

**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. 17-2374-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

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 through 2017.

and municipalities served by Columbia are listed in the Notice of Intent filed in this docket on November 28, 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-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

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.

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), and extended through December 31, 2016. The DSM Program was extended through December 31, 2022, by Opinion and Order on December 21, 2016, in Case Nos. 16-1309-GA-UNC and 16-1310-GA-AAM.

Small General Schools Service
Small General Transportation Service
Small General Schools Transportation Service
Full Requirements Small General Transportation
Service
Full Requirements Small General Schools Transporta-
tion 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 28, 2017, 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 28, 2017, 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, 2017, and ending December 31, 2017, and a date certain of December 31, 2017 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 \$4,908,776.

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 T	Revised Pre-Tax Rate of Return
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 Mcf

12. The impacts to Columbia of the Tax Cuts and Jobs Act of 2017 (“TCJA”) are addressed in the testimony of Columbia witness McCuen and Columbia witness Beil.

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

14. 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 Beil.

15. 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 Beil.

16. The calculation of savings resulting from the installation of AMRDs through December 31, 2017, is included in Schedule AMRD-9B and discussed in the testimony of Columbia witness Beil. Columbia’s AMRD program is more generally discussed in the testimony of Columbia witness Beil.

17. Columbia’s AMRP construction plans for 2018 are discussed in the testimony of Columbia witness Slowbe, 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 Slowbe. The revenue requirement for the investment in infrastructure replacement is reflected on Schedules AMRP-1. The derivation of rates proposed to be effective May 2018 is set forth on Schedule AMRP-11.

18. Ohio labor participation in Columbia's AMRP is discussed in the testimony of Columbia witness Slowbe.

19. Documentation of the factors used to determine the priority of pipe replaced in 2018 is discussed in the testimony of Columbia witness Slowbe.

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

21. 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/ Joseph M. Clark
Joseph M. Clark (Counsel of Record)

Stephen B. Seiple, Asst. General Counsel
(0003809)

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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.



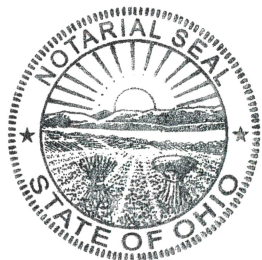
Daniel A. Creekmur
President, Columbia Gas of Ohio, Inc.

Sworn to before me and subscribed in my presence this 26th day of February, 2018.



Notary Public

SEAL



CHERYL A. MacDONALD
Notary Public, State of Ohio
My Commission Expires 3/26/2022

AFFIDAVIT

STATE OF OHIO

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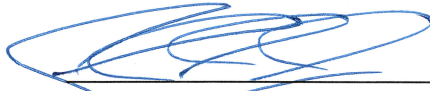
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FRANKLIN COUNTY

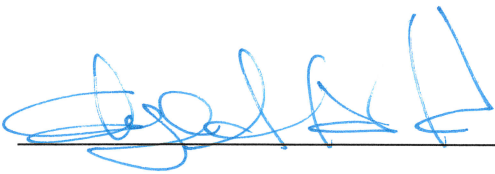
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Shawn Anderson, being first duly cautioned and sworn, deposes and says that he is the Treasurer and Chief Risk Officer of Columbia Gas of Ohio, Inc., Applicant herein, that the statements and schedules submitted herewith contain proposed revisions 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 23rd day of February, 2018.



SEAL



CHERYL A. MacDONALD
Notary Public, State of Ohio
My Commission Expires 3/26/2022

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, 2018 upon the parties listed below.

/s/ Joseph M. Clark

Joseph M. Clark

Attorney for
COLUMBIA GAS OF OHIO, INC.

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ATTACHMENT A
SUMMARY OF RATES BY RATE SCHEDULE

Columbia Gas of Ohio, Inc.
Case No. 17-2374-GA-RDR
Summary of Rates by Class
Effective May 2018

Attachment A

Infrastructure Replacement Program

	Riser Sch R-11	AMRP Sch AMRP-11	AMRD Sch AMRD-11	Total Monthly Rate
Small General Service	\$2.31	\$6.33	\$0.27	\$8.91
<u>Includes:</u>				
Small General Sales Service				
Small General Sales Service-Schools				
Small General Transportation Service				
Full Requirements Small General Transportation Service				
General Service	\$3.20	\$81.47	\$3.50	\$88.17
<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	\$2,374.66	\$0.00	\$2,374.66
<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				

	<u>Revenue Requirement by Rate Schedule</u>			
	Riser	AMRP	AMRD	Total
Small General Service	\$39,748,248	\$108,674,668	\$4,595,665	\$153,018,581
General Service	1,301,366	33,171,974	1,424,622	35,897,963
Large General Service	0	8,332,718	0	8,332,718
	\$41,049,614	\$150,179,360	\$6,020,288	\$197,249,262

Demand Side Management Program

Total Revenue Requirement	\$26,757,581
Small General Service Rate per MCF	\$0.2336
<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.
Sheet No. 27~~Thirteenth~~Fourteenth Revised
CancelsRULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GASRIDER 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	\$8.96 <u>8.91</u> /Month
Rate GS, General Service	\$77.72 <u>88.17</u> /Month
Rate LGS, Large General Service	\$2,249.48 <u>2,374.66</u> /Month

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued April 26, 2017 in Case No. ~~16-2236-GA-RDR~~.

Issued: ~~April 27, 2017~~

Effective: With meter readings on or after
~~May 1, 2017~~

Issued By
Daniel A. Creekmur, President

COLUMBIA GAS OF OHIO, INC.

~~Twelfth~~Eleventh Revised Sheet No. 28

**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 \$~~0.2100~~0.2336/Mcf

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued on ~~April 26, 2017~~ in Case No. ~~46-2236-GA-RDR~~

Issued: ~~April 27, 2017~~

Effective: With meter readings on or after
~~May 1, 2017~~

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	\$8.96 <u>8.91</u> /Month
Rate GTS, General Transportation Service	\$77.72 <u>88.17</u> /Month
Rate LGTS, Large General Transportation Service	\$2,249.48 <u>2,374.66</u> /Month

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 26, 2017~~ in Case No. ~~16-2236-GA-RDR~~.

Issued: ~~April 27, 2017~~

Effective: With meter readings on or after
~~May 1, 2017~~

Issued By
Daniel A. Creekmur, President

COLUMBIA GAS OF OHIO, INC.
No. 73

**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 \$~~0.2100~~0.2336/Mcf

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued on ~~April 26, 2017~~ in Case No. ~~16-2236-GA-RDR~~

Issued: ~~April 27, 2017~~

Effective: With meter readings on or after
~~May 1, 2017~~

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	\$8.96 <u>8.91</u> /Month
Rate FRGTS Full Requirements General Transportation Service	\$77.72 <u>88.17</u> Month
Rate FRLGTS, Full Requirements Large General Transportation Service	
\$2,249.48 <u>2,374.66</u> /Month	

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 26, 2017~~ in Case No. ~~16-2236-GA-RDR~~.

Issued: ~~April 27, 2017~~

Effective: With meter readings on or after ~~May 1, 2017~~

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 ~~\$0.2100~~ 0.2336/Mcf

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued on ~~April 26, 2017~~ in Case No. ~~16-2236-GA-RDR~~.

Issued: ~~April 27, 2016~~

Effective: With meter readings on or after
~~May 1, 2017~~

Issued By
Daniel A. Creekmur, President

ATTACHMENT C
TYPICAL BILL COMPARISON

ATTACHMENT C
SHEET 1 OF 18

ATTACHMENT C
SHEET 2 OF 18

ATTACHMENT C
SHEET 3 OF 18

[illegible]

ATTACHMENT C
SHEET 4 OF 18

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 2018

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)	CURRENT INCLUDING FUEL COST (K=F+J)	PROPOSED INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	GENERAL SERVICE													
2	FIRST 25 MCF		2.1805	2.1805	0.0000	0.0%					5.0810			
3	NEXT 75 MCF		1.7622	1.7622	0.0000	0.0%								
4	OVER 100 MCF		1.4947	1.4947	0.0000	0.0%								
5	CUSTOMER CHARGE		100.36	110.81	10.45	10.4%								
6		0.0					105.36	116.34	10.97	10.4%	-	105.36	116.34	10.4%
7		1.0					107.82	118.79	10.97	10.2%	5.33	113.16	124.13	9.7%
8		5.0					117.65	128.62	10.97	9.3%	26.67	144.32	155.29	7.6%
9		10.0					129.93	140.90	10.97	8.4%	53.34	183.27	194.24	6.0%
10		15.0					142.21	153.18	10.97	7.7%	80.02	222.23	233.20	4.9%
11		20.0					154.49	165.47	10.97	7.1%	106.69	261.18	272.15	4.2%
12		25.0					166.78	177.75	10.97	6.6%	133.36	300.14	311.11	3.7%
13		30.0					176.86	187.83	10.97	6.2%	160.03	336.90	347.87	3.3%
14		35.0					186.95	197.92	10.97	5.9%	186.70	373.65	384.63	2.9%
15		40.0					197.04	208.01	10.97	5.6%	213.38	410.41	421.38	2.7%
16		45.0					207.12	218.09	10.97	5.3%	240.05	447.17	458.14	2.5%
17		50.0					217.21	228.18	10.97	5.1%	266.72	483.93	494.90	2.3%
18		60.0					237.38	248.35	10.97	4.6%	320.06	557.45	568.42	2.0%
19		70.0					257.56	268.53	10.97	4.3%	373.41	630.96	641.94	1.7%
20		80.0					277.73	288.70	10.97	4.0%	426.75	704.48	715.45	1.6%
21		90.0					297.90	308.87	10.97	3.7%	480.10	778.00	788.97	1.4%
22		100.0					318.08	329.05	10.97	3.4%	533.44	851.52	862.49	1.3%
23		125.0					359.61	370.58	10.97	3.1%	666.80	1,026.41	1,037.38	1.1%
24		150.0					401.14	412.11	10.97	2.7%	800.16	1,201.30	1,212.27	0.9%
25		175.0					442.68	453.65	10.97	2.5%	933.52	1,376.19	1,387.16	0.8%
26		200.0					484.21	495.18	10.97	2.3%	1,066.88	1,551.09	1,562.06	0.7%
27		225.0					525.74	536.71	10.97	2.1%	1,200.24	1,725.98	1,736.95	0.6%
28		250.0					567.27	578.24	10.97	1.9%	1,333.60	1,900.87	1,911.84	0.6%
29		300.0					650.34	661.31	10.97	1.7%	1,600.32	2,250.66	2,261.63	0.5%
30		400.0					816.47	827.44	10.97	1.3%	2,133.76	2,950.23	2,961.20	0.4%
31		500.0					982.60	993.57	10.97	1.1%	2,667.19	3,649.80	3,660.77	0.3%
32		600.0					1,148.73	1,159.70	10.97	1.0%	3,200.63	4,349.37	4,360.34	0.3%
33		700.0					1,314.87	1,325.84	10.97	0.8%	3,734.07	5,048.94	5,059.91	0.2%
34		800.0				</								

PROPOSED RATES EFFECTIVE: MAY 2018

LINE NO.	RATE CODE	USAGE MCF (A)	MOST	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)			OF INCREASE (E=D/B)				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)	
1 GENERAL SERVICE - SCHOOLS														
2	FIRST 25 MCF		2.0946	2.0946	0.0000	0.0%					5.0810			
3	NEXT 75 MCF		1.6972	1.6972	0.0000	0.0%								
4	OVER 100 MCF		1.4431	1.4431	0.0000	0.0%								
5	CUSTOMER CHARGE		99.23	109.68	10.45	10.5%								
6		0.0					104.18	115.15	10.97	10.5%	-	104.18	115.15	10.5%
7		1.0					106.54	117.52	10.97	10.3%	5.33	111.88	122.85	9.8%
8		5.0					116.01	126.98	10.97	9.5%	26.67	142.68	153.65	7.7%
9		10.0					127.84	138.81	10.97	8.6%	53.34	181.19	192.16	6.1%
10		15.0					139.67	150.64	10.97	7.9%	80.02	219.69	230.66	5.0%
11		20.0					151.50	162.48	10.97	7.2%	106.69	258.19	269.16	4.2%
12		25.0					163.34	174.31	10.97	6.7%	133.36	296.70	307.67	3.7%
13		30.0					173.08	184.05	10.97	6.3%	160.03	333.11	344.08	3.3%
14		35.0					182.83	193.80	10.97	6.0%	186.70	369.53	380.50	3.0%
15		40.0					192.57	203.54	10.97	5.7%	213.38	405.95	416.92	2.7%
16		45.0					202.32	213.29	10.97	5.4%	240.05	442.37	453.34	2.5%
17		50.0					212.06	223.03	10.97	5.2%	266.72	478.78	489.75	2.3%
18		60.0					231.55	242.53	10.97	4.7%	320.06	551.62	562.59	2.0%
19		70.0					251.04	262.02	10.97	4.4%	373.41	624.45	635.42	1.8%
20		80.0					270.54	281.51	10.97	4.1%	426.75	697.29	708.26	1.6%
21		90.0					290.03	301.00	10.97	3.8%	480.10	770.12	781.09	1.4%
22		100.0					309.52	320.49	10.97	3.5%	533.44	842.96	853.93	1.3%
23		125.0					349.70	360.67	10.97	3.1%	666.80	1,016.49	1,027.47	1.1%
24		150.0					389.87	400.85	10.97	2.8%	800.16	1,190.03	1,201.00	0.9%
25		175.0					430.05	441.02	10.97	2.6%	933.52	1,363.57	1,374.54	0.8%
26		200.0					470.23	481.20	10.97	2.3%	1,066.88	1,537.11	1,548.08	0.7%
27		225.0					510.41	521.38	10.97	2.1%	1,200.24	1,710.65	1,721.62	0.6%
28		250.0					550.59	561.56	10.97	2.0%	1,333.60	1,884.19	1,895.16	0.6%
29		300.0					630.95	641.92	10.97	1.7%	1,600.32	2,231.26	2,242.23	0.5%
30		400.0					791.66	802.63	10.97	1.4%	2,133.76	2,925.42	2,936.39	0.4%
31		500.0					952.37	963.34	10.97	1.2%	2,667.19	3,619.57	3,630.54	0.3%
32		600.0					1,113.09	1,124.06	10.97	1.0%	3,200.63	4,313.72	4,324.69	0.3%
33		700.0					1,273.80	1,284.77	10.97	0.9%	3,734.07	5,007		

