

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Co-)
lumbia Gas of Ohio, Inc. for Approval of) Case No. 17-2202-GA-ALT
an Alternative Form of Regulation.)

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

1. Introduction

Pursuant to Revised Code §§ 4929.111, 4929.05, and 4909.18, Columbia Gas of Ohio, Inc. (“Columbia”) filed its Application in this docket on December 1, 2017, in which it requested authority to implement a new alternative rate plan to establish a capital expenditure program rider (“CEP Rider”). The purpose of the CEP Rider is to recover the post-in-service carrying costs, incremental depreciation expense, and property tax expense currently deferred pursuant to Columbia’s capital expenditure program deferral (“CEP Deferral”), as well as the corresponding assets to which these expenses are directly attributable in the capital expenditure program. Columbia now submits this Amended Application to be effective as of December 1, 2017, pursuant to Staff correspondence dated March 19, 2018, filed in this proceeding.

The information required by Ohio Adm. Code 4901:1-19-06(C) is attached in the following exhibits:

Exhibit A: Alternative Rate Plan

Exhibit B: Authorized Exempted Services

Exhibit C: Discussion Regarding Cross-Subsidization of Services

Exhibit D: Discussion Regarding Compliance with Revised Code §§ 4905.35 and 4929.02

- Exhibit E: List of Witnesses Sponsoring Application Exhibits
- Exhibit F: Current, Redline Proposed, and Clean Proposed Tariff Sheets
- Exhibit G: Typical Bill Comparison
- Exhibit H: Statutory Schedules – R.C. §§ 4909.18(A) – (D)¹
- Exhibit I: Section A and B Schedules of Standard Filing Requirements pursuant to Ohio Adm. Code 4901-7-01
- Exhibit J: Additional Schedules Supporting the Application
- Exhibit K: Proposed Newspaper Notice pursuant to R.C. § 4909.19 and Ohio Adm. Code 4901-7-01, Appendix A, Chapter II (B)(7)

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

2. Notice

As required by Ohio Adm. Code 4901:1-19-06(A), Columbia notified Commission Staff on October 27, 2017, that Columbia intended to file an Application, by letter addressed to the directors of the Utilities and the Service Monitoring and Enforcement Departments. As required by Revised Code § 4909.43(B), Columbia also notified the mayor and legislative authority of each municipality Columbia serves of Columbia's intent to file an Application and the proposed rates on October 27, 2017, in writing.

3. Explanation of the Plan's Justness and Reasonableness

Columbia's proposed alternative rate plan to establish a CEP Rider is just and reasonable. By beginning a gradual recovery of the CEP Deferral and underlying assets in 2018, Columbia will request less than if it were to continue deferring expenses until the deferral reaches the SGS Class rate impact threshold established in Case Nos. 11-5351-GA-UNC, *et al.*, and continued by Case Nos. 12-3221-GA-UNC, *et al.* This is because Columbia will stop deferring additional post-in-service

¹ Columbia will be supplementing Exhibit H within fourteen days to include a two-year (2018 – 2019) statement of the income and expense anticipated under the Amended Application.

carrying costs associated with the balances incorporated into the proposed CEP Rider. Additionally, including recovery on and of the underlying investments to which the CEP Deferral relates will obviate the need to continue to defer future expenses associated with those investments. Because customers would save money by allowing Columbia to begin gradually recovering its CEP Deferral and the underlying related investments in 2018, Columbia believes its CEP Rider is just and reasonable.

4. Proposed Procedural Schedule

Columbia is committed to supporting an expedited review and settlement process with this Amended Application. As such, Columbia proposes the following procedural schedule in this proceeding:

- Final Third-Party Audit Issued
- Staff Report Issued 7 days after the Final Third-Party Audit Issued
- Discovery/Intervention Deadline 14 days after the Staff Report Issued
- Objections/Testimony due 30 days after the Staff Report Issued
- Evidentiary Hearing begins 7 days after Objections are filed
- Initial Brief is due 7 days after Evidentiary Hearing concludes
- Reply Brief is due 10 days thereafter

5. Proposed Public Hearing Cities

Under R.C. § 4903.083 and Ohio Adm. Code 4901:1-19-07(D), Columbia proposes that the Commission schedule public hearings in the following cities:

- Salem
- Columbus
- Toledo
- Lorain

6. Newspaper Notice

Pursuant to R.C. § 4909.19 and Ohio Adm. Code 4901-7-01, Appendix A, Chapter II(B)(7), Columbia is filing a proposed newspaper notice as Exhibit K with this Amended Application. Once the Commission approves the notice, Columbia will publish the notice “once a week for two consecutive weeks in a newspaper published and in general circulation throughout the territory in which [Columbia] operates and [which is] directly affected by the matters referred to in [the amended] application.”

7. Conclusion

For the reasons provided in this Amended Application, Columbia respectfully requests that the Commission establish a CEP Rider, pursuant to the terms outlined herein, and grant any other necessary and proper relief.

Respectfully submitted,

/s/ Eric B. Gallon

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(Willing to accept service by e-mail)

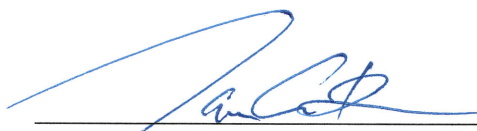
Attorneys for

COLUMBIA GAS OF OHIO, INC.

Verification

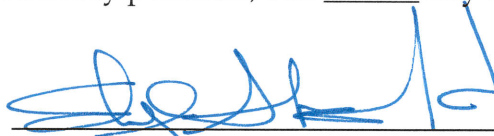
STATE OF OHIO)
)
FRANKLIN COUNTY) ss:

Daniel A. Creekmur, being first duly cautioned and sworn, deposes and says that he is the President of Columbia Gas of Ohio, Inc.; that the statements and schedules submitted herewith contain proposed revisions to existing schedule sheets and establish the facts and grounds upon which this Application is based; and that the data and facts set forth herein are true to the best of his knowledge and belief.



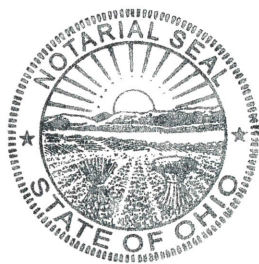
Daniel A. Creekmur
President

Sworn to before me, and subscribed in my presence, this 2ND day of April, 2018.



Notary Public

SEAL

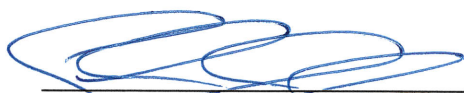


CHERYL A. MacDONALD
Notary Public, State of Ohio
My Commission Expires 3/26/2022

Verification

STATE OF OHIO)
)
FRANKLIN COUNTY) ss:

Shawn Anderson, being first duly cautioned and sworn, deposes and says that he is the Treasurer and Chief Risk Officer of Columbia Gas of Ohio, Inc., Applicant herein, that the statements and schedules submitted herewith contain proposed revisions to existing schedule sheets, establish the facts and grounds upon which this Application is based, and that the data and facts set forth herein are true to the best of his knowledge and belief.



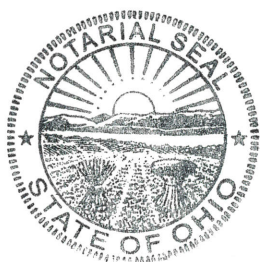
Shawn Anderson
Treasurer and Chief Risk Officer

Sworn to before me and subscribed in my presence this 2ND day of April, 2018.



Notary Public

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 2nd day of April, 2018, upon the persons listed below.

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/s/ Eric B. Gallon

Eric B. Gallon

Attorney for
COLUMBIA GAS OF OHIO, INC.

Exhibit A
Ohio Adm. Code 4901:1-19-06(C)(2)
Detailed Alternative Rate Plan

1. Background

1.1. Case Nos. 11-5351-GA-UNC and 11-5352-GA-AAM

In 2011, Columbia Gas of Ohio, Inc. (“Columbia”) filed an application with the Commission to implement a capital expenditure program and to modify its accounting procedures to provide for: (1) capitalization of post-in-service carrying costs on those assets of the capital expenditure program that are placed into service but not reflected in rates as plant in service; and (2) deferral of depreciation expense and property taxes directly attributable to those assets of the capital expenditure program that are placed into service but not reflected in rates as plant in service (“CEP Deferral”). The Commission limited the CEP Deferral authority from October 1, 2011, through December 31, 2012. The Commission authorized Columbia to accrue CEP Deferral expense until the rates to recover these deferred expenses for the Small General Service (“SGS”) class would be more than \$1.50 per month. The Commission indicated that deferral of expenses could continue after Columbia filed to establish a recovery mechanism under Revised Code §§ 4909.18, 4929.05, or 4929.11. Finally, the Commission stated that it would consider the prudence and reasonableness of the magnitude of Columbia’s CEP Deferral and associated capital spending in any future proceedings seeking cost recovery, at which time Columbia would be expected to provide detailed information regarding the expenditures for the Commission’s review.

1.2. Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM

In 2012, the Commission authorized Columbia to continue its CEP Deferral beyond December 31, 2012, up and to the point where the accrued deferrals, if included in rates, would cause the rates charged to the SGS class of customers to increase by more than \$1.50 per month. The Commission further stated, similar to Case Nos. 11-5351-GA-UNC, et al., that it would consider the prudence and reasonableness of the magnitude of Columbia’s CEP Deferral and associated capital spending in any future proceedings seeking cost recovery, at which time Columbia would be expected to provide detailed information regarding the expenditures for the Commission’s review.

Since 2012, Columbia has been filing annual updates by April 30 in Case Nos. 12-3221-GA-UNC, et al., detailing the monthly CEP investments and the calculations used to determine the associated deferrals. The annual information filings have also included all calculations used to determine the monthly deferred amounts, including a breakdown of the investments (by categories of capital investment), post-in-service carrying costs, depreciation expense, property tax expense, and all incremental revenue, as well as the capital budget for the upcoming year. Finally, these information filings have calculated the estimated rate Columbia would charge customers if it had monetized the deferred amounts.

2. Description of the CEP Investments and CEP Deferral Assets

When reviewing Columbia's Application in Case Nos. 12-3221-GA-UNC, et al., the Commission approved four categories of capital investment upon which CEP deferrals are based. These categories of capital investments are as follows:

- a. **Replacement/Public Improvement/Betterment** – Replacement of facilities for any of the following reasons: (1) physical deterioration; (2) meeting the requirements of governmental authorities related to street and highway construction; (3) accommodating existing customer requests for facility relocation; and, (4) improving system operating conditions and ensuring adequate distribution system capacity and/or system reliability. This Replacement/Public Improvement/Betterment category may include, but is not limited to, costs related to installation of and/or improvements to mains and service lines, measuring and regulation stations, district regulator stations, excess pressure measuring stations, meters, meter sets, AMR devices, house regulators, and any associated buildings, land or land rights.
- b. **Growth** – Facilities required to provide service to new customers or to provide increased load capacity to existing customers. This category may include, but is not limited to, costs associated with the installation of and/or improvement to mains and services (including service line installations to new customers served by existing mains), district regulator stations, excess pressure measuring stations, meters, meter sets, AMR devices, house regulators, and any associated land or land rights.
- c. **Support Services** – Capital expenditures that are not directly related to gas facilities fall into this category, which may include, but is not limited to, costs associated with the purchase of and/or improvements to buildings and structures (including associated land and land rights), environmental

remediation at company-owned facilities, office furniture and equipment, motorized equipment and trailers, power-operated equipment, and other miscellaneous equipment.

d. **Information Technology** – Capital expenditures related to technology and communications infrastructure. This category may include, but is not limited to, costs associated with the purchase and installation of communications equipment (including associated buildings, land, or land rights), data processing equipment, data processing software, and software licenses.

