

Columbia Gas of Ohio, Inc.  
**2014 Capital Expenditure Program**  
Case Nos. 11-5381-GA-UNC and 11-5382-GA-AAM  
**Capital Investment Eligible for Accounting Treatment**  
Total Plant Investment

Line No.	Description	2011	2012	2013	2014	2015	2016	Cumulative Total									
1	NON-RP Gross Additions	\$19,224,649	\$60,954,381	\$74,311,983	\$117,629,428	\$100,171,199	\$123,776,330	\$516,067,975									
2	NON-RP Gross Retirements	(\$3,235,078)	(\$12,089,582)	(\$18,767,804)	(\$13,368,617)	(\$13,586,188)	(\$14,568,885)	(\$80,616,156)									
3	TOTAL Balance	\$15,989,570	\$48,864,799	\$55,544,179	\$104,260,811	\$86,585,010	\$109,207,445	\$435,451,819									
		Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12	
4	Gross Plant																
4	Replacement & Betterment	\$2,830,055	\$1,453,005	\$2,972,129	\$216,269	\$1,587,784	\$1,040,798	\$2,438,915	\$2,380,141	\$1,557,078	\$2,218,160	\$4,019,390	\$1,277,738	\$979,792	\$2,587,064	\$1,398,455	
5	Growth	\$2,084,461	\$2,259,601	\$2,163,917	\$2,320,299	\$2,817,793	\$2,106,473	\$2,486,156	\$1,904,591	\$2,252,774	\$2,683,654	\$3,473,410	\$2,482,645	\$4,060,852	\$2,757,537	\$3,449,990	
6	Support Services	\$330,708	\$1,321,678	\$3,537,063	\$162,231	\$17,488	\$12,012	\$1,367,136	\$113,189	\$987,523	\$1,313,610	\$218,942	\$599,467	\$127,195	\$804,409	\$795,289	
7	Information Technology	\$274,463	\$21,295	(\$23,316)	\$119,716	\$0	\$9,440	\$0	\$67,357	\$4,675	\$283	\$232	\$293	\$259	\$740	\$277	
8	NON RP Gross Additions	\$5,511,676	\$5,055,578	\$8,649,393	\$2,818,515	\$4,433,024	\$3,168,723	\$6,301,207	\$4,465,278	\$4,501,951	\$6,225,709	\$7,711,974	\$4,370,142	\$5,162,058	\$6,148,750	\$5,644,011	
9	Gross Retirement																
9	Retirements	(\$526,160)	(\$1,139,139)	(\$6,569,779)	(\$629,572)	(\$316,022)	(\$99,588)	(\$181,571)	(\$757,071)	(\$3,355,248)	(\$1,184,468)	(\$317,505)	(\$1,172,733)	(\$1,708,441)	(\$1,212,808)	(\$1,154,554)	
10	NON RP Retirements	(\$526,160)	(\$1,139,139)	(\$6,569,779)	(\$629,572)	(\$316,022)	(\$99,588)	(\$181,571)	(\$757,071)	(\$3,355,248)	(\$1,184,468)	(\$317,505)	(\$1,172,733)	(\$1,708,441)	(\$1,212,808)	(\$1,154,554)	
11	NON RP Net Plant	\$4,995,517	\$3,916,439	\$2,079,614	\$2,188,943	\$4,117,002	\$3,069,135	\$6,121,636	\$3,708,207	\$1,146,702	\$5,041,241	\$7,394,469	\$3,197,408	\$3,453,658	\$4,936,942	\$4,489,456	
12	Cumulative Balance	\$4,995,517	\$8,909,957	\$10,989,570	\$13,178,513	\$17,295,515	\$20,364,650	\$26,486,286	\$30,194,493	\$31,341,195	\$36,382,436	\$43,776,905	\$46,974,313	\$50,427,971	\$55,364,913	\$59,854,369	

	Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	TOTAL
Gross Plant													
Replacement & Betterment	\$2,074,351	(\$1,899,204)	\$2,097,169	\$1,783,912	\$1,979,840	\$1,433,305	\$2,319,142	\$3,234,048	\$1,747,483	\$2,968,997	\$3,634,748	\$5,297,207	\$27,190,270
Support	\$1,564,156	\$2,502,563	\$2,128,711	\$2,361,380	\$2,717,850	\$1,710,370	\$2,767,850	\$3,859,208	\$2,065,281	\$3,200,902	\$4,337,285	\$5,562,837	\$25,562,837
Life Extension	\$1,029,165	\$1,029,165	\$1,029,165	\$1,029,165	\$1,029,165	\$1,029,165	\$1,029,165	\$1,029,165	\$1,029,165	\$1,029,165	\$1,029,165	\$1,029,165	\$12,349,995
Information Technology	\$199	\$301	\$650,523	\$554,354	\$618,819	\$444,598	\$719,483	\$1,003,173	\$542,054	\$917,833	\$1,127,496	\$1,643,162	\$8,215,965
NON IRP Gross Additions	\$4,267,872	\$939,256	\$5,471,911	\$4,464,564	\$5,163,166	\$3,798,735	\$6,051,367	\$8,438,243	\$5,409,514	\$7,720,399	\$9,483,743	\$13,521,564	\$74,311,934
Gross Retirement													
Retirements	(\$1,074,522)	(\$1,149,133)	(\$876,005)	(\$4,392,186)	(\$678,753)	(\$697,162)	(\$521,334)	(\$736,170)	(\$706,499)	\$691,498	(\$842,467)	(\$7,784,252)	(\$18,767,804)
NON IRP Retirements	(\$1,074,522)	(\$1,149,133)	(\$876,005)	(\$4,392,186)	(\$678,753)	(\$697,162)	(\$521,334)	(\$736,170)	(\$706,499)	\$691,498	(\$842,467)	(\$7,784,252)	(\$18,767,804)
NON IRP Net Plant	\$3,193,350	(\$209,858)	\$4,595,305	\$2,062,378	\$4,484,415	\$3,091,602	\$5,530,433	\$7,702,073	\$3,853,015	\$8,411,896	\$8,641,276	\$5,737,312	\$55,544,179
Cumulative Balance	\$63,047,719	\$62,837,861	\$67,433,166	\$67,695,544	\$72,179,959	\$75,222,560	\$80,752,934	\$88,455,067	\$92,308,062	\$100,719,978	\$109,361,255	\$115,998,548	

