

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of)
Columbia Gas of Ohio, Inc. for)
Approval to Implement a Capital) Case No. 12-3221-GA-UNC
Expenditure Program.)

In the Matter of the Application of)
Columbia Gas of Ohio, Inc. for) Case No. 12-3222-GA-AAM
Approval to Change Accounting)
Methods.)

**ANNUAL INFORMATION FILING
OF COLUMBIA GAS OF OHIO, INC.**

On October 3, 2011, Columbia Gas of Ohio, Inc. ("Columbia") filed an Application for Authority to Implement a Capital Expenditure Program and for Approval to Change Accounting Methods ("Application") in Case Nos. 11-5351-GA-UNC and 11-5352-GA-AAM. Columbia sought the Commission's approval to create a capital expenditure program ("CEP") for the period from October 1, 2011, through December 31, 2012, and associated deferral authority. The Commission issued a Finding and Order ("Original Order") on August 29, 2012. In the Order the Commission approved the Application, with modifications.

On December 24, 2012, Columbia filed an Application to continue its CEP and the previously approved accounting treatment. Consistent with the Original Order, the Commission, in its October 9, 2013 Entry and Order ("Extension Order"), authorized Columbia to implement the CEP and to modify its accounting procedures as necessary to carry out the implementation of the CEP in 2013 and in succeeding years, up until the point where the accrued deferrals, if included in base rates, would cause rates to exceed \$1.50 for the SGS class of customers.

In paragraph 32(f) of the Original Order and adopted in paragraph 14 of the Extension Order, the Commission directed Columbia to docket an annual

informational filing by April 30 of each year. The Order requires that the following information be included in annual information filing:

Columbia should docket an annual informational filing by April 30 of each year that details the monthly CEP investments and the calculations used to determine the associated deferrals, as recommended by Staff. The annual informational filings should include all calculations used to determine the monthly deferred amounts, including a breakdown of investments (by budget class), PISCC, depreciation expense, property tax expense, and all incremental revenue, as well as a capital budget for the upcoming year. The annual informational filings should also include an estimation of the effect that the proposed deferrals would have on customer bills, if they were to be included in rates.

Pursuant to both Orders, Columbia files this Annual Information Filing. The information required to be filed is attached hereto.

Respectfully submitted by,

COLUMBIA GAS OF OHIO, INC.

/s/ Brooke E. Leslie

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Attorneys for

COLUMBIA GAS OF OHIO, INC.

CERTIFICATE OF SERVICE

I hereby certify that a true and accurate copy of the foregoing Annual Informational Filing of Columbia Gas of Ohio, Inc. was sent by electronic mail to the parties listed below on this 30th day of April, 2015.

/s/ Brooke E. Leslie

Brooke E. Leslie

Attorney for

COLUMBIA GAS OF OHIO, INC.

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Columbia Gas of Ohio, Inc.
2015 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Total Plant Investment

Line No.	Description	2011	2012	2013	2014	2015	2016	Cumulative Total
1	NON-IRP Gross Additions	\$19,224,649	\$60,954,381	\$74,311,983	\$129,387,575	\$120,171,199	\$123,776,335	\$527,826,122
2	NON-IRP Gross Retirements	(\$8,235,079)	(\$12,089,582)	(\$18,767,804)	(\$23,823,152)	(\$13,586,189)	(\$14,568,885)	(\$91,070,691)
3	TOTAL Balance	\$10,989,570	\$48,864,799	\$55,544,179	\$105,564,422	\$106,585,010	\$109,207,450	\$436,755,431

