
13	<b>Total</b>	<b>\$510,700,611.28</b>	<b>\$511,007,909.00</b>	<b>\$518,569,703.81</b>	<b>\$529,027,401.41</b>	<b>\$536,672,477.75</b>	<b>\$550,756,294.21</b>	<b>\$569,544,040.81</b>	<b>\$578,521,394.72</b>	<b>\$595,348,376.42</b>	<b>\$620,833,571.64</b>	<b>\$628,525,947.73</b>	<b>\$646,999,840.64</b>	<b>\$674,318,600.37</b>	
<b>Incremental</b>															
14	Distribution													Total	
15	Mainline Replacement & Relocation - LP		\$120,168.77	\$2,695,200.94	\$5,043,760.05	\$2,637,271.34	\$5,936,140.17	\$9,362,589.65	\$2,686,031.80	\$5,979,811.91	\$11,492,052.58	\$2,331,569.46	\$8,462,743.26	\$11,108,403.13	\$67,855,743.06
16	Mainline Replacement & Relocation - RP		(\$1,383,191.68)	\$3,029,044.67	\$3,022,651.43	\$1,935,226.49	\$5,194,696.91	\$5,876,608.33	\$4,331,681.94	\$7,997,363.95	\$9,941,543.06	\$2,886,103.24	\$6,078,819.97	\$9,594,298.95	\$58,504,847.26
17	M&R		\$168,518.51	\$116,911.16	\$350,674.52	\$17,489.81	\$86,143.26	\$36,607.14	\$13,222.20	\$165,562.92	\$28,736.28	\$684,456.29	\$391,483.45	\$3,645,057.35	\$5,704,862.89
18	Betterments - LP		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
19	Betterments - RP		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
20	Services - LP		\$655,903.21	\$805,086.54	\$954,802.17	\$1,429,476.00	\$1,341,392.62	\$1,643,237.42	\$910,728.97	\$1,255,957.26	\$1,882,297.74	\$837,656.62	\$1,656,761.95	\$1,390,131.04	\$14,763,431.54
21	Services - RP		\$745,898.91	\$915,551.50	\$1,085,809.43	\$1,625,612.70	\$1,525,443.50	\$1,868,704.06	\$1,035,689.00	\$1,428,285.66	\$2,140,565.56	\$952,590.48	\$1,884,084.28	\$1,580,869.26	\$16,789,104.34
22	Subtotal Distribution		\$307,297.72	\$7,561,794.81	\$10,457,697.60	\$7,645,076.34	\$14,083,816.46	\$18,787,746.60	\$8,977,353.91	\$16,826,981.70	\$25,485,195.22	\$7,692,376.09	\$18,473,892.91	\$27,318,759.73	\$163,617,989.09
23	Transmission - M&R		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
24	Transmission - Mainline Replacement		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
25	Computer Software - Purchased		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
26	<b>Total</b>		<b>\$307,297.72</b>	<b>\$7,561,794.81</b>	<b>\$10,457,697.60</b>	<b>\$7,645,076.34</b>	<b>\$14,083,816.46</b>	<b>\$18,787,746.60</b>	<b>\$8,977,353.91</b>	<b>\$16,826,981.70</b>	<b>\$25,485,195.22</b>	<b>\$7,692,376.09</b>	<b>\$18,473,892.91</b>	<b>\$27,318,759.73</b>	<b>\$163,617,989.09</b>

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 13-2320-GA-RDR  
Twelve Months Ended December 31, 2013  
Cost of Removal

Attachment A  
Schedule 3

Line No.	Cost of Removal	Approved 12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	10/31/13	11/30/13	12/31/13	
<b>Cumulative</b>															
1	Distribution														
2	Mainline Replacement & Relocation - LP	(\$5,196,055.22)	(\$5,218,523.73)	(\$5,348,705.85)	(\$5,650,019.38)	(\$5,805,558.08)	(\$6,139,462.73)	(\$6,773,325.13)	(\$7,104,921.59)	(\$7,414,245.12)	(\$7,768,475.25)	(\$7,862,786.97)	(\$8,121,592.40)	(\$8,457,386.53)	
3	Mainline Replacement & Relocation - RP	(\$5,319,434.16)	(\$5,279,183.28)	(\$5,367,328.48)	(\$5,455,287.64)	(\$5,511,602.73)	(\$5,662,768.41)	(\$5,833,777.71)	(\$5,959,829.65)	(\$6,192,552.94)	(\$6,481,851.84)	(\$6,565,837.44)	(\$6,742,731.10)	(\$7,021,925.20)	
4	M&R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5	Betterments - LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6	Betterments - RP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7	Services - LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
8	Services - RP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
9	Subtotal Distribution	(\$10,515,489.38)	(\$10,497,707.01)	(\$10,716,034.33)	(\$11,105,307.02)	(\$11,317,160.81)	(\$11,802,231.14)	(\$12,607,102.84)	(\$13,064,751.24)	(\$13,606,798.06)	(\$14,250,327.09)	(\$14,428,624.41)	(\$14,864,323.50)	(\$15,479,311.73)	
10	Transmission - M&R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	Transmission - Mainline Replacement	(\$401,047.10)	(\$401,047.10)	(\$401,047.10)	(\$401,047.10)	(\$401,047.10)	(\$401,047.10)	(\$401,047.10)	(\$401,047.10)	(\$401,047.10)	(\$401,047.10)	(\$401,047.10)	(\$401,047.10)	(\$401,047.10)	
12	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13	Total	(\$10,916,536.48)	(\$10,898,754.11)	(\$11,117,081.43)	(\$11,506,354.12)	(\$11,718,207.91)	(\$12,203,278.24)	(\$13,008,149.94)	(\$13,465,798.34)	(\$14,007,845.16)	(\$14,651,374.19)	(\$14,829,671.51)	(\$15,265,370.60)	(\$15,880,358.83)	
<b>Incremental</b>															
14	Distribution													Total	
15	Mainline Replacement & Relocation - LP		(\$22,468.51)	(\$130,182.12)	(\$301,313.53)	(\$155,538.70)	(\$333,904.65)	(\$633,862.40)	(\$331,596.46)	(\$309,323.53)	(\$354,230.13)	(\$94,311.72)	(\$258,805.43)	(\$335,794.13)	(\$3,261,331.31)
16	Mainline Replacement & Relocation - RP		\$40,250.88	(\$88,145.20)	(\$87,959.16)	(\$56,315.09)	(\$151,165.68)	(\$171,009.30)	(\$126,051.94)	(\$232,723.29)	(\$289,298.90)	(\$83,985.60)	(\$176,893.66)	(\$279,194.10)	(\$1,702,491.04)
17	M&R		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18	Betterments - LP		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	Betterments - RP		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	Services - LP		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	Services - RP		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
22	Subtotal Distribution		\$17,782.37	(\$218,327.32)	(\$389,272.69)	(\$211,853.79)	(\$485,070.33)	(\$804,871.70)	(\$457,648.40)	(\$542,046.82)	(\$643,529.03)	(\$178,297.32)	(\$435,699.09)	(\$614,988.23)	(\$4,963,822.35)
23	Transmission - M&R		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24	Transmission - Mainline Replacement		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	Computer Software - Purchased		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	Total		\$17,782.37	(\$218,327.32)	(\$389,272.69)	(\$211,853.79)	(\$485,070.33)	(\$804,871.70)	(\$457,648.40)	(\$542,046.82)	(\$643,529.03)	(\$178,297.32)	(\$435,699.09)	(\$614,988.23)	(\$4,963,822.35)

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 13-2320-GA-RDR  
Twelve Months Ended December 31, 2013  
Capital Retirements

Attachment A  
Schedule 4

Line No.	Retirements	Approved 12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	10/31/13	11/30/13	12/31/13	
<b>Cumulative</b>															
1	Distribution														
2	Mainline Replacement & Relocation - LP	(\$7,126,585.52)	(\$7,255,309.44)	(\$7,653,196.42)	(\$7,822,291.24)	(\$7,896,187.89)	(\$7,968,881.18)	(\$8,066,516.78)	(\$8,110,073.50)	(\$8,144,842.63)	(\$8,224,726.77)	(\$8,350,162.49)	(\$8,474,813.86)	(\$8,710,955.88)	
3	Mainline Replacement & Relocation - RP	(\$7,390,050.80)	(\$7,887,901.76)	(\$7,917,570.10)	(\$7,977,729.05)	(\$8,188,129.01)	(\$8,248,817.18)	(\$8,289,223.34)	(\$8,345,744.09)	(\$8,360,747.76)	(\$8,408,571.76)	(\$8,618,587.00)	(\$8,657,050.66)	(\$8,797,031.08)	
4	M&R	(\$526,046.87)	(\$526,046.87)	(\$526,046.87)	(\$526,046.87)	(\$526,046.87)	(\$526,046.87)	(\$526,046.87)	(\$526,046.87)	(\$526,046.87)	(\$526,046.87)	(\$526,046.87)	(\$526,046.87)	(\$526,046.87)	
5	Betterments - LP	(\$38,456.14)	(\$38,456.14)	(\$38,456.14)	(\$38,456.14)	(\$38,456.14)	(\$38,456.14)	(\$38,456.14)	(\$38,456.14)	(\$38,456.14)	(\$38,456.14)	(\$38,456.14)	(\$38,456.14)	(\$38,456.14)	
6	Betterments - RP	(\$62,122.82)	(\$62,122.82)	(\$62,122.82)	(\$62,122.82)	(\$62,122.82)	(\$62,122.82)	(\$62,122.82)	(\$62,122.82)	(\$62,122.82)	(\$62,122.82)	(\$62,122.82)	(\$62,122.82)	(\$62,122.82)	
7	Services - LP	(\$2,639,717.99)	(\$2,639,717.99)	(\$2,850,943.34)	(\$2,850,943.34)	(\$2,850,943.34)	(\$3,026,679.40)	(\$3,026,679.40)	(\$3,026,679.40)	(\$3,026,679.40)	(\$3,026,679.40)	(\$3,026,679.40)	(\$3,026,679.40)	(\$3,026,679.40)	
8	Services - RP	(\$6,122,887.31)	(\$6,122,887.31)	(\$6,774,924.48)	(\$6,774,924.48)	(\$6,774,924.48)	(\$7,156,680.65)	(\$7,156,680.65)	(\$7,156,680.65)	(\$7,156,680.65)	(\$7,156,680.65)	(\$7,156,680.65)	(\$7,156,680.65)	(\$7,156,680.65)	
9	Subtotal Distribution	(\$23,905,867.45)	(\$24,532,442.33)	(\$25,823,260.17)	(\$26,052,513.94)	(\$26,336,810.55)	(\$27,027,684.24)	(\$27,165,726.00)	(\$27,265,803.47)	(\$27,315,576.27)	(\$27,443,284.41)	(\$27,778,735.37)	(\$27,941,850.40)	(\$28,317,972.84)	
10	Transmission - M&R	(\$149,418.18)	(\$149,418.18)	(\$149,418.18)	(\$149,418.18)	(\$149,418.18)	(\$149,418.18)	(\$149,418.18)	(\$149,418.18)	(\$149,418.18)	(\$149,418.18)	(\$149,418.18)	(\$149,418.18)	(\$149,418.18)	
11	Transmission - Mainline Replacement	(\$1,806,719.33)	(\$1,806,719.33)	(\$1,806,719.33)	(\$1,806,719.33)	(\$1,806,719.33)	(\$1,806,719.33)	(\$1,806,719.33)	(\$1,806,719.33)	(\$1,806,719.33)	(\$1,806,719.33)	(\$1,806,719.33)	(\$1,806,719.33)	(\$1,806,719.33)	
12	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13	Total	(\$25,862,004.96)	(\$26,488,579.84)	(\$27,779,397.68)	(\$28,008,651.45)	(\$28,292,948.06)	(\$28,983,821.75)	(\$29,121,863.51)	(\$29,221,940.98)	(\$29,271,713.78)	(\$29,399,421.92)	(\$29,734,872.88)	(\$29,897,987.91)	(\$30,274,110.35)	
<b>Incremental</b>															
14	Distribution													Total	
15	Mainline Replacement & Relocation - LP		(\$128,723.92)	(\$397,886.98)	(\$169,094.82)	(\$73,896.65)	(\$72,693.29)	(\$97,635.60)	(\$43,556.72)	(\$34,769.13)	(\$79,884.14)	(\$125,435.72)	(\$124,651.37)	(\$236,142.02)	(\$1,584,370.36)
16	Mainline Replacement & Relocation - RP		(\$497,850.96)	(\$29,668.34)	(\$60,158.95)	(\$210,399.96)	(\$60,688.17)	(\$40,406.16)	(\$56,520.75)	(\$15,003.67)	(\$47,824.00)	(\$210,015.24)	(\$38,463.66)	(\$139,980.42)	(\$1,406,980.28)
17	M&R		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18	Betterments - LP		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	Betterments - RP		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	Services - LP		\$0.00	(\$211,225.35)	\$0.00	\$0.00	(\$175,736.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$386,961.41)
21	Services - RP		\$0.00	(\$652,037.17)	\$0.00	\$0.00	(\$381,756.17)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,033,793.34)
22	Subtotal Distribution		(\$626,574.88)	(\$1,290,817.84)	(\$229,253.77)	(\$284,296.61)	(\$690,873.69)	(\$138,041.76)	(\$100,077.47)	(\$49,772.80)	(\$127,708.14)	(\$335,450.96)	(\$163,115.03)	(\$376,122.44)	(\$4,412,105.39)
23	Transmission - M&R		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24	Transmission - Mainline Replacement		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	Computer Software - Purchased		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	Total		(\$626,574.88)	(\$1,290,817.84)	(\$229,253.77)	(\$284,296.61)	(\$690,873.69)	(\$138,041.76)	(\$100,077.47)	(\$49,772.80)	(\$127,708.14)	(\$335,450.96)	(\$163,115.03)	(\$376,122.44)	(\$4,412,105.39)

