

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Annual Application)
of Columbia Gas of Ohio, Inc. for an Ad-) Case No. 15-1918-GA-RDR
justment to Rider IRP and Rider DSM)
Rates)

**APPLICATION TO ADJUST
RIDER IRP AND RIDER DSM RATES
OF COLUMBIA GAS OF OHIO, INC.**

Columbia Gas of Ohio, Inc. ("Columbia"), pursuant to the Commission's Opinion and Order dated December 3, 2008 in Case Nos. 08-72-GA-AIR et al.,¹ and pursuant to Rev. Code § 4929.11, respectfully requests that the Public Utilities Commission of Ohio ("Commission") grant Columbia authority to amend Columbia's filed tariffs in order to adjust Columbia's Rider IRP and Rider DSM. In support of this Application, Columbia states as follows:

1. Columbia is a corporation organized and existing under the laws of the state of Ohio. Columbia's principal place of business is located at 290 W. Nationwide Blvd., Columbus, OH 43215. Columbia presently furnishes gas service to customers in 61 Ohio counties, all of whom will be affected by this Application. Columbia is a public utility as defined by Rev. Code § 4905.02, and a natural gas company as defined by Rev. Code § 4905.03(E).

2. This Application is made pursuant to the Commission's Opinion and Orders in Case Nos. 08-0072-GA-AIR, et al. (dated December 3, 2008) and 11-5515-GA-ALT (dated November 28, 2012) and pursuant to Rev. Code § 4929.11, and requests authority to adjust Columbia's Rider IRP and Rider DSM. The counties and municipalities served by Columbia are listed in the Notice of Intent filed in this docket on November 25, 2015.

¹ On November 28, 2012, the Commission issued an Opinion and Order in Case No. 11-5515-GA-ALT which clarified the scope of the original IRP program and extended the program until 2017.

3. In this Application, Columbia proposes changes to the following rate schedules and billing adjustments:

Rider IRP	Sheet No. 27
Rider IRP	Sheet No. 72
Rider IRP	Section VII, Sheet No. 29, Page 2
Rider DSM	Sheet No. 28
Rider DSM	Sheet No. 73
Rider DSM	Section VII, Sheet No. 29, Page 3

4. Rider IRP consists of three components. The first component recovers the costs associated with the replacement of natural gas risers that are prone to failure, along with the costs associated with the maintenance, repair and replacement of customer service lines that have been determined by Columbia to present an existing or probable hazard to persons and property. As set forth in the Application filed in Case No. 07-0478-GA-UNC, Columbia identified and replaced approximately 320,000 risers, with costs that could approximate \$160 million. The second component recovers the costs associated with Columbia's Accelerated Mains Replacement Program ("AMRP"). Under the AMRP, Columbia plans to replace approximately 4,100 miles of bare steel pipe and cast iron/wrought iron pipe and an estimated 350,000 to 360,000 steel service lines (company-owned and customer-owned) over a period of approximately 25 years. The third component recovers the costs associated with Columbia's installation of Automatic Meter Reading Devices ("AMRD"). During the calendar years 2009 through 2013, Columbia installed AMRDs throughout its system at a total cost of approximately \$79.1 million. The AMRD program concluded in 2013.

5. As approved by the Commission in Case Nos. 08-0072-GA-AIR et al., and 11-5515-GA-ALT, Columbia's Rider IRP recovers costs incurred in: (1) the maintenance, repair and replacement of customer-owned service lines that have been determined by Columbia to present an existing or probable hazard to persons and property; (2) the replacement of certain risers identified by the Commission's Staff as prone to failure if not properly assembled and installed; (3) Columbia's replacement of all cast iron and bare steel pipe in its distribution system over a period of twenty-five years²; (4) Columbia's replacement of company-

² The scope of the AMRP was clarified by the Commission's November 28, 2012 Opinion and Order in Case No. 11-5515-GA-ALT. As clarified, Rider IRP also recovers costs to replace ineffectively coated steel before 1955, without testing, and post 1955 ineffectively coated steel where tests find it to be ineffectively coated.

owned and customer-owned metallic service lines identified by Columbia during the replacement of all cast iron and bare steel pipe; and, (5) the installation of AMRDs on all residential and commercial meters. Rider IRP applies to rate schedules:

- Small General Service
- Small General Schools Service
- General Service
- General Schools Service
- Large General Service
- Small General Transportation Service
- Small General Schools Transportation Service
- General Transportation Service
- General Schools Transportation Service
- Large General Transportation Service
- Large General Transportation Service – Mainline
- Full Requirements Small General Transportation Service
- Full Requirements Small General Schools Transportation Service
- Full Requirements General Transportation Service
- Full Requirements General Schools Transportation Service
- Full Requirements Large General Transportation Service

6. Rider DSM provides for the recovery of costs related to the implementation of a DSM program that will enable customers to reduce bills through various conservation programs as set forth in the Application filed in Case No. 08-0833-GA-UNC on July 1, 2008, and approved by the Commission in its Finding and Order dated July 23, 2008.³ Rider DSM applies to rate schedules:

- Small General Service
- Small General Schools Service
- Small General Transportation Service
- Small General Schools Transportation Service
- Full Requirements Small General Transportation Service

³ The DSM portfolio was expanded to add more programs and increase spending in Case Nos. 11-5028-GA-UNC and 11-5029-GA-AAM (which also enabled Columbia to earn shared savings).

Full Requirements Small General Schools Transportation Service

7. Pursuant to Chapter I of the Standard Filing Requirements of the Commission, Appendix A to Rule 4901-7-01 of the Commission's Rules and Regulations, Columbia gave notice to the Commission on November 25, 2015, of its intent to file this Application. Pursuant to Rev. Code § 4909.43(B), and Chapter I of the Commission's Standard Filing Requirements, Appendix to Rule 4901-7-01 of the Ohio Administrative Code, Columbia also on November 25, 2015, notified in writing the mayor and legislative authority of each affected municipality of its intent to file this Application.

8. Columbia's Application is based upon a test year beginning January 1, 2015, and ending December 31, 2015, and a date certain of December 31, 2015 for property valuation.

9. Columbia estimates that the rate changes proposed herein, if granted in full and factoring in the applicable rate caps approved by the Commission, would increase gross revenues by \$25,966,164, or approximately 2.95%

10. Columbia is filing this Application pursuant to the terms and conditions of a Joint Stipulation and Recommendation (see Paragraph numbers 11 and 12 of the Stipulation) filed with the Commission on October 24, 2008, in Case Nos. 08-0072-GA-AIR et al., and approved by the Commission in its Opinion and Order dated December 3, 2008. The scope of the AMRP was also clarified by the Commission's November 28, 2012 Opinion and Order in Case No. 11-5515-GA-ALT.

11. As required by Rev. Code § 4909.18, and the Commission's Standard Filing Requirements, Columbia has filed with its Notice of Intent, and incorporates herein by reference, the current Rider IRP and Rider DSM and the proposed new Rider IRP and Rider DSM. Columbia also is filing the following schedules:

Schedule	Description
Attachment A	Summary of Rates by Rate Schedule
Attachment B	Proposed Rate Schedules
Attachment C	Typical Bill Comparison
Attachment D	Proposed Newspaper Notice
Schedule AMRP-1	AMRP Calculation of Revenue Requirement

Schedule AMRP-2	AMRP Plant Additions by Month
Schedule AMRP-3	AMRP Cost of Removal by Month
Schedule AMRP-4	AMRP Original Cost Retired by Month
Schedule AMRP-5	AMRP Provision for Depreciation
Schedule AMRP-6	AMRP Post in Service Carrying Cost
Schedule AMRP-7	AMRP Annualized Property Tax Expense Calculation
Schedule AMRP-8	AMRP Deferred Tax-Liberalized Depreciation
Schedule AMRP-9A	AMRP O&M Expenses
Schedule AMRP-9B	AMRP O&M Savings
Schedule AMRP-10	AMRP Revenue Reconciliation
Schedule AMRP-11	AMRP Computation of Projected Impact Per Customer
Schedule R-1	RISER Calculation of Revenue Requirement
Schedule R-2	RISER Plant Additions by Month
Schedule R-3	RISER Cost of Removal by Month
Schedule R-4	RISER Original Cost Retired by Month
Schedule R-5	RISER Provision for Depreciation
Schedule R-6	RISER Post in Service Carrying Cost
Schedule R-7	RISER Annualized Property Tax Expense Calculation
Schedule R-8	RISER Deferred Tax-Liberalized Depreciation
Schedule R-9	RISER O&M Expenses
Schedule R-10	RISER Revenue Reconciliation
Schedule R-11	RISER Computation of Projected Impact Per Customer
Schedule AMRD-1	AMRD Calculation of Revenue Requirement
Schedule AMRD-2	AMRD Plant Additions by Month
Schedule AMRD-3	AMRD Cost of Removal by Month
Schedule AMRD-4	AMRD Original Cost Retired by Month
Schedule AMRD-5	AMRD Provision for Depreciation
Schedule AMRD-6	AMRD Post in Service Carrying Cost
Schedule AMRD-7	AMRD Annualized Property Tax Calculation
Schedule AMRD-8	AMRD Deferred Tax-Liberalized Depreciation
Schedule AMRD-9A	AMRD O&M Expenses
Schedule AMRD-9B	AMRD O&M Savings
Schedule AMRD-10	AMRD Revenue Reconciliation
Schedule AMRD-11	AMRD Computation of Projected Impact Per Customer
Schedule DSM-1	DSM Revenue Requirement Calculation
Schedule DSM-2	DSM Expenditures by Month
Schedule DSM-3	DSM Recoveries by Month
Schedule DSM-4	DSM Carrying Costs

Schedule DSM-5	DSM Shared Savings Incentive
Schedule DSM-6	DSM Computation of Rate Per Customer

12. A detailed explanation of the various types of expenses for which Columbia requests recovery is included in the testimony of Columbia witness Croom, filed this same date.

13. A true-up of revenues collected with revenue estimated at the completion of each twelve-month recovery period, with any variances between actual and estimated to be recognized in a subsequent IRP filing, is included in Schedules AMRP-1, R-1, and AMRD-1 and discussed in the testimony of Columbia witness Croom.

14. According to the Stipulation in Case No. 09-1036-GA-RDR, those expense account activities impacted by Columbia's AMRP will be compared against those same AMRP expense account activities for the test year in Case No. 08-0072-GA-AIR (the twelve months ended September 30, 2008). Only those activities experiencing savings are included in the calculation of O&M savings in Schedule AMRP-9B and discussed in the testimony of Columbia witness Croom.

15. The calculation of savings resulting from the installation of AMRDs through December 31, 2015, is included in Schedule AMRD-9B and discussed in the testimony of Columbia witness Croom. Columbia's AMRD program is more generally discussed in the testimony of Columbia witnesses Belle and Croom.

16. Columbia's AMRP construction plans for 2016 are discussed in the testimony of Columbia witness Belle, filed this same date. Columbia's investment in infrastructure replacement under the AMRP (including service line replacement costs and the other cost components included in COH's application) is included on Schedule AMRP-2. The pipeline mileage retired (by type) is discussed in the testimony of Columbia witness Belle. The revenue requirement for the investment in infrastructure replacement is reflected on Schedules AMRP-1. The derivation of rates proposed to be effective May 2016 is set forth on Schedule AMRP-11.

17. Ohio labor participation in Columbia's AMRP program is discussed in the testimony of Columbia witnesses Belle and Croom.

18. Documentation of the factors used to determine the priority of pipe replaced in 2015 is discussed in the testimony of Columbia witness Belle.

19. Calculation of Rider DSM, including the calculation of DSM savings, is discussed in the testimony of Columbia witnesses Lavery and Pigg.

20. At the time of the filing of this Application no municipal corporation has in effect any ordinance or franchise that does, or will, regulate the rates or charges to any customer affected by this Application.

WHEREFORE, because the rates and charges and other provisions in the current rate schedules do not yield just and reasonable compensation to Columbia for providing gas service to the customers to which the schedules are applicable, and do not yield a just and reasonable return to Columbia on the value of property used for furnishing gas service to such customers, and because continuation of the rates currently in effect would be unconstitutionally confiscatory, Columbia respectfully requests that the Commission:

- (A) Accept this Application for filing;
- (B) Find that this Application and the attached schedules are in accordance with Rev. Code §§ 4909.18 and 4929.11, and the rules of the Commission;
- (C) Find that the current rates and charges for gas service are unjust, unreasonable and insufficient to yield reasonable compensation to Columbia for the gas service rendered;
- (D) Find that the rates, charges and other provisions of the proposed rate schedules included in Attachment B are just and reasonable, and approve the same;
- (E) Find that Columbia is in compliance with Rev. Code § 4905.35;
- (F) Approve the proposed notice for newspaper publication attached hereto as Attachment D or, in the alternative, make a finding that no newspaper publication is required, because Columbia published newspaper notification of all proposed

Rider IRP and Rider DSM increases when it filed the application in Case Nos. 08-72-GA-AIR, et al.;

- (G) Approve any changes in Columbia's accounting methods that may be necessary to implement the Commission's approval of this Application;
- (H) Fix the date on or after which service provided is subject to the proposed rates; and,
- (I) Grant any other approval necessary and proper in order to implement the relief requested by this Application.

Respectfully submitted,
COLUMBIA GAS OF OHIO, INC.

By: /s/ Stephen B. Seiple
Stephen B. Seiple (Counsel of Record)

Stephen B. Seiple, Asst. General Counsel
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josephclark@nisource.com

Attorneys for
COLUMBIA GAS OF OHIO, INC.

AFFIDAVIT

STATE OF OHIO

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SS:

FRANKLIN COUNTY

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Daniel A. Creekmur., being first duly cautioned and sworn, deposes and says that he is the President of Columbia Gas of Ohio, Inc., Applicant herein, that the statements and schedules submitted herewith contain proposed revisions to existing schedule sheets, establish the facts and grounds upon which this Application is based, and that the data and facts set forth herein are true to the best of his knowledge and belief.



Daniel A. Creekmur
President, Columbia Gas of Ohio, Inc.

Sworn to before me and subscribed in my presence this 19th day of February, 2016.

Agnes Hall

Notary Public

SEAL



CHERYL A. MacDONALD
Notary Public, State of Ohio
My Commission Expires
March 26, 2017

AFFIDAVIT

STATE OF INDIANA

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ss:

LAKE COUNTY

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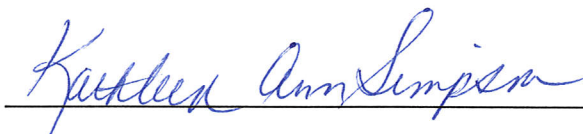
Samuel K. Lee, being first duly cautioned and sworn, deposes and says that he is the Corporate Secretary of Columbia Gas of Ohio, Inc., Applicant herein, that the statements and schedules submitted herewith contain proposed revisions to existing schedule sheets, establish the facts and grounds upon which this Application is based, and that the data and facts set forth herein are true to the best of his knowledge and belief.



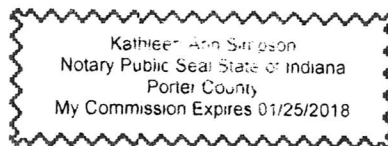
Samuel K. Lee

Vice President and Corporate Secretary

Sworn to before me and subscribed in my presence this 15 day of February, 2016.



SEAL



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 26th day of February, 2016 upon the parties listed below.

/s/ Stephen B. Seiple

Stephen B. Seiple

Attorney for

COLUMBIA GAS OF OHIO, INC.

William Wright

Assistant Attorney General

Public Utilities Section

180 East Broad Street

Columbus, OH 43215

Email: william.wright@puc.state.oh.us

ATTACHMENT A
SUMMARY OF RATES BY RATE SCHEDULE

Columbia Gas of Ohio, Inc.
Case No. 15-1918-GA-RDR
Summary of Rates by Class
Effective May 2016

Attachment A

Infrastructure Replacement Program

	Riser Sch R-11	AMRP Sch AMRP-11	AMRD Sch AMRD-11	Total Monthly Rate
Small General Service	\$2.39	\$4.91	\$0.35	\$7.65
<u>Includes:</u> Small General Sales Service Small General Sales Service-Schools Small General Transportation Service Full Requirements Small General Transportation Service				
General Service	\$2.67	\$51.00	\$3.67	\$57.34
<u>Includes:</u> General Service General Service - Schools General Transportation Service General Transportation Service - Schools Full Requirement General Transportation Service Full Requirement General Transportation Service - Schools				
Large General Service	\$0.00	\$1,753.76	\$0.00	\$1,753.76
<u>Includes:</u> Large General Sales Service Large General Transportation Service Full Requirements Large General Transportation Service Full Requirements Large General Transportation Service Large General Transportation Service - Mainline				

Revenue Requirement by Rate Schedule

	Riser	AMRP	AMRD	Total
Small General Service	\$40,089,610	\$82,180,517	\$5,828,890	\$128,099,018
General Service	1,312,543	25,084,871	1,806,913	28,204,326
Large General Service	0	6,301,258	0	6,301,258
	<u>\$41,402,153</u>	<u>\$113,566,646</u>	<u>\$7,635,803</u>	<u>\$162,604,602</u>

Demand Side Management Program

Total Revenue Requirement	\$25,039,326
Small General Service Rate per MCF	\$0.2220
<u>Includes:</u> Small General Sales Service Small General Sales Service-Schools Small General Transportation Service Full Requirements Small General Transportation Service	

ATTACHMENT B
PROPOSED RATE SCHEDULES

COLUMBIA GAS OF OHIO, INC.

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

RIDER IRP –
INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

APPLICABILITY

Applicable to all customer accounts served under rate schedules SGS, GS and LGS.

DESCRIPTION

An additional charge per account per month, regardless of gas consumed, to recover costs associated with:

- a) **Riser and Hazardous Customer Service Line Replacement Program** - The replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure and the maintenance, repair and replacement of hazardous customer-owned service lines.
- b) **Accelerated Mains Replacement Program** – The replacement of bare steel and cast iron or wrought iron main lines, and associated company and customer-owned metallic service lines.
- c) **Automated Meter Reading Devices Program** – The installation of automated meter reading devices on meters located at customer premises.

This Rider shall be calculated annually pursuant to a Notice filed no later than November 30 of each year based on nine months of actual data and three months of estimated data for the calendar year. The filing shall be updated by no later than February 28 of the following year to reflect the use of actual calendar year data. Such adjustments to the Rider will become effective with bills rendered on and after the first billing unit of May of each year.

RATE

Rate SGS, Small General Service	\$6.74 <u>7.65</u> /Month
Rate GS, General Service	\$50.37 <u>57.34</u> /Month
Rate LGS, Large General Service	\$1,314.32 <u>1,753.76</u> /Month

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 22, 2015~~ in Case No. 14-2078-GA-RDR.

Issued: ~~April 28, 2015~~

Effective: With meter readings on or after
~~April 30, 2015~~

Issued By
Daniel A. Creekmur, President

COLUMBIA GAS OF OHIO, INC.

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

DEMAND SIDE MANAGEMENT RIDER

APPLICABILITY

Applicable to all volumes delivered under the Company's SGS rate schedule.

DESCRIPTION

An additional charge, for all gas consumed, to recover costs associated with the implementation of comprehensive, cost-effective energy efficiency programs made available to residential and commercial customers.

RATE

All gas consumed per account per month ~~\$0.1697~~\$0.2220/Mcf

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 22, 2015 in Case No. 14-2078-GA-RDR.~~

Issued: ~~April 28, 2015~~

Effective: With meter readings on or after
~~April 30, 2015~~

Issued By
Daniel A. Creekmur, President

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

RIDER IRP – INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

APPLICABILITY

Applicable to all customer accounts served under rate schedules SGTS, GTS and LGTS.

DESCRIPTION

An additional charge per account per month, regardless of gas consumed, to recover costs associated with:

- a) **Riser and Hazardous Customer Service Line Replacement Program** - The replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure and the maintenance, repair and replacement of hazardous customer-owned service lines.
- b) **Accelerated Mains Replacement Program** – The replacement of bare steel and cast iron or wrought iron main lines, and associated company and customer-owned metallic service lines.
- c) **Automated Meter Reading Devices Program** – The installation of automated meter reading devices on meters located inside customer's premises.

This Rider shall be calculated annually pursuant to a Notice filed no later than November 30 of each year based on nine months of actual data and three months of estimated data for the calendar year. The filing shall be updated by no later than February 28 of the following year to reflect the use of actual calendar year data. Such adjustments to the Rider will become effective with bills rendered on and after the first billing unit of May of each year.

RATE

Rate SGTS, Small General Transportation Service	\$6.71 \$7.65/Month
Rate GTS, General Transportation Service	\$50.37 \$57.34/Month
Rate LGTS, Large General Transportation Service	\$1,314.32 \$1,753.76/Month

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 22, 2015 in Case No. 14-2078-GA-RDR.~~

Issued: ~~April 28, 2015~~

Effective: With meter readings on or after
~~April 30, 2015~~

Issued By
Daniel A. Creekmur, President

COLUMBIA GAS OF OHIO, INC.

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

DEMAND SIDE MANAGEMENT RIDER

APPLICABILITY

Applicable to all volumes delivered under the Company's SGTS rate schedule.

DESCRIPTION

An additional charge, for all gas consumed, to recover costs associated with the implementation of comprehensive, cost-effective energy efficiency programs made available to residential and commercial customers.

RATE

All gas consumed per account per month ~~\$ 0.1697~~ \$0.2220/Mcf

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 22, 2015 in Case No. 14-2078-GA-RDR.~~

Issued: ~~April 28, 2015~~

Effective: With meter readings on or after
~~April 30, 2015~~

Issued By
Daniel A. Creekmur, President

SECTION VII
 PART 29 - BILLING ADJUSTMENTS

RIDER IRP –
 INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

29.3 APPLICABILITY

Applicable to all customer accounts served under rate schedules FRSGTS, FRGTS, FRLGTS.