For all categories described above, the costs include (where applicable) supervisory, engineering, general, and administrative overheads and an Allowance for Funds Used During Construction, which are net of any contributions, deposits or other aid to construction. None of the capital expenditures in the categories described above include costs targeted for inclusion in Columbia's Infrastructure Replacement Program.

Columbia also adheres to the FERC Unified System of Accounts prescribed for Natural Gas Companies and Generally Accepted Accounting Principles when accounting for the actual cost of capital projects. Pursuant to the FERC Unified System of Accounts, all amounts included are just and reasonable. Projects that are deemed "used and useful" in serving the needs of Columbia's customers are reported as in service in these categories. Columbia also keeps detailed gas plant account records to permit identification, analysis, and verification of capitalized costs deferred.

Though Columbia is requesting authority to establish a CEP Rider, Columbia also requests accounting authority, to the extent necessary, to: (1) continue accounting for the deferral of depreciation expense on all investment between the dates the property is placed into service and the date recovery of the investment commences through the CEP Rider; (2) to continue deferring property taxes on all investment between the dates the property is placed into service and the date recovery of the investment commences through the CEP Rider; and (3) to continue deferral of post-in-service carrying costs on all investment between the dates the property is placed into service and the date recovery of the investment commences through the CEP Rider. Deferred expenses such as deferred depreciation, deferred property taxes, and deferred post-in-service carrying costs are amortized over the life of the associated assets using the current depreciation rate. Amortization does

not begin until Columbia starts recovering the associated expense through the CEP Rider.

3. Calculation of the CEP Deferral

The Finding and Order in Case Nos. 11-5351-GA-UNC, et al., authorized a certain calculation and total monthly deferral of regulatory assets for those assets of the capital expenditure program that are placed in service but are not reflected in rates as plant in service. Since its inception, Columbia's CEP Deferral has been calculated as follows:

$$\text{Total Monthly Deferral} = (\text{PISCC}) + (\text{Depreciation Expense}) + (\text{Property Tax Expense}) - (\text{Incremental Revenues})$$

Where:

$$\text{PISCC} = [(\text{Previous Month's Cumulative Gross Plant Additions}) - (\text{Previous Month's Accumulated Depreciation}) - (\text{Previous Month's Cumulative Retirements})] * [(\text{Long-Term Debt Rate}) / (12 \text{ Months})]$$

$$\text{Depreciation Expense} = [(\text{Previous Month's Cumulative Gross Plant Additions}) - (\text{Previous Month's Cumulative Retirements}) + (\frac{1}{2} \text{ Current Month's Plant Additions}) - (\frac{1}{2} \text{ Current Month's Retirements})] * [(\text{Depreciation Rate}) / (12 \text{ Months})]$$

$$\text{Property Tax Expense} = [(\text{Previous Year-End Cumulative}^2 \text{ Gross Plant Additions}) - (\text{Previous Year-End Cumulative}^1 \text{ Retirements})] * (\text{Percent Good Adjustment}) * \text{Valuation Percentage}^3 * [(\text{Effective Property Tax Rate}) / (12 \text{ Months})]$$

$$\text{Incremental Revenue} = [(\text{Current Month's Customers} - \text{Baseline Customers}) * (\text{Cost Portion of Rate})] + [(\text{Consumption by Non-SFV Customers Directly Attributable to Program Investment}) * (\text{Cost Portion of Rate})] + (\text{Other Revenues Directly Attributable to Program Investment})$$

² The Finding and Order in Case Nos. 11-5351-GA-UNC, et al., referenced "Previous Month's Cumulative" expenses, while Property Tax activity should be calculated off previous year activity. Upon consultation with Commission Staff in 2012, Columbia concurs that the property tax expenditures should be calculated based on previous year balances.

³ The Valuation Percentage was inadvertently omitted in Case No. 11-5351-GA-UNC.

4. CEP Rider

4.1. Revenue Requirement Components

Columbia will recover its CEP Deferral, as well as the corresponding assets to which these expenses are directly attributable, by computing a revenue requirement initially based on cumulative plant investment through December 31, 2015, with two additional adjustments to be made based on cumulative plant investment through December 31, 2016, and December 31, 2017. These revenue requirements will provide for a return on the Net CEP Investment of 10.95% (an 8.12% rate of return plus a tax gross-up factor of 2.84%) and the return of all capital expenditure program costs. While Columbia's revenue requirement includes a return on Net CEP Investment of 10.95%, Columbia's pre-tax rate of return will be adjusted to 9.52% due to tax reform. As noted in Columbia's comments in Case No. 18-47-AU-COI, Columbia proposes to incorporate the elements of tax reform into this proceeding, and will work with the parties in this case to do so.

Total CEP Rider investment will be valued at the Investment Date (the date on which the underlying asset was placed in service) and the Deferral Date (the date on which deferrals are included in the CEP Rider revenue requirement for recovery). Cumulative gross plant additions are capitalized at Columbia's actual cost of replacement and shown as an adjustment to the Net CEP Investment as projects are placed in service. Post-in-service carrying costs are calculated at Columbia's weighted long-term cost of debt. Cumulative deferred depreciation expense is calculated at the applicable, Commission-approved depreciation rate. Cumulative deferred property taxes are calculated at the estimated composite property tax rate.

Deferred expenses such as deferred depreciation, deferred property taxes, and deferred post-in-service carrying costs are amortized over the life of the associated assets using the current depreciation rate. Amortization does not begin until Columbia starts recovering the associated expense through the CEP Rider.

Pursuant to the authority granted in Case Nos. 12-3221-GA-UNC, et al., Columbia will continue to defer eligible expenses associated with CEP investments not recovered through the CEP Rider until such time as Columbia recovers them through a separate proceeding.

4.2. Process for Establishing CEP Rider

Pursuant to Revised Code § 4929.111(C), any recovery authorized under Revised Code § 4929.111(D) is limited to the amounts that the application sought to recover, unless the Commission in its discretion authorizes additional recovery. To that end, Columbia's Amended Application provides for the recovery of the CEP Deferral balance associated with assets placed in service on or before December 31, 2017. Columbia's proposal includes a gradual recovery on and of the underlying investments to which the CEP Deferral relates, pursuant to the table below. Pursuant to the Commission's Findings and Orders in Case Nos. 11-5351-GA-UNC, et al., and 12-3221-GA-UNC, et al., the Commission will have the opportunity to audit the prudence and reasonableness of all CEP investments and related deferrals through December 31, 2017, in this proceeding.

The CEP Rider will be a fixed monthly charge. Columbia is proposing to gradually implement the CEP Rider to mitigate the impact on customers. In particular, Columbia is proposing the following CEP Rider structure and SGS Class rates, before adjusting for any over- and under-recovery:

Rates Effective August 1	2018	2020	2022
Maximum SGS Class CEP Rider Rate	\$3.28	\$4.17	\$4.92
CEP Asset Investment Year ("Investment Date")	2011 - 2015	2011 - 2016	2011 - 2017
CEP Deferral Balance Through ("Deferral Date")	December 31, 2017	December 31, 2019	December 31, 2021

Columbia is also proposing that the CEP Rider be adjusted every two years to ensure the CEP investments are gradually introduced to customers, and to ensure customers receive the benefit of timely reconciliation. For CEP investments placed in service after December 31, 2017, Columbia requests to continue deferring those expenses associated therewith until Columbia requests recovery in a separate proceeding. Columbia proposes to file an adjustment biennially by April 30 (starting in 2020), with rates to be implemented pursuant to Columbia's proposed tariff sheets attached as Exhibit F. The purpose of this filing is to set the CEP Rider, adjusted for actual deferrals and reconciled for any over- and under-recovery of the CEP Rider.

Through this Amended Application, the Commission will have reviewed the CEP Deferral and corresponding assets through December 31, 2017, therefore, a subsequent audit of these assets will not be necessary in future years.

5. Proposed Tariff Sheets

Columbia further proposes several changes to its tariff, including the description of the CEP Rider for all Columbia customers. The proposed tariff sheet changes are shown in Exhibit F and reflect the rationale for the mechanism that is described in the Amended Application, including this Exhibit A.

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

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

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

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

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

SECTION VII
PART 22 - STANDARDS OF CONDUCT

22.1 Standards of Conduct

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

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

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

SECTION VII
PART 22 - STANDARDS OF CONDUCT

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

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

Issued: May 17, 2004

Effective: May 17, 2004

Issued By
J. W. Partridge Jr., President

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

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

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

Revised Code § 4905.35

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

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

Revised Code § 4929.02

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

Establishing a CEP Rider will further advance Ohio's policies. By ensuring Columbia can continue to timely recover its investments and mitigate the potential impact to customers of a deferral continuing to build, the plan will enhance Columbia's ability to continue offering adequate, reliable, and reasonably priced natural gas goods and services. Moreover, Columbia proposes gradual adjustments to the CEP Rider, with this phase-in approach providing reasonably priced natural

gas goods and services with known, measured adjustments occurring every other year.

The fixed monthly charge rate design of the proposed CEP Rider is consistent with the current fixed rate designs of Columbia's base monthly delivery charge and Columbia's infrastructure replacement program rider. Like these other two fixed rate charges, the proposed fixed monthly charge of the proposed CEP Rider continues the alignment of natural gas company interests with consumer interest in energy efficiency and energy conservation, pursuant to Revised Code § 4929.02(A)(12), by further removing a financial incentive for Columbia through increased throughput. Moreover, authorizing these known, measured adjustments on a non-volumetric basis to gradually allow recovery of the CEP Deferral and recovery of and on the underlying capital assets also affords customers notice in advance of possible changes, helping to provide budget certainty for all classes of customers.

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

Justness and Reasonableness of Columbia's Alternative Rate Plan

Columbia's proposed alternative rate plan to establish a CEP Rider is just and reasonable. By beginning a gradual recovery of the CEP Deferral and underlying assets in 2018, Columbia will request less than if it were to continue deferring expenses until the deferral reaches the SGS Class rate impact threshold established in Case Nos. 11-5351-GA-UNC, et al., and continued by Case Nos. 12-3221-GA-UNC, et al. This is because Columbia will stop deferring additional post-in-service carrying costs associated with the balances incorporated into the proposed CEP Rider. Additionally, including recovery on and of the underlying investments to which the CEP Deferral relates will obviate the need to continue to defer future expenses associated with those investments. Because customers would save money by allowing Columbia to begin gradually recovering its CEP Deferral and the underlying related investments in 2018, the CEP Rider is just and reasonable.