	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													
13 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
14 Growth	\$2,074,351	\$1,903,596	\$2,502,563	\$2,128,751	\$2,361,360	\$1,710,370	\$2,767,850	\$3,859,206	\$2,085,281	\$3,530,902	\$4,337,363	\$6,321,244	\$35,582,837
15 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
16 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
17 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													
18 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)
19 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)
20 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
21 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													
22 Replacement & Betterment	(\$225,109)	\$2,166,849	\$1,663,357	\$2,391,670	\$3,792,306	\$3,114,182	\$2,183,951	\$4,708,034	\$3,072,010	\$3,192,677	\$2,551,070	\$1,957,388	\$30,568,386
23 Growth	\$972,903	\$2,282,188	\$3,575,005	\$3,138,497	\$2,602,521	\$2,178,425	\$3,296,522	\$3,382,947	\$4,171,069	\$5,334,158	\$5,149,670	\$4,345,443	\$40,429,349
24 Support Services	\$230,918	\$592,656	\$704,565	\$485,294	\$112,447	\$279,597	\$724,396	\$43,074	\$174,866	\$27,770,856	\$4,183,603	\$3,574,129	\$38,876,402
25 Information Technology	\$463,840	\$33,365	\$135,189	\$14,933,651	\$134,047	\$701,553	\$489,255	\$187,358	\$233,865	\$479,676	\$562,931	\$1,158,810	\$19,513,439
26 NON IRP Gross Additions	\$1,442,551	\$5,075,057	\$6,078,117	\$20,949,113	\$6,641,321	\$6,273,757	\$6,694,123	\$8,321,413	\$7,651,811	\$36,777,267	\$12,447,274	\$11,035,770	\$129,387,575
Gross Retirement													
27 Retirements	(\$368,537)	(\$700,223)	(\$355,145)	(\$977,047)	(\$403,653)	(\$859,629)	(\$5,507,640)	(\$476,214)	(\$1,146,713)	(\$840,790)	(\$977,342)	(\$11,210,219)	(\$23,823,152)
28 NON IRP Retirements	(\$368,537)	(\$700,223)	(\$355,145)	(\$977,047)	(\$403,653)	(\$859,629)	(\$5,507,640)	(\$476,214)	(\$1,146,713)	(\$840,790)	(\$977,342)	(\$11,210,219)	(\$23,823,152)
29 NON IRP Net Plant	\$1,074,014	\$4,374,834	\$5,722,972	\$19,972,065	\$6,237,668	\$5,414,128	\$1,186,484	\$7,845,199	\$6,505,098	\$35,936,477	\$11,469,932	(\$174,449)	\$105,564,422
30 Cumulative Balance	\$116,472,563	\$120,847,397	\$126,570,369	\$146,542,434	\$152,780,102	\$158,194,230	\$159,380,714	\$167,225,913	\$173,731,010	\$209,667,488	\$221,137,420	\$220,962,971	

	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													
31 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
32 Growth	\$3,283,438	\$2,565,142	\$3,535,374	\$3,107,693	\$3,554,152	\$3,847,522	\$3,372,419	\$3,526,764	\$3,740,052	\$3,503,854	\$3,798,319	\$4,064,579	\$41,899,307
33 Support Services	\$235,091	\$183,662	\$253,228	\$222,508	\$254,474	\$284,479	\$241,509	\$252,513	\$267,784	\$250,872	\$271,956	\$291,020	\$3,009,096
34 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
35 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													
36 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)
37 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)
38 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
39 Cumulative Balance	\$229,150,539	\$234,540,886	\$243,749,554	\$251,275,046	\$260,557,525	\$271,002,510	\$278,912,901	\$288,087,597	\$298,101,762	\$306,013,408	\$316,256,777	\$327,547,981	

	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													
40 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
41 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
42 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
43 Information Technology	\$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
44 NON IRP Gross Additions	\$9,508,159	\$6,259,767	\$10,693,954	\$8,739,295	\$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
Gross Retirement													
45 Retirements	(\$1,119,142)	(\$736,795)	(\$1,258,714)	(\$1,028,644)	(\$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)
46 NON IRP Retirements	(\$1,119,142)	(\$736,795)	(\$1,258,714)	(\$1,028,644)	(\$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)
47 NON IRP Net Plant	\$8,389,017	\$5,522,972	\$9,435,240	\$7,710,651	\$9,510,867	\$10,701,975	\$8,105,020	\$9,400,433	\$10,260,556	\$8,106,306	\$10,495,399	\$11,569,015	\$109,207,450
48 Cumulative Balance	\$335,936,998	\$341,459,970	\$350,895,210	\$358,605,860	\$368,116,728	\$378,818,703	\$386,923,723	\$396,324,155	\$406,584,711	\$414,691,017	\$425,186,416	\$436,755,431	

Columbia Gas of Ohio, Inc.
2015 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-UNC
Capital Investment Eligible for Accounting Treatment
Total Depreciation Calculations