29.4 DESCRIPTION

An additional charge per account per month, regardless of gas consumed, to recover costs associated with:

- a) **Riser and Hazardous Customer Service Line Replacement Program** - The replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure and the maintenance, repair and replacement of hazardous customer-owned service lines.
- b) **Accelerated Mains Replacement Program** – The replacement of bare steel and cast iron or wrought iron main lines, and associated company and customer-owned metallic service lines.
- c) **Automated Meter Reading Devices Program** – The installation of automated meter reading devices on meters located inside customer's premises.

This Rider shall be calculated annually pursuant to a Notice filed no later than November 30 of each year based on nine months of actual data and three months of estimated data for the calendar year. The filing shall be updated by no later than February 28 of the following year to reflect the use of actual calendar year data. Such adjustments to the Rider will become effective with bills rendered on and after the first billing unit of May of each year.

29.5 RATE

Rate FRSGTS, Full Requirements Small General Transportation Service	\$6.71\$7.65/Month
Rate FRGTS Full Requirements General Transportation Service	
\$50.37 \$57.34/Month	
Rate FRLGTS, Full Requirements Large General Transportation Service	
\$1,314.32 \$1,753.76/Month	

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 22, 2015 in Case No. 14-2078-GA-RDR.~~

Issued: ~~April 28, 2015~~

Effective: With meter readings on or after
~~April 30, 2015~~

Issued By
 Daniel A. Creekmur, President

Columbia Gas of Ohio, Inc.

SECTION VII
PART 29 - BILLING ADJUSTMENTS

DEMAND SIDE MANAGEMENT RIDER

29.6 APPLICABILITY

Applicable to all volumes delivered under the Company's Full Requirements Small General Transportation Service schedule.

29.7 DESCRIPTION

An additional charge, for all gas consumed, to recover costs associated with the implementation of comprehensive, cost-effective energy efficiency programs made available to residential and commercial customers.

29.8 RATE

All gas consumed per account per month ~~\$0.1697~~ \$0.2220/Mcf

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 22, 2015 in Case No. 14-2078-GA-RDR.~~

Issued: ~~April 28, 2015~~

Effective: With meter readings on or after
~~April 30, 2015~~

Issued By
Daniel A. Creekmur, President

ATTACHMENT C
TYPICAL BILL COMPARISON

ATTACHMENT C
SHEET 1 OF 18

[illegible]

ATTACHMENT C
SHEET 2 OF 18

ATTACHMENT C
SHEET 3 OF 18

[illegible]

ATTACHMENT C
SHEET 4 OF 18

[illegible]

RATE SCHEDULE FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS)

ATTACHMENT C
SHEET 5 OF 18

[illegible]

RATE SCHEDULE FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS - SCO)

ATTACHMENT C
SHEET 6 OF 18

[illegible]

RATE SCHEDULE FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS - SCHOOLS)

ATTACHMENT C
SHEET 7 OF 18

[illegible]

PROPOSED RATES EFFECTIVE: MAY 2016

											ANNUALIZED	CURRENT	PROPOSED	
LINE	RATE	USAGE	MOST			PERCENT				PERCENT	FUEL COST	BILL	BILL	PERCENT
NO.	CODE	MCF	CURRENT	PROPOSED	INCREASE	OF	CURRENT	PROPOSED	DOLLAR	OF	ADDITIONS	INCLUDING	INCLUDING	OF
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G)	(H=G-F)	(I=H/F)	PROPOSED BILL	FUEL COST	FUEL COST	CHANGE
											(J)	(K=F+J)	(L=G+J)	(M=(L-K)/K)
1	GENERAL SERVICE													
2	FIRST 25 MCF		2.0527	2.0527	0.0000	0.0%					3.4790			
3	NEXT 75 MCF		1.6344	1.6344	0.0000	0.0%								
4	OVER 100 MCF		1.3669	1.3669	0.0000	0.0%								
5	CUSTOMER CHARGE		72.87	79.84	6.97	9.6%								
6		0.0					76.50	83.82	7.32	9.6%	-	76.50	83.82	9.6%
7		1.0					78.83	86.14	7.32	9.3%	3.65	82.48	89.80	8.9%
8		5.0					88.12	95.43	7.32	8.3%	18.26	106.38	113.70	6.9%
9		10.0					99.73	107.04	7.32	7.3%	36.52	136.25	143.57	5.4%
10		15.0					111.34	118.66	7.32	6.6%	54.79	166.13	173.44	4.4%
11		20.0					122.95	130.27	7.32	6.0%	73.05	196.00	203.32	3.7%
12		25.0					134.56	141.88	7.32	5.4%	91.31	225.87	233.19	3.2%
13		30.0					143.98	151.30	7.32	5.1%	109.57	253.55	260.87	2.9%
14		35.0					153.39	160.71	7.32	4.8%	127.84	281.23	288.55	2.6%
15		40.0					162.81	170.13	7.32	4.5%	146.10	308.91	316.23	2.4%
16		45.0					172.22	179.54	7.32	4.2%	164.36	336.59	343.90	2.2%
17		50.0					181.64	188.96	7.32	4.0%	182.62	364.27	371.58	2.0%
18		60.0					200.47	207.79	7.32	3.7%	219.15	419.62	426.94	1.7%
19		70.0					219.30	226.62	7.32	3.3%	255.67	474.98	482.30	1.5%
20		80.0					238.14	245.45	7.32	3.1%	292.20	530.34	537.65	1.4%
21		90.0					256.97	264.28	7.32	2.8%	328.72	585.69	593.01	1.2%
22		100.0					275.80	283.12	7.32	2.7%	365.25	641.05	648.37	1.1%
23		125.0					313.98	321.29	7.32	2.3%	456.56	770.54	777.86	0.9%
24		150.0					352.16	359.47	7.32	2.1%	547.87	900.03	907.35	0.8%
25		175.0					390.33	397.65	7.32	1.9%	639.19	1,029.52	1,036.84	0.7%
26		200.0					428.51	435.83	7.32	1.7%	730.50	1,159.01	1,166.33	0.6%
27		225.0					466.69	474.01	7.32	1.6%	821.81	1,288.50	1,295.82	0.6%
28		250.0					504.87	512.19	7.32	1.4%	913.12	1,417.99	1,425.31	0.5%
29		300.0					581.23	588.54	7.32	1.3%	1,095.75	1,676.98	1,684.29	0.4%
30		400.0					733.94	741.26	7.32	1.0%	1,461.00	2,194.94	2,202.26	0.3%
31		500.0					886.65	893.97	7.32	0.8%	1,826.25	2,712.90	2,720.22	0.3%
32		600.0					1,039.37	1,046.69	7.32	0.7%	2,191.50	3,230.87	3,238.18	

ATTACHMENT C
SHEET 9 OF 18

											ANNUALIZED	CURRENT	PROPOSED		
LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	FUEL COST ADDITIONS PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)	BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)	
1 GENERAL SERVICE - SCHOOLS															
2	FIRST 25 MCF		1.9668	1.9668	0.0000	0.0%					3.4790				
3	NEXT 75 MCF		1.5694	1.5694	0.0000	0.0%									
4	OVER 100 MCF		1.3153	1.3153	0.0000	0.0%									
5	CUSTOMER CHARGE		71.74	78.71	6.97	9.7%									
6		0.0					75.32	82.64	7.32	9.7%	-	75.32	82.64	9.7%	
7		1.0					77.55	84.87	7.32	9.4%	3.65	81.20	88.52	9.0%	
8		5.0					86.48	93.80	7.32	8.5%	18.26	104.74	112.06	7.0%	
9		10.0					97.64	104.96	7.32	7.5%	36.52	134.16	141.48	5.5%	
10		15.0					108.80	116.12	7.32	6.7%	54.79	163.59	170.90	4.5%	
11		20.0					119.96	127.28	7.32	6.1%	73.05	193.01	200.33	3.8%	
12		25.0					131.12	138.44	7.32	5.6%	91.31	222.43	229.75	3.3%	
13		30.0					140.20	147.51	7.32	5.2%	109.57	249.77	257.09	2.9%	
14		35.0					149.27	156.59	7.32	4.9%	127.84	277.11	284.43	2.6%	
15		40.0					158.34	165.66	7.32	4.6%	146.10	304.44	311.76	2.4%	
16		45.0					167.42	174.74	7.32	4.4%	164.36	331.78	339.10	2.2%	
17		50.0					176.49	183.81	7.32	4.1%	182.62	359.12	366.44	2.0%	
18		60.0					194.64	201.96	7.32	3.8%	219.15	413.79	421.11	1.8%	
19		70.0					212.79	220.11	7.32	3.4%	255.67	468.47	475.78	1.6%	
20		80.0					230.94	238.26	7.32	3.2%	292.20	523.14	530.46	1.4%	
21		90.0					249.09	256.41	7.32	2.9%	328.72	577.81	585.13	1.3%	
22		100.0					267.24	274.56	7.32	2.7%	365.25	632.49	639.81	1.2%	
23		125.0					304.06	311.38	7.32	2.4%	456.56	760.63	767.94	1.0%	
24		150.0					340.89	348.21	7.32	2.1%	547.87	888.76	896.08	0.8%	
25		175.0					377.71	385.03	7.32	1.9%	639.19	1,016.90	1,024.22	0.7%	
26		200.0					414.54	421.85	7.32	1.8%	730.50	1,145.04	1,152.35	0.6%	
27		225.0					451.36	458.68	7.32	1.6%	821.81	1,273.17	1,280.49	0.6%	
28		250.0					488.18	495.50	7.32	1.5%	913.12	1,401.31	1,408.63	0.5%	
29		300.0					561.83	569.15	7.32	1.3%	1,095.75	1,657.58	1,664.90	0.4%	
30		400.0					709.13	716.45	7.32	1.0%	1,461.00	2,170.13	2,177.45	0.3%	
31		500.0					856.43	863.74	7.32	0.9%	1,826.25	2,682.68	2,689.99	0.3%	
32		600.0					1,003.72	1,011.04	7.32	0.7%	2,191.50	3,195.22	3,202.54	0.2%	
33		700.0					1,151.02	1,158.34	7.32	0.6%	2,556.75	3,707.77	3,715.09	0.2%	
34		800.0					1,298.32	1,305.63	7.32	0.6%	2,922.00	4,220.31	4,227.63	0.2%	
35		900.0					1,445.61	1,452.93	7.32	0.5%	3,287.25	4,732.86	4,740.18	0.2%	
36		1,000.0					1,592.91	1,600.23	7.32	0.5%	3,652.50	5,245.41	5,252.73	0.1%	
37		1,500.0					2,329.39	2,336.71	7.32	0.3%	5,478.75	7,808.14	7,815.46	0.1%	
38	EXCISE TAX FIRST 100		0.1593												
39	EXCISE TAX NEXT 1900		0.0877												
40	EXCISE TAX OVER 2000		0.0411												
41	GROSS RECEIPTS TAX		4.987%												

PROPOSED RATES EFFECTIVE: MAY 2016

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		PERCENT		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	INCREASE (E=D/B)					FUEL COST ADDITIONS PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)	BILL INCLUDING FUEL COST (L=G+J)	
1 GENERAL TRANSPORTATION SERVICE														
2	FIRST 25 MCF		1.7910	1.7910	0.0000	0.0%					3.4790			
3	NEXT 75 MCF		1.3727	1.3727	0.0000	0.0%								
4	OVER 100 MCF		1.1052	1.1052	0.0000	0.0%								
5	CUSTOMER CHARGE		72.87	79.84	6.97	9.6%								
6		0.0					76.50	83.82	7.32	9.6%	-	76.50	83.82	9.6%
7		1.0					78.55	85.87	7.32	9.3%	3.74	82.29	89.61	8.9%
8		5.0					86.74	94.06	7.32	8.4%	18.70	105.44	112.76	6.9%
9		10.0					96.98	104.30	7.32	7.5%	37.40	134.38	141.70	5.4%
10		15.0					107.22	114.54	7.32	6.8%	56.10	163.32	170.63	4.5%
11		20.0					117.46	124.77	7.32	6.2%	74.80	192.25	199.57	3.8%
12		25.0					127.69	135.01	7.32	5.7%	93.50	221.19	228.51	3.3%
13		30.0					135.74	143.05	7.32	5.4%	112.20	247.93	255.25	3.0%
14		35.0					143.78	151.09	7.32	5.1%	130.90	274.67	281.99	2.7%
15		40.0					151.82	159.14	7.32	4.8%	149.60	301.42	308.73	2.4%
16		45.0					159.86	167.18	7.32	4.6%	168.30	328.16	335.48	2.2%
17		50.0					167.90	175.22	7.32	4.4%	187.00	354.90	362.22	2.1%
18		60.0					183.99	191.30	7.32	4.0%	224.40	408.38	415.70	1.8%
19		70.0					200.07	207.39	7.32	3.7%	261.79	461.87	469.18	1.6%
20		80.0					216.16	223.47	7.32	3.4%	299.19	515.35	522.67	1.4%
21		90.0					232.24	239.56	7.32	3.2%	336.59	568.83	576.15	1.3%
22		100.0					248.32	255.64	7.32	2.9%	373.99	622.32	629.63	1.2%
23		125.0					279.63	286.95	7.32	2.6%	467.49	747.12	754.44	1.0%
24		150.0					310.94	318.26	7.32	2.4%	560.99	871.93	879.25	0.8%
25		175.0					342.25	349.57	7.32	2.1%	654.49	996.74	1,004.06	0.7%
26		200.0					373.56	380.88	7.32	2.0%	747.99	1,121.55	1,128.86	0.7%
27		225.0					404.87	412.19	7.32	1.8%	841.48	1,246.35	1,253.67	0.6%
28		250.0					436.18	443.50	7.32	1.7%	934.98	1,371.16	1,378.48	0.5%
29		300.0					498.80	506.12	7.32	1.5%	1,121.98	1,620.78	1,628.10	0.5%
30		400.0					624.04	631.36	7.32	1.2%	1,495.97	2,120.01	2,127.33	0.3%
31		500.0					749.28	756.60	7.32	1.0%	1,869.96	2,619.24	2,626.56	0.3%
32		600.0					874.52	881.84	7.32	0.8%	2,243.96	3,118.47	3,125.79	0.2%
33		700.0					999.76	1,007.07	7.32	0.7%	2,617.95	3,617.70	3,625.02	0.2%
34		800.0					1,1							

COLUMBIA GAS OF OHIO, INC.
CASE NO. 15-1918-GA-RDR
TYPICAL BILL COMPARISON

PROPOSED RATES EFFECTIVE: MAY 2016

ATTACHMENT C
SHEET 11 OF 18

										ANNUALIZED	CURRENT	PROPOSED		
LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	FUEL COST ADDITIONS PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)	BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1 GENERAL TRANSPORTATION SERVICE - SCHOOLS														
2	FIRST 25 MCF		1.7051	1.7051	0.0000	0.0%					3.4790			
3	NEXT 75 MCF		1.3077	1.3077	0.0000	0.0%								
4	OVER 100 MCF		1.0536	1.0536	0.0000	0.0%								
5	CUSTOMER CHARGE		71.74	78.71	6.97	9.7%								
6		0.0					75.32	82.64	7.32	9.7%	-	75.32	82.64	9.7%
7		1.0					77.28	84.59	7.32	9.5%	3.74	81.01	88.33	9.0%
8		5.0					85.10	92.42	7.32	8.6%	18.70	103.80	111.12	7.0%
9		10.0					94.89	102.21	7.32	7.7%	37.40	132.29	139.61	5.5%
10		15.0					104.68	112.00	7.32	7.0%	56.10	160.78	168.09	4.6%
11		20.0					114.47	121.78	7.32	6.4%	74.80	189.26	196.58	3.9%
12		25.0					124.25	131.57	7.32	5.9%	93.50	217.75	225.07	3.4%
13		30.0					131.95	139.27	7.32	5.5%	112.20	244.15	251.47	3.0%
14		35.0					139.65	146.97	7.32	5.2%	130.90	270.55	277.87	2.7%
15		40.0					147.35	154.67	7.32	5.0%	149.60	296.95	304.27	2.5%
16		45.0					155.06	162.37	7.32	4.7%	168.30	323.35	330.67	2.3%
17		50.0					162.76	170.07	7.32	4.5%	187.00	349.75	357.07	2.1%
18		60.0					178.16	185.48	7.32	4.1%	224.40	402.55	409.87	1.8%
19		70.0					193.56	200.88	7.32	3.8%	261.79	455.35	462.67	1.6%
20		80.0					208.96	216.28	7.32	3.5%	299.19	508.15	515.47	1.4%
21		90.0					224.36	231.68	7.32	3.3%	336.59	560.96	568.27	1.3%
22		100.0					239.76	247.08	7.32	3.1%	373.99	613.76	621.07	1.2%
23		125.0					269.72	277.04	7.32	2.7%	467.49	737.21	744.53	1.0%
24		150.0					299.67	306.99	7.32	2.4%	560.99	860.66	867.98	0.9%
25		175.0					329.63	336.95	7.32	2.2%	654.49	984.12	991.43	0.7%
26		200.0					359.59	366.90	7.32	2.0%	747.99	1,107.57	1,114.89	0.7%
27		225.0					389.54	396.86	7.32	1.9%	841.48	1,231.02	1,238.34	0.6%
28		250.0					419.50	426.81	7.32	1.7%	934.98	1,354.48	1,361.80	0.5%
29		300.0					479.41	486.72	7.32	1.5%	1,121.98	1,601.38	1,608.70	0.5%
30		400.0					599.23	606.55	7.32	1.2%	1,495.97	2,095.20	2,102.52	0.3%
31		500.0					719.05	726.37	7.32	1.0%	1,869.96	2,589.01	2,596.33	0.3%
32		600.0					838.87	846.19	7.32	0.9%	2,243.96	3,082.83	3,090.14	0.2%
33		700.0					958.69	966.01	7.32	0.8%	2,617.95	3,576.64	3,583.96	0.2%
34		800.0					1,078.52	1,085.83	7.32	0.7%	2,991.94	4,070.46	4,077.77	0.2%
35		900.0					1,198.34	1,205.65	7.32	0.6%	3,365.93	4,564.27	4,571.59	0.2%
36		1,000.0					1,318.16	1,325.48	7.32	0.6%	3,739.93	5,058.08	5,065.40	0.1%
37		1,500.0					1,917.27	1,924.58	7.32	0.4%	5,609.89	7,527.15	7,534.47	0.1%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

PROPOSED RATES EFFECTIVE: MAY 2016

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF INCREASE		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		FUEL COST ADDITIONS (J)	BILL INCLUDING FUEL COST (K=F+J)					BILL INCLUDING FUEL COST (L=G+J)			
1 FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE															
2	FIRST 25 MCF		2.0350	2.0350	0.0000	0.0%						3.4790			
3	NEXT 75 MCF		1.6167	1.6167	0.0000	0.0%									
4	OVER 100 MCF		1.3492	1.3492	0.0000	0.0%									
5	CUSTOMER CHARGE		72.87	79.84	6.97	9.6%									
6		0.0					76.50	83.82	7.32	9.6%	-	76.50	83.82	9.6%	
7		1.0					78.81	86.13	7.32	9.3%	3.74	82.55	89.87	8.9%	
8		5.0					88.02	95.34	7.32	8.3%	18.70	106.72	114.04	6.9%	
9		10.0					99.54	106.86	7.32	7.4%	37.40	136.94	144.26	5.3%	
10		15.0					111.06	118.38	7.32	6.6%	56.10	167.16	174.48	4.4%	
11		20.0					122.58	129.90	7.32	6.0%	74.80	197.38	204.69	3.7%	
12		25.0					134.10	141.41	7.32	5.5%	93.50	227.60	234.91	3.2%	
13		30.0					143.42	150.74	7.32	5.1%	112.20	255.62	262.94	2.9%	
14		35.0					152.74	160.06	7.32	4.8%	130.90	283.64	290.96	2.6%	
15		40.0					162.07	169.38	7.32	4.5%	149.60	311.66	318.98	2.3%	
16		45.0					171.39	178.71	7.32	4.3%	168.30	339.69	347.00	2.2%	
17		50.0					180.71	188.03	7.32	4.0%	187.00	367.71	375.03	2.0%	
18		60.0					199.36	206.67	7.32	3.7%	224.40	423.75	431.07	1.7%	
19		70.0					218.00	225.32	7.32	3.4%	261.79	479.80	487.12	1.5%	
20		80.0					236.65	243.97	7.32	3.1%	299.19	535.84	543.16	1.4%	
21		90.0					255.29	262.61	7.32	2.9%	336.59	591.89	599.21	1.2%	
22		100.0					273.94	281.26	7.32	2.7%	373.99	647.93	655.25	1.1%	
23		125.0					311.65	318.97	7.32	2.3%	467.49	779.14	786.46	0.9%	
24		150.0					349.37	356.69	7.32	2.1%	560.99	910.36	917.67	0.8%	
25		175.0					387.08	394.40	7.32	1.9%	654.49	1,041.57	1,048.89	0.7%	
26		200.0					424.80	432.11	7.32	1.7%	747.99	1,172.78	1,180.10	0.6%	
27		225.0					462.51	469.83	7.32	1.6%	841.48	1,303.99	1,311.31	0.6%	
28		250.0					500.22	507.54	7.32	1.5%	934.98	1,435.20	1,442.52	0.5%	
29		300.0					575.65	582.97	7.32	1.3%	1,121.98	1,697.63	1,704.95	0.4%	
30		400.0					726.51	733.83	7.32	1.0%	1,495.97	2,222.48	2,229.80	0.3%	
31		500.0					877.36	884.68	7.32	0.8%	1,869.96	2,747.33	2,754.64	0.3%	
32		600.0					1,028.22	1,035.54	7.32	0.7%	2,243.96	3,272.17	3,279.49	0.2%	
33		700.0					1,179.07								