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

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

- (1) Melissa L. Thompson, Columbia's Director of Regulatory Policy, will summarize Columbia's Amended Application, review Columbia's experience under the CEP, address the various requirements in the Ohio Revised Code and Ohio Administrative Code that specifically relate to alternative rate filings, and testify to the justness and reasonableness of Columbia's request to establish the CEP Rider. Ms. Thompson is sponsoring Exhibits A – F and K.
- (2) Diana M. Beil, Columbia's Director of Regulatory Affairs, will explain the underlying accounting and calculation of the proposed CEP Rider for all rate classes. Ms. Beil is sponsoring Exhibits G – J.

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

Exhibit F
Clean, Redline Proposed, Clean Proposed Tariff Sheets

COLUMBIA GAS OF OHIO, INC.**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

	<u>On and After</u> <u>December 3, 2009</u>
All gas consumed per account per month	\$.0000 per Mcf
Monthly Delivery Charge per account	\$16.92 per Month

The maximum delivery charge for all deliveries by Company to Customer of Customer-owned gas under this provision will be equal to the Small General Schools Sales base rate then in effect. When a Customer can demonstrate to the Company and requests that a charge lower than the maximum delivery charge is necessary because of competition from a pipeline, distribution system or non natural gas fuel source, then the Company may charge a rate lower than the maximum delivery charge for all deliveries.

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to total Company fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder.

Low Usage, Low Income Incentive**Availability**

The Low Usage, Low Income Incentive credit of \$4 per account per month is available to a total of 6,000 residential customer accounts each month during the period from March 31, 2009 through the last billing unit of March, 2013. A Customer is eligible provided that the Customer qualifies or has qualified for the Home Energy Assistance Program, is not a participant in the Percentage of Income Payment Plan, and has annual weather-normalized throughput of less than 85 Mcf. The first 6,000 eligible Customers with the lowest annual consumption for the review period will receive the credit for the twelve months beginning with Unit 1 of billing in April of each year.

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section V, Part No. 3 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) Standard Choice Offer Rider;
- (2) PIP Plan Tariff Schedule Rider;
- (3) Uncollectible Expense Rider;
- (4) Gross Receipts Tax Rider;
- (5) Excise Tax Rider;
- (6) CHOICE/SCO Reconciliation Rider;
- (7) Infrastructure Replacement Rider;
- (8) Regulatory Assessment Rider;
- (9) Demand Side Management Rider;
- (10) Non-Temperature Balancing Service Fee; and
- (11) Infrastructure Development Rider.

LATE PAYMENT CHARGE:

Filed in accordance with Public Utilities Commission of Ohio Entry dated May 24, 2017 in Case Nos. 16-2067-GA-ATA and 16-2068-GA-IDR.

Issued: May 31, 2017

Effective: With meter readings on or after May 31, 2017

Issued By
Daniel A. Creekmur, President

COLUMBIA GAS OF OHIO, INC.

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

LATE PAYMENT CHARGE:

Upon next scheduled billing date, one and one-half percent (1-1/2%) will be applied to the unpaid balance, as provided in Section IV, Part No. 6 of the Company's Rules and Regulations governing the distribution and sales of gas.

Filed in accordance with Public Utilities Commission of Ohio Entry dated May 24, 2017 in Case Nos. 16-2067-GA-ATA and 16-2068-GA-IDR.

Issued: May 31, 2017

Effective: With meter readings on or after May 31, 2017

Issued By
Daniel A. Creekmur, President

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

First 25 Mcf per account per month	\$1.6324 per Mcf
Next 75 Mcf per account per month	\$1.2350 per Mcf
Over 100 Mcf per account per month	\$0.9809 per Mcf

A Customer Charge of \$21.37 per account per month, regardless of gas consumed.

The maximum delivery charge for all deliveries by Company to Customer of Customer-owned gas under this provision will be equal to the General Schools base rate then in effect. When a Customer can demonstrate to the Company and requests that a charge lower than the maximum delivery charge is necessary because of competition from a pipeline, distribution system or non natural gas fuel, then the Company may charge a rate lower than the maximum delivery charge for all deliveries.

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to total Company fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section V, Part No. 3 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) Standard Choice Offer Rider;
- (2) PIP Plan Tariff Schedule Rider;
- (3) Uncollectible Expense Rider;
- (4) Gross Receipts Tax Rider;
- (5) Excise Tax Rider;
- (6) CHOICE/SCO Reconciliation Rider;
- (7) Regulatory Assessment Rider;
- (8) Infrastructure Replacement Program Rider;
- (9) Non-Temperature Balancing Service Fee; and
- (10) Infrastructure Development Rider.

LATE PAYMENT CHARGE:

Upon next scheduled billing date, one and one-half percent (1-1/2%) will be applied to the unpaid balance, as provided in Section IV, Part No. 6 of the Company's Rules and Regulations governing the distribution and sales of gas.

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to total Company fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder.

In the event that Customer no longer qualifies for service hereunder, Company may, upon thirty (30) days notice, terminate service hereunder and commence service under its Small General Service or General Service schedule.

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section V, Part No. 3 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) Standard Choice Offer Rider (SCO);
- (2) PIP Plan Tariff Schedule Rider;
- (3) Gross Receipts Tax Rider;
- (4) Excise Tax Rider;
- (5) CHOICE/SCO Reconciliation Rider;
- (6) Regulatory Assessment Rider;
- (7) Infrastructure Replacement Program Rider;
- (8) Non-Temperature Balancing Service fee; and
- (9) Infrastructure Development Rider.

LATE PAYMENT CHARGE:

Upon next scheduled billing date, one and one-half percent (1-1/2%) will be applied to the unpaid balance, as provided in Section IV, Part No. 6 of the Company's Rules and Regulations governing the distribution and sales of gas.

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

THIS SHEET IS RESERVED FOR FUTURE USE.

Filed in accordance with Public Utilities Commission of Ohio Order dated June 24, 2009 in Case No. 09-0006-GA-UNC.

Issued: June 25, 2009

Effective: June 29, 2009

Issued By
J. W. Partridge Jr., President

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

SMALL GENERAL SCHOOLS TRANSPORTATION SERVICE DELIVERY CHARGE

AVAILABILITY

Available to any primary or secondary school Customer accounts provided that service can be rendered within the limits of Company's operating conditions and facilities, Customer consumes less than 300 Mcf per year between September 1 and August 31; and Customer purchases 100% Backup Service. This service is available to Public School Districts that were receiving Transportation Service as October 7, 2009, including any new or existing facility placed into service prior to March 31, 2013 regardless of Backup Service. Annual consumption for Customers served hereunder will be reviewed each August 31st. Service is subject to the Rules and Regulations as set forth in Section VI, Part Nos. 1 through 27.

The Company will charge the following maximum rates for all Customer-owned volumes delivered by Company to Customer's facility where gas is being consumed:

On and After
December 3, 2009

Monthly Delivery Charge per account	\$16.92 per Month
-------------------------------------	-------------------

The maximum delivery charge for all deliveries by Company to Customer of Customer-owned gas under this provision will be equal to the Small General Schools Transportation Service base rate then in effect. When a Customer can demonstrate to the Company and requests that a charge lower than the maximum delivery charge is necessary because of competition from a pipeline, distribution system or non natural gas fuel source, then the Company may charge a rate lower than the maximum delivery charge for all deliveries.

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to fixed costs. Unless otherwise agreed by Company and customer, Customer shall pay the maximum rate for all volumes delivered hereunder.

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VI, Part No. 27 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) PIP Plan Tariff Schedule Rider;
- (2) Uncollectible Expense Rider;
- (3) Gross Receipts Tax Rider;
- (4) Excise Tax Rider;
- (5) Infrastructure Replacement Program Rider;
- (6) Demand Side Management Rider; and
- (7) Infrastructure Development Rider.

COLUMBIA GAS OF OHIO, INC.

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VI, Part No. 27 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) PIP Plan Tariff Schedule Rider;
- (2) Uncollectible Expense Rider;
- (3) Gross Receipts Tax Rider;
- (4) Excise Tax Rider;
- (5) Infrastructure Replacement Program Rider; and
- (6) Infrastructure Development Rider.

UNACCOUNTED-FOR GAS

Company will retain a percentage of all volumes delivered to it for the account of Customer to offset unaccounted-for gas as a result of transporting these volumes. The unaccounted-for percentage is based on the Company's system wide average for the twelve (12) months ending August 31 of each year and is placed in effect as soon as practicable following the determination of the percentage.

COLUMBIA GAS OF OHIO, INC

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VI, Part No. 27 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) PIP Plan Tariff Schedule Rider;
- (2) Gross Receipts Tax Rider;
- (3) Excise Tax Rider;
- (4) Infrastructure Replacement Program Rider; and
- (5) Infrastructure Development Rider.

UNACCOUNTED-FOR GAS

Company will retain one percent (1%) of all volumes delivered to it for the account of Customer to offset unaccounted-for gas as a result of transporting gas volumes to Customer.

LATE PAYMENT CHARGE

Upon next scheduled billing date, one and one-half percent (1-1/2%) will be applied to the unpaid balance, as provided in Section IV, Part No. 6 of the Company's Rules and Regulations governing the distribution and sales of gas.

COLUMBIA GAS OF OHIO, INC.

Original Sheet No. 75

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

Filed in accordance with Public Utilities Commission of Ohio Order

Issued:

Effective:

Issued By
Daniel A. Creekmur, President

Columbia Gas of Ohio, Inc.

SECTION VII

PART 25 - FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS)

25.7 Delivery Charge – Full Requirements Small General Schools Transportation Service

Availability

Available to all primary and secondary school Customer accounts provided that Customer consumes less than 300 Mcf per year between September 1 and August 31. Annual consumption for Customer's service hereunder will be reviewed each August 31st.

The maximum rates for all Customer-owned volumes delivered by Company to Customer's facility where gas is being consumed are:

On and After
December 3, 2009

Monthly Delivery Charge	\$16.92 per Month
-------------------------	-------------------

The maximum delivery charge for all deliveries by Company to Customer of Customer-owned gas under this provision will be equal to the Full Requirements Small General Schools Transportation Service base rate then in effect. When a Customer can demonstrate to the Company and requests that a charge lower than the maximum delivery charge is necessary because of competition from a pipeline, distribution system or non natural gas fuel source, then the Company may charge a rate lower than the maximum delivery charge for all deliveries.

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder.