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 13-2320-GA-RDR  
Twelve Months Ended December 31, 2013  
Provision for Depreciation

Attachment A  
Schedule 5

Line No.	Approved 12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	10/31/13	11/30/13	12/31/13
<b>Accumulated Plant Less Cost of Removal</b>													
1	Distribution												
2	\$137,492,352.20	\$137,590,052.46	\$140,155,071.28	\$144,897,517.80	\$147,379,250.44	\$152,981,485.96	\$161,710,213.21	\$164,064,648.55	\$169,735,136.93	\$180,872,959.38	\$183,110,217.12	\$191,314,154.95	\$202,086,763.95
3	\$177,478,990.64	\$176,136,049.84	\$179,076,949.31	\$182,011,641.58	\$183,890,552.98	\$188,934,084.21	\$194,639,683.24	\$198,845,313.24	\$206,609,953.90	\$216,262,198.06	\$219,064,315.70	\$224,966,242.01	\$234,281,346.86
4	\$11,110,791.10	\$11,279,309.61	\$11,396,220.77	\$11,746,895.29	\$11,764,385.10	\$11,850,528.36	\$11,887,135.50	\$11,900,357.70	\$12,065,920.62	\$12,094,656.90	\$12,779,113.19	\$13,170,596.64	\$16,815,653.99
5	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27	\$1,372,055.27
6	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21	\$1,841,644.21
7	\$57,122,371.52	\$57,778,274.73	\$58,583,361.27	\$59,538,163.44	\$60,967,639.44	\$62,309,032.06	\$63,952,269.48	\$64,862,998.45	\$66,118,955.71	\$68,001,253.45	\$68,838,910.07	\$70,495,672.02	\$71,885,803.06
8	\$64,960,063.95	\$65,705,962.86	\$66,621,514.36	\$67,707,323.79	\$69,332,936.49	\$70,858,379.99	\$72,727,084.05	\$73,762,773.05	\$75,191,058.71	\$77,331,624.27	\$78,284,214.75	\$80,168,299.03	\$81,749,168.29
9	\$451,378,268.89	\$451,703,348.98	\$459,046,816.47	\$469,115,241.38	\$476,548,463.93	\$490,147,210.06	\$508,130,084.96	\$516,649,790.47	\$532,934,725.35	\$557,776,391.54	\$565,290,470.31	\$583,328,664.13	\$610,032,435.63
10	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29	\$1,040,613.29
11	\$46,631,247.74	\$46,631,247.74	\$46,631,247.74	\$46,631,247.74	\$46,631,247.74	\$46,631,247.74	\$46,631,247.74	\$46,631,247.74	\$46,631,247.74	\$46,631,247.74	\$46,631,247.74	\$46,631,247.74	\$46,631,247.74
12	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88	\$733,944.88
13	\$499,784,074.80	\$500,109,154.89	\$507,452,622.38	\$517,521,047.29	\$524,954,269.84	\$538,553,015.97	\$556,535,890.87	\$565,055,596.38	\$581,340,531.26	\$606,182,197.45	\$613,696,276.22	\$631,734,470.04	\$658,438,241.54

Sch 2 & Sch 3

Depreciation	Depr Rate	Approved 12/31/12	1/31/13	2/28/13	3/31/13	4/30/13	5/31/13	6/30/13	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	Total
<b>Depreciation</b>															
14	Distribution														
15	1.71%	\$3,918,900.10	\$196,065.82	\$199,720.98	\$206,478.96	\$210,015.43	\$217,998.62	\$230,437.05	\$233,792.12	\$241,872.57	\$257,743.97	\$260,932.06	\$272,622.67	\$287,973.64	\$6,734,553.99
16	1.71%	\$5,848,824.06	\$250,993.87	\$255,184.65	\$259,366.59	\$262,044.04	\$269,231.07	\$277,361.55	\$283,354.57	\$294,419.18	\$308,173.63	\$312,166.65	\$320,576.89	\$333,850.92	\$9,275,547.67
17	2.35%	\$356,455.62	\$22,088.65	\$22,317.60	\$23,004.34	\$23,038.59	\$23,207.28	\$23,278.97	\$23,304.87	\$23,629.09	\$23,685.37	\$25,025.76	\$25,792.42	\$32,930.66	\$647,759.22
18	1.71%	\$50,817.76	\$1,955.18	\$1,955.18	\$1,955.18	\$1,955.18	\$1,955.18	\$1,955.18	\$1,955.18	\$1,955.18	\$1,955.18	\$1,955.18	\$1,955.18	\$1,955.18	\$74,279.92
19	1.71%	\$73,175.00	\$2,624.34	\$2,624.34	\$2,624.34	\$2,624.34	\$2,624.34	\$2,624.34	\$2,624.34	\$2,624.34	\$2,624.34	\$2,624.34	\$2,624.34	\$2,624.34	\$104,667.08
20	3.43%	\$6,662,713.04	\$165,149.57	\$167,450.77	\$170,179.92	\$174,265.84	\$178,099.98	\$182,796.90	\$185,400.07	\$188,990.02	\$194,370.25	\$196,764.55	\$201,500.13	\$205,473.59	\$8,873,154.63
21	3.43%	\$5,295,997.82	\$187,809.54	\$190,426.50	\$193,530.10	\$198,176.64	\$202,536.87	\$207,878.25	\$210,838.59	\$214,921.11	\$221,039.56	\$223,762.38	\$229,147.72	\$233,666.37	\$7,809,731.45
22	Subtotal Distribution														
23	2.10%	\$51,594.80	\$1,821.07	\$1,821.07	\$1,821.07	\$1,821.07	\$1,821.07	\$1,821.07	\$1,821.07	\$1,821.07	\$1,821.07	\$1,821.07	\$1,821.07	\$1,821.07	\$73,447.64
24	1.85%	\$2,938,121.73	\$71,889.84	\$71,889.84	\$71,889.84	\$71,889.84	\$71,889.84	\$71,889.84	\$71,889.84	\$71,889.84	\$71,889.84	\$71,889.84	\$71,889.84	\$71,889.84	\$3,800,799.81
25	10.00%	\$525,993.63	\$6,116.21	\$6,116.21	\$6,116.21	\$6,116.21	\$6,116.21	\$6,116.21	\$6,116.21	\$6,116.21	\$6,116.21	\$6,116.21	\$6,116.21	\$6,116.21	\$599,388.15
26	Total														
27	Accumulated Depreciation Expense		\$906,514.09	\$1,826,021.23	\$2,762,987.78	\$3,714,934.96	\$4,690,415.42	\$5,696,574.78	\$6,717,671.64	\$7,765,910.25	\$8,855,329.67	\$9,958,387.71	\$11,092,434.18	\$12,270,736.00	
28	Cumulative Provision for Depreciation		\$25,722,593.56	\$26,629,107.65	\$27,548,614.79	\$28,485,581.34	\$29,437,528.52	\$30,413,008.98	\$31,419,168.34	\$32,440,265.20	\$33,488,503.81	\$34,577,923.23	\$35,680,981.27	\$36,815,027.74	\$37,993,329.56

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
 PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
 CASE NO. 13-2320-GA-RDR  
 Twelve Months Ended December 31, 2013  
 Incremental Depreciation Expense

Attachment A  
 Schedule 5A

Line No.	Approved													
	12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	10/31/13	11/30/13	12/31/13	
Rate Change														
<b>Accumulated Plant Less Cost of Removal</b>														
1	Distribution													
2	Mainline Replacement & Relocation - LP	\$54,659,761.39	\$54,757,461.65	\$57,322,480.47	\$62,064,926.99	\$64,546,659.63	\$15,489,133.76	\$24,217,861.01	\$26,572,296.35	\$32,242,784.73	\$43,380,607.18	\$45,617,864.92	\$53,821,802.75	\$64,594,411.75
3	Mainline Replacement & Relocation - RP	\$53,589,159.16	\$52,246,218.36	\$55,187,117.83	\$58,121,810.10	\$60,000,721.50	\$11,455,093.57	\$17,160,692.60	\$21,366,322.60	\$29,130,963.26	\$38,783,207.42	\$41,585,325.06	\$47,487,251.37	\$56,802,356.22
4	M&R	\$4,093,966.30	\$4,262,484.81	\$4,379,395.97	\$4,730,070.49	\$4,747,560.30	\$739,737.26	\$776,344.40	\$789,566.60	\$955,129.52	\$983,865.80	\$1,668,322.09	\$2,059,805.54	\$5,704,862.89
5	Betterments - LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	Betterments - RP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	Services - LP	\$14,983,165.06	\$15,639,068.27	\$16,444,154.81	\$17,398,956.98	\$18,828,432.98	\$5,186,660.54	\$6,829,897.96	\$7,740,626.93	\$8,996,584.19	\$10,878,881.93	\$11,716,538.55	\$13,373,300.50	\$14,763,431.54
8	Services - RP	\$17,038,987.26	\$17,784,886.17	\$18,700,437.67	\$19,786,247.10	\$21,411,859.80	\$5,898,316.04	\$7,767,020.10	\$8,802,709.10	\$10,230,994.76	\$12,371,560.32	\$13,324,150.80	\$15,208,235.08	\$16,789,104.34
9	Subtotal Distribution	\$144,365,039.17	\$144,690,119.26	\$152,033,586.75	\$162,102,011.66	\$169,535,234.21	\$38,768,941.17	\$56,751,816.07	\$65,271,521.58	\$81,556,456.46	\$106,398,122.65	\$113,912,201.42	\$131,950,395.24	\$158,654,166.74
10	Transmission - M&R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	Transmission - Mainline Replacement	\$451,256.76	\$451,256.76	\$451,256.76	\$451,256.76	\$451,256.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	Total	\$144,816,295.93	\$145,141,376.02	\$152,484,843.51	\$162,553,268.42	\$169,986,490.97	\$38,768,941.17	\$56,751,816.07	\$65,271,521.58	\$81,556,456.46	\$106,398,122.65	\$113,912,201.42	\$131,950,395.24	\$158,654,166.74

Line No.	Incremental Depreciation												Total	
	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	10/31/13	11/30/13	12/31/13		
<b>Incremental Plant Less Cost of Removal</b>														
14	Distribution													
15	Mainline Replacement & Relocation - LP	\$97,700.26	\$2,565,018.82	\$4,742,446.52	\$2,481,732.64	\$5,602,235.52	\$8,728,727.25	\$2,354,435.34	\$5,670,488.38	\$11,137,822.45	\$2,237,257.74	\$8,203,937.83	\$10,772,609.00	\$64,594,411.75
16	Mainline Replacement & Relocation - RP	(\$1,342,940.80)	\$2,940,899.47	\$2,934,692.27	\$1,878,911.40	\$5,043,531.23	\$5,705,599.03	\$4,205,630.00	\$7,764,640.66	\$9,652,244.16	\$2,802,117.64	\$5,901,926.31	\$9,315,104.85	\$56,802,356.22
17	M&R	\$168,518.51	\$116,911.16	\$350,674.52	\$17,489.81	\$86,143.26	\$36,607.14	\$13,222.20	\$165,562.92	\$28,736.28	\$684,456.29	\$391,483.45	\$3,645,057.35	\$5,704,862.89
18	Betterments - LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	Betterments - RP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	Services - LP	\$655,903.21	\$805,086.54	\$954,802.17	\$1,429,476.00	\$1,341,392.62	\$1,643,237.42	\$910,728.97	\$1,255,957.26	\$1,882,297.74	\$837,656.62	\$1,656,761.95	\$1,390,131.04	\$14,763,431.54
21	Services - RP	\$745,898.91	\$915,551.50	\$1,085,809.43	\$1,625,612.70	\$1,525,443.50	\$1,868,704.06	\$1,035,689.00	\$1,428,285.66	\$2,140,565.56	\$952,590.48	\$1,884,084.28	\$1,580,869.26	\$16,789,104.34
22	Subtotal Distribution	\$325,080.09	\$7,343,467.49	\$10,068,424.91	\$7,433,222.55	\$13,598,746.13	\$17,982,874.90	\$8,519,705.51	\$16,284,934.88	\$24,841,666.19	\$7,514,078.77	\$18,038,193.82	\$26,703,771.50	\$158,654,166.74
23	Transmission - M&R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24	Transmission - Mainline Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	Total	\$325,080.09	\$7,343,467.49	\$10,068,424.91	\$7,433,222.55	\$13,598,746.13	\$17,982,874.90	\$8,519,705.51	\$16,284,934.88	\$24,841,666.19	\$7,514,078.77	\$18,038,193.82	\$26,703,771.50	\$158,654,166.74

