

**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 2014 through November 2015, and which Columbia proposes to defer, were \$463,133.46. These costs are comprised of expenses incurred in the continued remediation of sites in Fremont, Fostoria, Portsmouth and Athens. Columbia's projects and costs are described in the following attachments:

- Attachment 1 — Marion project description
- Attachment 2 — Bellevue project description
- Attachment 3 — Grandview Heights/Goodale project description
- Attachment 4 — Toledo (Swan Creek) project description
- Attachment 5 — Fremont project description
- Attachment 6 — Fremont cost detail
- Attachment 7 — Fostoria project description

Attachment 8 — Fostoria cost detail
Attachment 9 — Athens project description
Attachment 10 — Athens cost detail
Attachment 11 — Portsmouth project description
Attachment 12 — Portsmouth cost detail

Additionally, Columbia has included in this report, as Attachment 13, a schedule showing the amounts deferred by year for all projects, and the total amount deferred to date.

Respectfully submitted by,

COLUMBIA GAS OF OHIO, INC.

/s/ Joseph M. Clark

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CERTIFICATE OF SERVICE

The Public Utilities Commission of Ohio's e-filing system will electronically serve notice of the filing of this document on the parties referenced on the service list of the docket card who have electronically subscribed to the case. In addition, the undersigned hereby certifies that a copy of the foregoing document is also being served via electronic mail on the 10th day of December, 2015 upon the parties listed below.

/s/ Joseph M. Clark

By: Joseph M. Clark

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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 (“Ohio EPA”). By March 2006 access to the 18 properties for a Phase I Property Assessment, following Ohio EPA, 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 Ohio EPA 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 Ohio EPA 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.¹ 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 Ohio EPA 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

¹ On July 1, 2015, Columbia Remainder Corp. was transferred to Columbia Pipeline Group, the former affiliate of Columbia.

draft “no further action” (“NFA”) letter and Phase II Property Assessment Report for Ohio EPA review, under the technical assistance program. This report was provided to the Ohio EPA 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 Ohio EPA along with a request for a Covenant Not to Sue (“CNS”), in January 2013. Ohio EPA review comments were received in the second quarter 2013. Responses to comments were completed and, upon Ohio EPA concurrence, the Ohio EPA issued a CNS on October 31, 2013. A Securities Exchange Commission (“SEC”) required determination of an appropriate contingent environmental liability for the site was also completed in 2013.

During the 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 audit report has not been prepared by Ohio EPA.

No activities were performed during the most recent twelve-month period ending in November 2015.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period January 2008 through November 2015, exclusive of the \$25,000 to be funded by Columbia, were \$910,678.93. This amount was deferred previously.

ATTACHMENT 2

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 ("HHRA") 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 took 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 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).

During the most recent twelve-month period, ending in November 2015, there were no additional activities performed or required. No additional activities are expected.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period July 2009 through November 2015, exclusive of the \$25,000 to be funded by Columbia, were \$555,823.98. This amount was deferred previously.

ATTACHMENT 3

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 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 2015, no activities were completed on Grandview Heights.

Total Project Costs: Total incremental costs incurred by Columbia during the January 2008 through November 2015, exclusive of the \$25,000 to be funded by Columbia, were \$475,000. This amount was deferred previously.

ATTACHMENT 4

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.

During the most recent twelve-month period ending in November 2015, no activities were completed on Swan Creek. Columbia will continue 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 2015, exclusive of the \$25,000 to be funded by Columbia, were \$3,588.52. This amount was deferred previously.

ATTACHMENT 5

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 project assessment ("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 previous 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 2014 (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 continued into December 2014.

During the most recent twelve-month period, ending November 2015, additional activities required under Ohio's VAP were completed, which included submitting the November – December 2014 results to property owners in February 2015. Additional sampling under Ohio's VAP Phase II Assessment was completed in March 2015, with results submitted to property owners in May 2015. The sample results from all field activities were evaluated and submitted to Ohio EPA in May 2015 under an Ohio EPA Technical Assistance ("TA") account. Columbia and its consultant met with Ohio EPA in July 2015 to discuss the sampling results to date and possible next steps in investigation. A Work Plan for additional groundwater investigation is under development for the remaining period, including into December 2015. The Work Plan will be submitted to Ohio EPA under the TA account and implemented, once approved, in 2016.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2010 through November 2015, exclusive of the \$25,000 to be

funded by Columbia, were \$360,381.70. This amount is comprised of \$238,921.65 previously deferred and \$121,460.05 for work performed during the period December 2014 through November 2015. Attachment 6 sets forth a detailed breakdown of these expenses incurred during the period December 2014 through November 2015.

