

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of)	
Columbia Gas of Ohio, Inc. for)	Case No. 08-0606-GA-AAM
Authority to Defer Environmental)	
Investigation and Remediation Costs)	

**ANNUAL DEFERRAL REPORT OF
COLUMBIA GAS OF OHIO INC.**

On May 19, 2008, Columbia Gas of Ohio, Inc. ("Columbia") filed its Application in this docket, requesting authority to defer on its books environmental investigation and remediation costs. By Entry dated September 24, 2008, the Commission approved the Application. Paragraph 11 of said Entry provides:

Prior to their deferral on its books, we require Columbia to make an annual filing in this docket detailing the costs incurred in the prior 12-month period covered by the deferrals and the total amount deferred to date.

Pursuant to Paragraph 11 of the September 24, 2008 Entry, Columbia provides the following information. The costs Columbia incurred for the period December 2013 through November 2014, and which Columbia proposes to defer, were \$325,129.81. These costs are comprised of expenses incurred in the continued remediation of sites in Marion, Bellevue, Freemont, Fostoria, Portsmouth and Athens. Columbia's projects and costs are described in the following attachments:

- Attachment 1 – Marion project description
- Attachment 2 – Marion cost detail
- Attachment 3 – Bellevue project description
- Attachment 4 – Bellevue cost detail
- Attachment 5 – Grandview Heights/Goodale project description

Attachment 6 — Toledo (Swan Creek) project description
Attachment 7 — Fremont project description
Attachment 8 — Fremont cost detail
Attachment 9 — Fostoria project description
Attachment 10 — Fostoria cost detail
Attachment 11 — Athens project description
Attachment 12 — Athens cost detail
Attachment 13 — Portsmouth project description
Attachment 14 — Portsmouth cost detail

Additionally, Columbia has included in this report, as Attachment 15, a schedule showing the amounts deferred by year for all projects, and the total amount deferred to date.

Respectfully Submitted,

/s/ Brooke E. Leslie

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Annual Report of Columbia Gas of Ohio, Inc. was served upon parties of record by electronic mail this 10th day of December 2014.

/s/ Brooke E. Leslie

By: Brooke E. Leslie

Attorney for Columbia Gas of Ohio, Inc.

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ATTACHMENT 1

Marion

Description: This was a former manufactured gas plant ("MGP") site located at the southwest corner of West Street and Canal Street, which have since been named Prospect Street and Columbia Street respectively, in Marion, Marion County, Ohio. This MGP site, formerly owned by Marion Gas-Light Company, was operated from 1862 until 1902. Review of historical information, including Sanborn Fire Insurance Maps, deeds and other records, indicates the facility contained a number of structures including retorts, a coal shed, a meter house, tar well and gas holders. This former MGP plant was demolished between 1908 and 1914, with the property being redeveloped as housing with approximately 18 houses being constructed in the footprint of the MGP. Columbia has reviewed its corporate history and has determined it is a successor to entities that owned and operated the MGP.

Phase I Assessment: This assessment started in 2005, with the establishment of a Community Relations Plan. Meetings were held with the Mayor of Marion and his staff, the Ohio Department of Health and the Ohio Environmental Protection Agency ("OEPA"). By March 2006 access to the 18 properties for a Phase I Property Assessment, following OEPA, Voluntary Action Program ("VAP") rules was completed. Phase I findings indicated that a sampling and analysis program was required to better understand the environmental condition of the site. This investigation, which provided for the collection and analysis of soil, soil vapor and groundwater samples, was completed in March 2006. These analyses resulted in a finding that soil vapor posed no undue risk to human health of the occupants. Groundwater analyses indicated the presence of MGP related compounds at concentrations above OEPA standards. However, because groundwater at the site is not used for potable purposes these detections posed no current unacceptable risks to occupants. In addition, concentrations of several MGP-related compounds, including benzene, naphthalene, and polyaromatic hydrocarbons were detected in soils above OEPA VAP residential standards.

Remediation: Based on the above findings and an engineering study a recommendation was made to purchase 18 homes. An engineering review of these homes resulted in the conclusion these homes would not likely withstand the deep excavation of soils required to complete the remediation process. By the end of December 2006, all 18 homes had been purchased by Columbia Remainder Corp. The entire area was then secured; asbestos abatement completed; with the 18 homes being demolished by mid-January 2007.