Line No.	Incremental Depreciation												Total	
	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	10/31/13	11/30/13	12/31/13		
<b>Incremental Depreciation</b>														
27	Distribution													
28	Mainline Replacement & Relocation - LP	\$78,029.38	\$81,684.53	\$88,442.52	\$91,978.99	\$22,072.02	\$34,510.45	\$37,865.52	\$45,945.97	\$61,817.37	\$65,005.46	\$76,696.07	\$92,047.04	\$776,095.32
29	Mainline Replacement & Relocation - RP	\$74,450.86	\$78,641.64	\$82,823.58	\$85,501.03	\$16,323.51	\$24,453.99	\$30,447.01	\$45,511.62	\$55,266.07	\$59,259.09	\$67,669.33	\$80,943.36	\$697,291.09
30	M&R	\$8,347.37	\$8,576.32	\$9,263.05	\$9,297.31	\$1,448.65	\$1,520.34	\$1,546.23	\$1,870.46	\$1,926.74	\$3,267.13	\$4,033.79	\$11,172.02	\$62,269.41
31	Betterments - LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32	Betterments - RP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
33	Services - LP	\$44,701.67	\$47,002.88	\$49,732.02	\$53,817.94	\$14,825.20	\$19,522.13	\$22,125.29	\$25,715.24	\$31,095.47	\$33,489.77	\$38,225.35	\$42,198.81	\$422,451.77
34	Services - RP	\$50,835.13	\$53,452.08	\$56,555.69	\$61,202.23	\$16,859.35	\$22,200.73	\$25,161.08	\$29,243.59	\$35,362.04	\$38,084.86	\$43,470.21	\$47,988.86	\$480,415.85
35	Subtotal Distribution	\$256,364.41	\$269,357.45	\$286,816.86	\$301,797.50	\$71,528.73	\$102,207.64	\$117,145.13	\$144,286.88	\$185,467.69	\$199,106.31	\$230,094.75	\$274,350.09	\$2,438,523.44
36	Transmission - M&R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37	Transmission - Mainline Replacement	\$695.69	\$695.69	\$695.69	\$695.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,782.76
38	Computer Software - Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39	Total	\$257,060.10	\$270,053.14	\$287,512.55	\$302,493.19	\$71,528.73	\$102,207.64	\$117,145.13	\$144,286.88	\$185,467.69	\$199,106.31	\$230,094.75	\$274,350.09	\$2,441,306.20
40	Cumulative Provision for Depreciation	\$257,060.10	\$527,113.24	\$814,625.79	\$1,117,118.98	\$1,188,647.71	\$1,290,855.35	\$1,408,000.48	\$1,552,287.36	\$1,737,755.05	\$1,936,861.36	\$2,166,956.11	\$2,441,306.20	

Prior Year Calculation	Depr Rate	Asset life	Amortization For		Amortization For		Amortization For		Amortization For		Amortization For		Cumulative Through 12/31/13
			2008-09	2009-10	2010-11	Jul 11 - Dec 11	2012	2013	2013				
Distribution ML Replacement & Relocation - LP	1.79%	1.43%	\$2,111.74	\$4,048.16	\$4,834.45	\$3,841.94	\$8,196.30	\$0.00	\$23,032.59				
Distribution ML Replacement & Relocation - RP	1.79%	1.43%	\$3,264.00	\$6,081.83	\$7,409.80	\$5,514.23	\$8,933.21	\$0.00	\$31,203.07				
Distribution M & R	2.40%	2.00%	\$0.00	\$440.33	\$1,022.22	\$845.10	\$716.31	\$0.00	\$3,023.96				
Betterments - LP	1.79%	1.43%	\$0.00	\$59.15	\$84.14	\$87.13	\$29.74	\$0.00	\$260.16				
Betterments - RP	1.79%	1.43%	\$0.00	\$65.71	\$196.90	\$105.13	(\$91.16)	\$0.00	\$358.58				
Services - LP	5.72%	2.86%	\$6,470.08	\$18,414.99	\$17,872.22	\$10,511.82	\$17,146.68	\$0.00	\$70,415.79				
Services - RP	4.00%	2.00%	\$3,551.30	\$10,251.69	\$9,949.53	\$5,851.97	\$9,545.62	\$0.00	\$39,150.11				
Transmission M & R	2.40%	2.00%	\$0.00	\$41.35	\$155.78	\$123.74	\$0.00	\$0.00	\$320.87				
Transmission ML Replacement & Relocation	2.00%	1.67%	\$2,088.61	\$6,117.53	\$2,504.72	\$609.36	\$130.49	\$0.00	\$11,450.71				
Software - Purchased	20.00%	20.00%	\$2,446.48	\$14,678.89	\$0.00	\$0.00	\$0.00	\$0.00	\$17,125.37				
Total			\$19,932.21	\$60,199.62	\$44,029.76	\$27,490.42	\$44,689.19	\$0.00	\$196,341.20				

Current Year Calculation with Change in Lives	Depr Rate	Asset life	Amortization For		Amortization For		Amortization For		Amortization For		Amortization For		Cumulative Through 12/31/13
			2008-09	2009-10	2010-11	Jul 11 - Dec 11	2012	2013	2013				
Distribution ML Replacement & Relocation - LP	1.71%	1.43%	\$2,110.43	\$4,046.47	\$4,834.43	\$3,841.83	\$8,192.24	\$11,090.40	\$34,115.80				
Distribution ML Replacement & Relocation - RP	1.71%	1.43%	\$3,261.97	\$6,079.29	\$7,409.78	\$5,514.07	\$8,928.80	\$9,964.29	\$41,158.20				
Distribution M & R	2.35%	1.54%	\$0.00	\$331.98	\$774.96	\$643.77	\$548.60	\$957.70	\$3,257.01				
Betterments - LP	1.71%	1.43%	\$0.00	\$59.12	\$84.14	\$87.13	\$29.73	\$0.00	\$260.12				
Betterments - RP	1.71%	1.43%	\$0.00	\$65.68	\$196.90	\$105.13	(\$91.16)	\$0.00	\$358.55				
Services - LP	3.43%	2.86%	\$6,469.81	\$18,417.13	\$17,873.20	\$10,511.32	\$17,146.53	\$12,069.45	\$82,487.44				
Services - RP	3.43%	2.86%	\$5,326.42	\$15,213.09	\$14,613.37	\$8,511.10	\$13,756.09	\$13,725.48	\$71,145.55				
Transmission M & R	2.10%	1.67%	\$0.00	\$33.97	\$128.42	\$102.40	\$0.00	\$0.00	\$264.79				

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 13-2320-GA-RDR  
Twelve Months Ended December 31, 2013  
Post-In-Service Carrying Cost (PISCC) Net Regulatory Asset

Attachment A  
Schedule 6

Line No.	Approved 12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	10/31/13	11/30/13	12/31/13	
1	Accumulated Plant Less Cost of Removal													
2	\$54,659,761.39	\$54,757,461.65	\$57,322,480.47	\$62,064,926.99	\$64,546,659.63	\$15,489,133.76	\$24,217,861.01	\$26,572,296.35	\$32,242,784.73	\$43,380,607.18	\$45,617,864.92	\$53,821,802.75	\$64,594,411.75	
3	\$53,589,159.16	\$52,246,218.36	\$55,187,117.83	\$58,121,810.10	\$60,000,721.50	\$11,455,093.57	\$17,160,692.60	\$21,366,322.60	\$29,130,963.26	\$38,783,207.42	\$41,585,325.06	\$47,487,251.37	\$56,802,356.22	
4	\$4,093,966.30	\$4,262,484.81	\$4,379,395.97	\$4,730,070.49	\$4,747,560.30	\$739,737.26	\$776,344.40	\$789,566.60	\$955,129.52	\$983,865.80	\$1,668,322.09	\$2,059,805.54	\$5,704,862.89	
5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7	\$14,983,165.06	\$15,639,068.27	\$16,444,154.81	\$17,398,956.98	\$18,828,432.98	\$5,186,660.54	\$6,829,897.96	\$7,740,626.93	\$8,996,584.19	\$10,878,881.93	\$11,716,538.55	\$13,373,300.50	\$14,763,431.54	
8	\$17,038,987.26	\$17,784,886.17	\$18,700,437.67	\$19,786,247.10	\$21,411,859.80	\$5,898,316.04	\$7,767,020.10	\$8,802,709.10	\$10,230,994.76	\$12,371,560.32	\$13,324,150.80	\$15,208,235.08	\$16,789,104.34	
9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10	\$451,256.76	\$451,256.76	\$451,256.76	\$451,256.76	\$451,256.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	\$144,816,295.93	\$145,141,376.02	\$152,484,843.51	\$162,553,268.42	\$169,986,490.97	\$38,768,941.17	\$56,751,816.07	\$65,271,521.58	\$81,556,456.46	\$106,398,122.65	\$113,912,201.42	\$131,950,395.24	\$158,654,166.74	
13	Regulatory Asset - Deferrals (@ 6.5%)													Total
14		\$296,073.71	\$296,602.92	\$310,496.77	\$336,185.02	\$349,627.74	\$83,899.47	\$131,180.08	\$143,933.27	\$174,648.42	\$234,978.29	\$247,096.77	\$291,534.76	\$2,896,257.22
15		\$290,274.61	\$283,000.35	\$298,930.22	\$314,826.47	\$325,003.91	\$62,048.42	\$92,953.75	\$115,734.25	\$157,792.72	\$210,075.71	\$225,253.84	\$257,222.61	\$2,633,116.86
16		\$22,175.65	\$23,088.46	\$23,721.73	\$25,621.22	\$25,715.95	\$4,006.91	\$4,205.20	\$4,276.82	\$5,173.62	\$5,329.27	\$9,036.74	\$11,157.28	\$163,508.85
17		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19		\$81,158.81	\$84,711.62	\$89,072.51	\$94,244.35	\$101,987.35	\$28,094.41	\$36,995.28	\$41,928.40	\$48,731.50	\$58,927.28	\$63,464.58	\$72,438.71	\$801,754.80
20		\$92,294.51	\$96,334.80	\$101,294.04	\$107,175.51	\$115,980.91	\$31,949.21	\$42,071.36	\$47,681.34	\$55,417.89	\$67,012.62	\$72,172.48	\$82,377.94	\$911,762.61
21		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
22		\$2,444.31	\$2,444.31	\$2,444.31	\$2,444.31	\$2,444.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,221.55
23		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24		\$784,421.60	\$786,182.46	\$825,959.58	\$880,496.88	\$920,760.17	\$209,998.42	\$307,405.67	\$353,554.08	\$441,764.15	\$576,323.17	\$617,024.41	\$714,731.30	\$7,418,621.89
25	Regulatory Asset - Amortization													
26		\$4,346.30	\$4,346.30	\$4,346.30	\$4,346.30	\$6,620.64	\$6,620.64	\$6,620.64	\$6,620.64	\$6,620.64	\$6,620.64	\$6,620.64	\$6,620.64	\$70,350.32
27		\$6,551.91	\$6,551.91	\$6,551.91	\$6,551.91	\$9,099.37	\$9,099.37	\$9,099.37	\$9,099.37	\$9,099.37	\$9,099.37	\$9,099.37	\$9,099.37	\$99,002.60
28		\$503.73	\$503.73	\$503.73	\$503.73	\$645.54	\$645.54	\$645.54	\$645.54	\$645.54	\$645.54	\$645.54	\$645.54	\$7,179.24
29		\$67.48	\$67.48	\$67.48	\$67.48	\$78.73	\$78.73	\$78.73	\$78.73	\$78.73	\$78.73	\$78.73	\$78.73	\$899.76
30		\$111.97	\$111.97	\$111.97	\$111.97	\$108.50	\$108.50	\$108.50	\$108.50	\$108.50	\$108.50	\$108.50	\$108.50	\$1,315.88
31		\$4,954.19	\$4,954.19	\$4,954.19	\$4,954.19	\$6,482.20	\$6,482.20	\$6,482.20	\$6,482.20	\$6,482.20	\$6,482.20	\$6,482.20	\$6,482.20	\$71,674.36
32		\$3,943.96	\$3,943.96	\$3,943.96	\$3,943.96	\$5,160.39	\$5,160.39	\$5,160.39	\$5,160.39	\$5,160.39	\$5,160.39	\$5,160.39	\$5,160.39	\$57,058.96
33		\$72.42	\$72.42	\$72.42	\$72.42	\$72.42	\$72.42	\$72.42	\$72.42	\$72.42	\$72.42	\$72.42	\$72.42	\$869.04
34		\$3,062.34	\$3,062.34	\$3,062.34	\$3,062.34	\$3,097.84	\$3,097.84	\$3,097.84	\$3,097.84	\$3,097.84	\$3,097.84	\$3,097.84	\$3,097.84	\$37,032.08
35		\$463.81	\$463.81	\$463.81	\$463.81	\$463.81	\$463.81	\$463.81	\$463.81	\$463.81	\$463.81	\$463.81	\$463.81	\$5,565.72
36		\$24,078.11	\$24,078.11	\$24,078.11	\$24,078.11	\$31,829.44	\$31,829.44	\$31,829.44	\$31,829.44	\$31,829.44	\$31,829.44	\$31,829.44	\$31,829.44	\$350,947.96
37	Regulatory Asset - Net Change													
38		\$291,727.41	\$292,256.62	\$306,150.47	\$331,838.72	\$343,007.10	\$77,278.83	\$124,559.44	\$137,312.63	\$168,027.78	\$228,357.65	\$240,476.13	\$284,914.12	\$2,825,906.90
39		\$283,722.70	\$276,448.44	\$292,378.31	\$308,274.56	\$315,904.54	\$52,949.05	\$83,854.38	\$106,634.88	\$148,693.35	\$200,976.34	\$216,154.47	\$248,123.24	\$2,534,114.26
40		\$21,671.92	\$22,584.73	\$23,218.00	\$25,117.49	\$25,070.41	\$3,361.37	\$3,559.66	\$3,631.28	\$4,528.08	\$4,683.73	\$8,391.20	\$10,511.74	\$156,329.61
41		(\$67.48)	(\$67.48)	(\$67.48)	(\$67.48)	(\$78.73)	(\$78.73)	(\$78.73)	(\$78.73)	(\$78.73)	(\$78.73)	(\$78.73)	(\$78.73)	(\$899.76)
42		(\$111.97)	(\$111.97)	(\$111.97)	(\$111.97)	(\$108.50)	(\$108.50)	(\$108.50)	(\$108.50)	(\$108.50)	(\$108.50)	(\$108.50)	(\$108.50)	(\$1,315.88)
43		\$76,204.62	\$79,757.43	\$84,118.32	\$89,290.16	\$95,505.15	\$21,612.21	\$30,513.08	\$35,446.20	\$42,249.30	\$52,445.08	\$56,982.38	\$65,956.51	\$730,080.44
44		\$88,350.55	\$92,390.84	\$97,350.08	\$103,231.55	\$110,820.52	\$26,788.82	\$36,910.97	\$42,520.95	\$50,257.50	\$61,852.23	\$67,012.09	\$77,217.55	\$854,703.65
45		(\$72.42)	(\$72.42)	(\$72.42)	(\$72.42)	(\$72.42)	(\$72.42)	(\$72.42)	(\$72.42)	(\$72.42)	(\$72.42)	(\$72.42)	(\$72.42)	(\$869.04)
46		(\$618.03)	(\$618.03)	(\$618.03)	(\$618.03)	(\$653.53)	(\$3,097.84)	(\$3,097.84)	(\$3,097.84)	(\$3,097.84)	(\$3,097.84)	(\$3,097.84)	(\$3,097.84)	(\$24,810.53)
47		(\$463.81)	(\$463.81)	(\$463.81)	(\$463.81)	(\$463.81)	(\$463.81)	(\$463.81)	(\$463.81)	(\$463.81)	(\$463.81)	(\$463.81)	(\$463.81)	(\$5,565.72)
48		\$760,343.49	\$762,104.35	\$801,881.47	\$856,418.77	\$888,930.73	\$178,168.98	\$275,576.23	\$321,724.64	\$409,934.71	\$544,493.73	\$585,194.97	\$682,901.86	\$7,067,673.93
49	Approved 12/31/12													
50		\$5,479,423.57	\$5,771,150.98	\$6,063,407.60	\$6,369,558.07	\$6,701,396.79	\$7,044,403.89	\$7,121,682.72	\$7,246,242.16	\$7,383,554.79	\$7,551,582.57	\$7,779,940.22	\$8,020,416.35	\$8,305,330.47
51		\$7,519,735.47	\$7,803,458.17	\$8,079,906.61	\$8,372,284.92	\$8,680,559.48	\$8,996,464.02	\$9,049,413.07	\$9,133,267.45	\$9,239,902.33	\$9,388,595.68	\$9,589,572.02	\$9,805,726.49	\$10,053,849.73
52		\$380,464.80	\$402,136.72	\$424,721.45	\$447,939.45	\$473,056.94	\$498,127.35	\$501,488.72	\$505,048.38	\$508,679.66	\$513,207.74	\$517,891.47	\$526,282.67	\$536,794.41
53		\$65,149.74	\$65,082.26	\$65,014.78	\$64,947.30	\$64,879.82	\$64,801.09	\$64,722.36	\$64,643.63	\$64,564.90	\$64,486.17	\$64,407.44	\$64,328.71	\$64,249.98
54		\$89,603.06	\$89,491.09	\$89,379.12	\$89,267.15	\$89,155.18	\$89,046.68	\$88,938.18	\$88,829.68	\$88,721.18	\$88,612.68	\$88,504.18	\$88,395.68	\$88,287.18
55		\$2,704,430.96	\$2,784,188.39	\$2,957,596.87	\$3,295,596.87	\$3,053,102.02	\$3,074,714.23	\$3,105,227.31	\$3,140,673.51	\$3,182,922.81	\$3,235,367.89	\$3,292,350.27	\$3,358,306.78	\$3,429,306.78
56		\$3,021,056.09	\$3,109,406.64	\$3,201,797.48	\$3,299,147.56	\$3,402,379.11	\$3,513,199.63	\$3,539,988.45	\$3,576,899.42	\$3,619,420.37	\$3,669,677.87	\$3,731,530.10	\$3,798,542.19	\$3,875,759.74
57		\$42,563.79	\$42,491.37	\$42,418.95	\$42,346.53	\$42,274.11	\$42,201.69	\$42,129.27	\$42,056.85	\$41,984.43	\$41,912.01	\$41,839.59	\$41,767.17	\$41,694.75
58		\$2,159,324.06	\$2,158,706.03	\$2,158,088.00	\$2,157,469.97	\$2,156,851.94	\$2,156,198.41	\$2,155,100.57	\$2,150,002.73	\$2,146,904.89	\$2,143,807.05	\$2,140,709.21	\$2,137,611.37	\$2,134,513.53
59		\$15,769.65	\$15,305.84	\$14,842.03	\$14,378.22	\$13,914.41	\$13,450.60	\$12,986.79	\$12,522.98	\$12,059.17	\$11,595.36	\$11,131.55	\$10,667.74	\$10,203.93
60		\$21,401,316.57	\$22,161,660.06	\$22,923,764.41	\$23,725,645.88	\$24,582,064.65	\$25,470,995.38	\$25,649,164.36	\$25,924,740.59	\$26,246,465.23	\$26,656,399.94	\$27,200,893.67	\$27,786,088.64	\$28,468,990.50



THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 13-2320-GA-RDR  
Twelve Months Ended December 31, 2013  
Deferred Taxes on Liberalized Depreciation

Attachment A  
Schedule 8

Jan - Dec 2013											
Line No.	FERC Acct	Tax Life	Approved 12/31/12	Total Vintage 2008	Total Vintage 2009	Total Jan - Sep 2010	Total Oct - Dec 2010	Total Vintage 2011	Total Vintage 2012	Total Vintage 2013	Cumulative 12/31/13
<b>Capital Additions Less Cost of Removal*</b>											
1				\$8,935,399.37	\$14,599,182.15	\$13,197,683.32	\$8,520,619.36	\$37,579,706.61	\$54,659,761.39	\$64,594,411.75	\$202,086,763.95
2				\$13,459,722.81	\$23,464,242.45	\$21,977,398.83	\$16,957,051.62	\$48,031,415.77	\$53,589,159.16	\$56,802,356.22	\$234,281,346.86
3				\$0.00	\$1,100,353.93	\$524,638.97	\$1,828,805.52	\$3,563,026.38	\$4,093,966.30	\$5,704,862.89	\$16,815,653.99
4				\$0.00	\$287,883.58	\$110,614.42	\$188,387.05	\$785,170.22	\$0.00	\$0.00	\$1,372,055.27
5				\$0.00	\$336,791.37	\$318,860.91	\$557,529.73	\$628,462.20	\$0.00	\$0.00	\$1,841,644.21
6				\$3,769,492.13	\$11,579,429.36	\$8,793,176.01	\$3,459,024.56	\$14,538,084.40	\$14,983,165.06	\$14,763,431.54	\$71,885,803.06
7				\$4,286,699.67	\$13,168,229.02	\$9,999,677.19	\$3,933,633.18	\$16,532,837.63	\$17,038,987.26	\$16,789,104.34	\$81,749,168.29
8				\$0.00	\$79,528.81	\$189,452.68	\$266,440.65	\$505,191.15	\$0.00	\$0.00	\$1,040,613.29
9				\$3,819,929.43	\$19,435,445.76	\$17,410,828.20	\$1,531,453.88	\$3,982,333.71	\$451,256.76	\$0.00	\$46,631,247.74
10				\$0.00	\$733,944.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$733,944.88
11				<u>\$34,271,243.41</u>	<u>\$84,785,031.31</u>	<u>\$72,522,330.53</u>	<u>\$37,242,945.55</u>	<u>\$126,146,228.07</u>	<u>\$144,816,295.93</u>	<u>\$158,654,166.74</u>	<u>\$658,438,241.54</u>
<b>Tax Base In-Service subject to:</b>											
12				\$34,271,243.41	\$84,051,086.43	\$72,522,330.53	\$37,242,945.55	\$53,147,402.83	\$54,040,415.92	\$56,802,356.22	\$392,077,780.89
13				\$0.00	\$0.00	\$0.00	\$0.00	\$72,998,825.24	\$90,775,880.01	\$101,851,810.52	\$265,626,515.77
14				\$0.00	\$733,944.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$733,944.88
15				<u>\$34,271,243.41</u>	<u>\$84,785,031.31</u>	<u>\$72,522,330.53</u>	<u>\$37,242,945.55</u>	<u>\$126,146,228.07</u>	<u>\$144,816,295.93</u>	<u>\$158,654,166.74</u>	<u>\$658,438,241.54</u>
<b>Tax Rates</b>											
16				6.23%	6.93%	7.70%	0.00%	0.00%	9.50%	5.00%	
17				5.29%	5.71%	6.18%	0.00%	0.00%	7.22%	3.75%	
18				0.00%	0.00%	16.67%	0.00%	0.00%	33.33%	16.67%	
<b>Tax Depreciation</b>											
19			\$241,920,795.53	\$1,067,549.23	\$2,912,370.15	\$2,792,109.73	\$0.00	\$0.00	\$2,566,919.76	29,821,237.02	\$281,080,981.42
20			\$120,088,813.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,276,555.39	52,835,626.71	\$176,200,995.10
21			\$733,944.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$733,944.88
22			<u>\$362,743,553.41</u>	<u>\$1,067,549.23</u>	<u>\$2,912,370.15</u>	<u>\$2,792,109.73</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,843,475.15</u>	<u>\$82,656,863.73</u>	<u>\$458,015,921.40</u>
23										\$95,272,367.99	
<b>Book Depreciation - Provision for Depr Expense</b>											
24			\$3,918,900.10							\$2,815,653.89	\$6,734,553.99
25			\$5,848,824.06							\$3,426,723.61	\$9,275,547.67
26			\$356,455.62							\$291,303.60	\$647,759.22
27			\$50,817.76							\$23,462.16	\$74,279.92
28			\$73,175.00							\$31,492.08	\$104,667.08
29			\$6,662,713.04							\$2,210,441.59	\$8,873,154.63
30			\$5,295,997.82							\$2,513,733.63	\$7,809,731.45
31			\$51,594.80							\$21,852.84	\$73,447.64
32			\$2,938,121.73							\$862,678.08	\$3,800,799.81
33			\$525,993.63							\$73,394.52	\$599,388.15
34			<u>\$25,722,593.56</u>							<u>\$12,270,736.00</u>	<u>\$37,993,329.56</u>
35			<u>\$337,020,959.85</u>							<u>\$83,001,631.99</u>	<u>\$420,022,591.84</u>
36			<u>\$117,957,335.96</u>							\$29,050,571.19	<u>\$147,007,907.15</u>
37										<u>\$147,007,907.15</u>	
38			35.00%							35.00%	35.00%

\* Due to accelerated depreciation for tax purposes retirements are fully depreciated and therefore not included.

\*\* 50% bonus tax depreciation applies. In the current year, tax depreciation is calculated on the remaining 50% of plant value (i.e., 50% of the plant value \* the stated depreciation rates).

\*\*\* 100% bonus tax depreciation applies to October 2010 through December 2011 plant additions.

