## BEFORE <br> 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

## SUPPLEMENT TO ANNUAL INFORMATION FILING OF COLUMBIA GAS OF OHIO, INC.

On April 30, 2015, Columbia Gas of Ohio, Inc., ("Columbia") filed its Annual Information Report on its Capital Expenditure Program ("CEP Report") as required by the Public Utilities Commission of Ohio's ("Commission") Order dated October 9, 2013.

In its CEP Report, Columbia inadvertently included a schedule that did not accurately categorize Columbia's customers by class. This supplement corrects the categorization of customers and updates the remainder of the CEP Report. Per the August 29, 2012 Order, Columbia recommends providing Staff an additional 30 days to review the supplemental CEP Report.

For the reasons stated herein, Columbia files this Supplement to its Annual Information Filing and corresponding attachments.

Respectfully submitted, COLUMBIA GAS OF OHIO, INC.
/s/ Brooke E. Leslie
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## CERTIFICATE OF SERVICE

I hereby certify that a true and accurate copy of the foregoing Supplement to Annual Informational Filing of Columbia Gas of Ohio, Inc. was sent by electronic mail to the parties listed below on this $27^{\text {th }}$ day of May, 2015.
/s/ Brooke E. Leslie
Brooke E. Leslie
Attorney for
COLUMBIA GAS OF OHIO, INC.

## SERVICE LIST

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##  <br> Capital Investment Eligigile for Accounting Treatment