ATTACHMENT 6

Columbia Gas of Ohio, Inc.
Detail of Fremont, Ohio Environmental Remediation Expenses
September 2011 - November 30, 2015

Attachment 6

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	September-11	3C23	07703	1053	488.75	Community relations services
2	Total				488.75	
3	October-11	3C23	07703	1053	1,148.00	Dues for MGP Consortium
4	October-11	3C23	07703	1053	32,765.63	Site assessment
5	Total				33,913.63	
6	November-11	3C23	07703	1053	8,820.80	Site assessment
7	Total				8,820.80	
8	Total December 2010 - November 2011				43,223.18	
9	December-11	3C23	07703	1053	431.25	Professional Services
10	Total				431.25	
11	January-12	3C23	07703	1053	860.05	Site assessment
12	January-12	3C23	07703	1053	1,046.77	Environmental refresh costs
13	January-12	3C23	07703	1053	1,403.62	Environmental refresh costs
14	Total				3,310.44	
15	February-12	3C23	07703	1053	2,009.00	Cost modeling
16	Total				2,009.00	
17	June-12	3C23	07703	1053	161.75	Environmental refresh costs
18	June-12	3C23	07703	1053	577.94	Environmental refresh costs
19	Total				739.69	
20	August-12	3C23	07703	1053	173.81	Environmental refresh costs
21	Total				173.81	
22	September-12	3C23	07703	1053	5,254.98	Site assessment
23	September-12	3C23	07703	1053	2,899.94	Professional Services
24	Total				8,154.92	
25	October-12	3C23	07703	1053	222.64	Site assessment
26	Total				222.64	
27	November-12	3C23	07703	1053	4,155.89	Professional Services
28	Total				4,155.89	
29	Total December 2011 - November 2012				19,197.64	

Columbia Gas of Ohio, Inc.
Detail of Fremeont, Ohio Environmental Remediation Expenses
September 2011 - November 30, 2015

Attachment 6

30	December-12	3C23	07703	1053	2,791.88	Site Assessment/Professional Services
31	Total				2,791.88	
32	January-13	3C23	07703	1053	5,981.04	Site Assessment/Professional Services
33	January-13	3B60	07703	1053	1,842.00	Site Assessment/Professional Services
34	January-13	3B60	07703	1053	19,559.50	Site Assessment/Professional Services
35	January-13	3B60	07703	1053	2,100.00	Site Assessment/Professional Services
36	Total				29,482.54	
37	March-13	3C23	07703	1053	2,752.43	Site Assessment/Professional Services
38	March-13	3C23	07703	1053	6,946.37	Professional Services
39	Total				9,698.80	
40	April-13	3C23	07703	1053	552.06	Professional Services
41	April-13	3C23	07703	1053	810.00	Professional Services
42	Total				1,362.06	
43	May-13	3C23	07703	1053	535.45	Professional Services
44	May-13	3C23	07703	1053	17.33	Environmental Refresh Cost
45	Total				552.78	
46	June-13	3B60	07703	1053	1,175.00	Site Assessment
47	June-13	3B60	07703	1053	604.00	Site Assessment
48	June-13	3B60	07703	1053	2,712.00	Site Assessment
49	June-13	3B60	07703	1053	2,712.00	Site Assessment
50	June-13	3C23	07703	1053	5,113.72	Professional Services
51	June-13	3C23	07703	1053	304.94	Environmental Refresh Cost
52	June-13	3C23	07703	1053	283.58	Environmental Refresh Cost
53	Total				12,905.24	
54	July-13	3C23	07703	1053	5,503.88	Professional Services
55	Total				5,503.88	
56	August-13	3C23	07703	1053	6,097.90	Site Assessment/Professional Services
57	August-13	3B60	07703	1053	150.00	Professional Services
58	August-13	0072	07703	1053	66.73	Environmental Refresh Cost
59	Total				6,314.63	
60	September-13	3C23	07703	1053	16,623.64	Site Assessment/Professional Services
61	September-13	3B60	07703	1053	1,655.55	Environmental Testing
62	September-13	3B60	07703	1053	1,655.55	Environmental Testing
63	September-13	3B60	07703	1053	2,752.00	Environmental Testing
64	September-13	3B60	07703	1053	48.75	Environmental Testing
65	September-13	3B60	07703	1053	2,820.00	Environmental Testing
66	Total				25,555.49	
67	October-13	3C23	07703	1053	36,406.42	Site Assessment/Professional Services
68	October-13	0072	07703	1053	92.42	Environmental Refresh Cost
69	Total				36,498.84	
70	November-13	3C23	07703	1053	6,407.40	Professional Services
71	November-13	3C23	07703	1053	2.35	Environmental Refresh Cost
72	Total				6,409.75	
73	Total December 2012 - November 2013				137,075.89	