PROPOSED RATES EFFECTIVE: MAY 2016

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - STANDARD CHOICE OFFER (SCO)													
2	FIRST 25 MCF		2.0350	2.0350	0.0000	0.0%					3.4790			
3	NEXT 75 MCF		1.6167	1.6167	0.0000	0.0%								
4	OVER 100 MCF		1.3492	1.3492	0.0000	0.0%								
5	CUSTOMER CHARGE		72.87	79.84	6.97	9.6%								
6		0.0					76.50	83.82	7.32	9.6%	-	76.50	83.82	9.6%
7		1.0					78.81	86.13	7.32	9.3%	3.74	82.55	89.87	8.9%
8		5.0					88.02	95.34	7.32	8.3%	18.70	106.72	114.04	6.9%
9		10.0					99.54	106.86	7.32	7.4%	37.40	136.94	144.26	5.3%
10		15.0					111.06	118.38	7.32	6.6%	56.10	167.16	174.48	4.4%
11		20.0					122.58	129.90	7.32	6.0%	74.80	197.38	204.69	3.7%
12		25.0					134.10	141.41	7.32	5.5%	93.50	227.60	234.91	3.2%
13		30.0					143.42	150.74	7.32	5.1%	112.20	255.62	262.94	2.9%
14		35.0					152.74	160.06	7.32	4.8%	130.90	283.64	290.96	2.6%
15		40.0					162.07	169.38	7.32	4.5%	149.60	311.66	318.98	2.3%
16		45.0					171.39	178.71	7.32	4.3%	168.30	339.69	347.00	2.2%
17		50.0					180.71	188.03	7.32	4.0%	187.00	367.71	375.03	2.0%
18		60.0					199.36	206.67	7.32	3.7%	224.40	423.75	431.07	1.7%
19		70.0					218.00	225.32	7.32	3.4%	261.79	479.80	487.12	1.5%
20		80.0					236.65	243.97	7.32	3.1%	299.19	535.84	543.16	1.4%
21		90.0					255.29	262.61	7.32	2.9%	336.59	591.89	599.21	1.2%
22		100.0					273.94	281.26	7.32	2.7%	373.99	647.93	655.25	1.1%
23		125.0					311.65	318.97	7.32	2.3%	467.49	779.14	786.46	0.9%
24		150.0					349.37	356.69	7.32	2.1%	560.99	910.36	917.67	0.8%
25		175.0					387.08	394.40	7.32	1.9%	654.49	1,041.57	1,048.89	0.7%
26		200.0					424.80	432.11	7.32	1.7%	747.99	1,172.78	1,180.10	0.6%
27		225.0					462.51	469.83	7.32	1.6%	841.48	1,303.99	1,311.31	0.6%
28		250.0					500.22	507.54	7.32	1.5%	934.98	1,435.20	1,442.52	0.5%
29		300.0					575.65	582.97	7.32	1.3%	1,121.98	1,697.63	1,704.95	0.4%
30		400.0					726.51	733.83	7.32	1.0%	1,495.97	2,222.48	2,229.80	0.3%
31		500.0					877.36	884.68	7.32	0.8%	1,869.96	2,747.33	2,754.64	0.3%
32		600.0					1,028.22	1,035.54	7.32	0.7%	2,243.96	3,272.17	3,279.49	0.2%
33		700.0					1,179.07	1,186.39	7.32	0.6%	2,617.95	3,797.02	3,804.34	0.2%
34		800.0					1,329.93	1,337.25	7.32	0.6%</				

RATE SCHEDULE FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE-SCHOOLS (FRGTS-SCHOOLS)

ATTACHMENT C
SHEET 14 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - SCHOOLS													
2	FIRST 25 MCF		1.9491	1.9491	0.0000	0.0%					3.4790			
3	NEXT 75 MCF		1.5517	1.5517	0.0000	0.0%								
4	OVER 100 MCF		1.2976	1.2976	0.0000	0.0%								
5	CUSTOMER CHARGE		71.74	78.71	6.97	9.7%								
6		0.0					75.32	82.64	7.32	9.7%	-	75.32	82.64	9.7%
7		1.0					77.53	84.85	7.32	9.4%	3.74	81.27	88.59	9.0%
8		5.0					86.39	93.70	7.32	8.5%	18.70	105.09	112.40	7.0%
9		10.0					97.45	104.77	7.32	7.5%	37.40	134.85	142.17	5.4%
10		15.0					108.52	115.84	7.32	6.7%	56.10	164.62	171.94	4.4%
11		20.0					119.59	126.91	7.32	6.1%	74.80	194.39	201.70	3.8%
12		25.0					130.66	137.97	7.32	5.6%	93.50	224.15	231.47	3.3%
13		30.0					139.64	146.96	7.32	5.2%	112.20	251.84	259.15	2.9%
14		35.0					148.62	155.94	7.32	4.9%	130.90	279.52	286.83	2.6%
15		40.0					157.60	164.92	7.32	4.6%	149.60	307.20	314.52	2.4%
16		45.0					166.58	173.90	7.32	4.4%	168.30	334.88	342.20	2.2%
17		50.0					175.56	182.88	7.32	4.2%	187.00	362.56	369.88	2.0%
18		60.0					193.53	200.85	7.32	3.8%	224.40	417.92	425.24	1.8%
19		70.0					211.49	218.81	7.32	3.5%	261.79	473.29	480.60	1.5%
20		80.0					229.45	236.77	7.32	3.2%	299.19	528.65	535.97	1.4%
21		90.0					247.42	254.74	7.32	3.0%	336.59	584.01	591.33	1.3%
22		100.0					265.38	272.70	7.32	2.8%	373.99	639.37	646.69	1.1%
23		125.0					301.74	309.06	7.32	2.4%	467.49	769.23	776.55	1.0%
24		150.0					338.10	345.42	7.32	2.2%	560.99	899.09	906.41	0.8%
25		175.0					374.46	381.78	7.32	2.0%	654.49	1,028.95	1,036.26	0.7%
26		200.0					410.82	418.14	7.32	1.8%	747.99	1,158.80	1,166.12	0.6%
27		225.0					447.18	454.50	7.32	1.6%	841.48	1,288.66	1,295.98	0.6%
28		250.0					483.54	490.86	7.32	1.5%	934.98	1,418.52	1,425.84	0.5%
29		300.0					556.26	563.58	7.32	1.3%	1,121.98	1,678.24	1,685.55	0.4%
30		400.0					701.70	709.01	7.32	1.0%	1,495.97	2,197.67	2,204.98	0.3%
31		500.0					847.13	854.45	7.32	0.9%	1,869.96	2,717.10	2,724.41	0.3%
32		600.0					992.57	999.89	7.32	0.7%	2,243.96	3,236.53	3,243.85	0.2%
33		700.0					1,138.01	1,145.33	7.32	0.6%	2,617.95	3,755.96	3,763.28	0.2%
34		800.0					1,283.45	1,290.77	7.32	0.6%	2,991.94	4,275.39	4,282.71	0.2%
35		900.0					1,428.89	1,436.21	7.32	0.5%	3,365.93	4,794.82	4,802.14	0.2%
36		1,000.0					1,574.33	1,581.64	7.32	0.5%	3,739.93	5,314.25	5,321.57	0.1%
37		1,500.0					2,301.52	2,308.84	7.32	0.3%	5,609.89	7,911.41	7,918.72	0.1%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

PROPOSED RATES EFFECTIVE: MAY 2016

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		OF INCREASE (E=D/B)	FUEL COST					BILL	BILL		
							ADDITIONS PROPOSED BILL (J)					INCLUDING FUEL COST (K=F+J)	INCLUDING FUEL COST (L=G+J)		
1	LARGE GENERAL SERVICE														
2	FIRST 2,000 MCF		0.6240	0.6240	0.0000	0.0%						3.4790			
3	NEXT 13,000 MCF		0.4650	0.4650	0.0000	0.0%									
4	NEXT 85,000 MCF		0.4330	0.4330	0.0000	0.0%									
5	OVER 100,000 MCF		0.3870	0.3870	0.0000	0.0%									
6	CUSTOMER CHARGE		1909.32	2348.76	439.44	23.0%									
7		0.0					2,004.54	2,465.89	461.35	23.0%	-	2,004.54	2,465.89	23.0%	
8		1,000.0					2,759.25	3,220.60	461.35	16.7%	3,652.50	6,411.75	6,873.10	7.2%	
9		1,500.0					3,132.84	3,594.20	461.35	14.7%	5,478.75	8,611.59	9,072.95	5.4%	
10		2,000.0					3,506.44	3,967.79	461.35	13.2%	7,305.00	10,811.44	11,272.79	4.3%	
11		3,000.0					4,037.78	4,499.13	461.35	11.4%	10,957.49	14,995.27	15,456.63	3.1%	
12		5,000.0					5,100.46	5,561.81	461.35	9.0%	18,262.49	23,362.95	23,824.30	2.0%	
13		10,000.0					7,757.15	8,218.51	461.35	5.9%	36,524.98	44,282.13	44,743.49	1.0%	
14		15,000.0					10,413.85	10,875.20	461.35	4.4%	54,787.47	65,201.32	65,662.67	0.7%	
15		17,500.0					11,658.21	12,119.56	461.35	4.0%	63,918.71	75,576.92	76,038.27	0.6%	
16		20,000.0					12,902.57	13,363.92	461.35	3.6%	73,049.95	85,952.52	86,413.88	0.5%	
17		50,000.0					27,834.87	28,296.22	461.35	1.7%	182,624.89	210,459.75	210,921.11	0.2%	
18		70,000.0					37,789.73	38,251.09	461.35	1.2%	255,674.84	293,464.58	293,925.93	0.2%	
19		85,000.0					45,255.89	45,717.24	461.35	1.0%	310,462.31	355,718.19	356,179.55	0.1%	
20		100,000.0					52,722.04	53,183.39	461.35	0.9%	365,249.77	417,971.81	418,433.16	0.1%	
21		150,000.0					75,194.50	75,655.86	461.35	0.6%	547,874.66	623,069.16	623,530.52	0.1%	
22		200,000.0					97,666.97	98,128.33	461.35	0.5%	730,499.55	828,166.52	828,627.87	0.1%	
23		250,000.0					120,139.44	120,600.79	461.35	0.4%	913,124.43	1,033,263.87	1,033,725.23	0.0%	
24		300,000.0					142,611.91	143,073.26	461.35	0.3%	1,095,749.32	1,238,361.22	1,238,822.58	0.0%	
25		350,000.0					165,084.37	165,545.73	461.35	0.3%	1,278,374.21	1,443,458.58	1,443,919.93	0.0%	
26		400,000.0					187,556.84	188,018.19	461.35	0.2%	1,460,999.09	1,648,555.93	1,649,017.29	0.0%	
27		450,000.0					210,029.31	210,490.66	461.35	0.2%	1,643,623.98	1,853,653.29	1,854,114.64	0.0%	
28		500,000.0					232,501.77	232,963.13	461.35	0.2%	1,826,248.87	2,058,750.64	2,059,211.99	0.0%	

ATTACHMENT C
SHEET 16 OF 18

RATE SCHEDULE FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE (FRLGTS)

ATTACHMENT C
SHEET 17 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		ADDITIONS	INCLUDING FUEL COST (K=F+J)					INCLUDING FUEL COST (L=G+J)			
													PROPOSED BILL (J)		
1 FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE															
2	FIRST 2,000 MCF		0.6063	0.6063	0.0000	0.0%						3.4790			
3	NEXT 13,000 MCF		0.4473	0.4473	0.0000	0.0%									
4	NEXT 85,000 MCF		0.4153	0.4153	0.0000	0.0%									
5	OVER 100,000 MCF		0.3693	0.3693	0.0000	0.0%									
6	CUSTOMER CHARGE		1909.32	2348.76	439.44	23.0%									
7		0.0					2,004.54	2,465.89	461.35	23.0%	-	2,004.54	2,465.89	23.0%	
8		1,000.0					2,740.66	3,202.02	461.35	16.8%	3,739.93	6,480.59	6,941.94	7.1%	
9		1,500.0					3,104.97	3,566.32	461.35	14.9%	5,609.89	8,714.86	9,176.21	5.3%	
10		2,000.0					3,469.27	3,930.63	461.35	13.3%	7,479.85	10,949.12	11,410.48	4.2%	
11		3,000.0					3,982.03	4,443.39	461.35	11.6%	11,219.78	15,201.81	15,663.16	3.0%	
12		5,000.0					5,007.54	5,468.90	461.35	9.2%	18,699.63	23,707.17	24,168.52	1.9%	
13		10,000.0					7,571.33	8,032.68	461.35	6.1%	37,399.25	44,970.58	45,431.93	1.0%	
14		15,000.0					10,135.11	10,596.46	461.35	4.6%	56,098.88	66,233.98	66,695.34	0.7%	
15		17,500.0					11,333.01	11,794.37	461.35	4.1%	65,448.69	76,781.70	77,243.05	0.6%	
16		20,000.0					12,530.91	12,992.27	461.35	3.7%	74,798.50	87,329.41	87,790.77	0.5%	
17		50,000.0					26,905.73	27,367.09	461.35	1.7%	186,996.25	213,901.98	214,363.34	0.2%	
18		70,000.0					36,488.95	36,950.30	461.35	1.3%	261,794.75	298,283.70	298,745.05	0.2%	
19		85,000.0					43,676.36	44,137.71	461.35	1.1%	317,893.63	361,569.98	362,031.34	0.1%	
20		100,000.0					50,863.77	51,325.12	461.35	0.9%	373,992.50	424,856.27	425,317.62	0.1%	
21		150,000.0					72,407.10	72,868.45	461.35	0.6%	560,988.75	633,395.85	633,857.20	0.1%	
22		200,000.0					93,950.43	94,411.79	461.35	0.5%	747,985.00	841,935.43	842,396.79	0.1%	
23		250,000.0					115,493.76	115,955.12	461.35	0.4%	934,981.25	1,050,475.01	1,050,936.37	0.0%	
24		300,000.0					137,037.10	137,498.45	461.35	0.3%	1,121,977.50	1,259,014.60	1,259,475.95	0.0%	
25		350,000.0					158,580.43	159,041.78	461.35	0.3%	1,308,973.75	1,467,554.18	1,468,015.53	0.0%	
26		400,000.0					180,123.76	180,585.12	461.35	0.3%	1,495,970.00	1,676,093.76	1,676,555.12	0.0%	
27		450,000.0					201,667.09	202,128.45	461.35	0.2%	1,682,966.25	1,884,633.34	1,885,094.70	0.0%	
28		500,000.0					223,210.43	223,671.78	461.35	0.2%	1,869,962.50	2,093,172.93	2,093,634.28	0.0%	
29	EXCISE TAX FIRST 100		0.1593												
30	EXCISE TAX NEXT 1900		0.0877												
31	EXCISE TAX OVER 2000		0.0411												
32	EXCISE TAX FLEXED RATE		0.0200												
33	GROSS RECEIPTS TAX		4.987%												
34	FRANKLIN COUNTY SALES TAX		7.500%												

RATE SCHEDULE LARGE GENERAL TRANSPORTATION SERVICE - MAINLINE (LGTS MAINLINE)

ATTACHMENT C
SHEET 18 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		PERCENT		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	INCREASE (E=D/B)					FUEL COST ADDITIONS TO BILL (J)	BILL INCLUDING FUEL COST (K=F+J)	BILL INCLUDING FUEL COST (L=G+J)	
1	LARGE GENERAL TRANSPORTATION SERVICE - MAINLINE													
2	ALL DELIVERIES PER MCF		0.1253	0.1253	0.0000	0.0%					3.4790			
3	CUSTOMER CHARGE		1909.32	2,348.76	439.44	23.0%								
4		500.0					2,123.87	2,585.22	461.35	21.7%	1,869.96	3,993.83	4,455.18	11.6%
5		1,000.0					2,235.68	2,697.03	461.35	20.6%	3,739.93	5,975.60	6,436.96	7.7%
6		1,500.0					2,347.49	2,808.84	461.35	19.7%	5,609.89	7,957.38	8,418.73	5.8%
7		2,000.0					2,459.30	2,920.65	461.35	18.8%	7,479.85	9,939.15	10,400.50	4.6%
8		3,000.0					2,634.00	3,095.35	461.35	17.5%	11,219.78	13,853.77	14,315.13	3.3%
9		5,000.0					2,983.39	3,444.75	461.35	15.5%	18,699.63	21,683.02	22,144.37	2.1%
10		10,000.0					3,856.89	4,318.24	461.35	12.0%	37,399.25	41,256.14	41,717.49	1.1%
11		15,000.0					4,730.38	5,191.73	461.35	9.8%	56,098.88	60,829.25	61,290.61	0.8%
12		17,500.0					5,167.12	5,628.48	461.35	8.9%	65,448.69	70,615.81	71,077.17	0.7%
13		20,000.0					5,603.87	6,065.22	461.35	8.2%	74,798.50	80,402.37	80,863.72	0.6%
14		50,000.0					10,844.82	11,306.18	461.35	4.3%	186,996.25	197,841.07	198,302.43	0.2%
15		70,000.0					14,338.79	14,800.14	461.35	3.2%	261,794.75	276,133.54	276,594.89	0.2%
16		85,000.0					16,959.26	17,420.62	461.35	2.7%	317,893.63	334,852.89	335,314.24	0.1%
17		100,000.0					19,579.74	20,041.09	461.35	2.4%	373,992.50	393,572.24	394,033.59	0.1%
18		150,000.0					28,314.66	28,776.01	461.35	1.6%	560,988.75	589,303.41	589,764.76	0.1%
19		200,000.0					37,049.58	37,510.93	461.35	1.2%	747,985.00	785,034.58	785,495.93	0.1%
20		250,000.0					45,784.49	46,245.85	461.35	1.0%	934,981.25	980,765.74	981,227.10	0.0%
21		300,000.0					54,519.41	54,980.77	461.35	0.8%	1,121,977.50	1,176,496.91	1,176,958.27	0.0%
22		350,000.0					63,254.33	63,715.69	461.35	0.7%	1,308,973.75	1,372,228.08	1,372,689.44	0.0%
23		400,000.0					71,989.25	72,450.60	461.35	0.6%	1,495,970.00	1,567,959.25	1,568,420.60	0.0%
24		450,000.0					80,724.17	81,185.52	461.35	0.6%	1,682,966.25	1,763,690.42	1,764,151.77	0.0%
25		500,000.0					89,459.09	89,920.44	461.35	0.5%	1,869,962.50	1,959,421.59	1,959,882.94	0.0%
26	EXCISE TAX FIRST 100		0.1593											
27	EXCISE TAX NEXT 1900		0.0877											
28	EXCISE TAX OVER 2000		0.0411											
29	EXCISE TAX FLEXED RATE		0.0200											
30	GROSS RECEIPTS TAX		4.987%											
31	FRANKLIN COUNTY SALES TAX		7.500%											

ATTACHMENT D
PROPOSED NEWSPAPER NOTICE

ATTACHMENT D
PROPOSED NOTICE FOR NEWSPAPER PUBLICATION

Please take notice that, pursuant to Ohio Revised Code Sections 4909.18 and 4929.11, Columbia Gas of Ohio, Inc. ("Columbia") has filed an application with the Public Utilities Commission of Ohio ("Commission") for an increase in its gas rates. The purpose of the application is to allow Columbia to recover the costs it incurred in 2015 related to its Infrastructure Replacement Program ("IRP") and its Demand Side Management ("DSM") Program. Under the IRP, Columbia is replacing some customer service lines, all cast iron, wrought iron and bare steel pipe in its distribution system on an accelerated basis, and installed automatic meter reading devices on all residential and commercial meters. These improvements are being made to improve the long-term safety and reliability of Columbia's gas distribution system. Under the DSM program, Columbia is making available to its customers a number of energy conservation programs. The Commission approved the IRP and DSM riders in an order dated December 3, 2008 in Case Nos. 08-72-GA-AIR et al.

Columbia estimates that the rate changes proposed herein, if granted in full, would increase gross revenues by \$25,966,164, or approximately 2.95% annually. The annual average percentage increase that a typical residential customer will bear should the increase be granted in full is 2.2%. The proposed IRP and DSM charges will be reflected in Columbia's tariff Sheet No. 27, Sheet No. 28, Sheet No. 72, Sheet No. 73, Section VII, Sheet No. 29, Page 2 and Section VII, Sheet No. 29, Page 3.

Any person, firm, corporation or association may file, pursuant to Ohio Revised Code Section 4909.19, an objection to such increase that may allege that such application contains proposals that are unjust and discriminatory or unreasonable.