Phase II Assessment: This process provided for the completion of two additional investigation efforts designed to obtain additional information required by OEPA VAP. Results of these activities have indicated that, in general, significant soil and groundwater impacts are limited to the former MGP footprint. These investigations were further supplemented by an additional investigation completed early in 2008 to fill remaining data gaps with a focused feasibility study having been conducted and received.

During the calendar year 2009 the City of Marion, assisted by Columbia, applied for and received a Clean Ohio Revitalization Grant that resulted in a partial funding of the work performed at this site. Work completed during the twelve month period ended November 2010 included quarterly groundwater sampling and reporting; waste disposal; and preparation of the remedial design.

During the twelve-month period ending in November 2011, a significant amount of work was completed at the former Marion MGP. Nine bids for planned remediation work at the site were received, evaluated and tabulated from qualified remediation contractors. A short list of three bidders was selected and then interviewed. EMS, the low bidder, was ultimately selected as the remediation contractor. Mobilization began in February 2011, and remediation was substantially completed by June 2011. Construction monitoring, real-time perimeter air monitoring and VAP Certified Professional oversight were also provided. More than 18,000 tons of contaminated soil and 100,000 gallons of water were removed and properly disposed off-site. Post excavation confirmation samples were collected and analyzed, indicating that remediation was complete. Site restoration activities, including sidewalk replacement, fence removal, grading and seeding, were then completed by early fall 2011. A meeting with the Ohio EPA in November 2011, under the VAP's technical assistance program, to provide a summary of the remediation activities completed to the Ohio EPA, prior to report preparation and No Further Action letter preparation.

During the twelve-month period, ending in November 2012, additional activities required under Ohio's VAP were completed, including data evaluation, groundwater classification, soil vapor modeling, multiple chemical adjustments on site data, preparation of a Remediation Completion Report, and preparation of a draft NFA letter and Phase II Property Assessment Report for OEPA review, under the technical assistance program. This report was provided to the OEPA in spring 2012, and comments were received on November 9, 2012. During the twelve-month period, ending in November 2013, additional activities required under Ohio's VAP were completed. The NFA was submitted to the OEPA along with a

request for a Covenant Not to Sue ("CNS"), in January 2013. OEPA review comments were received in the second quarter 2013. Responses to comments were completed and, upon OEPA concurrence, the OEPA issued a CNS on October 31, 2013. An SEC required determination of an appropriate contingent environmental liability for the site was also completed in 2013.

During the most recent twelve-month period, ending in November 2014, additional activities required under Ohio's VAP and related to the CNS were completed. These activities included submittal of documentation and participation in a meeting with the Ohio EPA related to a random CNS audit conducted by the Ohio EPA. The final result of the audit will not be known until December 2014. No additional activities, beyond responding to audit findings, are expected.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period January 2008 through November 2014, exclusive of the \$25,000 to be funded by Columbia, were \$910,678.93. This amount is comprised of \$909,652.75 previously deferred and \$1,026.18 for work performed during the period December 2013 through November 2014. Attachment 2 sets forth a detailed breakdown of these expenses incurred during the period December 2013 through November 2014.

ATTACHMENT 2

Columbia Gas of Ohio, Inc.
 Summary of Marion, Ohio Environmental Remediation Expenses
 December 2013 - November 2014

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	- Description
1	December-13	3C23	07505	1732	535.47	NFA Letter/Reporting
2	December-13	3C23	07505	1732	150.00	Remedial work
3	Total				685.47	
4	February-14	3B66	07505	1732	139.95	Environmental Refresh Cost
5	Total				139.95	
6	March-14	3C23	07505	1732	6.59	Environmental Refresh Cost
7	March-14	3B66	07505	1732	139.95	Environmental Refresh Cost
8	Total				146.54	
9	October-14	3021	05603	E015	54.22	Remedial design documentation
10	Total				54.22	
11	Total December 2013 - November 2014				1,026.18	
12	Total All Payments				935,678.93	
13	Less: Company Funded Amount				25,000.00	
14	Net Deferred Amount				910,678.93	

ATTACHMENT 3

Bellevue

Description: This former MGP site is located on Howard Street, southwest of the intersection of Howard Street and Hamilton Street in Bellevue, Sandusky County, Ohio. The site is currently zoned as, and used for, residential purposes. A multi-unit residential structure and at least one private residence are located within the apparent footprint of the former MGP. The site is bounded to the south by active railroad tracks beyond which lie a manufacturing facility and a residential area. The site is bounded to the north and west by residential areas. The site is bounded to the east by several residences beyond which lies an apparent railcar maintenance facility.