Detail of Fremeont, Ohio Environmental Remediation Expenses
September 2011 - November 30, 2015

74	December-13	3C23	07703	1053	799.60	Professional Services
75	December-13	3C23	07703	1053	54.19	Environmental Refresh Cost
76	Total				853.79	
77	January-14	3C23	07703	1053	480.00	Professional Services
78	January-14	3B66	07703	1053	478.00	Environmental Testing
79	Total				958.00	
80	February-14	3B60	07703	1053	265.65	Environmental Testing
81	February-14	3C23	07703	1053	2,158.90	Professional Services
82	Total				2,424.55	
83	March-14	3C23	07703	1053	894.60	Professional Services
84	March-14	3B60	07703	1053	2,725.00	Environmental Testing
85	Total				3,619.60	
86	April-14	3021	05602	E013	2,824.67	Professional Services
87	April-14	3021	05602	E013	13.59	Environmental Refresh Cost
88	Total				2,838.26	
89	May-14	3021	05602	E013	1,362.13	Professional Services
90	May-14	3021	05602	E013	162.13	Environmental Refresh Cost
91	Total				1,524.26	
92	June-14	3021	05602	E013	3,086.54	Professional Services
93	June-14	3021	05602	E013	625.72	Environmental Refresh Cost
94	Total				3,712.26	
95	July-14	3021	05602	E013	7,824.00	Environmental Testing
96	July-14	3021	05602	E013	1,131.00	Environmental Testing
97	Total				8,955.00	
98	August-14	3021	05602	E013	24,179.80	Site Assessment
99	Total				24,179.80	
100	October-14	3021	05602	E013	6,532.78	Professional Services
101	October-14	3021	05602	E013	6,673.30	Professional Services
102	Total				13,206.08	
103	November-14	3021	05602	E013	2,153.34	Professional Services
104	Total				2,153.34	
105	Total December 2013 - November 2014				64,424.94	

Detail of Fremont, Ohio Environmental Remediation Expenses

September 2011 - November 30, 2015

106	December-14	3021	05602	E013	5,794.08	Site Assessment/Professional Services
107	December-14	3021	05602	E013	8,836.61	Site Assessment/Professional Services
108	Total				14,630.69	
109	February-15	3021	05602	E013	39,985.81	Site Assessment/Professional Services
110	February-15	3021	05602	E013	380.57	Environmental Refresh Cost
111	February-15	3021	05602	E013	5,125.34	Site Assessment/Professional Services
112	Total				45,491.72	
113	May-15	3021	05602	E013	16,467.50	Environmental Testing
114	May-15	3021	05602	E013	2,050.00	Environmental Testing
115	May-15	3021	05602	E013	3,185.50	Environmental Testing
116	May-15	3021	05602	E013	3,346.00	Environmental Testing
117	May-15	3021	05602	E013	3,437.31	Environmental Refresh Cost
118	May-15	3021	05602	E013	10,551.17	Site Assessment/Professional Services
119	May-15	3021	05602	E013	2,285.00	Environmental Testing
120	May-15	3021	05602	E013	8,812.20	Site Assessment/Professional Services
121	May-15	3021	05602	E013	4,184.45	Site Assessment/Professional Services
122	Total				54,319.13	
123	August-15	3021	05602	E013	2,823.69	Site Assessment/Professional Services
124	Total				2,823.69	
125	September-15	3021	05602	E013	346.67	Environmental Refresh Cost
126	Total				346.67	
127	October-15	3021	05605	E013	1,124.94	Technical Assistance
128	October-15	3021	05602	E013	1,855.29	Environmental Refresh Cost
129	Total				2,980.23	
130	November-15	3021	05602	E013	867.92	Data Hosting
131	Total				867.92	
132	Total December 2014 - November 2015				121,460.05	
134	Total All Payments				385,381.70	
135	Less: Company Funded Amount				25,000.00	
136	Net Deferred Amount				360,381.70	

ATTACHMENT 7

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 2015, limited historical and background investigation activities were completed at the Fostoria I (Croker Street) MGP site. Columbia will continue conducting community and property owner outreach to allow site access and will continue 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 2015, exclusive of the \$25,000 to be funded by Columbia, were \$70,920.54. This amount is comprised of \$64,416.28 previously deferred and \$6,504.26 for work performed during the period December 2014 through November 2015. Attachment 8 sets forth a detailed breakdown of these expenses incurred during the period December 2014 through November 2015.

