

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Co-)
lumbia Gas of Ohio, Inc. for Approval) Case No. 16-2422-GA-ALT
of an Alternative Form of Regulation.)

**APPLICATION OF
COLUMBIA GAS OF OHIO, INC.**

1. Introduction

Pursuant to Revised Code §§ 4929.05, 4929.051(B), and 4929.11, Columbia Gas of Ohio, Inc. (“Columbia”) submits this application for authorization to continue its alternative rate plan (most recently reapproved in Case No. 11-5515-GA-ALT) for another five-year period (2018-2022). The information required by Ohio Admin. Code 4901:1-19-06(C) is attached in the following exhibits:

- Exhibit A: Alternative Rate Plan
- Exhibit B: Authorized Exempted Services
- Exhibit C: Discussion Regarding Cross-Subsidization of Services
- Exhibit D: Discussion Regarding Compliance with Revised Code §§ 4905.35 and 4929.02
- Exhibit E: List of Witnesses Sponsoring Application Exhibits
- Exhibit F: Current Tariff Schedules
- Exhibit G: Typical Bill Comparison

Columbia is filing the testimony in support of this Application contemporaneous with this Application.

2. Notice

As required by Ohio Admin. Code 4901:1-16-06(A), Columbia notified Commission Staff on December 27, 2016, that Columbia intended to file this Application, by letter addressed to the directors of the Utilities and the Service Monitoring and Enforcement Departments. Columbia also notified the mayor and legislative authority of each municipality Columbia serves of Columbia's intent to file this Application and the proposed rates on January 27, 2017, in writing.

3. Explanation of the Plan's Justness and Reasonableness

With customers paying approximately 30% less than they were at the end of Columbia's last rate case, now is an optimal time to invest in infrastructure. Columbia's Infrastructure Replacement Program will continue to improve the safety and reliability of service, leading to reduced leakage.

Because the costs of these infrastructure investments are not collected from customers immediately as Columbia makes its investments, but rather are spread over the useful life of the investments, the corresponding impact on customers' bills is moderated. As of May 2018, the monthly Rider IRP rate for customers served under Columbia's Small General Service Rate Schedule is expected to be less than \$10.20 per month, reflecting approximately \$1.7 billion of cumulative investment made by Columbia through calendar year 2017. And Columbia plans to spend an estimated additional \$1.5 billion on the IRP over the next five years. Again, this investment will be recovered from customers over the useful life of the assets.

4. Conclusion

For the reasons provided in this Application, Columbia respectfully requests that the Commission again extend Columbia's Infrastructure Replacement Program and Rider IRP for another five years, pursuant to the terms outlined herein, and grant any other necessary and proper relief.

Respectfully submitted,

/s/ Eric B. Gallon

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Verification

STATE OF OHIO)
) ss:
FRANKLIN COUNTY)

Daniel A. Creekmur, being first duly cautioned and sworn, deposes and says that he is the President of Columbia Gas of Ohio, Inc.; that the statements and schedules submitted herewith contain proposed revisions to existing schedule sheets and 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.



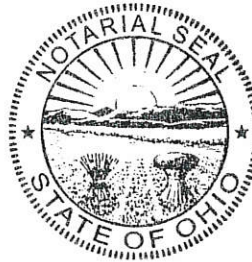
Daniel A. Creekmur
President

Sworn to before me, and subscribed in my presence, this 27th day of February, 2017.



Notary Public

SEAL



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

Verification

STATE OF OHIO)
)
FRANKLIN COUNTY) ss:

Shawn Anderson, being first duly cautioned and sworn, deposes and says that he is the Treasurer and Chief Risk Officer 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.



Shawn Anderson
Treasurer and Chief Risk Officer

Sworn to before me and subscribed in my presence this 27th day of February, 2017.



Notary Public

SEAL



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

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 27th day of February, 2017, upon the parties listed below.

/s/ Eric B. Gallon
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Exhibit A
Ohio Admin. Code 4901:1-19-06(C)(2)
Detailed Alternative Rate Plan

1. Background

1.1. Case No. 07-478-GA-UNC

In 2005, the Commission began investigating the cause of riser failures throughout the state. After Commission Staff issued an investigation report in November 2006,¹ the Commission's Chairman asked Ohio's local distribution companies to "begin [a] riser inventory to identify the types and locations of risers on [their systems],"² "address[] any *** faulty riser conditions immediately[.]" and "proactively repair or replace any riser identified" as "prone-to-failure" in the Staff report.³ He also asked them to consider "taking over responsibility for *** customer owned service lines."⁴

Columbia responded by proposing a new Infrastructure Replacement Program ("IRP").⁵ Columbia proposed to replace the prone-to-failure risers on its system and associated customer service lines; assume responsibility for maintaining, repairing, and replacing customer service lines; capitalize its investments in those facilities; and recover its riser- and service-line-related costs. And, in 2007, the Commission approved much of Columbia's request. It approved Columbia's 3-year plan to replace its prone-to-failure risers and authorized Columbia to assume responsibility for associated service lines with hazardous leaks.⁶ It approved "Columbia's assumption of appropriate rights and responsibilities" for

¹ See *In the Matter of the Investigation of the Installation, Use, and Performance of Natural Gas Service Risers Throughout the State of Ohio and Related Matters*, Case No. 05-463-GA-COI ("Riser Investigation Case"), Staff Report (Nov. 24, 2006).

² *Riser Investigation Case*, Letter from Alan R. Schriber, Chairman, PUCO to All Local Distribution Companies (Jan. 2, 2007).

³ *Riser Investigation Case*, Letter from Alan R. Schriber, Chairman, PUCO to All Local Distribution Companies (Jan. 23, 2007).

⁴ *Riser Investigation Case*, Letter from Alan R. Schriber (Jan. 2, 2007).