| $\xrightarrow{\text { Line }}$ Not | Description NON-IRP Gross Additions NON-IRP Gross Retirements TOTAL Balance |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Oal1 | Nov11 | Docil | Jon 12 | Fob 12 | max 12 | Apri2 | mav 12 | Jun 12 | ju12 | Avg 12 | Sop 12 | Oot12 |
| ${ }_{5}^{4}$ | Gross Plant Replacement $\&$ Betterment Growth | $\$ 2,830,055$ $\$ 2,084,451$ | $\begin{aligned} & \$ 1,453,005 \\ & \$ 2,259,600 \end{aligned}$ | $\$ 2,972,129$ $\$ 2,163,517$ <br> $\$ 2,163,517$ |  | $\$ 1,597,784$ $\$ 2,817,753$ | $\$ 1,040,798$ $\$ 2,106,473$ |  | $\$ 2,380,141$ $\$ 1,904,591$ | $\$ 1,557,078$ $\$ 2,052,774$ | $\$ 2,218,160$ | $\$ 4,019,390$ $\$ 3,473,410$ | $\substack{5,227738 \\ 522020265}$ |  |
| $\stackrel{8}{7}$ |  | (327,463 |  |  | cis |  |  |  |  |  | ${ }_{\text {si, }}$ |  |  |  |
| 8 | Non IPP Gosssadaitions | \$5,519,68 | \$5,565.78 | \$8,693939 |  | \$4,43, ${ }^{\text {c/4 }}$ | \$5,68,73 | ¢8,303207 | \$4.65278 | S¢9501, 591 | \%625,709 | S7,71,974 | 4,30, 4 , |  |
|  | Comer | (5556,160) | (51,13, 3 , 39 | (65,59977) | (s629.52) | (591.022) | (s99.889) | \|s181.571] | (5757,771) | (153,352.28) | ${ }^{(51,18,4,469}$ | \$331,5 | (51,172, |  |
| 10 | novirep peaien | (55\%\%,100) |  | 16,59779 | (18629,57 | (1516, 62 | [ss9.59] | [si81,57] | [57\%7.07 | (\$8,35294] | (151,184.46 | [8377,50] | (51,72,73 | (151708 |
| " | NoNIRP | S,993,517 | 53, 316,39 | 82079.964 | S2, 18.893 | s,4,17,00 |  | s6,12 | 83,70207 | S1,46,702 | \$504123 | 57,39,499 | 53,97,408 | 13,453,689 |
| 12 | Cumuative Baance | \$9.993,517 | s8.09995 | s10.99950 | \$13,178513 | \$17295,515 | 20, 3646.50 | 26,48626 |  | 31,34,195 |  | 3376905 |  |  |
|  |  | Jan 13 | ${ }_{\text {Fob }} 13$ | Mar 13 | Apor 13 | Wor 13 | Jun 13 | Jı13 | Avg 13 | Sop 13 | oot13 | Noo 13 | Doc 13 | rotal |
|  |  |  |  |  | 退 |  |  |  |  |  |  |  |  | (190072 |
| ${ }_{15}^{18}$ | cismen | 边 | $\begin{gathered} \$ 1,903,596 \\ (\$ 145,337) \\ \$ 301 \end{gathered}$ |  |  | $\begin{array}{r} \$ 2,361,360 \\ \$ 209,149 \\ \$ 613,819 \end{array}$ | $\begin{aligned} & \text { Sis1.1.200 } \\ & \text { Suthese } \end{aligned}$ | $\begin{array}{r} \$ 2,767,850 \\ \$ 245,152 \\ \$ 719,483 \end{array}$ | $\begin{array}{r} \$ 3,859,206 \\ \$ 341,815 \\ \$ 1,003,173 \end{array}$ |  |  | $\begin{array}{r} \$ 4,337,363 \\ \$ 384,166 \\ \$ 1,127,466 \end{array}$ | $\begin{array}{r} \$ 6,321,244 \\ \$ 559,882 \\ \$ 1,643,162 \end{array}$ |  |
|  | Novirp Goiss Aditions | ${ }^{3426,8,82^{2}}$ | Ş39285 | S5471,971 | s4.654.54 | ร5,63, ${ }^{\text {ce }}$ | 8.8,397\% | 56,519.987 | S8.88223 | Ş/5,59514 | 57,72039 | s.9.837.73 | S13,821,56 | 574.311.983 |
| ${ }^{18}$ |  | (51.074.52] |  | (887,605) | (\$4,32, 186) | ${ }_{\text {(5678,73) }}$ | (5687,162) | (1521,539] | (583, 700 | [7506.999] | 569,1.98 | $\left.{ }^{(8982} 2487\right)$ | [ 57789,329 | (518,78,7,094) |
| 19 | NoN IPP Peatemers | (15.074, 52 | [51.189.153) | (8876.605) | (8, 3, 32186 | (5787835 | (5697,162] | (5322.33) | (5386,10) | (1706.99] | S69,9.988 | (serati6) | [57,74,232 | (181,8,8,8.84] |
| 20 | novirp Ne: Parart | 8, 193.350 | 985) | s, 5959.305 | 826278 | S4,484.415 | \$3,02802 | 59,50,43 | 8,702073 | s, 8 S3, 015 | s.4,1, 8 | s8.44,2 | S6,037293 | \$55,54,179 |
| ${ }^{21}$ | cum | S63077,19 | Sc2887861 | 587.733.166 | 567.96554 | 2.179 .959 | 5.522 .500 | 80,752999 | 88,950607 | S22030,02 | 100719978 | 1093612,25 | 115,38,598 |  |
|  |  | - Jan 14 | reola | Mar 14 | Apr 14 | Mov 14 | Jun 19 | Ju19 | Avo 14 | Sop 14 | oot19 | Nov 19 | Docti4 | тotal |