ATTACHMENT 8

Columbia Gas of Ohio, Inc.
Detail of Fostoria Environmental Remediation Expenses
January 2011 - November 30, 2015

Attachment 8

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	January-11	3C23	07901	1031	562.00	Title searches
2	Total				562.00	
3	July-11	3C23	07901	1031	3,939.74	Targeted historical research - Phase I
4	Total				3,939.74	
5	August-11	3C23	07901	1031	7,151.32	Targeted historical research - Phase II
6	Total				7,151.32	
7	September-11	3C23	07901	1031	1,490.00	Targeted historical research - Phase II
8	Total				1,490.00	
9	October-11	3C23	07901	1031	60,000.00	Site assessment
10	Total				60,000.00	
11	Total December 2010 - November 2011				73,143.06	
12	January-12	3C23	07901	1031	1,046.77	Environmental refresh costs
13	January-12	3C23	07901	1031	1,403.62	Environmental refresh costs
14	Total				2,450.39	
15	February-12	3C23	07901	1031	2,009.00	Cost Modeling
16	Total				2,009.00	
17	June-12	3C23	07901	1031	161.75	Environmental refresh costs
18	June-12	3C23	07901	1031	577.94	Environmental refresh costs
19	Total				739.69	
20	August-12	3C23	07901	1031	173.81	Environmental refresh costs
21	Total				173.81	
22	November-12	3C23	07901	1031	570.00	Site assessment
23	November-12	3C23	07901	1031	1,500.00	Professional services
24	November-12	3C23	07901	1031	1,341.87	Site assessment
25	November-12	3C23	07901	1031	1,500.00	Professional services
26	November-12	3C23	07901	1031	197.70	Site assessment
27	Total				5,109.57	
28	Total December 2011 - November 2012				10,482.46	

Columbia Gas of Ohio, Inc.
Detail of Fostoria Environmental Remediation Expenses
January 2011 - November 30, 2015

29	June-13	3C23	07901	1031	609.88	Environmental Refresh Cost
30	June-13	3C23	07901	1031	283.58	Environmental Refresh Cost
31	Total				893.46	
32	August-13	3C23	07901	1031	66.74	Environmental Refresh Cost
33	Total				66.74	
34	October-13	3C23	07901	1031	92.42	Environmental Refresh Cost
35	Total				92.42	
36	November-13	3C23	07901	1031	4.70	Environmental Refresh Cost
37	Total				4.70	
38	Total December 2012 - November 2013				1,057.32	
39	December-13	3C23	07901	1031	108.38	Environmental Refresh Cost
40	Total				108.38	
41	April-14	3021	05602	E012	27.18	Environmental Refresh Cost
42	Total				27.18	
43	May-14	3021	05602	E012	324.16	Environmental Refresh Cost
44	Total				324.16	
45	June-14	3021	05602	E012	1,152.00	Targeted historical research - Phase II
46	June-14	3021	05602	E012	960.00	Targeted historical research - Phase II
47	June-14	3021	05602	E012	625.72	Cost Modeling
48	June-14	3021	05602	E012	1,536.00	Site assessment
49	Total				4,273.72	
50	Total December 2013 - November 2014				4,733.44	
51	February-15	3021	05602	E012	380.58	Environmental Refresh Cost
52	Total				380.58	
53	April-15	3021	05602	E012	1,312.94	Site assessment
54	Total				1,312.94	
55	June-15	3021	05602	E012	1,302.53	Site assessment
56	Total				1,302.53	
57	July-15	3021	05605	E012	3,508.21	Professional services
58	Total				3,508.21	
59	Total December 2014 - November 2015				6,504.26	
60	Total All Payments				95,920.54	
61	Less: Company Funded Amount				25,000.00	
62	Net Deferred Amount				70,920.54	

ATTACHMENT 9

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 previous 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 continued into 2015. Phase II Property Assessment will likely be required under the VAP and will be conducted in the future.