STUDY – RIDER IRP (AMRP)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 15-1918-GA-RDR
Calculation of Revenue Requirement

Data: 2015 - 12 Months Actual 0 Months Estimate

Schedule AMRP-1

Line No.		Actual Through December 31, 2014	Activity Through December 31, 2015	Total As Of December 31, 2015	Reference
Return on Investment					
1	Plant In-Service				
2	Additions	\$698,910,422	\$182,821,416	\$881,731,837	Schedule 2
3	Retirements	(82,602,760)	(17,967,399)	(100,570,159)	Schedule 4
4	Total Plant In-Service	<u>\$616,307,662</u>	<u>\$164,854,016</u>	<u>\$781,161,678</u>	Line 2 + Line 3
Less: Accumulated Provision for Depreciation					
5	Depreciation Expense	\$37,682,838	\$17,086,545	\$54,769,383	Schedule 5
6	Cost of Removal	(26,316,233)	(6,119,336)	(32,435,569)	Schedule 3
7	Retirements	(82,602,760)	(17,967,399)	(100,570,159)	Schedule 4
8	Total Accumulated Provision for Depreciation	<u>(\$71,236,155)</u>	<u>(\$7,000,190)</u>	<u>(\$78,236,345)</u>	Lines 5 + 6 + 7
9	Net Deferred Depreciation	8,925,756	\$2,217,748	11,143,504	Schedule 5
10	Net Deferred PISCC	25,715,286	\$6,266,641	31,981,927	Schedule 6
11	Net Deferred Property Taxes	3,510,355	1,132,437	4,642,791	Schedule 7
12	Deferred Taxes on PISCC	(9,000,350)	(2,193,324)	(11,193,674)	(Line 10 * 35%)
13	Deferred Taxes on Deferred Property Taxes	(1,228,624)	(396,353)	(1,624,977)	(Line 11 * 35%)
14	Deferred Taxes on Liberalized Depreciation	<u>(118,215,776)</u>	<u>(50,957,180)</u>	<u>(169,172,955)</u>	Schedule 8
15	Net Rate Base	\$597,250,464	\$127,924,174	\$725,174,638	Line 4 - Line 8 + Lines 9 through 14
16	Approved Pre-tax Rate of Return	10.95%	10.95%	10.95%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
17	Annualized Return on Rate Base	\$65,398,926	\$14,007,697	\$79,406,623	Line 15 * Line 16
Operating Expenses					
18	Annualized Depreciation	14,200,236	3,831,361	18,031,597	Schedule 5
19	Annualized Deferred Depreciation Amortization	234,019	61,382	295,400	Schedule 5
20	Annualized PISCC Amortization	637,755	162,648	800,402	Schedule 6
21	Annualized Property Tax Expense	13,853,106	3,567,624	17,420,730	Schedule 7
22	Deferred Property Tax Expense Amortization	82,848	27,995	110,843	Schedule 7
23	Operation & Maintenance Expense	181,425	(65,513)	115,912	Schedule 9A
24	Operation & Maintenance Savings	(1,250,000)	-	(1,250,000)	Schedule 9B
25	Revenue Requirement	<u>\$93,338,314</u>	<u>\$21,593,194</u>	<u>\$114,931,507</u>	Lines 17 through 24
26	Prior Year's (Over)/Under Recovered Balance	(402,971)	(961,890)	(1,364,861)	Schedule 10
27	Stipulated Reduction to Revenue Requirement	0	0	0	
28	TOTAL Amount to be collected beginning May 2016	<u>\$92,935,342</u>	<u>\$20,631,304</u>	<u>\$113,566,646</u>	Lines 25 through 27

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 15-1918-GA-RDR
Plant Additions by Month

Data: 2015 - 12 Months Actual 0 Months Estimate

Schedule AMRP-2

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative Total
1	376.25 Mains	\$0	\$20,347,124	\$21,533,254	\$21,892,932	\$60,359,901	\$96,833,709	\$111,683,266	\$109,803,511	\$116,028,263	\$0	\$0	\$0	\$558,481,960
2	380.25 Service Lines	\$0	\$11,053,405	\$12,260,758	\$9,539,165	\$47,183,102	\$58,162,765	\$55,905,473	\$56,179,571	\$66,793,153	\$0	\$0	\$0	\$317,077,392
3	382.25 Meter Move Out	\$0	\$5,608,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,608,745
4	383.25 House Regulators	\$0	\$0	\$563,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$563,740
5	TOTAL Balance	\$0	\$37,009,274	\$34,357,752	\$31,432,097	\$107,543,003	\$154,996,474	\$167,588,738	\$165,983,083	\$182,821,416	\$0	\$0	\$0	\$881,731,837
	Additions by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
6	376.25 Mains	(1,644,625)	\$1,463,327	\$3,040,350	\$2,994,925	\$6,085,122	\$8,094,269	\$10,095,867	\$12,158,102	\$10,770,830	\$27,169,558	\$21,720,904	\$14,079,635	\$116,028,263
7	380.25 Service Lines	\$595,121	\$796,168	\$2,370,333	\$4,585,688	\$5,531,151	\$6,790,102	\$7,977,397	\$8,804,818	\$9,140,552	\$8,390,483	\$6,801,879	\$5,009,461	\$66,793,153
8	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TOTAL Additions	(\$1,049,504)	\$2,259,495	\$5,410,683	\$7,580,613	\$11,616,273	\$14,884,371	\$18,073,264	\$20,962,920	\$19,911,382	\$35,560,040	\$28,522,783	\$19,089,096	\$182,821,416
	Cumulative Additions by Month													
11	376.25 Mains Cum. Additions	(1,644,625)	(\$181,298)	\$2,859,052	\$5,853,977	\$11,939,099	\$20,033,368	\$30,129,235	\$42,287,337	\$53,058,167	\$80,227,725	\$101,948,628	\$116,028,263	
12	380.25 Service Lines Cum. Additions	\$595,121	\$1,391,289	\$3,761,622	\$8,347,310	\$13,878,460	\$20,668,563	\$28,645,960	\$37,450,778	\$46,591,329	\$54,981,812	\$61,783,691	\$66,793,153	
13	382.25 Meter Move Out Cum. Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	383.25 House Regulators Cum. Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TOTAL Cumulative Plant Additions	(\$1,049,504)	\$1,209,991	\$6,620,674	\$14,201,287	\$25,817,559	\$40,701,931	\$58,775,195	\$79,738,115	\$99,649,496	\$135,209,537	\$163,732,320	\$182,821,416	

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 15-1918-GA-RDR
Cost of Removal By Month

Data: 2015 - 12 Months Actual 0 Months Estimate

Schedule AMRP-3

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	Cumulative TOTAL			
1	376.25 Mains	\$0	(\$123,274)	(\$601,724)	(\$513,771)	(\$503,172)	(\$950,298)	(\$521,831)	(\$531,534)	(\$683,015)	(\$4,428,618)			
2	380.25 Service Lines	\$0	(\$1,505,006)	(\$832,494)	(\$841,194)	(\$2,346,927)	(\$5,490,960)	(\$5,997,918)	(\$5,551,070)	(\$5,436,321)	(\$28,001,890)			
3	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
4	383.25 House Regulators	\$0	\$0	(\$5,060)	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,060)			
5	TOTAL Balance	\$0	(\$1,628,280)	(\$1,439,278)	(\$1,354,965)	(\$2,850,099)	(\$6,441,258)	(\$6,519,749)	(\$6,082,604)	(\$6,119,336)	(\$32,435,569)			
	Cost of Removal by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
6	376.25 Mains	(\$24,418)	(\$118,502)	(\$9,938)	(\$101,340)	(\$51,244)	(\$44,183)	(\$15,660)	(\$33,294)	(\$27,562)	(\$87,351)	(\$66,839)	(\$102,683)	(\$683,015)
7	380.25 Service Lines	(\$439,188)	(\$392,621)	(\$293,739)	(\$225,084)	(\$419,956)	(\$419,179)	(\$345,373)	(\$506,226)	(\$260,149)	(\$901,152)	(\$291,754)	(\$941,900)	(\$5,436,321)
8	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TOTAL Cost of Removal	(\$463,606)	(\$511,123)	(\$303,677)	(\$326,424)	(\$471,201)	(\$463,362)	(\$361,033)	(\$539,520)	(\$287,711)	(\$988,503)	(\$358,593)	(\$1,044,582)	(\$6,119,336)
	Cumulative Cost of Removal by Month													
11	376.25 Mains Cumulative Cost of Removal	(\$24,418)	(\$142,920)	(\$152,858)	(\$254,198)	(\$305,442)	(\$349,625)	(\$365,286)	(\$398,580)	(\$426,142)	(\$513,493)	(\$580,332)	(\$683,015)	
12	380.25 Service Lines Cumulative Cost of Removal	(\$439,188)	(\$831,809)	(\$1,125,547)	(\$1,350,632)	(\$1,770,588)	(\$2,189,767)	(\$2,535,140)	(\$3,041,366)	(\$3,301,515)	(\$4,202,667)	(\$4,494,422)	(\$5,436,321)	
13	382.25 Meter Move Out Cumulative Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	383.25 House Regulators Cumulative Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TOTAL Cumulative Cost of Removal	(\$463,606)	(\$974,728)	(\$1,278,405)	(\$1,604,830)	(\$2,076,030)	(\$2,539,393)	(\$2,900,426)	(\$3,439,946)	(\$3,727,657)	(\$4,716,160)	(\$5,074,754)	(\$6,119,336)	

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 15-1918-GA-RDR
Original Cost Retired By Month

Data: 2015 - 12 Months Actual 0 Months Estimate

Schedule AMRP- 4

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	376.25 Mains	\$0	(\$1,502,427)	(\$2,871,419)	(\$2,617,919)	(\$3,677,229)	(\$7,399,369)	(\$8,879,966)	(\$7,540,001)	(\$8,269,513)	\$0	\$0	\$0	(\$42,757,844)
2	380.25 Service Lines	\$0	(\$3,633,260)	(\$2,183,975)	(\$1,738,350)	(\$8,560,573)	(\$11,821,609)	(\$10,659,801)	(\$9,432,743)	(\$9,697,886)	\$0	\$0	\$0	(\$57,728,197)
3	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	383.25 House Regulators	\$0	\$0	(\$84,118)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$84,118)
5	TOTAL Balance	\$0	(\$5,135,688)	(\$5,139,512)	(\$4,356,269)	(\$12,237,802)	(\$19,220,978)	(\$19,539,767)	(\$16,972,744)	(\$17,967,399)	\$0	\$0	\$0	(\$100,570,159)
	Retirements by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
6	376.25 Mains	(\$249,779)	(\$112,971)	(\$82,561)	(\$136,603)	(\$474,748)	(\$294,782)	(\$371,137)	(\$458,715)	(\$539,614)	(\$557,127)	(\$1,172,042)	(\$3,819,434)	(\$8,269,513)
7	380.25 Service Lines	(\$601,027)	(\$307,348)	(\$281,066)	(\$539,325)	(\$722,188)	(\$834,879)	(\$901,501)	(\$1,112,101)	(\$1,236,581)	(\$29,054)	(\$2,249,829)	(\$882,986)	(\$9,697,886)
8	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TOTAL Cost Retired	(\$850,805)	(\$420,319)	(\$363,627)	(\$675,928)	(\$1,196,936)	(\$1,129,662)	(\$1,272,639)	(\$1,570,816)	(\$1,776,195)	(\$586,181)	(\$3,421,871)	(\$4,702,420)	(\$17,967,399)
	Cumulative Retirements by Month													
11	376.25 Mains Cum. Retirement Cost	(\$249,779)	(\$362,750)	(\$445,311)	(\$581,914)	(\$1,056,662)	(\$1,351,444)	(\$1,722,582)	(\$2,181,296)	(\$2,720,911)	(\$3,278,038)	(\$4,450,079)	(\$8,269,513)	
12	380.25 Service Lines Cum. Retirement Cost	(\$601,027)	(\$908,374)	(\$1,189,440)	(\$1,728,765)	(\$2,450,954)	(\$3,285,833)	(\$4,187,334)	(\$5,299,436)	(\$6,536,016)	(\$6,565,070)	(\$8,814,900)	(\$9,697,886)	
13	382.25 Meter Move Out Cum. Retirement Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	383.25 House Regulators Cum. Retirement Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TOTAL Cumulative Retirement Cost	(\$850,805)	(\$1,271,124)	(\$1,634,751)	(\$2,310,679)	(\$3,507,616)	(\$4,637,277)	(\$5,909,916)	(\$7,480,732)	(\$9,256,927)	(\$9,843,108)	(\$13,264,979)	(\$17,967,399)	

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 15-1918-GA-RDR
Provision for Depreciation

Data: 2015 - 12 Months Actual 0 Months Estimate

Schedule AMRP-5
Page 1 of 2

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>2015 Depreciation Expense on Prior Years' Investment:</u>															
1	2008 376.25 Mains		\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	
2	2008 380.25 Service Lines		\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	
3	2008 382.25 Meter Move Out		\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	
4	2008 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	TOTAL Provision for Depreciation		\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	
<u>2015 Depreciation Expense on Prior Years' Investment:</u>															
6	2009 376.25 Mains		\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	
7	2009 380.25 Service Lines		\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	
8	2009 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	2009 383.25 House Regulators		\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	
10	TOTAL Provision for Depreciation		\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	
<u>2015 Depreciation Expense on Prior Years' Investment:</u>															
11	2010 376.25 Mains		\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	
12	2010 380.25 Service Lines		\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	
13	2010 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	2010 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TOTAL Provision for Depreciation		\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	
<u>2015 Depreciation Expense on Prior Years' Investment:</u>															
16	2011 376.25 Mains		\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	
17	2011 380.25 Service Lines		\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	
18	2011 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	2011 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	TOTAL Provision for Depreciation		\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	
<u>2015 Depreciation Expense on Prior Years' Investment:</u>															
21	2012 376.25 Mains		\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	
22	2012 380.25 Service Lines		\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	
23	2012 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	2012 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	TOTAL Provision for Depreciation		\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	
<u>2015 Depreciation Expense on Prior Years' Investment:</u>															
26	2013 376.25 Mains		\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	
27	2013 380.25 Service Lines		\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	
28	2013 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	2013 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	TOTAL Provision for Depreciation		\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	
<u>2015 Depreciation Expense on Prior Years' Investment:</u>															
31	2014 376.25 Mains		\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	
32	2014 380.25 Service Lines		\$87,078	\$87,078	\$87,078	\$87,078	\$87,078	\$87,078	\$87,078	\$87,078	\$87,078	\$87,078	\$87,078	\$87,078	
33	2014 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	2014 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	TOTAL Provision for Depreciation		\$257,274	\$257,274	\$257,274	\$257,274	\$257,274	\$257,274	\$257,274	\$257,274	\$257,274	\$257,274	\$257,274	\$257,274	
<u>2015 Depreciation Expense on Current Years' Investment:</u>															
36	2015 376.25 Mains		(\$1,275)	(\$1,415)	\$2,075	\$6,753	\$13,790	\$24,779	\$38,876	\$56,123	\$73,893	\$103,297	\$141,187	\$168,932	
37	2015 380.25 Service Lines		\$793	\$2,649	\$6,871	\$16,145	\$29,634	\$46,063	\$65,753	\$88,129	\$112,056	\$135,431	\$155,687	\$171,436	
38	2015 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	2015 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40	TOTAL Provision for Depreciation		(\$481)	\$1,233	\$8,946	\$22,898	\$43,424	\$70,841	\$104,629	\$144,252	\$185,949	\$238,727	\$296,874	\$340,368	
<u>TOTAL ACCUMULATED DEPRECIATION</u>															
41	376.25 Mains Accum Depn	\$17,853,687	\$18,538,216	\$19,222,604	\$19,910,483	\$20,603,038	\$21,302,631	\$22,013,213	\$22,737,892	\$23,479,819	\$24,239,515	\$25,028,614	\$25,855,604	\$26,710,340	
42	380.25 Service Lines Accum Depn	\$18,924,351	\$19,529,836	\$20,137,175	\$20,748,736	\$21,369,572	\$22,003,897	\$22,654,651	\$23,325,094	\$24,017,914	\$24,734,661	\$25,474,783	\$26,235,161	\$27,011,287	
43	382.25 Meter Move Out Accum Depn	\$785,958	\$796,194	\$806,430	\$816,666	\$826,902	\$837,138	\$847,374	\$857,610	\$867,846	\$878,082	\$888,318	\$898,554	\$908,790	
44	383.25 House Regulators Accum Depn	\$118,841	\$120,518	\$122,195	\$123,872	\$125,550	\$127,227	\$128,904	\$130,581	\$132,258	\$133,935	\$135,612	\$137,289	\$138,967	
45	TOTAL Accumulated Depreciation	\$37,682,838	\$38,984,764	\$40,288,404	\$41,599,757	\$42,925,062	\$44,270,893	\$45,644,142	\$47,051,178	\$48,497,837	\$49,986,193	\$51,527,327	\$53,126,608	\$54,769,383	

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 15-1918-GA-RDR
Provision for Depreciation

Data: 2015 - 12 Months Actual 0 Months Estimate

Schedule AMRP-5
Page 2 of 2

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
1	DEFERRED DEPRECIATION:														
2	376.25 Mains Defd Depn ¹	\$4,609,624	\$157,040	\$156,619	\$159,957	\$164,465	\$12,520	\$22,912	\$36,494	\$53,097	\$70,094	\$98,647	\$135,197	\$159,074	\$5,835,741
3	380.25 Service Lines Defd Depn ¹	\$4,547,055	\$124,650	\$125,294	\$128,732	\$136,913	\$24,061	\$38,414	\$55,788	\$75,480	\$96,276	\$117,963	\$135,181	\$146,752	\$5,752,558
4	382.25 Meter Move Out Defd Depn ¹	\$89,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89,913
5	383.25 House Regulators Defd Depn ¹	\$22,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,542
6	Amortization	(\$343,378)	(\$14,465)	(\$14,465)	(\$14,465)	(\$14,465)	(\$19,502)	(\$19,502)	(\$19,502)	(\$19,502)	(\$19,502)	(\$19,502)	(\$19,502)	(\$19,502)	(\$557,250)
7	Cumulative Balance	\$8,925,756	\$267,226	\$267,448	\$274,224	\$286,912	\$17,080	\$41,824	\$72,781	\$109,076	\$146,868	\$197,109	\$250,877	\$286,325	\$11,143,504

¹ Reflects the removal of over-stated deferred depreciation in Case No. 14-2078-GA-RDR.

8	ANNUALIZED DEPRECIATION:			ANNUALIZED DEFERRED DEPRECIATION AMORTIZATION:		
		Additions	Original Cost Retired	Net Plant in Service		2015
9	Cumulative Mains	\$558,481,960	(\$42,757,844)	\$515,724,116	Cumulative Deferred Depr-Mains	\$5,835,741
10	Cumulative Service	\$317,077,392	(\$57,728,197)	\$259,349,195	Cumulative Deferred Depr-Services	\$5,752,558
11	Cumulative Meter Move Out	\$5,608,745	\$0	\$5,608,745	Cumulative Deferred Depr-Meter Move Out	\$89,913
12	Cumulative House Regulators	\$563,740	(\$84,118)	\$479,622	Cumulative Deferred Depr-House Regulators	\$22,542
13	TOTAL Cumulative Additions	\$881,731,837	(\$100,570,159)	\$781,161,678	TOTAL Cumulative Deferred Depreciation	\$11,700,754
14	Depreciation Rate-Mains			1.86%	Depreciation Rate-Mains	1.86%
15	Depreciation Rate-Services			3.20%	Depreciation Rate-Services	3.20%
16	Depreciation Rate-Meter Move Outs			2.19%	Depreciation Rate-Meter Move Outs	2.19%
17	Depreciation Rate- House Regulators			3.57%	Depreciation Rate-House Regulators	3.57%
18	Annualized Depreciation Mains			\$9,592,469	Annualized Amortization Mains	\$108,545
19	Annualized Depreciation Services			\$8,299,174	Annualized Amortization Services	\$184,082
20	Annualized Depreciation Meter Move Outs			\$122,832	Annualized Amortization Meter Move Outs	\$1,969
21	Annualized Depreciation House Regulators			\$17,123	Annualized Amortization House Regulators	\$805
22	TOTAL Annualized Depreciation			\$18,031,597	TOTAL Annualized Amortization	\$295,400

Schedule AMRP-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>2015 PISCC Prior Years' Investment:</u>															
1	2014 376.25 Mains		\$516,992	\$516,992	\$516,992	\$516,992	\$516,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,584,958
2	2014 380.25 Service Lines		\$264,512	\$264,512	\$264,512	\$264,512	\$264,512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,322,561
3	2014 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2014 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PISCC		\$781,504	\$781,504	\$781,504	\$781,504	\$781,504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,907,518
<u>2015 PISCC Current Year's Investment:</u>															
6	2015 376.25 Mains		\$0	(\$7,743)	(\$854)	\$13,461	\$27,562	\$56,213	\$94,324	\$141,858	\$199,103	\$249,816	\$377,739	\$480,008	\$1,631,488
7	2015 380.25 Service Lines		\$0	\$2,802	\$6,551	\$17,711	\$39,302	\$65,344	\$97,314	\$134,875	\$176,331	\$219,368	\$258,873	\$290,898	\$1,309,368
8	2015 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	2015 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TOTAL PISCC		\$0	(\$4,941)	\$5,697	\$31,172	\$66,864	\$121,558	\$191,638	\$276,733	\$375,434	\$469,183	\$636,612	\$770,906	\$2,940,856
<u>CUMULATIVE PISCC Additions:</u>															
11	376.25 Mains Cum PISCC		\$516,992	\$1,026,240	\$1,542,378	\$2,072,830	\$2,617,384	\$2,673,598	\$2,767,921	\$2,909,780	\$3,108,883	\$3,358,698	\$3,736,437	\$4,216,445	
12	380.25 Service Lines Cum PISCC		\$264,512	\$531,826	\$802,889	\$1,085,112	\$1,388,926	\$1,454,271	\$1,551,585	\$1,686,460	\$1,862,791	\$2,082,158	\$2,341,031	\$2,631,929	
13	382.25 Meter Move Out Cum PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	383.25 House Regulators Cum PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TOTAL Accumulated PISCC		\$781,504	\$1,558,066	\$2,345,267	\$3,157,943	\$4,006,311	\$4,127,868	\$4,319,507	\$4,596,240	\$4,971,674	\$5,440,857	\$6,077,468	\$6,848,374	
<u>DEFERRED PISCC:</u>		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
16	376.25 Mains Def'd PISCC	\$15,859,641	\$516,992	\$509,248	\$516,138	\$530,453	\$544,554	\$56,213	\$94,324	\$141,858	\$199,103	\$249,816	\$377,739	\$480,008	\$20,076,086
17	380.25 Service Lines Def'd PISCC	\$10,487,361	\$264,512	\$267,314	\$271,063	\$282,223	\$303,814	\$65,344	\$97,314	\$134,875	\$176,331	\$219,368	\$258,873	\$290,898	\$13,119,290
18	382.25 Meter Move Out Def'd PISCC	\$259,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$259,634
19	383.25 House Regulators Def'd PISCC	\$41,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,563
20	Amortization	(\$932,912)	(\$39,141)	(\$39,141)	(\$39,141)	(\$39,141)	(\$53,146)	(\$53,146)	(\$53,146)	(\$53,146)	(\$53,146)	(\$53,146)	(\$53,146)	(\$53,146)	(\$1,514,646)
21	Cumulative Balance PISCC	\$25,715,286	\$742,363	\$737,421	\$748,060	\$773,535	\$795,222	\$68,411	\$138,492	\$223,587	\$322,287	\$416,037	\$583,465	\$717,760	\$31,981,927
<u>ANNUALIZED PISCC AMORTIZATION:</u>															
		2015													
22	Cumulative PISCC Additions-Mains	\$20,076,086													
23	Cumulative PISCC Additions-Service Lines	\$13,119,290													
24	Cumulative PISCC Additions-Move Outs	\$259,634													
25	Cumulative PISCC Additions-House Regulators	\$41,563													
26	TOTAL Cumulative PISCC Additions	\$33,496,573													
27	Depreciation Rate-Mains	1.86%													
28	Depreciation Rate-Services	3.20%													
29	Depreciation Rate-Meter Move Outs	2.19%													
30	Depreciation Rate-House Regulators	3.57%													
31	Annualized PISCC Amortization Mains	\$373,415													
32	Annualized PISCC Amortization Services	\$419,817													
33	Annualized PISCC Amortization Meter Move Outs	\$5,686													
34	Annualized PISCC Amortization House Regulators	\$1,484													
35	TOTAL Annualized PISCC Amortization	\$800,402													