Columbia Gas of Ohio, Inc.  
**2014 Capital Expenditure Program**  
Case Nos. 11-5351-GA-UNC and 11-5352-GA-AAM  
**Capital Investment Eligible for Accounting Treatment**  
Total Depreciation Calculations

Line No.	Description	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12
1	NON IRP Net Plant	\$4,993,517	\$8,909,957	\$10,989,570	\$13,178,513	\$17,295,515	\$20,364,650	\$26,486,286	\$30,194,493	\$31,341,195	\$36,382,436	\$43,776,905	\$46,974,313	\$50,427,971	\$55,364,913	\$59,854,369
2	TOTAL Non IRP Net Plant	\$4,993,517	\$8,909,957	\$10,989,570	\$13,178,513	\$17,295,515	\$20,364,650	\$26,486,286	\$30,194,493	\$31,341,195	\$36,382,436	\$43,776,905	\$46,974,313	\$50,427,971	\$55,364,913	\$59,854,369
3	NON IRP Net Plant Depreciation	\$5,659	\$15,757	\$22,553	\$27,390	\$34,537	\$42,682	\$53,098	\$64,238	\$69,740	\$76,753	\$90,847	\$102,851	\$110,389	\$119,899	\$130,582
4	TOTAL Provision for Plant Depreciation	\$5,659	\$15,757	\$22,553	\$27,390	\$34,537	\$42,682	\$53,098	\$64,238	\$69,740	\$76,753	\$90,847	\$102,851	\$110,389	\$119,899	\$130,582
5	Accumulated Depreciation Reserve	\$5,659	\$21,417	\$43,969	\$71,360	\$105,897	\$148,579	\$201,676	\$265,915	\$335,655	\$412,408	\$503,256	\$606,107	\$716,496	\$836,395	\$966,977
6	TOTAL Accumulated Plant Depreciation	\$5,659	\$21,417	\$43,969	\$71,360	\$105,897	\$148,579	\$201,676	\$265,915	\$335,655	\$412,408	\$503,256	\$606,107	\$716,496	\$836,395	\$966,977
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13			
7	NON IRP Net Plant	\$63,047,719	\$62,837,861	\$67,433,166	\$67,695,544	\$72,179,959	\$75,222,560	\$80,752,994	\$88,455,067	\$92,308,082	\$100,719,978	\$109,361,255	\$115,398,548			
8	TOTAL Non IRP Net Plant	\$63,047,719	\$62,837,861	\$67,433,166	\$67,695,544	\$72,179,959	\$75,222,560	\$80,752,994	\$88,455,067	\$92,308,082	\$100,719,978	\$109,361,255	\$115,398,548			
9	NON IRP Net Plant Depreciation	\$123,775	\$141,621	\$146,555	\$152,020	\$157,360	\$165,828	\$175,472	\$191,769	\$204,865	\$218,765	\$238,092	\$254,728			
10	TOTAL Provision for Plant Depreciation	\$123,775	\$141,621	\$146,555	\$152,020	\$157,360	\$165,828	\$175,472	\$191,769	\$204,865	\$218,765	\$238,092	\$254,728			
11	Accumulated Depreciation Reserve	\$1,090,752	\$1,232,373	\$1,378,928	\$1,530,948	\$1,688,308	\$1,854,135	\$2,029,608	\$2,221,377	\$2,426,242	\$2,645,007	\$2,883,099	\$3,137,827			
12	TOTAL Accumulated Plant Depreciation	\$1,090,752	\$1,232,373	\$1,378,928	\$1,530,948	\$1,688,308	\$1,854,135	\$2,029,608	\$2,221,377	\$2,426,242	\$2,645,007	\$2,883,099	\$3,137,827			
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14			
13	NON IRP Net Plant	\$122,048,978	\$126,880,021	\$134,876,247	\$141,492,093	\$148,817,905	\$154,155,354	\$168,326,499	\$176,055,790	\$183,482,567	\$203,675,657	\$211,233,830	\$219,659,360			
14	TOTAL Non IRP Net Plant	\$122,048,978	\$126,880,021	\$134,876,247	\$141,492,093	\$148,817,905	\$154,155,354	\$168,326,499	\$176,055,790	\$183,482,567	\$203,675,657	\$211,233,830	\$219,659,360			
15	NON IRP Net Plant Depreciation	\$269,107	\$282,120	\$381,510	\$402,807	\$423,127	\$441,584	\$470,017	\$501,937	\$524,027	\$564,283	\$628,934	\$653,162			
16	TOTAL Provision for Plant Depreciation	\$269,107	\$282,120	\$381,510	\$402,807	\$423,127	\$441,584	\$470,017	\$501,937	\$524,027	\$564,283	\$628,934	\$653,162			