25.8 Billing Adjustments

For all gas delivered hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VII, Part 29 of this tariff:

- 1) Interim Emergency and Temporary PIP Plan Tariff Schedule Rider;
- 2) Gross Receipts Tax Rider;
- 3) Excise Tax Rider;
- 4) CHOICE/SCO Reconciliation Rider;
- 5) Uncollectible Expense Rider;
- 6) Infrastructure Replacement Program Rider;
- 7) Demand Side Management Rider;
- 8) Non-Temperature Balancing Service fee; and
- 9) Infrastructure Development Rider.

25.9 Late Payment Charge

Upon next scheduled billing date, an additional amount of 1.5% of the unpaid balance on the subsequent bill will become due and payable as part of the Customer's total obligation. This provision is not applicable to unpaid account balances of Customers enrolled in payment plans pursuant to Section 4901:1-18-04 of the Ohio Administrative Code.

SECTION VII

PART 28 - FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE (FRLGTS)

28.3 Transfer of Service

Without limiting any rights or remedies of a Retail Natural Gas Supplier, customers may leave a Retail Natural Gas Supplier's Aggregation Pool and join any other Aggregation Pool upon assessment of a \$5.00 switching fee to the succeeding Retail Natural Gas Supplier by Company, or revert to sales service from Company for which there will be no switching fee.

28.4 Character of Service

Service provided under this schedule shall be considered firm service.

28.5 Delivery Service

The Company shall charge the following rates for all Customer-owned volumes delivered by Company to Customer's facility where gas is being consumed:

- | | |
|---|------------------|
| 1) First 2,000 Mcf per account per month | \$0.4110 per Mcf |
| 2) Next 13,000 Mcf per account per month | \$0.2520 per Mcf |
| 3) Next 85,000 Mcf per account per month | \$0.2200 per Mcf |
| 4) Over 100,000 Mcf per account per month | \$0.1740 per Mcf |

28.6 A 'Customer Charge' of \$595.00 per Account per month, regardless of gas consumed.

28.7 Flexible Delivery Charge

The maximum delivery charge for all deliveries by Company to Customer of Customer-owned gas under this provision will be equal to the Full Requirements Large General Transportation Service (FRLGTS) base rate then in effect. When a Customer can demonstrate to the Company and requests that a charge lower than the maximum delivery charge is necessary because of competition from a pipeline, distribution system or non natural gas fuel source, then the Company may charge a rate lower than the maximum delivery charge for all deliveries.

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to total Company fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder.

28.8 Billing Adjustments

For all gas delivered hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VII, Part 29 of this tariff.

- 1) Interim Emergency and Temporary PIP Plan Tariff Schedule Rider;
- 2) Gross Receipts Tax Rider;
- 3) Excise Tax Rider;
- 4) Infrastructure Replacement Program Rider;
- 5) CHOICE/SCO Reconciliation Rider;
- 6) Non-Temperature Balancing Service fee; and
- 7) Infrastructure Development Rider.

Filed in accordance with Public Utilities Commission of Ohio Entry dated May 24, 2017 in Case Nos. 16-2067-GA-ATA and 16-2068-GA-IDR.

Issued: May 31, 2017

Effective: With meter readings on or after May 31, 2017

Issued By
 Daniel A. Creekmur, President

**SECTION VII
PART 29 - BILLING ADJUSTMENTS**

RESERVED FOR FUTURE USE.

Filed in accordance with Public Utilities Commission of Ohio Entries dated January 13, 2010 in Case No. 08-1344-GA-EXM

Issued: January 15, 2010

Effective: With bills rendered on or after
April 1, 2010

Issued By
J. W. Partridge, Jr., President

COLUMBIA GAS OF OHIO, INC.

~~Sixth- Seventh~~ Revised Sheet No. 17
Cancels~~Fifth- Sixth~~ Revised Sheet No. 17
Page 1 of 2**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

	<u>On and After</u> <u>December 3, 2009</u>
All gas consumed per account per month	\$.0000 per Mcf
Monthly Delivery Charge per account	\$16.92 per Month

The maximum delivery charge for all deliveries by Company to Customer of Customer-owned gas under this provision will be equal to the Small General Schools Sales base rate then in effect. When a Customer can demonstrate to the Company and requests that a charge lower than the maximum delivery charge is necessary because of competition from a pipeline, distribution system or non natural gas fuel source, then the Company may charge a rate lower than the maximum delivery charge for all deliveries.

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to total Company fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder.

Low Usage, Low Income Incentive**Availability**

The Low Usage, Low Income Incentive credit of \$4 per account per month is available to a total of 6,000 residential customer accounts each month during the period from March 31, 2009 through the last billing unit of March, 2013. A Customer is eligible provided that the Customer qualifies or has qualified for the Home Energy Assistance Program, is not a participant in the Percentage of Income Payment Plan, and has annual weather-normalized throughput of less than 85 Mcf. The first 6,000 eligible Customers with the lowest annual consumption for the review period will receive the credit for the twelve months beginning with Unit 1 of billing in April of each year.

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section V, Part No. 3 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) Standard Choice Offer Rider;
- (2) PIP Plan Tariff Schedule Rider;
- (3) Uncollectible Expense Rider;
- (4) Gross Receipts Tax Rider;
- (5) Excise Tax Rider;
- (6) CHOICE/SCO Reconciliation Rider;
- (7) Infrastructure Replacement Rider;
- (8) Regulatory Assessment Rider;
- (9) Demand Side Management Rider;
- (10) Non-Temperature Balancing Service Fee; ~~and~~
- (11) Infrastructure Development Rider; and
- (12) Capital Expenditure Program Rider.

LATE PAYMENT CHARGE:

Filed in accordance with Public Utilities Commission of Ohio Entry dated May 24, 2017 in Case No. 17-2202-GA-ALT ~~Nos. 16-2067-GA-ATA and 16-2068-GA-IDR.~~

Issued: May 31, 2017Effective: With meter readings on or after May 31, 2017

Issued By
Daniel A. Creekmur, President

COLUMBIA GAS OF OHIO, INC.

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

LATE PAYMENT CHARGE:

Upon next scheduled billing date, one and one-half percent (1-1/2%) will be applied to the unpaid balance, as provided in Section IV, Part No. 6 of the Company's Rules and Regulations governing the distribution and sales of gas.

Filed in accordance with Public Utilities Commission of Ohio Entry dated ~~May 24, 2017~~ in Case ~~No. 17-2202-GA-ALT~~ Nos. 16-2067-GA-ATA and 16-2068-GA-
HDR.

Issued: May 31, 2017

Effective: With meter readings on or after May 31, 2017

Issued By
Daniel A. Creekmur, President

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

First 25 Mcf per account per month	\$1.6324 per Mcf
Next 75 Mcf per account per month	\$1.2350 per Mcf
Over 100 Mcf per account per month	\$0.9809 per Mcf

A Customer Charge of \$21.37 per account per month, regardless of gas consumed.

The maximum delivery charge for all deliveries by Company to Customer of Customer-owned gas under this provision will be equal to the General Schools base rate then in effect. When a Customer can demonstrate to the Company and requests that a charge lower than the maximum delivery charge is necessary because of competition from a pipeline, distribution system or non natural gas fuel, then the Company may charge a rate lower than the maximum delivery charge for all deliveries.

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to total Company fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section V, Part No. 3 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) Standard Choice Offer Rider;
- (2) PIP Plan Tariff Schedule Rider;
- (3) Uncollectible Expense Rider;
- (4) Gross Receipts Tax Rider;
- (5) Excise Tax Rider;
- (6) CHOICE/SCO Reconciliation Rider;
- (7) Regulatory Assessment Rider;
- (8) Infrastructure Replacement Program Rider;
- (9) Non-Temperature Balancing Service Fee; ~~and~~
- ~~(10) Infrastructure Development Rider; and~~
- ~~(10)(11) Capital Expenditure Program Rider.~~

LATE PAYMENT CHARGE:

Upon next scheduled billing date, one and one-half percent (1-1/2%) will be applied to the unpaid balance, as provided in Section IV, Part No. 6 of the Company's Rules and Regulations governing the distribution and sales of gas.

~~Sixth~~ Seventh Revised Sheet No. 21

Cancels

COLUMBIA GAS OF OHIO, INC. ~~Fifth~~ Sixth Revised Sheet No. 21

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to total Company fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder.

In the event that Customer no longer qualifies for service hereunder, Company may, upon thirty (30) days notice, terminate service hereunder and commence service under its Small General Service or General Service schedule.

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section V, Part No. 3 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) Standard Choice Offer Rider (SCO);
- (2) PIP Plan Tariff Schedule Rider;
- (3) Gross Receipts Tax Rider;
- (4) Excise Tax Rider;
- (5) CHOICE/SCO Reconciliation Rider;
- (6) Regulatory Assessment Rider;
- (7) Infrastructure Replacement Program Rider;
- (8) Non-Temperature Balancing Service fee; ~~and~~
- ~~(9)~~ (10) Infrastructure Development Rider; ~~and-~~ Capital Expenditure Program Rider.

LATE PAYMENT CHARGE:

Upon next scheduled billing date, one and one-half percent (1-1/2%) will be applied to the unpaid balance, as provided in Section IV, Part No. 6 of the Company's Rules and Regulations governing the distribution and sales of gas.

Columbia Gas of Ohio, Inc.

~~Second~~Third Revised Sheet No. 30d
 Cancels
~~First~~Second Revised Sheet No. 30d

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
 AND SALE OF GAS**

CAPITAL EXPENDITURE PROGRAM RIDER ("CEP Rider")

APPLICABILITY

To all customers billed by Columbia under rate schedules SGS, SGSS, GS, GSS and LGS.

DESCRIPTION

An additional charge per account, per month, regardless of gas consumed, to recover costs associated with Commission-approved capital expenditure program.

Columbia will file an adjustment biennially by April 30, 2020 and April 30, 2022, with rates to be implemented with the first billing unit of August. Columbia will set the CEP Rider rate to introduce additional investments, adjust for actual deferrals, and adjust for any over- and under-recovery for the CEP Rider.

RIDER RATE

<u>Rate SGS, Small General Service</u>	<u>\$3.28/Month</u>
<u>Rate GS, General Service</u>	<u>\$27.64/Month</u>
<u>Rate LGS, Large General Service</u>	<u>\$531.14/Month</u>

THIS SHEET IS RESERVED FOR FUTURE USE.

Filed in accordance with Public Utilities Commission of Ohio Order dated ~~June 24, 2009~~ in Case No. ~~17-2202-GA-ALT09-0006-GA-UNC.~~

Issued: ~~June 25, 2009~~

Effective: ~~June 29, 2009~~

Issued By
~~J. W. Partridge Jr.~~Daniel A. Creekmur, President

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

SMALL GENERAL SCHOOLS TRANSPORTATION SERVICE DELIVERY CHARGE

AVAILABILITY

Available to any primary or secondary school Customer accounts provided that service can be rendered within the limits of Company's operating conditions and facilities, Customer consumes less than 300 Mcf per year between September 1 and August 31; and Customer purchases 100% Backup Service. This service is available to Public School Districts that were receiving Transportation Service as October 7, 2009, including any new or existing facility placed into service prior to March 31, 2013 regardless of Backup Service. Annual consumption for Customers served hereunder will be reviewed each August 31st. Service is subject to the Rules and Regulations as set forth in Section VI, Part Nos. 1 through 27.