⁵ *In the Matter of the Application of Columbia Gas of Ohio, Inc. for Approval of Tariffs to Recover Through an Automatic Adjustment Clause Costs Associated with the Establishment of an Infrastructure Replacement Program and for Approval of Certain Accounting Treatment*, Case No. 07-478-GA-UNC ("2007 IRP Case"), Application (Apr. 25, 2007).

⁶ *2007 IRP Case*, Entry, ¶23, at 8 (July 11, 2007); see also *2007 IRP Case*, Entry on Rehearing, ¶13, at 5 (Sept. 12, 2007).

the risers and service lines it replaced.⁷ And it gave Columbia accounting authority to defer costs related to Columbia's riser inventory and replacement and new assumptions of responsibility.⁸

Early the next year, the Commission approved (with minor modifications)⁹ a stipulation and recommendation reaffirming Columbia's responsibility for replacing prone-to-failure risers and maintaining, repairing, and replacing hazardous customer service lines.¹⁰ The approved stipulation agreed Columbia could capitalize its investment in those risers and customer service lines.¹¹ It agreed Columbia would recover its IRP revenue requirement through a monthly, fixed IRP Rider.¹² It agreed Columbia could record as a regulatory asset the depreciation, incremental property taxes, and post in-service carrying charges ("PISCC") related to its investment in risers and service lines as Columbia replaced them, for recovery through the IRP Rider.¹³ And it established a process for annual proceedings to establish the annual IRP Rider rate¹⁴ and true-up revenues collected against revenue estimated.¹⁵

1.2. Case No. 08-73-GA-ALT

While the stipulation in that case was still pending, Columbia filed an application for authority to increase its gas distribution service rates and for approval of an alternative regulation plan.¹⁶ In the alternative regulation plan, Columbia proposed adding two more components to its IRP: an Accelerated Mains Replacement ("AMRP") Program and an Automatic Meter Reading Devices ("AMRD") program. The AMRP was expected "to replace approximately 3,770 miles of bare steel pipe, 280 miles of cast iron/wrought iron pipe and an estimated 350,000 to 360,000 steel service lines (company-owned and customer-owned)

⁷ 2007 IRP Case, Entry, ¶23, at 8 (July 11, 2007).

⁸ *Id.*

⁹ See 2007 IRP Case, Opinion and Order, at 36 (Apr. 9, 2008).

¹⁰ 2007 IRP Case, Amended Stipulation and Recommendation, ¶1, at 10 (Dec. 28, 2007).

¹¹ *Id.* ¶2, at 10.

¹² *Id.* ¶13, at 14.

¹³ *Id.* ¶2, at 10.

¹⁴ *Id.* ¶ 5, at 11.

¹⁵ *Id.* ¶14, at 14.

¹⁶ See *In the Matter of the Application of Columbia Gas of Ohio, Inc. for Approval of an Alternative Form of Regulation and for a Change in its Rates and Charges*, Case No. 08-0073-GA-ALT ("2008 IRP Case"), Verified Application for Authority to Increase Rates for Gas Distribution Service and for Approval of an Alternative Regulation Plan (Mar. 3, 2008).

over a period of approximately 25 years.” The AMRD program was expected to install AMRDs on over 380,000 meters.¹⁷

In December 2008, the Commission approved¹⁸ a stipulation and recommendation to resolve Columbia’s second IRP application.¹⁹ Among other things, the approved stipulation agreed that Columbia’s IRP should continue for another five years (or until the Commission approved new base rates or a new alternative rate plan for Columbia, whichever came first).²⁰ It agreed Columbia’s Rider IRP should continue²¹ and recover Columbia’s costs for the components of the IRP,²² with a reconciliation of costs recoverable and costs actually recovered.²³ The Commission approved the recovery of costs related to the AMRP with the understanding that the rider would not recover project costs that would “otherwise be funded by Columbia’s existing capital replacement program” and that Columbia would “provide evidence in its annual Rider IRP applications” to prove this.²⁴ And the approved stipulation agreed Columbia would install AMRD on all of the residential and commercial meters it served, over an approximately five-year period.²⁵ Lastly, Columbia agreed (with Commission approval) to start limiting increases in the monthly Rider IRP charge for Columbia’s Small General Service Class. Columbia agreed to limit its initial (2009) Rider IRP charge at \$1.10/month; limit its 2010, 2011, 2012, and 2013 monthly charges at \$2.20, \$3.20, \$4.20, and \$5.20, respectively; and defer any costs in excess of those limits for recovery in later proceedings (with carrying charges computed at Columbia’s effective long-term debt rate).²⁶

1.3. Case No. 11-5515-GA-ALT

In May 2012, Columbia filed its most recent application to extend its alternative rate plan, this time through 2017.²⁷ Columbia reported that it finished re-

¹⁷ *Id.* at 4-5.

¹⁸ *2008 IRP Case*, Opinion and Order (Dec. 3, 2008).

¹⁹ *2008 IRP Case*, Joint Stipulation and Recommendation (Oct. 24, 2008).

²⁰ *Id.* at 9, ¶10.A.

²¹ *Id.* at 8, ¶10 and 16, ¶17.

²² *Id.* at 8, ¶10.

²³ *Id.* at 9, ¶10.A.

²⁴ *2008 IRP Case*, Opinion and Order at 14 (Dec. 3, 2008).

²⁵ *2008 IRP Case*, Joint Stipulation and Recommendation at 9, ¶. 10.A.

²⁶ *See id.* at 12-13, ¶11.