During the most recent twelve-month period, ending in November 2015, Columbia continued efforts to contact the property owner in order to negotiate site access. To date Columbia has not secured access and no work has been initiated.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2013 through November 2015, exclusive of the \$25,000 to be funded by Columbia, were \$23,112.06. This amount is comprised of \$13,288.17 previously deferred and \$9,823.89 for work performed during the period December 2014 through November 2015. Attachment 10 sets forth a detailed description of these expenses during the period December 2014 through November 2015.

ATTACHMENT 10

Columbia Gas of Ohio, Inc.
Detail of Environmental Remediation Expenses
January 2012 - November 2015
Athens, Ohio

Attachment 10

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	January-12	3C23	07601	1520	1,046.77	Environmental Refresh Cost
2	January-12	3C23	07601	1520	1,403.62	Environmental Refresh Cost
3	Total				2,450.39	
4	June-12	3C23	07601	1520	577.94	Environmental Refresh Cost
5	June-12	3C23	07601	1520	161.75	Environmental Refresh Cost
6	Total				739.69	
7	August-12	3C23	07601	1520	14,400.00	Professional Services
8	Total				14,400.00	
9	September-12	0072	07601	1520	173.81	Environmental Refresh Cost
10	Total				173.81	
11	October-12	3C23	07601	1521	120.74	Environmental Refresh Cost
12	Total				120.74	
13	November-12	3C23	07601	1521	1,341.88	Site Assessment
14	November-12	3C23	07601	1521	570.00	NFA Letter / Reporting
15	November-12	3C23	07601	1521	1,499.96	Professional services
16	November-12	3C23	07601	1521	1,500.00	Professional services
17	November-12	3C23	07601	1521	197.70	Site Assessment
18	Total				5,109.54	
19	Total December 2011 - November 2012				22,994.17	
20	May-13	3C23	07601	1520	17.33	Environmental Refresh Cost
21	Total				17.33	
22	June-13	3C23	07601	1521	283.60	Environmental Refresh Cost
23	June-13	3C23	07601	1521	304.94	Environmental Refresh Cost
24	Total				588.54	
25	October-13	3C23	07601	1521	2,300.00	Professional Services
26	October-13	3C23	07601	1521	6,000.00	Phase II Property Assessment
27	Total				8,300.00	
28	Total December 2012 - November 2013				8,905.87	

Columbia Gas of Ohio, Inc.
Detail of Environmental Remediation Expenses
January 2012 - November 2015
Athens, Ohio

Attachment 10

29	March-14	3C23	07601	1521	6.59	Environmental Refresh Cost
30	Total				6.59	
31	April-14	3021	05602	E004	13.59	Environmental Refresh Cost
32	Total				13.59	
33	May-14	3021	05602	E004	162.13	Environmental Refresh Cost
34	Total				162.13	
35	June-14	3021	05602	E004	625.72	Environmental Refresh Cost
36	Total				625.72	
37	October-14	3021	05602	E004	585.85	Professional Services
38	October-14	3021	05602	E004	2,702.05	Professional Services
39	Total				3,287.90	
40	November-14	3021	05602	E004	2,292.20	Professional Services
41	Total				2,292.20	
42	Total December 2013 - November 2014				6,388.13	
43	December-14	3021	05602	E004	468.35	Professional Services
44	Total				468.35	
45	January-15	3021	05602	E004	2,933.53	Professional Services
46	Total				2,933.53	
47	February-15	3021	05602	E004	380.58	Environmental Refresh Cost
48	Total				380.58	
49	March-15	3021	05602	E004	438.98	Professional Services
50	March-15	3021	05602	E004	490.80	Environmental Refresh Cost
51	Total				929.78	
52	May-15	3021	05605	E004	560.00	Professional Services
53	Total				560.00	
54	September-15	3021	05602	E004	346.67	Environmental Refresh Cost
55	Total				346.67	

Columbia Gas of Ohio, Inc.
Detail of Environmental Remediation Expenses
January 2012 - November 2015
Athens, Ohio

Attachment 10

56	October-15	3021	05602	E004	1,855.29	Environmental Refresh Cost
57	Total				1,855.29	
58	November-15	3021	05602	E004	867.92	Data Hosting
59	November-15	3021	05602	E004	1,481.77	Professional Services
60	Total				2,349.69	
61	Total December 2014 - November 2015				9,823.89	
62	Total All Payments				48,112.06	
63	Less: Company Funded Amount				25,000.00	
64	Net Deferred Amount				23,112.06	

ATTACHMENT 11

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 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 continued through much of December 2014, with laboratory analysis and data evaluation continuing through early 2015.