|  | Gross Plant Replacement |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }_{25}^{24}$ | Support Services <br> nformation Technology | $\begin{aligned} & \$ 972,903 \\ & \$ 230,918 \\ & \$ 463,840 \end{aligned}$ | $\begin{array}{r} \$ 2,282,188 \\ \$ 592,656 \\ \$ 33,365 \end{array}$ | $\begin{array}{r} \$ 3,575,005 \\ \$ 704,565 \\ \$ 135,189 \end{array}$ | $\begin{array}{r} \$ 3,138,497 \\ \$ 485,294 \\ \$ 14,933,651 \end{array}$ | $\begin{array}{r} \$ 2,602,521 \\ \$ 112,447 \\ \$ 134,047 \end{array}$ | $\begin{array}{r} \$ 2,178,425 \\ \$ 279,597 \\ \$ 701,553 \end{array}$ | $\begin{array}{r} \$ 3,296,522 \\ \$ 724,396 \\ \$ 489,255 \end{array}$ | $\begin{array}{r} \$ 3,382,947 \\ \$ 43,074 \\ \$ 187,358 \end{array}$ | $\begin{array}{r} \$ 4,171,069 \\ \$ 174,866 \\ \$ 233,865 \end{array}$ |  | $\begin{array}{r} \$ 5,149,670 \\ \$ 4,183,603 \\ \$ 562,931 \end{array}$ | $\begin{aligned} & \$ 4,345,443 \\ & \$ 3,574,129 \\ & \$ 1,158,810 \end{aligned}$ | $\begin{aligned} & \$ 40,429,349 \\ & \$ 38,876,402 \\ & \$ 19,513,439 \end{aligned}$ |
| ${ }^{26}$ | NoN IRP Grass Aditio | 1,422551 | S5072 | 56078.47 | 520.99, 13 | 56,64132 | W6273,5 | 56,64/123 |  | S.76, 817 | S66.7720 | ${ }_{512447274}$ | S11,05,70 |  |
| ${ }^{27}$ |  | ${ }_{\text {[536.537] }}$ | (570023) | (535,14) | (5977097) | (sanas53) | (sas9, | (55507.400) | (\$976214) | (51, 146713$)$ | (1380,700) | [987732 | (511210219) | [52] |
|  | NONIPP Peifir | (368, 3 37 | [350233] | [(355,945] | (1977,047) | (1803563] | (1899629] | [55,50, 8, 07 | (5776214] | (51, 1.67 ,73] | (ssa0, 807 | (\$9773, ${ }^{\text {a }}$ | (81120.2.29] |  |
| ${ }^{29}$ | NoNifp No | 1074.014 | S4,374.884 | 25.72937 | si19972065 | s6237.60 | 85,414, | st, 188 | 87, 24, 199 | 8565 | S53.38 | s1, 14.69 | S174, | St15,564, |
| ${ }^{3}$ | Counuaive ${ }^{\text {a }}$ | 1 S116,47253 | 20,847,99 | 26500368 | 16,5.52, 23 | 152780,10 | S8,1942 | 1599380,71 | 67225913 | 73,73101 |  | 21:137.22 | 20.93297 |  |
|  |  | Jan 15 | Feb 15 | Mar 15 | nris | moy 15 | Jun 15 | 415 | Avo 15 | Sop 15 | Oot15 | Noo 15 | Doc15 | total |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }_{33}^{32}$ | $\begin{aligned} & \text { Growth } \\ & \text { Support Services } \\ & \text { Information Technology } \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | nonvip Goiss aditions | 89231.222 | S6,77.44 | S10,322.480 | S8, 88.7 7\% | s10.466.69\% | sil.76, 37 |  | S10.34.7178 | sil:20.65 | ss.920.128 | S11,58,0\%2 | S12:730.42 | ss20.77, 198 |
| ${ }^{66}$ |  | (51,0,3,654) | (5687,987) | (51.173.811) | (959280) | (81,183200) | (151,39,002) | (51,00323) | (51, 69,481) | (51.27.4.87) | (51.008,42\%) | (51.205773) | \$1,1932889 | \$13,56\%, 189) |
| ${ }^{37}$ | Nov Mr Petaieme | (51.04, 3 [54) |  | (8.173, ${ }^{\text {a }}$ (1) | (उ59220] | (85,18820]) |  | (s.00, $0^{323}$ | [57,169,89] |  | (51.008,427) |  |  | (151,566,189) |
| ${ }^{38}$ | no | 88.877.588 | 0,37 | 88.88 | 7,55.992 | 282479 | 44985 | 90, 99 | 174.49 | s10004,165 | 91.6 | 10.24,39 | 112921204 | O6.550.010 |
| ${ }^{39}$ | Cumulave | 9,150.359 | 524.50, 886 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | Jan 16 | ${ }^{\text {Fobl } 16}$ | Wars 16 | Mor 16 | Wey 16 | Jun 16 | Ju16 | Aug | Sep 16 | Oot16 | Nov | Dec 16 | rotal |
|  | $\begin{aligned} & \text { Gross Plant } \\ & \text { Replacement \& } \\ & \text { Growth } \end{aligned}$ |  |  |  | cincin |  | ciple |  |  |  |  |  |  |  |
| ${ }_{43}$ | Supen sevies ${ }_{\text {S }}$ |  |  | $\underbrace{}_{\substack{\text { P200235 } \\ 565353}}$ |  | S202108 <br> S20253 |  |  |  |  |  |  |  |  |
|  |  | \$9,58, 139 | S6,29,97 | S10.68.5. | 8,789295 | \$10,79,60 | \$12,12, 69 | sp, | S10.664,533 | \$11.62 | 89,8,7, | \$11.85, | \$13, 12, 36 | s123,76,35 |
|  | Cotes | 31,19, 14.42 | ${ }_{\text {8376,759 }}$ | (15,288714) | S1.208,64) | (1,288803) | (1,427,703) | \$1,09,255) | 54,070 | (1,368.816) | 101,427) | (1, 000.4 ,45) | S1.593,371) | \$14,588899) |
| ${ }^{46}$ | Now IPP Eeliemenens | (s5.19, $1 \times 2$ ) | [5786,75] | [51238,744 | (151028.64] | [512888.89] | [15,427,703) | (5.0812,255 | (151234.070) | (51.3.8.8.816) | [51.88, 4,27$]$ | [1,4.40, 145) | (51.563.371) | (1414.58885] |
| ${ }^{47}$ | NONIPP Ne Pe Pant | 88.399017 | \$5529972 | s9.95620 | S7770.0.51 | S9.510,867 | s10,001.75 | s8,05.020 | s9.900.43 | spo.20.5.56 | s8,106,36 | s10.959.39 | s11.560,015 | s10, 207, 50 |
|  | Cumunaive Banane | 96.988 | 99.90 | ${ }^{\text {se, } 210}$ | \$35, 605.800 | \$368,16,728 | \$77,818,703 | sa6,98,723 |  |  |  | 25,186,46 | 755 |  |