²⁷ *In the Matter of the Application of Columbia Gas of Ohio, Inc. for Approval of an Alternative Form of Regulation*, Case No. 11-5515-GA-ALT (“2011 IRP Case”), Application, Exhibit A, at 2 (May 8, 2012).

placing its prone-to-fail risers in 2011.²⁸ Columbia explained the “riser replacement cost component [would] remain in Rider IRP until Columbia includes [those] investments into its base rates during its next base rate [case].”²⁹ And Columbia reported that it expected to finish installing AMRDs in 2013.³⁰

Columbia also reported that it had repaired or replaced more than 55,000 customer service lines under its IRP, more than expected.³¹ Columbia stated that it expected to continue repairing or replacing approximately 14,000 service lines a year, at an annual cost of approximately \$21 million.³² Columbia explained it would continue capitalizing and including those costs in its IRP.³³

With regard to its AMRP, Columbia proposed to continue capitalizing and recovering costs “to replace inside meters with outside meters as necessary to mitigate the safety risks associated with higher operating pressures.”³⁴ And Columbia proposed clarifying the AMRP’s scope to include two specific types of “nonpriority” pipe: (1) nonpriority pipe within the bounds of priority pipe replacement projects, when it is more economical to replace the pipe than attempt to tie it into the existing pipe; and (2) plastic and ineffectively coated steel pipe associated with priority pipe replacement projects.³⁵

In September 2012, Columbia filed a stipulation and recommendation,³⁶ which the Commission approved and adopted a few months later.³⁷ That approved stipulation granted the clarification that Columbia had sought with regard to the scope of the AMRP. In particular, it authorized Columbia to replace non-priority pipe as part of Columbia’s AMRP when replacing it was more economical than tying it into existing pipe, but only if the pipe length was less than or equal to certain specified footages (between 205 feet and 435 feet, depending on pipe diameter).³⁸ It authorized Columbia to replace sections of plastic pipe associated with priority pipe-replacement projects, so long as the plastic pipe re-

²⁸ *Id.* at 3.

²⁹ *Id.*

³⁰ *Id.* at 5. Columbia later reported that it installed AMRDs on all but 1,102 active meters by 2013. *2011 IRP Case*, Report on Installation of Automatic Meter Reading Devices (Mar. 3, 2014).

³¹ *2011 IRP Case*, Application, Exhibit A, at 3.

³² *Id.*

³³ *Id.*

³⁴ *Id.* at 4-5.

³⁵ *Id.* at 2.

³⁶ *2011 IRP Case*, Joint Stipulation and Recommendation (Sept. 26, 2012).

³⁷ *2011 IRP Case*, Opinion and Order (Nov. 28, 2012).

³⁸ *2011 IRP Case*, Joint Stipulation and Recommendation at 3.

placed did not exceed 5% of the pipe footage replaced under the AMRP each year.³⁹ And it authorized Columbia to replace ineffectively coated steel pipe associated with priority pipe-replacement projects, so long as Columbia cathodically tested the coating on any coated steel pipe installed after 1954 and only included the costs of testing and replacing ineffectively coated steel pipe in Rider IRP.⁴⁰

The approved stipulation noted that Columbia expected to replace approximately 1,640 miles of priority pipe under the AMRP by the end of 2017. Columbia agreed that if it falls short of that goal, Columbia cannot recover the costs for the shortfall through Rider IRP.⁴¹

The approved stipulation also established a new basis for calculating O&M savings from the AMRP. It agreed that O&M savings would be calculated based on savings from avoided leak inspection, leak repair, general/other, and half of supervision and engineering. Columbia also guaranteed minimum O&M savings, “to be credited to customers in future Rider IRP adjustment proceedings,” increasing from \$750,000 in 2012 to \$1,250,000 in 2014 through 2017. In return, the parties agreed that all IRP projects completed between 2012 and 2017 would not be “considered to be projects that otherwise would have been included in Columbia’s capital replacement program ***.”⁴²

The approved stipulation further clarified the AMRP should include “costs of system improvements for future growth *** only if the improvements are for the same purpose as the original role of the priority pipe and the cost is no more than an in-kind *** replacement of the replaced pipe ***.”⁴³ It clarified that Columbia could capitalize and recover the cost to move inside meters outside only where Columbia replaced the pipe segment associated with the meter, increased the pipe’s pressure to regulated pressure (greater than 1 psig), and operated the replacement mains and associated service lines at that pressure within two years.⁴⁴ And it clarified that, when a governmental entity asks Columbia to relocate its facilities, Columbia can recover costs associated with replacing pipe

³⁹ *Id.* at 4.

⁴⁰ *Id.*

⁴¹ *Id.* at 3.

⁴² *Id.* at 6.

⁴³ *Id.* at 4.

⁴⁴ *Id.* at 4-5.

segments that include priority pipe within a public right-of-way only if plastic pipe makes up no more than 25% of the total relocated footage.⁴⁵

Finally, the approved stipulation imposed limits on the monthly rider IRP charge for Columbia's SGS and SGTS customers, starting at \$6.20 in 2013 and rising to \$10.20 in 2017.⁴⁶ Additionally, it required Columbia to provide \$2,562,500, funded by Columbia's shareholders, to continue its low-income customer assistance fund through the 2017-18 winter heating season.⁴⁷

2. Description of the Proposed Alternative Rate Plan Extension

Columbia now seeks the Commission's approval to continue the IRP and Rider IRP, under the scope and procedures currently applicable to both, for another 5-year period, from 2018 through 2022.

2.1. Infrastructure Replacement Program

2.1.1. Risers and Hazardous Customer Service Lines

As indicated in Columbia's prior filings, Columbia completed its replacement of prone-to-failure risers in June 2011, for \$16 million less than originally estimated. The riser replacement cost component will remain in Rider IRP, however, until Columbia includes its riser-related investments into its base rates during its next base rate case.

Columbia proposes to continue capitalizing and including within its IRP the costs associated with maintaining, repairing, and replacing customer service lines that Columbia has determined to present an existing or probable hazard to persons or property. Through December 2016, Columbia has repaired or replaced 256,989 customer service lines under the IRP. Columbia expects service line repairs and replacements to cost approximately \$25 million annually for the next five years.

2.1.2. Accelerated Mains Replacement Program

Columbia also includes within its current IRP program a mechanism for recovering costs associated with the replacement of priority pipe and the associ-

⁴⁵ *Id.* at 5.

⁴⁶ *Id.* at 7.