The Company will charge the following maximum rates for all Customer-owned volumes delivered by Company to Customer's facility where gas is being consumed:

On and After
December 3, 2009

Monthly Delivery Charge per account	\$16.92 per Month
-------------------------------------	-------------------

The maximum delivery charge for all deliveries by Company to Customer of Customer-owned gas under this provision will be equal to the Small General Schools Transportation Service base rate then in effect. When a Customer can demonstrate to the Company and requests that a charge lower than the maximum delivery charge is necessary because of competition from a pipeline, distribution system or non natural gas fuel source, then the Company may charge a rate lower than the maximum delivery charge for all deliveries.

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to fixed costs. Unless otherwise agreed by Company and customer, Customer shall pay the maximum rate for all volumes delivered hereunder.

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VI, Part No. 27 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) PIP Plan Tariff Schedule Rider;
- (2) Uncollectible Expense Rider;
- (3) Gross Receipts Tax Rider;
- (4) Excise Tax Rider;
- (5) Infrastructure Replacement Program Rider;
- (6) Demand Side Management Rider; ~~and~~
- (7) Infrastructure Development Rider; and
- ~~(7)(8) Capital Expenditure Program Rider.~~

Filed in accordance with Public Utilities Commission of Ohio Entry dated May 24, 2017 in Case No. 17-2202-GA-ALTs, ~~16-2067-GA-ATA and 16-2068-GA-IDR.~~

Issued: May 31, 2017

Issued By
Daniel A. Creekmur, President

Effective: ~~With meter readings on or after May 31, 2017~~

COLUMBIA GAS OF OHIO, INC.

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VI, Part No. 27 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) PIP Plan Tariff Schedule Rider;
- (2) Uncollectible Expense Rider;
- (3) Gross Receipts Tax Rider;
- (4) Excise Tax Rider;
- (5) Infrastructure Replacement Program Rider; ~~and~~
~~(6)~~ Infrastructure Development Rider; and
~~(6)(7)~~ Capital Expenditure Program Rider.

UNACCOUNTED-FOR GAS

Company will retain a percentage of all volumes delivered to it for the account of Customer to offset unaccounted-for gas as a result of transporting these volumes. The unaccounted-for percentage is based on the Company's system wide average for the twelve (12) months ending August 31 of each year and is placed in effect as soon as practicable following the determination of the percentage.

~~Fourth-Fifth~~ Revised Sheet No. 60

Cancels

~~Third-Fourth~~ Revised Sheet No. 60

COLUMBIA GAS OF OHIO, INC

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VI, Part No. 27 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) PIP Plan Tariff Schedule Rider;
- (2) Gross Receipts Tax Rider;
- (3) Excise Tax Rider;
- (4) Infrastructure Replacement Program Rider; ~~and~~
- ~~(5)~~ Infrastructure Development Rider; ~~and~~
- ~~(5)(6)~~ Capital Expenditure Program Rider.

UNACCOUNTED-FOR GAS

Company will retain one percent (1%) of all volumes delivered to it for the account of Customer to offset unaccounted-for gas as a result of transporting gas volumes to Customer.

LATE PAYMENT CHARGE

Upon next scheduled billing date, one and one-half percent (1-1/2%) will be applied to the unpaid balance, as provided in Section IV, Part No. 6 of the Company's Rules and Regulations governing the distribution and sales of gas.

Filed in accordance with Public Utilities Commission of Ohio Entry dated ~~May 24, 2017~~ in Case No. 17-2202-GA-ALTs, ~~16-2067-GA-ATA and 16-2068-GA-IDR.~~

Issued: ~~May 31, 2017~~

Issued By
Daniel A. Creekmur, President

Effective: ~~With meter readings on or after May 31, 2017~~

P.U.C.O. No. 2COLUMBIA GAS OF OHIO, INC.Original Sheet No. 75RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GASCAPITAL EXPENDITURE PROGRAM RIDER ("CEP Rider")APPLICABILITYTo all customers billed by Columbia under rate schedules SGTS, SGTSS, GTS, GTSS and LGTS.DESCRIPTIONAn additional charge per account, per month, regardless of gas consumed, to recover costs associated with Commission-approved capital expenditure program.Columbia will file an adjustment biennially by April 30, 2020 and April 30, 2022, with rates to be implemented with the first billing unit of August. Columbia will set the CEP Rider rate to introduce additional investments, adjust for actual deferrals, and adjust for any over- and under-recovery for the CEP Rider.RATE RIDER:

<u>Rate SGTS, Small General Transportation Service</u>	<u>\$3.28/Month</u>
<u>Rate GTS, General Transportation Service</u>	<u>\$27.64/Month</u>
<u>Rate LGTS, Large General Transportation Service</u>	<u>\$531.14/Month</u>

Filed in accordance with Public Utilities Commission of Ohio OrderIssued:Effective:Issued By
Daniel A. Creekmur, President

Columbia Gas of Ohio, Inc.

SECTION VII

PART 25 - FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS)

25.7 Delivery Charge – Full Requirements Small General Schools Transportation Service

Availability

Available to all primary and secondary school Customer accounts provided that Customer consumes less than 300 Mcf per year between September 1 and August 31. Annual consumption for Customer's service hereunder will be reviewed each August 31st.

The maximum rates for all Customer-owned volumes delivered by Company to Customer's facility where gas is being consumed are:

On and After
December 3, 2009

Monthly Delivery Charge \$16.92 per Month

The maximum delivery charge for all deliveries by Company to Customer of Customer-owned gas under this provision will be equal to the Full Requirements Small General Schools Transportation Service base rate then in effect. When a Customer can demonstrate to the Company and requests that a charge lower than the maximum delivery charge is necessary because of competition from a pipeline, distribution system or non natural gas fuel source, then the Company may charge a rate lower than the maximum delivery charge for all deliveries.

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder.

25.8 Billing Adjustments

For all gas delivered hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VII, Part 29 of this tariff:

- 1) Interim Emergency and Temporary PIP Plan Tariff Schedule Rider;
- 2) Gross Receipts Tax Rider;
- 3) Excise Tax Rider;
- 4) CHOICE/SCO Reconciliation Rider;
- 5) Uncollectible Expense Rider;
- 6) Infrastructure Replacement Program Rider;
- 7) Demand Side Management Rider;
- 8) Non-Temperature Balancing Service fee; ~~and~~
- ~~9) Infrastructure Development Rider;~~ ~~and~~
- ~~9)10) Capital Expenditure Program Rider.~~

25.9 Late Payment Charge

Upon next scheduled billing date, an additional amount of 1.5% of the unpaid balance on the subsequent bill will become due and payable as part of the Customer's total obligation. This provision is not applicable to unpaid account balances of Customers enrolled in payment plans pursuant to Section 4901:1-18-04 of the Ohio Administrative Code.

Filed in accordance with Public Utilities Commission of Ohio Entry dated ~~May 24, 2017~~ in Case No. ~~17-2202-GA-ALTs, 16-2067-GA-ATA and 16-2068-GA-IDR.~~

Issued: ~~May 31, 2017~~

Effective: ~~With meter readings on or after May 31, 2017~~

Issued By
Daniel A. Creekmur, President

Columbia Gas of Ohio, Inc.

SECTION VII

PART 28 - FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE (FRLGTS)

28.3 Transfer of Service

Without limiting any rights or remedies of a Retail Natural Gas Supplier, customers may leave a Retail Natural Gas Supplier's Aggregation Pool and join any other Aggregation Pool upon assessment of a \$5.00 switching fee to the succeeding Retail Natural Gas Supplier by Company, or revert to sales service from Company for which there will be no switching fee.

28.4 Character of Service

Service provided under this schedule shall be considered firm service.

28.5 Delivery Service

The Company shall charge the following rates for all Customer-owned volumes delivered by Company to Customer's facility where gas is being consumed:

- | | |
|---|------------------|
| 1) First 2,000 Mcf per account per month | \$0.4110 per Mcf |
| 2) Next 13,000 Mcf per account per month | \$0.2520 per Mcf |
| 3) Next 85,000 Mcf per account per month | \$0.2200 per Mcf |
| 4) Over 100,000 Mcf per account per month | \$0.1740 per Mcf |

28.6 A 'Customer Charge' of \$595.00 per Account per month, regardless of gas consumed.

28.7 Flexible Delivery Charge

The maximum delivery charge for all deliveries by Company to Customer of Customer-owned gas under this provision will be equal to the Full Requirements Large General Transportation Service (FRLGTS) base rate then in effect. When a Customer can demonstrate to the Company and requests that a charge lower than the maximum delivery charge is necessary because of competition from a pipeline, distribution system or non natural gas fuel source, then the Company may charge a rate lower than the maximum delivery charge for all deliveries.

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to total Company fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder.

28.8 Billing Adjustments

For all gas delivered hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VII, Part 29 of this tariff.

- 1) Interim Emergency and Temporary PIP Plan Tariff Schedule Rider;
- 2) Gross Receipts Tax Rider;
- 3) Excise Tax Rider;
- 4) Infrastructure Replacement Program Rider;
- 5) CHOICE/SCO Reconciliation Rider;
- 6) Non-Temperature Balancing Service fee; ~~and~~
- ~~7) Infrastructure Development Rider; and~~
- ~~7)8) Capital Expenditure Program Rider.~~

Filed in accordance with Public Utilities Commission of Ohio Entry dated ~~May 24, 2017~~ in Case No. ~~17-2202-GA ALTs, 16-2067-GA-ATA and 16-2068-GA-IDR.~~

Issued: ~~May 31, 2017~~

Effective: ~~With meter readings on or after May 31, 2017~~

Issued By
Daniel A. Creekmur, President

Columbia Gas of Ohio, Inc.

SECTION VII
PART 29 - BILLING ADJUSTMENTS

~~RESERVED FOR FUTURE USE.~~
CAPITAL EXPENDITURE PROGRAM RIDER ("CEP Rider")

APPLICABILITY

To all customers billed by Columbia under rate schedules FRSGTS, FRSGTSS, FRGTS, FRGTSS, FRLGTS.

DESCRIPTION

An additional charge per account, per month, regardless of gas consumed, to recover costs associated with Commission-approved capital expenditure program.

Columbia will file an adjustment biennially by April 30, 2020 and April 30, 2022, with rates to be implemented with the first billing unit of August. Columbia will set the CEP Rider rate to introduce additional investments, adjust for actual deferrals, and adjust for any over- and under-recovery for the CEP Rider.