##  <br> 

| No. | Desscripion | Oct11 | 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 | 58,90,957 | \$10,989,570 | \$13,178.513 | \$17,29,515 | 520,364,650 | \$22,48, 286 | \$30,19,493 | \$31,341,195 | \$86,382436 | \$43,776,905 | \$46,974,313 | \$50,427,971 | \$55,364,913 | \$59,854,369 |
| 2 | total Non IfP Net Plant | \$4,99,5,57 | \$8.909,957 | \$10,989.570 | \$13,178,513 | \$17,299,515 | \$20,364,650 | \$26,486,286 | \$30,194,493 | \$33,341,195 | \$36,.882,436 | \$43,77,905 | \$46,974,313 | \$50,427,971 | \$55,364,913 | \$59,954,369 |
| 3 | NON IRP Net Pant Deprecaition | \$5.659 | \$15,757 | ${ }^{52,553}$ | s27,390 | ${ }_{\text {s3, }}$,57 | \$42.682 | 553,088 | s64,238 | 569,740 | 576,53 | 590,847 | \$102,851 | \$110,389 | \$119,999 | 0,582 |
| 4 | Total Provision tor Plant Depececiation | 55.59 | \$15,757 | \$22,53 | S27,390 | S34.537 | S42,682 | S53.098 | S64,238 | S69,740 | 576.75 | 590,847 | S102.851 | S110,389 | S119,999 | \$130.582 |
| 5 | Accumulated Deprecalian Reseeve | \$5,559 | \$21,417 | \$43,969 | 577,360 | \$105,997 | \$148,579 | \$201,676 | \$265,915 | \$335,655 | S412,408 | \$503,256 | S606,107 | 5716,496 | ${ }_{\text {s836,395 }}$ | 66,977 |
| 6 | Total Accumulate Plant Depreciaion | 55.659 | ${ }_{\text {S21,417 }}$ | \$44,369 | 571,360 | \$105.897 | \$148.579 | \$201, 676 | \$265.915 | S335.655 | S412,408 | S503.256 | S606,107 | 5716.496 | 5836.39 | S966,977 |
|  |  | 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 | S67,433,166 | S67,95,544 | 572,17,959 | \$75,222.500 | 580,752,994 | \$88,45,067 | 592,308.082 | \$100.719,978 | \$109,361,255 | \$115,398.548 |  |  |  |
| 8 | TOTAL Non IRP Nel Pant | \$66,047,719 | \$62,837.861 | S67,433,166 | \$67,995,54 | S72,179.959 | 575.222.560 | \$80,752.994 | \$88,455,067 | \$92,308,082 | s100,719,978 | \$109,366,255 | \$115,398.548 |  |  |  |
| 9 | NON IRP Net Plant Depreciaion | \$123,775 | \$141,621 | \$146,555 | \$152,020 | \$157,360 | \$165,228 | \$175,472 | \$19,769 | \$204,865 | \$218,765 | 523,092 | s254,728 |  |  |  |
| 10 | Total Provison for Pant Deperecaition | S123,775 | S141.621 | \$146.555 | \$152,020 | \$157,360 | \$165.828 | \$175.472 | \$19,7,69 | \$204, 65 | s218,765 | S238,092 | 5254,728 |  |  |  |
| 11 | Accumulated Depreciaion Reseeve | \$1,090,752 | \$1,23,373 | \$1,38,928 | \$1,530,948 | \$1,68,308 | \$1,85, 135 | \$2.02,608 | \$2,21,377 | \$2,426,242 | \$2,45,007 | \$2883,099 | 53,173,827 |  |  |  |
| 12 | Total Accumulate Plant Depreciaion | \$1.000,752 | \$1,23, 373 | \$1,38,928 | \$1,530,948 | \$1.68.308 | \$1.854,135 | \$2.029,608 | \$2,21,377 | \$2,46,242 | \$2,64,007 | \$2.88,099 | 53,177,827 |  |  |  |
|  |  | Jan 14 | Feb 14 | Mar 14 | Apr 14 | May 14 | Jun 14 | Jul 14 | Aug 14 | Sep 14 | Oct 14 | Nov 14 | Dect 14 |  |  |  |
| 13 | NoN ITP Net Plant | \$116,472.563 | \$120,847,397 | \$126,570,369 | \$146,52, 234 | \$152,780,102 | \$15, 194,230 | \$159,380,714 | S167,225,913 | \$173,731,010 | \$209,677,488 | s221,137,420 | \$220,962,971 |  |  |  |
| 14 | total noon IRP Net Plant | \$116.472.563 | \$120, 847,397 | \$120.577.369 | \$146.542,434 | \$1152,780,102 | \$158,194,230 | \$159.380,714 | S167,225.913 | \$173,731.010 | \$209.667.488 | S227,137,420 | S220,962.971 |  |  |  |
| 15 | NON IRP Net Pant Depreciaion | S262,787 | S268,963 | \$360,611 | \$598,062 | \$436,263 | \$453,245 | \$462,865 | \$476,029 | \$996,945 | 5556.803 | S653,028 | 5784,478 |  |  |  |
| 16 | Total Provision tor Pant Deperecition | S262,787 | S268,963 | S360.611 | S998,062 | \$436.263 | \$453,245 | \$462,865 | \$477.029 | \$996,945 | S556.803 | S653,028 | s784,478 |  |  |  |
| 17 | Accumulated Depreciaion Reseeve | \$3,40, 614 | 53,69,577 | \$4,030,188 | \$4,428,250 | \$4,864,513 | \$5,317,758 | 55.780,623 | \$6,56,652 | 96,75,597 | 57,312,400 | 57,965,429 | 58,799,906 |  |  |  |
| 18 | Total Accumulate Plant Depreciaion | S3,40, 614 | \$3,69.577 | S4.030, 188 | S4.488,250 | \$4.864.513 | \$5,377,758 | 85,780,623 | \$6,266.652 | 96,75,597 | 87,312.400 | \$7,96,429 | 58,799.906 |  |  |  |
|  |  |  | Feb 15 | Mar 15 | Apr 15 | May 15 | Jun 15 | Jul 15 | Aug 15 | Sep 15 | Oct 15 | Nov 15 | Dec 15 |  |  |  |
| 19 | NoNIRP Net Plant | \$229,150,539 | \$234,540,886 | 243,749,554 | \$251,275,046 | \$280,557,525 | \$27,002,510 | \$27,912,901 | 5288,087,597 | \$298, 10,7,762 | \$806,013,408 | \$316,266,777 | \$327,547,981 |  |  |  |
| 20 | total Non IRP Net Plant | \$229,150.539 | \$234,540.886 | \$243,799,554 | \$251,275,046 | \$260.557.525 | \$277,002,510 | S278.912.901 | S288,087,597 | \$298,101,762 | \$306.013,408 | \$316.256,777 | S327,547,981 |  |  |  |