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 15-1918-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2015 - 12 Months Actual 0 Months Estimate

Schedule AMRP-7

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	TOTAL
1	Annual Investment as of December 31 of prior year ⁽¹⁾	\$32,599,417	\$29,218,240	\$27,075,828	\$95,305,201	\$147,202,628	\$159,827,543	\$159,480,824	\$175,862,642			
2	Percent Good ⁽²⁾	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%			
3	Taxable Value	\$24,449,562	\$22,877,882	\$22,120,952	\$81,009,421	\$129,979,920	\$146,561,857	\$151,506,783	\$172,872,977			
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%			
5	Total Taxable Value	\$6,112,391	\$5,719,470	\$5,530,238	\$20,252,355	\$32,494,980	\$36,640,464	\$37,876,696	\$43,218,244			
6	Average Property Tax Rate per \$1,000 of Valuation	\$92.74	\$92.74	\$92.74	\$92.74	\$92.74	\$92.74	\$92.74	\$92.74			
7	Property Tax	\$566,863	\$530,424	\$512,874	\$1,878,203	\$3,013,584	\$3,398,037	\$3,512,685	\$4,008,060			\$17,420,730

⁽¹⁾ Annual Investment equals Plant Additions - Original Cost Retired

⁽²⁾ Columbia's Annual Report, Schedule C - 30 Year Class Life Distribution Plant

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
Deferred Property Tax Expense Calculation															
8	Deferral ⁽³⁾	\$3,595,708	\$301,553	\$301,553	\$301,553	\$301,553									\$4,801,920
9	Amortization	(\$85,353)	(\$4,610)	(\$4,610)	(\$4,610)	(\$4,610)	(\$6,917)	(\$6,917)	(\$6,917)	(\$6,917)	(\$6,917)	(\$6,917)	(\$6,917)	(\$6,917)	(\$159,128)
10	Net Deferral Balance	\$3,510,355	\$296,942	\$296,942	\$296,942	\$296,942	(\$6,917)	(\$6,917)	(\$6,917)	(\$6,917)	(\$6,917)	(\$6,917)	(\$6,917)	(\$6,917)	\$4,642,791

⁽³⁾ Deferred property taxes are based off of the 2015 Property Tax Expense shown on Schedule AMRP-7, Case No. 14-2078-GA-RDR

Annualized Property Tax Amortization:

	2015
11 Cumulative Deferred Property Tax-AMRP	\$4,801,920
12 Weighted Average Depreciation Rate	2.31%
13 Annualized Deferred Property Tax Amortization	\$110,843

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 15-1918-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2015 - 12 Months Actual 0 Months Estimate

Schedule AMRP-8

Line No.	Description	2008	2009	2010	2011	2012	2012 Accrual to Return Adj	2013	2014	2015	Cumulative TOTAL
1	Plant Additions	\$37,009,274	\$34,357,752	\$31,432,097	\$107,543,003	\$154,996,474		\$167,588,738	\$165,983,083	\$182,821,416	
2	Original Cost of Retirement	(\$5,135,688)	(\$5,139,512)	(\$4,356,269)	(\$12,237,802)	(\$19,220,978)		(\$19,539,767)	(\$16,972,744)	(\$17,967,399)	
3	TOTAL Net Plant Additions	\$31,873,587	\$29,218,240	\$27,075,828	\$95,305,201	\$135,775,496		\$148,048,972	\$149,010,338	\$164,854,016	
4	Depreciation Expense - Plant	\$269,489	\$1,047,944	\$1,623,961	\$2,684,696	\$5,822,446		\$8,776,864	\$12,097,178	\$15,499,189	
5	MACRS Depn/Amort (Calculated Below)	\$1,593,679	\$4,488,903	\$24,674,936	\$113,721,237	\$105,866,115		\$92,934,654	\$115,205,965	\$134,076,797	
6	Difference between Book Depn & Tax Depn	(\$1,324,190)	(\$3,440,959)	(\$23,050,975)	(\$111,036,541)	(\$100,043,669)		(\$84,157,790)	(\$103,108,787)	(\$118,577,607)	
7	Federal Income Tax Rate	35%	35%	35%	35%	35%		35%	35%	35%	
8	Deferred Tax-Liberalized Depreciation	(\$463,467)	(\$1,204,336)	(\$8,067,841)	(\$38,862,789)	(\$35,015,284)		(\$29,455,226)	(\$36,088,075)	(\$41,502,163)	(\$190,659,181)
9	NOL Attributable to Deferred Taxes	\$0	\$0	\$2,241,001	\$8,219,619	\$13,113,759		(\$2,989,509)	\$10,356,373	(\$9,455,017)	\$21,486,226
10	Total Deferred Taxes	(\$463,467)	(\$1,204,336)	(\$5,826,840)	(\$30,643,170)	(\$21,901,525)		(\$32,444,735)	(\$25,731,702)	(\$50,957,180)	(\$169,172,955)
		2008	2009	2010	2011	2012		2013	2014	2015	TOTAL
11	2008	\$1,593,679	\$0	\$0							\$1,593,679
12	2009	\$3,027,991	\$1,460,912	\$0							\$4,488,903
13	2010	\$2,725,192	\$2,775,733	\$19,174,012							\$24,674,936
14	2011	\$2,454,266	\$2,498,160	\$1,225,808	\$107,543,003						\$113,721,237
15	2012	\$2,208,840	\$2,249,804	\$1,103,228		\$100,304,242					\$105,866,115
16	2013	\$1,985,724	\$2,024,824	\$993,550		4,102,059	(\$16,648,924)	\$100,477,421			\$92,934,654
17	2014	\$1,880,542	\$1,820,296	\$894,195		3,794,078	1,248,609	\$5,033,523	\$100,534,723		\$115,205,965
18	2015	\$1,880,542	\$1,723,876	\$803,872		3,509,963	1,155,108	\$4,655,608	\$4,908,797	\$115,439,031	\$134,076,797
19	2016	\$1,883,729	\$1,723,876	\$761,292		3,246,304	1,068,339	\$4,306,978	\$4,540,246	\$5,053,854	\$22,584,618
20	2017	\$1,880,542	\$1,726,798	\$761,292		3,003,101	988,303	\$3,983,449	\$4,200,255	\$4,674,412	\$21,218,151
21	2018	\$1,883,729	\$1,723,876	\$762,582		2,777,513	914,063	\$3,685,021	\$3,884,743	\$4,324,374	\$19,955,901
22	2019	\$1,880,542	\$1,726,798	\$761,292		2,569,540	845,620	\$3,408,209	\$3,593,710	\$3,999,538	\$18,785,250
23	2020	\$1,883,729	\$1,723,876	\$762,582		2,535,447	834,400	\$3,153,012	\$3,323,757	\$3,699,905	\$17,916,708
24	2021	\$1,880,542	\$1,726,798	\$761,292		2,534,878	834,213	\$3,111,176	\$3,074,883	\$3,421,975	\$17,345,757
25	2022	\$1,883,729	\$1,723,876	\$762,582		2,535,447	834,400	\$3,110,479	\$3,034,084	\$3,165,747	\$17,050,344
26	2023	\$940,271	\$1,726,798	\$761,292		2,534,878	834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$16,065,775
27	2024	\$0	\$861,938	\$762,582		2,535,447	834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$14,261,972
28	2025	\$0	\$0	\$380,646		2,534,878	834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$13,018,060
29	2026	\$0	\$0	\$0		2,535,447	834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$12,637,452
30	2027	\$0	\$0	\$0		2,534,878	834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$12,637,414
31	2028	\$0	\$0	\$0		2,535,447	834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$12,637,452
32	2029	\$0	\$0	\$0		2,534,878	834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$12,637,414
33	2030	\$0	\$0	\$0		2,535,447	834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$12,637,452
34	2031	\$0	\$0	\$0		2,534,878	834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$12,637,414
35	2032	\$0	\$0	\$0		1,267,723	417,200	\$3,110,479	\$3,034,084	\$3,123,042	\$10,952,529
36	2033	\$0	\$0	\$0		-	-	\$1,555,588	\$3,033,404	\$3,123,742	\$7,712,734
37	2034	\$0	\$0	\$0		-	-	\$0	\$1,517,042	\$3,123,042	\$4,640,084
38	2035	\$0	\$0	\$0		-	-	\$0	\$0	\$1,561,871	\$1,561,871
39	2035	\$0	\$0	\$0		-	-	\$0	\$0	\$0	\$0
39	TOTAL	\$31,873,587	\$29,218,240	\$31,432,099	\$107,543,003	\$154,996,474	(\$0)	\$167,588,738	\$165,983,083	\$182,821,416	\$871,456,639

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 15-1918-GA-RDR
O&M Expenses

Data: 2015 - 12 Months Actual 0 Months Estimate

Schedule AMRP-9A

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	O&M Expenses	\$0	\$26,859	\$88,576	\$57,848	\$124,322	\$149,329	\$121,829	\$181,425	\$115,912	\$0	\$0	\$0	\$866,100
	Expenses:													
2	AMRP Education Costs	16,276	25,344	8,566	12,145	8,881	6,836	6,305	9,070	334	\$1,813	\$13,300	\$7,042	\$115,912
3	2008 Expenses ⁽¹⁾	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL	\$16,276	\$25,344	\$8,566	\$12,145	\$8,881	\$6,836	\$6,305	\$9,070	\$334	\$1,813	\$13,300	\$7,042	\$115,912

(1) Per Opinion and Order in Case No. 09-006-GA-UNC, Customer Education expenses incurred in 2008 should be amortized over four years.

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 15-1918-GA-RDR
O&M Savings

Data: 2015 - 12 Months Actual 0 Months Estimate

Schedule AMRP-9B

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	Actual O&M Savings	\$0	\$0	(\$413,613)	(\$164,854)	(\$384,866)	(\$727,936)	(\$136,120)	\$0	\$0	\$0	\$0	\$0	(\$1,827,389)
2	Additional Agreed Upon O&M Savings	\$0	\$0	\$0	\$0	(\$365,134)	(\$272,064)	(\$1,113,880)	(\$1,250,000)	\$0	\$0	\$0	\$0	(\$3,001,078)
3	Total Reported O&M Savings	\$0	\$0	(\$413,613)	(\$164,854)	(\$750,000)	(\$1,000,000)	(\$1,250,000)	(\$1,250,000)	\$0	\$0	\$0	\$0	(\$4,828,467)
Incremental Expense/(Savings):														
		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
4	Leak Inspection	(\$150,258)	(\$102,446)	(\$32,994)	(\$20,210)	(\$23,460)	\$305,478	(\$32,247)	\$1,705	\$39,222	\$36,429	\$148,068	\$42,054	\$211,343
5	Leak Repair	\$132,393	(\$68,034)	\$292,540	\$74,408	\$271,389	\$559,256	(\$55,416)	\$246,163	(\$108,908)	(\$163,289)	\$255,428	\$340,271	\$1,776,200
6	General/Other	\$84,958	(\$120,095)	\$81,170	\$370	\$93,581	\$230,370	\$266,988	(\$190,370)	\$181,413	(\$272,013)	(\$74,748)	\$168,318	\$449,941
7	Supervision & Engineering	\$94,100	\$50,508	\$147,935	\$27,932	\$63,475	\$99,214	\$91,164	\$242,088	\$75,909	\$58,795	\$1,359	\$117,247	\$1,069,726
8	TOTAL Mains & Services Expense	\$161,192	(\$240,067)	\$488,651	\$82,501	\$404,985	\$1,194,318	\$270,490	\$299,586	\$187,637	(\$340,078)	\$330,107	\$667,891	\$3,507,210
Test Year Expense Level ⁽¹⁾														
9	Leak Inspection	\$202,133	\$156,017	\$154,055	\$185,647	\$212,884	\$196,915	\$241,942	\$281,053	\$230,309	\$192,442	(\$24,549)	\$120,334	\$2,149,182
10	Leak Repair	\$548,124	\$641,267	\$534,980	\$650,509	\$680,128	\$755,367	\$874,439	\$711,662	\$803,077	\$767,195	\$585,233	\$621,441	\$8,173,422
11	General/Other	\$338,892	\$434,983	\$437,127	\$329,398	\$304,082	\$342,196	\$263,877	\$258,585	\$287,745	\$337,369	\$425,779	\$566,243	\$4,326,276
12	Supervision & Engineering	\$225,767	\$281,907	\$216,338	\$228,861	\$215,945	\$195,483	\$160,105	\$28,245	\$185,237	\$210,218	\$200,847	\$201,941	\$2,350,894
13	TOTAL Mains & Services Expense	\$1,314,916	\$1,514,174	\$1,342,500	\$1,394,415	\$1,413,039	\$1,489,961	\$1,540,363	\$1,279,545	\$1,506,368	\$1,507,224	\$1,187,310	\$1,509,959	\$16,999,774
2015 Expense Level														
14	Leak Inspection	\$51,875	\$53,571	\$121,061	\$165,437	\$189,425	\$502,393	\$209,695	\$282,758	\$269,531	\$228,871	\$123,519	\$162,388	\$2,360,525
15	Leak Repair	\$680,517	\$573,233	\$827,520	\$724,917	\$951,517	\$1,314,623	\$819,023	\$957,825	\$694,169	\$603,906	\$840,661	\$961,712	\$9,949,622
16	General/Other	\$423,850	\$314,888	\$518,297	\$329,768	\$397,663	\$572,566	\$530,865	\$68,215	\$469,158	\$65,356	\$351,031	\$734,561	\$4,776,217
17	Supervision & Engineering	\$319,867	\$332,415	\$364,273	\$256,793	\$279,420	\$294,697	\$251,269	\$270,333	\$261,146	\$269,013	\$202,206	\$319,188	\$3,420,620
18	TOTAL Mains & Services Expense	\$1,476,108	\$1,274,107	\$1,831,151	\$1,476,916	\$1,818,024	\$2,684,279	\$1,810,853	\$1,579,131	\$1,694,005	\$1,167,146	\$1,517,417	\$2,177,850	\$20,506,984

(1) Test Year Expense Level per Case No. 08-0072-GA-AIR

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 15-1918-GA-RDR
Revenue Reconciliation

Schedule AMRP-10

**Line
No.**

1	Revenue Requirement Per Case No. 14-2078-GA-RDR ⁽¹⁾	\$92,935,342
2	January - April 2015 Revenue Requirement	\$24,460,778
3	Revenue Recoveries January 2015 - April 2016	(\$118,760,981)
4	TOTAL (Over)/Under Collected	<u>(\$1,364,861)</u>

		Customers ⁽²⁾			Rate			Revenue ⁽¹⁾			
		SGS	GS	LGS	SGS	GS	LGS	SGS	GS	LGS	TOTAL
5	January-15	1,400,049	43,784	299	\$3.10	\$34.69	\$781.93	\$4,340,152	\$1,518,867	\$233,797	\$6,092,816
6	February-15	1,406,370	43,775	300	\$3.10	\$34.69	\$781.93	\$4,359,747	\$1,518,555	\$234,579	\$6,112,881
7	March-15	1,407,818	43,865	299	\$3.10	\$34.69	\$781.93	\$4,364,236	\$1,521,677	\$233,797	\$6,119,710
8	April-15	1,405,953	43,846	303	\$3.10	\$34.69	\$781.93	\$4,358,454	\$1,521,018	\$236,925	\$6,116,397
9	May-15	1,402,859	43,681	302	\$4.03	\$43.53	\$1,314.32	\$5,653,522	\$1,901,434	\$396,925	\$7,951,880
10	June-15	1,394,168	43,555	302	\$4.03	\$43.53	\$1,314.32	\$5,618,497	\$1,895,949	\$396,925	\$7,911,371
11	July-15	1,387,696	43,423	303	\$4.03	\$43.53	\$1,314.32	\$5,592,415	\$1,890,203	\$398,239	\$7,880,857
12	August-15	1,387,427	43,333	304	\$4.03	\$43.53	\$1,314.32	\$5,591,331	\$1,886,285	\$399,553	\$7,877,170
13	September-15	1,380,644	43,243	303	\$4.03	\$43.53	\$1,314.32	\$5,563,995	\$1,882,368	\$398,239	\$7,844,602
14	October-15	1,369,415	40,904	307	\$4.03	\$43.53	\$1,314.32	\$5,518,742	\$1,780,551	\$403,496	\$7,702,790
15	November-15	1,382,161	41,104	304	\$4.03	\$43.53	\$1,314.32	\$5,570,109	\$1,789,257	\$399,553	\$7,758,919
16	December-15	1,394,634	41,319	303	\$4.03	\$43.53	\$1,314.32	\$5,620,375	\$1,798,616	\$398,239	\$7,817,230
17	January-16	1,409,068	41,435	294	\$4.03	\$43.53	\$1,314.32	\$5,678,544	\$1,803,666	\$386,410	\$7,868,620
18	February-16	1,414,751	41,602	294	\$4.03	\$43.53	\$1,314.32	\$5,701,447	\$1,810,935	\$386,410	\$7,898,792
19	March-16	1,415,925	41,637	294	\$4.03	\$43.53	\$1,314.32	\$5,706,178	\$1,812,459	\$386,410	\$7,905,046
20	April-16	1,415,339	41,619	294	\$4.03	\$43.53	\$1,314.32	\$5,703,816	\$1,811,675	\$386,410	\$7,901,901
											<u>\$118,760,981</u>

(1) Revised revenue requirement for Case No. 14-2078-GA-RDR reflects the removal of over-stated deferred depreciation inadvertently included in prior filing. Any (over)/under-collection that is projected to occur is reflected in line 4 and flows through to the current year's rate calculation on AMRP-11.

(2) Customers and Revenue based on Actuals for December 2015 YTD and Projections for January 2016 through April 2016.