PROPOSED RATES EFFECTIVE: MAY 2018

LINE NO.	RATE CODE	USAGE MCF (A)	MOST	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)			OF INCREASE (E=D/B)				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)	
1 GENERAL TRANSPORTATION SERVICE														
2	FIRST 25 MCF		1.7506	1.7506	0.0000	0.0%					5.0810			
3	NEXT 75 MCF		1.3323	1.3323	0.0000	0.0%								
4	OVER 100 MCF		1.0648	1.0648	0.0000	0.0%								
5	CUSTOMER CHARGE		100.36	110.81	10.45	10.4%								
6		0.0					105.36	116.34	10.97	10.4%	-	105.36	116.34	10.4%
7		1.0					107.37	118.34	10.97	10.2%	5.46	112.83	123.80	9.7%
8		5.0					115.39	126.36	10.97	9.5%	27.31	142.70	153.67	7.7%
9		10.0					125.42	136.39	10.97	8.7%	54.62	180.04	191.01	6.1%
10		15.0					135.44	146.41	10.97	8.1%	81.93	217.37	228.34	5.0%
11		20.0					145.47	156.44	10.97	7.5%	109.24	254.71	265.68	4.3%
12		25.0					155.49	166.46	10.97	7.1%	136.55	292.05	303.02	3.8%
13		30.0					163.32	174.29	10.97	6.7%	163.86	327.19	338.16	3.4%
14		35.0					171.15	182.12	10.97	6.4%	191.17	362.33	373.30	3.0%
15		40.0					178.98	189.95	10.97	6.1%	218.48	397.47	408.44	2.8%
16		45.0					186.81	197.78	10.97	5.9%	245.79	432.61	443.58	2.5%
17		50.0					194.64	205.61	10.97	5.6%	273.10	467.75	478.72	2.3%
18		60.0					210.30	221.27	10.97	5.2%	327.72	538.03	549.00	2.0%
19		70.0					225.96	236.93	10.97	4.9%	382.35	608.31	619.28	1.8%
20		80.0					241.62	252.59	10.97	4.5%	436.97	678.59	689.56	1.6%
21		90.0					257.28	268.25	10.97	4.3%	491.59	748.87	759.84	1.5%
22		100.0					272.94	283.91	10.97	4.0%	546.21	819.15	830.12	1.3%
23		125.0					303.19	314.16	10.97	3.6%	682.76	985.95	996.92	1.1%
24		150.0					333.44	344.41	10.97	3.3%	819.31	1,152.75	1,163.72	1.0%
25		175.0					363.69	374.66	10.97	3.0%	955.86	1,319.55	1,330.52	0.8%
26		200.0					393.94	404.91	10.97	2.8%	1,092.42	1,486.36	1,497.33	0.7%
27		225.0					424.19	435.16	10.97	2.6%	1,228.97	1,653.16	1,664.13	0.7%
28		250.0					454.44	465.41	10.97	2.4%	1,365.52	1,819.96	1,830.93	0.6%
29		300.0					514.94	525.91	10.97	2.1%	1,638.62	2,153.56	2,164.53	0.5%
30		400.0					635.94	646.91	10.97	1.7%	2,184.83	2,820.77	2,831.74	0.4%
31		500.0					756.93	767.90	10.97	1.4%	2,731.04	3,487.97	3,498.94	0.3%
32		600.0					877.93	888.90	10.97	1.2%	3,277.25	4,155.18	4,166.15	0.3%
33		700.0					998.93	1,009.90	10.97	1.1%	3,823.45	4,822.38	4,	

PROPOSED RATES EFFECTIVE: MAY 2018

LINE NO.	RATE CODE	USAGE MCF (A)	MOST	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)			OF INCREASE (E=D/B)				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)	
1 GENERAL TRANSPORTATION SERVICE - SCHOOLS														
2	FIRST 25 MCF		1.6647	1.6647	0.0000	0.0%					5.0810			
3	NEXT 75 MCF		1.2673	1.2673	0.0000	0.0%								
4	OVER 100 MCF		1.0132	1.0132	0.0000	0.0%								
5	CUSTOMER CHARGE		99.23	109.68	10.45	10.5%								
6		0.0					104.18	115.15	10.97	10.5%	-	104.18	115.15	10.5%
7		1.0					106.09	117.06	10.97	10.3%	5.46	111.56	122.53	9.8%
8		5.0					113.75	124.72	10.97	9.6%	27.31	141.06	152.03	7.8%
9		10.0					123.33	134.30	10.97	8.9%	54.62	177.95	188.92	6.2%
10		15.0					132.90	143.87	10.97	8.3%	81.93	214.83	225.81	5.1%
11		20.0					142.48	153.45	10.97	7.7%	109.24	251.72	262.69	4.4%
12		25.0					152.05	163.02	10.97	7.2%	136.55	288.60	299.58	3.8%
13		30.0					159.54	170.51	10.97	6.9%	163.86	323.40	334.37	3.4%
14		35.0					167.03	178.00	10.97	6.6%	191.17	358.20	369.17	3.1%
15		40.0					174.52	185.49	10.97	6.3%	218.48	393.00	403.97	2.8%
16		45.0					182.01	192.98	10.97	6.0%	245.79	427.80	438.77	2.6%
17		50.0					189.50	200.47	10.97	5.8%	273.10	462.60	473.57	2.4%
18		60.0					204.47	215.44	10.97	5.4%	327.72	532.20	543.17	2.1%
19		70.0					219.45	230.42	10.97	5.0%	382.35	601.80	612.77	1.8%
20		80.0					234.43	245.40	10.97	4.7%	436.97	671.39	682.37	1.6%
21		90.0					249.41	260.38	10.97	4.4%	491.59	740.99	751.96	1.5%
22		100.0					264.38	275.35	10.97	4.1%	546.21	810.59	821.56	1.4%
23		125.0					293.28	304.25	10.97	3.7%	682.76	976.04	987.01	1.1%
24		150.0					322.17	333.14	10.97	3.4%	819.31	1,141.48	1,152.46	1.0%
25		175.0					351.07	362.04	10.97	3.1%	955.86	1,306.93	1,317.90	0.8%
26		200.0					379.96	390.93	10.97	2.9%	1,092.42	1,472.38	1,483.35	0.7%
27		225.0					408.86	419.83	10.97	2.7%	1,228.97	1,637.83	1,648.80	0.7%
28		250.0					437.75	448.72	10.97	2.5%	1,365.52	1,803.27	1,814.24	0.6%
29		300.0					495.54	506.52	10.97	2.2%	1,638.62	2,134.17	2,145.14	0.5%
30		400.0					611.12	622.10	10.97	1.8%	2,184.83	2,795.95	2,806.93	0.4%
31		500.0					726.70	737.68	10.97	1.5%	2,731.04	3,457.74	3,468.71	0.3%
32		600.0					842.28	853.26	10.97	1.3%	3,277.25	4,119.53	4,130.50	0.3%
33		700.0					957.86	968.84	10.97	1.1%	3,823.45	4,781.32	4	

PROPOSED RATES EFFECTIVE: MAY 2018

											ANNUALIZED	CURRENT	PROPOSED	
LINE	RATE	USAGE	MOST	PROPOSED		PERCENT	CURRENT	PROPOSED	DOLLAR	PERCENT	FUEL COST	BILL	BILL	PERCENT
NO.	CODE	MCF	CURRENT	RATE	INCREASE	OF	BILL	BILL	INCREASE	OF	ADDITIONS	INCLUDING	INCLUDING	OF
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G)	(H=G-F)	(I=H/F)	(J)	(K=F+J)	(L=G+J)	(M=(L-K)/K)
1 FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE														
2	FIRST 25 MCF		2.1628	2.1628	0.0000	0.0%					5.0810			
3	NEXT 75 MCF		1.7445	1.7445	0.0000	0.0%								
4	OVER 100 MCF		1.4770	1.4770	0.0000	0.0%								
5	CUSTOMER CHARGE		100.36	110.81	10.45	10.4%								
6		0.0					105.36	116.34	10.97	10.4%	-	105.36	116.34	10.4%
7		1.0					107.80	118.77	10.97	10.2%	5.46	113.26	124.24	9.7%
8		5.0					117.55	128.53	10.97	9.3%	27.31	144.86	155.84	7.6%
9		10.0					129.74	140.72	10.97	8.5%	54.62	184.36	195.34	6.0%
10		15.0					141.93	152.90	10.97	7.7%	81.93	223.86	234.84	4.9%
11		20.0					154.12	165.09	10.97	7.1%	109.24	263.36	274.34	4.2%
12		25.0					166.31	177.28	10.97	6.6%	136.55	302.86	313.84	3.6%
13		30.0					176.31	187.28	10.97	6.2%	163.86	340.17	351.14	3.2%
14		35.0					186.30	197.27	10.97	5.9%	191.17	377.47	388.44	2.9%
15		40.0					196.29	207.26	10.97	5.6%	218.48	414.78	425.75	2.6%
16		45.0					206.29	217.26	10.97	5.3%	245.79	452.08	463.05	2.4%
17		50.0					216.28	227.25	10.97	5.1%	273.10	489.38	500.36	2.2%
18		60.0					236.27	247.24	10.97	4.6%	327.72	563.99	574.96	1.9%
19		70.0					256.26	267.23	10.97	4.3%	382.35	638.60	649.57	1.7%
20		80.0					276.24	287.21	10.97	4.0%	436.97	713.21	724.18	1.5%
21		90.0					296.23	307.20	10.97	3.7%	491.59	787.82	798.79	1.4%
22		100.0					316.22	327.19	10.97	3.5%	546.21	862.43	873.40	1.3%
23		125.0					357.29	368.26	10.97	3.1%	682.76	1,040.05	1,051.02	1.1%
24		150.0					398.35	409.33	10.97	2.8%	819.31	1,217.67	1,228.64	0.9%
25		175.0					439.42	450.39	10.97	2.5%	955.86	1,395.29	1,406.26	0.8%
26		200.0					480.49	491.46	10.97	2.3%	1,092.42	1,572.91	1,583.88	0.7%
27		225.0					521.56	532.53	10.97	2.1%	1,228.97	1,750.53	1,761.50	0.6%
28		250.0					562.63	573.60	10.97	1.9%	1,365.52	1,928.15	1,939.12	0.6%
29		300.0					644.76	655.74	10.97	1.7%	1,638.62	2,283.39	2,294.36	0.5%
30		400.0					809.04	820.01	10.97	1.4%	2,184.83	2,993.87	3,004.84	0.4%
31		500.0					973.31	984.28	10.97	1.1%	2,731.04	3,704.35	3,715.32	0.3%
32		600.0					1,137.58	1,148.56	10.97	1.0%	3,277.25	4,414.83	4,425.80	0.2%
3														

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2374-GA-RDR
TYPICAL BILL COMPARISON

PROPOSED RATES EFFECTIVE: MAY 2018

ATTACHMENT C
SHEET 13 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 - STANDARD CHOICE OFFER (SCO)													
2	FIRST 25 MCF		2.1628	2.1628	0.0000	0.0%					5.0810			
3	NEXT 75 MCF		1.7445	1.7445	0.0000	0.0%								
4	OVER 100 MCF		1.4770	1.4770	0.0000	0.0%								
5	CUSTOMER CHARGE		100.36	110.81	10.45	10.4%								
6		0.0					105.36	116.34	10.97	10.4%	-	105.36	116.34	10.4%
7		1.0					107.80	118.77	10.97	10.2%	5.46	113.26	124.24	9.7%
8		5.0					117.55	128.53	10.97	9.3%	27.31	144.86	155.84	7.6%
9		10.0					129.74	140.72	10.97	8.5%	54.62	184.36	195.34	6.0%
10		15.0					141.93	152.90	10.97	7.7%	81.93	223.86	234.84	4.9%
11		20.0					154.12	165.09	10.97	7.1%	109.24	263.36	274.34	4.2%
12		25.0					166.31	177.28	10.97	6.6%	136.55	302.86	313.84	3.6%
13		30.0					176.31	187.28	10.97	6.2%	163.86	340.17	351.14	3.2%
14		35.0					186.30	197.27	10.97	5.9%	191.17	377.47	388.44	2.9%
15		40.0					196.29	207.26	10.97	5.6%	218.48	414.78	425.75	2.6%
16		45.0					206.29	217.26	10.97	5.3%	245.79	452.08	463.05	2.4%
17		50.0					216.28	227.25	10.97	5.1%	273.10	489.38	500.36	2.2%
18		60.0					236.27	247.24	10.97	4.6%	327.72	563.99	574.96	1.9%
19		70.0					256.26	267.23	10.97	4.3%	382.35	638.60	649.57	1.7%
20		80.0					276.24	287.21	10.97	4.0%	436.97	713.21	724.18	1.5%
21		90.0					296.23	307.20	10.97	3.7%	491.59	787.82	798.79	1.4%
22		100.0					316.22	327.19	10.97	3.5%	546.21	862.43	873.40	1.3%
23		125.0					357.29	368.26	10.97	3.1%	682.76	1,040.05	1,051.02	1.1%
24		150.0					398.35	409.33	10.97	2.8%	819.31	1,217.67	1,228.64	0.9%
25		175.0					439.42	450.39	10.97	2.5%	955.86	1,395.29	1,406.26	0.8%
26		200.0					480.49	491.46	10.97	2.3%	1,092.42	1,572.91	1,583.88	0.7%
27		225.0					521.56	532.53	10.97	2.1%	1,228.97	1,750.53	1,761.50	0.6%
28		250.0					562.63	573.60	10.97	1.9%	1,365.52	1,928.15	1,939.12	0.6%
29		300.0					644.76	655.74	10.97	1.7%	1,638.62	2,283.39	2,294.36	0.5%
30		400.0					809.04	820.01	10.97	1.4%	2,184.83	2,993.87	3,004.84	0.4%
31		500.0					973.31	984.28	10.97	1.1%	2,731.04	3,704.35	3,715.32	0.3%
32		600.0					1,137.58	1,148.56	10.97	1.0%	3,277.25	4,414.83	4,425.80	0.2%
33		700.0					1,301.86	1,312.83	10.97	0.8%	3,823.45	5,125.31	5,136.28	0.2%
34		800.0					1,466.13	1,477.10	10.97	0.7%	4,369.66	5,835.79	5,846.76	0.2%
35		900.0					1,630.40	1,641.37	10.97	0.7%	4,915.87	6,546.27	6,557.24	0.2%
36		1,000.0					1,794.68	1,805.65	10.97	0.6%	5,462.08	7,256.75	7,267.72	0.2%
37		1,500.0					2,616.04	2,627.01	10.97	0.4%	8,193.11	10,809.15	10,820.13	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%											
42	FRANKLIN COUNTY SALES TAX		7.500%											