| ${ }^{21}$ | NoN IRP Net Pant Depreceiaion | s682,297 | 5702,879 | 8725,009 | 8750,375 | 877,553 | \$805,756 | 5833,580 | \$859,478 | s88,565 | 5915,738 | 5993,258 | \$975,901 |  |  |  |
| 22 | Total Provision tor Plant Deprecition | 5682297 | s702,89 | S725.009 | \$750.375 | 5775.853 | S805,756 | 8833.580 | \$859,478 | \$888.656 | S991.738 | S943,258 | 5975.901 |  |  |  |
| ${ }^{23}$ | Accumulated Depreciaion Reseeve | s9,43,203 | \$10,13,082 | \$10,80,091 | S11,610,466 | \$12,38,319 | 513,12,075 | \$14,02,655 | \$14,88, ,133 | \$15,77,.699 | \$16,68, 4, 37 | \$17,62,695 | \$18,608.995 |  |  |  |
| ${ }^{24}$ | Total Accumulaed Plan Depreciaion | S9,432203 | S10.135.082 | S10.860.091 | S11.610.466 | S12.386.319 | s13,1920.75 | S140026,655 | S14,885,133 | \$15,773.699 | \$11.689,437 | \$117,622,695 | \$18.608.995 |  |  |  |
|  |  | 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 Nel Plant | \$335,936,998 | \$331,459,970 | \$350,895,210 | \$35,605,880 | \$388,116,728 | \$378,818,703 | 5386,923,723 | \$396,324,155 | \$400.584,711 | \$414,690,017 | S425, 188,416 | \$436,755,431 |  |  |  |
| 20 | Total Non IRP Nel Pant | \$335.936,998 | \$381,459,970 | \$350,095,210 | \$356,605.860 | \$368.116.728 | \$378.818,703 | 5386,923,723 | \$396,324,155 | \$406,584,711 | S414.691.017 | S425,188,416 | \$436,755.431 |  |  |  |
| ${ }^{21}$ | NONIRP Net Plant Depreceiaion | \$1,05,733 | \$1,026,821 | 51,094,995 | \$1,05,485 | 51,100,50 | ${ }^{\text {1, } 1322,230}$ | 81, 60,738 | 81, 187,273 | 81,217,07 | 81,244,917 | S1,273,114 | \$1,306,5 |  |  |  |
| 22 | Total Provision for Pant Depreciaion | S1.005,733 | \$1,026.821 | S1.09,9,95 | S1.07, 4,85 | \$1,01.590 | \$1,132230 | \$1,160,738 | \$1,187,273 | \$1,217,076 | \$1.24,917 | \$1.27,114 | \$1.306.560 |  |  |  |
| ${ }^{23}$ | Accumulated Deprecation Resesere | \$19,641,328 | \$20,641, 149 | \$21,60,644 | \$22,766,129 | \$23,867,720 | 524,999.449 | \$22, 16, 687 | \$27,34,960 | ${ }^{52,565,036}$ | \$22,80,953 | \$33,083,068 | \$32,39,628 |  |  |  |
| ${ }^{24}$ | Total Accumulaed Plant Depreciaion | \$19,614,328 | \$20,641,149 | S21,690.644 | \$22,76,129 | \$23,867,720 | S24,999,949 | \$26,160,687 | \$27,37,960 | \$22,565,336 | \$29,809,953 | \$31,08, 068 | \$32,389,628 |  |  |  |
|  | THLY DEFERRAL SPREAD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }_{20}^{19}$ |  | Jan 11so <br> so | $\begin{array}{ll} \text { Feb } 11 & \\ & \$ 0 \\ \$ 0 \end{array}$ | $\begin{array}{ll} \text { Mar } 11 & \\ & \$ 0 \\ & \$ 0 \end{array}$ | $\begin{aligned} & \text { Apr } 11 \\ & \$ 0 \\ & \$ 0 \end{aligned}$ | $\begin{array}{rr}\text { May } 11 & \\ & \$ 0 \\ & \$ 0\end{array}$ | $\begin{array}{rr}\text { Jun } 11 & \\ & \$ 0 \\ & \$ 0\end{array}$ | Jul $11 \begin{array}{r} \\ \\ \\ \\ \\ \$ 0 \\ \$ 0\end{array}$ | $\text { Aug } 11 \begin{gathered} s 0 \\ s 0 \\ s i n \end{gathered}$ | $\begin{gathered} \text { Sep 11 } \\ \substack{s 0 \\ 50} \end{gathered}$ | Oct 11 $\begin{array}{r}\$ 5,659 \\ \$ 5,659\end{array}$ | $\begin{aligned} & \text { Nov } 11 \\ & \$ 15,757 \\ & \$ 21,417 \end{aligned}$ | $\begin{aligned} & \text { Dec } 11 \\ & \$ 22,553 \\ & \$ 43,969 \end{aligned}$ |  |  |  |
| ${ }_{22}^{21}$ | Provision for Plant Depreciation <br> Accumulated Depreciation Reserv | $\begin{gathered} \text { Jan } 12 \\ \text { s27.30 } \\ 577.350 \end{gathered}$ |  |  |  | $\begin{gathered} \text { May } 12 \\ \text { sp62,28 } \\ \text { se25 } \end{gathered}$ |  | $\begin{gathered} \mathrm{Jul} 12 \\ \text { s77.7.73 } \\ 5842,208 \end{gathered}$ |  |  |  |  |  |  |  |  |
| ${ }_{24}^{23}$ | Provision for Plant Depreciation <br> Accumulated Depreciation Reserv | Jan 13 <br> $\$ 123,775$ <br> $\$ 1,090,752$ | Feb 13 <br> $\$ 141,621$ $\$ 1,232,373$ <br> \$1,232,373 | $\begin{gathered} \text { Mar 13 } \\ \substack{136555 \\ \text { si1,37.928 }} \end{gathered}$ | Apr 13 $\$ 152,020$ $\$ 1.530,948$ | May 13 $\$ 157,360$ $\$ 1,688,308$ | $\text { Jun } 13$ $\begin{array}{r} \$ 165,828 \\ \$ 1,854,135 \end{array}$ | Jul 13 $\$ 175,472$ $\$ 2,029,608$ | $\begin{array}{r} \text { Aug } 13 \\ \$ 191,769 \\ \$ 2,221,377 \end{array}$ | Sep 13 $\$ 2,426,242$ | Oct 13 $\$ 218,765$ $\$ 2,645,007$ | Nov 13 $\$ 238,092$ $\$ 2,883,099$ | Dec 13 $\$ 254,728$ $\$ 3,137,827$ |  |  |  |
| $\begin{aligned} & 25 \\ & { }_{26} \end{aligned}$ | Provision for Plant Depreciation Accumulated Depreciation Reserve |  | Feb 14 $\$ 268,963$ $\$ 3,669,577$ | Mar 14 $\$ 360,611$ $\$ 4,030,188$ | Apr 14 $\$ 398,062$ $\$ 4,428,250$ | May 14 $\$ 4,864,513$ | Jun 14 $\$ 453,245$ $\$ 5,317,758$ | Jul 14 $\$ 462,865$ $\$ 5,780,623$ | Aug 14 $\$ 476,029$ $\$ 6,256,652$ | Sep 14 \$6,753,59 | Oct 14 $\$ 558,803$ $\$ 7,312,400$ | Nov 14 $\$ 653,028$ $\$ 7,965,429$ | Dec 14 $\$ 784,478$ $\$ 8,749,906$ |  |  |  |