Sch 2 & 3

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 13-2320-GA-RDR  
Twelve Months Ended December 31, 2013  
Annualized Depreciation Associated With Capital Additions

Attachment A  
Schedule 9

Line No.	Accumulated Plant Less Cost of Removal	Cumulative Through 12/31/13
1	Distribution ML Replacement & Relocation - LP	\$202,086,763.95
2	Distribution ML Replacement & Relocation - RP	\$234,281,346.86
3	Distribution M & R	\$16,815,653.99
4	Betterments - LP	\$1,372,055.27
5	Betterments - RP	\$1,841,644.21
6	Distribution Services - LP	\$71,885,803.06
7	Distribution Services - RP	\$81,749,168.29
8	Transmission M & R	\$1,040,613.29
9	Transmission ML Replacement & Relocation	\$46,631,247.74
10	Computer Software - Purchased	\$733,944.88
11	Total	<u>\$658,438,241.54</u>

Schedule 5

Line No.	Annualized Depreciation	Depr Rate	Annualized Depreciation 12/31/13
12	Distribution ML Replacement & Relocation - LP	1.71%	\$3,455,683.66
13	Distribution ML Replacement & Relocation - RP	1.71%	\$4,006,211.03
14	Distribution M & R	2.35%	\$395,167.87
15	Betterments - LP	1.71%	\$23,462.15
16	Betterments - RP	1.71%	\$31,492.12
17	Distribution Services - LP	3.43%	\$2,465,683.04
18	Distribution Services - RP	3.43%	\$2,803,996.47
19	Transmission M & R	2.10%	\$21,852.88
20	Transmission ML Replacement & Relocation	1.85%	\$862,678.08
21	Computer Software - Purchased	10.00%	\$0.00
22	Total		<u>\$14,066,227.30</u>

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 13-2320-GA-RDR  
Twelve Months Ended December 31, 2013  
Annualized Amortization of PISCC

Attachment A  
Schedule 10

Line No.	Description	PISCC Deferrals						Accumulated Deferrals at 12/31/13
		07/01/08 - 06/30/09	07/01/09 - 06/30/10	07/01/10 - 06/30/11	07/01/11 - 12/31/11	01/01/12 - 12/31/12	01/01/13 - 12/31/13	
Regulatory Asset--Deferrals								
1	Distribution ML Replacement & Relocation - LP	\$457,884.68	\$1,023,600.62	\$1,157,940.60	\$1,010,374.68	\$1,909,875.05	\$2,896,257.22	\$8,455,932.85
2	Distribution ML Replacement & Relocation - RP	\$678,829.36	\$1,572,823.41	\$1,775,395.45	\$1,474,909.81	\$2,139,225.74	\$2,633,116.86	\$10,274,300.63
3	Distribution M & R	\$0.00	\$52,515.47	\$124,900.11	\$124,820.70	\$85,082.92	\$163,508.85	\$550,828.05
4	Betterments - LP	\$0.00	\$12,887.87	\$20,123.00	\$23,651.52	\$9,447.25	\$0.00	\$66,109.64
5	Betterments - RP	\$0.00	\$14,076.51	\$44,719.02	\$35,234.72	(\$2,910.25)	\$0.00	\$91,120.00
6	Distribution Services - LP	\$215,901.50	\$706,803.16	\$708,346.15	\$449,812.62	\$641,798.01	\$801,754.80	\$3,524,416.24
7	Distribution Services - RP	\$245,525.10	\$803,782.75	\$805,537.46	\$511,530.88	\$729,858.34	\$911,762.61	\$4,007,997.14
8	Transmission M & R	\$0.00	\$4,151.81	\$18,354.19	\$20,945.25	\$0.00	\$0.00	\$43,451.25
9	Transmission ML Replacement & Relocation	\$287,101.58	\$1,213,798.91	\$558,792.25	\$144,749.37	\$25,556.53	\$12,221.55	\$2,242,220.19
10	Computer Software - Purchased	\$0.00	\$27,828.71	\$0.00	\$0.00	\$0.00	\$0.00	\$27,828.71
11	<b>Total</b>	<b>\$1,885,242.22</b>	<b>\$5,432,269.22</b>	<b>\$5,214,108.23</b>	<b>\$3,796,029.55</b>	<b>\$5,537,933.59</b>	<b>\$7,418,621.89</b>	<b>\$29,284,204.70</b>

Sch 6 Ln 24

2012 Amortization %	Annual Amortization of PISCC Through						Total		
	07/01/08 - 06/30/09	07/01/09 - 06/30/10	07/01/10 - 06/30/11	07/01/11 - 12/31/11	01/01/12 - 12/31/12	01/01/13 - 12/31/13			
<b>12 Prior Year Calculation</b>									
<b>13 Annualized Amortization of PISCC</b>									
14	Distribution ML Replacement & Relocation - LP	1.43%	\$6,543.17	\$14,627.25	\$16,546.97	\$14,438.25	\$27,292.11	\$0.00	\$79,447.75
15	Distribution ML Replacement & Relocation - RP	1.43%	\$9,700.47	\$22,475.65	\$25,370.40	\$21,076.46	\$30,569.54	\$0.00	\$109,192.52
16	Distribution M & R	2.00%	\$0.00	\$1,050.31	\$2,498.00	\$2,496.41	\$1,701.66	\$0.00	\$7,746.38
17	Betterments - LP	1.43%	\$0.00	\$184.17	\$287.56	\$337.98	\$135.00	\$0.00	\$944.71
18	Betterments - RP	1.43%	\$0.00	\$201.15	\$639.03	\$503.50	(\$41.59)	\$0.00	\$1,302.09
19	Distribution Services - LP	2.86%	\$6,168.31	\$20,193.37	\$20,237.45	\$12,851.15	\$18,336.17	\$0.00	\$77,786.45
20	Distribution Services - RP	2.00%	\$4,910.50	\$16,075.66	\$16,110.75	\$10,230.62	\$14,597.17	\$0.00	\$61,924.70
21	Transmission M & R	2.00%	\$0.00	\$83.04	\$367.08	\$418.91	\$0.00	\$0.00	\$869.03
22	Transmission ML Replacement & Relocation	1.67%	\$4,785.98	\$20,234.03	\$9,315.07	\$2,412.97	\$426.03	\$0.00	\$37,174.08
23	Computer Software - Purchased	20.00%	\$0.00	\$5,565.74	\$0.00	\$0.00	\$0.00	\$0.00	\$5,565.74
24	<b>Total--Annualized Amortization PISCC</b>		<b>\$32,108.43</b>	<b>\$100,690.37</b>	<b>\$91,372.31</b>	<b>\$64,766.25</b>	<b>\$93,016.09</b>	<b>\$0.00</b>	<b>\$381,953.45</b>
25	Monthly Amortization		\$2,675.70	\$8,390.87	\$7,614.35	\$5,397.18	\$7,751.34		\$31,829.44

2013 Amortization %	(a) Annual Amortization of PISCC Through						Total		
	07/01/08 - 06/30/09	07/01/09 - 06/30/10	07/01/10 - 06/30/11	07/01/11 - 12/31/11	01/01/12 - 12/31/12	01/01/13 - 12/31/13			
<b>26 Current Year Calculation with Change in Lives</b>									
<b>27 Annualized Amortization of PISCC</b>									
28	Distribution ML Replacement & Relocation - LP	1.43%	\$6,539.10	\$14,621.14	\$16,546.91	\$14,437.84	\$27,278.63	\$41,387.52	\$120,811.14
29	Distribution ML Replacement & Relocation - RP	1.43%	\$9,694.43	\$22,466.25	\$25,370.31	\$21,075.85	\$30,554.43	\$37,627.24	\$146,788.51
30	Distribution M & R	1.54%	\$0.00	\$791.87	\$1,893.76	\$1,901.67	\$1,303.25	\$2,514.77	\$8,405.32
31	Betterments - LP	1.43%	\$0.00	\$184.09	\$287.56	\$337.97	\$134.93	\$0.00	\$944.55
32	Betterments - RP	1.43%	\$0.00	\$201.07	\$639.03	\$503.49	(\$41.57)	\$0.00	\$1,302.02
33	Distribution Services - LP	2.86%	\$6,168.05	\$20,195.72	\$20,238.56	\$12,850.54	\$18,336.01	\$22,906.13	\$100,695.01
34	Distribution Services - RP	2.86%	\$7,365.02	\$23,855.63	\$23,662.66	\$14,879.41	\$21,035.83	\$26,049.06	\$116,847.61
35	Transmission M & R	1.67%	\$0.00	\$68.22	\$302.62	\$346.65	\$0.00	\$0.00	\$717.49
36	Transmission ML Replacement & Relocation	1.54%	\$4,387.07	\$18,567.62	\$8,562.56	\$2,220.58	\$392.79	\$187.97	\$34,318.59
37	Computer Software - Purchased	10.00%	\$0.00	\$927.64	\$0.00	\$0.00	\$0.00	\$0.00	\$927.64
38	<b>Total--Annualized Amortization PISCC</b>		<b>\$34,153.67</b>	<b>\$101,879.25</b>	<b>\$97,503.97</b>	<b>\$68,554.00</b>	<b>\$98,994.30</b>	<b>\$130,672.69</b>	<b>\$531,757.88</b>
39	Monthly Amortization		\$2,846.14	\$8,489.94	\$8,125.33	\$5,712.83	\$8,249.52	\$10,889.39	\$44,313.15 (b)

(a) Based on asset lives approved in Case # 13-1988-GA-AAM

(b) Revised amortization of PISCC will begin when the rate resulting from this application is implemented.

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 13-2320-GA-RDR  
Twelve Months Ended December 31, 2013  
Incremental and Annualized Property Tax Expense

Attachment A  
Schedule 11

Line No.		Incremental		Annualized		
		Through 12/31/12	Less Prior Annualized	Total		Through 12/31/13
1	Total Plant in Service, Net of Cost of Removal and Retirements	\$473,922,069.84		\$473,922,069.84	\$628,164,131.19	Schedule 1 Ln 6
2	Effective Property Tax Rate	2.39%			2.39%	
3	Ohio Property Tax - Incremental					
4	Tax on Property Through 12/31/2012 - Expensed in 2013 (a)	\$11,327,782.24		\$11,327,782.24		
5	Year 3.5 Annualized Tax recovered in rates January 2013 - April 2013		(\$2,404,158.11)	(\$2,404,158.11)		
6	Year 4 Annualized Tax recovered in rates May 2013 - December 2013		(\$7,275,019.72)	(\$7,275,019.72)		
7						
8	Ohio Property Tax - Annualized for Period Rate is in Effect					
9	Tax on Property Through 12/31/2013 - Expensed Jan-Dec 2014				\$15,013,122.74	
10	Total	\$11,327,782.24	(\$9,679,177.83)	\$1,648,604.41	\$15,013,122.74	

11 **Prior Year Calculation**

	Asset Life	Amortization Through 12/31/12	2013 Amortization	Cumulative Amortization
Amortization of Property Tax:				
12	1.43%	\$12,296.21		
13	1.43%	19,126.32		
14	2.00%	804.74		
15	1.43%	221.03		
16	2.86%	14,255.05		
17	2.00%	11,164.00		
18	2.00%	83.28		
19	1.67%	10,986.04		
20	20.00%	3,402.59		
21		\$72,339.26		

22 **Current Year Calculation with Change in Lives**

	Asset Life	Adjusted Prior Amortization	2013 Amortization	Cumulative Amortization
Amortization of Property Tax:				
23	1.43%	\$12,291.69	\$6,480.45	\$18,772.14
24	1.43%	19,119.30	8,455.08	27,574.38
25	1.54%	613.02	566.30	1,179.32
26	1.43%	307.61	154.75	462.36
27	2.86%	14,255.68	5,414.74	19,670.42
28	2.86%	16,394.93	5,847.52	22,242.45
29	1.67%	69.02	51.68	120.70
30	1.54%	10,097.79	2,398.18	12,495.97
31	10.00%	893.07	255.31	1,148.38
32		\$74,042.11	\$29,624.01	\$103,666.12

(b)

(a) Calculated by Dominion Tax Department on assets by tax jurisdiction.

(b) Amortization of previously deferred incremental property tax over remaining life based on new service lives assigned in recent depreciation study in Case #13-1988-GA-AAM

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 13-2320-GA-RDR  
Twelve Months Ended December 31, 2013  
Approved Rate of Return on Rate Base

Attachment A  
Schedule 12

<u>Line No.</u>		
1	Capital Structure	
2	Debt	48.66%
3	Equity	51.34%
4	Cost of Capital	
5	Debt	6.50%
6	Equity	10.38%
7	Return on Rate Base	<u><u>8.49%</u></u>
8	Pre-Tax Return on Rate Base	<u><u>11.36%</u></u>

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 13-2320-GA-RDR  
Twelve Months Ended December 31, 2013  
Cost Allocation