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	\$116,472,563	\$120,847,397	\$126,570,369	\$146,542,434	\$152,780,102	\$158,194,230	\$159,380,714	\$167,225,913	\$173,731,010	\$209,667,488	\$221,137,420	\$220,962,971			
14	TOTAL Non IRP Net Plant	\$116,472,563	\$120,847,397	\$126,570,369	\$146,542,434	\$152,780,102	\$158,194,230	\$159,380,714	\$167,225,913	\$173,731,010	\$209,667,488	\$221,137,420	\$220,962,971			
15	NON IRP Net Plant Depreciation	\$262,787	\$268,963	\$360,611	\$398,062	\$436,263	\$453,245	\$462,865	\$476,029	\$496,945	\$558,803	\$653,028	\$784,478			
16	TOTAL Provision for Plant Depreciation	\$262,787	\$268,963	\$360,611	\$398,062	\$436,263	\$453,245	\$462,865	\$476,029	\$496,945	\$558,803	\$653,028	\$784,478			
17	Accumulated Depreciation Reserve	\$3,400,614	\$3,669,577	\$4,030,188	\$4,428,250	\$4,864,513	\$5,317,758	\$5,780,623	\$6,256,652	\$6,753,597	\$7,312,400	\$7,965,429	\$8,749,906			
18	TOTAL Accumulated Plant Depreciation	\$3,400,614	\$3,669,577	\$4,030,188	\$4,428,250	\$4,864,513	\$5,317,758	\$5,780,623	\$6,256,652	\$6,753,597	\$7,312,400	\$7,965,429	\$8,749,906			
		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	\$229,150,539	\$234,540,886	\$243,749,554	\$251,275,046	\$260,557,525	\$271,002,510	\$278,912,901	\$288,087,597	\$298,101,762	\$306,013,408	\$316,256,777	\$327,547,981			
20	TOTAL Non IRP Net Plant	\$229,150,539	\$234,540,886	\$243,749,554	\$251,275,046	\$260,557,525	\$271,002,510	\$278,912,901	\$288,087,597	\$298,101,762	\$306,013,408	\$316,256,777	\$327,547,981			
21	NON IRP Net Plant Depreciation	\$682,297	\$702,879	\$725,009	\$750,375	\$775,853	\$805,756	\$833,580	\$859,478	\$888,565	\$915,738	\$943,258	\$975,901			
22	TOTAL Provision for Plant Depreciation	\$682,297	\$702,879	\$725,009	\$750,375	\$775,853	\$805,756	\$833,580	\$859,478	\$888,565	\$915,738	\$943,258	\$975,901			
23	Accumulated Depreciation Reserve	\$9,432,203	\$10,135,082	\$10,860,091	\$11,610,466	\$12,386,319	\$13,192,075	\$14,025,655	\$14,885,133	\$15,773,699	\$16,689,437	\$17,632,695	\$18,608,595			
24	TOTAL Accumulated Plant Depreciation	\$9,432,203	\$10,135,082	\$10,860,091	\$11,610,466	\$12,386,319	\$13,192,075	\$14,025,655	\$14,885,133	\$15,773,699	\$16,689,437	\$17,632,695	\$18,608,595			
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16			
19	NON IRP Net Plant	\$335,936,998	\$341,459,970	\$350,895,210	\$358,605,860	\$368,116,728	\$378,818,703	\$386,923,723	\$396,324,155	\$406,584,711	\$414,691,017	\$425,186,416	\$436,755,431			
20	TOTAL Non IRP Net Plant	\$335,936,998	\$341,459,970	\$350,895,210	\$358,605,860	\$368,116,728	\$378,818,703	\$386,923,723	\$396,324,155	\$406,584,711	\$414,691,017	\$425,186,416	\$436,755,431			
21	NON IRP Net Plant Depreciation	\$1,005,733	\$1,026,821	\$1,049,495	\$1,075,485	\$1,101,590	\$1,132,230	\$1,160,738	\$1,187,273	\$1,217,076	\$1,244,917	\$1,273,114	\$1,306,560			
22	TOTAL Provision for Plant Depreciation	\$1,005,733	\$1,026,821	\$1,049,495	\$1,075,485	\$1,101,590	\$1,132,230	\$1,160,738	\$1,187,273	\$1,217,076	\$1,244,917	\$1,273,114	\$1,306,560			
23	Accumulated Depreciation Reserve	\$19,614,328	\$20,641,149	\$21,690,644	\$22,766,129	\$23,867,720	\$24,999,949	\$26,160,687	\$27,347,960	\$28,565,036	\$29,809,953	\$31,083,068	\$32,389,628			
24	TOTAL Accumulated Plant Depreciation	\$19,614,328	\$20,641,149	\$21,690,644	\$22,766,129	\$23,867,720	\$24,999,949	\$26,160,687	\$27,347,960	\$28,565,036	\$29,809,953	\$31,083,068	\$32,389,628			
MONTHLY DEFERRAL SPREAD:																
19	Provision for Plant Depreciation	\$0	\$0	\$0	\$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	\$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	\$262,787	\$268,963	\$360,611	\$398,062	\$436,263	\$453,245	\$462,865	\$476,029	\$496,945	\$558,803	\$653,028	\$784,478			
26	Accumulated Depreciation Reserve	\$3,400,614	\$3,669,577	\$4,030,188	\$4,428,250	\$4,864,513	\$5,317,758	\$5,780,623	\$6,256,652	\$6,753,597	\$7,312,400	\$7,965,429	\$8,749,906			
		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	\$682,297	\$702,879	\$725,009	\$750,375	\$775,853	\$805,756	\$833,580	\$859,478	\$888,565	\$915,738	\$943,258	\$975,901			
28	Accumulated Depreciation Reserve	\$9,432,203	\$10,135,082	\$10,860,091	\$11,610,466	\$12,386,319	\$13,192,075	\$14,025,655	\$14,885,133	\$15,773,699	\$16,689,437	\$17,632,695	\$18,608,595			
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16			
27	Provision for Plant Depreciation	\$1,005,733	\$1,026,821	\$1,049,495	\$1,075,485	\$1,101,590	\$1,132,230	\$1,160,738	\$1,187,273	\$1,217,076	\$1,244,917	\$1,273,114	\$1,306,560			
28	Accumulated Depreciation Reserve	\$19,614,328	\$20,641,149	\$21,690,644	\$22,766,129	\$23,867,720	\$24,999,949	\$26,160,687	\$27,347,960	\$28,565,036	\$29,809,953	\$31,083,068	\$32,389,628			