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

ATTACHMENT C
SHEET 14 OF 18

											ANNUALIZED	CURRENT	PROPOSED	
LINE	RATE	USAGE	MOST	PROPOSED		PERCENT	CURRENT	PROPOSED	DOLLAR	PERCENT	FUEL COST	BILL	BILL	PERCENT
NO.	CODE	MCF	RATE	RATE	INCREASE	OF	BILL	BILL	INCREASE	OF	ADDITIONS	INCLUDING	INCLUDING	OF
		(A)	(B)	(C)	(D=C-B)	(E=D/B)	(F)	(G)	(H=G-F)	(I=H/F)	(J)	(K=F+J)	(L=G+J)	(M=(L-K)/K)
1 FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - SCHOOLS														
2	FIRST 25 MCF		2.0769	2.0769	0.0000	0.0%					5.0810			
3	NEXT 75 MCF		1.6795	1.6795	0.0000	0.0%								
4	OVER 100 MCF		1.4254	1.4254	0.0000	0.0%								
5	CUSTOMER CHARGE		99.23	109.68	10.45	10.5%								
6		0.0					104.18	115.15	10.97	10.5%	-	104.18	115.15	10.5%
7		1.0					106.53	117.50	10.97	10.3%	5.46	111.99	122.96	9.8%
8		5.0					115.92	126.89	10.97	9.5%	27.31	143.23	154.20	7.7%
9		10.0					127.66	138.63	10.97	8.6%	54.62	182.28	193.25	6.0%
10		15.0					139.39	150.37	10.97	7.9%	81.93	221.33	232.30	5.0%
11		20.0					151.13	162.10	10.97	7.3%	109.24	260.37	271.35	4.2%
12		25.0					162.87	173.84	10.97	6.7%	136.55	299.42	310.39	3.7%
13		30.0					172.52	183.50	10.97	6.4%	163.86	336.39	347.36	3.3%
14		35.0					182.18	193.15	10.97	6.0%	191.17	373.35	384.32	2.9%
15		40.0					191.83	202.80	10.97	5.7%	218.48	410.31	421.28	2.7%
16		45.0					201.48	212.45	10.97	5.4%	245.79	447.27	458.25	2.5%
17		50.0					211.13	222.11	10.97	5.2%	273.10	484.24	495.21	2.3%
18		60.0					230.44	241.41	10.97	4.8%	327.72	558.16	569.13	2.0%
19		70.0					249.74	260.72	10.97	4.4%	382.35	632.09	643.06	1.7%
20		80.0					269.05	280.02	10.97	4.1%	436.97	706.02	716.99	1.6%
21		90.0					288.35	299.33	10.97	3.8%	491.59	779.94	790.91	1.4%
22		100.0					307.66	318.63	10.97	3.6%	546.21	853.87	864.84	1.3%
23		125.0					347.37	358.34	10.97	3.2%	682.76	1,030.13	1,041.10	1.1%
24		150.0					387.09	398.06	10.97	2.8%	819.31	1,206.40	1,217.37	0.9%
25		175.0					426.80	437.77	10.97	2.6%	955.86	1,382.66	1,393.64	0.8%
26		200.0					466.51	477.49	10.97	2.4%	1,092.42	1,558.93	1,569.90	0.7%
27		225.0					506.23	517.20	10.97	2.2%	1,228.97	1,735.20	1,746.17	0.6%
28		250.0					545.94	556.91	10.97	2.0%	1,365.52	1,911.46	1,922.43	0.6%
29		300.0					625.37	636.34	10.97	1.8%	1,638.62	2,263.99	2,274.96	0.5%
30		400.0					784.23	795.20	10.97	1.4%	2,184.83	2,969.06	2,980.03	0.4%
31		500.0					943.08	954.05	10.97	1.2%	2,731.04	3,674.12	3,685.09	0.3%
32		600.0					1,101.94	1,112.91	10.97	1.0%	3,277.25	4,379.18	4,390.15	0.3%
33		700.0					1,260.79	1,271.77	10.97	0.9%	3,823.45	5,084.25	5,095.22	0.2%
34		800.0					1,419.65	1,430.62	10.97	0.8%	4,369.66	5,789.31	5,800.28	0.2%
35		900.0					1,578.51	1,589.48	10.97	0.7%	4,915.87	6,494.37	6,505.34	0.2%
36		1,000.0					1,737.36	1,748.33	10.97	0.6%	5,462.08	7,199.44	7,210.41	0.2%
37		1,500.0					2,531.64	2,542.61	10.97	0.4%	8,193.11	10,724.75	10,735.72	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%											

ATTACHMENT C
SHEET 15 OF 18

ATTACHMENT C
SHEET 16 OF 18

RATE SCHEDULE FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE (FRLGTS)

ATTACHMENT C
SHEET 17 OF 18

											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)	(J)	(K=F+J)	(L=G+J)	(M=(L-K)/K)
1 FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE														
2	FIRST 2,000 MCF		0.8117	0.8117	0.0000	0.0%					5.0810			
3	NEXT 13,000 MCF		0.6527	0.6527	0.0000	0.0%								
4	NEXT 85,000 MCF		0.6207	0.6207	0.0000	0.0%								
5	OVER 100,000 MCF		0.5747	0.5747	0.0000	0.0%								
6	CUSTOMER CHARGE		2844.62	2969.80	125.18	4.4%								
7		0.0					2,986.48	3,117.90	131.42	4.4%	-	2,986.48	3,117.90	4.4%
8		1,000.0					3,938.25	4,069.67	131.42	3.3%	5,462.08	9,400.33	9,531.75	1.4%
9		1,500.0					4,410.38	4,541.80	131.42	3.0%	8,193.11	12,603.49	12,734.91	1.0%
10		2,000.0					4,882.50	5,013.93	131.42	2.7%	10,924.15	15,806.65	15,938.08	0.8%
11		3,000.0					5,610.90	5,742.33	131.42	2.3%	16,386.23	21,997.13	22,128.55	0.6%
12		5,000.0					7,067.70	7,199.13	131.42	1.9%	27,310.38	34,378.08	34,509.50	0.4%
13		10,000.0					10,709.70	10,841.13	131.42	1.2%	54,620.75	65,330.45	65,461.88	0.2%
14		15,000.0					14,351.70	14,483.12	131.42	0.9%	81,931.13	96,282.83	96,414.25	0.1%
15		17,500.0					16,088.71	16,220.13	131.42	0.8%	95,586.31	111,675.02	111,806.45	0.1%
16		20,000.0					17,825.72	17,957.14	131.42	0.7%	109,241.50	127,067.22	127,198.64	0.1%
17		50,000.0					38,669.84	38,801.26	131.42	0.3%	273,103.75	311,773.59	311,905.01	0.0%
18		70,000.0					52,565.92	52,697.34	131.42	0.3%	382,345.25	434,911.17	435,042.59	0.0%
19		85,000.0					62,987.98	63,119.40	131.42	0.2%	464,276.38	527,264.35	527,395.78	0.0%
20		100,000.0					73,410.04	73,541.46	131.42	0.2%	546,207.50	619,617.54	619,748.96	0.0%
21		150,000.0					105,735.54	105,866.96	131.42	0.1%	819,311.25	925,046.79	925,178.21	0.0%
22		200,000.0					138,061.03	138,192.46	131.42	0.1%	1,092,415.00	1,230,476.03	1,230,607.46	0.0%
23		250,000.0					170,386.53	170,517.95	131.42	0.1%	1,365,518.75	1,535,905.28	1,536,036.70	0.0%
24		300,000.0					202,712.03	202,843.45	131.42	0.1%	1,638,622.50	1,841,334.53	1,841,465.95	0.0%
25		350,000.0					235,037.53	235,168.95	131.42	0.1%	1,911,726.25	2,146,763.78	2,146,895.20	0.0%
26		400,000.0					267,363.02	267,494.45	131.42	0.0%	2,184,830.00	2,452,193.02	2,452,324.45	0.0%
27		450,000.0					299,688.52	299,819.94	131.42	0.0%	2,457,933.75	2,757,622.27	2,757,753.69	0.0%
28		500,000.0					332,014.02	332,145.44	131.42	0.0%	2,731,037.50	3,063,051.52	3,063,182.94	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

[illegible]

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 2017 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. The IRP rider was further extended in an order dated November 28, 2012 in Case No. 11-5515-GA-ALT, and the DSM rider was extended in an order dated December 21, 2016 in Case Nos. 16-1309-GA-UNC, et al.

Columbia estimates that the rate changes proposed herein, if granted in full, would increase gross revenues by \$4,908,776. The annual average percentage increase that a typical residential customer will bear should the increase be granted in full is 0.2%. 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. 17-2374-GA-RDR
Calculation of Revenue Requirement

Data: 2017 - 12 Months Actual 0 Months Estimate

Schedule AMRP-1

Line No.		Actual Through December 31, 2016	Activity Through December 31, 2017	Total As Of December 31, 2017	Reference
Return on Investment					
1	Plant In-Service				
2	Additions	\$1,096,466,353	\$182,925,645	\$1,279,391,998	Schedule 2
3	Retirements	(118,445,241)	(15,360,044)	(133,805,284)	Schedule 4
4	Total Plant In-Service	<u>\$978,021,112</u>	<u>\$167,565,602</u>	<u>\$1,145,586,714</u>	Line 2 + Line 3
Less: Accumulated Provision for Depreciation					
5	Depreciation Expense	\$77,483,282	\$27,640,231	\$105,123,513	Schedule 5
6	Cost of Removal	(41,955,487)	(5,668,525)	(47,624,012)	Schedule 3
7	Retirements	(118,445,241)	(15,360,044)	(133,805,284)	Schedule 4
8	Total Accumulated Provision for Depreciation	<u>(\$82,917,445)</u>	<u>\$6,611,662</u>	<u>(\$76,305,783)</u>	Lines 5 + 6 + 7
9	Net Deferred Depreciation	13,995,905	\$2,929,858	16,925,763	Schedule 5
10	Net Deferred PISCC	39,564,042	\$7,605,659	47,169,701	Schedule 6
11	Net Deferred Property Taxes	5,877,249	1,473,763	7,351,012	Schedule 7
12	Deferred Taxes on PISCC	(13,847,415)	(2,661,981)	(16,509,395)	(Line 10 * 35%)
13	Deferred Taxes on Deferred Property Taxes	(2,057,037)	(515,817)	(2,572,854)	(Line 11 * 35%)
14	Deferred Taxes on Liberalized Depreciation	<u>(190,689,765)</u>	<u>(41,308,152)</u>	<u>(231,997,917)</u>	Schedule 8
15	Net Rate Base	\$913,781,536	\$128,477,270	\$1,042,258,806	Line 4 - Line 8 + Lines 9 through 14
16	Approved Pre-tax Rate of Return	10.95%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
17	Annualized Return on Rate Base	\$100,059,078	(\$836,040)	\$99,223,038	Line 15 * Line 16
Operating Expenses					
18	Annualized Depreciation	22,575,496	3,910,728	26,486,224	Schedule 5
19	Annualized Deferred Depreciation Amortization	374,282	83,002	457,284	Schedule 5
20	Annualized PISCC Amortization	998,270	203,087	1,201,357	Schedule 6
21	Annualized Property Tax Expense	21,882,263	3,374,909	25,257,172	Schedule 7
22	Deferred Property Tax Expense Amortization	141,681	37,345	179,026	Schedule 7
23	Operation & Maintenance Expense	137,354	(67,662)	69,692	Schedule 9A
24	Operation & Maintenance Savings	(1,250,000)	-	(1,250,000)	Schedule 9B
25	Revenue Requirement	<u>\$144,918,423</u>	<u>\$6,705,369</u>	<u>\$151,623,793</u>	Lines 17 through 24
26	Prior Year's (Over)/Under Recovered Balance	1,897,753	981,366	2,879,118	Schedule 10
27	Property Tax Refund	(2,770,485)	2,770,485	0	
28	Retroactive Tax Adjustment	0	(4,323,551)	(4,323,551)	
29	TOTAL Amount to be collected beginning May 2018	<u>\$144,045,691</u>	<u>\$6,133,669</u>	<u>\$150,179,360</u>	Lines 25 through 28

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 17-2374-GA-RDR
Plant Additions by Month

Data: 2017 - 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	\$138,165,952	\$114,716,573	\$0	\$811,364,486
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	\$76,568,563	\$68,209,072	\$0	\$461,855,027
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	\$214,734,515	\$182,925,645	\$0	\$1,279,391,998
	Additions by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
6	376.25 Mains	\$1,847,018	\$5,992,126	\$6,179,559	\$9,702,543	\$6,339,409	\$10,332,180	\$10,568,981	\$9,719,556	\$14,166,254	\$14,949,519	\$17,216,301	\$7,703,127	\$114,716,573
7	380.25 Service Lines	\$2,270,371	\$4,448,703	\$6,765,919	\$6,030,764	\$6,723,742	\$7,988,397	\$5,823,637	\$7,808,623	\$5,956,182	\$6,375,746	\$5,281,610	\$2,735,377	\$68,209,072
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	\$4,117,389	\$10,440,830	\$12,945,478	\$15,733,307	\$13,063,151	\$18,320,577	\$16,392,618	\$17,528,179	\$20,122,436	\$21,325,265	\$22,497,912	\$10,438,503	\$182,925,645
	Cumulative Additions by Month													
11	376.25 Mains Cum. Additions	\$1,847,018	\$7,839,144	\$14,018,703	\$23,721,247	\$30,060,656	\$40,392,836	\$50,961,816	\$60,681,372	\$74,847,626	\$89,797,145	\$107,013,447	\$114,716,573	
12	380.25 Service Lines Cum. Additions	\$2,270,371	\$6,719,074	\$13,484,993	\$19,515,757	\$26,239,500	\$34,227,897	\$40,051,534	\$47,860,157	\$53,816,339	\$60,192,085	\$65,473,695	\$68,209,072	
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	\$4,117,389	\$14,558,219	\$27,503,697	\$43,237,004	\$56,300,155	\$74,620,733	\$91,013,350	\$108,541,529	\$128,663,965	\$149,989,230	\$172,487,142	\$182,925,645	

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 17-2374-GA-RDR
Cost of Removal By Month

Data: 2017 - 12 Months Actual 0 Months Estimate

Schedule AMRP-3

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	376.25 Mains	\$0	(\$123,274)	(\$601,724)	(\$513,771)	(\$503,172)	(\$950,298)	(\$521,831)	(\$531,534)	(\$683,015)	(\$577,348)	(\$561,198)	\$0	(\$5,567,165)
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)	(\$8,942,570)	(\$5,107,327)	\$0	(\$42,051,788)
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	(\$5,060)	\$0	\$0	\$0	\$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)	(\$9,519,918)	(\$5,668,525)	\$0	(\$47,624,012)
	Cost of Removal by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
6	376.25 Mains	(\$56,125)	(\$14,606)	(\$71,561)	(\$62,747)	(\$84,645)	(\$54,410)	(\$25,932)	(\$24,747)	(\$42,690)	(\$18,239)	(\$82,208)	(\$23,288)	(\$561,198)
7	380.25 Service Lines	(\$163,162)	(\$600,479)	(\$523,508)	(\$374,095)	(\$279,004)	(\$587,719)	(\$342,489)	(\$356,355)	(\$317,595)	(\$540,470)	(\$462,733)	(\$559,716)	(\$5,107,327)
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	(\$219,287)	(\$615,085)	(\$595,069)	(\$436,842)	(\$363,650)	(\$642,129)	(\$368,421)	(\$381,102)	(\$360,285)	(\$558,710)	(\$544,941)	(\$583,004)	(\$5,668,525)
	Cumulative Cost of Removal by Month													
11	376.25 Mains Cumulative Cost of Removal	(\$56,125)	(\$70,731)	(\$142,292)	(\$205,039)	(\$289,685)	(\$344,095)	(\$370,027)	(\$394,774)	(\$437,464)	(\$455,703)	(\$537,911)	(\$561,198)	
12	380.25 Service Lines Cumulative Cost of Removal	(\$163,162)	(\$763,641)	(\$1,287,149)	(\$1,661,244)	(\$1,940,248)	(\$2,527,967)	(\$2,870,456)	(\$3,226,811)	(\$3,544,407)	(\$4,084,877)	(\$4,547,611)	(\$5,107,327)	
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	(\$219,287)	(\$834,372)	(\$1,429,441)	(\$1,866,283)	(\$2,229,933)	(\$2,872,061)	(\$3,240,483)	(\$3,621,585)	(\$3,981,870)	(\$4,540,580)	(\$5,085,521)	(\$5,668,525)	

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 17-2374-GA-RDR
Original Cost Retired By Month

Data: 2017 - 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)	(\$7,150,849)	(\$6,405,297)	\$0	(\$56,313,989)
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)	(\$10,724,233)	(\$8,954,747)	\$0	(\$77,407,177)
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)	(\$17,875,082)	(\$15,360,044)	\$0	(\$133,805,284)
	Retirements by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
6	376.25 Mains	(\$235,105)	(\$230,874)	(\$180,777)	(\$534,479)	(\$694,972)	(\$299,468)	(\$529,103)	(\$438,479)	(\$554,371)	(\$622,276)	(\$762,140)	(\$1,323,253)	(\$6,405,297)
7	380.25 Service Lines	(\$404,389)	(\$426,379)	(\$676,277)	(\$946,786)	(\$805,247)	(\$802,519)	(\$959,232)	(\$668,443)	(\$1,117,736)	(\$906,439)	(\$764,037)	(\$477,262)	(\$8,954,747)
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	(\$639,494)	(\$657,252)	(\$857,054)	(\$1,481,265)	(\$1,500,219)	(\$1,101,987)	(\$1,488,335)	(\$1,106,923)	(\$1,672,107)	(\$1,528,715)	(\$1,526,177)	(\$1,800,515)	(\$15,360,044)
	Cumulative Retirements by Month													
11	376.25 Mains Cum. Retirement Cost	(\$235,105)	(\$465,979)	(\$646,756)	(\$1,181,235)	(\$1,876,206)	(\$2,175,675)	(\$2,704,778)	(\$3,143,257)	(\$3,697,628)	(\$4,319,904)	(\$5,082,044)	(\$6,405,297)	
12	380.25 Service Lines Cum. Retirement Cost	(\$404,389)	(\$830,768)	(\$1,507,045)	(\$2,453,831)	(\$3,259,078)	(\$4,061,597)	(\$5,020,829)	(\$5,689,273)	(\$6,807,009)	(\$7,713,448)	(\$8,477,485)	(\$8,954,747)	
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	(\$639,494)	(\$1,296,746)	(\$2,153,801)	(\$3,635,066)	(\$5,135,284)	(\$6,237,272)	(\$7,725,607)	(\$8,832,530)	(\$10,504,637)	(\$12,033,352)	(\$13,559,529)	(\$15,360,044)	