Attachment A  
Schedule 13

Line No.	Dist ML LP	Dist ML RP	Betterments	Dist M&R	Trans M&R	Trans ML	Services	Software	Total	
1	\$193,375,808.07	\$225,484,315.78	\$3,113,120.52	\$16,289,607.12	\$891,195.11	\$44,824,528.41	\$143,451,611.30	\$733,944.88	\$628,164,131.19	Schedule 1, Line 6
2	(\$10,433,788.42)	(\$6,543,408.61)	\$78,368.04	\$121,712.35	(\$75,970.54)	\$1,593,033.38	\$6,499,526.03	\$599,388.15	(\$8,161,139.62)	Schedule 1, Line 11
3	\$203,809,596.49	\$232,027,724.39	\$3,034,752.48	\$16,167,894.77	\$967,165.65	\$43,231,495.03	\$136,952,085.27	\$134,556.73	\$636,325,270.81	Schedule 1, Line 12
4	\$8,305,330.47	\$10,053,849.73	\$152,537.16	\$536,794.41	\$41,694.75	\$2,134,513.53	\$7,234,066.52	\$10,203.93	\$28,468,990.50	Schedule 1, Line 13
5	(\$2,906,865.66)	(\$3,518,847.40)	(\$53,388.00)	(\$187,878.04)	(\$14,593.16)	(\$747,079.73)	(\$2,531,923.28)	(\$3,571.38)	(\$9,964,146.65)	Schedule 1, Line 14
6	(\$44,908,193.43)	(\$54,746,673.25)	(\$941,989.29)	(\$3,876,408.70)	(\$306,875.27)	(\$10,318,544.87)	(\$31,862,127.49)	(\$47,094.85)	(\$147,007,907.15)	Schedule 1, Line 15
7	\$164,299,867.87	\$183,816,053.47	\$2,191,912.35	\$12,640,402.44	\$687,391.97	\$34,300,383.96	\$109,792,101.02	\$94,094.43	\$507,822,207.51	Schedule 1, Line 16
8	\$18,664,464.99	\$20,881,503.67	\$249,001.24	\$1,435,949.71	\$78,087.73	\$3,896,523.62	\$12,472,382.68	\$10,689.13	\$57,688,602.77	Schedule 1, Line 18
<b>Operating Expense</b>										
9	\$34,115.80	\$41,158.20	\$618.67	\$3,257.01	\$264.79	\$10,554.50	\$153,632.99	\$2,446.54	\$246,048.50	Schedule 1, Line 20
10	\$3,455,683.66	\$4,006,211.03	\$54,954.27	\$395,167.87	\$21,852.88	\$862,678.08	\$5,269,679.51	\$0.00	\$14,066,227.30	Schedule 1, Line 21
11	\$120,811.14	\$146,788.51	\$2,246.57	\$8,405.32	\$717.49	\$34,318.59	\$217,542.62	\$927.64	\$531,757.88	Schedule 1, Line 22
12	\$18,772.14	\$27,574.38	\$462.36	\$1,179.32	\$120.70	\$12,495.97	\$41,912.87	\$1,148.38	\$103,666.12	Schedule 1, Line 23
13	\$4,621,681.81	\$5,389,075.15	\$74,403.58	\$389,321.61	\$21,299.56	\$1,071,306.23	\$3,428,493.52	\$17,541.28	\$15,013,122.74	Schedule 1, Line 24
14	(\$71,456.33)	(\$836,584.21)	(\$1,550.19)	(\$60,437.14)	(\$3,306.48)	(\$166,306.43)	(\$532,229.27)	(\$2,723.06)	(\$2,330,593.11)	Schedule 1, Line 25
15	\$26,198,073.21	\$29,655,726.73	\$370,136.50	\$2,172,843.70	\$119,036.67	\$5,721,570.56	\$21,051,414.92	\$30,029.91	\$85,318,832.20	
16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Schedule 1, Line 26
17	\$26,198,073.21	\$29,655,726.73	\$370,136.50	\$2,172,843.70	\$119,036.67	\$5,721,570.56	\$21,051,414.92	\$30,029.91	\$85,318,832.20	Schedule 1, Line 27
18	\$1,058,059.62	\$1,233,741.97	\$17,033.50	\$89,128.91	\$4,876.19	\$245,258.31	\$784,898.37	\$4,015.80	\$3,437,012.67	Schedule 1, Line 28
19	\$27,256,132.83	\$30,889,468.70	\$387,170.00	\$2,261,972.61	\$123,912.86	\$5,966,828.87	\$21,836,313.29	\$34,045.71	\$88,755,844.87	Schedule 1, Line 29
<b>Allocation of Revenue Requirement by Investment</b>										
20	Allocators									
21	Distribution Plant: Total Services	Non-Customer Distribution Plant	Non-Customer Distribution Plant	Distribution Plant: Total Services	Transmission Plant Total	Transmission Plant Total	Distribution Plant: Total Services	Distribution Plant Total		
	p 13 of 16	p 13 of 16	p 13 of 16	p 13 of 16	p 13 of 16	p 13 of 16	p 13 of 16	p 13 of 16		
22	GSS/ECTS	\$299,593,978.85	\$635,329,885.43	\$635,329,885.43	\$299,593,978.85	\$148,785,233.17	\$148,785,233.17	\$299,593,978.85	\$1,066,956,163.95	
23	LVGSS/LVECTS	\$527,084.89	\$37,360,064.50	\$37,360,064.50	\$527,084.89	\$8,749,196.34	\$8,749,196.34	\$527,084.89	\$38,792,919.52	
24	GTS/TSS	\$1,024,258.53	\$128,432,826.91	\$128,432,826.91	\$1,024,258.53	\$30,077,143.45	\$30,077,143.45	\$1,024,258.53	\$133,171,379.54	
25	DTS	\$32,959.28	\$91,291,183.74	\$91,291,183.74	\$32,959.28	\$21,379,098.28	\$21,379,098.28	\$32,959.28	\$91,624,688.81	
26	Total	\$301,178,281.55	\$892,413,960.58	\$892,413,960.58	\$301,178,281.55	\$208,990,671.24	\$208,990,671.24	\$301,178,281.55	\$1,330,545,151.82	
<b>% of Plant Type by Rate Schedule</b>										
27	GSS/ECTS	99.47%	71.19%	71.19%	99.47%	71.19%	71.19%	99.47%	80.19%	
28	LVGSS/LVECTS	0.18%	4.19%	4.19%	0.18%	4.19%	4.19%	0.18%	2.92%	
29	GTS/TSS	0.34%	14.39%	14.39%	0.34%	14.39%	14.39%	0.34%	10.01%	
30	DTS	0.01%	10.23%	10.23%	0.01%	10.23%	10.23%	0.01%	6.89%	
31	Total	100.0%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

Allocation by Rate Schedule of Revenue Requirement Before Reconciliation Adjustment											Cost Recovery Charge	
	Dist ML Low Pres	Dist ML Reg Pres	Betterment	Dist M&R	Trans M&R	Trans ML	Services	Software	Total	Bills Issued	Mcf	
32	\$26,060,262.22	\$21,112,589.33	\$263,508.63	\$2,161,413.79	\$84,744.92	\$4,073,316.79	\$20,940,677.14	\$24,080.80	\$74,720,593.63	14,282,894		\$5.23 per Month
33	\$45,848.62	\$1,241,508.89	\$15,495.41	\$3,802.64	\$4,983.36	\$239,528.13	\$36,841.58	\$875.54	\$1,588,884.17	39,044		\$40.69 per Month
34	\$89,095.40	\$4,267,939.53	\$53,268.64	\$7,389.49	\$17,131.31	\$823,426.70	\$71,592.45	\$3,005.63	\$5,332,849.14	29,820		\$178.83 per Month
35	\$2,866.97	\$3,033,688.98	\$37,863.82	\$237.78	\$12,177.08	\$585,298.94	\$2,303.75	\$2,067.94	\$3,676,505.27	0	81,750,528	\$0.0450 per Mcf
36	\$26,198,073.21	\$29,655,726.73	\$370,136.50	\$2,172,843.70	\$119,036.67	\$5,721,570.56	\$21,051,414.92	\$30,029.91	\$85,318,832.20	14,351,758	81,750,528	
Allocation by Rate Schedule of Revenue Requirement With Reconciliation Adjustment											Cost Recovery Charge	
	Dist ML Low Pres	Dist ML Reg Pres	Betterment	Dist M&R	Trans M&R	Trans ML	Services	Software	Total	Bills Issued	Mcf	
37	\$27,112,756.08	\$21,990,918.42	\$275,635.17	\$2,250,073.85	\$88,216.40	\$4,247,921.79	\$21,721,446.68	\$27,301.05	\$77,714,269.44	14,282,894		\$5.44 per Month
38	\$47,700.30	\$1,293,158.33	\$16,208.50	\$3,958.62	\$5,187.49	\$249,795.63	\$38,215.21	\$992.63	\$1,655,216.71	39,044		\$42.39 per Month
39	\$92,693.69	\$4,445,494.99	\$55,720.04	\$7,692.60	\$17,833.07	\$858,723.34	\$74,261.76	\$3,407.56	\$5,555,827.05	29,820		\$186.31 per Month
40	\$2,982.76	\$3,159,896.96	\$39,606.29	\$247.54	\$12,675.90	\$610,388.11	\$2,389.64	\$2,344.47	\$3,830,531.67	0	81,750,528	\$0.0469 per Mcf
41	\$27,256,132.83	\$30,889,468.70	\$387,170.00	\$2,261,972.61	\$123,912.86	\$5,966,828.87	\$21,836,313.29	\$34,045.71	\$88,755,844.87	14,351,758	81,750,528	

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
 PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
 CASE NO. 13-2320-GA-RDR  
 Actual Bills Issued and DTS Volumes for Twelve Months Ended December 31, 2013

Attachment A  
 Schedule 14

Line No.	Rate Class	Billing System		
		CCS	SBS	Total
1	GSS / ECTS	14,281,335	1,559	14,282,894
2	LVGSS / LVECTS	38,122	922	39,044
3	GTS / TSS	20,793	9,027	29,820
4	Total Bills Issued	<u>14,340,250</u>	<u>11,508</u>	<u>14,351,758</u>
5	DTS Volumes			<u>81,750,528</u>

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
CASE NO. 13-2320-GA-RDR  
Twelve Months Ended December 31, 2013  
O&M Expense Savings

Attachment A  
Schedule 15

Line No.	PIR O&M Baseline Categories	Recovery Period 1/1/13-12/31/13	Baseline Period 7/1/07-6/30/08	Change from Baseline	Savings
1	Leak Repair	\$6,433,688.13	\$10,403,110.35	(\$3,969,422.22)	(\$3,969,422.22)
2	Leak Surveillance	\$2,761,181.73	\$2,623,474.30	\$137,707.43	\$0.00
3	Corrosion Monitoring	\$1,882,848.00	\$945,998.39	\$936,849.61	\$0.00
4	Corrosion Remediation	\$3,941,421.08	\$4,087,204.47	(\$145,783.39)	(\$145,783.39)
5	Total Expense/Savings	<u>\$15,019,138.94</u>	<u>\$18,059,787.51</u>	<u>(\$3,040,648.57)</u>	(\$4,115,205.61)
6	DOT Inspections				(\$45,980.60)
7	Total Savings				<u>(\$4,161,186.21)</u>
8	Minimum Savings per PIR Case # 11-2401-GA-ALT				
9	Customer gets first \$1M				(\$1,000,000.00)
10	DEO get next \$500K				(\$500,000.00)
11	Subtotal				(\$1,500,000.00)
12	Remainder split 50/50				
13	Customer				(\$1,330,593.11)
14	DEO				(\$1,330,593.10)
15	Total Savings				<u>(\$4,161,186.21)</u>
16	Summary:				
17	Customer				(\$2,330,593.11)
18	DEO				(\$1,830,593.10)
19	Total				<u>(\$4,161,186.21)</u>

**THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO**  
**PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE**  
**CASE NO. 13-2320-GA-RDR**  
**Twelve Months Ended December 31, 2013**  
**Revenue Reconciliation Adjustment**

Attachment A  
Schedule 16

Line No.				
1	<b>February - April 2013 True-up to Actual</b>		\$ 362,910.66	Schedule 16A Line 6
2	<b>Revenue Requirement- Case 12-3125-GA-RDR</b>		\$ 66,877,063.89	
3	<b>Total Revenue Requirement</b>		<u>\$ 67,239,974.55</u>	
4	<b>Recovery:</b>			
5	May 2013	Actual	\$ (5,348,170.06)	
6	June 2013	Actual	\$ (5,334,247.53)	
7	July 2013	Actual	\$ (5,297,211.94)	
8	August 2013	Actual	\$ (5,280,993.77)	
9	September 2013	Actual	\$ (5,266,077.95)	
10	October 2013	Actual	\$ (5,256,655.96)	
11	November 2013	Actual	\$ (5,337,398.95)	
12	December 2013	Actual	\$ (5,358,300.48)	
13	January 2014	Actual	\$ (5,373,164.77)	
14	February 2014	Estimated	\$ (5,316,913.49)	
15	March 2014	Estimated	\$ (5,316,913.49)	
16	April 2014	Estimated	<u>\$ (5,316,913.49)</u>	
17	<b>Total Recovery:</b>		<u>\$ (63,802,961.88)</u>	
18	<b>(Over-) Under-Recovery</b>		<u>\$ 3,437,012.67</u>	

THE EAST OHIO GAS COMPANY d/b/a DOMINION EAST OHIO  
 PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE  
 CASE NO. 13-2320-GA-RDR  
 Twelve Months Ended December 31, 2013  
 Revenue Reconciliation Adjustment True Up Adjustment

Attachment A  
Schedule 16A

Line No.	Case 12-3125-GA-RDR		
	Estimate as Filed	Actual	Actual vs. Estimate Difference
1	<b>Recovery:</b>		
2	February	\$ (3,861,343.58)	\$ (3,737,985.96) \$ 123,357.62
3	March	\$ (3,849,817.08)	\$ (3,738,414.42) \$ 111,402.66
4	April	\$ (3,871,931.74)	\$ (3,743,781.36) \$ 128,150.38
5	<b>Total Recovery for February through April 2013</b>	\$ (11,583,092.40)	\$ (11,220,181.74) \$ 362,910.66
6	<b>February - April 2013 True-up to Actual</b>		<u>\$ 362,910.66</u>

## ATTACHMENT B

## PIPELINE INFRASTRUCTURE REPLACEMENT (PIR) COST RECOVERY CHARGE

### APPLICABILITY

Applicable to all customers receiving service under the East Ohio's sales and transportation rate schedules.

### PIR COST RECOVERY CHARGE

All customers receiving service under the following rate schedules shall be assessed a monthly charge, regardless of gas consumed, in addition to the otherwise applicable monthly service charge to recover the revenue requirement associated with East Ohio's pipeline infrastructure replacement program:

- General Sales Service – Residential (“GSS-R”)
- General Sales Service – Nonresidential (“GSS-NR”)
- Energy Choice Transportation Service – Residential (“ECTS-R”)
- Energy Choice Transportation Service – Nonresidential (“ECTS-NR”)
- Large Volume General Sales Service (“LVGSS”)
- Large Volumes Energy Choice Transportation Service (“LVECTS”)
- General Transportation Service (“GTS”)
- Transportation Service for Schools (“TSS”)

Customers receiving service under the Daily Transportation Service (“DTS”) rate schedule shall be assessed a volumetric charge in addition to their volumetric delivery charge for that purpose. The maximum monthly PIR Cost Recovery Charge for any DTS customer shall be \$1,000.00 per account.

The PIR Cost Recovery Charge shall be updated annually to reflect pipeline infrastructure replacement expenditures during the most recent calendar year. East Ohio shall submit a pre-filing notice by November 30 each year, and an updated filing with actual data by February 28, with the revised PIR Cost Recovery Charge becoming effective as of the first billing cycle in May.