2015 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Total Interest Calculations

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	\$542,180	\$561,868	\$587,580	\$681,438	\$709,255	\$733,043	\$736,512	\$771,848	\$800,657	\$970,293	\$1,154,392			
10	TOTAL PISCC	\$538,290	\$542,180	\$561,868	\$587,580	\$681,438	\$709,255	\$733,043	\$736,512	\$771,848	\$800,657	\$970,293	\$1,154,392			
11	Accumulated PISCC	\$6,770,983	\$7,313,163	\$7,875,031	\$8,462,611	\$9,144,048	\$9,853,304	\$10,586,346	\$11,322,859	\$12,094,706	\$12,895,363	\$13,865,656	\$15,020,047			
12	TOTAL Accumulated PISCC	\$6,770,983	\$7,313,163	\$7,875,031	\$8,462,611	\$9,144,048	\$9,853,304	\$10,586,346	\$11,322,859	\$12,094,706	\$12,895,363	\$13,865,656	\$15,020,047			
		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	\$1,011,549	\$1,047,324	\$1,069,668	\$1,110,106	\$1,142,401	\$1,182,949	\$1,228,896	\$1,262,629	\$1,302,265	\$1,345,764	\$1,379,111	\$1,423,441			
14	TOTAL PISCC	\$1,011,549	\$1,047,324	\$1,069,668	\$1,110,106	\$1,142,401	\$1,182,949	\$1,228,896	\$1,262,629	\$1,302,265	\$1,345,764	\$1,379,111	\$1,423,441			
15	Accumulated PISCC	\$16,031,596	\$17,078,920	\$18,148,588	\$19,258,694	\$20,401,096	\$21,584,045	\$22,812,941	\$24,075,571	\$25,377,836	\$26,723,599	\$28,102,710	\$29,526,152			
16	TOTAL Accumulated PISCC	\$16,031,596	\$17,078,920	\$18,148,588	\$19,258,694	\$20,401,096	\$21,584,045	\$22,812,941	\$24,075,571	\$25,377,836	\$26,723,599	\$28,102,710	\$29,526,152			
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16			
13	Interest Deferral	\$1,459,739	\$1,494,625	\$1,515,869	\$1,555,492	\$1,586,843	\$1,626,577	\$1,671,794	\$1,704,605	\$1,743,413	\$1,786,143	\$1,818,563	\$1,862,138			
14	TOTAL PISCC	\$1,459,739	\$1,494,625	\$1,515,869	\$1,555,492	\$1,586,843	\$1,626,577	\$1,671,794	\$1,704,605	\$1,743,413	\$1,786,143	\$1,818,563	\$1,862,138			
15	Accumulated PISCC	\$30,985,890	\$32,480,515	\$33,996,384	\$35,551,876	\$37,138,718	\$38,765,295	\$40,437,088	\$42,141,694	\$43,885,106	\$45,671,249	\$47,489,812	\$49,351,951			
16	TOTAL Accumulated PISCC	\$30,985,890	\$32,480,515	\$33,996,384	\$35,551,876	\$37,138,718	\$38,765,295	\$40,437,088	\$42,141,694	\$43,885,106	\$45,671,249	\$47,489,812	\$49,351,951			

MONTHLY DEFERRAL SPREAD:

MONTHLY DEFERRAL OF RECEIVABLES		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 \$542,180	Mar 14 \$561,868	Apr 14 \$587,580	May 14 \$681,438	Jun 14 \$709,255	Jul 14 \$733,043	Aug 14 \$736,512	Sep 14 \$771,848	Oct 14 \$800,657	Nov 14 \$970,293	Dec 14 \$1,154,392
21	PISCC Deferral	Jan 15 \$1,011,549	Feb 15 \$1,047,324	Mar 15 \$1,069,668	Apr 15 \$1,110,106	May 15 \$1,142,401	Jun 15 \$1,182,949	Jul 15 \$1,228,896	Aug 15 \$1,262,629	Sep 15 \$1,302,265	Oct 15 \$1,345,764	Nov 15 \$1,379,111	Dec 15 \$1,423,441
22	PISCC Deferral	Jan 16 \$1,459,739	Feb 16 \$1,494,625	Mar 16 \$1,515,869	Apr 16 \$1,555,492	May 16 \$1,586,843	Jun 16 \$1,626,577	Jul 16 \$1,671,794	Aug 16 \$1,704,605	Sep 16 \$1,743,413	Oct 16 \$1,786,143	Nov 16 \$1,818,563	Dec 16 \$1,862,138

