Columbia Gas of Ohio, Inc. 2014 Capital Expenditure Program Case Nos. 11:3351-CA-UNC and 11-3522-CA-AAM Capital Investment Eligible for Accounting Treatment Total Plant Investment

							Total Plant In	restment								
ine lo.	Bernsteller	2011	2012	2013	2014	2015	2016	Cumulative								
1 2	Description NON-IRP Gross Additions	\$19,224,649	\$60,954,381	\$74,311,983	\$117,629,428	\$120,171,199	\$123,776,335	Total \$516,067,975								
	NON-IRP Gross Retirements TOTAL Balance	(\$8,235,079) \$10,989,570	(\$12,089,582) \$48,864,799	(\$18,767,804) \$55,544,179	(\$13,368,617)	(\$13,586,189)	(\$14,568,885)	(\$80,616,156) \$435,451,820								
	TO TAL balance				\$104,200,011	\$106,363,010	\$105,207,400									
	Gross Plant	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 1
	Replacement & Betterment	\$2,830,055	\$1,453,005	\$2,972,129	\$216,269	\$1,597,784	\$1,040,798	\$2,439,915	\$2,380,141	\$1,557,078	\$2,218,160	\$4,019,390	\$1,277,738	\$973,792	\$2,587,064	\$1,39
	Growth Support Services	\$2,084,451 \$330,708	\$2,259,601 \$1,321,678	\$2,163,517 \$3,537,063	\$2,320,299 \$162,231	\$2,817,753 \$17,488	\$2,106,473 \$12,012	\$2,496,156 \$1.367,136	\$1,904,591 \$113,189	\$2,052,774 \$887 523	\$2,693,654 \$1,313,610	\$3,473,410 \$218,942	\$2,492,645 \$599,467	\$4,060,852 \$127,195	\$2,757,537 \$804,409	\$3,44 \$79
	Information Technology	\$330,708 \$274,463	\$1,321,678 \$21,295	(\$23,316)	\$162,231 \$119,716	\$17,488 \$0	\$12,012 \$9,440	\$1,367,136 \$0	\$67,357	\$887,523 \$4,575	\$1,313,610 \$283	\$218,942 \$232	\$099,467 \$293	\$127,195 \$259	\$804,409 \$740	\$/9
	NON IRP Gross Additions	\$5.519.678	\$5.055.578	\$8.649.393	\$2,818,515	\$4.433.024	\$3.168.723	\$6.303.207	\$4.465.278	\$4.501.951	\$6.225.709	\$7.711.974	\$4.370.142	\$5.162.098	\$6.149.750	\$5.64
	Gross Retirement															
	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)	(\$1,15
)	NON IRP 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)	(\$1,15
	NON IRP Net Plant	\$4,993,517	\$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	\$4,48
2	Cumulative Balance	\$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	\$59,85
		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		
3	Gross Plant Replacement & Betterment	\$1.524.165	(\$819.264)	\$2,097,169	\$1,783,912	\$1,978,840	\$1,433,305	\$2.319.482	\$3.234.048	\$1,747,483	\$2.958.927	\$3.634.748	\$5.297.257	\$27.190.072		
3 4	Replacement & Betterment Growth	\$1,524,165 \$2,074,351	(\$819,264) \$1,903,596	\$2,097,169 \$2,502,563	\$1,783,912 \$2,128,751	\$1,978,840 \$2,361,360	\$1,433,305 \$1,710,370	\$2,319,482 \$2,767,850	\$3,234,048 \$3,859,206	\$1,747,483 \$2,085,281	\$2,958,927 \$3,530,902	\$3,634,748 \$4,337,363	\$5,297,257 \$6,321,244	\$27,190,072 \$35,582,837		
	Support Services	\$669,156	(\$145,337)	\$221,656	\$188,547	\$209,149	\$151,490	\$245,152	\$341,815	\$184,696	\$312,737	\$384,166	\$559,882	\$3,323,110		
5	Information Technology	\$199	\$301	\$650,523	\$553,354	\$613,819	\$444,598	\$719,483	\$1,003,173	\$542,054	\$917,833	\$1,127,466	\$1,643,162	\$8,215,965		
