

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of)
Columbia Gas of Ohio, Inc. for) Case No. 09-371-GA-AAM
Approval to Change Accounting)
Methods)

REPORT OF COLUMBIA GAS OF OHIO, INC.

By Entry dated July 8, 2009, the Commission approved Columbia Gas of Ohio, Inc.'s ("Columbia") Application in this docket. In paragraph 10 of that Entry the Commission directed Columbia to file an annual update on the status of the deferred balances. The table below includes the annual update for 2016. The amounts in the table are attributable to Columbia's operation and maintenance expense, and derived from data provided by Columbia's actuary.

**Columbia Gas of Ohio, Inc.
Deferred Pension and OPEB Expense
For the Year Ended December 31, 2016**

Pension - Retirement Income Plan	\$ 4,471,446.68	
Retirement Income Plan-Amortization	\$ <u>0</u>	
Subtotal	\$ 4,471,446.68	
Less Amounts Transferred from O&M Expense	\$ <u>(2,215,899.96)</u>	
Pension Expense Attributable to O&M Expense	\$ 2,255,546.72	
Pension Expense collected/(passed back) in Base Rates	\$ (2,528,000.00)	
Deferred Pension Expense		\$ 4,783,546.72

OPEB - Medical	\$ (3,056,407.67)
OPEB - Group Life Insurance	\$ (326,788.13)
OPEB - Transition Obligation	<u>\$ 0</u>
Amortization	
Subtotal	\$ (3,383,195.80)
(Less)/Plus Amounts Transferred from O&M Expense	<u>\$ 1,676,180.45</u>
OPEB Expense Attributable to O&M Expense	\$ (1,707,015.35)
OPEB Expense collected/(passed back) in Base Rates	<u>\$ 4,415,000.00</u>
Deferred OPEB Expense	<u>\$(6,122,015.35)</u>
Total Deferred Pension and OPEB Expense	<u>\$(1,338,468.63)</u>
Total 2009-2016 Deferred	<u>\$22,925,926.54</u>

Respectfully submitted,
COLUMBIA GAS OF OHIO, INC.

/s/Joseph M. Clark
Joseph M. Clark, Counsel of Record

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Case No(s). 09-0371-GA-AAM

Summary: Report of Deferred Pension and OPEB Expense for the Year Ended December 31, 2016 electronically filed by Cheryl A MacDonald on behalf of Columbia Gas of Ohio, Inc.