17	Accumulated Depreciation Reserve	\$3,406,934	\$3,689,054	\$4,070,563	\$4,473,370	\$4,896,497	\$5,338,081	\$5,808,098	\$6,310,035	\$6,834,062	\$7,398,345	\$8,027,279	\$8,680,441			
18	TOTAL Accumulated Plant Depreciation	\$3,406,934	\$3,689,054	\$4,070,563	\$4,473,370	\$4,896,497	\$5,338,081	\$5,808,098	\$6,310,035	\$6,834,062	\$7,398,345	\$8,027,279	\$8,680,441			
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15			
19	NON IRP Net Plant	\$227,846,928	\$233,237,274	\$242,445,943	\$249,971,435	\$259,253,914	\$269,698,899	\$277,609,289	\$286,783,986	\$296,798,151	\$304,709,797	\$314,953,166	\$326,244,370			
20	TOTAL Non IRP Net Plant	\$227,846,928	\$233,237,274	\$242,445,943	\$249,971,435	\$259,253,914	\$269,698,899	\$277,609,289	\$286,783,986	\$296,798,151	\$304,709,797	\$314,953,166	\$326,244,370			
21	NON IRP Net Plant Depreciation	\$678,345	\$698,927	\$721,056	\$746,423	\$771,901	\$801,804	\$829,628	\$855,526	\$884,613	\$911,786	\$939,306	\$971,949			
22	TOTAL Provision for Plant Depreciation	\$678,345	\$698,927	\$721,056	\$746,423	\$771,901	\$801,804	\$829,628	\$855,526	\$884,613	\$911,786	\$939,306	\$971,949			
23	Accumulated Depreciation Reserve	\$9,358,786	\$10,057,713	\$10,778,769	\$11,525,192	\$12,297,093	\$13,098,897	\$13,928,525	\$14,784,051	\$15,668,665	\$16,580,450	\$17,519,756	\$18,491,705			
24	TOTAL Accumulated Plant Depreciation	\$9,358,786	\$10,057,713	\$10,778,769	\$11,525,192	\$12,297,093	\$13,098,897	\$13,928,525	\$14,784,051	\$15,668,665	\$16,580,450	\$17,519,756	\$18,491,705			
		Jan 11	Feb 11	Mar 11	Apr 11	May 11	Jun 11	Jul 11	Aug 11	Sep 11	Oct 11	Nov 11	Dec 11			
19	Provision for Plant Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,659	\$15,757	\$22,553			
20	Accumulated Depreciation Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,659	\$21,417	\$43,969			
		Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12			
21	Provision for Plant Depreciation	\$27,390	\$34,537	\$42,682	\$53,098	\$64,238	\$69,740	\$76,753	\$90,847	\$102,851	\$110,389	\$119,899	\$130,582			
22	Accumulated Depreciation Reserve	\$71,360	\$105,897	\$148,579	\$201,676	\$265,915	\$335,655	\$412,408	\$503,256	\$606,107	\$716,496	\$836,395	\$966,977			
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13			
23	Provision for Plant Depreciation	\$123,775	\$141,621	\$146,555	\$152,020	\$157,360	\$165,828	\$175,472	\$191,769	\$204,865	\$218,765	\$238,092	\$254,728			
24	Accumulated Depreciation Reserve	\$1,090,752	\$1,232,373	\$1,378,928	\$1,530,948	\$1,688,308	\$1,854,135	\$2,029,608	\$2,221,377	\$2,426,242	\$2,645,007	\$2,883,099	\$3,137,827			
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14			
25	Provision for Plant Depreciation	\$269,107	\$282,120	\$381,510	\$402,807	\$423,127	\$441,584	\$470,017	\$501,937	\$524,027	\$564,283	\$628,934	\$653,162			
26	Accumulated Depreciation Reserve	\$3,406,934	\$3,689,054	\$4,070,563	\$4,473,370	\$4,896,497	\$5,338,081	\$5,808,098	\$6,310,035	\$6,834,062	\$7,398,345	\$8,027,279	\$8,680,441			
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15			
27	Provision for Plant Depreciation	\$678,345	\$698,927	\$721,056	\$746,423	\$771,901	\$801,804	\$829,628	\$855,526	\$884,613	\$911,786	\$939,306	\$971,949			
28	Accumulated Depreciation Reserve	\$9,358,786	\$10,057,713	\$10,778,769	\$11,525,192	\$12,297,093	\$13,098,897	\$13,928,525	\$14,784,051	\$15,668,665	\$16,580,450	\$17,519,756	\$18,491,705			