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 17-2374-GA-RDR
Provision for Depreciation

Data: 2017 - 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>2017 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>2017 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>2017 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>2017 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>2017 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>2017 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>2017 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		\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	
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		\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	
<u>2017 Depreciation Expense on Prior Years' Investment:</u>															
36	2015 376.25 Mains		\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	
37	2015 380.25 Service Lines		\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	
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		\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	
<u>2017 Depreciation Expense on Prior Years' Investment:</u>															
41	2016 376.25 Mains		\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	
42	2016 380.25 Service Lines		\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	
43	2016 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
44	2016 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
45	TOTAL Provision for Depreciation		\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 17-2374-GA-RDR
Provision for Depreciation

Data: 2017 - 12 Months Actual 0 Months Estimate

Schedule AMRP-5
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Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>2017 Depreciation Expense on Current Years' Investment:</u>															
1	2017 376.25 Mains		\$1,431	\$7,507	\$16,940	\$29,248	\$41,681	\$54,601	\$70,800	\$86,523	\$105,035	\$127,600	\$152,528	\$171,841	
2	2017 380.25 Service Lines		\$3,027	\$11,986	\$26,939	\$44,001	\$61,007	\$80,623	\$99,039	\$117,216	\$135,569	\$152,011	\$167,554	\$178,244	
3	2017 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	2017 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	TOTAL Provision for Depreciation		\$4,459	\$19,493	\$43,879	\$73,249	\$102,688	\$135,225	\$169,839	\$203,739	\$240,604	\$279,611	\$320,083	\$350,084	
<u>TOTAL ACCUMULATED DEPRECIATION</u>															
6	376.25 Mains Accum Depn	\$38,047,710	\$39,128,946	\$40,216,257	\$41,313,001	\$42,422,054	\$43,543,539	\$44,677,945	\$45,828,549	\$46,994,877	\$48,179,716	\$49,387,120	\$50,619,452	\$51,871,097	
7	380.25 Service Lines Accum Depn	\$38,244,859	\$39,297,609	\$40,359,317	\$41,435,979	\$42,529,702	\$43,640,432	\$44,770,777	\$45,919,539	\$47,086,477	\$48,271,769	\$49,473,502	\$50,690,779	\$51,918,745	
8	382.25 Meter Move Out Accum Depn	\$1,031,621	\$1,041,857	\$1,052,093	\$1,062,329	\$1,072,565	\$1,082,801	\$1,093,037	\$1,103,273	\$1,113,509	\$1,123,745	\$1,133,981	\$1,144,217	\$1,154,453	
9	383.25 House Regulators Accum Depn	\$159,092	\$160,769	\$162,446	\$164,123	\$165,801	\$167,478	\$169,155	\$170,832	\$172,509	\$174,186	\$175,863	\$177,540	\$179,218	
10	TOTAL Accumulated Depreciation	\$77,483,282	\$79,629,181	\$81,790,114	\$83,975,432	\$86,190,121	\$88,434,249	\$90,710,914	\$93,022,193	\$95,367,372	\$97,749,415	\$100,170,466	\$102,631,989	\$105,123,513	
<u>11 DEFERRED DEPRECIATION:</u>															
12	376.25 Mains Defd Depn	\$7,417,372	\$204,323	\$210,037	\$219,151	\$230,905	\$39,311	\$51,461	\$67,018	\$81,991	\$99,733	\$121,386	\$145,242	\$162,938	\$9,050,868
13	380.25 Service Lines Defd Depn	\$7,298,269	\$178,073	\$185,924	\$199,407	\$214,305	\$53,390	\$70,862	\$86,929	\$102,935	\$118,907	\$132,651	\$145,966	\$155,001	\$8,942,619
14	382.25 Meter Move Out Defd Depn	\$89,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89,913
15	383.25 House Regulators Defd Depn	\$22,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,542
16	Amortization	(\$832,192)	(\$24,617)	(\$24,617)	(\$24,617)	(\$24,617)	(\$31,190)	(\$31,190)	(\$31,190)	(\$31,190)	(\$31,190)	(\$31,190)	(\$31,190)	(\$31,190)	(\$1,180,180)
17	Cumulative Balance	\$13,995,905	\$357,779	\$371,344	\$393,941	\$420,593	\$61,511	\$91,133	\$122,757	\$153,737	\$187,450	\$222,847	\$260,018	\$286,749	\$16,925,763
<u>18 ANNUALIZED DEPRECIATION:</u>															
<u>ANNUALIZED DEFERRED DEPRECIATION AMORTIZATION:</u>															
			Original Cost		Retired		Net Plant in								2017
		Additions					Service								
19	Cumulative Mains	\$811,364,486	(\$56,313,989)		\$755,050,496				Cumulative Deferred Depr-Mains		\$9,050,868				
20	Cumulative Service	\$461,855,027	(\$77,407,177)		\$384,447,850				Cumulative Deferred Depr-Services		\$8,942,619				
21	Cumulative Meter Move Out	\$5,608,745	\$0		\$5,608,745				Cumulative Deferred Depr-Meter Move Out		\$89,913				
22	Cumulative House Regulators	\$563,740	(\$84,118)		\$479,622				Cumulative Deferred Depr-House Regulators		\$22,542				
23	TOTAL Cumulative Additions	\$1,279,391,998	(\$133,805,284)		\$1,145,586,714				TOTAL Cumulative Deferred Depreciation		\$18,105,943				
24	Depreciation Rate-Mains				1.86%				Depreciation Rate-Mains		1.86%				
25	Depreciation Rate-Services				3.20%				Depreciation Rate-Services		3.20%				
26	Depreciation Rate-Meter Move Outs				2.19%				Depreciation Rate-Meter Move Outs		2.19%				
27	Depreciation Rate- House Regulators				3.57%				Depreciation Rate-House Regulators		3.57%				
28	Annualized Depreciation Mains				\$14,043,939				Annualized Amortization Mains		\$168,346				
29	Annualized Depreciation Services				\$12,302,331				Annualized Amortization Services		\$286,164				
30	Annualized Depreciation Meter Move Outs				\$122,832				Annualized Amortization Meter Move Outs		\$1,969				
31	Annualized Depreciation House Regulators				\$17,123				Annualized Amortization House Regulators		\$805				
32	TOTAL Annualized Depreciation				\$26,486,224				TOTAL Annualized Amortization		\$457,284				

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 17-2374-GA-RDR
Post in Service Carrying Cost

Schedule AMRP-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>2017 PISCC Prior Year's Investment:</u>															
1	2016 376.25 Mains		\$609,082	\$609,082	\$609,082	\$609,082	\$609,082	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,045,408
2	2016 380.25 Service Lines		\$337,540	\$337,540	\$337,540	\$337,540	\$337,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,687,699
3	2016 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2016 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PISCC		\$946,621	\$946,621	\$946,621	\$946,621	\$946,621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,733,107
<u>2017 PISCC Current Year's Investment:</u>															
6	2017 376.25 Mains		\$0	\$8,142	\$34,558	\$61,799	\$104,571	\$132,517	\$178,065	\$224,657	\$267,504	\$329,953	\$386,128	\$460,158	\$2,188,052
7	2017 380.25 Service Lines		\$0	\$10,009	\$29,620	\$59,446	\$86,032	\$115,672	\$150,888	\$176,561	\$210,984	\$237,240	\$258,826	\$281,537	\$1,616,814
8	2017 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	2017 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TOTAL PISCC		\$0	\$18,151	\$64,177	\$121,245	\$190,603	\$248,190	\$328,953	\$401,217	\$478,487	\$567,194	\$644,954	\$741,695	\$3,804,866
<u>CUMULATIVE PISCC Additions:</u>															
11	376.25 Mains Cum PISCC		\$609,082	\$1,226,305	\$1,869,945	\$2,540,825	\$3,254,478	\$3,386,995	\$3,565,060	\$3,789,717	\$4,057,221	\$4,387,174	\$4,773,302	\$5,233,460	
12	380.25 Service Lines Cum PISCC		\$337,540	\$685,088	\$1,052,248	\$1,449,234	\$1,872,806	\$1,988,478	\$2,139,366	\$2,315,926	\$2,526,910	\$2,764,150	\$3,022,976	\$3,304,513	
13	382.25 Meter Move Out Cum PISCC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	383.25 House Regulators Cum PISCC		\$ -	\$ -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TOTAL Accumulated PISCC		\$946,621	\$1,911,393	\$2,922,192	\$3,990,059	\$5,127,284	\$5,375,473	\$5,704,426	\$6,105,644	\$6,584,131	\$7,151,324	\$7,796,278	\$8,537,973	
<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	\$25,198,319	\$609,082	\$617,224	\$643,639	\$670,881	\$713,653	\$132,517	\$178,065	\$224,657	\$267,504	\$329,953	\$386,128	\$460,158	\$30,431,779
17	380.25 Service Lines Def'd PISCC	\$16,325,358	\$337,540	\$347,548	\$367,160	\$396,986	\$423,572	\$115,672	\$150,888	\$176,561	\$210,984	\$237,240	\$258,826	\$281,537	\$19,629,871
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	(\$2,260,832)	(\$66,700)	(\$66,700)	(\$66,700)	(\$66,700)	(\$83,189)	(\$83,189)	(\$83,189)	(\$83,189)	(\$83,189)	(\$83,189)	(\$83,189)	(\$83,189)	(\$3,193,146)
21	Cumulative Balance PISCC	\$39,564,042	\$879,921	\$898,072	\$944,099	\$1,001,167	\$1,054,035	\$165,001	\$245,764	\$318,028	\$395,298	\$484,004	\$561,765	\$658,506	\$47,169,701
<u>ANNUALIZED PISCC AMORTIZATION:</u>															
		2017													
22	Cumulative PISCC Additions-Mains	\$30,431,779													
23	Cumulative PISCC Additions-Service Lines	\$19,629,871													
24	Cumulative PISCC Additions-Move Outs	\$259,634													
25	Cumulative PISCC Additions-House Regulators	\$41,563													
26	TOTAL Cumulative PISCC Additions	\$50,362,847													
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	\$566,031													
32	Annualized PISCC Amortization Services	\$628,156													
33	Annualized PISCC Amortization Meter Move Outs	\$5,686													
34	Annualized PISCC Amortization House Regulators	\$1,484													
35	TOTAL Annualized PISCC Amortization	\$1,201,357													

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 17-2374-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2017 - 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	\$207,815,071	\$176,734,012	
2	Percent Good ⁽²⁾	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	\$22,265,402	\$20,949,478	\$20,306,871	\$74,623,972	\$120,264,547	\$135,853,412	\$140,821,568	\$161,266,043	\$197,424,318	\$173,729,533	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	\$5,566,350	\$5,237,370	\$5,076,718	\$18,655,993	\$30,066,137	\$33,963,353	\$35,205,392	\$40,316,511	\$49,356,079	\$43,432,383	
6	Average Property Tax Rate per \$1,000 of Valuation	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	
7	Property Tax	\$526,799	\$495,665	\$480,461	\$1,765,603	\$2,845,459	\$3,214,292	\$3,331,838	\$3,815,555	\$4,671,059	\$4,110,441	\$25,257,172

⁽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⁾	\$6,137,940	\$401,329	\$401,329	\$401,329	\$401,329									\$7,743,257
9	Amortization	(\$260,691)	(\$9,237)	(\$9,237)	(\$9,237)	(\$9,237)	(\$11,826)	(\$11,826)	(\$11,826)	(\$11,826)	(\$11,826)	(\$11,826)	(\$11,826)	(\$11,826)	(\$392,245)
10	Net Deferral Balance	\$5,877,249	\$392,093	\$392,093	\$392,093	\$392,093	(\$11,826)	(\$11,826)	(\$11,826)	(\$11,826)	(\$11,826)	(\$11,826)	(\$11,826)	(\$11,826)	\$7,351,012

⁽³⁾ Deferred property taxes are based off of the 2017 Property Tax Expense shown on Schedule AMRP-7, Case No. 16-2236-GA-RDR

Annualized Property Tax Amortization:

11	Cumulative Deferred Property Tax-AMRP	2017 \$7,743,257
12	Weighted Average Depreciation Rate	2.31%
13	Annualized Deferred Property Tax Amortization	\$179,026

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 17-2374-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2017 - 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	2016	Jan - Sep 2017	Oct - Dec 2017	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	\$214,734,515	\$128,663,965	\$54,261,680	
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)	(\$17,875,082)	(\$10,504,637)	(\$4,855,406)	
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	\$196,859,434	\$118,159,328	\$49,406,274	
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	\$19,881,819	\$17,831,651	\$6,507,058	
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	\$160,136,450	\$104,693,865	\$54,261,680	
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)	(\$140,254,632)	(\$86,862,213)	(\$47,754,622)	
7	Federal Income Tax Rate	35%	35%	35%	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)	(\$49,089,121)	(\$30,401,775)	(\$16,714,118)	(\$286,864,195)
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)	\$27,572,311	\$5,807,741	\$0	\$54,866,278
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)	(\$21,516,810)	(\$24,594,034)	(\$16,714,118)	(\$231,997,917)
		2008	2009	2010	2011	2012		2013	2014	2015	2016	2017		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	\$137,551,833			\$160,136,450
20	2017	\$1,880,542	\$1,726,798	\$761,292		3,003,101	988,303	\$3,983,449	\$4,200,255	\$4,674,412	\$5,788,902	\$77,686,812	\$54,261,680	\$158,955,545
21	2018	\$1,883,729	\$1,723,876	\$762,582		2,777,513	914,063	\$3,685,021	\$3,884,743	\$4,324,374	\$5,354,273	\$3,823,419		\$29,133,593
22	2019	\$1,880,542	\$1,726,798	\$761,292		2,569,540	845,620	\$3,408,209	\$3,593,710	\$3,999,538	\$4,953,324	\$3,536,358		\$27,274,932
23	2020	\$1,883,729	\$1,723,876	\$762,582		2,535,447	834,400	\$3,153,012	\$3,323,757	\$3,699,905	\$4,581,243	\$3,271,542		\$25,769,493
24	2021	\$1,880,542	\$1,726,798	\$761,292		2,534,878	834,213	\$3,111,176	\$3,074,883	\$3,421,975	\$4,238,031	\$3,025,792		\$24,609,580
25	2022	\$1,883,729	\$1,723,876	\$762,582		2,535,447	834,400	\$3,110,479	\$3,034,084	\$3,165,747	\$3,919,677	\$2,799,109		\$23,769,130
26	2023	\$940,271	\$1,726,798	\$761,292		2,534,878	834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,626,183	\$2,588,845		\$22,280,803
27	2024	\$0	\$861,938	\$762,582		2,535,447	834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,394,999		\$20,235,040
28	2025	\$0	\$0	\$380,646		2,534,878	834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,221		\$18,958,549
29	2026	\$0	\$0	\$0		2,535,447	834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,692		\$18,578,213
30	2027	\$0	\$0	\$0		2,534,878	834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,221		\$18,577,903
31	2028	\$0	\$0	\$0		2,535,447	834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,692		\$18,578,213
32	2029	\$0	\$0	\$0		2,534,878	834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,221		\$18,577,903
33	2030	\$0	\$0	\$0		2,535,447	834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,692		\$18,578,213
34	2031	\$0	\$0	\$0		2,534,878	834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,221		\$18,577,903
35	2032	\$0	\$0	\$0		1,267,723	417,200	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,692		\$16,893,289
36	2033	\$0	\$0	\$0		-	-	\$1,555,588	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,221		\$13,653,223
37	2034	\$0	\$0	\$0		-	-	\$0	\$1,517,042	\$3,123,042	\$3,578,069	\$2,362,692		\$10,580,845
38	2035	\$0	\$0	\$0		-	-	\$0	\$0	\$1,561,871	\$3,577,267	\$2,363,221		\$7,502,360
39	2036	\$0	\$0	\$0		-	-	\$0	\$0	\$0	\$1,789,034	\$2,362,692		\$4,151,726
40	2037	\$0	\$0	\$0		-	-	\$0	\$0	\$0	\$0	\$1,181,611		\$1,181,611
41	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	\$214,734,515	\$128,663,965	\$54,261,680	\$1,269,116,800