Columbia Gas of Ohio, Inc.
Case No. 15-1918-GA-RDR
Computation of Projected Impact per Customer - AMRP
For Rates Effective May 2016

Schedule AMRP-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 15-1918-GA-RDR	Sch. AMRP-1 Line 28	\$113,566,646
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</u>		
2	SGS Class		\$613,479
3	GS Class		\$187,259
4	LGS Class		\$47,039
5	TOTAL		<u>\$847,777</u>
	<u>Percent by Class</u>		
6	SGS Class	Line 2/Line 5	72.36%
7	GS Class	Line 3/Line 5	22.09%
8	LGS Class	Line 4/Line 5	5.55%
9	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
10	SGS Class	Line 6 * Line 1	\$82,180,517
11	GS Class	Line 7 * Line 1	\$25,084,871
12	LGS Class	Line 8 * Line 1	\$6,301,258
13	TOTAL		<u>\$113,566,646</u>
	<u>Number of Projected Bills TME April 2017</u>		
14	SGS Class		16,749,977
15	GS Class		491,842
16	LGS Class		3,593
17	TOTAL		<u>17,245,412</u>
18	PROJECTED IMPACT PER MONTH - SGS CLASS		\$4.91
19	PROJECTED IMPACT PER MONTH - GS CLASS		\$51.00
20	PROJECTED IMPACT PER MONTH - LGS CLASS		\$1,753.76

(1) Source: Schedule E-3.2-1 per Case No. 08-0072-GA-AIR, Allocated Plant in Service for Distribution Plant Account 376, Mains

STUDY – RISER IRP (RISERS)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 15-1918-GA-RDR
Revenue Requirement Calculation

Data: 2015 - 12 Months Actual 0 Month Estimates

Schedule R-1

Line No.		Actual Through December 31, 2014	Activity Through December 31, 2015	Total As Of December 31, 2015	Reference
Return on Investment					
1	Plant In-Service				
2	Additions	\$288,960,510	\$20,587,769	\$309,548,279	Schedule 2
3	Retirements	0	0	0	Schedule 4
4	Total Plant In-Service	<u>\$288,960,510</u>	<u>\$20,587,769</u>	<u>\$309,548,279</u>	Line 2 + Line 3
Less: Accumulated Provision for Depreciation					
5	Depreciation Expense	\$38,562,171	\$9,556,734	\$48,118,905	Schedule 5
6	Cost of Removal	0	0	0	Schedule 3
7	Retirements	0	0	0	Schedule 4
8	Total Accumulated Provision for Depreciation	<u>\$38,562,171</u>	<u>\$9,556,734</u>	<u>\$48,118,905</u>	Lines 5 + 6 + 7
9	Net Deferred Plant Depreciation	\$6,182,523	\$327,268	\$6,509,791	Schedule 5
10	Net Deferred PISCC	11,715,953	603,968	12,319,921	Schedule 6
11	Net Deferred Property Taxes	1,998,383	95,170	2,093,552	Schedule 7
12	Deferred Taxes on PISCC	(4,100,583)	(211,389)	(4,311,972)	(Line 10 * 35%)
13	Deferred Taxes on Property Taxes	(699,434)	(33,309)	(732,743)	(Line 11 * 35%)
14	Deferred Taxes on Liberalized Depreciation	<u>(43,855,383)</u>	<u>(6,856,489)</u>	<u>(50,711,872)</u>	Schedule 8
15	Net Rate Base	\$221,639,797	4,956,254	\$226,596,051	Line 4 - Line 8 + Lines 9 through 14
16	Approved Pre-tax Rate of Return	10.95%	10.95%	10.95%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
17	Annualized Return on Rate Base	\$24,269,558	542,710	\$24,812,268	Line 15 * Line 16
Operating Expenses					
18	Annualized Depreciation	9,246,736	658,809	9,905,545	Schedule 5
19	Annualized Deferred Depreciation Amortization	218,965	17,285	236,250	Schedule 5
20	Annualized PISCC Amortization	414,330	32,219	446,549	Schedule 6
21	Annualized Property Tax Expense	5,786,262	269,268	6,055,531	Schedule 7
22	Deferred Property Tax Expense Amortization	69,714	5,222	74,936	Schedule 7
23	Operation & Maintenance Expense	0	0	0	Schedule 9
24	Revenue Requirement	<u>\$40,005,565</u>	<u>\$1,525,512</u>	<u>\$41,531,078</u>	Lines 17 through 23
25	Prior Year's (Over)/Under Recovered Balance	(201,045)	72,119	(128,925)	Schedule 10
26	TOTAL Amount to be collected beginning May 2015	<u><u>\$39,804,521</u></u>	<u><u>\$1,597,632</u></u>	<u><u>\$41,402,153</u></u>	Line 24 + Line 25

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 15-1918-GA-RDR
Plant Additions by Month

Data: 2015 - 12 Months Actual 0 Month Estimates

Schedule R-2

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative Total
1	380.12 Risers	\$0	\$35,132,630	\$43,503,089	\$53,726,962	\$11,918,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$144,280,865
2	380.13 Services	\$0	\$9,658,514	\$23,031,528	\$21,907,660	\$24,861,956	\$22,420,702	\$21,222,240	\$21,577,045	\$20,587,769	\$0	\$0	\$0	\$165,267,414
3	TOTAL Balance	\$0	\$44,791,144	\$66,534,617	\$75,634,622	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,587,769	\$0	\$0	\$0	\$309,548,279
Additions by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
4	380.12 Risers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	380.13 Service Lines	\$1,082,334	\$1,204,362	\$1,898,129	\$1,641,806	\$1,888,519	\$1,961,894	\$1,725,150	\$1,840,503	\$1,782,816	\$1,786,568	\$1,887,826	\$1,887,862	\$20,587,769
6	TOTAL Additions	\$1,082,334	\$1,204,362	\$1,898,129	\$1,641,806	\$1,888,519	\$1,961,894	\$1,725,150	\$1,840,503	\$1,782,816	\$1,786,568	\$1,887,826	\$1,887,862	\$20,587,769
Cumulative Additions by Month														
7	Risers Cumulative Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	Service Lines Cumulative Balance	\$1,082,334	\$2,286,696	\$4,184,826	\$5,826,632	\$7,715,151	\$9,677,044	\$11,402,194	\$13,242,697	\$15,025,513	\$16,812,081	\$18,699,908	\$20,587,769	
9	TOTAL Cumulative Plant Additions	\$1,082,334	\$2,286,696	\$4,184,826	\$5,826,632	\$7,715,151	\$9,677,044	\$11,402,194	\$13,242,697	\$15,025,513	\$16,812,081	\$18,699,908	\$20,587,769	

**Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 15-1918-GA-RDR
Cost of Removal by Month**

Data: 2015 - 12 Months Actual 0 Month Estimates

Schedule R-3[illegible]

Original Cost Retired by Month

Schedule R-4

[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 15-1918-GA-RDR
Provision for Plant Depreciation

Data: 2015 - 12 Months Actual 0 Month Estimates

Schedule R-5

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>2015 Depreciation Expense on Prior Year's Investment:</u>															
1	2008 380.12 Risers		\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	
2	2008 380.13 Services		\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	
3	TOTAL Provision for Plant Depreciation		\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	
<u>2015 Depreciation Expense on Prior Year's Investment:</u>															
4	2009 380.12 Risers		\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	
5	2009 380.13 Services		\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	
6	TOTAL Provision for Plant Depreciation		\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	
<u>2015 Depreciation Expense on Prior Year's Investment:</u>															
7	2010 380.12 Risers		\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	
8	2010 380.13 Services		\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	
9	TOTAL Provision for Plant Depreciation		\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	
<u>2015 Depreciation Expense on Prior Year's Investment:</u>															
10	2011 380.12 Risers		\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	
11	2011 380.13 Services		\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	
12	TOTAL Provision for Plant Depreciation		\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	
<u>2015 Depreciation Expense on Prior Year's Investment:</u>															
13	2012 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	2012 380.13 Services		\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	
15	TOTAL Provision for Plant Depreciation		\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	
<u>2015 Depreciation Expense on Prior Year's Investment:</u>															
16	2013 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	2013 380.13 Services		\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	
18	TOTAL Provision for Plant Depreciation		\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	
<u>2015 Depreciation Expense on Prior Year's Investment:</u>															
19	2014 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	2014 380.13 Services		\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	
21	TOTAL Provision for Plant Depreciation		\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	
<u>2015 Depreciation Expense on Current Year's Investment:</u>															
22	2015 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	2015 380.13 Services		\$1,443	\$4,492	\$8,629	\$13,349	\$18,056	\$23,190	\$28,106	\$32,860	\$37,691	\$42,450	\$47,349	\$52,384	
24	TOTAL Provision for Plant Depreciation		\$1,443	\$4,492	\$8,629	\$13,349	\$18,056	\$23,190	\$28,106	\$32,860	\$37,691	\$42,450	\$47,349	\$52,384	
<u>TOTAL ACCUMULATED DEPRECIATION</u>															
25	Risers Accumulated Depreciation	\$23,614,717	\$23,999,466	\$24,384,215	\$24,768,964	\$25,153,713	\$25,538,462	\$25,923,211	\$26,307,959	\$26,692,708	\$27,077,457	\$27,462,206	\$27,846,955	\$28,231,704	
26	Service Lines Accumulated Depreciation	\$14,947,455	\$15,334,710	\$15,725,015	\$16,119,456	\$16,518,617	\$16,922,485	\$17,331,487	\$17,745,405	\$18,164,077	\$18,587,580	\$19,015,843	\$19,449,005	\$19,887,201	
27	TOTAL Accumulated Plant Depreciation	\$38,562,171	\$39,334,176	\$40,109,229	\$40,888,419	\$41,672,329	\$42,460,946	\$43,254,697	\$44,053,364	\$44,856,785	\$45,665,038	\$46,478,049	\$47,295,960	\$48,118,905	

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>DEFERRED PLANT DEPRECIATION:</u>														
28	Risers-Deferred Depreciation	\$3,426,557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,426,557
29	Service Lines-Deferred Depreciation	\$3,416,104	\$58,982	\$62,031	\$66,167	\$70,887	\$18,056	\$23,190	\$28,106	\$32,860	\$37,691	\$42,450	\$47,349	\$3,956,256
30	Amortization	(\$660,137)	(\$16,727)	(\$16,727)	(\$16,727)	(\$16,727)	(\$18,247)	(\$18,247)	(\$18,247)	(\$18,247)	(\$18,247)	(\$18,247)	(\$18,247)	(\$873,022)
31	Cumulative Balance	\$6,182,523	\$42,255	\$45,304	\$49,441	\$54,160	(\$191)	\$4,942	\$9,859	\$14,613	\$19,444	\$24,203	\$29,102	\$6,509,791

ANNUALIZED PLANT DEPRECIATION EXPENSE:

	2015
32	Cumulative Riser Additions
33	Cumulative Service Additions
34	TOTAL Cumulative Plant Additions
35	Depreciation Rate
36	Annualized Depreciation

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

	2015
Cumulative Deferred Depreciation- Risers	\$3,426,557
Cumulative Deferred Depreciation- Service	\$3,956,256
TOTAL Cumulative Deferred Plant Depreciation	\$7,382,813
Depreciation Rate	3.20%
Annualized Deferred Plant Depreciation Amortization	\$236,250

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 15-1918-GA-RDR
Post in Service Carrying Cost

Data: 2015 - 12 Months Actual 0 Month Estimates

Schedule R-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>2015 PISCC Prior Year's Investment:</u>															
1	2014 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	2014 380.13 Services		\$101,592	\$101,592	\$101,592	\$101,592	\$101,592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$507,960
3	TOTAL PISCC		\$101,592	\$101,592	\$101,592	\$101,592	\$101,592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$507,960
<u>2015 PISCC Current Year's Investment:</u>															
4	2015 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	2015 380.13 Service Lines		\$0	\$5,096	\$10,767	\$19,704	\$27,434	\$36,326	\$45,563	\$53,685	\$62,351	\$70,745	\$79,157	\$88,045	\$498,872
6	TOTAL PISCC		\$0	\$5,096	\$10,767	\$19,704	\$27,434	\$36,326	\$45,563	\$53,685	\$62,351	\$70,745	\$79,157	\$88,045	\$498,872
<u>CUMULATIVE PISCC Additions:</u>															
7	Risers Cumulative PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Service Lines Cumulative PISCC		\$101,592	\$208,280	\$320,638	\$441,934	\$570,959	\$607,285	\$652,848	\$706,533	\$768,884	\$839,629	\$918,786	\$1,006,831	
9	TOTAL Accumulated PISCC		\$101,592	\$208,280	\$320,638	\$441,934	\$570,959	\$607,285	\$652,848	\$706,533	\$768,884	\$839,629	\$918,786	\$1,006,831	

		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>DEFERRED PISCC:</u>															
10	Risers-Deferred PISCC	\$6,552,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,552,012
11	Service Lines-Deferred PISCC	\$6,395,803	\$101,592	\$106,688	\$112,358	\$121,295	\$129,026	\$36,326	\$45,563	\$53,685	\$62,351	\$70,745	\$79,157	\$88,045	\$7,402,635
12	Amortization-Deferred PISCC	(\$1,231,862)	(\$31,661)	(\$31,661)	(\$31,661)	(\$31,661)	(\$34,528)	(\$34,528)	(\$34,528)	(\$34,528)	(\$34,528)	(\$34,528)	(\$34,528)	(\$34,528)	(\$1,634,725)
13	Cumulative Balance PISCC	\$11,715,953	\$69,931	\$75,027	\$80,698	\$89,635	\$94,498	\$1,798	\$11,035	\$19,158	\$27,824	\$36,218	\$44,629	\$53,518	\$12,319,921

ANNUALIZED PISCC AMORTIZATION:

		2015
14	Cumulative PISCC Additions-Risers	\$6,552,012
15	Cumulative PISCC Additions-Service Lines	\$7,402,635
16	TOTAL Cumulative PISCC Additions	<u>\$13,954,647</u>
17	Depreciation Rate	3.20%
18	Annualized PISCC Amortization	\$446,549

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 15-1918-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2015 - 12 Months Actual 0 Month Estimates

Schedule R-7

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	TOTAL
1	Annual Investment as of December 31 of prior year ⁽¹⁾	\$48,047,547	\$66,534,617	\$75,634,622	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,587,769			
2	Percent Good ⁽²⁾	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%			
3	Taxable Value	\$36,035,660	\$52,096,605	\$61,793,486	\$31,263,119	\$19,797,480	\$19,460,794	\$20,498,192	\$20,237,777			
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%			
5	Total Taxable Value	\$9,008,915	\$13,024,151	\$15,448,372	\$7,815,780	\$4,949,370	\$4,865,199	\$5,124,548	\$5,059,444			
6	Average Property Tax Rate per \$1,000 of Valuation	\$92.74	\$92.74	\$92.74	\$92.74	\$92.74	\$92.74	\$92.74	\$92.74			
7	Property Tax	\$835,487	\$1,207,860	\$1,432,682	\$724,835	\$459,005	\$451,199	\$475,251	\$469,213			\$6,055,531

⁽¹⁾ Annual Investment = Plant Additions - Original Cost Retired

⁽²⁾ Columbia's Annual Report, Schedule C - 30 Year Class Life Distribution Plant

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
Deferred Property Tax Expense Calculation															
8	Deferral ⁽³⁾	\$2,178,559	\$40,799	\$40,799	\$40,799	\$40,799									\$2,341,754
9	Amortization	(\$180,176)	(\$5,387)	(\$5,387)	(\$5,387)	(\$5,387)	(\$5,809)	(\$5,809)	(\$5,809)	(\$5,809)	(\$5,809)	(\$5,809)	(\$5,809)	(\$5,809)	(\$248,202)
10	Net Deferral Balance	\$1,998,383	\$35,411	\$35,411	\$35,411	\$35,411	(\$5,809)	(\$5,809)	(\$5,809)	(\$5,809)	(\$5,809)	(\$5,809)	(\$5,809)	(\$5,809)	\$2,093,552

⁽³⁾ Deferred property taxes are based off of the 2015 Property Tax Expense shown on Schedule R-7, Case No. 14-2078-GA-RDR

Annualized Property Tax Amortization:

	2015
11 Cumulative Deferred Property Tax Expense	\$2,341,754
12 Depreciation Rate	3.20%
13 Annual Deferred Property Tax Amortization	<u>\$74,936</u>

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 15-1918-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2015 - 12 Months Actual 0 Month Estimates

Schedule R-8

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	Cumulative TOTAL
1	Plant Additions	\$44,791,144	\$66,534,617	\$75,634,622	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,587,769	
2	Depreciation Expense-Plant	\$376,399	\$2,399,805	\$4,591,160	\$6,586,846	\$7,518,771	\$8,189,246	\$8,899,944	\$9,556,734	
3	MACRS Depn/Amort (Calculated Below)	\$2,239,557	\$7,581,890	\$66,067,499	\$47,889,523	\$22,687,769	\$21,438,267	\$21,634,638	\$21,300,674	
4	Difference between Book Depn & Tax Depn	(\$1,863,158)	(\$5,182,085)	(\$61,476,339)	(\$41,302,677)	(\$15,168,998)	(\$13,249,021)	(\$12,734,693)	(\$11,743,941)	
5	Federal Income Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	
6	Deferred Tax-Liberalized Depreciation	(\$652,105)	(\$1,813,730)	(\$21,516,719)	(\$14,455,937)	(\$5,309,149)	(\$4,637,157)	(\$4,457,143)	(\$4,110,379)	(\$56,952,319)
7	NOL Attributable to Deferred Taxes	\$0	\$0	\$5,995,254	\$122,329	\$1,903,288	(\$380,829)	\$1,346,515	(\$2,746,110)	\$6,240,447
8	Total Deferred Taxes	(\$652,105)	(\$1,813,730)	(\$15,521,465)	(\$14,333,608)	(\$3,405,861)	(\$5,017,986)	(\$3,110,628)	(\$6,856,489)	(\$50,711,872)

		2008	2009	2010	2011	2012	2013	2014	2015	TOTAL
9	2008	\$2,239,557								\$2,239,557
10	2009	\$4,255,159	\$3,326,731							\$7,581,890
11	2010	\$3,829,643	\$6,320,789	\$55,917,068						\$66,067,499
12	2011	\$3,448,918	\$5,688,710	\$1,971,755	\$36,780,140					\$47,889,523
13	2012	\$3,104,026	\$5,123,166	\$1,774,580		\$12,685,998				\$22,687,769
14	2013	\$2,790,488	\$4,610,849	\$1,598,160		\$730,128	\$11,708,642			\$21,438,267
15	2014	\$2,642,677	\$4,145,107	\$1,438,344		\$675,310	\$713,545	\$12,019,655		\$21,634,638
16	2015	\$2,642,677	\$3,925,542	\$1,293,056		\$624,740	\$659,972	\$716,829	\$11,437,857	\$21,300,674
17	2016	\$2,647,157	\$3,925,542	\$1,224,564		\$577,812	\$610,551	\$663,010	\$686,267	\$10,334,902
18	2017	\$2,642,677	\$3,932,196	\$1,224,564		\$534,524	\$564,688	\$613,361	\$634,742	\$10,146,752
19	2018	\$2,647,157	\$3,925,542	\$1,226,639		\$494,371	\$522,383	\$567,287	\$587,210	\$9,970,590
20	2019	\$2,642,677	\$3,932,196	\$1,224,564		\$457,354	\$483,143	\$524,788	\$543,101	\$9,807,822
21	2020	\$2,647,157	\$3,925,542	\$1,226,639		\$451,286	\$446,966	\$485,366	\$502,413	\$9,685,370
22	2021	\$2,642,677	\$3,932,196	\$1,224,564		\$451,185	\$441,036	\$449,024	\$464,673	\$9,605,354
23	2022	\$2,647,157	\$3,925,542	\$1,226,639		\$451,286	\$440,937	\$443,066	\$429,880	\$9,564,506
24	2023	\$1,321,339	\$3,932,196	\$1,224,564		\$451,185	\$441,036	\$442,966	\$424,176	\$8,237,461
25	2024		\$1,962,771	\$1,226,639		\$451,286	\$440,937	\$443,066	\$424,081	\$4,948,779
26	2025			\$612,282		\$451,185	\$441,036	\$442,966	\$424,176	\$2,371,644
27	2026					\$451,286	\$440,937	\$443,066	\$424,081	\$1,759,369
28	2027					\$451,185	\$441,036	\$442,966	\$424,176	\$1,759,362
29	2028					\$451,286	\$440,937	\$443,066	\$424,081	\$1,759,369
30	2029					\$451,185	\$441,036	\$442,966	\$424,176	\$1,759,362
31	2030					\$451,286	\$440,937	\$443,066	\$424,081	\$1,759,369
32	2031					\$451,185	\$441,036	\$442,966	\$424,176	\$1,759,362
33	2032					\$225,643	\$440,937	\$443,066	\$424,081	\$1,533,726
34	2033						\$220,518	\$442,966	\$424,176	\$1,087,660
35	2034							\$221,533	\$424,081	\$645,613
36	2035								\$212,088	\$212,088
37	2036									\$0
37	TOTAL	\$44,791,144	\$66,534,617	\$75,634,621	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,587,769	\$309,548,278

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 15-1918-GA-RDR
O&M Expenses

Data: 2015 - 12 Months Actual 0 Month Estimates

Schedule R-9

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	O&M Expenses	\$5,164,926	\$1,276,134	\$227,552	\$223,460	\$123,830	\$104,138	\$32,651	\$0	\$0	\$0	\$0	\$0	\$7,152,691
	<u>Expenses:</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>TOTAL</u>
2	Riser Identification Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Riser Education Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Misc. Riser Deferrals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	2008 Education Expense ⁽¹⁾	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(1) Per Opinion and Order in Case No. 09-006-GA-UNC, Customer Education expenses incurred in 2008 should be amortized over four years.

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 15-1918-GA-RDR
Revenue Reconciliation

Schedule R-10

**Line
No.**

1	Revenue Requirement Per Case No. 14-2078-GA-RDR	\$39,804,521
2	January - April 2015 Revenue Requirement	\$12,665,478
3	Revenue Recoveries January 2015 - April 2016	(\$52,598,925)
4	TOTAL (Over)/Under Collected	<u>(\$128,925)</u>

		Customers ⁽¹⁾		Rate		Revenue ⁽¹⁾		
		SGS	GS	SGS	GS	SGS	GS	TOTAL
5	January-15	1,400,049	43,784	\$2.18	\$2.62	\$3,052,107	\$114,714	\$3,166,821
6	February-15	1,406,370	43,775	\$2.18	\$2.62	\$3,065,887	\$114,691	\$3,180,577
7	March-15	1,407,818	43,865	\$2.18	\$2.62	\$3,069,043	\$114,926	\$3,183,970
8	April-15	1,405,953	43,846	\$2.18	\$2.62	\$3,064,978	\$114,877	\$3,179,854
9	May-15	1,402,859	43,681	\$2.30	\$2.67	\$3,226,576	\$116,628	\$3,343,204
10	June-15	1,394,168	43,555	\$2.30	\$2.67	\$3,206,586	\$116,292	\$3,322,878
11	July-15	1,387,696	43,423	\$2.30	\$2.67	\$3,191,701	\$115,939	\$3,307,640
12	August-15	1,387,427	43,333	\$2.30	\$2.67	\$3,191,082	\$115,699	\$3,306,781
13	September-15	1,380,644	43,243	\$2.30	\$2.67	\$3,175,481	\$115,459	\$3,290,940
14	October-15	1,369,415	40,904	\$2.30	\$2.67	\$3,149,655	\$109,214	\$3,258,868
15	November-15	1,382,161	41,104	\$2.30	\$2.67	\$3,178,970	\$109,748	\$3,288,718
16	December-15	1,394,634	41,319	\$2.30	\$2.67	\$3,207,658	\$110,322	\$3,317,980
17	January-16	1,409,068	41,435	\$2.30	\$2.67	\$3,240,856	\$110,631	\$3,351,488
18	February-16	1,414,751	41,602	\$2.30	\$2.67	\$3,253,927	\$111,077	\$3,365,005
19	March-16	1,415,925	41,637	\$2.30	\$2.67	\$3,256,628	\$111,171	\$3,367,798
20	April-16	1,415,339	41,619	\$2.30	\$2.67	\$3,255,280	\$111,123	\$3,366,402
								<u>\$52,598,925</u>

(1) Customers and Revenue based on Actuals for December 2015 YTD and Projections for January 2016 through April 2016.