**MONTHLY DEFERRAL SPREAD:**

Columbia Gas of Ohio, Inc.  
**2014 Capital Expenditure Program**  
Case Nos. 11-5351-GA-UNC and 11-5352-GA-AAM  
**Capital Investment Eligible for Accounting Treatment**  
Total Interest Calculations

Line No.	Description	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12
1	Interest Deferral	\$0	\$24,108	\$42,961	\$52,904	\$63,351	\$83,083	\$97,711	\$127,042	\$144,655	\$149,860	\$173,855	\$209,156	\$224,113	\$240,272	\$263,555
2	TOTAL PISCC	\$0	\$24,108	\$42,961	\$52,904	\$63,351	\$83,083	\$97,711	\$127,042	\$144,655	\$149,860	\$173,855	\$209,156	\$224,113	\$240,272	\$263,555
3	Accumulated PISCC	\$0	\$24,108	\$67,069	\$119,973	\$183,324	\$266,407	\$364,118	\$491,161	\$635,815	\$785,676	\$959,531	\$1,168,687	\$1,392,800	\$1,633,072	\$1,896,626
4	TOTAL Accumulated PISCC	\$0	\$24,108	\$67,069	\$119,973	\$183,324	\$266,407	\$364,118	\$491,161	\$635,815	\$785,676	\$959,531	\$1,168,687	\$1,392,800	\$1,633,072	\$1,896,626
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13			
5	Interest Deferral	\$217,001	\$297,084	\$295,398	\$316,730	\$317,259	\$338,007	\$351,802	\$377,479	\$413,491	\$430,983	\$470,269	\$510,563			
6	TOTAL PISCC	\$217,001	\$297,084	\$295,398	\$316,730	\$317,259	\$338,007	\$351,802	\$377,479	\$413,491	\$430,983	\$470,269	\$510,563			
7	Accumulated PISCC	\$2,113,628	\$2,410,711	\$2,706,110	\$3,022,840	\$3,340,099	\$3,678,106	\$4,029,908	\$4,407,387	\$4,820,877	\$5,251,861	\$5,722,130	\$6,232,693			
8	TOTAL Accumulated PISCC	\$2,113,628	\$2,410,711	\$2,706,110	\$3,022,840	\$3,340,099	\$3,678,106	\$4,029,908	\$4,407,387	\$4,820,877	\$5,251,861	\$5,722,130	\$6,232,693			
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14			
9	Interest Deferral	\$538,290	\$568,889	\$590,701	\$627,213	\$657,005	\$690,103	\$713,579	\$779,276	\$813,931	\$847,030	\$941,150	\$974,375			
10	TOTAL PISCC	\$538,290	\$568,889	\$590,701	\$627,213	\$657,005	\$690,103	\$713,579	\$779,276	\$813,931	\$847,030	\$941,150	\$974,375			
11	Accumulated PISCC	\$6,770,983	\$7,339,872	\$7,930,572	\$8,557,785	\$9,214,790	\$9,904,893	\$10,618,472	\$11,397,748	\$12,211,679	\$13,058,708	\$13,999,858	\$14,974,234			
12	TOTAL Accumulated PISCC	\$6,770,983	\$7,339,872	\$7,930,572	\$8,557,785	\$9,214,790	\$9,904,893	\$10,618,472	\$11,397,748	\$12,211,679	\$13,058,708	\$13,999,858	\$14,974,234			
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15			
13	Interest Deferral	\$1,017,973	\$1,054,205	\$1,076,841	\$1,117,794	\$1,150,503	\$1,191,567	\$1,238,095	\$1,272,260	\$1,312,400	\$1,356,450	\$1,390,224	\$1,435,116			
14	TOTAL PISCC	\$1,017,973	\$1,054,205	\$1,076,841	\$1,117,794	\$1,150,503	\$1,191,567	\$1,238,095	\$1,272,260	\$1,312,400	\$1,356,450	\$1,390,224	\$1,435,116			
15	Accumulated PISCC	\$15,992,207	\$17,046,412	\$18,123,254	\$19,241,048	\$20,391,551	\$21,583,117	\$22,821,212	\$24,093,472	\$25,405,872	\$26,762,322	\$28,152,546	\$29,587,662			
16	TOTAL Accumulated PISCC	\$15,992,207	\$17,046,412	\$18,123,254	\$19,241,048	\$20,391,551	\$21,583,117	\$22,821,212	\$24,093,472	\$25,405,872	\$26,762,322	\$28,152,546	\$29,587,662			
<b><u>MONTHLY DEFERRAL SPREAD:</u></b>		Jan 11	Feb 11	Mar 11	Apr 11	May 11	Jun 11	Jul 11	Aug 11	Sep 11	Oct 11	Nov 11	Dec 11			
17	PISCC Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,108	\$42,961			
		Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12			
18	PISCC Deferral	\$52,904	\$63,351	\$83,083	\$97,711	\$127,042	\$144,655	\$149,860	\$173,855	\$209,156	\$224,113	\$240,272	\$263,555			
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13			
19	PISCC Deferral	\$217,001	\$297,084	\$295,398	\$316,730	\$317,259	\$338,007	\$351,802	\$377,479	\$413,491	\$430,983	\$470,269	\$510,563			
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14			
20	PISCC Deferral	\$538,290	\$568,889	\$590,701	\$627,213	\$657,005	\$690,103	\$713,579	\$779,276	\$813,931	\$847,030	\$941,150	\$974,375			
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15			
21	PISCC Deferral	\$1,017,973	\$1,054,205	\$1,076,841	\$1,117,794	\$1,150,503	\$1,191,567	\$1,238,095	\$1,272,260	\$1,312,400	\$1,356,450	\$1,390,224	\$1,435,116			