7	NON IRP Gross Additions	\$4,267,872	\$939,295	\$5,471,911	\$4,654,564	\$5,163,168	\$3,739,763	\$6,051,967	\$8,438,243	\$4,559,514	\$7,720,399	\$9,483,743	\$13,821,546	\$74,311,983		
	Gross Retirement Retirements	(\$1,074,522)	(\$1,149,153)	(\$876,605)	(\$4,392,186)	(\$678,753)	(\$697,162)	(\$521,534)	(\$736,170)	(\$706,499)	\$691,498	(\$842,467)	(\$7,784,252)	(\$18,767,804)		
	NON IRP Retirements	(\$1,074,522)	(\$1,149,153)	(\$876,605)	(\$4,392,186)	(\$678,753)	(\$697,162)	(\$521,534)	(\$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	\$262,378	\$4,484,415	\$3,042,602	\$5,530,433	\$7,702,073	\$3,853,015	\$8,411,896	\$8,641,277	\$6,037,293	\$55.544.179		
			(1-00)000)				1010.01000	1010001.000					10,000,000			
	Cumulative Balance	\$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			
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	TOTAL		
	Gross Plant Replacement & Retterment	\$2 479 305	\$1.450.404	\$2,840,183	\$2 227 564	\$2,867,081	\$3 287 310	\$2 293 211	\$2 827 850	\$3 133 368	\$2 232 183	\$3 216 831	\$3 598 227	\$32 453 518		
	Growth	\$4 280 643	\$3,414,200	\$4,584,540	\$4,068,651	\$4,607,191	\$4,961,068	\$4,388,820	\$4,574,154	\$4,831,433	\$4 546 511	\$4,901,717	\$5,222,893	\$54,381,821		
	Support Services Information Technology	\$187,731 \$398,928	\$101,087 \$214,809	\$218,121 \$463,506	\$166,532 \$353,880	\$220,386 \$468.320	\$255,773 \$543,519	\$513,104 \$8,285,791	\$217,082 \$461,299	\$242,810 \$515.971	\$14,848,158 \$455,425	\$249,838 \$530,907	\$281,956 \$599,156	\$17,502,577 \$13,291,512		
	NON IRP Gross Additions	\$7,346,608	\$5,180,499	\$8,106,351	\$6,816,627	\$8,162,978	\$9,047,671	\$15,480,926	\$8,080,386	\$8,723,582	\$22,082,277	\$8,899,293	\$9,702,232	\$117,629,428		
	Gross Retirement															
	Retirements	(\$696,178)	(\$349,456)	(\$110,125)	(\$200,781)	(\$837,166)	(\$3,710,222)	(\$1,309,781)	(\$351,096)	(\$1,296,804)	(\$1,889,187)	(\$1,341,119)	(\$1,276,702)	(\$13,368,617)		
	NON IRP Retirements	(\$696,178)	(\$349,456)	(\$110,125)	(\$200,781)	(\$837,166)	(\$3,710,222)	(\$1,309,781)	(\$351,096)	(\$1,296,804)	(\$1,889,187)	(\$1,341,119)	(\$1,276,702)	(\$13,368,617)		
	NON IRP Net Plant	\$6,650,429	\$4,831,043	\$7,996,226	\$6,615,846	\$7,325,812	\$5,337,449	\$14,171,145	\$7,729,290	\$7,426,778	\$20,193,089	\$7,558,174	\$8,425,529	\$104,260,811		
	Cumulative Balance	\$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			
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	TOTAL		
	Gross Plant															
	Replacement & Betterment	\$5,234,674	\$2,820,306	\$6,085,544	\$4,646,218	\$6,148,740	\$7,136,053	\$4,796,452	\$6,056,568	\$6,774,482	\$4,657,069	\$6,970,464	\$7,866,540	\$69,193,111		
	Growth Support Services	\$3,283,438 \$235.091	\$2,565,142 \$183,662	\$3,535,374 \$253,228	\$3,107,693 \$222,508	\$3,554,152 \$254,474	\$3,847,522 \$284,479	\$3,372,419 \$241,509	\$3,526,764 \$252,513	\$3,740,052 \$267,784	\$3,503,854 \$250,872	\$3,798,319 \$271,956	\$4,064,579 \$291.020	\$41,899,307 \$3.009.096		
	Information Technology	\$478,018	\$508,333	\$508,333	\$508,333	\$508,333	\$508,333	\$508,333	\$508,333	\$508,333	\$508,333	\$508,333	\$508,333	\$6,069,685		