Columbia Gas of Ohio, Inc.
2015 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-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	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438
5	TOTAL PROPERTY TAXES	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438	\$132,438
6	CUMULATIVE DEFERRED PROPERTY TAXES	\$487,225	\$619,663	\$752,101	\$884,539	\$1,016,977	\$1,149,415	\$1,281,853	\$1,414,291	\$1,546,729	\$1,679,166	\$1,811,604	\$1,944,042
		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	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$342,918
8	TOTAL PROPERTY TAXES	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$253,730	\$342,918
9	CUMULATIVE DEFERRED PROPERTY TAXES	\$2,197,772	\$2,451,503	\$2,705,233	\$2,958,963	\$3,212,693	\$3,466,423	\$3,720,154	\$3,973,884	\$4,227,614	\$4,481,344	\$4,735,074	\$5,077,992
		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	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429
11	TOTAL PROPERTY TAXES	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429	\$474,429
12	CUMULATIVE DEFERRED PROPERTY TAXES	\$5,552,422	\$6,026,851	\$6,501,280	\$6,975,709	\$7,450,138	\$7,924,567	\$8,398,996	\$8,873,425	\$9,347,854	\$9,822,284	\$10,296,713	\$10,771,142
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16
13	PROPERTY TAXES	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722
14	TOTAL PROPERTY TAXES	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722	\$675,722
15	CUMULATIVE DEFERRED PROPERTY TAXES	\$11,446,864	\$12,122,586	\$12,798,308	\$13,474,030	\$14,149,752	\$14,825,474	\$15,501,196	\$16,176,918	\$16,852,640	\$17,528,362	\$18,204,084	\$18,879,806

Columbia Gas of Ohio, Inc.
2015 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-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	\$3,400,614	\$3,669,577	\$4,030,188	\$4,428,250	\$4,864,513	\$5,317,758	\$5,780,623	\$6,256,652	\$6,753,597	\$7,312,400	\$7,965,429	\$8,749,906
2	Interest Deferral	\$6,770,983	\$7,313,163	\$7,875,031	\$8,462,611	\$9,144,048	\$9,853,304	\$10,586,346	\$11,322,859	\$12,094,706	\$12,895,363	\$13,865,656	\$15,020,047
3	Property Tax Deferral	\$2,197,772	\$2,451,503	\$2,705,233	\$2,958,963	\$3,212,693	\$3,466,423	\$3,720,154	\$3,973,884	\$4,227,614	\$4,481,344	\$4,735,074	\$5,077,992
4	TOTAL Gross CEP Deferrals	\$12,369,370	\$13,434,242	\$14,610,452	\$15,849,824	\$17,221,254	\$18,637,485	\$20,087,123	\$21,553,395	\$23,075,917	\$24,689,107	\$26,566,159	\$28,847,946
5	Net Customer Additions Revenue Offset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL Pre-Tax Deferrals	\$12,369,370	\$13,434,242	\$14,610,452	\$15,849,824	\$17,221,254	\$18,637,485	\$20,087,123	\$21,553,395	\$23,075,917	\$24,689,107	\$26,566,159	\$28,847,946