The charges for the respective gas service schedules are:

Rate Schedules GSS-R and GSS-NR	<del>\$5.444.06</del> /month
Rate Schedules ECTS-R and ECTS-NR	<del>\$5.444.06</del> /month
Rate Schedules LVGSS and LVECTS	<del>\$42.3932.11</del> /month
Rate Schedules GTS and TSS	<del>\$186.3145.18</del> /month
Rate Schedule DTS	\$0.0 <del>469328</del> /Mcf

**PIPELINE INFRASTRUCTURE REPLACEMENT (PIR)  
COST RECOVERY CHARGE**

**APPLICABILITY**

Applicable to all customers receiving service under the East Ohio's sales and transportation rate schedules.

**PIR COST RECOVERY CHARGE**

All customers receiving service under the following rate schedules shall be assessed a monthly charge, regardless of gas consumed, in addition to the otherwise applicable monthly service charge to recover the revenue requirement associated with East Ohio's pipeline infrastructure replacement program:

- General Sales Service – Residential (“GSS-R”)
- General Sales Service – Nonresidential (“GSS-NR”)
- Energy Choice Transportation Service – Residential (“ECTS-R”)
- Energy Choice Transportation Service – Nonresidential (“ECTS-NR”)
- Large Volume General Sales Service (“LVGSS”)
- Large Volumes Energy Choice Transportation Service (“LVECTS”)
- General Transportation Service (“GTS”)
- Transportation Service for Schools (“TSS”)

Customers receiving service under the Daily Transportation Service (“DTS”) rate schedule shall be assessed a volumetric charge in addition to their volumetric delivery charge for that purpose. The maximum monthly PIR Cost Recovery Charge for any DTS customer shall be \$1,000.00 per account.

The PIR Cost Recovery Charge shall be updated annually to reflect pipeline infrastructure replacement expenditures during the most recent calendar year. East Ohio shall submit a pre-filing notice by November 30 each year, and an updated filing with actual data by February 28, with the revised PIR Cost Recovery Charge becoming effective as of the first billing cycle in May.

The charges for the respective gas service schedules are:

Rate Schedules GSS-R and GSS-NR	\$5.44/month
Rate Schedules ECTS-R and ECTS-NR	\$5.44/month
Rate Schedules LVGSS and LVECTS	\$42.39/month
Rate Schedules GTS and TSS	\$186.31/month
 Rate Schedule DTS	 \$0.0469/Mcf

Issued:

Filed under authority of The Public Utilities Commission of Ohio in Case No. 13-2320-GA-RDR  
Scott C. Miller, Vice President

Effective: With bills rendered on or after

# ATTACHMENT C

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of The East     )  
Ohio Gas Company d/b/a Dominion East     )  
Ohio to Adjust its Pipeline Infrastructure     )     Case No. 13-2320-GA-RDR  
Replacement Program Cost Recovery Charge     )  
and Related Matters     )

**DIRECT TESTIMONY OF VICKI H. FRISCIC  
ON BEHALF OF  
THE EAST OHIO GAS COMPANY D/B/A DOMINION EAST OHIO**

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1 **Direct Testimony of**  
2 **Vicki H. Friscic**

3 **I. INTRODUCTION**

4 **Q1. Please state your name, occupation and business address.**

5 A. My name is Vicki H. Friscic. I am employed by The East Ohio Gas Company d/b/a  
6 Dominion East Ohio (DEO) as Director Regulatory & Pricing. My business address is  
7 1201 East 55th Street, Cleveland, Ohio 44103-1028.

8 **Q2. In your capacity as Director Regulatory & Pricing, are you generally familiar with**  
9 **DEO's books and records?**

10 A. Yes. I am responsible for preparing and making a variety of regulatory filings that  
11 include financial information derived from DEO's financial records, including the  
12 general ledger, annual reports, income statements, and balance sheets.

13 **Q3. Are you familiar with DEO's Application to adjust its Pipeline Infrastructure**  
14 **Replacement (PIR) Cost Recovery Charge?**

15 A. Yes. I supervised and coordinated the preparation of DEO's Pre-Filing Notice and  
16 Application, including the collection of the data and assembly of the schedules  
17 supporting the PIR Cost Recovery Charge (PIR Charge), which were submitted as part of  
18 DEO's PIR filings.

19 **Q4. What is the purpose of your testimony in this proceeding?**

20 A. The purpose of my testimony is to explain the adjustment to the PIR Charge set forth in  
21 DEO's Application in this case.

22 **II. BACKGROUND**

23 **Q5. What is the PIR Program?**

24 A. The PIR Program, approved by the Commission for an initial period of five years in Case  
25 No. 08-169-GA-ALT, facilitates the accelerated replacement, maintenance and repair of

1 aging pipelines and related infrastructure. It also permits DEO to recover the costs  
2 associated with replacement, maintenance and repair of such infrastructure through the  
3 PIR Charge. In its August 3, 2011 Opinion and Order in Case No. 11-2401-GA-ALT, the  
4 Commission approved a Stipulation and Recommendation modifying certain aspects of  
5 the PIR Program and the calculation of the PIR Charge and extending the program for an  
6 additional five years or until DEO files its next base rate case, whichever comes first.  
7 Among the modifications approved is the transition from a fiscal period ending June 30  
8 of each year to an annual filing based on each calendar year.

9 **Q6. Does the PIR Program benefit customers?**

10 A. Yes. DEO's customers are realizing several benefits from the PIR Program including: (i)  
11 enhanced service reliability and safety well into the future resulting from the replacement  
12 of aging infrastructure; (ii) reduced operations and maintenance (O&M) costs that have  
13 occurred to date and will continue to occur over time resulting from a lower leak repair  
14 rate as compared to the O&M costs that would have been incurred if DEO had not  
15 accelerated the replacement of its pipelines; and (iii) lower service line costs because  
16 DEO now installs and maintains the curb-to-meter service lines that were previously the  
17 responsibility of customers.

18 **Q7. What is the significance of the PIR Charge to DEO?**

19 A. The PIR Program involves a significant capital investment. Timely recovery of  
20 associated costs and a return on its investment is necessary for DEO to secure the capital  
21 funds necessary to address its infrastructure needs within 25 years rather than the  
22 approximately 89 years it would otherwise take to complete the pipeline replacements  
23 through DEO's normal capital budgeting process. The combination of the 25-year  
24 replacement time-frame and a book depreciation rate of 1.71 percent effective January 1,

1 2013 (previously 1.79 percent) on the largest portion of the required investment allows  
2 the costs of the program to be spread over a very long period of time, which ensures that  
3 customers will not be burdened by substantial annual cost increases.

4 **Q8. What is the established process to obtain the Commission approvals necessary for**  
5 **DEO to adjust its PIR Charge?**

6 A. DEO's current Application to adjust the PIR Charge is part of an established process  
7 before the Commission, with certain modifications approved in Case No. 11-2401-GA-  
8 ALT. The Commission approved the cost recovery mechanism in its October 15, 2008  
9 Opinion and Order in Case No. 08-169-GA-ALT. The Commission approved the initial  
10 PIR Charge on December 16, 2009, in Case No. 09-458-GA-RDR; subsequent  
11 adjustments on November 3, 2010, in Case No. 10-733-GA-RDR, on October 26, 2011,  
12 in Case No. 11-3238-GA-RDR and on April 25, 2012, in Case No. 12-812-GA-RDR; and  
13 the current PIR Charge on April 24, 2013, in Case No. 12-3125-GA-RDR. As approved  
14 in Case No. 11-2401-GA-ALT, DEO transitioned the program from use of a fiscal year  
15 ending June 30 to a calendar year; accordingly, DEO is reflecting the twelve-month  
16 period from January 1 through December 31, 2013, in the Application in this case. A  
17 Pre-Filing Notice was filed on November 27, 2013, in this case, with the Application to  
18 be filed no later than February 28, 2014. Staff is to conduct an investigation of DEO's  
19 filing and determine whether the filing might be unjust or unreasonable. If Staff does not  
20 find DEO's filing to be unjust or unreasonable and no other party files an objection, the  
21 PIR Charge is to be effective as of the first billing cycle in May 2013. If Staff finds  
22 DEO's filing may be unjust or unreasonable, or another party that filed for intervention  
23 objects and DEO is unable to resolve the objection by April 1, the Commission will  
24 schedule an expedited hearing to resolve any remaining issues.

1 **III. DEO'S PIR COST RECOVERY CHARGE**

2 **Q9. Please describe DEO's proposed PIR Charge by rate schedule.**

3 A. The proposed PIR Charge by rate schedule, based on the cost of service used in DEO's  
4 last rate case, is set forth at Application Attachment A, Schedule 1 at lines 31 through 34.

5 The PIR Charges by rate schedule are listed below.

6	Rate Schedule:	PIR Charge
7	GSS/ECTS:	\$5.44 per month
8	LVGSS/LVECTS:	\$42.39 per month
9	GTS/TSS:	\$186.31 per month
10	DTS:	\$0.0469 per Mcf, capped at \$1,000 per month

11 These rates were determined by spreading the revenue requirement shown on  
12 Schedule 1 at line 29 to rate schedules based on the class cost of service study submitted  
13 in DEO's last rate case, as shown on Schedule 13, except for the Rate Cap Adjustment on  
14 Schedule 1 at line 26. In accordance with the Stipulation approved in Case No. 11-2401-  
15 GA-ALT, this adjustment would be allocated solely to the GSS/ECTS class of customers  
16 to ensure that the revised rate does not exceed the maximum increase of \$1.40. Because  
17 DEO did not exceed the maximum increase of \$1.40 based on capital additions and  
18 associated costs in 2013, this Application does not include a Rate Cap Adjustment.

19 Having made these allocations, the net rate base by type of PIR investment was  
20 determined using the data shown on Schedules 2 through 6 and 8, with deferred tax on  
21 Post-in-Service Carrying Costs (PISCC) determined by multiplying the effective income  
22 tax rate of 35 percent times the PISCC by investment type, which agrees in total to  
23 Schedule 7. The return on investment was calculated for each investment type in the  
24 same manner shown for total rate base on Schedule 1 at lines 16 through 18. Operating

1 expenses were allocated to each investment type based on total plant in service for each  
2 investment type. The resulting revenue requirement for each investment type was then  
3 allocated to the rate classes using the allocators from DEO's rate case cost of service  
4 study to determine the rates for each rate class before application of the Reconciliation  
5 Adjustment. As noted above, there was no Rate Cap Adjustment.

6 The revenue requirement by rate class for GSS/ECTS, LVGSS/LVECTS, and  
7 GTS/TSS determined before applying the Reconciliation Adjustment was divided by the  
8 total number of actual bills issued for each rate class, respectively, for the twelve-month  
9 period ended December 31, 2013, from Schedule 14 to arrive at the monthly PIR Charge.  
10 The resulting GSS/ECTS rate calculated before the Reconciliation Adjustment is \$5.23,  
11 which is less than the maximum rate allowed of \$5.35 (\$3.95 before the Reconciliation  
12 Adjustment approved in last year's PIR case plus the rate increase cap of \$1.40). The  
13 total revenue requirement for the DTS rate class was divided by the total DTS volumes  
14 for the twelve-month period ended December 31, 2013, from Schedule 14 to arrive at the  
15 PIR Charge per Mcf.

16 The Reconciliation Adjustment, discussed later in this testimony, was also  
17 allocated to the rate classes using the allocators from the rate case cost of service study.  
18 The final rates for each rate class were then calculated based on the total revenue  
19 requirement by rate class, including the Reconciliation Adjustment, as described above.  
20 The allocations and rate calculations are shown on Schedule 13.

21 **Q10. Did any changes occur in the past year that impact the current year's PIR Charge?**

22 A. Yes. While the amount of the PIR Charge reflects numerous accounting conventions,  
23 cost and savings inputs, and other factors, one notable occurrence in the past year has the  
24 impact of reducing the PIR Charge. This was the adoption of revised depreciation rates.

1 In its October 23, 2013 Finding and Order in Case No. 13-1988-GA-AAM, the  
2 Commission approved revised depreciation rates and associated asset service lives based  
3 on an updated depreciation study submitted by DEO. Depreciation for 2013 included in  
4 this Application has been calculated using the revised rates. In addition, because of the  
5 change in asset service lives in conjunction with revised depreciation rates, the  
6 unamortized balances of incremental depreciation, accumulated deferred PISCC, and  
7 incremental property taxes are being spread over the remainder of the new service lives  
8 commencing upon the implementation of the rates approved in this case. These changes  
9 have the effect of decreasing the PIR Charge by approximately \$0.16 per month for the  
10 GSS/ECTS rate class. If it had not been for this decrease, DEO's PIR Charge for the  
11 GSS/ECTS rate class would have reached the annual rate increase cap of \$1.40 per  
12 customer per month.

13 **Q11. Please describe the components used to calculate the PIR Program revenue**  
14 **requirement.**

15 A. DEO has calculated the PIR Program revenue requirement in a manner consistent with  
16 the revenue requirement calculation in the last PIR Charge case. The formula, shown on  
17 Application Attachment A at Schedule 1, is rate base times rate of return plus operating  
18 expenses, plus or minus the Rate Cap Adjustment and plus or minus the Reconciliation  
19 Adjustment. Each component of the formula is supported by a schedule or schedules.