Based on a review of readily available historical information, including the Sanborn Fire Insurance maps, the MGP was constructed prior to 1899, and consisted of a gas plant building and a gas holder. A rail siding was also located adjacent to the plant, likely used for coal delivery. The 1901 Brown's Directory of American Gas Companies ("Brown's Directory") indicates that the facility was in operation in 1901 and that both coal carbonization and water gas processes were used to produce gas. A comparison of the 1899 and 1906 Sanborn Fire Insurance Maps indicate that the MGP building was expanded during this time period. The 1904 Brown's Directory states that manufactured gas operations had ceased and transitioned to natural gas prior to 1904. Columbia has reviewed its corporate history and has determined it is a successor to entities that owned and operated the MGP.

Phase II Site Investigation: A Phase II Site Investigation was completed, and a Human Health Risk Assessment ("MIRA") was conducted in early 2012 to determine if further actions were necessary. Based on the HHRA, it was determined that the former MGP structures and a small amount of soil around the structures should be removed. Plans were developed to conduct these actions, and in the second quarter of 2012 meetings were held with local stakeholders including officials from the City of Bellevue and local residents to discuss the removal plans.

During the twelve-month period, ending in November 2013, additional activities required under Ohio's VAP were completed. Meetings were held with the Ohio EPA VAP staff in the third Quarter of 2013. Access agreements with the local property owners were negotiated and completed in November 2013. Remedial actions are scheduled to take place in December 2013, followed by the preparation of post-remediation removal action reports.

An SEC required determination of an appropriate contingent environmental liability for the site was also completed in 2013.

During the most recent twelve-month period, ending in November 2014, additional activities required under Ohio's VAP were completed. These activities included remediation of the Bellevue site in December 2013, preparation of required reporting (Construction Completion Report) and other documentation under Ohio's VAP (including a Phase I Property Assessment Update Report and Phase II Property Assessment Report), and preparation of a No Further Action letter (dated 28 July 2014). No additional activities are expected.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period July 2009 through November 2014, exclusive of the \$25,000 to be funded by Columbia, were \$555,823.98. This amount is comprised of \$334,575.14 previously deferred for the prior period and \$221,248.84 for work performed during the period December 2013 through November 2014. Attachment 4 sets forth a detailed description of these expenses during the period December 2013 through November, 2014.

ATTACHMENT 4

Columbia Gas of Ohio, Inc.
Summary of Belevue, Ohio Environmental Remediation Expenses
December 2013 - November 2014

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	December-13	3C23	07503	1054	54.19	Environmental Refresh Cost
2	December-13	3C23	07503	1054	16,582.41	Environmental Testing
3	December-13	3C23	07503	1054	1,031.57	Site Survey
4	December-13	3C23	07503	1054	45,318.75	Site Survey
5	December-13	3C23	07503	1054	4,857.84	Engineering Support
6	Total				67,844.76	
7	January-14	3C23	07503	1054	3,804.06	Professional Services
8	Total				3,804.06	
9	February-14	3C23	07503	1054	88,216.40	Site Remediation
10	Total				88,216.40	
11	March-14	3C23	07503	1054	6.59	Environmental Refresh Cost
12	Total				6.59	
13	April-14	3021	05603	E005	29,391.88	Site Investigation
14	Total				29,391.88	
15	June-14	3021	05603	E005	3,808.21	Site Remediation
16	June-14	3021	05603	E005	3,626.56	Project Reporting
17	June-14	3021	05603	E005	3,445.38	Engineering Support
18	Total				10,880.15	
19	August-14	3021	05603	E005	15,654.98	Project Reporting
20	Total				15,654.98	
21	September-14	3021	05603	E005	1,340.32	Project Reporting
22	Total				1,340.32	
23	October-14	3021	05604	E005	4,109.70	Communications Support
24	Total				4,109.70	
25	Total December 2013 - November 2014				221,248.84	
26	Total All Payments				580,823.98	
27	Less: Company Funded Amount				25,000.00	
28	Net Deferred Amount				555,823.98	