|  |  | $\underset{\substack{\text { Ja } 15 \\ \text { s682,297 }}}{ }$ | Feb 15 <br> \$702,879 | Mar 15 | ${ }_{\text {Ap }}^{\text {S } 1550,375}$ | May 15 |  | ${ }_{\text {Jul } 15} 15$ |  | $\xrightarrow{\text { Sep } 158}$ | $\underset{\substack{\text { OCl } 15 \\ \text { s915,738 }}}{\text { a }}$ |  | ${ }_{\text {Dec } 15}^{\text {ch75,901 }}$ |  |  |  |
| ${ }_{28} 8$ | Accumulate deperecaition Resesere | s9,432,203 | \$10,135,082 | \$10,860,991 | \$11,60,466 | \$12,386,319 | \$13,192,075 | S14,025,655 | S14,885,133 | \$15,773.999 | \$16,689,477 | \$17,632,695 | \$18,00,595 |  |  |  |
|  | Provision tor Plant Deperecialion | Jan 16 \$1,005,733 | Feb 16 \$1,026.82 | Mar 16 \$1,049,495 | Apr 16 <br> \$1,075,48 | May 16 \$1,101,590 | Jun 16 \$1,132,230 | Jul 16 <br> \$1,160,738 | Aug 16 <br> \$1,187,27 | Sep 16 81,217,07 | Oct 16 \$1,244,91 | Nov 16 \$1,273,11 | Dec 16 \$1,306,56 |  |  |  |
|  | Accumulated Depreciaion Resen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Line | Descripition | 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 Deferal | so | \$24,108 | \$42,961 | \$52,904 | \$66,351 | \$83,083 | 597,711 | \$127,042 | \$144,655 | \$199,860 | \$173,855 | \$209,156 | \$224,113 | \$240,272 | \$263,55 |
| 2 | TOTAL PISCC | so | \$24,108 | \$44,961 | \$55,904 | \$66,351 | \$83,083 | 5997,711 | \$127,042 | \$144,655 | \$149,860 | \$177,.855 | \$209,156 | S224,113 | \$240,272 | 5268,555 |
| 3 | Accumulated PISCC | \$0 | \$24,108 | \$67,069 | \$119,973 | \$183,324 | \$266,407 | \$364,118 | \$499,161 | \$635.815 | \$785,676 | \$959,531 | \$1,168,687 | \$1,32, 800 | \$1,633.072 | \$1,896,626 |
| 4 | TOTAL A Accumulated PISCC | so | \$24,108 | \$67,069 | \$119,973 | \$183,324 | S266,407 | \$364,118 | \$499,161 | \$635.815 | \$785,676 | S999.531 | \$1,168,687 | \$1,32,800 | \$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 | \$377,49 | \$413,491 | \$430,983 | \$470,269 | \$510,563 |  |  |  |
| 6 | TOTAL PISCC | \$217,001 | \$297,084 | \$295,398 | S316,730 | \$317,259 | \$338,007 | \$351,802 | S377,479 | \$413,491 | \$430,983 | 5470,269 | ${ }^{5510,563}$ |  |  |  |
| 7 | Accumulated PISCC | \$2,11,628 | \$2,41,711 | \$2,70, 110 | \$3,02, 840 | \$3,34,099 | \$3,678,106 | \$4,02,998 | \$4,407,387 | \$4,82,877 | \$5,25,861 | \$5,72, ,130 | \$6,232,693 |  |  |  |
| 8 | TOTAL ACcumulate PISCC | \$2,11.628 | \$2,40,711 | \$2,706,110 | \$3,02, 840 | \$3,340.099 | \$3,678,106 | \$4,029,908 | \$4,407,387 | \$4,82,877 | \$5,251,861 | \$5,72, 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 | 5970,293 | \$1,154,392 |  |  |  |
| 10 | TOTAL PISCC | \$568,290 | \$542,180 | \$561,868 | \$587,580 | S668,438 | \$709,255 | \$733,043 | \$736,512 | \$777, 848 | S800,657 | S997,293 | \$1,154,392 |  |  |  |
| 11 | Accumulated PISCC | 56,70.983 | \$7,31,163 | \$7,85,031 | s8.46,611 | \$9,14,048 | 99,85,304 | \$10,586,346 | \$11,322,859 | \$12,094,706 | \$12,895,363 | \$13,865,656 | \$15,02,047 |  |  |  |
| 12 | TOTAL ACcumulate PISCC | S6,70,983 | \$7,313,163 | \$7,85,031 | S8,462,611 | \$9,14,048 | 59.853 .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 Deferal | \$1,01,549 | \$1,04, 324 | \$1,09,668 | \$1,10, 106 | \$1,142,401 | \$1,182,949 | \$1,28, 296 | \$1,262,629 | \$1,302,265 | \$1,34,764 | \$1,39, 111 | \$1,42, 441 |  |  |  |
| 14 | TOTAL PISCC | \$1,011,549 | \$1,047,324 | \$1,099,668 | \$1,10, 106 | \$1,142,401 | \$1,182,949 | \$1,22,896 | \$1,262,629 | \$1,302,265 | \$1,345,764 | \$1,37, ,111 | \$1,43, 411 |  |  |  |
| 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 | S24,075,571 | ${ }_{\$ 25,377,836}$ | \$26,723,599 | \$28,102,710 | \$29,56, ${ }^{\text {a }}$ |  |  |  |
|  |  | 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 | \$1,444,625 | \$1,51,869 | \$1,55,492 | \$1,56,843 | \$1,626,577 | \$1,671,794 | \$1,74,605 | \$1,74,413 | \$1,78, 143 | \$1,818,563 | \$1,862,138 |  |  |  |
| 14 | TOTAL PIICC | \$1,459,739 | \$1,494,625 | \$1,51,8,69 | \$1,55,492 | \$1,58,8443 | \$1,626,577 | \$1,671,794 | \$1,704,605 | \$1,74,413 | \$1,786,143 | \$1,88,.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 | \$45,677,249 | \$47,489,812 | \$49,351,951 |  |  |  |
| 16 | TOTAL ACcumulated PISCC | \$30,986,890 | \$32,480.515 | S33,996,384 | \$35,551.876 | S37,138,718 | S38,765.295 | \$40,437,088 | \$42,141,694 | \$43,885,106 | \$45.671.249 | \$47, 489,812 | \$49,351,951 |  |  |  |