	NON IRP Gross Additions	\$9,231,222	\$6,077,444	\$10,382,480	\$8,484,752	\$10,465,699	\$11,776,387	\$8,918,713	\$10,344,178	\$11,290,652	\$8,920,128	\$11,549,072	\$12,730,472	\$120,171,199		
	Gross Retirement															
	Retirements	(\$1,043,654)	(\$687,097)	(\$1,173,811)	(\$959,260)	(\$1,183,220)	(\$1,331,402)	(\$1,008,323)	(\$1,169,481)	(\$1,276,487)	(\$1,008,482)	(\$1,305,703)	(\$1,439,268)	(\$13,586,189)		
	NON IRP Retirements	(\$1,043,654)	(\$687,097)	(\$1,173,811)	(\$959,260)	(\$1,183,220)	(\$1,331,402)	(\$1,008,323)	(\$1,169,481)	(\$1,276,487)	(\$1,008,482)	(\$1,305,703)	(\$1,439,268)	(\$13,586,189)		
	NON IRP Net Plant	\$8,187,568	\$5,390,347	\$9,208,668	\$7,525,492	\$9,282,479	\$10,444,985	\$7,910,391	\$9,174,697	\$10,014,165	\$7,911,646	\$10,243,369	\$11,291,204	\$106,585,010		
	Cumulative Balance	\$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			
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	TOTAL		
	Gross Plant Replacement & Betterment	\$5.391.714	\$2,904,916	\$6,268,110	\$4,785,604	\$6,333,202	\$7,350,135	\$4,940,345	\$6,238,265	\$6.977.717	\$4,796,781	\$7,179,578	\$8,102,537	\$71,268,904		
	Growth	\$3.381.941	\$2,642,097	\$3.641.435	\$3,200,924	\$3.660.777	\$3,962,947	\$3,473,592	\$3.632.567	\$3,852,253	\$3,608,969	\$3,912,268	\$4,186,516	\$43,156,286		
	Support Services	\$242,144	\$189,172	\$260,825	\$229,183	\$262,108	\$293,013	\$248,754	\$260,088	\$275,818	\$258,398	\$280,115	\$299,751	\$3,099,369		
	auppuit aurices	\$492,359	\$523,583	\$523,583	\$523,583	\$523,583	\$523,583	\$523,583	\$523,583	\$523,583	\$523,583	\$523,583	\$523,583	\$6,251,776		
	Information Technology					\$10,779,670	\$12,129,679	\$9,186,275	\$10,654,503	\$11,629,371	\$9,187,732	\$11,895,544	\$13,112,386	\$123,776,335		
	Information Technology NON IRP Gross Additions	\$9,508,159	\$6,259,767	\$10,693,954	\$8,739,295	\$10,779,670	\$12,123,013									
	Information Technology	\$9,508,159 (\$1,119,142)	\$6,259,767 (\$736,795)	\$10,693,954 (\$1,258,714)	\$8,739,295	(\$1,268,803)	(\$1,427,703)	(\$1,081,255)	(\$1,254,070)	(\$1,368,816)	(\$1,081,427)	(\$1,400,145)	(\$1,543,371)	(\$14,568,885)		
	Information Technology NON IRP Gross Additions Gross Retirement								(\$1,254,070)	(\$1,368,816)	(\$1,081,427)	(\$1,400,145)	(\$1,543,371)	(\$14,568,885)		
	Information Technology NON IRP Gross Additions Gross Retirement Retirements	(\$1,119,142)	(\$736,795)	(\$1,258,714)	(\$1,028,644)	(\$1,268,803)	(\$1,427,703)	(\$1,081,255)								

48 Cumulative Balance \$334,653,386 \$340,156,358 \$340,59,599 \$357,302,249 \$366,813,117 \$377,515,092 \$385,620,112 \$395,020,544 \$405,291,100 \$413,387,406 \$423,882,805 \$435,451,820

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

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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			
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13	NON IRP Net Plant	Jan 14 \$122,048,978	Feb 14 \$126.880.021	Mar 14 \$134,876,247	Apr 14 \$141,492,093	May 14 \$148.817,905	Jun 14 \$154,155,354	Jul 14 \$168,326,499	Aug 14 \$176,055,790	Sep 14 \$183,482,567	Oct 14 \$203,675,657	Nov 14 \$211.233.830	Dec 14 \$219,659,360			