Columbia Gas of Ohio, Inc.
Case No. 15-1918-GA-RDR
Computation of Projected Impact per Customer - Riser Program
For Rates Effective May 2016

Schedule R-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 14-2078-GA-RDR	Sch R-1 Line 26	\$41,402,153
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</u>		
2	SGS Class		\$473,882
3	GS Class		\$15,515
4	TOTAL		<u>\$489,397</u>
	<u>Percent by Class</u>		
5	SGS Class	Line 2/Line 4	96.83%
6	GS Class	Line 3/Line 4	3.17%
7	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
8	SGS Class	Line 5 * Line 1	\$40,089,610
9	GS Class	Line 6 * Line 1	\$1,312,543
10	TOTAL		<u>\$41,402,153</u>
	<u>Number of Projected Bills TME April 2017</u>		
11	SGS Class		16,749,977
12	GS Class		491,842
13	TOTAL		<u>17,241,819</u>
14	PROJECTED IMPACT PER MONTH - SGS CLASS		\$2.39
15	PROJECTED IMPACT PER MONTH - GS CLASS		\$2.67

(1) Source: Schedule E-3.2-1 per Case No. 08-0072-GA-AIR, Allocated Plant in Service for Distribution Plant Account 380, Services

STUDY – RIDER IRP (AMRD)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 15-1918-GA-RDR
Revenue Requirement Calculation

Data: 2015 - 12 Months Actual 0 Month Estimates

Schedule AMRD-1

Line No.		Actual Through December 31, 2014	Activity Through December 31, 2015	Total As Of December 31, 2015	Reference
Return on Investment					
1	Plant In-Service				
2	Additions	\$79,581,132	\$0	\$79,581,132	Schedule 2
3	Devices Not Installed	(\$480,467)	0	(\$480,467)	Schedule 2
4	Retirements	0	0	0	Schedule 4
5	Total Plant In-Service	<u>\$79,100,665</u>	<u>\$0</u>	<u>\$79,100,665</u>	Lines 2 + 3 + 4
Less: Accumulated Provision for Depreciation					
6	Depreciation Expense	\$19,296,114	\$5,276,014	\$24,572,128	Schedule 5
7	Cost of Removal	0	0	0	Schedule 3
8	Retirements	0	0	0	Schedule 4
9	Total Accumulated Provision for Depreciation	<u>\$19,296,114</u>	<u>\$5,276,014</u>	<u>\$24,572,128</u>	Lines 6 + 7 + 8
10	Net Deferred Plant Depreciation	\$3,424,763	(\$269,725)	\$3,155,038	Schedule 5
11	Net Deferred PISCC	3,138,490	(\$245,711)	2,892,779	Schedule 6
12	Net Deferred Property Taxes	501,508	(37,875)	463,633	Schedule 7
13	Deferred Taxes on PISCC	(1,098,471)	85,999	(1,012,473)	(Line 11 * 35%)
14	Deferred Taxes on Property Taxes	(175,528)	13,256	(162,272)	(Line 12 * 35%)
15	Deferred Taxes on Liberalized Depreciation	<u>(10,306,443)</u>	<u>19,821</u>	<u>(10,286,621)</u>	Schedule 8
16	Net Rate Base	\$55,288,870	(\$5,710,249)	\$49,578,621	Line 5 - Line 9 + Lines 10 Through 15
17	Approved Pre-tax Rate of Return	10.95%	10.95%	10.95%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
18	Annualized Return on Rate Base	\$6,054,131	(\$625,272)	\$5,428,859	Line 16 * Line 17
Operating Expenses					
19	Annualized Depreciation	\$5,276,014	0	\$5,276,014	Schedule 5
20	Annualized Deferred Depreciation Amortization	270,446	0	270,446	Schedule 5
21	Annualized PISCC Amortization	246,489	0	246,489	Schedule 6
22	Annualized Property Tax Expense	1,599,391	(54,187)	1,545,205	Schedule 7
23	Deferred Property Tax Expense Amortization	38,117	0	38,117	Schedule 7
24	Operation & Maintenance Expense	0	0	0	Schedule 9A
25	Operation & Maintenance Savings	(4,899,837)	(128,636)	(5,028,473)	Schedule 9B
26	Revenue Requirement	<u>\$8,584,753</u>	<u>(\$808,095)</u>	<u>\$7,776,658</u>	Lines 18 through 25
27	Prior Year's (Over)/Under Recovered Balance	(237,156)	96,301	(140,855)	Schedule 10
28	Stipulated Reduction to Revenue Requirement	0	0	0	
29	TOTAL Amount to be collected beginning May 2016	<u>\$8,347,597</u>	<u>(\$711,793)</u>	<u>\$7,635,803</u>	Lines 26 through 28

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 15-1918-GA-RDR
Plant Additions by Month

Data: 2015 - 12 Months Actual 0 Month Estimates

Schedule AMRD-2

[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 15-1918-GA-RDR
Cost of Removal By Month

Data: 2015 - 12 Months Actual 0 Month Estimates

Schedule AMRD-3

[illegible]

Original Cost Retired By Month

Schedule AMRD-4[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 15-1918-GA-RDR
Provision for Plant Depreciation

Data: 2015 - 12 Months Actual 0 Month Estimates

Schedule AMRD-5

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>2015 Depreciation Expense on Prior Years' Investment:</u>															
1	2009 AMRD		\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$693,532
2	TOTAL Provision for Plant Depreciation		\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$693,532
<u>2015 Depreciation Expense on Prior Years' Investment:</u>															
3	2010 AMRD		\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$1,496,922
4	TOTAL Provision for Plant Depreciation		\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$1,496,922
<u>2015 Depreciation Expense on Prior Years' Investment:</u>															
5	2011 AMRD		\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$1,471,020
6	TOTAL Provision for Plant Depreciation		\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$1,471,020
<u>2015 Depreciation Expense on Prior Years' Investment:</u>															
7	2012 AMRD		\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$1,517,171
8	TOTAL Provision for Plant Depreciation		\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$1,517,171
<u>2015 Depreciation Expense on Prior Years' Investment:</u>															
9	2013 AMRD		\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$97,369
10	TOTAL Provision for Plant Depreciation		\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$97,369
<u>2015 Depreciation Expense on Prior Years' Investment:</u>															
11	2014 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL Provision for Plant Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>2015 Depreciation Expense on Current Year's Investment:</u>															
11	2015 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL Provision for Plant Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>TOTAL ACCUMULATED DEPRECIATION</u>															
13	AMRD	\$19,296,114	\$19,735,782	\$20,175,449	\$20,615,117	\$21,054,785	\$21,494,453	\$21,934,121	\$22,373,789	\$22,813,457	\$23,253,125	\$23,692,792	\$24,132,460	\$24,572,128	
14	TOTAL Accumulated Plant Depreciation	\$19,296,114	\$19,735,782	\$20,175,449	\$20,615,117	\$21,054,785	\$21,494,453	\$21,934,121	\$22,373,789	\$22,813,457	\$23,253,125	\$23,692,792	\$24,132,460	\$24,572,128	

<u>DEFERRED PLANT DEPRECIATION:</u>		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
15	AMRD	\$4,054,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,054,666
16	Amortization	(\$629,904)	(\$22,357)	(\$22,357)	(\$22,357)	(\$22,357)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$899,628)
17	Cumulative Balance	\$3,424,763	(\$22,357)	(\$22,357)	(\$22,357)	(\$22,357)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	\$3,155,038

ANNUALIZED PLANT DEPRECIATION EXPENSE:

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

18	Cumulative AMRD Additions	2015 \$79,100,665	Cumulative Deferred Depreciation- AMRD	2015 \$4,054,666
19	TOTAL Cumulative Plant Additions	<u>\$79,100,665</u>	TOTAL Cumulative Deferred Plant Depreciation	<u>\$4,054,666</u>
20	Depreciation Rate	6.67%	Depreciation Rate	6.67%
21	Annualized Depreciation	\$5,276,014	Annualized Deferred Plant Depreciation Amort	\$270,446

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 15-1918-GA-RDR
Post in Service Carrying Cost

Data: 2015 - 12 Months Actual 0 Month Estimates

Schedule AMRD-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>2015 PISCC Prior Years' Investment:</u>															
1	2014 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	TOTAL PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>2015 PISCC Current Year's Investment:</u>															
3	2015 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>CUMULATIVE PISCC Additions:</u>															
5	AMRD Cumulative PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	TOTAL Accumulated PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>DEFERRED PISCC:</u>															
7	AMRD-Deferred PISCC	\$3,695,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,695,494
8	Amortization-Deferred PISCC	(\$557,004)	(\$20,346)	(\$20,346)	(\$20,346)	(\$20,346)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$802,715)
9	Cumulative Balance PISCC	\$3,138,490	(\$20,346)	(\$20,346)	(\$20,346)	(\$20,346)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	\$2,892,779

ANNUALIZED PISCC AMORTIZATION:

		2015
10	Cumulative PISCC Additions-AMRD	\$3,695,494
11	TOTAL Cumulative PISCC Additions	\$3,695,494
12	Depreciation Rate	6.67%
13	Annualized PISCC Amortization	\$246,489

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 15-1918-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2015 - 12 Months Actual 0 Month Estimates

Schedule AMRD-7

Line No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	TOTAL
1	Annual Investment as of December 31 of prior year ⁽¹⁾	\$10,397,777	\$22,442,610	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0			
2	Percent Good ⁽²⁾	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%			
3	Taxable Value	\$8,141,459	\$18,335,612	\$18,746,130	\$20,084,891	\$1,338,648	\$0	\$0			
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%			
5	Total Taxable Value	\$2,035,365	\$4,583,903	\$4,686,532	\$5,021,223	\$334,662	\$0	\$0			
6	Average Property Tax Rate per \$1,000 of Valuation	\$92.74	\$92.74	\$92.74	\$92.74	\$92.74	\$92.74	\$92.74			
7	Property Tax	\$188,760	\$425,111	\$434,629	\$465,668	\$31,037	\$0	\$0			\$1,545,205

⁽¹⁾ Annual Investment = Plant Additions - Original Cost Retired

⁽²⁾ Columbia's Annual Report, Schedule C - 30 Year Class Life Distribution Plant

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
Deferred Property Tax Expense Calculation															
8	Deferral ⁽³⁾	\$571,471	\$0	\$0	\$0	\$0									\$571,471
9	Amortization	(\$69,963)	(\$3,116)	(\$3,116)	(\$3,116)	(\$3,116)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$107,838)
10	Net Deferral Balance	\$501,508	(\$3,116)	(\$3,116)	(\$3,116)	(\$3,116)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	\$463,633

⁽³⁾ Deferred property taxes are based off of the 2015 Property Tax Expense shown on Schedule AMRD-7, Case No. 14-2078-GA-RDR

Annualized Property Tax Amortization:

	2015
11 Cumulative Deferred Property Tax	\$571,471
12 Weighted Average Depreciation Rate	6.67%
13 Annualized Deferred Property Tax Amortization	<u>\$38,117</u>

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 15-1918-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2015 - 12 Months Actual 0 Month Estimates

Schedule AMRD-8

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	Cumulative TOTAL
1	Plant Additions	\$10,397,777	\$22,442,610	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0	
2	Depreciation Expense-Plant	\$166,585	\$1,309,929	\$2,811,889	\$4,483,618	\$5,248,078	\$5,276,015	\$5,276,014	
3	MACRS Depn/Amort (Calculated Below)	\$519,889	\$12,914,840	\$25,632,572	\$16,689,260	\$2,747,788	\$1,814,961	\$1,681,924	
4	Difference between Book Depn & Tax Depn	(\$353,304)	(\$11,604,911)	(\$22,820,683)	(\$12,205,642)	\$2,500,290	\$3,461,053	\$3,594,090	
5	Federal Income Tax Rate	35%	35%	35%	35%	35%	35%	35%	
6	Deferred Tax-Liberalized Depreciation	(\$123,656)	(\$4,061,719)	(\$7,987,239)	(\$4,271,975)	\$875,102	\$1,211,369	\$1,257,931	(\$13,100,187)
7	NOL Attributable to Deferred Taxes	\$0	\$1,171,949	\$974,854	\$1,930,913	(\$26,040)	\$0	(\$1,238,110)	\$2,813,566
8	Total Deferred Taxes	(\$123,656)	(\$2,889,770)	(\$7,012,385)	(\$2,341,062)	\$849,062	\$1,211,369	\$19,821	(\$10,286,621)

		2009	2010	2011	2012	2013	2014	2015	TOTAL
9	2009	\$519,889							\$519,889
10	2010	\$987,789	\$11,927,051						\$12,914,840
11	2011	\$889,010	\$5,173,556	\$19,570,006					\$25,632,572
12	2012	\$800,629	\$534,200	\$2,484,264	\$12,870,167				\$16,689,260
13	2013	\$720,566	\$481,093		\$740,728	\$805,401			\$2,747,788
14	2014	\$647,782	\$432,983		\$685,114	\$49,083	\$0		\$1,814,961
15	2015	\$613,469	\$389,248		\$633,810	\$45,397	\$0	\$0	\$1,681,924
16	2016	\$613,469	\$368,629		\$586,200	\$41,998	\$0	\$0	\$1,610,296
17	2017	\$614,509	\$368,629		\$542,284	\$38,843	\$0	\$0	\$1,564,264
18	2018	\$613,469	\$369,254		\$501,548	\$35,933	\$0	\$0	\$1,520,204
19	2019	\$614,509	\$368,629		\$463,994	\$33,234	\$0	\$0	\$1,480,365
20	2020	\$613,469	\$369,254		\$457,837	\$30,745	\$0	\$0	\$1,471,306
21	2021	\$614,509	\$368,629		\$457,735	\$30,337	\$0	\$0	\$1,471,210
22	2022	\$613,469	\$369,254		\$457,837	\$30,331	\$0	\$0	\$1,470,891
23	2023	\$614,509	\$368,629		\$457,735	\$30,337	\$0	\$0	\$1,471,210
24	2024	\$306,734	\$369,254		\$457,837	\$30,331	\$0	\$0	\$1,164,156
25	2025	\$0	\$184,315		\$457,735	\$30,337	\$0	\$0	\$672,387
26	2026	\$0	\$0		\$457,837	\$30,331	\$0	\$0	\$488,168
27	2027	\$0	\$0		\$457,735	\$30,337	\$0	\$0	\$488,072
28	2028	\$0	\$0		\$457,837	\$30,331	\$0	\$0	\$488,168
29	2029	\$0	\$0		\$457,735	\$30,337	\$0	\$0	\$488,072
30	2030	\$0	\$0		\$457,837	\$30,331	\$0	\$0	\$488,168
31	2031	\$0	\$0		\$457,735	\$30,337	\$0	\$0	\$488,072
32	2032	\$0	\$0		\$228,919	\$30,331	\$0	\$0	\$259,249
33	2033	\$0	\$0		\$0	\$15,169	\$0	\$0	\$15,169
34	2034	\$0	\$0		\$0	\$0	\$0	\$0	\$0
35	2035	\$0	\$0		\$0	\$0	\$0	\$0	\$0
36	2035	\$0	\$0		\$0	\$0	\$0	\$0	\$0
36	TOTAL	\$10,397,777	\$22,442,607	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0	\$79,100,662

Schedule AMRD-9A[illegible]

O&M Savings

Schedule AMRD-9B

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	O&M Savings	\$0	\$0	(\$60,180)	(\$1,076,925)	(\$2,295,268)	(\$3,502,089)	(\$4,731,063)	(\$4,899,837)	(\$5,028,473)	\$0	\$0	\$0	(\$21,593,834)

	Total Savings:	Total Savings
2	FERC 902, Meter Reading Expense	(\$4,789,913)
3	MGSS Mailings	(\$22,928)
4	AMRD Installs included in Base Rates	\$0
5	Meter Reading Customer Contact Expense	(\$215,631)
6	TOTAL	(\$5,028,473)

<u>FERC 902, Meter Reading Expense</u>		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
7	Test Year Baseline FERC 902 Charges	\$662,706	\$139,236	\$950,629	\$601,662	\$575,865	\$562,145	\$549,412	\$571,510	\$544,795	\$527,225	\$530,785	\$531,562	\$6,647,531
8	2015 Actual FERC 902 Charges	\$163,133	\$146,237	\$188,422	\$169,252	\$151,190	\$184,839	\$117,538	\$134,943	\$139,741	\$161,758	\$134,778	\$165,786	\$1,857,618
9	Incremental Expense/(Savings)	(\$399,573)	\$7,001	(\$762,207)	(\$432,410)	(\$424,675)	(\$377,306)	(\$431,874)	(\$436,567)	(\$405,054)	(\$365,466)	(\$396,007)	(\$365,776)	(\$4,789,913)

		Test Year Baseline Expense	2015 Expense	Incremental Expense/ (Savings)
	<u>MGSS Mailings</u>			
10	Number MGSS Letters Mailed	45,591	91	
11	Cost Per Letter	<u>\$0.504</u>	<u>\$0.550</u>	
12	Expense - MGSS Letters	\$22,978	\$50	(\$22,928)

	Test Year Baseline Expense	2015 Expense	Incremental Expense/ (Savings)
<u>Meter Reading Customer Contact Savings</u>			
13	Number of Meter Reading Contacts	61,077	2,359
14	Contractual Cost Per Call	\$3,690	\$4,130
15	Expense - Meter Reading Contacts	\$225,374	\$9,743
			(\$215,631)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 15-1918-GA-RDR
Revenue Reconciliation

Schedule AMRD-10

**Line
No.**

1	Revenue Requirement Per Case No. 14-2078-GA-RDR	\$8,347,597
2	January - April 2015 Revenue Requirement	\$3,261,933
3	Revenue Recoveries January 2015 - April 2016	(\$11,750,385)
4	TOTAL (Over)/Under Collected	<u>(\$140,855)</u>

		Customers ⁽¹⁾		Rate		Revenue ⁽¹⁾		
		SGS	GS	SGS	GS	SGS	GS	TOTAL
5	January-15	1,400,049	43,784	\$0.43	\$4.87	\$602,021	\$213,228	\$815,249
6	February-15	1,406,370	43,775	\$0.43	\$4.87	\$604,739	\$213,184	\$817,923
7	March-15	1,407,818	43,865	\$0.43	\$4.87	\$605,362	\$213,623	\$818,984
8	April-15	1,405,953	43,846	\$0.43	\$4.87	\$604,560	\$213,530	\$818,090
9	May-15	1,402,859	43,681	\$0.38	\$4.17	\$533,086	\$182,150	\$715,236
10	June-15	1,394,168	43,555	\$0.38	\$4.17	\$529,784	\$181,624	\$711,408
11	July-15	1,387,696	43,423	\$0.38	\$4.17	\$527,324	\$181,074	\$708,398
12	August-15	1,387,427	43,333	\$0.38	\$4.17	\$527,222	\$180,699	\$707,921
13	September-15	1,380,644	43,243	\$0.38	\$4.17	\$524,645	\$180,323	\$704,968
14	October-15	1,369,415	40,904	\$0.38	\$4.17	\$520,378	\$170,570	\$690,947
15	November-15	1,382,161	41,104	\$0.38	\$4.17	\$525,221	\$171,404	\$696,625
16	December-15	1,394,634	41,319	\$0.38	\$4.17	\$529,961	\$172,300	\$702,261
17	January-16	1,409,068	41,435	\$0.38	\$4.17	\$535,446	\$172,784	\$708,230
18	February-16	1,414,751	41,602	\$0.38	\$4.17	\$537,605	\$173,480	\$711,086
19	March-16	1,415,925	41,637	\$0.38	\$4.17	\$538,052	\$173,626	\$711,678
20	April-16	1,415,339	41,619	\$0.38	\$4.17	\$537,829	\$173,551	\$711,380
								<u>\$11,750,385</u>

(1) Customers and Revenue based on Actuals for December 2015 YTD and Projections for January 2016 through April 2016.