	Deferred Tax Offset												
7	Deferred Tax Offset (35.0%)	(\$4,329,279)	(\$4,701,985)	(\$5,113,658)	(\$5,547,438)	(\$6,027,439)	(\$6,523,120)	(\$7,030,493)	(\$7,543,688)	(\$8,076,571)	(\$8,641,188)	(\$9,298,156)	(\$10,096,781)
8	TOTAL Associated Tax Impact	(\$4,329,279)	(\$4,701,985)	(\$5,113,658)	(\$5,547,438)	(\$6,027,439)	(\$6,523,120)	(\$7,030,493)	(\$7,543,688)	(\$8,076,571)	(\$8,641,188)	(\$9,298,156)	(\$10,096,781)
9	TOTAL Net Ratebase Deferrals	\$8,040,090	\$8,732,258	\$9,496,794	\$10,302,385	\$11,193,815	\$12,114,365	\$13,056,630	\$14,009,707	\$14,999,346	\$16,047,920	\$17,268,003	\$18,751,165
	Revenue Requirement Calculation												
10	Pretax Return on Rate Base (10.95%)	\$880,390	\$956,182	\$1,039,899	\$1,128,111	\$1,225,723	\$1,326,523	\$1,429,701	\$1,534,063	\$1,642,428	\$1,757,247	\$1,890,846	\$2,053,253
11	Amortization of Deferred Assets	\$336,447	\$365,411	\$511,074	\$554,427	\$602,399	\$651,939	\$702,648	\$753,938	\$807,196	\$898,190	\$966,477	\$1,049,488
12	TOTAL Revenue Requirement	\$1,216,837	\$1,321,594	\$1,550,972	\$1,682,538	\$1,828,122	\$1,978,462	\$2,132,349	\$2,288,001	\$2,449,624	\$2,655,437	\$2,857,323	\$3,102,741
	Customer Class Allocation												
13	SGS (76.74%)	\$933,801	\$1,014,191	\$1,190,216	\$1,291,180	\$1,402,901	\$1,518,272	\$1,636,364	\$1,755,812	\$1,879,841	\$2,037,782	\$2,192,710	\$2,381,043
14	GS (14.96%)	\$182,039	\$197,710	\$232,025	\$251,708	\$273,487	\$295,978	\$318,999	\$342,285	\$366,464	\$397,253	\$427,456	\$464,170
15	LGS (3.24%)	\$39,426	\$42,820	\$50,252	\$54,514	\$59,231	\$64,102	\$69,088	\$74,131	\$79,368	\$86,036	\$92,577	\$100,529
16	Allocated Revenue Requirement	\$1,155,265	\$1,254,721	\$1,472,493	\$1,597,402	\$1,735,619	\$1,878,352	\$2,024,452	\$2,172,228	\$2,325,673	\$2,521,072	\$2,712,743	\$2,945,742
	Customer Class Allocation												
17	Average SGS Customer Count	1,364,394	1,364,394	1,364,394	1,364,394	1,364,394	1,364,394	1,364,394	1,364,394	1,364,394	1,364,394	1,364,394	1,364,394
18	Average GS Customer Count	38,526	38,526	38,526	38,526	38,526	38,526	38,526	38,526	38,526	38,526	38,526	38,526
19	Average LGS Customer Count	425	425	425	425	425	425	425	425	425	425	425	425
20	Total Customer Count	1,403,345	1,403,345	1,403,345	1,403,345	1,403,345	1,403,345	1,403,345	1,403,345	1,403,345	1,403,345	1,403,345	1,403,345
	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	\$ 0.11	\$ 0.12	\$ 0.13	\$ 0.15
22	GS Customer Charge	\$ 0.39	\$ 0.43	\$ 0.50	\$ 0.54	\$ 0.59	\$ 0.64	\$ 0.69	\$ 0.74	\$ 0.79	\$ 0.86	\$ 0.92	\$ 1.00
23	LGS Customer Charge	\$ 7.73	\$ 8.40	\$ 9.86	\$ 10.69	\$ 11.62	\$ 12.57	\$ 13.55	\$ 14.54	\$ 15.57	\$ 16.87	\$ 18.16	\$ 19.72