13	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			
MO	NTHLY DEFERRAL SPREAD:	law dd	Feb 11	Maria	A	Marc 44	loss dd	Jul 11	A 44	0	Oct 11	Neuroda	D = 44			
19	Provision for Plant Depreciation	Jan 11 \$0 \$0	\$0 \$0	Mar 11 \$0 \$0	Apr 11 \$0 \$0	May 11 \$0	Jun 11 \$0	\$0	Aug 11 \$0	Sep 11 \$0	\$5,659	Nov 11 \$15,757	Dec 11 \$22,553			
20	Accumulated Depreciation Reserve	پې Jan 12	پې Feb 12	پن Mar 12	\$0 Apr 12	\$0 May 12	\$0 Jun 12	\$0 Jul 12	\$0 Aug 12	\$0 Sep 12	\$5,659 Oct 12	\$21,417 Nov 12	\$43,969 Dec 12			
21 22	Provision for Plant Depreciation Accumulated Depreciation Reserve	\$27,390 \$71,360	\$34,537 \$105,897	\$42,682 \$148,579	\$53,098 \$201,676	\$64,238 \$265,915	\$69,740 \$335,655	\$76,753 \$412,408	\$90,847 \$503,256	\$102,851 \$606,107	\$110,389 \$716,496	\$119,899 \$836,395	\$130,582 \$966,977			
22	Accumulated Depreciation Reserve	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 24	Provision for Plant Depreciation Accumulated Depreciation Reserve	\$123,775 \$1,090,752	\$141,621 \$1,232,373	\$146,555 \$1,378,928	\$152,020 \$1,530,948	\$157,360 \$1,688,308	\$165,828 \$1,854,135	\$175,472 \$2,029,608	\$191,769 \$2,221,377	\$204,865 \$2,426,242	\$218,765 \$2,645,007	\$238,092 \$2,883,099	\$254,728 \$3,137,827			
24	Accumulated Depreciation reserve	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	\$ep 14	Oct 14	\$2,883,099 Nov 14	Dec 14			
25 26	Provision for Plant Depreciation Accumulated Depreciation Reserve	\$269,107 \$3,406,934	\$282,120 \$3,689,054	\$381,510 \$4,070,563	\$402,807 \$4,473,370	\$423,127 \$4,896,497	\$441,584 \$5,338,081	\$470,017 \$5,808,098	\$501,937 \$6,310,035	\$524,027 \$6,834,062	\$564,283 \$7,398,345	\$628,934 \$8,027,279	\$653,162 \$8,680,441			
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27	Provision for Plant Depreciation	Jan 15 \$678,345	Feb 15 \$698,927	Mar 15 \$721,056	Apr 15 \$746,423	May 15 \$771,901	Jun 15 \$801,804	Jul 15 \$829,628	Aug 15 \$855,526	Sep 15 \$884,613	Oct 15 \$911,786	Nov 15 \$939,306	Dec 15 \$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			

Columbia Gas of Ohio, Inc. 2014 Capital Expenditure Program Case Nos. 11-5351-GA-UNC and 11-5325-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			
		\$1,017,973						11 C C								
14	TOTAL PISCC		\$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			
MC	NTHLY DEFERRAL SPREAD:	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			
18	PISCC Deferral	Jan 12 \$52,904	Feb 12 \$63,351	Mar 12 \$83,083	Apr 12 \$97,711	May 12 \$127,042	Jun 12 \$144,655	Jul 12 \$149,860	Aug 12 \$173,855	Sep 12 \$209,156	Oct 12 \$224,113	Nov 12 \$240,272	Dec 12 \$263,555			
19	PISCC Deferral	Jan 13 \$217,001	Feb 13 \$297,084	Mar 13 \$295,398	Apr 13 \$316,730	May 13 \$317,259	Jun 13 \$338,007	Jul 13 \$351,802	Aug 13 \$377,479	Sep 13 \$413,491	Oct 13 \$430,983	Nov 13 \$470,269	Dec 13 \$510,563			
20	PISCC Deferral	Jan 14 \$538,290	Feb 14 \$568,889	Mar 14 \$590,701	Apr 14 \$627,213	May 14 \$657,005	Jun 14 \$690,103	Jul 14 \$713,579	Aug 14 \$779,276	Sep 14 \$813,931	Oct 14 \$847,030	Nov 14 \$941,150	Dec 14 \$974,375			