⁴⁷ *Id.*

ated metallic customer or company-owned service lines. Columbia has identified approximately 4,100 miles of priority pipe⁴⁸ and an estimated 350,000 to 360,000 associated metallic service lines to replace under the AMRP. Columbia proposes to continue capitalizing and recovering the costs of these replacements through Rider IRP.

By the end of 2017, Columbia plans to have replaced at least 1,640 miles of priority pipe and approximately 200,000 associated service lines. Total costs through 2017 are estimated to be \$1.3 million. Based on current projections, Columbia estimates it will finish replacing priority pipe within the twenty-five-year period.

Columbia will continue to use a systematic approach in the replacement of priority pipe. By identifying large portions of the system and prioritizing based on age, leak history, geographic proximity, and other factors, Columbia can concentrate resources in a given area and leverage economies of scale to minimize construction costs and disruption to the communities it serves. In addition, this systematic approach allows for the conversion of larger diameter pipe for low pressure systems to smaller diameter pipe for higher pressure systems, which improves service reliability and capacity while reducing installation and ongoing maintenance costs.

Columbia uses a software program - Optimain DSTM - to help evaluate and rank pipe segments system-wide against a range of environmental conditions, risks, and other factors. Optimain DSTM is the industry's leading comprehensive decision support solution for predictive failure analysis and risk assessment.

2.1.2.1. Inside Meters

Columbia proposes to continue replacing inside meters with outside meters as necessary to mitigate the safety risks associated with higher operating pressures. As under the approved stipulation in Case No. 11-5515-GA-ALT, Columbia proposes to continue capitalizing and recovering costs associated with this activity through Rider IRP only when three conditions are met: (1) The meter is connected to a segment of pipe to be replaced as part of the AMRP; (2) Columbia plans to, and actually does, increase the pressure in that pipe to regulated pressure (greater than 1 lb /psig); and (3) Columbia plans to, and actu-

⁴⁸ The priority pipe total of 4,100 miles includes 155 miles of unprotected coated steel. *See In the Matter of the Application of Columbia Gas of Ohio, Inc. for Approval of an Alternative Form of Regulation*, Case No. 11-5515-GA-ALT, Prepared Direct Testimony of Eric T. Belle at 6 (May 8, 2012).

ally does, operate the replacement mains and associated service lines at regulated pressure within two years of relocating the first meter on the project.

2.1.2.2. Associated and Interspersed Non-Priority Pipe

As under the approved stipulation in Case No. 11-5515-GA-ALT, Columbia proposes to continue capitalizing and recovering through Rider IRP its costs to replace interspersed sections of non-priority pipe contained within the bounds of priority pipe replacement projects, so long as the footage of the non-priority pipe is less than or equal to the following amounts:

<u>PIPE DIAMETER</u>	<u>FOOTAGE</u>
8"	205'
6"	250'
4"	365'
2"	435'

Columbia proposes to continue capitalizing and recovering its costs to replace first generation plastic pipe or Aldyl-A when such pipe is associated with priority pipe in replacement projects, up to 5% of the total AMRP program footage for each calendar year. Columbia proposes to continue its existing process for identifying and quantifying the footage of plastic pipe replaced for each AMRP project.

Columbia also proposes to continue capitalizing and recovering its costs to replace ineffectively coated steel pipe associated with priority pipe replacement projects. Columbia proposes to continue cathodically testing coated steel pipe installed after 1954 to determine whether it is ineffectively coated, and would only include in Rider IRP the costs to test and replace the steel pipe if ineffectively coated.

And Columbia proposes to continue capitalizing and recovering its costs associated with replacing pipe segments that include priority pipe within a public right-of-way, where a governmental entity has asked Columbia to relocate its facilities, so long as any plastic pipe associated with the relocation is no more than 25% of the total relocated footage.

2.1.3. Automatic Meter Reading Devices

Columbia also includes within Rider IRP the costs associated with installing automatic meter reading devices on all residential and commercial meters. Columbia had installed AMRDs on all but 1,102 of its active meters by the end of 2013. Columbia agreed, in the approved stipulation in Case No. 11-5515-GA-ALT, that it would not seek cost recovery through Rider IRP for any AMRDs installed after December 31, 2013. Like the riser replacement cost component, however, the AMRD component will remain in Rider IRP until Columbia includes its pre-2014 AMRD-related investments into its base rates during its next base rate case.

2.2. Rider IRP

2.2.1. Revenue Requirement Components

Columbia will recover its IRP costs by computing a revenue requirement based on cumulative plant investment through December 31 (date certain) of the calendar year prior to that in which the rates from its annual IRP application become effective. This revenue requirement will provide for a return on rate base of 10.95% (an 8.12% rate of return plus a tax gross-up factor) and the return of all program costs. In particular, the revenue requirement includes the following components:

2.2.1.1. Return on Net Plant Investment

Investment will be valued at the date certain and include cumulative gross plant additions (capitalized at Columbia's actual cost of replacement and shown as an increase to rate base as projects are placed in service), less cumulative retirements, less the associated accumulated reserve for depreciation, plus the cost of removal, plus cumulative retirements, plus cumulative capitalized interest or post-in-service carrying costs (at Columbia's weighted long-term cost of debt), plus cumulative deferred depreciation expense (at the applicable, Commission-approved depreciation rate), plus cumulative deferred property taxes (at the estimated composite property tax rate), and less net deferred income taxes associated with the IRP.

Columbia requests accounting authority to: (1) continue accounting for the deferral of depreciation expense on all investment between the date the property is placed into service and the date recovery of the investment commences; (2) to

continue deferring property taxes on all investment between the dates the property is placed into service and the date recovery of the investment commences; and (3) to continue deferral of post-in-service carrying costs on all investment between the dates the property is placed into service and the date recovery of the investment commences.

Deferred expenses such as deferred depreciation, deferred property taxes, and deferred PISCC are amortized over the life of the associated assets using the current depreciation rate. Amortization does not begin until Columbia starts recovering the associated expense through rates.