## ONTHLY DEFERRAL SPREAD

17 PISCC Deferal
PISCC Deferal
19 PISCC Deferal
20 PISCC Deferalal
21 PISCC Deferal
22 PISCC Deferral

| Jan 11 | Feb 11 | Mar 11 | Apr 11 so | May 11 | Jun 11 | Jul 11 | Aug $11{ }_{\text {so }}$ | Sep 11 | Ot 11 | Nov 11 | 11 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Jan 12 $\$ 52,904$ | Feb 12 $\$ 63,351$ | Mar 12 $\$ 83,0$ | $\begin{gathered} \text { Apr 12 } \\ \$ 97 ; \end{gathered}$ | May 12 <br> si27,012 | $\begin{array}{r} \text { Jun } 12 \\ \$ 144 \end{array}$ | $\begin{gathered} \mathrm{Jul} 12 \\ \$ 149,960 \end{gathered}$ | ${ }_{\text {Aug }} 12$ | $\begin{gathered} \text { Sep 12 } 12 \\ \$ 209, \end{gathered}$ | $\begin{aligned} & \text { Oct } 12 \\ & \$ 224, \end{aligned}$ | $\underset{\substack{\text { Noo } 12 \\ 5240,22}}{ }$ | ec 12 s268,555 |
| $\begin{gathered} \mathrm{Jan} 13 \\ \$ 217,001 \end{gathered}$ | $\underset{\substack{\text { Feb } 13 \\ s 297,084}}{ }$ | Mar 13 <br> \$295,398 | $\begin{gathered} \text { Apr } 13 \\ \$ 316,730 \end{gathered}$ | $\begin{gathered} \text { May 13 } \\ \$ 337,259 \end{gathered}$ | $\begin{gathered} \text { Jun 13 } \\ \$ 338,007 \end{gathered}$ | $\begin{aligned} & \mathrm{Jul} 13 \\ & 5351,802 \end{aligned}$ | $\begin{aligned} & \text { Aug } 13 \\ & \$ 377,479 \end{aligned}$ | $\begin{aligned} & \text { Sep } 13 \\ & \text { s413,491 } \end{aligned}$ | $\begin{gathered} \text { Oct } 13 \\ \$ 430,983 \end{gathered}$ | Nov 13 \$470,269 | $\begin{gathered} \text { Dec } 13 \\ \$ 510,563 \end{gathered}$ |
| Jan 14 $\$ 538,290$ | $\begin{aligned} & \text { Feb } 14 \\ & \$ 542,180 \end{aligned}$ | $\begin{aligned} & \text { Mar } 14 \\ & \$ 561,868 \end{aligned}$ | $\begin{aligned} & \text { Apr } 14 \\ & \$ 587,580 \end{aligned}$ | $\underset{\$ 681,438}{\text { May } 14}$ | Jun 14 $\$ 709,255$ |  | Aug 14 $\$ 736,512$ | $\begin{aligned} & \text { Sep } 14 \\ & \$ 771,848 \end{aligned}$ | $\begin{gathered} \text { oct } 14 \\ \$ 800,657 \end{gathered}$ | Nov 14 \$970,293 | Dec 14 <br> \$1,154,392 |
| Jan 15 <br> \$1,011,549 | Feb 15 \$1,047,324 | Mar 15 <br> \$1,069,668 | Apr 15 <br> \$1,110,106 | May 15 <br> \$1,142,401 | Jun 15 <br> \$1,182,949 | Jul 15 <br> \$1,228,996 | Aug 15 \$1,262,6 | Sep 15 <br> \$1,302,265 | Oct 15 \$1,344,764 | Nov 15 <br> \$1,379,111 | Dec 15 |
| Jan 16 <br> \$1,459,7 | Feb 16 $\$ 1,494,625$ | Mar 16 $\$ 1,515$ | ${ }_{\text {Apr }} 16$ | $\underset{\substack{\text { May } \\ \$ 1,586,843}}{ }$ | ${ }_{\substack{\text { Jun } 16 \\ \$ 1,626,577}}$ | $\underset{\substack{\text { Jul } 161.61,794}}{\text { S1/ }}$ | $\xrightarrow{\text { Aug 160 }}$ \$1,704,605 | $\underset{\substack{\text { Sep 16, } \\ \$ 1,74,413}}{ }$ | Oct 16 <br> \$1,786,143 | Nov 16 \$1,818,563 | Dec 16 |

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

| $\begin{aligned} & \text { Line } \\ & \text { No. } \end{aligned}$ | 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 Developmen

| $\begin{aligned} & \text { Line } \\ & \text { No. } \end{aligned}$ | 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 | 1,297,377 | 1,297,377 | 1,297,377 | 1,297,377 | 1,297,377 | 1,297,377 | 1,297,377 | 1,297,377 | 1,297,377 | 1,297,377 | 1,297,377 | 1,297,377 |
| 18 | Average GS Customer Count | 105,853 | 105,853 | 105,853 | 105,853 | 105,853 | 105,853 | 105,853 | 105,853 | 105,853 | 105,853 | 105,853 | 105,853 |
| 19 | Average LGS Customer Count | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 |
| 20 | Total Customer Count | 1,404,439 | 1,404,439 | 1,404,439 | 1,404,439 | 1,404,439 | 1,404,439 | 1,404,439 | 1,404,439 | 1,404,439 | 1,404,439 | 1,404,439 | 1,404,439 |
| Increase in Monthly Customer Charge |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 21 | SGS Customer Charge | 0.06 | 0.07 | 0.08 | 0.08 | \$ 0.09 | 0.10 | 0.11 | 0.11 | 0.12 | 0.13 | \$ 0.14 | \$ 0.15 |
| 22 | GS Customer Charge | 0.14 | 0.16 | 0.18 | 0.20 | 0.22 | 0.23 | 0.25 | 0.27 | 0.29 | 0.31 | \$ 0.34 | \$ 0.37 |
| 23 | LGS Customer Charge | 2.72 | 2.95 | 3.46 | 3.76 | 4.08 | 4.42 | 4.76 | 5.11 | 5.4 | 5.93 | 6.3 | 6.93 |

## Columbia Gas of Ohio, Inc.

## 2015 Capital Expenditure Program <br> Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM <br> Capital Investment Eligible for Accounting Treatment

| 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 |

6 TOTAL Pre-Tax Deferrals
Deferred Tax Offset
Deferred Tax Offset (35.0\%)
8 TOTAL Associated Tax Impact
9 TOTAL Net Ratebase Deferrals
Revenue Requirement Calculation
1 Pretax Return on Rate Base (10.95\%)

2 TOTAL Revenue Requirement

Customer Class Allocation
SGS (76.74\%)
14 GS (14.96\%)
15 LGS (3.24\%)
16 Allocated Revenue Requirement
Customer Class Allocation
18 Average SGS Customer Count
Average GS Customer Count

20 Total Customer Count
Increase in Monthly Customer Charge
SGS Customer Charge
22 GS Customer Charge
23 LGS Customer Charge

| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |


| $\$ 31,016,221$ | $\$ 33,240,853$ | $\$ 35,509,959$ | $\$ 37,844,869$ | $\$ 40,237,552$ | $\$ 42,700,687$ | $\$ 45,237,593$ | $\$ 47,834,129$ | $\$ 50,499,389$ | $\$ 53,235,320$ | $\$ 56,032,118$ | $\$ 58,905,889$ |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |

(\$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)


| $\$ 20,160,544$ | $\$ 21,606,555$ | $\$ 23,081,473$ | $\$ 24,599,165$ | $\$ 26,154,409$ | $\$ 27,755,447$ | $\$ 29,404,435$ | $\$ 31,092,184$ | $\$ 32,824,603$ | $\$ 34,602,958$ | $\$ 36,420,876$ |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |


| $\begin{aligned} & \$ 2,207,580 \\ & \$ 1,128,370 \end{aligned}$ | $\begin{aligned} & \$ 2,365,918 \\ & \$ 1,209,302 \end{aligned}$ | $\begin{aligned} & \$ 2,527,421 \\ & \$ 1,291,852 \end{aligned}$ | $\begin{aligned} & \$ 2,693,609 \\ & \$ 1,376,796 \end{aligned}$ | $\begin{aligned} & \$ 2,863,908 \\ & \$ 1,463,842 \end{aligned}$ | $\begin{aligned} & \$ 3,039,221 \\ & \$ 1,553,451 \end{aligned}$ | $\begin{aligned} & \$ 3,219,786 \\ & \$ 1,645,744 \end{aligned}$ | $\begin{aligned} & \$ 3,404,594 \\ & \$ 1,740,206 \end{aligned}$ | $\begin{aligned} & \$ 3,594,294 \\ & \$ 1,837,168 \end{aligned}$ | $\begin{aligned} & \$ 3,789,024 \\ & \$ 1,936,701 \end{aligned}$ | $\begin{aligned} & \$ 3,988,086 \\ & \$ 2,038,448 \end{aligned}$ | $\begin{aligned} & \$ 4,192,627 \\ & \$ 2,142,996 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$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 |
| $\begin{array}{r} \$ 2,560,008 \\ \$ 499,058 \\ \$ 108,085 \end{array}$ | $\begin{array}{r} \$ 2,743,624 \\ \$ 534,853 \\ \$ 115,837 \end{array}$ | $\begin{array}{r} \$ 2,930,911 \\ \$ 571,363 \\ \$ 123,744 \end{array}$ | $\begin{array}{r} \$ 3,123,629 \\ \$ 608,933 \\ \$ 131,881 \end{array}$ | $\begin{array}{r} \$ 3,321,115 \\ \$ 647,431 \\ \$ 140,219 \end{array}$ | $\begin{array}{r} \$ 3,524,417 \\ \$ 687,064 \\ \$ 148,803 \end{array}$ | $\begin{array}{r} \$ 3,733,807 \\ \$ 727,883 \\ \$ 157,643 \end{array}$ | $\begin{array}{r} \$ 3,948,119 \\ \$ 769,662 \\ \$ 166,692 \end{array}$ | $\begin{array}{r} \$ 4,168,104 \\ \$ 812,547 \\ \$ 175,979 \end{array}$ | $\begin{array}{r} \$ 4,393,921 \\ \$ 856,568 \\ \$ 185,513 \end{array}$ | $\begin{array}{r} \$ 4,624,763 \\ \$ 901,570 \\ \$ 195,260 \end{array}$ | $\begin{array}{r} \$ 4,861,957 \\ \$ 947,809 \\ \$ 205,274 \end{array}$ |
| \$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 |
| $\begin{array}{r} 1,364,803 \\ 41,206 \\ 428 \end{array}$ | $\begin{array}{r} 1,364,803 \\ 41,206 \\ 428 \end{array}$ | $\begin{array}{r} 1,364,803 \\ 41,206 \\ 428 \end{array}$ | $\begin{array}{r} 1,364,803 \\ 41,206 \\ 428 \end{array}$ | $\begin{array}{r} 1,364,803 \\ 41,206 \\ 428 \end{array}$ | $\begin{array}{r} 1,364,803 \\ 41,206 \\ 428 \end{array}$ | $\begin{array}{r} 1,364,803 \\ 41,206 \\ 428 \end{array}$ | $\begin{array}{r} 1,364,803 \\ 41,206 \\ 428 \end{array}$ | $\begin{array}{r} 1,364,803 \\ 41,206 \\ 428 \end{array}$ | $\begin{array}{r} 1,364,803 \\ 41,206 \\ 428 \end{array}$ | $\begin{array}{r} 1,364,803 \\ 41,206 \\ 428 \end{array}$ | $\begin{array}{r} 1,364,803 \\ 41,206 \\ 428 \end{array}$ |
| 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 |


| $\$$ | 0.16 | $\$$ | 0.17 | $\$$ | 0.18 | $\$$ | 0.19 | $\$$ | 0.20 | $\$$ | 0.22 | $\$$ | 0.23 | $\$$ | 0.24 | $\$$ | 0.25 | $\$$ | 0.27 | $\$$ | 0.28 | $\$$ | 0.30 |
| ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| $\$$ | 1.01 | $\$$ | 1.08 | $\$$ | 1.16 | $\$$ | 1.23 | $\$$ | 1.31 | $\$$ | 1.39 | $\$$ | 1.47 | $\$$ | 1.56 | $\$$ | 1.64 | $\$$ | 1.73 | $\$$ | 1.82 | $\$$ | 1.92 |
| $\$$ | 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 <br> Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM <br> Capital Investment Eligible for Accounting Treatment

| 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 | et Customer Additions Revenue Offset | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

6 TOTAL Pre-Tax Deferrals
Deferred Tax Offset
Deferred Tax Offset (35.0\%)
8 TOTAL Associated Tax Impact
9 TOTAL Net Ratebase Deferrals

Revenue Requirement Calculation

Customer Class Allocation

Columbia Gas of Ohio, Inc.<br>2015 Capital Expenditure Report<br>Computation of Revenue Requirement Offset



Columbia Gas of Ohio, Inc.
2015 Capital Expenditure Report
Computation of Revenue Requirement Offset


This foregoing document was electronically filed with the Public Utilities

## Commission of Ohio Docketing Information System on

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in

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

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