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 17-2374-GA-RDR
O&M Expenses

Data: 2017 - 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	\$137,354	\$69,692	\$0	\$1,073,146
	Expenses:													
2	AMRP Education Costs	\$4,495	\$33,989	\$13,787	\$4,682	\$2,060	\$2,542	\$3,020	\$1,553	\$504	\$285	\$746	\$2,030	\$69,692
3	2008 Expenses ⁽¹⁾	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL	\$4,495	\$33,989	\$13,787	\$4,682	\$2,060	\$2,542	\$3,020	\$1,553	\$504	\$285	\$746	\$2,030	\$69,692

(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. 17-2374-GA-RDR
O&M Savings

Data: 2017 - 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)	(\$1,250,000)	(\$1,250,000)	\$0	\$0	(\$5,501,078)
3	Total Reported O&M Savings	\$0	\$0	(\$413,613)	(\$164,854)	(\$750,000)	(\$1,000,000)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	\$0	\$0	(\$7,328,467)
	Incremental Expense/(Savings):	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
4	Leak Inspection	(\$100,096)	(\$77,020)	(\$11,892)	\$41,106	(\$19,694)	(\$158)	\$4,106	\$4,040	\$74,568	\$169,874	\$238,679	(\$63,272)	\$260,242
5	Leak Repair	\$104,129	\$57,994	\$148,254	\$124,132	\$288,076	\$62,934	(\$46,848)	\$102,833	(\$30,218)	\$150,853	\$235,341	\$57,008	\$1,254,488
6	General/Other	\$360,959	(\$123,105)	\$123,935	\$359,940	\$596,224	\$419,353	\$401,795	\$72,866	\$215,335	\$368,218	\$445,715	\$245,433	\$3,486,668
7	Supervision & Engineering	\$48,881	(\$4,583)	\$45,943	\$19,650	\$22,392	\$85,555	\$111,339	\$230,462	\$80,853	\$71,887	\$77,361	\$132,679	\$922,418
8	TOTAL Mains & Services Expense	\$413,873	(\$146,714)	\$306,240	\$544,827	\$886,999	\$567,684	\$470,392	\$410,201	\$340,537	\$760,832	\$997,096	\$371,848	\$5,923,815
	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
	2017 Expense Level													
14	Leak Inspection	\$102,037	\$78,997	\$142,163	\$226,753	\$193,190	\$196,757	\$246,048	\$285,093	\$304,877	\$362,316	\$214,130	\$57,062	\$2,409,424
15	Leak Repair	\$652,253	\$699,261	\$683,234	\$774,641	\$968,204	\$818,301	\$827,591	\$814,495	\$772,859	\$918,048	\$820,574	\$678,449	\$9,427,910
16	General/Other	\$699,851	\$311,878	\$561,062	\$689,338	\$900,306	\$761,549	\$665,672	\$331,451	\$503,080	\$705,587	\$871,494	\$811,676	\$7,812,944
17	Supervision & Engineering	\$274,648	\$277,324	\$262,281	\$248,511	\$238,337	\$281,038	\$271,444	\$258,707	\$266,090	\$282,105	\$278,208	\$334,620	\$3,273,312
18	TOTAL Mains & Services Expense	\$1,728,789	\$1,367,460	\$1,648,740	\$1,939,242	\$2,300,038	\$2,057,645	\$2,010,755	\$1,689,746	\$1,846,905	\$2,268,056	\$2,184,406	\$1,881,807	\$22,923,589

(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. 17-2374-GA-RDR
Revenue Reconciliation

Schedule AMRP-10

**Line
No.**

1	Revenue Requirement Per Case No. 16-2236-GA-RDR	\$144,045,691
2	January - April 2017 Revenue Requirement	\$36,794,474
3	Revenue Recoveries January 2017 - April 2018	(\$177,961,047)
4	TOTAL (Over)/Under Collected	<u>\$2,879,118</u>

		Customers ⁽²⁾			Rate			Revenue ⁽¹⁾			
		SGS	GS	LGS	SGS	GS	LGS	SGS	GS	LGS	TOTAL
5	January-17	1,427,462	33,004	291	\$4.91	\$51.00	\$1,753.76	\$7,008,838	\$1,683,204	\$510,344	\$9,202,387
6	February-17	1,429,811	33,038	291	\$4.91	\$51.00	\$1,753.76	\$7,020,372	\$1,684,938	\$510,344	\$9,215,654
7	March-17	1,429,795	33,058	285	\$4.91	\$51.00	\$1,753.76	\$7,020,293	\$1,685,958	\$499,822	\$9,206,073
8	April-17	1,430,734	33,165	286	\$4.91	\$51.00	\$1,753.76	\$7,024,904	\$1,691,415	\$501,575	\$9,217,894
9	May-17	1,427,126	32,973	287	\$6.15	\$70.77	\$2,249.48	\$8,776,825	\$2,333,499	\$645,601	\$11,755,925
10	June-17	1,420,520	32,812	289	\$6.15	\$70.77	\$2,249.48	\$8,736,198	\$2,322,105	\$650,100	\$11,708,403
11	July-17	1,415,272	32,744	287	\$6.15	\$70.77	\$2,249.48	\$8,703,923	\$2,317,293	\$645,601	\$11,666,816
12	August-17	1,413,928	32,665	288	\$6.15	\$70.77	\$2,249.48	\$8,695,657	\$2,311,702	\$647,850	\$11,655,209
13	September-17	1,405,754	32,652	289	\$6.15	\$70.77	\$2,249.48	\$8,645,387	\$2,310,782	\$650,100	\$11,606,269
14	October-17	1,407,091	33,149	286	\$6.15	\$70.77	\$2,249.48	\$8,653,610	\$2,345,955	\$643,351	\$11,642,916
15	November-17	1,420,336	33,342	287	\$6.15	\$70.77	\$2,249.48	\$8,735,066	\$2,359,613	\$645,601	\$11,740,281
16	December-17	1,431,010	33,482	287	\$6.15	\$70.77	\$2,249.48	\$8,800,712	\$2,369,521	\$645,601	\$11,815,833
17	January-18	1,434,278	33,642	293	\$6.15	\$70.77	\$2,249.48	\$8,820,810	\$2,380,844	\$659,098	\$11,860,752
18	February-18	1,439,792	33,695	293	\$6.15	\$70.77	\$2,249.48	\$8,854,721	\$2,384,595	\$659,098	\$11,898,414
19	March-18	1,438,566	33,730	289	\$6.15	\$70.77	\$2,249.48	\$8,847,181	\$2,387,072	\$650,100	\$11,884,353
20	April-18	1,438,147	33,696	291	\$6.15	\$70.77	\$2,249.48	\$8,844,604	\$2,384,666	\$654,599	\$11,883,869
											<u>\$177,961,047</u>

(1) Customers and Revenue based on Actuals for December 2017 YTD and Projections for January 2018 through April 2018.

Columbia Gas of Ohio, Inc.
Case No. 17-2374-GA-RDR
Computation of Projected Impact per Customer - AMRP
For Rates Effective May 2018

Schedule AMRP-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 16-2236-GA-RDR	Sch. AMRP-1 Line 29	\$150,179,360
	<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	\$108,674,668
11	GS Class	Line 7 * Line 1	\$33,171,974
12	LGS Class	Line 8 * Line 1	\$8,332,718
13	TOTAL		<u>\$150,179,360</u>
	<u>Number of Projected Bills TME April 2019</u>		
14	SGS Class		17,176,369
15	GS Class		407,169
16	LGS Class		3,509
17	TOTAL		<u>17,587,047</u>
18	PROJECTED IMPACT PER MONTH - SGS CLASS		\$6.33
19	PROJECTED IMPACT PER MONTH - GS CLASS		\$81.47
20	PROJECTED IMPACT PER MONTH - LGS CLASS		\$2,374.67

(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. 17-2374-GA-RDR
Revenue Requirement Calculation

Data: 2017 - 12 Months Actual 0 Month Estimates

Schedule R-1

Line No.		Actual Through December 31, 2016	Activity Through December 31, 2017	Total As Of December 31, 2017	Reference
Return on Investment					
1	Plant In-Service				
2	Additions	\$330,742,904	\$24,341,410	\$355,084,314	Schedule 2
3	Retirements	0	0	0	Schedule 4
4	Total Plant In-Service	<u>\$330,742,904</u>	<u>\$24,341,410</u>	<u>\$355,084,314</u>	Line 2 + Line 3
Less: Accumulated Provision for Depreciation					
5	Depreciation Expense	\$58,362,426	\$10,918,329	\$69,280,755	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>\$58,362,426</u>	<u>\$10,918,329</u>	<u>\$69,280,755</u>	Lines 5 + 6 + 7
9	Net Deferred Plant Depreciation	\$6,836,944	\$312,517	\$7,149,462	Schedule 5
10	Net Deferred PISCC	12,882,857	494,379	13,377,236	Schedule 6
11	Net Deferred Property Taxes	2,176,739	85,473	2,262,212	Schedule 7
12	Deferred Taxes on PISCC	(4,509,000)	(173,033)	(4,682,033)	(Line 10 * 35%)
13	Deferred Taxes on Property Taxes	(761,859)	(29,916)	(791,774)	(Line 11 * 35%)
14	Deferred Taxes on Liberalized Depreciation	<u>(52,236,160)</u>	<u>(5,254,852)</u>	<u>(57,491,012)</u>	Schedule 8
15	Net Rate Base	\$236,770,000	8,857,650	\$245,627,649	Line 4 - Line 8 + Lines 9 through 14
16	Approved Pre-tax Rate of Return	10.95%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
17	Annualized Return on Rate Base	\$25,926,315	(2,542,563)	\$23,383,752	Line 15 * Line 16
Operating Expenses					
18	Annualized Depreciation	10,583,773	778,925	11,362,698	Schedule 5
19	Annualized Deferred Depreciation Amortization	254,095	17,941	272,036	Schedule 5
20	Annualized PISCC Amortization	478,509	30,791	509,300	Schedule 6
21	Annualized Property Tax Expense	6,402,926	325,915	6,728,841	Schedule 7
22	Deferred Property Tax Expense Amortization	79,940	5,240	85,180	Schedule 7
23	Operation & Maintenance Expense	0	0	0	Schedule 9
24	Revenue Requirement	<u>\$43,725,557</u>	<u>(\$1,383,750)</u>	<u>\$42,341,807</u>	Lines 17 through 23
25	Prior Year's (Over)/Under Recovered Balance	(233,797)	66,596	(167,201)	Schedule 10
26	Retroactive Tax Adjustment	0	(1,124,992)	(1,124,992)	
27	TOTAL Amount to be collected beginning May 2018	<u>\$43,491,760</u>	<u>(\$2,442,145)</u>	<u>\$41,049,614</u>	Line 24 through Line 26

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 17-2374-GA-RDR
Plant Additions by Month

Data: 2017 - 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	\$20,584,848	\$21,197,546	\$24,341,410	\$0	\$210,803,449
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	\$20,584,848	\$21,197,546	\$24,341,410	\$0	\$355,084,314
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	\$1,335,441	\$1,457,811	\$1,529,449	\$1,654,951	\$2,039,048	\$1,836,921	\$1,774,968	\$1,924,386	\$1,583,181	\$3,587,733	\$3,223,088	\$2,394,434	\$24,341,410
6	TOTAL Additions	\$1,335,441	\$1,457,811	\$1,529,449	\$1,654,951	\$2,039,048	\$1,836,921	\$1,774,968	\$1,924,386	\$1,583,181	\$3,587,733	\$3,223,088	\$2,394,434	\$24,341,410
Cumulative Additions by Month														
7	Risers Cumulative Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Service Lines Cumulative Balance	\$1,335,441	\$2,793,252	\$4,322,701	\$5,977,652	\$8,016,700	\$9,853,621	\$11,628,589	\$13,552,975	\$15,136,155	\$18,723,888	\$21,946,976	\$24,341,410	
9	TOTAL Cumulative Plant Additions	\$1,335,441	\$2,793,252	\$4,322,701	\$5,977,652	\$8,016,700	\$9,853,621	\$11,628,589	\$13,552,975	\$15,136,155	\$18,723,888	\$21,946,976	\$24,341,410	

Schedule R-3

Original Cost Retired by Month

Schedule R-4[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 17-2374-GA-RDR
Provision for Plant Depreciation

Data: 2017 - 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>2017 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	\$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	\$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	\$119,443
<u>2017 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	\$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	\$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	\$177,426
<u>2017 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	\$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	\$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	\$201,692
<u>2017 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	\$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	\$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	\$98,080
<u>2017 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	\$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	\$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	\$59,789
<u>2017 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	\$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	\$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	\$56,593
<u>2017 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	\$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	\$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	\$57,539
<u>2017 Depreciation Expense on Prior Year's Investment:</u>															
22	2015 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	2015 380.13 Services		\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893
24	TOTAL Provision for Plant Depreciation		\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893
<u>2017 Depreciation Expense on Prior Year's Investment:</u>															
25	2016 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	2016 380.13 Services		\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527
27	TOTAL Provision for Plant Depreciation		\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527
<u>2017 Depreciation Expense on Current Year's Investment:</u>															
28	2017 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	2017 380.13 Services		\$1,781	\$5,505	\$9,488	\$13,734	\$18,659	\$23,827	\$28,643	\$33,575	\$38,252	\$45,147	\$54,228	\$61,718	\$61,718
30	TOTAL Provision for Plant Depreciation		\$1,781	\$5,505	\$9,488	\$13,734	\$18,659	\$23,827	\$28,643	\$33,575	\$38,252	\$45,147	\$54,228	\$61,718	\$61,718
<u>TOTAL ACCUMULATED DEPRECIATION</u>															
31	Risers Accumulated Depreciation	\$32,848,692	\$33,233,441	\$33,618,190	\$34,002,939	\$34,387,688	\$34,772,437	\$35,157,186	\$35,541,935	\$35,926,684	\$36,311,433	\$36,696,182	\$37,080,931	\$37,465,680	
32	Service Lines Accumulated Depreciation	\$25,513,734	\$26,012,747	\$26,515,484	\$27,022,204	\$27,533,170	\$28,049,061	\$28,570,120	\$29,095,995	\$29,626,803	\$30,162,287	\$30,704,666	\$31,256,126	\$31,815,076	
33	TOTAL Accumulated Plant Depreciation	\$58,362,426	\$59,246,188	\$60,133,674	\$61,025,143	\$61,920,858	\$62,821,498	\$63,727,306	\$64,637,930	\$65,553,486	\$66,473,720	\$67,400,848	\$68,337,056	\$69,280,755	