Columbia Gas of Ohio, Inc.  
**2014 Capital Expenditure Program**  
Case Nos. 11-5351-GA-UNC and 11-5352-GA-AAM  
**Capital Investment Eligible for Accounting Treatment**  
Total Property Tax Calculations

Line No.	Description	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12
1	PROPERTY TAXES	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566
2	TOTAL PROPERTY TAXES	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566	\$29,566
3	CUMULATIVE DEFERRED PROPERTY TAXES	\$29,566	\$59,131	\$88,697	\$118,262	\$147,828	\$177,394	\$206,959	\$236,525	\$266,091	\$295,656	\$325,222	\$354,787
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13
4	PROPERTY TAXES	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440
5	TOTAL PROPERTY TAXES	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440	\$132,440
6	CUMULATIVE DEFERRED PROPERTY TAXES	\$487,228	\$619,668	\$752,108	\$884,548	\$1,016,988	\$1,149,428	\$1,281,869	\$1,414,309	\$1,546,749	\$1,679,189	\$1,811,629	\$1,944,069
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14
7	PROPERTY TAXES	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000
8	TOTAL PROPERTY TAXES	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000
9	CUMULATIVE DEFERRED PROPERTY TAXES	\$2,196,069	\$2,448,068	\$2,700,068	\$2,952,067	\$3,204,067	\$3,456,066	\$3,708,066	\$3,960,065	\$4,212,065	\$4,464,064	\$4,716,064	\$4,968,063
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15
10	PROPERTY TAXES	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771
11	TOTAL PROPERTY TAXES	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771	\$457,771
12	CUMULATIVE DEFERRED PROPERTY TAXES	\$5,425,834	\$5,883,605	\$6,341,376	\$6,799,147	\$7,256,918	\$7,714,689	\$8,172,460	\$8,630,231	\$9,088,002	\$9,545,773	\$10,003,544	\$10,461,315

Columbia Gas of Ohio, Inc.  
**2014 Capital Expenditure Program**  
Case Nos. 11-5351-GA-UNC and 11-5352-GA-AAM  
**Capital Investment Eligible for Accounting Treatment**  
Customer Rate Development