Columbia Gas of Ohio, Inc.
2015 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-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	\$9,432,203	\$10,135,082	\$10,860,091	\$11,610,466	\$12,386,319	\$13,192,075	\$14,025,655	\$14,885,133	\$15,773,699	\$16,689,437	\$17,632,695	\$18,608,595
2	Interest Deferral	\$16,031,596	\$17,078,920	\$18,148,588	\$19,258,694	\$20,401,096	\$21,584,045	\$22,812,941	\$24,075,571	\$25,377,836	\$26,723,599	\$28,102,710	\$29,526,152
3	Property Tax Deferral	\$5,552,422	\$6,026,851	\$6,501,280	\$6,975,709	\$7,450,138	\$7,924,567	\$8,398,996	\$8,873,425	\$9,347,854	\$9,822,284	\$10,296,713	\$10,771,142
4	TOTAL Gross CEP Deferrals	\$31,016,221	\$33,240,853	\$35,509,959	\$37,844,869	\$40,237,552	\$42,700,687	\$45,237,593	\$47,834,129	\$50,499,389	\$53,235,320	\$56,032,118	\$58,905,889
5	Net Customer Additions Revenue Offset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL Pre-Tax Deferrals	\$31,016,221	\$33,240,853	\$35,509,959	\$37,844,869	\$40,237,552	\$42,700,687	\$45,237,593	\$47,834,129	\$50,499,389	\$53,235,320	\$56,032,118	\$58,905,889
	Deferred Tax Offset												
7	Deferred Tax Offset (35.0%)	(\$10,855,677)	(\$11,634,299)	(\$12,428,486)	(\$13,245,704)	(\$14,083,143)	(\$14,945,240)	(\$15,833,157)	(\$16,741,945)	(\$17,674,786)	(\$18,632,362)	(\$19,611,241)	(\$20,617,061)
8	TOTAL Associated Tax Impact	(\$10,855,677)	(\$11,634,299)	(\$12,428,486)	(\$13,245,704)	(\$14,083,143)	(\$14,945,240)	(\$15,833,157)	(\$16,741,945)	(\$17,674,786)	(\$18,632,362)	(\$19,611,241)	(\$20,617,061)
9	TOTAL Net Ratebase Deferrals	\$20,160,544	\$21,606,555	\$23,081,473	\$24,599,165	\$26,154,409	\$27,755,447	\$29,404,435	\$31,092,184	\$32,824,603	\$34,602,958	\$36,420,876	\$38,288,828
	Revenue Requirement Calculation												
10	Pretax Return on Rate Base (10.95%)	\$2,207,580	\$2,365,918	\$2,527,421	\$2,693,609	\$2,863,908	\$3,039,221	\$3,219,786	\$3,404,594	\$3,594,294	\$3,789,024	\$3,988,086	\$4,192,627
11	Amortization of Deferred Assets	\$1,128,370	\$1,209,302	\$1,291,852	\$1,376,796	\$1,463,842	\$1,553,451	\$1,645,744	\$1,740,206	\$1,837,168	\$1,936,701	\$2,038,448	\$2,142,996
12	TOTAL Revenue Requirement	\$3,335,950	\$3,575,220	\$3,819,274	\$4,070,405	\$4,327,750	\$4,592,672	\$4,865,529	\$5,144,800	\$5,431,462	\$5,725,725	\$6,026,534	\$6,335,623
	Customer Class Allocation												
13	SGS (76.74%)	\$2,560,008	\$2,743,624	\$2,930,911	\$3,123,629	\$3,321,115	\$3,524,417	\$3,733,807	\$3,948,119	\$4,168,104	\$4,393,921	\$4,624,763	\$4,861,957
14	GS (14.96%)	\$499,058	\$534,853	\$571,363	\$608,933	\$647,431	\$687,064	\$727,883	\$769,662	\$812,547	\$856,568	\$901,570	\$947,809
15	LGS (3.24%)	\$108,085	\$115,837	\$123,744	\$131,881	\$140,219	\$148,803	\$157,643	\$166,692	\$175,979	\$185,513	\$195,260	\$205,274
16	Allocated Revenue Requirement	\$3,167,151	\$3,394,314	\$3,626,018	\$3,864,442	\$4,108,766	\$4,360,283	\$4,619,334	\$4,884,473	\$5,156,630	\$5,436,003	\$5,721,592	\$6,015,040
	Customer Class Allocation												
17	Average SGS Customer Count	1,364,803	1,364,803	1,364,803	1,364,803	1,364,803	1,364,803	1,364,803	1,364,803	1,364,803	1,364,803	1,364,803	1,364,803
18	Average GS Customer Count	41,206	41,206	41,206	41,206	41,206	41,206	41,206	41,206	41,206	41,206	41,206	41,206
19	Average LGS Customer Count	428	428	428	428	428	428	428	428	428	428	428	428
20	Total Customer Count	1,406,437	1,406,437	1,406,437	1,406,437	1,406,437	1,406,437	1,406,437	1,406,437	1,406,437	1,406,437	1,406,437	1,406,437
	Increase in Monthly Customer Charge												
21	SGS Customer Charge	\$ 0.16	\$ 0.17	\$ 0.18	\$ 0.19	\$ 0.20	\$ 0.22	\$ 0.23	\$ 0.24	\$ 0.25	\$ 0.27	\$ 0.28	\$ 0.30
22	GS Customer Charge	\$ 1.01	\$ 1.08	\$ 1.16	\$ 1.23	\$ 1.31	\$ 1.39	\$ 1.47	\$ 1.56	\$ 1.64	\$ 1.73	\$ 1.82	\$ 1.92
23	LGS Customer Charge	\$ 21.04	\$ 22.55	\$ 24.09	\$ 25.68	\$ 27.30	\$ 28.97	\$ 30.69	\$ 32.46	\$ 34.26	\$ 36.12	\$ 38.02	\$ 39.97