ATTACHMENT 5

Grandview Heights

Description: These facilities were comprised of a former district office, service center, warehouse, meter shops and phone center located at 825 Burr Avenue, 860 Burr Avenue, 901 Burr Avenue, 909 Burr Avenue and 920 Goodale Street, Grandview Heights, Ohio. These properties were sold by Columbia in December 2008, pursuant to a Letter Agreement For Purchase of Real Estate, ("Letter Agreement") dated July 18, 2008, as amended, between Columbia and NRI Equity Land Investments, LLC ("NRI"), and joined by Nationwide Realty Investors, LTD. The purpose of this Letter Agreement was to clarify, resolve and allocate the financial responsibilities for the environmental condition of certain portions of the property and to close the transaction as contemplated by the Letter Agreement. Pursuant to the Letter Agreement the parties agreed that certain tests and investigations documented the presence of lead and polynuclear aromatic hydrocarbons ("PAHs") on or under the property which will require investigation, cleanup, removal action, remedial action or other corrective action. Columbia agreed to pay a portion of the cost of the investigation and remediation costs associated therewith and a portion of the costs of the investigation, cleanup, removal action, remedial action or corrective action undertaken with respect to the documented presence of lead and PAHs on the property through: (1) a reduction in the purchase price of the property set forth in Agreement by the sum of \$200,000; and, (2) payment to NRI of the sum of \$500,000 toward NRI's costs that it has incurred or will incur, in the performance of investigation, cleanup, removal action, remedial action or corrective action as consideration for NRI's assumption of this responsibility. This amount was based on Columbia's evaluation of a report prepared by NRI's consultant. This report included preliminary cost evaluations that included estimates ranging from a low of \$508,500 up to \$3,218,565 dependent upon the intended use of the land.

During the most recent twelve-month period ending in November, 2014, no activities were completed on Grandview Heights.

Total Project Costs: Total incremental costs incurred by Columbia during the January 2008 through November 2014, exclusive of the \$25,000 to be funded by Columbia, were \$475,000. This amount is comprised of \$475,000 previously deferred.

ATTACHMENT 6

Swan Creek

Description: The former Toledo Gas Light and Coke Company site located at 333 South Erie Street, Toledo, was owned and operated by Columbia as a Service Center until it sold the property and building in March 2011. The site is in the process of being remediated in accordance with Ohio's VAP regulations by the new property owner, River Road Redevelopment H, LLC ("R3II"). While the site was originally entered into the VAP with Columbia as the remedial applicant, after purchasing the property, R3II is now the remedial applicant. The Ohio EPA issued a Covenant Not to Sue for the site on November 10, 2014.

The former MGP property, located at 333 South Erie Street, Toledo, is adjacent to Swan Creek. The indemnification with R3I1 does not cover remediation of Swan Creek. Columbia will manage any sediment investigation and remediation under a future regulatory scenario. Sediments have been subject to a preliminary ecological assessment and limited sampling which indicated some areas of MGP related impacts. The state and federal regulatory agencies have expressed interest in the status of Swan Creek as a tributary to the Maumee River which is an identified Area of Concern under the Federal Great Lakes Legacy Act. There is a documented history of multiple parties' discharging to the creek. Additional sediment investigation will be necessary since the extent of impacts and responsibility for those impacts have yet to be determined. In 2011 Columbia authorized an evaluation of: 1) sediment remedial approaches; 2) potential participation in Great Lakes Legacy Act Funding; and, 3) the potential impacts from other sources. As a result, Columbia will be investigating and remediating the sediments in Swan Creek in the future.