RATE RIDER:

<u>Rate FRSGTS, Full Requirements Small General Transportation Service</u>	<u>\$3.28/Month</u>
<u>Rate FRGTS, Full Requirements General Transportation Service</u>	<u>\$27.64/Month</u>
<u>Rate FRLGTS, Full Requirements Large General Transportation Service</u>	<u>\$531.14/Month</u>

Filed in accordance with Public Utilities Commission of Ohio Entries dated ~~January 13, 2010~~ in Case No. ~~17-2202-GA-ALT-08-1344-GA-EXM~~

Issued: ~~January 15, 2010~~

Effective: ~~With bills rendered on or after~~
~~April 1, 2010~~

Issued By
J. W. Partridge, Jr. Daniel A. Creekmur, President

COLUMBIA GAS OF OHIO, INC.

Sixth Revised Sheet No. 17

Page 1 of 2

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

	<u>On and After</u> <u>December 3, 2009</u>
All gas consumed per account per month	\$.0000 per Mcf
Monthly Delivery Charge per account	\$16.92 per Month

The maximum delivery charge for all deliveries by Company to Customer of Customer-owned gas under this provision will be equal to the Small General Schools Sales base rate then in effect. When a Customer can demonstrate to the Company and requests that a charge lower than the maximum delivery charge is necessary because of competition from a pipeline, distribution system or non natural gas fuel source, then the Company may charge a rate lower than the maximum delivery charge for all deliveries.

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to total Company fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder.

Low Usage, Low Income Incentive

Availability

The Low Usage, Low Income Incentive credit of \$4 per account per month is available to a total of 6,000 residential customer accounts each month during the period from March 31, 2009 through the last billing unit of March, 2013. A Customer is eligible provided that the Customer qualifies or has qualified for the Home Energy Assistance Program, is not a participant in the Percentage of Income Payment Plan, and has annual weather-normalized throughput of less than 85 Mcf. The first 6,000 eligible Customers with the lowest annual consumption for the review period will receive the credit for the twelve months beginning with Unit 1 of billing in April of each year.

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section V, Part No. 3 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) Standard Choice Offer Rider;
- (2) PIP Plan Tariff Schedule Rider;
- (3) Uncollectible Expense Rider;
- (4) Gross Receipts Tax Rider;
- (5) Excise Tax Rider;
- (6) CHOICE/SCO Reconciliation Rider;
- (7) Infrastructure Replacement Rider;
- (8) Regulatory Assessment Rider;
- (9) Demand Side Management Rider;
- (10) Non-Temperature Balancing Service Fee
- (11) Infrastructure Development Rider; and
- (12) Capital Expenditure Program Rider.

Filed in accordance with Public Utilities Commission of Ohio Entry dated in Case No. 17-2202-GA-ALT.

Issued:

Issued By
Daniel A. Creekmur, President

Effective:

COLUMBIA GAS OF OHIO, INC.

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

LATE PAYMENT CHARGE:

Upon next scheduled billing date, one and one-half percent (1-1/2%) will be applied to the unpaid balance, as provided in Section IV, Part No. 6 of the Company's Rules and Regulations governing the distribution and sales of gas.

Filed in accordance with Public Utilities Commission of Ohio Entry dated in Case No. 17-2202-GA-ALT.

Issued:

Issued By
Daniel A. Creekmur, President

Effective:

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

First 25 Mcf per account per month	\$1.6324 per Mcf
Next 75 Mcf per account per month	\$1.2350 per Mcf
Over 100 Mcf per account per month	\$0.9809 per Mcf

A Customer Charge of \$21.37 per account per month, regardless of gas consumed.

The maximum delivery charge for all deliveries by Company to Customer of Customer-owned gas under this provision will be equal to the General Schools base rate then in effect. When a Customer can demonstrate to the Company and requests that a charge lower than the maximum delivery charge is necessary because of competition from a pipeline, distribution system or non natural gas fuel, then the Company may charge a rate lower than the maximum delivery charge for all deliveries.

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to total Company fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section V, Part No. 3 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) Standard Choice Offer Rider;
- (2) PIP Plan Tariff Schedule Rider;
- (3) Uncollectible Expense Rider;
- (4) Gross Receipts Tax Rider;
- (5) Excise Tax Rider;
- (6) CHOICE/SCO Reconciliation Rider;
- (7) Regulatory Assessment Rider;
- (8) Infrastructure Replacement Program Rider;
- (9) Non-Temperature Balancing Service Fee;
- (10) Infrastructure Development Rider and
- (11) Capital Expenditure Program Rider.

LATE PAYMENT CHARGE:

Upon next scheduled billing date, one and one-half percent (1-1/2%) will be applied to the unpaid balance, as provided in Section IV, Part No. 6 of the Company's Rules and Regulations governing the distribution and sales of gas.

Filed in accordance with Public Utilities Commission of Ohio Entry dated in Case No.17-2202-GA-ALT.

Issued:

Issued By
Daniel A. Creekmur, President

Effective:

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to total Company fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder.

In the event that Customer no longer qualifies for service hereunder, Company may, upon thirty (30) days notice, terminate service hereunder and commence service under its Small General Service or General Service schedule.

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section V, Part No. 3 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) Standard Choice Offer Rider (SCO);
- (2) PIP Plan Tariff Schedule Rider;
- (3) Gross Receipts Tax Rider;
- (4) Excise Tax Rider;
- (5) CHOICE/SCO Reconciliation Rider;
- (6) Regulatory Assessment Rider;
- (7) Infrastructure Replacement Program Rider;
- (8) Non-Temperature Balancing Service fee;
- (9) Infrastructure Development Rider; and
- (10) Capital Expenditure Program Rider.

LATE PAYMENT CHARGE:

Upon next scheduled billing date, one and one-half percent (1-1/2%) will be applied to the unpaid balance, as provided in Section IV, Part No. 6 of the Company's Rules and Regulations governing the distribution and sales of gas.

Columbia Gas of Ohio, Inc.

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

CAPITAL EXPENDITURE PROGRAM RIDER ("CEP Rider")

APPLICABILITY

To all customers billed by Columbia under rate schedules SGS, SGSS, GS, GSS and LGS.

DESCRIPTION

An additional charge per account, per month, regardless of gas consumed, to recover costs associated with Commission-approved capital expenditure program.

Columbia will file an adjustment biennially by April 30, 2020 and April 30, 2022, with rates to be implemented with the first billing unit of August. Columbia will set the CEP Rider rate to introduce additional investments, adjust for actual deferrals, and adjust for any over- and under-recovery for the CEP Rider.

RIDER RATE

Rate SGS, Small General Service	\$3.28/Month
Rate GS, General Service	\$27.64/Month
Rate LGS, Large General Service	\$531.14/Month

Filed in accordance with Public Utilities Commission of Ohio Order dated in Case No. 17-2202-GA-ALT

Issued:

Effective:

Issued By
Daniel A. Creekmur, President

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

SMALL GENERAL SCHOOLS TRANSPORTATION SERVICE DELIVERY CHARGE

AVAILABILITY

Available to any primary or secondary school Customer accounts provided that service can be rendered within the limits of Company's operating conditions and facilities, Customer consumes less than 300 Mcf per year between September 1 and August 31; and Customer purchases 100% Backup Service. This service is available to Public School Districts that were receiving Transportation Service as October 7, 2009, including any new or existing facility placed into service prior to March 31, 2013 regardless of Backup Service. Annual consumption for Customers served hereunder will be reviewed each August 31st. Service is subject to the Rules and Regulations as set forth in Section VI, Part Nos. 1 through 27.

The Company will charge the following maximum rates for all Customer-owned volumes delivered by Company to Customer's facility where gas is being consumed:

On and After
December 3, 2009

Monthly Delivery Charge per account	\$16.92 per Month
-------------------------------------	-------------------

The maximum delivery charge for all deliveries by Company to Customer of Customer-owned gas under this provision will be equal to the Small General Schools Transportation Service base rate then in effect. When a Customer can demonstrate to the Company and requests that a charge lower than the maximum delivery charge is necessary because of competition from a pipeline, distribution system or non natural gas fuel source, then the Company may charge a rate lower than the maximum delivery charge for all deliveries.

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to fixed costs. Unless otherwise agreed by Company and customer, Customer shall pay the maximum rate for all volumes delivered hereunder.

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VI, Part No. 27 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) PIP Plan Tariff Schedule Rider;
- (2) Uncollectible Expense Rider;
- (3) Gross Receipts Tax Rider;
- (4) Excise Tax Rider;
- (5) Infrastructure Replacement Program Rider;
- (6) Demand Side Management Rider;
- (7) Infrastructure Development Rider; and
- (8) Capital Expenditure Program Rider.

Filed in accordance with Public Utilities Commission of Ohio Entry dated in Case No. 17-2202-GA-ALT.

Issued:

Issued By
Daniel A. Creekmur, President

Effective:

COLUMBIA GAS OF OHIO, INC.

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VI, Part No. 27 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) PIP Plan Tariff Schedule Rider;
- (2) Uncollectible Expense Rider;
- (3) Gross Receipts Tax Rider;
- (4) Excise Tax Rider;
- (5) Infrastructure Replacement Program Rider;
- (6) Infrastructure Development Rider; and
- (7) Capital Expenditure Program Rider.

UNACCOUNTED-FOR GAS

Company will retain a percentage of all volumes delivered to it for the account of Customer to offset unaccounted-for gas as a result of transporting these volumes. The unaccounted-for percentage is based on the Company's system wide average for the twelve (12) months ending August 31 of each year and is placed in effect as soon as practicable following the determination of the percentage.

Filed in accordance with Public Utilities Commission of Ohio Entry dated in Case No. 17-2202-GA-ALT.

Issued:

Issued By
Daniel A. Creekmur, President

Effective:

COLUMBIA GAS OF OHIO, INC

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

BILLING ADJUSTMENTS

For all gas sold hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VI, Part No. 27 of the Company's Rules and Regulations governing the distribution and sale of gas.

- (1) PIP Plan Tariff Schedule Rider;
- (2) Gross Receipts Tax Rider;
- (3) Excise Tax Rider;
- (4) Infrastructure Replacement Program Rider;
- (5) Infrastructure Development Rider; and
- (6) Capital Expenditure Program Rider.

UNACCOUNTED-FOR GAS

Company will retain one percent (1%) of all volumes delivered to it for the account of Customer to offset unaccounted-for gas as a result of transporting gas volumes to Customer.

LATE PAYMENT CHARGE

Upon next scheduled billing date, one and one-half percent (1-1/2%) will be applied to the unpaid balance, as provided in Section IV, Part No. 6 of the Company's Rules and Regulations governing the distribution and sales of gas.

COLUMBIA GAS OF OHIO, INC.

Original Sheet No. 75

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

CAPITAL EXPENDITURE PROGRAM RIDER ("CEP Rider")

APPLICABILITY

To all customers billed by Columbia under rate schedules SGTS, SGTSS, GTS, GTSS and LGTS.

DESCRIPTION

An additional charge per account, per month, regardless of gas consumed, to recover costs associated with Commission-approved capital expenditure program.