2.2.1.2. Customer Education Expenses

Consistent with the treatment provided in Columbia's prior alternative regulation cases, Columbia is requesting authority to accrue customer education expenses to FERC 182, Other Regulatory Assets for recovery through the IRP.

2.2.1.3. O&M Savings Associated with the AMRP

As under the stipulation approved in Case No. 11-5515-GA-ALT, Columbia is proposing to guarantee minimum AMRP O&M savings of \$1.25 million per year, which will be shown as a line item reduction in the annual revenue requirement calculation to be credited to customers in future Rider IRP adjustment proceedings. Columbia will continue to guarantee to pass back the greater of the actual O&M savings or \$1.25 million per year.

Columbia proposes to continue calculating actual O&M savings by comparing savings from avoided leak inspection, leak repair, and general/other, and half of the savings from supervision and engineering, to Columbia's actual expenses incurred in each of those four categories during the baseline twelve-month period ending in September 30, 2008.

2.2.2. Process for Establishing Rider IRP Rates

As under prior IRPs, Columbia will file a pre-filing notice each November 30 containing partially estimated Rider IRP schedules for the charge to become effective the following May. These schedules will combine estimated and actual data through December 31. By the following February 28, Columbia will file an updated application with schedules supporting the proposed Rider IRP based on actual costs through December. Consistent with prior IRP orders, each annual

application will true-up authorized revenues to those actually collected from customers. And, if Columbia files a general rate case between 2018 and 2022, the cumulative IRP investments and adjusted operating expenses will be included in base rates and Rider IRP will be reset to zero.

2.2.3. Monthly Rider IRP Rates

As under the approved stipulation in Case No. 11-5515-GA-ALT, Columbia proposes annual maximum rates for its monthly Rider IRP charge for Columbia's SGS and SGTS customers ("SGS Class"). Specifically, Columbia proposes that the SGS Class Rider IRP charge based on data for Calendar Years 2018-2022 not exceed the following amounts:

<u>Calendar Year</u>	<u>Monthly Charge for SGS Class</u>
2018	\$11.50
2019	\$12.80
2020	\$14.10
2021	\$15.40
2022	\$16.70

Columbia's proposed maximum monthly SGS Class rates reflect the historic cost increases over the last four years of Columbia's cost per mile. Using the average annual increase over the most recent four years (6.47%) and applying this percentage to determine the capital necessary to install another 820 miles of priority pipe, Columbia proposes the maximum Rider IRP rates contained above.

Columbia proposes to continue deferring any costs in excess of the monthly rate limits, with carrying charges at Columbia's long-term debt rate, for recovery in any subsequent Rider IRP application during the five-year period of this extended IRP (so long as recovery would not cause Columbia to exceed the applicable maximum rate).

Exhibit B
Ohio Admin. Code 4901:1-19-06(C)(3)
Authorized Exempted Services

As required by Ohio Admin. Code 4901:1-19-06(C)(3), the following is a list of the services the Commission has authorized Columbia to exempt and the case number(s) authorizing those exemptions:

Approved exempted services: natural gas commodity sales services;
ancillary services

Case numbers: 08-1344-GA-EXM
12-2637-GA-EXM

Moreover, as further required by Ohio Admin. Code 4901:1-19-06(C)(3), attached are copies of Columbia's approved Standard of Conduct (First Revised Tariff Sheet No. 22, Section VII). Columbia did not file a separation plan, for the reasons provided in its original exemption application (*see* Application Exhibit V, Case No. 08-1344-GA-EXM (Jan. 30, 2009)).

SECTION VII
PART 22 - STANDARDS OF CONDUCT

22.1 Standards of Conduct

In operation of the Company Customer CHOICESM Program, the Company will adhere to the following Standards of Conduct for Marketing Affiliates and Internal Merchant Operations:

- 1) Company must apply any tariff provision relating to transportation services in the same manner to the same or similarly situated persons if there is discretion in the application of the provision.
- 2) Company must strictly enforce a tariff provision for which there is no discretion in the application of the provision.
- 3) Company may not, through a tariff provision or otherwise, give any Retail Natural Gas Supplier or Governmental Aggregator or any Retail Natural Gas Supplier's or Governmental Aggregator's customers preference in matters, rates, information, or charges relating to transportation service including, but not limited to, scheduling, balancing, metering, storage, Backup Service or curtailment policy. For purposes of Company's Customer CHOICESM Program, any ancillary service provided by Company, e.g. billing and envelope service, that is not tariffed will be priced uniformly for all Retail Natural Gas Suppliers or Governmental Aggregators and available to all equally.
- 4) Company must process all similar requests for transportation in the same manner and within the same approximate period of time.
- 5) Company shall not disclose to anyone other than a Columbia Gas of Ohio employee, or employee of NiSource performing services for Columbia Gas of Ohio, any information regarding an existing or proposed gas transportation arrangement, which Company receives from the following sources:
 - a) a customer or Retail Natural Gas Supplier or Governmental Aggregator
 - b) a potential customer or Retail Natural Gas Supplier or Governmental Aggregator
 - c) any agent of such customer or potential customer, or
 - d) a Retail Natural Gas Supplier, Governmental Aggregator or other entity seeking to supply gas to a customer or potential customer, unless such customer, agent, or Retail Natural Gas Supplier or Governmental Aggregator authorizes disclosure of such information.
- 6) If a customer requests information about Retail Natural Gas Suppliers, Company should provide a list of all Retail Natural Gas Suppliers operating on its system and currently enrolling Customers, but shall not endorse any Retail Natural Gas Supplier nor indicate that any Retail Natural Gas Supplier will receive a preference.
- 7) To the maximum extent practicable, Company's operating employees and the operating employees of its marketing affiliate must function independently of each other. This includes complete separation of the Company's procurement activities from the affiliated marketing company's procurement activities.

Filed Pursuant to PUCO Entries dated November 22, 2011 in Case No. 08-1344-GA-EXM.