Line No.	Description	Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13
	Gross CEP Deferrals:												
1	Depreciation Deferral	\$1,090,752	\$1,232,373	\$1,378,928	\$1,530,948	\$1,688,308	\$1,854,135	\$2,029,608	\$2,221,377	\$2,426,242	\$2,645,007	\$2,883,099	\$3,137,827
2	Interest Deferral	\$2,113,628	\$2,410,711	\$2,706,110	\$3,022,840	\$3,340,099	\$3,678,106	\$4,029,908	\$4,407,387	\$4,820,877	\$5,251,861	\$5,722,130	\$6,232,693
3	Property Tax Deferral	\$487,228	\$619,668	\$752,108	\$884,548	\$1,016,988	\$1,149,428	\$1,281,869	\$1,414,309	\$1,546,749	\$1,679,189	\$1,811,629	\$1,944,069
4	TOTAL Gross CEP Deferrals	\$3,691,607	\$4,262,752	\$4,837,145	\$5,438,335	\$6,045,395	\$6,681,670	\$7,341,384	\$8,043,072	\$8,793,868	\$9,576,057	\$10,416,858	\$11,314,589
5	Net Customer Additions Revenue Offset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL Pre-Tax Deferrals	\$3,691,607	\$4,262,752	\$4,837,145	\$5,438,335	\$6,045,395	\$6,681,670	\$7,341,384	\$8,043,072	\$8,793,868	\$9,576,057	\$10,416,858	\$11,314,589
	Deferred Tax Offset												
7	Deferred Tax Offset (35.0%)	(\$1,292,062)	(\$1,491,963)	(\$1,693,001)	(\$1,903,417)	(\$2,115,888)	(\$2,338,585)	(\$2,569,485)	(\$2,815,075)	(\$3,077,854)	(\$3,351,620)	(\$3,645,900)	(\$3,960,106)
8	TOTAL Associated Tax Impact	(\$1,292,062)	(\$1,491,963)	(\$1,693,001)	(\$1,903,417)	(\$2,115,888)	(\$2,338,585)	(\$2,569,485)	(\$2,815,075)	(\$3,077,854)	(\$3,351,620)	(\$3,645,900)	(\$3,960,106)
9	TOTAL Net Ratebase Deferrals	\$2,399,544	\$2,770,789	\$3,144,144	\$3,534,918	\$3,929,507	\$4,343,086	\$4,771,900	\$5,227,997	\$5,716,014	\$6,224,437	\$6,770,958	\$7,354,483
	Revenue Requirement Calculation												
10	Pretax Return on Rate Base (10.95%)	\$262,750	\$303,401	\$344,284	\$387,074	\$430,281	\$475,568	\$522,523	\$572,466	\$625,904	\$681,576	\$741,420	\$805,316
11	Amortization of Deferred Assets	\$99,673	\$115,094	\$130,603	\$146,835	\$163,226	\$180,405	\$198,217	\$218,772	\$239,193	\$260,469	\$283,339	\$307,757
12	TOTAL Revenue Requirement	\$362,423	\$418,496	\$474,887	\$533,909	\$593,507	\$655,973	\$720,740	\$791,237	\$865,097	\$942,045	\$1,024,758	\$1,113,073
	Customer Class Allocation												
13	SGS (76.74%)	\$278,124	\$321,154	\$364,428	\$409,721	\$455,457	\$503,394	\$553,096	\$607,195	\$663,875	\$722,925	\$786,400	\$854,172
14	GS (14.96%)	\$54,219	\$62,607	\$71,043	\$79,873	\$88,789	\$98,134	\$107,823	\$118,369	\$129,418	\$140,930	\$153,304	\$166,516
15	LGS (3.24%)	\$11,743	\$13,559	\$15,386	\$17,299	\$19,230	\$21,254	\$23,352	\$25,636	\$28,029	\$30,522	\$33,202	\$36,064
16	Allocated Revenue Requirement	\$344,085	\$397,320	\$450,857	\$506,893	\$563,475	\$622,781	\$684,271	\$751,201	\$821,323	\$894,377	\$972,906	\$1,056,751
	Customer Class Allocation												
17	Average SGS Customer Count	1,366,701	1,366,701	1,366,701	1,366,701	1,366,701	1,366,701	1,366,701	1,366,701	1,366,701	1,366,701	1,366,701	1,366,701
18	Average GS Customer Count	32,649	32,649	32,649	32,649	32,649	32,649	32,649	32,649	32,649	32,649	32,649	32,649
19	Average LGS Customer Count	420	420	420	420	420	420	420	420	420	420	420	420
20	Total Customer Count	1,399,770	1,399,770	1,399,770	1,399,770	1,399,770	1,399,770	1,399,770	1,399,770	1,399,770	1,399,770	1,399,770	1,399,770
	Increase in Monthly Customer Charge												
21	SGS Customer Charge	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.05	\$ 0.05
22	GS Customer Charge	\$ 0.14	\$ 0.16	\$ 0.18	\$ 0.20	\$ 0.23	\$ 0.25	\$ 0.28	\$ 0.30	\$ 0.33	\$ 0.36	\$ 0.39	\$ 0.43
23	LGS Customer Charge	\$ 2.33	\$ 2.69	\$ 3.05	\$ 3.43	\$ 3.81	\$ 4.22	\$ 4.63	\$ 5.08	\$ 5.56	\$ 6.05	\$ 6.59	\$ 7.15

Columbia Gas of Ohio, Inc.  
**2014 Capital Expenditure Program**  
Case Nos. 11-5351-GA-UNC and 11-5352-GA-AAM  
**Capital Investment Eligible for Accounting Treatment**  
Customer Rate Development