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>DEFERRED PLANT DEPRECIATION:</u>														
34	Risers-Deferred Depreciation	\$3,426,557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,426,557
35	Service Lines-Deferred Depreciation	\$4,513,898	\$58,307	\$62,032	\$66,015	\$70,261	\$18,659	\$23,827	\$28,643	\$33,575	\$38,252	\$45,147	\$54,228	\$61,718
36	Amortization	(\$1,103,510)	(\$19,687)	(\$19,687)	(\$19,687)	(\$19,687)	(\$21,175)	(\$21,175)	(\$21,175)	(\$21,175)	(\$21,175)	(\$21,175)	(\$21,175)	(\$21,175)
37	Cumulative Balance	\$6,836,944	\$38,620	\$42,344	\$46,327	\$50,573	(\$2,515)	\$2,653	\$7,468	\$12,401	\$17,078	\$23,972	\$33,053	\$40,543

ANNUALIZED PLANT DEPRECIATION EXPENSE:

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

		2017		2017
38	Cumulative Riser Additions	\$144,280,865	Cumulative Deferred Depreciation- Risers	\$3,426,557
39	Cumulative Service Additions	\$210,803,449	Cumulative Deferred Depreciation- Service	\$5,074,561
40	TOTAL Cumulative Plant Additions	<u>\$355,084,314</u>	TOTAL Cumulative Deferred Plant Depreciation	<u>\$8,501,118</u>
41	Depreciation Rate	3.20%	Depreciation Rate	3.20%
42	Annualized Depreciation	\$11,362,698	Annualized Deferred Plant Depreciation Amortization	\$272,036

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 17-2374-GA-RDR
Post in Service Carrying Cost

Data: 2017 - 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>2017 PISCC Prior Year's Investment:</u>															
1	2016 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	2016 380.13 Services		\$93,446	\$93,446	\$93,446	\$93,446	\$93,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$467,229
3	TOTAL PISCC		\$93,446	\$93,446	\$93,446	\$93,446	\$93,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$467,229
<u>2017 PISCC Current Year's Investment:</u>															
4	2017 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	2017 380.13 Service Lines		\$0	\$5,887	\$12,314	\$19,056	\$26,351	\$35,340	\$43,438	\$51,263	\$59,746	\$66,725	\$80,513	\$94,372	\$495,005
6	TOTAL PISCC		\$0	\$5,887	\$12,314	\$19,056	\$26,351	\$35,340	\$43,438	\$51,263	\$59,746	\$66,725	\$80,513	\$94,372	\$495,005
<u>CUMULATIVE PISCC Additions:</u>															
7	Risers Cumulative PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	Service Lines Cumulative PISCC		\$93,446	\$192,779	\$298,538	\$411,040	\$530,837	\$566,178	\$609,616	\$660,878	\$720,624	\$787,350	\$867,862	\$962,234	
9	TOTAL Accumulated PISCC		\$93,446	\$192,779	\$298,538	\$411,040	\$530,837	\$566,178	\$609,616	\$660,878	\$720,624	\$787,350	\$867,862	\$962,234	

		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	\$8,401,379	\$93,446	\$99,333	\$105,759	\$112,502	\$119,797	\$35,340	\$43,438	\$51,263	\$59,746	\$66,725	\$80,513	\$94,372	\$9,363,613
12	Amortization-Deferred PISCC	(\$2,070,534)	(\$37,212)	(\$37,212)	(\$37,212)	(\$37,212)	(\$39,876)	(\$39,876)	(\$39,876)	(\$39,876)	(\$39,876)	(\$39,876)	(\$39,876)	(\$39,876)	(\$2,538,389)
13	Cumulative Balance PISCC	\$12,882,857	\$56,233	\$62,121	\$68,547	\$75,289	\$79,922	(\$4,535)	\$3,562	\$11,387	\$19,870	\$26,850	\$40,637	\$54,496	\$13,377,236

ANNUALIZED PISCC AMORTIZATION:

		2017
14	Cumulative PISCC Additions-Risers	\$6,552,012
15	Cumulative PISCC Additions-Service Lines	\$9,363,613
16	TOTAL Cumulative PISCC Additions	\$15,915,625
17	Depreciation Rate	3.20%
18	Annualized PISCC Amortization	\$509,300

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 17-2374-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2017 - 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	\$20,584,848	\$21,197,546	\$24,341,410	
2	Percent Good ⁽²⁾	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	\$32,816,475	\$47,705,320	\$56,725,967	\$28,798,850	\$18,317,714	\$18,038,904	\$19,052,530	\$18,876,305	\$20,137,669	\$23,927,606	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	\$8,204,119	\$11,926,330	\$14,181,492	\$7,199,712	\$4,579,428	\$4,509,726	\$4,763,133	\$4,719,076	\$5,034,417	\$5,981,901	
6	Average Property Tax Rate per \$1,000 of Valuation	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	
7	Property Tax	\$776,438	\$1,128,708	\$1,342,136	\$681,381	\$433,397	\$426,800	\$450,783	\$446,613	\$476,457	\$566,127	\$6,728,841

⁽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⁾	\$2,498,136	\$40,936	\$40,936	\$40,936	\$40,936									\$2,661,882
9	Amortization	(\$321,397)	(\$6,245)	(\$6,245)	(\$6,245)	(\$6,245)	(\$6,662)	(\$6,662)	(\$6,662)	(\$6,662)	(\$6,662)	(\$6,662)	(\$6,662)	(\$6,662)	(\$399,669)
10	Net Deferral Balance	\$2,176,739	\$34,692	\$34,692	\$34,692	\$34,692	(\$6,662)	(\$6,662)	(\$6,662)	(\$6,662)	(\$6,662)	(\$6,662)	(\$6,662)	(\$6,662)	\$2,262,212

⁽³⁾ Deferred property taxes are based off of the 2017 Property Tax Expense shown on Schedule R-7, Case No. 16-2236-GA-RDR

Annualized Property Tax Amortization:

	2017
11 Cumulative Deferred Property Tax Expense	\$2,661,882
12 Depreciation Rate	3.20%
13 Annual Deferred Property Tax Amortization	<u>\$85,180</u>

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 17-2374-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2017 - 12 Months Actual 0 Month Estimates

Schedule R-8

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	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	\$20,584,848	\$21,197,546	\$15,136,155	\$9,205,254	
2	Depreciation Expense-Plant	\$376,399	\$2,399,805	\$4,591,160	\$6,586,846	\$7,518,771	\$8,189,246	\$8,899,944	\$9,556,722	\$10,243,533	\$8,111,294	\$2,807,036	
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	\$21,299,051	\$22,232,828	\$18,934,955	\$9,205,254	
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)	(\$11,742,329)	(\$11,989,296)	(\$10,823,662)	(\$6,398,219)	
5	Federal Income Tax Rate	35%	35%	35%	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)	(\$4,109,815)	(\$4,196,254)	(\$3,788,282)	(\$2,239,377)	(\$67,175,667)
7	NOL Attributable to Deferred Taxes	\$0	\$0	\$5,995,254	\$122,329	\$1,903,288	(\$380,829)	\$1,346,515	(\$2,746,110)	\$2,671,402	\$772,806	\$0	\$9,684,655
8	Total Deferred Taxes	(\$652,105)	(\$1,813,730)	(\$15,521,465)	(\$14,333,608)	(\$3,405,861)	(\$5,017,986)	(\$3,110,628)	(\$6,855,925)	(\$1,524,852)	(\$3,015,476)	(\$2,239,377)	(\$57,491,012)
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		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	\$11,436,234				\$21,299,051
17	2016	\$2,647,157	\$3,925,542	\$1,224,564		\$577,812	\$610,551	\$663,010	\$686,170	\$11,898,024			\$22,232,828
18	2017	\$2,642,677	\$3,932,196	\$1,224,564		\$534,524	\$564,688	\$613,361	\$634,652	\$697,488	\$8,090,805	\$9,205,254	\$28,140,210
19	2018	\$2,647,157	\$3,925,542	\$1,226,639		\$494,371	\$522,383	\$567,287	\$587,127	\$645,121	\$528,420		\$11,144,047
20	2019	\$2,642,677	\$3,932,196	\$1,224,564		\$457,354	\$483,143	\$524,788	\$543,024	\$596,812	\$488,746		\$10,893,303
21	2020	\$2,647,157	\$3,925,542	\$1,226,639		\$451,286	\$446,966	\$485,366	\$502,342	\$551,981	\$452,147		\$10,689,426
22	2021	\$2,642,677	\$3,932,196	\$1,224,564		\$451,185	\$441,036	\$449,024	\$464,607	\$510,628	\$418,183		\$10,534,099
23	2022	\$2,647,157	\$3,925,542	\$1,226,639		\$451,286	\$440,937	\$443,066	\$429,819	\$472,271	\$386,854		\$10,423,569
24	2023	\$1,321,339	\$3,932,196	\$1,224,564		\$451,185	\$441,036	\$442,966	\$424,115	\$436,908	\$357,794		\$9,032,103
25	2024		\$1,962,771	\$1,226,639		\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$331,003		\$5,710,834
26	2025			\$612,282		\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$3,129,210
27	2026					\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$2,516,958
28	2027					\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$2,516,928
29	2028					\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$2,516,958
30	2029					\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$2,516,928
31	2030					\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$2,516,958
32	2031					\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$2,516,928
33	2032					\$225,643	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$2,291,315
34	2033						\$220,518	\$442,966	\$424,115	\$431,015	\$326,611		\$1,845,226
35	2034							\$221,533	\$424,020	\$431,111	\$326,538		\$1,403,203
36	2035								\$212,058	\$431,015	\$326,611		\$969,684
37	2036									\$215,556	\$326,538		\$542,094
38	2037										\$163,306		\$163,306
39	TOTAL	\$44,791,144	\$66,534,617	\$75,634,621	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$15,136,155	\$9,205,254	\$355,084,313

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 17-2374-GA-RDR
O&M Expenses

Data: 2017 - 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. 17-2374-GA-RDR
Revenue Reconciliation

Schedule R-10

**Line
No.**

1	Revenue Requirement Per Case No. 16-2236-GA-RDR	\$43,491,760
2	January - April 2017 Revenue Requirement	\$13,971,094
3	Revenue Recoveries January 2017 - April 2018	(\$57,630,055)
4	TOTAL (Over)/Under Collected	<u>(\$167,201)</u>

		Customers ⁽¹⁾		Rate		Revenue ⁽¹⁾		
		SGS	GS	SGS	GS	SGS	GS	TOTAL
5	January-17	1,427,462	33,004	\$2.39	\$2.67	\$3,411,634	\$88,121	\$3,499,755
6	February-17	1,429,811	33,038	\$2.39	\$2.67	\$3,417,248	\$88,211	\$3,505,460
7	March-17	1,429,795	33,058	\$2.39	\$2.67	\$3,417,210	\$88,265	\$3,505,475
8	April-17	1,430,734	33,165	\$2.39	\$2.67	\$3,419,454	\$88,551	\$3,508,005
9	May-17	1,427,126	32,973	\$2.48	\$3.07	\$3,539,272	\$101,227	\$3,640,500
10	June-17	1,420,520	32,812	\$2.48	\$3.07	\$3,522,890	\$100,733	\$3,623,622
11	July-17	1,415,272	32,744	\$2.48	\$3.07	\$3,509,875	\$100,524	\$3,610,399
12	August-17	1,413,928	32,665	\$2.48	\$3.07	\$3,506,541	\$100,282	\$3,606,823
13	September-17	1,405,754	32,652	\$2.48	\$3.07	\$3,486,270	\$100,242	\$3,586,512
14	October-17	1,407,091	33,149	\$2.48	\$3.07	\$3,489,586	\$101,767	\$3,591,353
15	November-17	1,420,336	33,342	\$2.48	\$3.07	\$3,522,433	\$102,360	\$3,624,793
16	December-17	1,431,010	33,482	\$2.48	\$3.07	\$3,548,905	\$102,790	\$3,651,695
17	January-18	1,434,278	33,642	\$2.48	\$3.07	\$3,557,009	\$103,281	\$3,660,290
18	February-18	1,439,792	33,695	\$2.48	\$3.07	\$3,570,684	\$103,444	\$3,674,128
19	March-18	1,438,566	33,730	\$2.48	\$3.07	\$3,567,644	\$103,551	\$3,671,195
20	April-18	1,438,147	33,696	\$2.48	\$3.07	\$3,566,605	\$103,447	\$3,670,051
								<u>\$57,630,055</u>

(1) Customers and Revenue based on Actuals for December 2017 YTD and Projections for January 2018 through April 2018.

Columbia Gas of Ohio, Inc.
Case No. 17-2374-GA-RDR
Computation of Projected Impact per Customer - Riser Program
For Rates Effective May 2018

Schedule R-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 16-2236-GA-RDR	Sch R-1 Line 27	\$41,049,614
	<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	\$39,748,248
9	GS Class	Line 6 * Line 1	\$1,301,366
10	TOTAL		<u>\$41,049,614</u>
	<u>Number of Projected Bills TME April 2019</u>		
11	SGS Class		17,176,369
12	GS Class		407,169
13	TOTAL		<u>17,583,538</u>
14	PROJECTED IMPACT PER MONTH - SGS CLASS		\$2.31
15	PROJECTED IMPACT PER MONTH - GS CLASS		\$3.20

(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. 17-2374-GA-RDR
Revenue Requirement Calculation

Data: 2017 - 12 Months Actual 0 Month Estimates

Schedule AMRD-1

Line No.		Actual Through December 31, 2016	Activity Through December 31, 2017	Total As Of December 31, 2017	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	\$29,848,142	\$5,276,014	\$35,124,157	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>\$29,848,142</u>	<u>\$5,276,014</u>	<u>\$35,124,157</u>	Lines 6 + 7 + 8
10	Net Deferred Plant Depreciation	\$2,884,593	(\$270,445)	\$2,614,147	Schedule 5
11	Net Deferred PISCC	2,646,288	(\$246,490)	2,399,798	Schedule 6
12	Net Deferred Property Taxes	425,516	(38,117)	387,399	Schedule 7
13	Deferred Taxes on PISCC	(926,201)	86,272	(839,929)	(Line 11 * 35%)
14	Deferred Taxes on Property Taxes	(148,931)	13,341	(135,590)	(Line 12 * 35%)
15	Deferred Taxes on Liberalized Depreciation	<u>(9,003,620)</u>	<u>1,299,112</u>	<u>(7,704,507)</u>	Schedule 8
16	Net Rate Base	\$45,130,168	(\$4,432,342)	\$40,697,826	Line 5 - Line 9 + Lines 10 Through 15
17	Approved Pre-tax Rate of Return	10.95%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
18	Annualized Return on Rate Base	\$4,941,753	(\$1,067,320)	\$3,874,433	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	1,509,095	(56,841)	1,452,254	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	(5,014,379)	(87,657)	(5,102,036)	Schedule 9B
26	Revenue Requirement	<u>\$7,267,537</u>	<u>(\$1,211,818)</u>	<u>\$6,055,718</u>	Lines 18 through 25
27	Prior Year's (Over)/Under Recovered Balance	108,178	74,734	182,912	Schedule 10
28	Stipulated Reduction to Revenue Requirement	0	0	0	
29	Retroactive Tax Adjustment	0	(218,343)	(218,343)	
30	TOTAL Amount to be collected beginning May 2018	<u>\$7,375,714</u>	<u>(\$1,355,427)</u>	<u>\$6,020,288</u>	Lines 26 through 29