**SECTION VII
PART 22 - STANDARDS OF CONDUCT**

- 8) Company shall not condition or tie its agreements for gas supply or for the release of interstate pipeline capacity to any agreement by a Retail Natural Gas Supplier, customer or other third party in which its marketing affiliate is involved.
- 9) Company and its marketing affiliate shall keep separate books of accounts and records.
- 10) Neither Company nor its marketing affiliate personnel shall communicate to any customer, Retail Natural Gas Supplier or third party the idea that any advantage might accrue for such customer, Retail Natural Gas Supplier or third party in the use of Company's service as a result of that customer's, Retail Natural Gas Supplier's or other third party's dealing with its marketing affiliate.
- 11) Company shall establish a complaint procedure for issues concerning compliance with these standards of conduct. All complaints, whether written or verbal, shall be referred to Columbia's General Counsel or his/her designee. The General Counsel or his/her designee shall orally acknowledge the complaint to the complainant within five (5) working days of receipt. The General Counsel or his/her designee shall prepare a written statement of the complaint which shall contain the name of the complainant and a detailed factual report of the complaint, including all relevant dates, companies involved, employees involved, and specific claim. The General Counsel or his/her designee shall communicate the results of the preliminary investigation to the complainant in writing within thirty (30) days after the complaint was received including a description of any course of action, which was taken. The General Counsel or his/her designee shall keep a file with all such complaint statements for a period of not less than three years.
- 12) If Company offers any Retail Natural Gas Supplier or any Retail Natural Gas Supplier's customers a discount or fee waiver for transportation services, balancing, meters or meter installation, storage or any other service offered to Retail Natural Gas Suppliers. Company must, upon request, prospectively offer such discounts or fee waivers to all similarly situated Retail Natural Gas Suppliers or Retail Natural Gas Suppliers' customers under similar terms and conditions.
- 13) Columbia Gas of Ohio's name or logo will not be used in its marketing affiliate's promotional material, unless the promotional material discloses in plain, legible or audible language, on the first page or at the first point where Columbia Gas of Ohio's name or logo appears, that its marketing affiliate is not the same company as Columbia Gas of Ohio. Columbia Gas of Ohio is also prohibited from participating in exclusive joint activities with its marketing affiliate including advertising, marketing, sales calls or joint proposals to any existing or potential customers.

Filed Pursuant to PUCO Entries dated July 6, 1989 in Case No. 89-500-AU-TRF and April 29, 2004 in Case No. 02-2903-GA-ATA.

Issued: May 17, 2004

Effective: May 17, 2004

Issued By
J. W. Partridge Jr., President

Exhibit C
Ohio Admin. Code 4901:1-19-06(C)(4)
Cross-Subsidization of Services

As required by Ohio Admin. Code 4901:1-19-06(C)(4), Columbia states that it does not expect cross-subsidization of services to occur under its Alternative Regulation Plan. Extending Rider IRP, along with Columbia's monthly delivery charge rate design, will continue to significantly reduce the subsidization of lower-use customers that would result from a rate design based on volumetric rates for recovery of fixed distribution service costs.

Exhibit D
Ohio Admin. Code 4901:1-19-06(C)(5)
Compliance with Revised Code §§ 4905.35 and 4929.02

Revised Code § 4905.35

Columbia complies with Revised Code § 4905.35. Columbia's public utility services are available on a comparable and nondiscriminatory basis. Columbia does not presently offer any bundled regulated and unregulated services. Columbia does not base the availability of any regulated services or goods, or the availability of a discounted rate or improved quality, price, term or condition for any regulated services or goods, on the identity of the supplier of any other services or goods or on the purchase of any unregulated services or goods from Columbia. Columbia offers its regulated services or goods to all similarly situated customers, including any persons with which it is affiliated or which it controls, under comparable terms and conditions.

Additionally, Columbia's approved Standard of Conduct (First Revised Tariff Sheet No. 22, Section VII) (attached in Exhibit B) requires Columbia to administer its CHOICE® program, and its tariffs more generally, in a nondiscriminatory and non-preferential manner, making all untariffed services equally available to all.

Revised Code § 4929.02

Revised Code § 4929.02 sets forth the state policy regarding natural gas services and goods. Columbia substantially complies with those policies. Columbia's Gas Transportation Service Program and CHOICE® Program both offer unbundled and comparable natural gas services and goods alternatives that allow customers to choose the supplier, price, terms, and other conditions that meet their needs. Those programs promote diversity of natural gas supplies and suppliers, by giving consumers effective control over the selection of those supplies and suppliers.

Extending Columbia's Rider IRP will further advance Ohio's policies. By ensuring Columbia can continue to timely recover its investments in replacing and repairing aging infrastructure, the plan will enhance Columbia's ability to continue offering adequate, reliable, and reasonably priced natural gas goods and services. As described in the plan, the Commission will continue to review and approve customer prices, so those prices will remain reasonable.

Columbia has worked proactively with stakeholders in Ohio to implement unbundled and ancillary service offerings that provide customers with effective and convenient choices to meet their natural gas supply needs. Columbia's large Stakeholder Group has addressed and resolved issues related to the changes in the provision and delivery of natural gas service. As discussed above in Columbia's discussion of its Commission-authorized exempt services, the Stakeholder process has resulted in the creation and implementation of Columbia's SSO and SCO auction process for procurement of natural gas commodity supplies.

Implementing these proposals, along with Columbia's existing service programs, will ensure continued and enhanced compliance with the policies contained in Revised Code §§ 4905.35 and 4929.02.