Columbia Gas of Ohio, Inc.
Case No. 15-1918-GA-RDR
Computation of Projected Impact per Customer - Automated Meter Reading Devices
For Rates Effective May 2016

Schedule AMRD-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 15-1918-GA-RDR	Sch AMRD-1 Line 29	\$7,635,803
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</u>		
2	SGS Class		\$77,247
3	GS Class		\$23,946
4	TOTAL		<u>\$101,193</u>
	<u>Percent by Class</u>		
5	SGS Class	Line 2/Line 4	76.34%
6	GS Class	Line 3/Line 4	23.66%
7	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
8	SGS Class	Line 5 * Line 1	\$5,828,890
9	GS Class	Line 6 * Line 1	\$1,806,913
10	TOTAL		<u>\$7,635,803</u>
	<u>Number of Projected Bills TME April 2017</u>		
11	SGS Class		16,749,977
12	GS Class		491,842
13	TOTAL		<u>17,241,819</u>
14	PROJECTED IMPACT PER MONTH - SGS CLASS		\$0.35
15	PROJECTED IMPACT PER MONTH - GS CLASS		\$3.67

(1) Source: Schedule E-3.2-1 per Case No. 08-0072-GA-AIR, Allocated Plant in Service for Distribution Plant Account 381, Meters

STUDY – RIDER DSM

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 15-1918-GA-RDR
Revenue Requirement Calculation

Data: 2015 - 12 Months Actual 0 Month Estimate

Schedule DSM-1

Line No.		Actual Thru December 31, 2008 (1)	Actual Thru December 31, 2009 (2)	Actual Thru December 31, 2010 (3)	Actual Thru December 31, 2011 (4)	Actual Thru December 31, 2012 (5)	Actual Thru December 31, 2013 (6)	Actual Thru December 31, 2014 (7)	Actual Thru December 31, 2015 (8)	Total As Of December 31, 2015 (9 = 1 thru 8)	Reference
	DSM Expenditures										
1	Home Performance Solutions	\$0	\$606,870	\$5,094,514	\$11,076,753	\$8,042,078	\$7,885,709	\$7,365,714	\$5,702,631	\$45,774,269	DSM-2
2	Simple Energy Solutions	\$0	\$387,682	\$256,293	\$433,001	\$344,365	\$373,944	\$390,860	\$426,529	\$2,612,675	DSM-2
3	New Home Solutions	\$0	\$0	\$401,353	\$1,519,893	\$2,186,540	\$3,435,744	\$2,807,250	\$2,624,200	\$12,974,980	DSM-2
4	Furnace Market Research	\$0	\$0	\$56,489	\$23,168	\$0	\$0	\$0	\$0	\$79,657	DSM-2
5	Small Business Energy Solutions	\$0	\$118,016	\$286,691	(\$32,179)	\$0	\$0	\$0	\$0	\$372,528	DSM-2
6	Residential Energy Efficiency Education for Students	\$0	\$7,700	\$7,700	\$977	\$298,315	\$411,185	\$292,204	\$301,609	\$1,319,690	DSM-2
7	Energy Design Solutions	\$0	\$0	\$89,867	\$130,280	\$250	\$192	\$7,492	\$184,941	\$413,021	DSM-2
8	Innovative Energy Solutions	\$0	\$0	\$0	\$149,566	\$256,111	\$615,620	\$1,921,759	\$2,080,769	\$5,023,825	DSM-2
9	Home Energy Report Program	\$0	\$0	\$0	\$0	\$19,063	\$577,109	\$1,074,460	\$1,505,737	\$3,176,369	DSM-2
10	Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$39,903	\$128,351	\$6,230	\$174,485	DSM-2
11	High Efficiency Heating System Rebate	\$0	\$0	\$0	\$0	\$0	\$419,186	\$1,980,251	\$2,261,939	\$4,661,375	DSM-2
12	EPA Portfolio Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	DSM-2
13	Online Energy Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$875	\$160,747	\$161,622	DSM-2
14	Program Administration	\$0	\$315,443	\$278,030	\$278,172	\$272,771	\$437,779	\$517,341	\$510,424	\$2,609,960	DSM-2
15	Program Development	\$84,443	\$20,764	\$35,231	\$16,845	\$5,470	\$8,967	\$200	\$65,968	\$237,889	DSM-2
16	WarmChoice	\$0	\$0	\$0	\$0	\$2,672,017	\$3,677,733	\$4,021,415	\$4,717,330	\$15,088,494	DSM-2
17	Total	\$84,443	\$1,456,475	\$6,506,169	\$13,596,477	\$14,096,980	\$17,883,072	\$20,508,172	\$20,549,052	\$94,680,841	Sum of Lines 1 through 16
18	Actual Recoveries			(\$1,497,816)	(\$6,769,419)	(\$14,473,920)	(\$16,204,727)	(\$19,149,567)	(\$17,349,284)	(\$75,444,733)	DSM-3
19	Adjustment based on Actual Recoveries			(\$84,803)	\$858,043	(\$205,840)	(\$1,575,078)	(\$458,352)	\$0	(\$1,466,030)	DSM-3
20	Carrying Costs	\$1,719	\$21,915	\$189,189	\$654,539	\$1,071,002	\$1,164,850	\$1,256,616	\$1,339,502	\$5,699,332	DSM-4
21	Shared Savings Incentive					\$100,579	\$197,683	\$603,673	\$667,982	\$1,569,916	DSM-5
22	Total Revenue Requirement	\$86,162	\$1,478,390	\$5,112,739	\$8,339,640	\$588,801	\$1,465,800	\$2,760,542	\$5,207,253	\$25,039,326	Sum of Lines 17 through 21

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 15-1918-GA-RDR
Expenditures by Month

Data: 2015 - 12 Months Actual 0 Month Estimate

Schedule DSM-2

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative Total	
1	Home Performance Solutions	\$0	\$606,870	\$5,094,514	\$11,076,753	\$8,042,078	\$7,885,709	\$7,365,714	\$5,702,631	\$0	\$0	\$0	\$45,774,269	
2	Simple Energy Solutions	\$0	\$387,682	\$256,293	\$433,001	\$344,365	\$373,944	\$390,860	\$426,529	\$0	\$0	\$0	\$2,612,675	
3	New Home Solutions	\$0	\$0	\$401,353	\$1,519,893	\$2,186,540	\$3,435,744	\$2,807,250	\$2,624,200	\$0	\$0	\$0	\$12,974,980	
4	Furnace Market Research	\$0	\$0	\$56,489	\$23,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,657	
5	Small Business Energy Solutions	\$0	\$118,016	\$286,691	(\$32,179)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372,528	
6	Residential Energy Efficiency Education for Students	\$0	\$7,700	\$7,700	\$977	\$298,315	\$411,185	\$292,204	\$301,609	\$0	\$0	\$0	\$1,319,690	
7	Energy Design Solutions	\$0	\$0	\$89,867	\$130,280	\$250	\$192	\$7,492	\$184,941	\$0	\$0	\$0	\$413,021	
8	Innovative Energy Solutions	\$0	\$0	\$0	\$149,566	\$256,111	\$615,620	\$1,921,759	\$2,080,769	\$0	\$0	\$0	\$5,023,825	
9	Home Energy Report Program	\$0	\$0	\$0	\$0	\$19,063	\$577,109	\$1,074,460	\$1,505,737	\$0	\$0	\$0	\$3,176,369	
10	Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$39,903	\$128,351	\$6,230	\$0	\$0	\$0	\$174,485	
11	High Efficiency Heating System Rebate	\$0	\$0	\$0	\$0	\$0	\$419,186	\$1,980,251	\$2,261,939	\$0	\$0	\$0	\$4,661,375	
12	EPA Portfolio Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Online Energy Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$875	\$160,747	\$0	\$0	\$0	\$161,622	
14	Program Administration		\$315,443	\$278,030	\$278,172	\$272,771	\$437,779	\$517,341	\$510,424	\$0	\$0	\$0	\$2,609,960	
15	Program Development	\$84,443	\$20,764	\$35,231	\$16,845	\$5,470	\$8,967	\$200	\$65,968	\$0	\$0	\$0	\$237,889	
16	WarmChoice	\$0	\$0	\$0	\$0	\$2,672,017	\$3,677,733	\$4,021,415	\$4,717,330	\$0	\$0	\$0	\$15,088,494	
17	TOTAL Expenditures by Year	\$84,443	\$1,456,475	\$6,506,169	\$13,596,477	\$14,096,980	\$17,883,072	\$20,508,172	\$20,549,052	\$0	\$0	\$0	\$94,680,841	
Expenditures by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
18	Home Performance Solutions	\$4,229	\$555,934	\$1,162,479	(\$38,112)	\$578,135	\$892,023	\$41,250	\$442,330	\$764,093	\$2,514	\$322,195	\$975,561	\$5,702,631
19	Simple Energy Solutions	\$18,736	\$46,597	\$58,214	\$3,884	\$34,175	\$36,042	\$5,236	\$12,072	\$100,386	\$8,729	\$91,206	\$11,253	\$426,529
20	New Home Solutions	\$328,927	\$204,207	\$371,509	\$61,742	\$109,004	\$166,220	\$103,231	\$162,003	\$295,647	\$92,170	\$118,094	\$611,446	\$2,624,200
21	Furnace Market Research	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Small Business Energy Solutions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Residential Energy Efficiency Education for Students	\$1,990	\$8,187	\$21,552	(\$234)	\$7,988	\$29,425	\$1,695	\$168,346	\$24,733	\$2,446	\$13,347	\$22,135	\$301,609
24	Energy Design Solutions	\$1,304	\$14,189	\$89,224	(\$56,352)	\$28,275	\$18,148	\$1,269	\$15,079	\$27,448	\$1,435	\$14,237	\$30,685	\$184,941
25	Innovative Energy Solutions	\$4,414	\$72,873	\$295,277	\$66,093	\$21,050	\$329,450	\$1,674	\$166,961	\$246,685	(\$4,006)	\$209,138	\$671,160	\$2,080,769
26	Home Energy Report Program	\$135,739	\$2,545	\$3,598	\$135,425	\$1,302	\$4,766	\$136,140	\$2,101	\$3,376	\$1,075,180	\$3,258	\$2,307	\$1,505,737
27	Residential Energy Code Training and Evaluation	\$0	\$0	\$187	\$0	\$185	\$0	\$0	\$0	\$0	\$802	\$3,991	\$1,064	\$6,230
28	High Efficiency Heating System Rebate	\$865	\$197,009	\$366,552	\$4,591	\$212,170	\$314,282	(\$6,951)	\$135,864	\$368,546	(\$12,187)	\$213,165	\$468,033	\$2,261,939
29	EPA Portfolio Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Online Energy Audit	\$435	\$3,509	\$3,319	\$64,105	\$5,078	\$5,681	\$34,579	\$2,199	\$3,566	\$31,538	\$2,732	\$4,006	\$160,747
31	Program Administration	\$30,386	\$56,570	\$86,541	\$53,128	\$35,476	\$32,172	\$46,352	\$26,209	\$54,269	\$23,712	\$40,349	\$25,261	\$510,424
32	Program Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,968	\$65,968
33	WarmChoice	\$661,524	(\$215,895)	\$3,692	\$284	\$1,526	\$4,179	\$5,374	\$288,783	\$949,654	\$17,660	\$457,253	\$2,543,295	\$4,717,330
34	TOTAL Expenditures	\$1,188,550	\$945,725	\$2,462,143	\$294,555	\$1,034,364	\$1,832,389	\$369,849	\$1,421,947	\$2,838,403	\$1,239,992	\$1,488,965	\$5,432,172	\$20,549,052
Cumulative Expenditures														
35	DSM Cumulative Expenditures	\$75,320,338	\$76,266,062	\$78,728,205	\$79,022,760	\$80,057,124	\$81,889,512	\$82,259,362	\$83,681,309	\$86,519,712	\$87,759,704	\$89,248,669	\$94,680,841	
36	Total Cumulative DSM Expenditures	\$75,320,338	\$76,266,062	\$78,728,205	\$79,022,760	\$80,057,124	\$81,889,512	\$82,259,362	\$83,681,309	\$86,519,712	\$87,759,704	\$89,248,669	\$94,680,841	

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 15-1918-GA-RDR
Recoveries by Month

Data: 2015 - 12 Months Actual 0 Month Estimate

Schedule DSM-3

		TOTAL SGS Throughput in MCF (1)	TOTAL DSM Recoveries (1)											
1	May 2015	5,179,221	\$878,821											
2	June 2015	2,520,363	\$427,429											
3	July 2015	1,892,787	\$321,048											
4	August 2015	1,677,604	\$284,486											
5	September 2015	1,746,109	\$296,200											
6	October 2015	2,633,194	\$446,732											
7	November 2015	5,807,955	\$985,519											
8	December 2015	11,746,915	\$1,993,275											
9	January 2016	18,223,470	\$3,092,523											
10	February 2016	21,438,637	\$3,638,137											
11	March 2016	17,753,253	\$3,012,727											
12	April 2016	11,622,785	\$1,972,387											
13		102,242,291	\$17,349,284											
		SGS Throughput in MCF (1)	Rate - effective 5/15- 4/16	DSM Recoveries (1)	SGS Throughput in MCF (1)	Rate - effective 5/14-4/15	DSM Recoveries (1)	SGS Throughput in MCF	Rate - effective 5/13-4/14	DSM Recoveries	SGS Throughput in MCF	Rate - effective 5/12-4/13	DSM Recoveries	
14	May 2015	5,177,254	\$0.1697	\$878,558	(213)	\$0.1595	(\$33)	2,179	\$0.1360	\$296	0	\$0.1240	\$0	
15	June 2015	2,506,118	\$0.1697	\$425,251	10,230	\$0.1595	\$1,632	4,014	\$0.1360	\$546	0	\$0.1240	\$0	
16	July 2015	1,886,300	\$0.1697	\$320,037	5,479	\$0.1595	\$874	1,007	\$0.1360	\$137	0	\$0.1240	\$0	
17	August 2015	1,671,330	\$0.1697	\$283,547	3,645	\$0.1595	\$581	2,629	\$0.1360	\$358	0	\$0.1240	\$0	
18	September 2015	1,743,000	\$0.1697	\$295,721	2,418	\$0.1595	\$386	691	\$0.1360	\$94	0	\$0.1240	\$0	
19	October 2015	2,629,399	\$0.1697	\$446,158	2,453	\$0.1595	\$391	1,343	\$0.1360	\$183	0	\$0.1240	\$0	
20	November 2015	5,804,593	\$0.1697	\$985,013	2,104	\$0.1595	\$336	1,258	\$0.1360	\$171	0	\$0.1240	\$0	
21	December 2015	11,739,107	\$0.1697	\$1,992,076	5,835	\$0.1595	\$931	1,973	\$0.1360	\$268	0	\$0.1240	\$0	
22	January 2016	18,223,470	\$0.1697	\$3,092,523	0	\$0.1595	\$0	0	\$0.1360	\$0	0	\$0.1240	\$0	
23	February 2016	21,438,637	\$0.1697	\$3,638,137	0	\$0.1595	\$0	0	\$0.1360	\$0	0	\$0.1240	\$0	
24	March 2016	17,753,253	\$0.1697	\$3,012,727	0	\$0.1595	\$0	0	\$0.1360	\$0	0	\$0.1240	\$0	
25	April 2016	11,622,785	\$0.1697	\$1,972,387	0	\$0.1595	\$0	0	\$0.1360	\$0	0	\$0.1240	\$0	
26		102,195,246		\$17,342,134	31,951		\$5,097	15,094		\$2,053	-		\$0	
		EXPECTED RECOVERIES AS FILED 2/15			ACTUAL RECOVERIES 5/14 - 4/15									
		SGS Throughput in MCF (2)	Rate - effective 5/14- 4/15	DSM Recoveries (2)	SGS Throughput in MCF (3)	Rate - effective 5/14-4/15	DSM Recoveries (3)	SGS Throughput in MCF (3)	Rate - effective 5/13-4/14	DSM Recoveries (3)	SGS Throughput in MCF (3)	Rate - effective 5/12-4/13	DSM Recoveries (3)	2015 Adjustment (4)
27	May 2014	6,070,421	\$0.1595	\$968,126	6,071,409	\$0.1595	\$968,275	(2,162)	\$0.1360	(\$295)	1,174	\$0.1240	\$146	\$0
28	June 2014	2,661,440	\$0.1595	\$423,424	2,652,365	\$0.1595	\$423,192	8,082	\$0.1360	\$109	993	\$0.1240	\$123	\$0
29	July 2014	1,911,518	\$0.1595	\$305,090	1,905,191	\$0.1595	\$304,239	5,551	\$0.1360	\$755	776	\$0.1240	\$96	\$0
30	August 2014	1,763,096	\$0.1595	\$281,533	1,759,402	\$0.1595	\$281,039	2,963	\$0.1360	\$403	731	\$0.1240	\$91	\$0
31	September 2014	1,884,501	\$0.1595	\$300,814	1,879,708	\$0.1595	\$300,177	3,543	\$0.1360	\$482	1,251	\$0.1240	\$155	\$0
32	October 2014	3,189,859	\$0.1595	\$508,794	3,187,286	\$0.1595	\$508,448	2,238	\$0.1360	\$304	335	\$0.1240	\$42	\$0
33	November 2014	8,201,013	\$0.1595	\$1,308,065	8,199,701	\$0.1595	\$1,307,888	1,194	\$0.1360	\$162	118	\$0.1240	\$15	\$0
34	December 2014	17,321,060	\$0.1595	\$2,762,638	17,316,586	\$0.1595	\$2,762,054	3,011	\$0.1360	\$409	1,403	\$0.1240	\$174	\$0
35	January 2015	22,982,771	\$0.1595	\$3,665,752	21,890,664	\$0.1595	\$3,491,614	2,898	\$0.1360	\$394	1,076	\$0.1240	\$133	(\$173,611)
36	February 2015	22,896,428	\$0.1595	\$3,651,980	23,664,828	\$0.1595	\$3,774,579	4,895	\$0.1360	\$666	1,517	\$0.1240	\$188	\$123,452
37	March 2015	18,970,545	\$0.1595	\$3,025,802	22,753,294	\$0.1595	\$3,629,194	464	\$0.1360	\$63	140	\$0.1240	\$17	\$603,473
38	April 2015	12,210,345	\$0.1595	\$1,947,550	11,613,172	\$0.1595	\$1,852,363	1,651	\$0.1360	\$225	2	\$0.1240	\$0	(\$94,962)
39		120,062,996		\$19,149,567	122,893,604		\$19,603,061	34,325		\$3,678	9,518		\$1,180	\$458,352

(1) January 2016 through April 2016 throughput has been forecasted.

(2) Based on recoveries as filed in DSM Rider filing 2/28/2015.

(3) Actual recoveries from May 2014-April 2015.

(4) Adjustment to projected recoveries based on actual data.

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 15-1918-GA-RDR
Carrying Costs

Data: 2015 - 12 Months Actual 0 Month Estimate

Schedule DSM-4

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative Total	
1	Carrying Costs	\$1,719	\$21,915	\$189,189	\$654,539	\$1,071,002	\$1,164,850	\$1,256,616	\$1,339,502	\$0	\$0	\$0	\$5,699,332	
	Average Monthly Balance	January	February	March	April	May	June	July	August	September	October	November	December	
2	Beginning Balance	\$27,617,975	\$25,314,383	\$22,484,675	\$21,317,543	\$19,759,510	\$20,518,726	\$21,923,686	\$21,972,487	\$23,109,948	\$25,652,152	\$26,445,411	\$26,948,857	
3	Additional Costs	\$1,188,550	\$945,725	\$2,462,143	\$294,555	\$1,034,364	\$1,832,389	\$369,849	\$1,421,947	\$2,838,403	\$1,239,992	\$1,488,965	\$5,432,172	
4	Recoveries	(\$3,492,141)	(\$3,775,432)	(\$3,629,275)	(\$1,852,588)	(\$878,821)	(\$427,429)	(\$321,048)	(\$284,486)	(\$296,200)	(\$446,732)	(\$985,519)	(\$1,993,275)	
	Shared Savings Incentive	\$0	\$0	\$0	\$0	\$603,673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	Ending Balance	\$25,314,383	\$22,484,675	\$21,317,543	\$19,759,510	\$20,518,726	\$21,923,686	\$21,972,487	\$23,109,948	\$25,652,152	\$26,445,411	\$26,948,857	\$30,387,754	
6	Average Monthly Balance	\$26,466,179	\$23,899,529	\$21,901,109	\$20,538,527	\$20,139,118	\$21,221,206	\$21,948,087	\$22,541,218	\$24,381,050	\$26,048,781	\$26,697,134	\$28,668,305	
	Calculated Carrying Costs	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
7	Carrying Costs	\$127,001	\$103,586	\$105,095	\$95,378	\$96,640	\$98,548	\$105,321	\$108,167	\$113,222	\$124,998	\$123,977	\$137,569	\$1,339,502

**Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 15-1918-GA-RDR
Shared Savings Incentive**

Schedule DSM-5

Line No.	Description	Amount
1	Total Annual Budget	\$30,094,689
2	Actual Annual Expenditures	\$27,686,728
3	Percentage of Annual Budget Spent (Line 2 divided by Line 1)	92.0%
4	Total Annual Natural Gas Savings Target (MCF)	393,905
5	Actual Annual Natural Gas Savings (MCF)	794,286
6	Percentage of Natural Gas Savings Target Achieved (Line 5 divided by Line 4)	201.6%
7	Net Present Value of Projected Program Lifetime Energy Savings	\$35,545,334
8	Actual Program Costs	\$27,686,728
9	Difference (Line 7 less Line 8)	\$7,858,607
10	<u>Shared Savings Level Achieved</u>	8.5%
11	Shared Savings Incentive (Line 9 multiplied by Line 10) ⁽¹⁾	<u>\$667,982</u>

Notes:

(1) Shared savings amount based on DSM Program savings, as prescribed in PUCO Case 11-5028-GA-UNC.

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 15-1918-GA-RDR
Computation of Rate Per Customer
For Rates Effective May 2016

Schedule DSM-6

Line No.	Description	Reference	Amount
1	TOTAL REVENUE REQUIREMENT	Sch DSM-1	\$25,039,326
2	SGS Projected Annual Throughput, MCF ⁽¹⁾		112,790,000
3	SGS Rate per MCF	Line 1 divided by Line 2	\$0.2220

Notes:

(1) Includes SGS, SGTS, and FRSGTS throughput for Twelve Months Ended April 2017

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in

Case No(s). 15-1918-GA-RDR

Summary: Application to Adjust Rider IRP and Rider DSM Rates electronically filed by Cheryl A MacDonald on behalf of Columbia Gas of Ohio, Inc.