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 17-2374-GA-RDR
Plant Additions by Month

Data: 2017 - 12 Months Actual 0 Month Estimates

Schedule AMRD-2

[illegible]

Cost of Removal By Month

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. 17-2374-GA-RDR
Provision for Plant Depreciation

Data: 2017 - 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>2017 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>2017 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>2017 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>2017 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>2017 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>2017 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>2017 Depreciation Expense on Current Year's Investment:</u>															
13	2015 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL Provision for Plant Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>TOTAL ACCUMULATED DEPRECIATION</u>															
15	AMRD	\$29,848,142	\$30,287,810	\$30,727,478	\$31,167,146	\$31,606,814	\$32,046,482	\$32,486,150	\$32,925,818	\$33,365,485	\$33,805,153	\$34,244,821	\$34,684,489	\$35,124,157	
16	TOTAL Accumulated Plant Depreciation	\$29,848,142	\$30,287,810	\$30,727,478	\$31,167,146	\$31,606,814	\$32,046,482	\$32,486,150	\$32,925,818	\$33,365,485	\$33,805,153	\$34,244,821	\$34,684,489	\$35,124,157	

<u>DEFERRED PLANT DEPRECIATION:</u>		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
17	AMRD	\$4,054,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,054,666
18	Amortization	(\$1,170,074)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$1,440,519)
19	Cumulative Balance	\$2,884,593	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	\$2,614,147

ANNUALIZED PLANT DEPRECIATION EXPENSE:

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

20	Cumulative AMRD Additions	2017 \$79,100,665	Cumulative Deferred Depreciation- AMRD	2017 \$4,054,666
21	TOTAL Cumulative Plant Additions	<u>\$79,100,665</u>	TOTAL Cumulative Deferred Plant Depreciation	<u>\$4,054,666</u>
22	Depreciation Rate	6.67%	Depreciation Rate	6.67%
23	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. 17-2374-GA-RDR
Post in Service Carrying Cost

Data: 2017 - 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>2017 PISCC Prior Years' Investment:</u>															
1	2016 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>2017 PISCC Current Year's Investment:</u>															
3	2017 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	(\$1,049,205)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$1,295,695)
9	Cumulative Balance PISCC	\$2,646,288	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	\$2,399,798

ANNUALIZED PISCC AMORTIZATION:

		2017
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. 17-2374-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2017 - 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	\$0	\$0	
2	Percent Good ⁽²⁾	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	\$7,455,206	\$16,831,958	\$17,268,493	\$18,583,642	\$1,240,840	\$0	\$0	\$0	\$0	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	\$1,863,802	\$4,207,989	\$4,317,123	\$4,645,911	\$310,210	\$0	\$0	\$0	\$0	
6	Average Property Tax Rate per \$1,000 of Valuation	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	\$94.64	
7	Property Tax	\$176,390	\$398,244	\$408,573	\$439,689	\$29,358	\$0	\$0	\$0	\$0	\$1,452,254

⁽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	(\$145,955)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$184,072)
10	Net Deferral Balance	\$425,516	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	\$387,399

⁽³⁾ Deferred property taxes are based off of the 2017 Property Tax Expense shown on Schedule AMRD-7, Case No. 16-2236-GA-RDR

Annualized Property Tax Amortization:

	2017
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. 17-2374-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2017 - 12 Months Actual 0 Month Estimates

Schedule AMRD-8

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	Cumulative TOTAL
1	Plant Additions	\$10,397,777	\$22,442,610	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0	\$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	\$5,276,014	\$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	\$1,610,296	\$1,564,264	
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	\$3,665,719	\$3,711,750	
5	Federal Income Tax Rate	35%	35%	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	\$1,283,002	\$1,299,112	(\$10,518,073)
7	NOL Attributable to Deferred Taxes	\$0	\$1,171,949	\$974,854	\$1,930,913	(\$26,040)	\$0	(\$1,238,110)	\$0	\$0	\$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	\$1,283,002	\$1,299,112	(\$7,704,507)
		2009	2010	2011	2012	2013	2014	2015	2016	2017	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	\$0		\$1,610,296
17	2017	\$614,509	\$368,629		\$542,284	\$38,843	\$0	\$0	\$0	\$0	\$1,564,264
18	2018	\$613,469	\$369,254		\$501,548	\$35,933	\$0	\$0	\$0	\$0	\$1,520,204
19	2019	\$614,509	\$368,629		\$463,994	\$33,234	\$0	\$0	\$0	\$0	\$1,480,365
20	2020	\$613,469	\$369,254		\$457,837	\$30,745	\$0	\$0	\$0	\$0	\$1,471,306
21	2021	\$614,509	\$368,629		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$1,471,210
22	2022	\$613,469	\$369,254		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$1,470,891
23	2023	\$614,509	\$368,629		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$1,471,210
24	2024	\$306,734	\$369,254		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$1,164,156
25	2025	\$0	\$184,315		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$672,387
26	2026	\$0	\$0		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$488,168
27	2027	\$0	\$0		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$488,072
28	2028	\$0	\$0		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$488,168
29	2029	\$0	\$0		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$488,072
30	2030	\$0	\$0		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$488,168
31	2031	\$0	\$0		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$488,072
32	2032	\$0	\$0		\$228,919	\$30,331	\$0	\$0	\$0	\$0	\$259,249
33	2033	\$0	\$0		\$0	\$15,169	\$0	\$0	\$0	\$0	\$15,169
34	2034	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	2035	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	2036	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	2037	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	TOTAL	\$10,397,777	\$22,442,607	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0	\$0	\$0	\$79,100,662

**Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 17-2374-GA-RDR
O&M Expenses**

Data: 2017 - 12 Months Actual 0 Month Estimates

Schedule AMRD-9A[illegible]

O&M Savings

Schedule AMRD-9B

	2017 Savings:	Total Savings
2	FERC 902, Meter Reading Expense	(\$4,853,684)
	MGSS Mailings	(\$22,978)
	AMRD Installs included in Base Rates	\$0
5	Meter Reading Customer Contact Expense	(\$225,374)
6	TOTAL	(\$5,102,036)

		Test Year Baseline Expense	2017 Expense	Incremental Expense/ (Savings)
	<u>MGSS Mailings</u>			
10	Number MGSS Letters Mailed	45,591	0	
11	Cost Per Letter	<u>\$0.504</u>	<u>\$0.550</u>	
12	Expense - MGSS Letters	\$22,978	\$0	(\$22,978)

	Test Year Baseline Expense	2017 Expense	Incremental Expense/ (Savings)
<u>Meter Reading Customer Contact Savings</u>			
13	Number of Meter Reading Contacts	61,077	0
14	Contractual Cost Per Call	\$3,690	\$4.130
15	Expense - Meter Reading Contacts	\$225,374	\$0 (\$225,374)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 17-2374-GA-RDR
Revenue Reconciliation

Schedule AMRD-10

**Line
No.**

1	Revenue Requirement Per Case No. 16-2236-GA-RDR	\$7,375,714
2	January - April 2017 Revenue Requirement	\$2,480,640
3	Revenue Recoveries January 2017 - April 2018	(\$9,673,442)
4	TOTAL (Over)/Under Collected	<u>\$182,912</u>

		Customers ⁽¹⁾		Rate		Revenue ⁽¹⁾		
		SGS	GS	SGS	GS	SGS	GS	TOTAL
5	January-17	1,427,462	33,004	\$0.35	\$3.67	\$499,612	\$121,125	\$620,736
6	February-17	1,429,811	33,038	\$0.35	\$3.67	\$500,434	\$121,249	\$621,683
7	March-17	1,429,795	33,058	\$0.35	\$3.67	\$500,428	\$121,323	\$621,751
8	April-17	1,430,734	33,165	\$0.35	\$3.67	\$500,757	\$121,716	\$622,472
9	May-17	1,427,126	32,973	\$0.33	\$3.88	\$470,952	\$127,935	\$598,887
10	June-17	1,420,520	32,812	\$0.33	\$3.88	\$468,772	\$127,311	\$596,082
11	July-17	1,415,272	32,744	\$0.33	\$3.88	\$467,040	\$127,047	\$594,086
12	August-17	1,413,928	32,665	\$0.33	\$3.88	\$466,596	\$126,740	\$593,336
13	September-17	1,405,754	32,652	\$0.33	\$3.88	\$463,899	\$126,690	\$590,589
14	October-17	1,407,091	33,149	\$0.33	\$3.88	\$464,340	\$128,618	\$592,958
15	November-17	1,420,336	33,342	\$0.33	\$3.88	\$468,711	\$129,367	\$598,078
16	December-17	1,431,010	33,482	\$0.33	\$3.88	\$472,233	\$129,910	\$602,143
17	January-18	1,434,278	33,642	\$0.33	\$3.88	\$473,312	\$130,531	\$603,843
18	February-18	1,439,792	33,695	\$0.33	\$3.88	\$475,131	\$130,737	\$605,868
19	March-18	1,438,566	33,730	\$0.33	\$3.88	\$474,727	\$130,872	\$605,599
20	April-18	1,438,147	33,696	\$0.33	\$3.88	\$474,589	\$130,740	\$605,329
								<u>\$9,673,442</u>

(1) Customers and Revenue based on Actuals for December 2017 YTD and Projections for January 2018 through April 2018.

Columbia Gas of Ohio, Inc.
Case No. 17-2374-GA-RDR
Computation of Projected Impact per Customer - Automated Meter Reading Devices
For Rates Effective May 2018

Schedule AMRD-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 16-2236-GA-RDR	Sch AMRD-1 Line 30	\$6,020,288
	<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	\$4,595,665
9	GS Class	Line 6 * Line 1	\$1,424,622
10	TOTAL		<u>\$6,020,288</u>
	<u>Number of Projected Bills TME April 2019</u>		
11	SGS Class		17,176,369
12	GS Class		407,169
13	TOTAL		<u>17,583,538</u>
14	PROJECTED IMPACT PER MONTH - SGS CLASS		\$0.27
15	PROJECTED IMPACT PER MONTH - GS CLASS		\$3.50

(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. 17-2374-GA-RDR
Revenue Requirement Calculation

Data: 2017 - 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)	Actual Thru December 31, 2016 (9)	Actual Thru December 31, 2017 (10)	Total As Of December 31, 2017 (11 = 1 thru 10)	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	\$4,088,973	\$4,257,244	\$54,120,487	DSM-2
2 Simple Energy Solutions	\$0	\$387,682	\$256,293	\$433,001	\$344,365	\$373,944	\$390,860	\$426,529	\$317,792	\$1,050,869	\$3,981,336	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	\$2,472,436	\$2,440,609	\$17,888,025	DSM-2
4 Furnace Market Research	\$0	\$0	\$56,489	\$23,168	\$0	\$0	\$0	\$0	\$0	\$0	\$79,657	DSM-2
5 Small Business Energy Solutions	\$0	\$118,016	\$286,691	(\$32,179)	\$0	\$0	\$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	\$370,085	\$279,564	\$1,969,339	DSM-2
7 Energy Design Solutions	\$0	\$0	\$89,867	\$130,280	\$250	\$192	\$7,492	\$184,941	\$237,473	\$348,020	\$998,515	DSM-2
8 Innovative Energy Solutions	\$0	\$0	\$0	\$149,566	\$256,111	\$615,620	\$1,921,759	\$2,080,769	\$2,743,906	\$1,377,304	\$9,145,036	DSM-2
9 Home Energy Report Program	\$0	\$0	\$0	\$0	\$19,063	\$577,109	\$1,074,460	\$1,505,737	\$2,442,049	\$1,319,486	\$6,937,904	DSM-2
10 Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$39,903	\$128,351	\$6,230	\$2,531	\$0	\$177,016	DSM-2
11 High Efficiency Heating System Rebate	\$0	\$0	\$0	\$0	\$0	\$419,186	\$1,980,251	\$2,261,939	\$2,538,800	\$2,267,236	\$9,467,411	DSM-2
12 EPA Portfolio Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	DSM-2
13 Online Energy Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$875	\$160,747	\$140,847	\$152,685	\$455,155	DSM-2
14 Program Administration	\$0	\$315,443	\$278,030	\$278,172	\$272,771	\$437,779	\$517,341	\$510,424	\$585,376	\$974,953	\$4,170,289	DSM-2
15 Program Development	\$84,443	\$20,764	\$35,231	\$16,845	\$5,470	\$8,967	\$200	\$65,968	\$0	\$0	\$237,889	DSM-2
16 WarmChoice	\$0	\$0	\$0	\$0	\$2,672,017	\$3,677,733	\$4,021,415	\$4,717,330	\$4,673,722	\$4,926,741	\$24,688,957	DSM-2
17 Staff Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,994)	\$0	(\$5,994)	
18 Total	\$84,443	\$1,456,475	\$6,506,169	\$13,596,477	\$14,096,980	\$17,883,072	\$20,508,172	\$20,549,052	\$20,607,995	\$19,394,712	\$134,683,548	Sum of Lines 1 through 17
19 Actual Recoveries			(\$1,497,816)	(\$6,769,419)	(\$14,473,920)	(\$16,204,727)	(\$19,149,567)	(\$17,349,284)	(\$24,938,783)	(\$23,921,590)	(\$124,305,106)	DSM-3
20 Adjustment based on Actual Recoveries			(\$84,803)	\$858,043	(\$205,840)	(\$1,575,078)	(\$458,352)	\$968,953	\$2,579,467	\$0	\$2,082,390	DSM-3
21 Carrying Costs	\$1,719	\$21,915	\$189,189	\$654,539	\$1,071,002	\$1,164,850	\$1,256,616	\$1,339,502	\$1,464,157	\$1,352,375	\$8,515,865	DSM-4
22 Shared Savings Incentive					\$100,579	\$197,683	\$603,673	\$667,982	\$1,043,253	\$2,502,500	\$5,115,669	DSM-5, Page 1 of 2
23 Shared Savings Gross Up					\$0	\$0	\$0	\$0	\$0	\$665,214.48	\$665,214	DSM-5, Page 2 of 2
24 Total Revenue Requirement	\$86,162	\$1,478,390	\$5,112,739	\$8,339,640	\$588,801	\$1,465,800	\$2,760,542	\$6,176,206	\$756,090	(\$6,788)	\$26,757,581	Sum of Lines 18 through 23

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 17-2374-GA-RDR
Expenditures by Month