Line No.	Description	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14
	Gross CEP Deferrals:												
1	Depreciation Deferral	\$3,406,934	\$3,689,054	\$4,070,563	\$4,473,370	\$4,896,497	\$5,338,081	\$5,808,098	\$6,310,035	\$6,834,062	\$7,398,345	\$8,027,279	\$8,680,441
2	Interest Deferral	\$6,770,983	\$7,339,872	\$7,930,572	\$8,557,785	\$9,214,790	\$9,904,893	\$10,618,472	\$11,397,748	\$12,211,679	\$13,058,708	\$13,999,858	\$14,974,234
3	Property Tax Deferral	\$2,196,069	\$2,448,068	\$2,700,068	\$2,952,067	\$3,204,067	\$3,456,066	\$3,708,066	\$3,960,065	\$4,212,065	\$4,464,064	\$4,716,064	\$4,968,063
4	TOTAL Gross CEP Deferrals	\$12,373,986	\$13,476,993	\$14,701,203	\$15,983,223	\$17,315,354	\$18,699,040	\$20,134,636	\$21,667,848	\$23,257,806	\$24,921,118	\$26,743,201	\$28,622,738
5	Net Customer Additions Revenue Offset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL Pre-Tax Deferrals	\$12,373,986	\$13,476,993	\$14,701,203	\$15,983,223	\$17,315,354	\$18,699,040	\$20,134,636	\$21,667,848	\$23,257,806	\$24,921,118	\$26,743,201	\$28,622,738
	Deferred Tax Offset												
7	Deferred Tax Offset (35.0%)	(\$4,330,895)	(\$4,716,948)	(\$5,145,421)	(\$5,594,128)	(\$6,060,374)	(\$6,544,664)	(\$7,047,123)	(\$7,583,747)	(\$8,140,232)	(\$8,722,391)	(\$9,360,120)	(\$10,017,958)
8	TOTAL Associated Tax Impact	(\$4,330,895)	(\$4,716,948)	(\$5,145,421)	(\$5,594,128)	(\$6,060,374)	(\$6,544,664)	(\$7,047,123)	(\$7,583,747)	(\$8,140,232)	(\$8,722,391)	(\$9,360,120)	(\$10,017,958)
9	TOTAL Net Ratebase Deferrals	\$8,043,091	\$8,760,046	\$9,555,782	\$10,389,095	\$11,254,980	\$12,154,376	\$13,087,513	\$14,084,101	\$15,117,574	\$16,198,727	\$17,383,081	\$18,604,780
	Revenue Requirement Calculation												
10	Pretax Return on Rate Base (10.95%)	\$880,718	\$959,225	\$1,046,358	\$1,137,606	\$1,232,420	\$1,330,904	\$1,433,083	\$1,542,209	\$1,655,374	\$1,773,761	\$1,903,447	\$2,037,223
11	Amortization of Deferred Assets	\$336,572	\$366,574	\$514,248	\$559,093	\$605,691	\$654,092	\$704,310	\$757,941	\$813,558	\$871,741	\$972,918	\$1,041,295
12	TOTAL Revenue Requirement	\$1,217,291	\$1,325,799	\$1,560,606	\$1,696,699	\$1,838,111	\$1,984,997	\$2,137,392	\$2,300,150	\$2,468,932	\$2,645,501	\$2,876,365	\$3,078,519
	Customer Class Allocation												
13	SGS (76.74%)	\$934,149	\$1,017,418	\$1,197,609	\$1,302,047	\$1,410,567	\$1,523,286	\$1,640,235	\$1,765,135	\$1,894,659	\$2,030,158	\$2,207,322	\$2,362,455
14	GS (14.96%)	\$182,107	\$198,340	\$233,467	\$253,826	\$274,981	\$296,955	\$319,754	\$344,103	\$369,352	\$395,767	\$430,304	\$460,546
15	LGS (3.24%)	\$39,440	\$42,956	\$50,564	\$54,973	\$59,555	\$64,314	\$69,252	\$74,525	\$79,993	\$85,714	\$93,194	\$99,744
16	Allocated Revenue Requirement	\$1,155,696	\$1,258,714	\$1,481,640	\$1,610,846	\$1,745,103	\$1,884,556	\$2,029,240	\$2,183,763	\$2,344,004	\$2,511,639	\$2,730,821	\$2,922,746
	Customer Class Allocation												
17	Average SGS Customer Count	1,361,071	1,361,071	1,361,071	1,361,071	1,361,071	1,361,071	1,361,071	1,361,071	1,361,071	1,361,071	1,361,071	1,361,071
18	Average GS Customer Count	37,718	37,718	37,718	37,718	37,718	37,718	37,718	37,718	37,718	37,718	37,718	37,718
19	Average LGS Customer Count	423	423	423	423	423	423	423	423	423	423	423	423
20	Total Customer Count	1,399,212	1,399,212	1,399,212	1,399,212	1,399,212	1,399,212	1,399,212	1,399,212	1,399,212	1,399,212	1,399,212	1,399,212
	Increase in Monthly Customer Charge												
21	SGS Customer Charge	\$ 0.06	\$ 0.06	\$ 0.07	\$ 0.08	\$ 0.09	\$ 0.09	\$ 0.10	\$ 0.11	\$ 0.12	\$ 0.12	\$ 0.14	\$ 0.14
22	GS Customer Charge	\$ 0.40	\$ 0.44	\$ 0.52	\$ 0.56	\$ 0.61	\$ 0.66	\$ 0.71	\$ 0.76	\$ 0.82	\$ 0.87	\$ 0.95	\$ 1.02
23	LGS Customer Charge	\$ 7.78	\$ 8.47	\$ 9.97	\$ 10.84	\$ 11.75	\$ 12.69	\$ 13.66	\$ 14.70	\$ 15.78	\$ 16.91	\$ 18.38	\$ 19.67

Columbia Gas of Ohio, Inc.  
**2014 Capital Expenditure Program**  
Case Nos. 11-5351-GA-UNC and 11-5352-GA-AAM  
**Capital Investment Eligible for Accounting Treatment**  
Customer Rate Development