Columbia will file an adjustment biennially by April 30, 2020 and April 30, 2022, with rates to be implemented with the first billing unit of August. Columbia will set the CEP Rider rate to introduce additional investments, adjust for actual deferrals, and adjust for any over- and under-recovery for the CEP Rider.

RATE RIDER:

Rate SGTS, Small General Transportation Service	\$3.28/Month
Rate GTS, General Transportation Service	\$27.64/Month
Rate LGTS, Large General Transportation Service	\$531.14/Month

Filed in accordance with Public Utilities Commission of Ohio Order

Issued:

Effective:

Issued By
Daniel A. Creekmur, President

Columbia Gas of Ohio, Inc.

SECTION VII

PART 25 - FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS)

25.7 Delivery Charge – Full Requirements Small General Schools Transportation Service

Availability

Available to all primary and secondary school Customer accounts provided that Customer consumes less than 300 Mcf per year between September 1 and August 31. Annual consumption for Customer's service hereunder will be reviewed each August 31st.

The maximum rates for all Customer-owned volumes delivered by Company to Customer's facility where gas is being consumed are:

On and After
December 3, 2009

Monthly Delivery Charge \$16.92 per Month

The maximum delivery charge for all deliveries by Company to Customer of Customer-owned gas under this provision will be equal to the Full Requirements Small General Schools Transportation Service base rate then in effect. When a Customer can demonstrate to the Company and requests that a charge lower than the maximum delivery charge is necessary because of competition from a pipeline, distribution system or non natural gas fuel source, then the Company may charge a rate lower than the maximum delivery charge for all deliveries.

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder.

25.8 Billing Adjustments

For all gas delivered hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VII, Part 29 of this tariff:

- 1) Interim Emergency and Temporary PIP Plan Tariff Schedule Rider;
- 2) Gross Receipts Tax Rider;
- 3) Excise Tax Rider;
- 4) CHOICE/SCO Reconciliation Rider;
- 5) Uncollectible Expense Rider;
- 6) Infrastructure Replacement Program Rider;
- 7) Demand Side Management Rider;
- 8) Non-Temperature Balancing Service fee;
- 9) Infrastructure Development Rider; and
- 10) Capital Expenditure Program Rider.

25.9 Late Payment Charge

Upon next scheduled billing date, an additional amount of 1.5% of the unpaid balance on the subsequent bill will become due and payable as part of the Customer's total obligation. This provision is not applicable to unpaid account balances of Customers enrolled in payment plans pursuant to Section 4901:1-18-04 of the Ohio Administrative Code.

Filed in accordance with Public Utilities Commission of Ohio Entry dated in Case No. 17-2202-GA-ALT.

Issued:

Effective:

Issued By
Daniel A. Creekmur, President

Columbia Gas of Ohio, Inc.

SECTION VII

PART 28 - FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE (FRLGTS)

28.3 Transfer of Service

Without limiting any rights or remedies of a Retail Natural Gas Supplier, customers may leave a Retail Natural Gas Supplier's Aggregation Pool and join any other Aggregation Pool upon assessment of a \$5.00 switching fee to the succeeding Retail Natural Gas Supplier by Company, or revert to sales service from Company for which there will be no switching fee.

28.4 Character of Service

Service provided under this schedule shall be considered firm service.

28.5 Delivery Service

The Company shall charge the following rates for all Customer-owned volumes delivered by Company to Customer's facility where gas is being consumed:

- | | |
|---|------------------|
| 1) First 2,000 Mcf per account per month | \$0.4110 per Mcf |
| 2) Next 13,000 Mcf per account per month | \$0.2520 per Mcf |
| 3) Next 85,000 Mcf per account per month | \$0.2200 per Mcf |
| 4) Over 100,000 Mcf per account per month | \$0.1740 per Mcf |

28.6 A 'Customer Charge' of \$595.00 per Account per month, regardless of gas consumed.

28.7 Flexible Delivery Charge

The maximum delivery charge for all deliveries by Company to Customer of Customer-owned gas under this provision will be equal to the Full Requirements Large General Transportation Service (FRLGTS) base rate then in effect. When a Customer can demonstrate to the Company and requests that a charge lower than the maximum delivery charge is necessary because of competition from a pipeline, distribution system or non natural gas fuel source, then the Company may charge a rate lower than the maximum delivery charge for all deliveries.

The minimum rate shall not be less than the variable cost of providing service hereunder plus some contribution to total Company fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder.

28.8 Billing Adjustments

For all gas delivered hereunder, the bill shall be computed to reflect the following billing adjustments as set forth in Section VII, Part 29 of this tariff.

- 1) Interim Emergency and Temporary PIP Plan Tariff Schedule Rider;
- 2) Gross Receipts Tax Rider;
- 3) Excise Tax Rider;
- 4) Infrastructure Replacement Program Rider;
- 5) CHOICE/SCO Reconciliation Rider;
- 6) Non-Temperature Balancing Service fee;
- 7) Infrastructure Development Rider; and
- 8) Capital Expenditure Program Rider.

Filed in accordance with Public Utilities Commission of Ohio Entry dated in Case No. 17-2202-GA_ALT.

Issued:

Effective:

Issued By
Daniel A. Creekmur, President

SECTION VII
PART 29 - BILLING ADJUSTMENTS

CAPITAL EXPENDITURE PROGRAM RIDER ("CEP Rider")

APPLICABILITY

To all customers billed by Columbia under rate schedules FRSGTS, FRSGTSS, FRGTS, FRGTSS, and FRLGTS.

DESCRIPTION

An additional charge per account, per month, regardless of gas consumed, to recover costs associated with Commission-approved capital expenditure program.

Columbia will file an adjustment biennially by April 30, 2020 and April 30, 2022, with rates to be implemented with the first billing unit of August. Columbia will set the CEP Rider rate to introduce additional investments, adjust for actual deferrals, and adjust for any over- and under-recovery for the CEP Rider.

RATE RIDER:

Rate FRSGTS, Full Requirements Small General Transportation Service	\$3.28/Month
Rate FRGTS, Full Requirements General Transportation Service	\$27.64/Month
Rate FRLGTS, Full Requirements Large General Transportation Service	\$531.14/Month

Issued:

Filed in accordance with Public Utilities Commission of Ohio Entry dated in Case No. 17-2202-GA-ALT

Issued By
 Daniel A. Creekmur, President

Effective:

Exhibit G
Typical Bill Comparison

Data: 12 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL[illegible][illegible]

Data: 12 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL

1 SMALL GENERAL SERVICE SALES SERVICE - SCHOOLS

2	ALL GAS USED	0.5685	-	0.0%	4.5240	
3	MONTHLY DELIVERY CHARGE AUGUST 2018	26.02	29.30	3.28	12.6%	
4	MONTHLY DELIVERY CHARGE AUGUST 2020	29.30	30.19	0.89	3.0%	
5	MONTHLY DELIVERY CHARGE AUGUST 2022	30.19	30.94	0.75	2.5%	
6	MONTHLY BILL AUGUST 2018	20.0		42.60	46.04	3.44
7	MONTHLY BILL AUGUST 2020	20.0		46.04	46.98	0.93
8	MONTHLY BILL AUGUST 2022	20.0		46.98	47.76	0.79
9	EXCISE TAX FIRST 100	0.1593				
10	EXCISE TAX NEXT 1000	0.0877				
11	EXCISE TAX OVER 2000	0.0411				
12	GROSS RECEIPTS TAX RATE	4.987%				
				8.1%	94.99	137.59
				2.0%	94.99	141.04
				1.7%	94.99	141.97
						142.76
						2.5%
						0.7%
						0.6%

Data: 12 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL

[illegible]

	2	ALL GAS USED		0.2423	-	0.00%	4.5240
	3	MONTHLY DELIVERY CHARGE	AUGUST 2018	26.91	3.28	12.2%	
	4	MONTHLY DELIVERY CHARGE	AUGUST 2020	30.19	0.89	2.9%	
	5	MONTHLY DELIVERY CHARGE	AUGUST 2022	31.08	0.75	2.4%	
	6	MONTHLY BILL	AUGUST 2018	20.0	36.68	40.13	9.4%
	7	MONTHLY BILL	AUGUST 2020	20.0	40.13	0.93	2.3%
	8	MONTHLY BILL	AUGUST 2022	20.0	41.06	41.85	1.9%
							137.39
							138.33
							139.12
							0.6%
							2.6%
							0.7%
							0.6%

9	EXCISE TAX FIRST 100	0.1533
10	EXCISE TAX NEXT 1900	0.0877
11	EXCISE TAX OVER 2000	0.0411
12	GROSS RECEIPTS TAX	4.987%
13	SALES TAX	7.500%

Data: 12 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL

SHEET 4 OF 14

1 FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE

9	EXCISE TAX FIRST 100	0.1593
10	EXCISE TAX NEXT 1000	0.0877
11	EXCISE TAX OVER 2000	0.0411
12	GROSS RECEIPTS TAX	4.987%
13	SALES TAX	7.500%

Data: 12 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL

SCHEDULE G
SHEET 5 OF 14

[illegible]

Data: 12 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL

SMALL GENERAL SERVICE SCHOOLS

2	FIRST 25 MCF	1,990.9	-	4,524.0	
3	NEXT 75 MCF	1,593.5	-		
4	Over 100 MCF	1,339.4	-		
5	MONTHLY DELIVERY CHARGE AUGUST 2018	99.23	27.64		
6	MONTHLY DELIVERY CHARGE AUGUST 2020	126.87	8.22		
7	MONTHLY DELIVERY CHARGE AUGUST 2022	135.09	7.16		
8	MONTHLY BILL AUGUST 2018	25.0			
9	MONTHLY BILL AUGUST 2018	100.0			
10	MONTHLY BILL AUGUST 2018	500.0			
11	MONTHLY BILL AUGUST 2018	1,500.0			
12	MONTHLY BILL AUGUST 2020	25.0			
13	MONTHLY BILL AUGUST 2020	100.0			
14	MONTHLY BILL AUGUST 2020	500.0			
15	MONTHLY BILL AUGUST 2020	1,500.0			
16	MONTHLY BILL AUGUST 2022	25.0			
17	MONTHLY BILL AUGUST 2022	100.0			
18	MONTHLY BILL AUGUST 2022	500.0			
19	MONTHLY BILL AUGUST 2022	1,500.0			
20	EXCISE TAX FIRST 100	0.1593			
21	EXCISE TAX NEXT 1900	0.0877			
22	EXCISE TAX OVER 2000	0.0411			
23	GROSS RECEIPTS TAX	4.9877%			