During the most recent twelve-month period ending in November, 2014, no activities were completed on Swan Creek. Columbia will be evaluating alternatives to investigate Swan Creek in the future.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the January 2008 through November 2014, exclusive of the \$25,000 to be funded by Columbia, were \$3,588.52.

ATTACHMENT 7

Fremont

Description: Columbia's predecessor companies are in the chain of title for a former MGP located on two parcels at Justice Street and Knapp Streets, Fremont, Sandusky County, Ohio. Columbia has reviewed its corporate history and has determined it is a successor to entities that owned and operated this former MGP. This finding resulted in Columbia's retention of a consultant to conduct a Phase I PA in conformance with Ohio's VAP regulations. Community outreach and the Phase I PA were initiated in July 2011. The Phase I PA identified several areas of suspect environmental conditions related to the former MGP. Additional community outreach was conducted in June 2012 in advance of site investigation. In August 2012, Columbia's consultant conducted soils sampling, monitoring well installation and groundwater sampling. Data was reviewed in 2012 and additional site characterization was completed in 2013. An SEC required determination of an appropriate contingent environmental liability for the site was also completed in 2013.

During the most recent twelve-month period, ending in November, 2014, additional activities required under Ohio's VAP were completed, which included submittal of the July 2013 results to property owners. Additional environmental sampling as required under Ohio's VAP Phase II Assessment was completed in February (results submitted to property owners in May 2014) and November 2014 (results pending). Columbia also met with Ohio EPA in June 2014 to discuss data and findings to date. Investigative site work will continue into December 2014, with data evaluation continuing into early 2015.

Additional data collection (sampling and analysis) will be conducted in 2015 to determine if remediation is required.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2010 through November 2014, exclusive of the \$25,000 to be funded by Columbia, were \$238,921.65. This amount is comprised of \$174,496.71 previously deferred and \$64,424.94 for work performed during the period December 2013 through November 2014. Attachment 8 sets forth a detailed breakdown of these expenses incurred during the period December 2013 through November 2014.

ATTACHMENT 8

Columbia Gas of Ohio, Inc.
Summary of Fremont, Ohio Environmental Remediation Expenses
December 2013 - November 2014

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	December-13	3C23	07703	1053	799.60	Professional Services
2	December-13	3C23	07703	1053	54.19	Environmental Refresh Cost
3	Total				853.79	
4	January-14	3C23	07703	1053	480.00	Professional Services
5	January-14	3B66	07703	1053	478.00	Environmental Testing
6	Total				958.00	
7	February-14	3B60	07703	1053	265.65	Environmental Testing
8	February-14	3C23	07703	1053	2,158.90	Professional Services
9	Total				2,424.55	
10	March-14	3C23	07703	1053	894.60	Professional Services
11	March-14	3B60	07703	1053	2,725.00	Environmental Testing
12	Total				3,619.60	
13	April-14	3021	05602	E013	2,824.67	Professional Services
14	April-14	3021	05602	E013	13.59	Environmental Refresh Cost
15	Total				2,838.26	
16	May-14	3021	05602	E013	1,362.13	Professional Services
17	May-14	3021	05602	E013	162.13	Environmental Refresh Cost
18	Total				1,524.26	
19	June-14	3021	05602	E013	3,086.54	Professional Services
20	June-14	3021	05602	E013	625.72	Environmental Refresh Cost
21	Total				3,712.26	
22	July-14	3021	05602	E013	7,824.00	Environmental Testing
23	July-14	3021	05602	E013	1,131.00	Environmental Testing
24	Total				8,955.00	
25	August-14	3021	05602	E013	24,179.80	Site Assessment
26	Total				24,179.80	
27	October-14	3021	05602	E013	6,532.78	Professional Services
28	October-14	3021	05602	E013	6,673.30	Professional Services
29	Total				13,206.08	
30	November-14	3021	05602		2,153.34	Professional Services
31	Total				2,153.34	
32	Total December 2013 - November 2014				64,424.94	
33	Total All Payments				263,921.65	
34	Less: Company Funded Amount				25,000.00	
35	Net Deferred Amount				238,921.65	