Exhibit E
Ohio Admin. Code 4901:1-19-06(C)(6)
List of Witnesses

Pursuant to Ohio Admin. Code 4901:1-19-06(C)(6), Columbia provides the following list of witnesses in support of its application and the corresponding exhibits each are sponsoring:

- (1) Melissa Thompson, Columbia's Director of Regulatory Policy, will summarize Columbia's application, review Columbia's experience under the existing IRP, address the various requirements in the Ohio Revised Code and Ohio Administrative Code that specifically relate to alternative rate filings, and testify to the justness and reasonableness of Columbia's request to continue its IRP. Ms. Thompson is sponsoring Exhibits A – F.
- (2) Donald Ayers, Columbia's Director of Construction, will describe Columbia's AMRP and provide information to support extending that program. Mr. Ayers is also sponsoring Exhibit A.
- (3) Diana Beil, Columbia's Regulatory Programs Manager, will explain the underlying accounting. Ms. Beil is sponsoring Exhibit G.

Each witness's testimony is being filed contemporaneous with this Application.

Exhibit F
Current Tariff Schedules

**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	\$7.65/Month
Rate GS, General Service	\$57.34/Month
Rate LGS, Large General Service	\$1,753.76/Month

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued April 20, 2016 in Case No. 15-1918-GA-RDR.

Issued: April 27, 2016

Effective: With meter readings on or after
April 29, 2016

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	\$7.65/Month
Rate GTS, General Transportation Service	\$57.34/Month
Rate LGTS, Large General Transportation Service	\$1,753.76/Month

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued April 20, 2016 in Case No. 15-1918-GA-RDR.

Issued: April 27, 2016

Effective: With meter readings on or after
April 29, 2016

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	\$7.65/Month
Rate FRGTS Full Requirements General Transportation Service	\$57.34/Month
Rate FRLGTS, Full Requirements Large General Transportation Service	\$1,753.76/Month

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued April 20, 2016 in Case No. 15-1918-GA-RDR.

Issued: April 27, 2016

Effective: With meter readings on or after April 29,
2016

Issued By
Daniel A. Creekmur, President

Exhibit G
Typical Bill Comparison

EXHIBIT G
SHEET 1 OF 17
WITNESS: DIANA M. BEIL

[illegible]

EXHIBIT G
SHEET 2 OF 17
WITNESS: DIANA M. BEIL

[illegible]

EXHIBIT G
SHEET 3 OF 17
WITNESS: DIANA M. BEIL

[illegible]

EXHIBIT G
SHEET 4 OF 17
WITNESS: DIANA M. BEIL

[illegible]

EXHIBIT G
SHEET 5 OF 17
WITNESS: DIANA M. BEIL

[illegible]

EXHIBIT G
SHEET 6 OF 17
WITNESS: DIANA M. BEIL

[illegible]

EXHIBIT G
SHEET 7 OF 17
WITNESS: DIANA M. BEIL

[illegible]

EXHIBIT G
SHEET 8 OF 17
WITNESS: DIANA M. BEIL

											AVE. MONTHLY	CURRENT	PROPOSED		
LINE	RATE	USAGE	MOST		PERCENT					PERCENT	FUEL COST	BILL	BILL	PERCENT	
NO.	CODE	MCF	CURRENT	PROPOSED		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		2.3104	2.3104	-						4.8210				
3	NEXT 75 MCF		1.8921	1.8921	-										
4	Over 100 MCF		1.6246	1.6246	-										
5	MONTHLY DELIVERY CHARGE YEAR 1		119.07	118.68	-0.3900	-0.3%									
6	MONTHLY DELIVERY CHARGE YEAR 2		118.68	131.69	13.0100	11.0%									
7	MONTHLY DELIVERY CHARGE YEAR 3		131.69	144.71	13.0200	9.9%									
8	MONTHLY DELIVERY CHARGE YEAR 4		144.71	158.00	13.2900	9.2%									
9	MONTHLY DELIVERY CHARGE YEAR 5		158.00	171.41	13.4100	8.5%									
10	YEAR 1	25.0					189.83	189.42	(0.41)	-0.2%	126.54	316.37	315.96	-0.1%	
11	YEAR 1	100.0					351.36	350.95	(0.41)	-0.1%	506.14	857.50	857.09	0.0%	
12	YEAR 1	500.0					1,070.43	1,070.02	(0.41)	0.0%	2,530.71	3,601.15	3,600.74	0.0%	
13	YEAR 1	1,500.0					2,868.13	2,867.72	(0.41)	0.0%	7,592.13	10,460.26	10,459.85	0.0%	
14	YEAR 2	25.0					189.42	203.08	13.66	7.2%	126.54	315.96	329.61	4.3%	
15	YEAR 2	100.0					350.95	364.61	13.66	3.9%	506.14	857.09	870.75	1.6%	
16	YEAR 2	500.0					1,070.02	1,083.68	13.66	1.3%	2,530.71	3,600.74	3,614.40	0.4%	
17	YEAR 2	1,500.0					2,867.72	2,881.38	13.66	0.5%	7,592.13	10,459.85	10,473.51	0.1%	
18	YEAR 3	25.0					203.08	216.75	13.67	6.7%	126.54	329.61	343.28	4.1%	
19	YEAR 3	100.0					364.61	378.28	13.67	3.7%	506.14	870.75	884.42	1.6%	
20	YEAR 3	500.0					1,083.68	1,097.35	13.67	1.3%	2,530.71	3,614.40	3,628.06	0.4%	
21	YEAR 3	1,500.0					2,881.38	2,895.05	13.67	0.5%	7,592.13	10,473.51	10,487.18	0.1%	
22	YEAR 4	25.0					216.75	230.70	13.95	6.4%	126.54	343.28	357.24	4.1%	
23	YEAR 4	100.0					378.28	392.23	13.95	3.7%	506.14	884.42	898.37	1.6%	
24	YEAR 4	500.0					1,097.35	1,111.31	13.95	1.3%	2,530.71	3,628.06	3,642.02	0.4%	
25	YEAR 4	1,500.0					2,895.05	2,909.00	13.95	0.5%	7,592.13	10,487.18	10,501.13	0.1%	
26	YEAR 5	25.0					230.70	244.78	14.08	6.1%	126.54	357.24	371.32	3.9%	
27	YEAR 5	100.0					392.23	406.31	14.08	3.6%	506.14	898.37	912.45	1.6%	
28	YEAR 5	500.0					1,111.31	1,125.38	14.08	1.3%	2,530.71	3,642.02	3,656.10	0.4%	
29	YEAR 5	1,500.0					2,909.00	2,923.08	14.08	0.5%	7,592.13	10,501.13	10,515.21	0.1%	
30	EXCISE TAX FIRST 100		0.1593												
31	EXCISE TAX NEXT 1900		0.0877												
32	EXCISE TAX OVER 2000		0.0411												
33	GROSS RECEIPTS TAX		4.987%												