During the most recent twelve-month period ending November 2015, additional data collection (sampling and analysis) was completed on two of the MGP parcels and is identified as a supplemental Phase II investigation. Work performed also included additional community outreach efforts and multiple meetings with site property owners. A third round of investigation off-site will be needed and is anticipated to occur in early to mid-2016 once access is obtained.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2013 through November 2015, exclusive of the \$25,000 to be funded by Columbia, were \$355,045.07. This amount is comprised of \$29,699.81 previously deferred and \$325,345.26 for work performed during the period December 2014 through November 2015. Attachment 12 sets forth a detailed description of these expenses during the period December 2014 through November 2015.

ATTACHMENT 12

Columbia Gas of Ohio, Inc.
Detail of Portsmouth, Ohio Environmental Remediation Expenses
September 2009 - November 2015

Attachment 12

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	September-09	3C23	07905	1541	1,450.00	Environmental Refresh Cost
2	Total				1,450.00	
3	Total December 2008 - November 2009				1,450.00	
4	November-11	3C23	07905	1541	3,000.00	Environmental Refresh Cost
5	Total				3,000.00	
6	Total December 2010 - November 2011				3,000.00	
7	March-12	3C23	07905	1541	46.41	Professional Services
8	Total				46.41	
8	June-12	3C23	07905	1541	3,860.15	Targeted Historical Research
10	Total				3,860.15	
11	August-12	3C23	07905	1541	193.32	Site Visit and Data Review
12	August-12	3C23	07905	1541	8,960.21	Targeted Historical Research
13	Total				9,153.53	
14	September-12	3C23	07905	1541	1,242.27	Site Visit and Data Review
15	Total				1,242.27	
16	October-12	3C23	07905	1541	213.75	Targeted Historical Research
17	October-12	3C23	07905	1541	2,402.00	Property Assessment
18	Total				2,615.75	
19	Total December 2011 - November 2012				16,918.11	
20	January-13	3C23	07905	1541	944.25	Targeted Historical Research
21	Total				944.25	
22	May-13	3C23	07905	1541	17.35	Environmental Refresh Cost
23	Total				17.35	
24	June-13	3C23	07905	1541	304.94	Environmental Refresh Cost
25	June-13	3C23	07905	1541	283.58	Environmental Refresh Cost
26	Total				588.52	
27	November-13	3C23	07905	1541	2.35	Environmental Refresh Cost
28	Total				2.35	
29	Total December 2012 - November 2013				1,552.47	

Columbia Gas of Ohio, Inc.
Detail of Portsmouth, Ohio Environmental Remediation Expenses
September 2009 - November 2015

Attachment 12

30	December-13	3C23	07905	1541	54.19	Environmental Refresh Cost
31	Total				54.19	
32	March-14	3C23	07905	1541	3,492.29	Professional Services
33	Total				3,492.29	
34	April-14	3021	05602	E017	4,461.51	Site Visit and Data Review
35	April-14	3021	05602	E017	13.59	Environmental Refresh Cost
36	Total				4,475.10	
37	May-14	3021	05602	E017	162.13	Environmental Refresh Cost
38	Total				162.13	
39	June-14	3021	05602	E017	1,613.11	Site Visit and Data Review
40	June-14	3021	05602	E017	7,233.76	Professional Services
41	June-14	3021	05602	E017	4,759.51	Community Relations Support
42	June-14	3021	05602	E017	625.72	Environmental Refresh Cost
43	Total				14,232.10	
44	August-14	3021	05602	E017	2,373.07	Community Relations Support
45	Total				2,373.07	
46	September-14	3021	05602	E017	801.90	Community Relations Support
47	Total				801.90	
48	October-14	3021	05602	E017	2,588.45	Community Relations Support
49	Total				2,588.45	
50	November-14	3021	05602	E017	3,600.00	Site Access
51	Total				3,600.00	
52	Total December 2013 - November 2014				31,779.23	
53	December-14	3021	05602	E017	550.33	Project Management
54	December-14	3021	05602	E017	1,598.06	Site Visit and Data Review
55	December-14	3021	05602	E017	3,265.32	Community Relations Support
56	December-14	3021	05602	E017	33,852.33	Site Investigation
57	December-14	3021	05602	E017	1,647.18	Community Relations Support
58	Total				40,913.22	