ATTACHMENT 9

Fostoria

Description: In 2011 Columbia authorized a history consulting firm to research corporate successors to the late nineteenth century and early twentieth century entities known to have been associated with two former MGPs located in Fostoria, Ohio. Columbia has reviewed its corporate history and has determined it is a successor to entities that owned at least one of the former MGPs. Therefore, in 2011 Columbia authorized a consultant to conduct a Phase I Property Assessment at that MGP property in conformance with Ohio's VAP regulations. In addition, Columbia performed a historic evaluation to confirm site ownership, past operating practices and availability of historic information to aid in site evaluation. Because MGPs are a recognized environmental condition, Columbia will be conducting additional investigations at this MGP property in the future. Community and property owner outreach to allow access was initiated. An SEC required determination of an appropriate contingent environmental liability for the site was also completed in 2013.

During the most recent twelve-month period, ending in November 2014, no activities were completed at the Fostoria I MGP site. Columbia will be conducting community and property owner outreach to allow site access and will be conducting investigations at this MGP property in the future, following Ohio's VAP.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2010 through November, 2014, exclusive of the \$25,000 to be funded by Columbia, were \$61,558.30. This amount is comprised of \$59,216.39 previously deferred and \$2,341.91 for work performed during the period December 2013 through November 2014.

ATTACHMENT 10

Columbia Gas of Ohio, Inc.
 Summary of Environmental Remediation Expenses Fostoria, Ohio
 December 2013 - November 2014

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	December-13	3C23	07901	1031	54.19	Environmental Refresh Cost
2	Total				54.19	
3	April-14	3021	05602	E011	13.59	Environmental Refresh Cost
4	Total				13.59	
5	May-14	3021	05602	E011	162.13	Environmental Refresh Cost
6	Total				162.13	
7	June-14	3021	05602	E011	1,152.00	Targeted historical research - Phase II
8	June-14	3021	05602	E011	960.00	Targeted historical research - Phase II
9	Total				2,112.00	
10	Total December 2013 - November 2014				2,341.91	
11	Total All Payments				86,558.30	
12	Less: Company Funded Amount				25,000.00	
13	Net Deferred Amount				61,558.30	

ATTACHMENT 11

Athens

Description: The former Athens MPG (The Athens Gas Light Company and The Athens Gas Light and Electric Company) operated from about 1872 until about 1898. Historic Sanborn Fire Insurance Maps indicated the MGP structures included two gas holders, retort and purification buildings, and materials storage. To date Columbia has incurred expenses to implement targeted Phase I and Phase II historical research studies to determine corporate history and operation of The Athens Gas Light Company. Columbia has also incurred costs to develop a probabilistic cost model to estimate costs for future site investigation, community outreach, and possible remediation, if necessary. Columbia has also authorized several site visits by environmental experts to determine the location of former MGP. In addition, Columbia has incurred cost to prepare a preliminary communications plan identifying potential stakeholders including city, county and state entities, as well as possible private stakeholders.

During the most recent twelve-month period, ending in November 2014, Columbia met with stakeholders from the City of Athens, Ohio University, and Athens County in September as community outreach prior to starting the investigation. Columbia also reached out to the property owner to begin the process of gaining site access in order to conduct the Ohio VAP Phase I Property Assessment, which will continue into 2015. Phase II Property Assessment will likely be required under the VAP and will be conducted in the future.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2013 through November 2014, exclusive of the \$25,000 to be funded by Columbia, were \$13,288.17. This amount is comprised of \$6,900.04 previously deferred and \$6,388.13 for work performed during the period December 2013 through November 2014. Attachment 12 sets forth a detailed description of these expenses during the period December 2013 through November, 2014.

ATTACHMENT 12

Columbia Gas of Ohio, Inc.
 Summary of Athens, Ohio Environmental Remediation Expenses
 December 2013 - November 2014

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	March-14	3C23	07601	1521	6.59	Environmental Refresh Cost
2	Total				6.59	
3	April-14	3021	05602	E004	13.59	Environmental Refresh Cost
4	Total				13.59	
5	May-14	3021	05602	E004	162.13	Environmental Refresh Cost
6	Total				162.13	
7	June-14	3021	05602	E004	625.72	Environmental Refresh Cost
8	Total				625.72	
9	October-14	3021	05602	E004	585.85	Professional Services
10	October-14	3021	05602	E004	2,702.05	Professional Services
11	Total				3,287.90	
12	November-14	3021	05602	E004	2,292.20	Professional Services
13	Total				2,292.20	
14	Total December 2013 - November 2014				6,388.13	
15	Total All Payments				38,288.17	
16	Less: Company Funded Amount				25,000.00	
17	Net Deferred Amount				13,288.17	

