

FILE C

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application)
 of Columbia Gas of Ohio, Inc. for)
 Authority to Revise Its Composite)
 Book Depreciation Accrual Rate for)
 Gas Property and Plant.)

Case No. 82-173-GA-AAM

RECEIVED

FEB 11 1982

ENTRYUTILITIES DEPARTMENT
PUBLIC UTILITIES COMMISSION OF OHIO

The Commission, coming now to consider the above-entitled matter finds that:

- (1) Applicant, Columbia Gas of Ohio, Inc., is a natural gas company as defined by Section 4905.03(A)(6) Revised Code, and a public utility as defined by Section 4905.02 Revised Code. Therefore, Applicant is subject to the jurisdiction of this Commission.
- (2) Section 4905.18, Revised Code, provides in pertinent part:

Every public utility shall carry a proper and adequate depreciation or deferred maintenance account, whenever the public utilities commission, after investigation, determines that a depreciation account can be reasonably required. The commission shall as certain, determine, and prescribe what are proper and adequate charges for depreciation of several classes of property for each public utility....The commission may prescribe such changes in such charges for depreciation as it finds necessary.
- (3) The Applicant is currently using depreciation accrual rates established by this Commission in Applicant's Case No. 78-1475-GA-COI.
- (4) On January 26, 1982, Applicant filed an application to revise depreciation accrual rates for its natural gas plant. A depreciation study had been submitted to the Staff for review prior to the Application.
- (5) The primary purpose of this application is to update the current depreciation accrual rates to reflect the additions, retirements and other related changes which have occurred since the current rates were prescribed.
- (6) The Staff has conducted an investigation into this matter, and is in agreement with the proposed rates as shown on Applicant's Exhibit C-3.1 (attached).
- (7) The rates were mutually agreed upon by representatives of the PUCO Staff and the Applicant on December 31, 1980.
- (8) The Staff has recommended the adoption of these rates by the Commission.

It is, therefore,

ORDERED, That the accrual rates set forth in Exhibit C-3.1 (attachment) be, and hereby are, prescribed as proper and adequate charges for depreciation of Applicant's natural gas plant. It is, further,

ORDERED, That the above accrual rates be made retroactively effective January 1, 1982. It is, further,

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.
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ORDERED, That a copy of this Entry be served upon each party of record.

THE PUBLIC UTILITIES COMMISSION OF OHIO

Walter W. ... Chairman
James F. ...
Michael D. Bane Commissioners

DG:ss
ST

Entered in the Journal

FEB 10 1982

A True Copy

Daniel M. Polk

Daniel M. Polk
Secretary

EXHIBIT C-3.1

Distribution	Company Present			Company Proposal		
	ASL	NS\$	AR\$	ASL	NS\$	AR\$
375 Structures	-	0	3.19	58	(10)	1.90
376 Mains	53	(10)	2.08	55	(25)	2.27
378 M&R Equipment - General	-	-	4.51	30	(5)	3.50
379 M&R Equipment - City Gate	-	-	5.00	32	(10)	3.44
380 Services	33	(40)	4.25	41	(75)	4.27
381 Meters	42	5	2.25	38	5	2.50
382 Meter Installation	44	(21)	2.75	45	(20)	2.67
383 House Regulators	26	(4)	4.00	27	(10)	4.07
384 Regulator Installations	24	(2)	4.25	34	0	2.94
385 Industrial M&R Equipment	25	6	3.75	34	5	2.79
386 Property-Customer Premises	20	0	5.00	14	0	7.14
387 Other Equipment	-	-	9.75	19	0	5.26
Total Distribution			2.78			2.83
General						
390 Structures	33	1	3.00	45	0	2.22
391 Office Furniture & Equipment	-	-	4.17	27	5	3.52
393 Stores Equipment	20	0	4.00	35	10	2.57
394 Tools, Shop Equipment	-	-	4.91	38	5	2.50
395 Laboratory Equipment	25	0	4.00	25	0	4.00
398 Miscellaneous Equipment	9	10	10.00	33	10	2.73
Total General			4.53			2.82
Total Gas Plant			2.81			2.83