Line No.	Description	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15
Gross CEP Deferrals:													
1	Depreciation Deferral	\$9,358,786	\$10,057,713	\$10,778,769	\$11,525,192	\$12,297,093	\$13,098,897	\$13,928,525	\$14,784,051	\$15,668,665	\$16,580,450	\$17,519,756	\$18,491,705
2	Interest Deferral	\$15,992,207	\$17,046,412	\$18,123,254	\$19,241,048	\$20,391,551	\$21,583,117	\$22,821,212	\$24,093,472	\$25,405,872	\$26,762,322	\$28,152,546	\$29,587,662
3	Property Tax Deferral	\$5,425,834	\$5,883,605	\$6,341,376	\$6,799,147	\$7,256,918	\$7,714,689	\$8,172,460	\$8,630,231	\$9,088,002	\$9,545,773	\$10,003,544	\$10,461,315
4	TOTAL Gross CEP Deferrals	\$30,776,827	\$32,987,730	\$35,243,399	\$37,565,387	\$39,945,562	\$42,396,704	\$44,922,198	\$47,507,755	\$50,162,538	\$52,888,545	\$55,675,846	\$58,540,682
5	Net Customer Additions Revenue Offset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL Pre-Tax Deferrals	\$30,776,827	\$32,987,730	\$35,243,399	\$37,565,387	\$39,945,562	\$42,396,704	\$44,922,198	\$47,507,755	\$50,162,538	\$52,888,545	\$55,675,846	\$58,540,682
Deferred Tax Offset													
7	Deferred Tax Offset (35.0%)	(\$10,771,890)	(\$11,545,706)	(\$12,335,190)	(\$13,147,885)	(\$13,980,947)	(\$14,838,846)	(\$15,722,769)	(\$16,627,714)	(\$17,556,888)	(\$18,510,991)	(\$19,486,546)	(\$20,489,239)
8	TOTAL Associated Tax Impact	(\$10,771,890)	(\$11,545,706)	(\$12,335,190)	(\$13,147,885)	(\$13,980,947)	(\$14,838,846)	(\$15,722,769)	(\$16,627,714)	(\$17,556,888)	(\$18,510,991)	(\$19,486,546)	(\$20,489,239)
9	TOTAL Net Ratebase Deferrals	\$20,004,938	\$21,442,025	\$22,908,210	\$24,417,502	\$25,964,615	\$27,557,857	\$29,199,429	\$30,880,040	\$32,605,650	\$34,377,554	\$36,189,300	\$38,051,443
Revenue Requirement Calculation													
10	Pretax Return on Rate Base (10.95%)	\$2,190,541	\$2,347,902	\$2,508,449	\$2,673,716	\$2,843,125	\$3,017,585	\$3,197,337	\$3,381,364	\$3,570,319	\$3,764,342	\$3,962,728	\$4,166,633
11	Amortization of Deferred Assets	\$1,119,661	\$1,200,094	\$1,282,155	\$1,366,629	\$1,453,220	\$1,542,392	\$1,634,270	\$1,728,332	\$1,824,913	\$1,924,085	\$2,025,487	\$2,129,710
12	TOTAL Revenue Requirement	\$3,310,202	\$3,547,995	\$3,790,604	\$4,040,345	\$4,296,345	\$4,559,977	\$4,831,607	\$5,109,697	\$5,395,232	\$5,688,427	\$5,988,216	\$6,296,343
Customer Class Allocation													
13	SGS (76.74%)	\$2,540,249	\$2,722,732	\$2,908,909	\$3,100,561	\$3,297,015	\$3,499,327	\$3,707,775	\$3,921,181	\$4,140,301	\$4,365,299	\$4,595,357	\$4,831,814
14	GS (14.96%)	\$495,206	\$530,780	\$567,074	\$604,436	\$642,733	\$682,173	\$722,808	\$764,411	\$807,127	\$850,989	\$895,837	\$941,933
15	LGS (3.24%)	\$107,251	\$114,955	\$122,816	\$130,907	\$139,202	\$147,743	\$156,544	\$165,554	\$174,806	\$184,305	\$194,018	\$204,002
16	Allocated Revenue Requirement	\$3,142,705	\$3,368,467	\$3,598,799	\$3,835,904	\$4,078,950	\$4,329,243	\$4,587,128	\$4,851,146	\$5,122,233	\$5,400,593	\$5,685,212	\$5,977,748
Customer Class Allocation													
17	Average SGS Customer Count	1,362,690	1,362,690	1,362,690	1,362,690	1,362,690	1,362,690	1,362,690	1,362,690	1,362,690	1,362,690	1,362,690	1,362,690
18	Average GS Customer Count	37,716	37,716	37,716	37,716	37,716	37,716	37,716	37,716	37,716	37,716	37,716	37,716
19	Average LGS Customer Count	422	422	422	422	422	422	422	422	422	422	422	422
20	Total Customer Count	1,400,827	1,400,827	1,400,827	1,400,827	1,400,827	1,400,827	1,400,827	1,400,827	1,400,827	1,400,827	1,400,827	1,400,827
Increase in Monthly Customer Charge													
21	SGS Customer Charge	\$ 0.16	\$ 0.17	\$ 0.18	\$ 0.19	\$ 0.20	\$ 0.21	\$ 0.23	\$ 0.24	\$ 0.25	\$ 0.27	\$ 0.28	\$ 0.30
22	GS Customer Charge	\$ 1.09	\$ 1.17	\$ 1.25	\$ 1.34	\$ 1.42	\$ 1.51	\$ 1.60	\$ 1.69	\$ 1.78	\$ 1.88	\$ 1.98	\$ 2.08
23	LGS Customer Charge	\$ 21.18	\$ 22.70	\$ 24.25	\$ 25.85	\$ 27.49	\$ 29.18	\$ 30.91	\$ 32.69	\$ 34.52	\$ 36.40	\$ 38.31	\$ 40.28

**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**4/30/2014 1:33:51 PM**

**in**

**Case No(s). 12-3221-GA-UNC, 12-3222-GA-AAM**

Summary: Exhibit to Annual Capital Expenditure Report electronically filed by Cheryl A MacDonald on behalf of Columbia Gas of Ohio, Inc.