ATTACHMENT 13

Portsmouth

Description: The former Portsmouth MGP operated in the vicinity of West Second, Madison and Jefferson Streets in Portsmouth between 1884 and 1905. Historical Sanborn Fire Insurance Maps indicated that MGP structures included three gas holders, retort and purifications buildings and materials storage. Columbia has reviewed its corporate history and has determined it is a successor to entities that owned and operated the MGP.

Work began on this site during the most recent twelve-month period, ending in November 2014. Activities related to or required under Ohio's VAP were completed, including contacting property owners and arranging for access to the properties within the former MGP footprint, preparing communications related documentation including fact sheets for distribution to stakeholders, planning for Phase I and Phase II Assessments under Ohio's VAP, and mobilizing to the site and beginning both Phase I and Phase II Property Assessment. Phase I and Phase II Property Assessment work continue through much of December 2014, with laboratory analysis and data evaluation continuing through early 2015. Additional data collection (sampling and analysis) may be needed in early 2015, before understanding if remediation will be required.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2013 through November 2014, exclusive of the \$25,000 to be funded by Columbia, were \$29,699.81. Attachment 14 sets forth a detailed description of these expenses during the period December 2013 through November, 2014.

ATTACHMENT 14

Columbia Gas of Ohio, Inc,
Summary of Portsmouth, Ohio Environmental Remediation Expenses
December 2013 - November 2014

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	December-13	3C23	07905	1541	54.19	Environmental Refresh Cost
2	Total				54.19	
3	March-14	3C23	07905	1541	3,492.29	Professional Services
4	Total				3,492.29	
5	April-14	3021	05602	E017	4,461.51	Site Visit and Data Review
6	April-14	3021	05602	E017	13.59	Environmental Refresh Cost
7	Total				4,475.10	
8	May-14	3021	05602	E017	162.13	Environmental Refresh Cost
9	Total				162.13	
10	June-14	3021	05602	E017	1,613.11	Site Visit and Data Review
11	June-14	3021	05602	E017	7,233.76	Professional Services
12	June-14	3021	05602	E017	4,759.51	Community Relations Support
13	June-14	3021	05602	E017	625.72	Environmental Refresh Cost
14	Total				14,232.10	
15	August-14	3021	05602	E017	2,373.07	Community Relations Support
16	Total				2,373.07	
17	September-14	3021	05602	E017	801.90	Community Relations Support
18	Total				801.90	
19	October-14	3021	05602	E017	2,588.45	Community Relations Support
20	Total				2,588.45	
21	November-14	3021	05602	E017	3,600.00	Site Access
22	Total				3,600.00	
23	Total December 2013 - November 2014				31,779.23	
24	Total All Payments				54,699.81	
25	Less: Company Funded Amount				25,000.00	
26	Net Deferred Amount				29,699.81	

ATTACHMENT 15

Columbia Gas of Ohio, Inc.
 Summary of Environmental Remediation Expenses
January 2008 through November 30, 2014

Accounting Period	Marion \$	Bellevue \$	Goodale \$	Toledo River \$	Fremont \$	Fostoria \$	Athens \$	Portsmouth \$	Total \$
Prior Reporting Periods	909,652.75	334,575.14	475,000.00	3,588.52	174,496.71	59,216.39	6,900.04	-	1,963,429.55
Dec. 2013 - Nov. 2014	1,026.18	221,248.84	-	-	64,424.94	2,341.91	6,388.13	29,699.81	325,129.81
Total	910,678.93	555,823.98	475,000.00	3,588.52	238,921.65	61,558.30	13,288.17	29,699.81	2,288,559.36

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Case No(s). 08-0606-GA-AAM

Summary: Annual Report of Deferrals electronically filed by Cheryl A MacDonald on behalf of Columbia Gas of Ohio, Inc.