EXHIBIT G
SHEET 9 OF 17
WITNESS: DIANA M. BEIL

[illegible]

EXHIBIT G

WITNESS: DIANA M. BEIL

LINE NO.	RATE CODE	USAGE MCF (A)	MOST			PERCENT			DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	AVE. MONTHL	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)	
			CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)			PERCENT	FUEL COST	BILL		BILL
											ADDITIONS ROPOSED BII (J)	INCLUDING FUEL COST (K=F+J)	INCLUDING FUEL COST (L=G+J)		
1	GENERAL TRANSPORTATION SERVICE														
2	FIRST 25 MCF		1.873	1.873	-						4.8210				
3	NEXT 75 MCF		1.4547	1.4547	-										
4	Over 100 MCF		1.1872	1.1872											
5	MONTHLY DELIVERY CHARGE YEAR 1		119.07	118.68	-0.3900	-0.3%									
6	MONTHLY DELIVERY CHARGE YEAR 2		118.68	131.69	13.0100	11.0%									
7	MONTHLY DELIVERY CHARGE YEAR 3		131.69	144.71	13.0200	9.9%									
8	MONTHLY DELIVERY CHARGE YEAR 4		144.71	158.00	13.2900	9.2%									
9	MONTHLY DELIVERY CHARGE YEAR 5		158.00	171.41	13.4100	8.5%									
10	YEAR 1	25.0					178.35	177.94	(0.41)	-0.2%	129.56	307.91	307.50	-0.1%	
11	YEAR 1	100.0					305.44	305.03	(0.41)	-0.1%	518.26	823.69	823.28	0.0%	
12	YEAR 1	500.0					840.83	840.42	(0.41)	0.0%	2,591.29	3,432.12	3,431.71	0.0%	
13	YEAR 1	1,500.0					2,179.31	2,178.90	(0.41)	0.0%	7,773.86	9,953.17	9,952.76	0.0%	
14	YEAR 2	25.0					177.94	191.60	13.66	7.7%	129.56	307.50	321.16	4.4%	
15	YEAR 2	100.0					305.03	318.69	13.66	4.5%	518.26	823.28	836.94	1.7%	
16	YEAR 2	500.0					840.42	854.08	13.66	1.6%	2,591.29	3,431.71	3,445.36	0.4%	
17	YEAR 2	1,500.0					2,178.90	2,192.56	13.66	0.6%	7,773.86	9,952.76	9,966.42	0.1%	
18	YEAR 3	25.0					191.60	205.27	13.67	7.1%	129.56	321.16	334.83	4.3%	
19	YEAR 3	100.0					318.69	332.35	13.67	4.3%	518.26	836.94	850.61	1.6%	
20	YEAR 3	500.0					854.08	867.75	13.67	1.6%	2,591.29	3,445.36	3,459.03	0.4%	
21	YEAR 3	1,500.0					2,192.56	2,206.23	13.67	0.6%	7,773.86	9,966.42	9,980.09	0.1%	
22	YEAR 4	25.0					205.27	219.22	13.95	6.8%	129.56	334.83	348.79	4.2%	
23	YEAR 4	100.0					332.35	346.31	13.95	4.2%	518.26	850.61	864.56	1.6%	
24	YEAR 4	500.0					867.75	881.70	13.95	1.6%	2,591.29	3,459.03	3,472.99	0.4%	
25	YEAR 4	1,500.0					2,206.23	2,220.18	13.95	0.6%	7,773.86	9,980.09	9,994.04	0.1%	
26	YEAR 5	25.0					219.22	233.30	14.08	6.4%	129.56	348.79	362.86	4.0%	
27	YEAR 5	100.0					346.31	360.39	14.08	4.1%	518.26	864.56	878.64	1.6%	
28	YEAR 5	500.0					881.70	895.78	14.08	1.6%	2,591.29	3,472.99	3,487.07	0.4%	
29	YEAR 5	1,500.0					2,220.18	2,234.26	14.08	0.6%	7,773.86	9,994.04	10,008.12	0.1%	
30	EXCISE TAX FIRST 100		0.1593												
31	EXCISE TAX NEXT 1900		0.0877												
32	EXCISE TAX OVER 2000		0.0411												
33	GROSS RECEIPTS TAX		4.987%												
34	FRANKLIN COUNTY SALES TAX		7.500%												

EXHIBIT G
SHEET 11 OF 17
WITNESS: DIANA M. BEIL

[illegible]

EXHIBIT G
SHEET 12 OF 17
WITNESS: DIANA M. BEIL

[illegible]

EXHIBIT G
SHEET 13 OF 17
WITNESS: DIANA M. BEIL

[illegible]

EXHIBIT G
SHEET 14 OF 17
WITNESS: DIANA M. BEIL

[illegible]

EXHIBIT G
SHEET 15 OF 17
WITNESS: DIANA M. BEIL

[illegible]

EXHIBIT G
SHEET 16 OF 17
WITNESS: DIANA M. BEIL

[illegible]

EXHIBIT G
SHEET 17 OF 17
WITNESS: DIANA M. BEIL

[illegible]

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in

Case No(s). 16-2422-GA-ALT

Summary: Application for Approval of an Alternative Form of Regulation electronically filed by Cheryl A MacDonald on behalf of Columbia Gas of Ohio, Inc.