

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Audit of the)	
CHOICE/SSO/SCO Reconciliation)	Case No. 17-221-GA-EXR
Rider of Columbia Gas of Ohio, Inc.)	

In the Matter of the Audit of the Uncol-)	
lectible Expense Rider of Columbia Gas)	Case No. 17-321-GA-UEX
of Ohio, Inc.)	

In the Matter of the Audit of the Per-)	
centage of Income Payment Plan Rider)	Case No. 17-421-GA-PIP
of Columbia Gas of Ohio, Inc.)	

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

Introduction

On April 19, 2017, the Commission issued an Entry ("Entry") in these proceedings in which it established a procedural schedule and initiated financial audits of Columbia Gas of Ohio, Inc.'s ("Columbia") Choice/Standard Choice Offer Reconciliation Rider ("CSRR"), Uncollectible Expense Rider ("UEX") and Percentage of Income Payment Plan Tariff Schedule Rider ("PIPP") to be performed by Columbia's auditor. The Entry required the final audit reports to be filed by October 20, 2017, with comments and reply comments filed by November 3, 2017 and November 17, 2017, respectively. Columbia's auditor, Deloitte & Touche LLP ("Deloitte"), conducted audits of the CSRR, UEX, and PIPP. The audit period for all three audit reports is the period of April 1, 2016 through March 31, 2017. Deloitte filed the final UEX report, and the final CSRR and PIPP Audit reports on October 20, 2017. Columbia hereby submits its comments to each audit report.

CSRR Audit & PIPP Audit Reports

These audit reports found Columbia's accounting systems to be accurate in all respects, and identified no discrepancies.

UEX Audit

The Audit Report identified an overstatement of \$104,608.96 in bad debts recovered through the rider versus booked in March 2017. This discrepancy resulted from the inadvertent use of PIPP recoveries for March 2017 in lieu of actual bad debt recoveries for that month. There was no misstatement of PIPP information as the PIPP entry was booked independently. This discrepancy was identified in the July 2017 business and corrected at time. There will be no impact on customers because the books have been corrected and true-up mechanism will account for any timing differences.

Conclusion

Columbia agrees with the findings contained in Deloitte's audit reports filed in these proceedings. The variance identified in the UEX Audit Report has been corrected. For these reasons, Columbia requests the Commission's issuance of an Entry in these dockets accepting the audit reports and closing these matters.

Respectfully submitted by,

COLUMBIA GAS OF OHIO, INC.

/s/ Stephen B. Seiple

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Summary: Comments electronically filed by Cheryl A MacDonald on behalf of Columbia Gas of Ohio, Inc.