Columbia Gas of Ohio, Inc.
Detail of Portsmouth, Ohio Environmental Remediation Expenses
September 2009 - November 2015

Attachment 12

59	January-15	3021	05602	E017	144,380.35	Site Investigation
60	January-15	3021	05602	E017	270.00	Professional Services
61	Total				144,650.35	
62	February-15	3021	05602	E017	380.57	Environmental Refresh Cost
63	February-15	3021	05602	E017	378.50	Professional Services
64	Total				759.07	
65	March-15	3021	05602	E017	4,000.13	Site Investigation
66	March-15	3021	05602	E017	960.24	Project Management
67	March-15	3021	05602	E017	2,933.53	Professional Services
68	March-15	3021	05602	E017	270.00	Professional Services
69	Total				8,163.90	
70	April-15	3021	05602	E017	312.52	Project Management
71	April-15	3021	05602	E017	3,403.22	Project Management
72	Total				3,715.74	
73	May-15	3021	05602	E017	26,870.32	Environmental Testing
74	May-15	3021	05602	E017	434.05	Project Management
75	May-15	3021	05602	E017	1,753.38	Project Management
76	May-15	3021	05602	E017	19,921.78	Site Investigation
77	May-15	3021	05602	E017	281.06	Environmental Refresh Cost
78	Total				49,260.59	
79	June-15	3021	05602	E017	12,597.00	Environmental Testing
80	June-15	3021	05602	E017	2,151.09	Professional Services
81	June-15	3021	05602	E017	26,273.50	Site Investigation
82	Total				41,021.59	
83	July-15	3021	05602	E017	7,213.49	Site Investigation
84	July-15	3021	05602	E017	446.34	Project Management
85	July-15	3021	05602	E017	1,226.78	Site Investigation
86	Total				8,886.61	
87	August-15	3021	05602	E017	9,535.42	Project Management
88	August-15	3021	05602	E017	2,143.32	Project Management
89	Total				11,678.74	
90	September-15	3021	05602	E017	346.66	Environmental Refresh Cost
91	Total				346.66	
92	October-15	3021	05602	E017	479.26	Project Management
93	October-15	3021	05602	E017	3,237.12	Site Investigation and Data Review
94	October-15	3021	05602	E017	1,624.38	Data Review
95	October-15	3021	05602	E017	1,855.29	Environmental Refresh Cost
96	Total				7,196.05	

Columbia Gas of Ohio, Inc.
Detail of Portsmouth, Ohio Environmental Remediation Expenses
September 2009 - November 2015

Attachment 12

97	November-15	3021	05602	E017	867.92	Data Hosting
98	November-15	3021	05602	E017	6,572.06	Data Review
99	November-15	3021	05602	E017	670.21	Soil Boring & Well Installation
100	November-15	3021	05602	E017	384.10	Project Management
101	November-15	3021	05602	E017	258.45	Off-Site Access Support
102	Total				8,752.74	
103	Total December 2014 - November 2015				325,345.26	
104	Total All Payments				380,045.07	
105	Less: Company Funded Amount				25,000.00	
106	Net Deferred Amount				355,045.07	

ATTACHMENT 13

Columbia Gas of Ohio, Inc.
 Summary of Environmental Remediation Expenses
 January 2008 Through November 2015

Accounting Period	Marion \$	Bellevue \$	Goodale \$	Toledo River \$	Fremont \$	Fostoria \$	Athens \$	Portsmouth \$	Lorain \$	Total \$
Prior Reporting Periods	910,678.93	555,823.98	475,000.00	3,588.52	238,921.65	64,416.28	13,288.17	29,699.81	1,473.00	2,292,890.34
Dec. 2014 - Nov. 2015	-	-	-	-	121,460.05	6,504.26	9,823.89	325,345.26	-	463,133.46
Total	910,678.93	555,823.98	475,000.00	3,588.52	360,381.70	70,920.54	23,112.06	355,045.07	1,473.00	2,756,023.80

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

Summary: Annual Report of Environmental Investigation and Remediation Costs Deferral
electronically filed by Cheryl A MacDonald on behalf of Columbia Gas of Ohio, Inc.