Data: 2017 - 12 Months Actual 0 Month Estimate

Schedule DSM-2

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	\$4,088,973	\$4,257,244	\$0	\$54,120,487	
2	Simple Energy Solutions	\$0	\$387,682	\$256,293	\$433,001	\$344,365	\$373,944	\$390,860	\$426,529	\$317,792	\$1,050,869	\$0	\$3,981,336	
3	New Home Solutions	\$0	\$0	\$401,353	\$1,519,893	\$2,186,540	\$3,435,744	\$2,807,250	\$2,624,200	\$2,472,436	\$2,440,609	\$0	\$17,888,025	
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	\$370,085	\$279,564	\$0	\$1,969,339	
7	Energy Design Solutions	\$0	\$0	\$89,867	\$130,280	\$250	\$192	\$7,492	\$184,941	\$237,473	\$348,020	\$0	\$998,515	
8	Innovative Energy Solutions	\$0	\$0	\$0	\$149,566	\$256,111	\$615,620	\$1,921,759	\$2,080,769	\$2,743,906	\$1,377,304	\$0	\$9,145,036	
9	Home Energy Report Program	\$0	\$0	\$0	\$0	\$19,063	\$577,109	\$1,074,460	\$1,505,737	\$2,442,049	\$1,319,486	\$0	\$6,937,904	
10	Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$39,903	\$128,351	\$6,230	\$2,531	\$0	\$0	\$177,016	
11	High Efficiency Heating System Rebate	\$0	\$0	\$0	\$0	\$0	\$419,186	\$1,980,251	\$2,261,939	\$2,538,800	\$2,267,236	\$0	\$9,467,411	
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	\$140,847	\$152,685	\$0	\$455,155	
14	Program Administration	\$0	\$315,443	\$278,030	\$278,172	\$272,771	\$437,779	\$517,341	\$510,424	\$585,376	\$974,953	\$0	\$4,170,289	
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	\$4,673,722	\$4,926,741	\$0	\$24,688,957	
17	Staff Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,994)	\$0	\$0	(\$5,994)	
18	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	\$20,607,995	\$19,394,712	\$0	\$134,683,548	
	Expenditures by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
19	Home Performance Solutions	\$28,100	\$11,335	\$1,064,178	(\$413,997)	\$714,624	\$673,684	(\$320,342)	\$827,382	\$321,947	(\$293,699)	\$318,422	\$1,325,612	\$4,257,244
20	Simple Energy Solutions	\$11,271	\$4,889	\$43,244	\$1,617	\$20,563	\$118,102	(\$34,295)	\$419,464	\$250,377	(\$170,610)	\$48,602	\$337,645	\$1,050,869
21	New Home Solutions	\$86,880	\$80,068	\$106,273	\$22,011	\$356,261	\$367,711	\$57,248	\$289,766	\$485,626	(\$277,295)	\$584,638	\$281,421	\$2,440,609
22	Furnace Market Research	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Small Business Energy Solutions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Residential Energy Efficiency Education for Students	(\$388)	\$8,382	\$18,063	(\$5,999)	\$26,515	\$8,490	\$176,658	\$8,717	\$8,818	\$8,874	\$8,859	\$12,574	\$279,564
25	Energy Design Solutions	\$9,910	\$13,162	\$24,720	\$16,123	\$751	\$49,322	(\$10,463)	\$13,032	\$43,637	(\$10,059)	\$20,312	\$177,572	\$348,020
26	Innovative Energy Solutions	(\$19,535)	\$39,826	\$319,755	\$9,507	\$1,583	\$93,917	\$23,717	\$31,413	\$82,357	\$76,834	\$74,929	\$643,003	\$1,377,304
27	Home Energy Report Program	\$3,391	\$3,969	\$1,715	\$3,645	\$693	\$263	\$1,287,982	\$3,223	\$2,540	\$6,606	\$1,945	\$3,515	\$1,319,486
28	Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	High Efficiency Heating System Rebate	\$980	\$208,081	\$401,199	(\$210,744)	\$332,742	\$327,006	(\$3,738)	\$189,965	\$548,196	(\$370,673)	\$376,882	\$467,339	\$2,267,236
30	EPA Portfolio Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Online Energy Audit	\$110,446	\$1,638	\$11,445	(\$1,528)	\$4,022	\$4,331	\$8,340	\$1,747	\$7,999	(\$3,678)	\$5,879	\$2,045	\$152,685
32	Program Administration	\$40,411	\$58,432	\$37,119	\$41,634	\$32,566	\$46,536	\$33,310	\$33,561	\$28,644	\$22,796	\$21,048	\$578,895	\$974,953
33	Program Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	WarmChoice	(\$266,246)	\$5,571	\$3,277	\$449	\$3,257	\$214	\$286,861	\$392,202	\$950,151	\$590,932	\$1,195,841	\$1,764,231	\$4,926,741
35	TOTAL Expenditures	\$5,220	\$435,355	\$2,030,990	(\$537,283)	\$1,493,577	\$1,689,577	\$1,505,277	\$2,210,473	\$2,730,291	(\$419,974)	\$2,657,356	\$5,593,852	\$19,394,712
	Cumulative Expenditures													
36	DSM Cumulative Expenditures	\$94,686,060	\$95,121,415	\$97,152,405	\$96,615,122	\$98,108,700	\$99,798,277	\$101,303,554	\$103,514,027	\$106,244,319	\$105,824,345	\$108,481,701	\$114,075,553	
37	Total Cumulative DSM Expenditures	\$94,686,060	\$95,121,415	\$97,152,405	\$96,615,122	\$98,108,700	\$99,798,277	\$101,303,554	\$103,514,027	\$106,244,319	\$105,824,345	\$108,481,701	\$114,075,553	

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 17-2374-GA-RDR
Recoveries by Month

Data: 2017 - 12 Months Actual 0 Month Estimate

Schedule DSM-3

		TOTAL SGS Throughput in MCF (1)	TOTAL DSM Recoveries (1)												
1	May 2017	4,839,327	\$1,016,850												
2	June 2017	2,586,521	\$543,754												
3	July 2017	1,845,145	\$388,045												
4	August 2017	1,672,541	\$351,894												
5	September 2017	1,913,775	\$402,487												
6	October 2017	2,079,317	\$437,228												
7	November 2017	7,834,815	\$1,646,006												
8	December 2017	16,616,060	\$3,490,074												
9	January 2018	22,887,084	\$4,806,288												
10	February 2018	21,959,193	\$4,611,431												
11	March 2018	17,737,021	\$3,724,774												
12	April 2018	11,917,901	\$2,502,759												
13		113,888,699	\$23,921,590												

		SGS Throughput in MCF (1)	Rate - effective 5/17- 4/18	DSM Recoveries (1)			SGS Throughput in MCF (1)	Rate - effective 5/16-4/17	DSM Recoveries (1)			SGS Throughput in MCF	Rate - effective 5/15-4/16	DSM Recoveries			SGS Throughput in MCF	Rate - effective 5/14-4/15	DSM Recoveries
14	May 2017	4,835,356	\$0.2100	\$1,016,108	1,329	\$0.2220	\$294			2,642	\$0.1697	\$448			0	\$0.1595	\$0		
15	June 2017	2,583,042	\$0.2100	\$543,006	3,023	\$0.2220	\$671			455	\$0.1697	\$77			0	\$0.1595	\$0		
16	July 2017	1,838,506	\$0.2100	\$386,690	4,361	\$0.2220	\$968			2,278	\$0.1697	\$387			0	\$0.1595	\$0		
17	August 2017	1,669,590	\$0.2100	\$351,276	2,247	\$0.2220	\$499			704	\$0.1697	\$119			0	\$0.1595	\$0		
18	September 2017	1,911,789	\$0.2100	\$402,074	1,451	\$0.2220	\$322			535	\$0.1697	\$91			0	\$0.1595	\$0		
19	October 2017	2,077,755	\$0.2100	\$436,902	1,176	\$0.2220	\$261			386	\$0.1697	\$65			0	\$0.1595	\$0		
20	November 2017	7,833,395	\$0.2100	\$1,645,709	1,079	\$0.2220	\$240			341	\$0.1697	\$58			0	\$0.1595	\$0		
21	December 2017	16,612,907	\$0.2100	\$3,489,414	2,387	\$0.2220	\$530			767	\$0.1697	\$130			0	\$0.1595	\$0		
22	January 2018	22,887,084	\$0.2100	\$4,806,288	0	\$0.2220	\$0			0	\$0.1697	\$0			0	\$0.1595	\$0		
23	February 2018	21,959,193	\$0.2100	\$4,611,431	0	\$0.2220	\$0			0	\$0.1697	\$0			0	\$0.1595	\$0		
24	March 2018	17,737,021	\$0.2100	\$3,724,774	0	\$0.2220	\$0			0	\$0.1697	\$0			0	\$0.1595	\$0		
25	April 2018	11,917,901	\$0.2100	\$2,502,759	0	\$0.2220	\$0			0	\$0.1697	\$0			0	\$0.1595	\$0		
26		113,863,540		\$23,916,430	17,051		\$3,784			8,108		\$1,376			-		\$0		

EXPECTED RECOVERIES AS FILED 2/17				ACTUAL RECOVERIES 5/16 - 4/17												
	SGS Throughput in MCF (2)	Rate - effective 5/16- 4/17	DSM Recoveries (2)		SGS Throughput in MCF (3)	Rate - effective 5/16-4/17	DSM Recoveries (3)		SGS Throughput in MCF (3)	Rate - effective 5/15-4/16	DSM Recoveries (3)		SGS Throughput in MCF (3)	Rate - effective 5/14-4/15	DSM Recoveries (3)	2017 Adjustment (4)
27	May 2016	5,647,618	\$0.2200	\$1,253,313	5,636,338	\$0.2200	\$1,251,422		9,038	\$0.1697	\$1,533		2,242	\$0.1595	\$358	\$0
28	June 2016	2,806,792	\$0.2200	\$622,849	2,797,558	\$0.2200	\$621,304		7,089	\$0.1697	\$1,203		2,146	\$0.1595	\$342	\$0
29	July 2016	1,788,375	\$0.2200	\$396,823	1,780,653	\$0.2200	\$395,557		3,302	\$0.1697	\$560		4,420	\$0.1595	\$705	(\$0)
30	August 2016	1,584,034	\$0.2200	\$351,404	1,575,532	\$0.2200	\$350,017		3,046	\$0.1697	\$517		5,457	\$0.1595	\$870	\$0
31	September 2016	1,641,365	\$0.2200	\$364,294	1,635,457	\$0.2200	\$363,328		2,316	\$0.1697	\$393		3,593	\$0.1595	\$573	\$0
32	October 2016	2,135,282	\$0.2200	\$474,043	2,130,111	\$0.2200	\$473,149		1,870	\$0.1697	\$317		3,612	\$0.1595	\$576	\$0
33	November 2016	5,652,318	\$0.2200	\$1,254,930	5,649,650	\$0.2200	\$1,254,402		1,896	\$0.1697	\$322		1,291	\$0.1595	\$206	\$0
34	December 2016	15,572,659	\$0.2200	\$3,457,837	15,571,764	\$0.2200	\$3,457,075		1,525	\$0.1697	\$259		3,157	\$0.1595	\$503	\$0
35	January 2017	22,953,554	\$0.2200	\$5,095,689	21,835,550	\$0.2200	\$4,847,626		1,720	\$0.1697	\$292		93	\$0.1595	\$15	(\$247,756)
36	February 2017	22,573,771	\$0.2200	\$5,011,377	17,270,214	\$0.2200	\$3,834,140		2,505	\$0.1697	\$425		1,417	\$0.1595	\$226	(\$1,176,586)
37	March 2017	18,117,714	\$0.2200	\$4,022,133	14,517,980	\$0.2200	\$3,223,139		1,661	\$0.1697	\$282		1,325	\$0.1595	\$211	(\$798,500)
38	April 2017	11,865,276	\$0.2200	\$2,634,091	10,257,459	\$0.2200	\$2,277,303		760	\$0.1697	\$129		219	\$0.1595	\$35	(\$356,624)
39		112,338,759		\$24,938,783	100,658,266		\$22,348,464		36,728		\$6,232		28,970		\$4,621	(\$2,579,467)

- (1) January 2018 through April 2018 throughput has been forecasted.
(2) Based on recoveries as filed in DSM Rider filing 2/27/2017.
(3) Actual recoveries from May 2016-April 2017.
(4) Adjustment to projected recoveries based on actual data.

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 17-2374-GA-RDR
Carrying Costs

Data: 2017 - 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	\$1,464,157	\$1,352,375	\$0	\$8,515,865	
	Average Monthly Balance	January	February	March	April	May	June	July	August	September	October	November	December	
2	Beginning Balance	\$32,741,419	\$27,898,705	\$24,499,269	\$23,306,627	\$20,491,877	\$21,985,455	\$23,157,680	\$24,274,913	\$26,133,492	\$28,461,297	\$27,604,095	\$28,615,445	
3	Additional Costs	\$5,220	\$435,355	\$2,030,990	(\$537,283)	\$1,493,577	\$1,689,577	\$1,505,277	\$2,210,473	\$2,730,291	(\$419,974)	\$2,657,356	\$5,593,852	
4	Recoveries	(\$4,847,933)	(\$3,834,791)	(\$3,223,632)	(\$2,277,467)	(\$1,016,850)	(\$543,754)	(\$388,045)	(\$351,894)	(\$402,487)	(\$437,228)	(\$1,646,006)	(\$3,490,074)	
	Shared Savings Incentive	\$0	\$0	\$0	\$0	\$1,016,851	\$26,402	\$0	\$0	\$0	\$0	\$0	\$0	
5	Ending Balance	\$27,898,705	\$24,499,269	\$23,306,627	\$20,491,877	\$21,985,455	\$23,157,680	\$24,274,913	\$26,133,492	\$28,461,297	\$27,604,095	\$28,615,445	\$30,719,222	
6	Average Monthly Balance	\$30,320,062	\$26,198,987	\$23,902,948	\$21,899,252	\$21,238,666	\$22,571,568	\$23,716,296	\$25,204,202	\$27,297,395	\$28,032,696	\$28,109,770	\$29,667,334	
	Calculated Carrying Costs	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
7	Carrying Costs	\$136,224	\$106,318	\$107,393	\$95,217	\$95,423	\$98,140	\$106,554	\$113,239	\$118,688	\$125,947	\$119,216	\$130,016	\$1,352,375

**Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 17-2374-GA-RDR
Shared Savings Incentive**

Schedule DSM-5

Page 1 of 2

Line No.	Description	Amount
1	Total Annual Budget	\$32,198,222
2	Actual Annual Expenditures	\$26,464,125
3	Percentage of Annual Budget Spent (Line 2 divided by Line 1)	82.2%
4	Total Annual Natural Gas Savings Target (MCF)	722,245
5	Actual Annual Natural Gas Savings (MCF)	1,106,370
6	Percentage of Natural Gas Savings Target Achieved (Line 5 divided by Line 4)	153.2%
7	Net Present Value of Projected Program Lifetime Energy Savings	\$51,489,122
8	Actual Program Costs	\$26,464,125
9	Difference (Line 7 less Line 8)	\$25,024,997
10	<u>Shared Savings Level Achieved</u>	10.0%
11	Shared Savings Incentive (Line 9 multiplied by Line 10) ⁽¹⁾	\$2,502,500
12	Grossed Up Shared Savings Incentive	\$3,167,714

Notes:

(1) Shared savings amount based on DSM Program savings, as prescribed in PUCO Case 16-1309-GA-UNC.

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 17-2374-GA-RDR
Shared Savings Incentive Gross Up

Schedule DSM-5

Page 2 of 2

Line No.	Computation of Gross Conversion Factor	
1	Operating Revenue	100%
2	Less: Gross Receipts Tax	0%
3	Income Before Federal Income Tax (1) - (2)	100%
4	Federal Income Tax @ 21%	21%
5	Income After Income Tax (3) - (4)	79%
6	Gross Revenue Conversion Factor (1)/(5)	1.27
7	Shared Savings Incentive (DSM-5 Line 11)	\$ 2,502,500
8	Gross Up (7)*(6)-(6)	\$ 665,214
	Total Shared Savings (7)+(8)	\$ 3,167,714

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 17-2374-GA-RDR
Computation of Rate Per Mcf
For Rates Effective May 2018

Schedule DSM-6

Line No.	Description	Reference	Amount
1	TOTAL REVENUE REQUIREMENT	Sch DSM-1	\$26,757,581
2	SGS Projected Annual Throughput, MCF ⁽¹⁾		114,565,113
3	SGS Rate per MCF	Line 1 divided by Line 2	\$0.2336

Notes:

(1) Includes SGS, SGTS, and FRSGTS throughput for Twelve Months Ended April 2019

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Commission of Ohio Docketing Information System on

2/27/2018 4:03:25 PM

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Case No(s). 17-2374-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.