21	PISCC Deferral	Jan 15 \$1,017,973	Feb 15 \$1,054,205	Mar 15 \$1,076,841	Apr 15 \$1,117,794	May 15 \$1,150,503	Jun 15 \$1,191,567	Jul 15 \$1,238,095	Aug 15 \$1,272,260	Sep 15 \$1,312,400	Oct 15 \$1,356,450	Nov 15 \$1,390,224	Dec 15 \$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
7 8	PROPERTY TAXES	\$252,000 \$252,000											
-							100 C						
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
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
8	TOTAL PROPERTY TAXES	\$252,000 \$2,196,069	\$252,000 \$2,448,068	\$252,000 \$2,700,068	\$252,000 \$2,952,067	\$252,000 \$3,204,067	\$252,000 \$3,456,066	\$252,000 \$3,708,066	\$252,000 \$3,960,065	\$252,000 \$4,212,065	\$252,000 \$4,464,064	\$252,000 \$4,716,064	\$252,000 \$4,968,063
8	TOTAL PROPERTY TAXES	\$252,000 \$2,196,069 Jan 15	\$252,000 \$2,448,068 Feb 15	\$252,000 \$2,700,068 Mar 15	\$252,000 \$2,952,067 Apr 15	\$252,000 \$3,204,067 May 15	\$252,000 \$3,456,066 Jun 15	\$252,000 \$3,708,066 Jul 15	\$252,000 \$3,960,065 Aug 15	\$252,000 \$4,212,065 Sep 15	\$252,000 \$4,464,064 Oct 15	\$252,000 \$4,716,064 Nov 15	\$252,000 \$4,968,063 Dec 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 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	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	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)
		(Ψ	1,202,002)	(\$1,101,000)	(\$1,000,001) (\$1,000,11)) (\$2,110,000)	(\$2,000,000)	(\$2,000,100)	(\$2,010,070)	(\$0,077,001)	(\$0,001,020)	(\$0,010,000)	(\$0,000,100)
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	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			\$98,134	\$107,823	\$118,369	\$129,418	\$140,930	\$153,304	\$166,516
15	LGS (3.24%)		\$11,743	\$13,559	\$15,386			\$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
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
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			•								
22	GS Customer Charge	\$	0.14		•	*				\$ 0.30				
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
10	Customer Class Allocation	***		A4 407 000	AL 000 0.17	AL 440 507	A. 500.000	A		AL 004 050	AD 000 450	AC 007 000	A0.000.455
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 15	GS (14.96%)	\$182,107	\$198,340 \$42,956	\$233,467 \$50,564	\$253,826 \$54,973	\$274,981 \$59,555	\$296,955 \$64,314	\$319,754 \$69,252	\$344,103 \$74,525	\$369,352 \$79,993	\$395,767 \$85,714	\$430,304 \$93,194	\$460,546 \$99,744
15	LGS (3.24%)	\$39,440	\$42,956	\$ 0 0,064	\$54,973	\$09,000	\$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												
	Increase in Monthly Customer Charge SGS Customer Charge	\$ 0.06	\$ 0.06	¢ 0.07	\$ 0.08	¢ 0.00	¢ 0.00	¢ 0.10	¢ 0.11	¢ 0.10	¢ 0.10	\$ 0.14	¢ 0.14
21 22	GS Customer Charge	\$ 0.06 \$ 0.40	• • • • • •			\$ 0.09 \$ 0.61						\$ 0.14 \$ 0.95	· ·
22	LGS Customer Charge	\$ 0.40 \$ 7.78	· ·				• • • • •		• • •	•	•		1 - C - C - C - C - C - C - C - C - C -
23	LGS Gustomer Gharge	φ 1.18	φ 0.47	φ 9.97	φ 10.84	φ 11.75	φ 12.09	φ 13.00	φ 14.70	φ 10.78	φ 10.91	φ 10.38	φ 19.0/

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

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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.