Columbia Gas of Ohio, Inc.
2015 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Customer Rate Development

Line No.	Description	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16
Gross CEP Deferrals:													
1	Depreciation Deferral	\$19,614,328	\$20,641,149	\$21,690,644	\$22,766,129	\$23,867,720	\$24,999,949	\$26,160,687	\$27,347,960	\$28,565,036	\$29,809,953	\$31,083,068	\$32,389,628
2	Interest Deferral	\$30,985,890	\$32,480,515	\$33,996,384	\$35,551,876	\$37,138,718	\$38,765,295	\$40,437,088	\$42,141,694	\$43,885,106	\$45,671,249	\$47,489,812	\$49,351,951
3	Property Tax Deferral	\$11,446,864	\$12,122,586	\$12,798,308	\$13,474,030	\$14,149,752	\$14,825,474	\$15,501,196	\$16,176,918	\$16,852,640	\$17,528,362	\$18,204,084	\$18,879,806
4	TOTAL Gross CEP Deferrals	\$62,047,082	\$65,244,250	\$68,485,336	\$71,792,035	\$75,156,190	\$78,590,718	\$82,098,972	\$85,666,572	\$89,302,783	\$93,009,565	\$96,776,964	\$100,621,385
5	Net Customer Additions Revenue Offset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL Pre-Tax Deferrals	\$62,047,082	\$65,244,250	\$68,485,336	\$71,792,035	\$75,156,190	\$78,590,718	\$82,098,972	\$85,666,572	\$89,302,783	\$93,009,565	\$96,776,964	\$100,621,385
Deferred Tax Offset													
7	Deferred Tax Offset (35.0%)	(\$21,716,479)	(\$22,835,487)	(\$23,969,868)	(\$25,127,212)	(\$26,304,666)	(\$27,506,751)	(\$28,734,640)	(\$29,983,300)	(\$31,255,974)	(\$32,553,348)	(\$33,871,937)	(\$35,217,485)
8	TOTAL Associated Tax Impact	(\$21,716,479)	(\$22,835,487)	(\$23,969,868)	(\$25,127,212)	(\$26,304,666)	(\$27,506,751)	(\$28,734,640)	(\$29,983,300)	(\$31,255,974)	(\$32,553,348)	(\$33,871,937)	(\$35,217,485)
9	TOTAL Net Ratebase Deferrals	\$40,330,603	\$42,408,762	\$44,515,468	\$46,664,823	\$48,851,523	\$51,083,967	\$53,364,332	\$55,683,272	\$58,046,809	\$60,456,217	\$62,905,027	\$65,403,900
Revenue Requirement Calculation													
10	Pretax Return on Rate Base (10.95%)	\$4,416,201	\$4,643,759	\$4,874,444	\$5,109,798	\$5,349,242	\$5,593,694	\$5,843,394	\$6,097,318	\$6,356,126	\$6,619,956	\$6,888,100	\$7,161,727
11	Amortization of Deferred Assets	\$2,257,273	\$2,373,586	\$2,491,497	\$2,611,794	\$2,734,182	\$2,859,130	\$2,986,761	\$3,116,550	\$3,248,835	\$3,383,688	\$3,520,746	\$3,660,606
12	TOTAL Revenue Requirement	\$6,673,474	\$7,017,345	\$7,365,940	\$7,721,592	\$8,083,424	\$8,452,825	\$8,830,155	\$9,213,868	\$9,604,961	\$10,003,644	\$10,408,846	\$10,822,333
Customer Class Allocation													
13	SGS (76.74%)	\$5,121,224	\$5,385,111	\$5,652,623	\$5,925,550	\$6,203,220	\$6,486,698	\$6,776,261	\$7,070,722	\$7,370,847	\$7,676,796	\$7,987,749	\$8,305,058
14	GS (14.96%)	\$998,352	\$1,049,795	\$1,101,945	\$1,155,150	\$1,209,280	\$1,264,543	\$1,320,991	\$1,378,395	\$1,436,902	\$1,496,545	\$1,557,163	\$1,619,021
15	LGS (3.24%)	\$216,221	\$227,362	\$238,656	\$250,180	\$261,903	\$273,872	\$286,097	\$298,529	\$311,201	\$324,118	\$337,247	\$350,644
16	Allocated Revenue Requirement	\$6,335,796	\$6,662,268	\$6,993,224	\$7,330,880	\$7,674,403	\$8,025,112	\$8,383,349	\$8,747,646	\$9,118,950	\$9,497,459	\$9,882,159	\$10,274,723
Customer Class Allocation													
17	Average SGS Customer Count	1,373,421	1,373,421	1,373,421	1,373,421	1,373,421	1,373,421	1,373,421	1,373,421	1,373,421	1,373,421	1,373,421	1,373,421
18	Average GS Customer Count	36,881	36,881	36,881	36,881	36,881	36,881	36,881	36,881	36,881	36,881	36,881	36,881
19	Average LGS Customer Count	428	428	428	428	428	428	428	428	428	428	428	428
20	Total Customer Count	1,410,730	1,410,730	1,410,730	1,410,730	1,410,730	1,410,730	1,410,730	1,410,730	1,410,730	1,410,730	1,410,730	1,410,730
Increase in Monthly Customer Charge													
21	SGS Customer Charge	\$ 0.31	\$ 0.33	\$ 0.34	\$ 0.36	\$ 0.38	\$ 0.39	\$ 0.41	\$ 0.43	\$ 0.45	\$ 0.47	\$ 0.48	\$ 0.50
22	GS Customer Charge	\$ 2.26	\$ 2.37	\$ 2.49	\$ 2.61	\$ 2.73	\$ 2.86	\$ 2.98	\$ 3.11	\$ 3.25	\$ 3.38	\$ 3.52	\$ 3.66
23	LGS Customer Charge	\$ 42.10	\$ 44.27	\$ 46.47	\$ 48.71	\$ 50.99	\$ 53.32	\$ 55.70	\$ 58.12	\$ 60.59	\$ 63.11	\$ 65.66	\$ 68.27

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

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