20 **Q12. Please identify the rate components and schedules that support the calculation of**  
21 **rate base shown on Application Attachment A at Schedule 1.**

22 A. Rate base consists of the following components: Total Capital Additions shown on  
23 Schedule 2; net of Cost of Removal and Retirements shown on Schedules 3 and 4;  
24 Accumulated Provision for Depreciation shown on Schedule 5; net of Cost of Removal  
25 and Retirements shown on Schedules 3 and 4; the PISCC Net Regulatory Asset shown on

1 Schedule 6; Net Deferred Taxes on PISCC shown on Schedule 7; and Deferred Taxes on  
2 Liberalized Depreciation shown on Schedule 8.

3 **Q13. Please explain the information set forth on Schedules 2, 3, and 4 and how that**  
4 **information is shown on Schedule 1.**

5 A. Schedule 2 shows the Capital Additions associated with the PIR Program cumulatively  
6 and for the year ended December 31, 2013. These Capital Additions represent capital  
7 investments by DEO in pipelines, associated infrastructure, and computer software.  
8 Capital Additions from Schedule 2 appear on Schedule 1 at line 3.

9 Schedule 3 shows the Cost of Removal associated with the PIR Program  
10 cumulatively and for the year ended December 31, 2013. Cost of Removal represents the  
11 expense incurred in dismantling and removing an asset from its original location. Cost of  
12 Removal from Schedule 3 appears on Schedule 1 at line 4.

13 Schedule 4 shows the Capital Retirements associated with the PIR Program  
14 cumulatively and for the year ended December 31, 2013. Retirements represent the  
15 removal of an asset from service after replacement. Retirements from Schedule 4 appear  
16 on Schedule 1 at line 5.

17 **Q14. Please explain the information set forth on Schedule 5 and how that information is**  
18 **shown on Schedule 1.**

19 A. Schedule 5 shows the Provision for Depreciation associated with the PIR Program  
20 cumulatively and for the year ended December 31, 2013. The accumulated Provision for  
21 Depreciation, sometimes known as “Accumulated Depreciation,” represents the  
22 depreciation expense accumulated since inception of the PIR Program and during the  
23 year ended December 31, 2013, on the PIR Program Capital Additions shown on  
24 Schedule 2, net of Cost of Removal shown on Schedule 3. The accumulated Provision  
25 for Depreciation from Schedule 5 appears on Schedule 1 at line 8.

1 **Q15. Please explain the information set forth on Schedules 6, 7, and 8 and how that**  
2 **information is shown on Schedule 1.**

3 A. Schedule 6 shows the PISCC Net Regulatory Asset associated with the PIR Program  
4 cumulatively and for the year ended December 31, 2013. PISCC represents carrying  
5 charges calculated at 6.5 percent on cumulative PIR Capital Additions, net of Cost of  
6 Removal, for which the Commission has authorized cost recovery through the PIR  
7 Charge, but for which cost recovery has not yet begun. The 6.5 percent rate is DEO's  
8 cost of long-term debt from the last rate case. The PISCC Net Regulatory Asset  
9 represents accumulated PISCC net of the amortization of PISCC amounts deferred in  
10 prior years. The PISCC Net Regulatory Asset from Schedule 6 appears on Schedule 1 at  
11 line 13.

12 Schedule 7 shows the Net Deferred Tax Balance - PISCC associated with the PIR  
13 Program cumulatively and for the year ended December 31, 2013. The Net Deferred Tax  
14 Balance - PISCC represents a tax liability resulting from a book versus tax timing  
15 difference associated with the recognition of PISCC on PIR Capital Additions, net of  
16 Cost of Removal. The Net Deferred Tax Balance - PISCC from Schedule 7 appears on  
17 Schedule 1 at line 14.

18 Schedule 8 shows Deferred Taxes on Liberalized Depreciation associated with the  
19 PIR Program cumulatively and for the year ended December 31, 2013. The Deferred  
20 Taxes on Liberalized Depreciation represent the federal income tax liability associated  
21 with the difference between depreciation allowed for income tax purposes, which is  
22 determined in accordance with tax rules, compared with depreciation calculated for book  
23 purposes, which is determined in accordance with accounting rules. Such taxes are  
24 calculated based on PIR Capital Additions, net of Cost of Removal. The calculation of

1 Deferred Taxes on Liberalized Depreciation on Schedule 8 of this filing includes bonus  
2 tax depreciation allowed for capital additions in 2008 through 2013. Deferred Taxes on  
3 Liberalized Depreciation from Schedule 8 appears on Schedule 1 at line 15.

4 **Q16. What is bonus tax depreciation and how has it impacted the PIR Charge?**

5 A. Various federal laws passed over the course of DEO's PIR program have enacted  
6 provisions for bonus tax depreciation on certain eligible capital investments. Bonus tax  
7 depreciation at a rate of 50 percent of the cost of capital investments placed in service  
8 was permitted for capital investments from 2008 through September 8, 2010. The bonus  
9 tax depreciation rate was increased to 100 percent of the cost of capital investments for  
10 the period after September 8, 2010, through December 31, 2011. For capital investments  
11 placed in service in 2012 and 2013, the bonus depreciation is 50 percent of the cost of  
12 capital investments.

13 Bonus depreciation increases accumulated deferred taxes, thereby reducing the  
14 PIR Program rate base. This reduction is significant and will remain through future  
15 years, to the benefit of DEO's customers.

16 **Q17. Please identify the schedule that supports the Approved Pre-Tax Rate of Return**  
17 **that DEO applies to the PIR Program rate base shown on Application Attachment**  
18 **A at Schedule 1.**

19 A. Schedule 12 shows the Approved Rate of Return on Rate Base as determined by the  
20 Commission in its December 19, 2008 Entry on Rehearing in Case No. 07-829-GA-AIR  
21 and the associated pre-tax rate. The Pre-Tax Return on Rate Base is shown as the  
22 Approved Pre-Tax Rate of Return on Schedule 1 at line 17.

1 **Q18. Please identify the rate components and schedules that support the calculation of**  
2 **Operating Expense shown on Application Attachment A at Schedule 1.**

3 A. Operating Expense consists of six rate components: Incremental Depreciation Expense  
4 shown on Schedule 5A; Annualized Depreciation shown on Schedule 9; Annualized  
5 Amortization of PISCC shown on Schedule 10; Incremental Property Tax Expense and  
6 Annualized Property Tax Expense shown on Schedule 11; and O&M Expense Savings  
7 shown on Schedule 15.

8 **Q19. Please explain the information set forth on Schedule 5A and how that information is**  
9 **shown on Schedule 1.**

10 A. Schedule 5A sets forth the incremental depreciation expense actually incurred during the  
11 year ended December 31, 2013, and deferred for subsequent recovery through the PIR  
12 Charge. Incremental depreciation includes two components: (1) actual depreciation  
13 expense incurred on plant additions in the preceding PIR fiscal period up to the point the  
14 associated cost recovery charge is put into effect, and (2) depreciation expense actually  
15 incurred on new plant additions during the current Application's PIR period. Schedule  
16 5A also shows the calculation of the annual amortization of each year's deferred  
17 incremental depreciation expense over the lives of the associated capital additions. The  
18 sum of the annual amortization for each program fiscal period is shown as Incremental  
19 Depreciation Expense on Schedule 1 at line 20.

20 **Q20. How does the information shown on Schedule 5A differ from the information shown**  
21 **on Schedule 5?**

22 A. Schedule 5 shows the Provision for Depreciation that is included on Schedule 1 as a  
23 component of rate base. The Provision for Depreciation includes the accumulation of  
24 actual monthly depreciation expense calculated on all PIR Capital Additions, net of Cost  
25 of Removal, since inception of the PIR Program and during the year ended December 31,

1 2013. The monthly incremental depreciation expense calculation on Schedule 5A  
2 excludes the prior year PIR net Capital Additions once the approved recovery rate was  
3 put into effect. Accordingly, the incremental depreciation expense on which annual  
4 amortization is calculated is less than the total amount of accumulated depreciation for  
5 the year ended December 31, 2013, included in the Provision for Depreciation on  
6 Schedule 5.

7 **Q21. Please explain the information set forth on Schedule 9 and how that information is**  
8 **shown on Schedule 1.**

9 A. Schedule 9 sets forth the Annualized Depreciation Associated With Capital Additions as  
10 of December 31, 2013. The Annualized Depreciation Expense Associated With Capital  
11 Additions represents the depreciation expense on cumulative Capital Additions, net of  
12 Cost of Removal, as of December 31, 2013, for the twelve-month period that the adjusted  
13 PIR Charge will be in effect. This expense allows DEO to reduce regulatory lag by  
14 matching revenues received through the PIR Charge with depreciation expense being  
15 incurred in the same twelve-month period. The Annualized Depreciation Expense  
16 Associated With Additions is shown on Schedule 1 at line 21 as Annualized Depreciation  
17 on Assets through December 31, 2013.

18 **Q22. Please explain the information set forth on Schedule 10 and how that information is**  
19 **shown on Schedule 1.**

20 A. Schedule 10 sets forth the Annualized Amortization of PISCC deferred for recovery in  
21 prior years and during the year ended December 31, 2013. The Annualized Amortization  
22 of PISCC represents the amortization during the twelve-month period the adjusted PIR  
23 Charge will be in effect of PISCC accumulated during each fiscal period of the PIR  
24 Program through December 31, 2013. This amortization spreads each year's

1 accumulated PISCC to expense over the lives of the related assets. The Annualized  
2 Amortization of PISCC is shown on Schedule 1 at line 22.

3 **Q23. Please explain the information set forth on Schedule 11 and how that information is**  
4 **shown on Schedule 1.**

5 A. Schedule 11 sets forth the Incremental and Annualized Property Tax Expense, including  
6 the Incremental Property Tax Expense for the year ended December 31, 2013, and the  
7 Annualized Property Tax Expense on Assets through December 31, 2013. The  
8 Incremental Property Tax Expense is property tax expense for PIR-related assets  
9 recognized on DEO's books in the year ended December 31, 2013, and deferred for  
10 recovery through the PIR Charge, less the amount of prior year Annualized Property Tax  
11 Expense recovered through rates during 2013. Property tax expense recognized in any  
12 calendar year is based on plant assets as of the preceding year end. As a result, property  
13 tax expense incurred during 2013 reflects a year's tax on cumulative PIR Capital  
14 Additions, net of Cost of Removal and Retirements, as of December 31, 2012. Schedule  
15 11 also shows the calculation of the annual amortization of each year's deferred  
16 Incremental Property Tax Expense over the lives of the associated capital additions. The  
17 amortization of Incremental Property Tax Expense is shown on Schedule 1 at line 23.

18 The Annualized Property Tax Expense represents the property tax expense  
19 calculated on cumulative PIR Capital Additions, net of Cost of Removal and Retirements,  
20 as of December 31, 2013, which will be recognized on DEO's books during the twelve-  
21 month period the adjusted PIR Charge will be in effect. This expense allows DEO to  
22 reduce regulatory lag by matching revenues received through the PIR Charge with  
23 property tax expense being incurred in the same twelve-month period. The Annualized

1 Property Tax Expense on Assets through December 31, 2013, is shown on Schedule 1 at  
2 line 24.

3 **Q24. Please explain the information set forth on Schedule 15 and how that information is**  
4 **shown on Schedule 1.**

5 A. Schedule 15 sets forth the O&M Expense Savings calculation for the year ended  
6 December 31, 2013. The O&M Expense Savings amount reflects the cost-sharing  
7 mechanism approved by the Commission in Case No. 11-2401-GA-ALT. The actual  
8 O&M Expense Savings associated with the PIR Program for the year ended December  
9 31, 2013, was determined by measuring the reduction in expenses incurred during the  
10 program period for leak surveillance and repair and corrosion monitoring and  
11 remediation as compared with the same expenses in the same months of the baseline  
12 year, which is the twelve-month period from July 1, 2007, through June 30, 2008. The  
13 actual O&M Expense Savings also includes any reduction in costs associated with  
14 Department of Transportation inspections on inside meters relocated to outside. The  
15 O&M Expense Savings amount determined in this manner is shown on Schedule 1 at line  
16 25.

17 **Q25. Does the proposed PIR Charge include any O&M Expense Savings?**

18 A. Yes. The calculation of the PIR Charge proposed in the Application includes a reduction  
19 in the PIR Program revenue requirement for O&M Expense Savings of \$2,330,593.11.

20 **Q26. Please explain the information set forth on Schedules 16 and 16A and how that**  
21 **information is shown on Schedule 1.**

22 A. Schedule 16 sets forth the Reconciliation Adjustment that results from the reconciliation  
23 of costs recoverable (as determined in the preceding PIR Charge adjustment case, Case  
24 No. 12-3125-GA-RDR) and costs actually recovered during the twelve-month period that  
25 the current PIR charge is in effect. Accordingly, Schedule 16 includes estimates of the

1 amounts to be recovered from February through April 2014 plus a true-up of estimates  
2 for the period February through April 2013 compared with actual recoveries as shown on  
3 Schedule 16A.

4 **Q27. Has DEO afforded Staff, OCC, and other parties the opportunity to review the PIR**  
5 **Charge proposal set forth in DEO's Application?**

6 A. Yes. Staff performed an investigation of DEO's Pre-Filing Notice that has included  
7 numerous data requests served upon DEO, which responded to each request in a timely  
8 manner. While OCC has been afforded the opportunity, no discovery has yet been served  
9 on DEO.

10 **IV. CONCLUSION**

11 **Q28. Does this conclude your testimony?**

12 A. Yes.

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the Direct Testimony of Vicki H. Friscic was served by electronic mail to the following on this 3rd day of March, 2014:

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