Data: 12 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL

GENERAL TRANSPORTATION SERVICE

2	FIRST 25 MCF	1,7506	-	4,5240	
3	NEXT 75 MCF	1,3323	-		
4	Over 100 MCF	1,0648			
5	MONTHLY DELIVERY CHARGE AUGUST 2018	100,36	27,64		
6	MONTHLY DELIVERY CHARGE AUGUST 2020	128,00	8,22		
7	MONTHLY DELIVERY CHARGE AUGUST 2022	136,22	7,16		
8	MONTHLY BILL AUGUST 2018	25,0			
9	MONTHLY BILL AUGUST 2018	100,0			
10	MONTHLY BILL AUGUST 2018	500,0			
11	MONTHLY BILL AUGUST 2018	1,500,0			
12	MONTHLY BILL AUGUST 2020	25,0			
13	MONTHLY BILL AUGUST 2020	100,0			
14	MONTHLY BILL AUGUST 2020	500,0			
15	MONTHLY BILL AUGUST 2020	1,500,0			
16	MONTHLY BILL AUGUST 2022	25,0			
17	MONTHLY BILL AUGUST 2022	100,0			
18	MONTHLY BILL AUGUST 2022	500,0			
19	MONTHLY BILL AUGUST 2022	1,500,0			
20	EXCISE TAX FIRST 100	0,1593			
21	EXCISE TAX NEXT 1900	0,0877			
22	EXCISE TAX OVER 2000	0,0411			
23	GROSS RECEIPTS TAX	4,987%			
24	SALES TAX	7,500%			

Data: 12 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL

GENERAL TRANSPORTATION SERVICE - SCHOOLS

[illegible]

Data: 12 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL[illegible]

1	FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE									
2	FIRST 25 MCF	2,0591	-	2,0591	4,5240					
3	NEXT 75 MCF	1,6408	-							
4	Over 100 MCF	1,3733								
5	MONTHLY DELIVERY CHARGE	100.36	27.64	27.5%						
6	MONTHLY DELIVERY CHARGE	128.00	136.22	6.4%						
7	MONTHLY DELIVERY CHARGE	136.22	143.38	5.3%						
8	MONTHLY BILL	25.0	163.59	192.61	29.02	17.7%	120.73	284.32	313.34	10.2%
9	MONTHLY BILL	100.0	305.33	334.35	29.02	9.5%	482.94	788.27	817.29	3.7%
10	MONTHLY BILL	500.0	918.88	947.89	29.02	3.2%	2,414.69	3,333.56	3,362.58	0.9%
11	MONTHLY BILL	1,500.0	2,452.74	2,481.75	29.02	1.2%	7,244.06	9,696.79	9,725.81	0.3%
12	MONTHLY BILL	25.0	192.61	201.24	8.63	4.5%	120.73	313.34	321.97	2.8%
13	MONTHLY BILL	100.0	334.35	342.98	8.63	2.6%	482.94	817.29	825.92	1.1%
14	MONTHLY BILL	500.0	947.89	956.52	8.63	0.9%	2,414.69	3,362.58	3,371.21	0.3%
15	MONTHLY BILL	1,500.0	2,481.75	2,490.38	8.63	0.3%	7,244.06	9,725.81	9,734.44	0.1%
16	MONTHLY BILL	25.0	201.24	208.76	7.52	3.7%	120.73	321.97	329.49	2.3%
17	MONTHLY BILL	100.0	342.98	350.50	7.52	2.2%	482.94	825.92	833.43	0.9%
18	MONTHLY BILL	500.0	956.52	964.04	7.52	0.8%	2,414.69	3,371.21	3,378.73	0.2%
19	MONTHLY BILL	1,500.0	2,490.38	2,497.90	7.52	0.3%	7,244.06	9,734.44	9,741.96	0.1%
20	EXCISE TAX FIRST 100	0.1593								
21	EXCISE TAX NEXT 1900	0.0877								
22	EXCISE TAX OVER 2000	0.0411								
23	GROSS RECEIPTS TAX	4.987%								
24	SALES TAX	6.750%								

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
TYPICAL BILL COMPARISON
RATE SCHEDULE FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - SCHOOLS (FRGTS - SCHOOLS)
PROPOSED RATES EFFECTIVE: AUGUST 2018 THROUGH 2022

Schedule														
SHEET 10 OF 14														
LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE		PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	AVERAGE MONTHLY FUEL COST		CURRENT BILL (K=F+J)	PROPOSED BILL (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
			RATE (B)	RATE (C)						FUEL COST (U)	FUEL COST (J)			
FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - SCHOOLS														
1														
2	FIRST 25 MCF		1.9732	1.9732	-						4.5240			
3	NEXT 75 MCF		1.5758	1.5758	-									
4	Over 100 MCF		1.3217	1.3217										
5	MONTHLY DELIVERY CHARGE AUGUST 2018		99.23	126.87	27.64									
6	MONTHLY DELIVERY CHARGE AUGUST 2020		126.87	135.09	8.22									
7	MONTHLY DELIVERY CHARGE AUGUST 2022		135.09	142.25	7.16									
8	MONTHLY BILL AUGUST 2018	25.0				160.15	189.17	29.02	18.1%	121.58		281.73	310.75	10.3%
9	MONTHLY BILL AUGUST 2018	100.0				296.77	325.79	29.02	9.8%	486.33		783.10	812.12	3.7%
10	MONTHLY BILL AUGUST 2018	500.0				888.65	917.67	29.02	3.3%	2,431.65		3,320.30	3,349.32	0.9%
11	MONTHLY BILL AUGUST 2018	1,500.0				2,368.33	2,397.35	29.02	1.2%	7,294.95		9,663.28	9,692.30	0.3%
12	MONTHLY BILL AUGUST 2020	25.0				189.17	197.80	8.63	4.6%	121.58		310.75	319.38	2.8%
13	MONTHLY BILL AUGUST 2020	100.0				325.79	334.42	8.63	2.6%	486.33		812.12	820.75	1.1%
14	MONTHLY BILL AUGUST 2020	500.0				917.67	926.30	8.63	0.9%	2,431.65		3,349.32	3,357.95	0.3%
15	MONTHLY BILL AUGUST 2020	1,500.0				2,397.35	2,405.98	8.63	0.4%	7,294.95		9,692.30	9,700.93	0.1%
16	MONTHLY BILL AUGUST 2022	25.0				197.80	205.32	7.52	3.8%	121.58		319.38	326.90	2.4%
17	MONTHLY BILL AUGUST 2022	100.0				334.42	341.94	7.52	2.2%	486.33		820.75	828.27	0.9%
18	MONTHLY BILL AUGUST 2022	500.0				926.30	933.81	7.52	0.8%	2,431.65		3,357.95	3,365.46	0.2%
19	MONTHLY BILL AUGUST 2022	1,500.0				2,405.98	2,413.50	7.52	0.3%	7,294.95		9,700.93	9,708.45	0.1%
20	EXCISE TAX FIRST 100		0.1593											
21	EXCISE TAX NEXT 1900		0.0877											
22	EXCISE TAX OVER 2000		0.0411											
23	GROSS RECEIPTS TAX		4.987%											
24	SALES TAX		7.500%											

Schedule G
SHEET 10 OF 14

Data: 12 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL

1 LARGE GENERAL SERVICE

2	FIRST 2,000 MCF	0.7257	-	0.0%	4,5240	
3	NEXT 13,000 MCF	0.5667	-	0.0%		
4	NEXT 85,000 MCF	0.5347	-	0.0%		
5	Over 100,000 MCF	0.4887	-	0.0%		
6	MONTHLY DELIVERY CHARGE AUGUST 2018	2844.62	531.14	18.7%		
7	MONTHLY DELIVERY CHARGE AUGUST 2020	3375.76	154.39	4.6%		
8	MONTHLY DELIVERY CHARGE AUGUST 2022	3530.15	14.47	0.4%		
9	MONTHLY BILL AUGUST 2018	1,500.0				
10	MONTHLY BILL AUGUST 2018	6,500.0				
11	MONTHLY BILL AUGUST 2018	19,500.0				
12	MONTHLY BILL AUGUST 2020	1,500.0				
13	MONTHLY BILL AUGUST 2020	6,500.0				
14	MONTHLY BILL AUGUST 2020	19,500.0				
15	MONTHLY BILL AUGUST 2022	1,500.0				
16	MONTHLY BILL AUGUST 2022	6,500.0				
17	MONTHLY BILL AUGUST 2022	19,500.0				
18	EXCISE TAX FIRST 100	0.1593				
19	EXCISE TAX NEXT 1900	0.0877				
20	EXCISE TAX OVER 2000	0.0411				
21	EXCISE TAX FLEXTED RATE	0.0200				
22	GROSS RECEIPTS TAX	4.987%				
23	SALES TAX	7.500%				

Data: 12 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL

LARGE GENERAL TRANSPORTATION SERVICE

[illegible]

Data: 12 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL

FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE

[illegible]

Data: 12 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL

LARGE GENERAL TRANSPORTATION SERVICE - MAINLINE

15	EXCISE TAX FIRST 100	0.1583
16	EXCISE TAX NEXT 1900	0.0877
17	EXCISE TAX OVER 2000	0.0411
18	EXCISE TAX FLEXED RATE	0.0200
19	GROSS RECEIPTS TAX	4.987%
20	SALES TAX	7.500%

0.1593
0.0877
0.0411
0.0200
4.987%
7.500%

Exhibit H
Statutory Schedules – R.C. §§ 4909.18(A) – (D)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
REPORT OF PROPERTY USED AND USEFUL
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): WPB-2.3a

EXHIBIT H
SCHEDULE A
Page 1 of 1
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTIONAL													
			101.001	101.002	101.003	101.12-4	101-2000	101-3000	101-4000	106	114	TOTAL				
1		<u>INTANGIBLE PLANT</u>														
2	30100	Organization	\$ 25,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25,937
3	30200	Franchise and Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
4	30300	Miscellaneous Intangible Plant	\$ 50,223,803	\$ 123,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50,347,476
5		TOTAL INTANGIBLE PLANT	\$ 50,249,740	\$ 123,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50,373,413
6		<u>DISTRIBUTION PLANT</u>														
7	37400	Land and Land Rights	\$ 27,199,297	\$ 777,727	\$ -	\$ -	\$ (365,315)	\$ (1,000)	\$ (28,973)	\$ -	\$ 560	\$ -	\$ -	\$ -	\$ -	27,582,296
8	37500	Structures and Improvement	\$ 29,440,515	\$ 176,427	\$ 39,966	\$ -	\$ (207,297)	\$ (26,735)	\$ (26,006)	\$ -	\$ 411,807	\$ -	\$ -	\$ -	\$ -	29,808,677
9	37600	Mains	\$ 1,176,744,694	\$ 14,026,936	\$ 650,366,635	\$ -	\$ (17,034,189)	\$ (162,674)	\$ (11,144,562)	\$ -	\$ 99,310,698	\$ -	\$ -	\$ -	\$ -	1,912,107,538
10	37800	Meas. And Reg. Sta. Equip.-General	\$ 54,465,821	\$ 591,512	\$ 93,103	\$ -	\$ (606,474)	\$ (67,508)	\$ (95,098)	\$ -	\$ 913,085	\$ -	\$ -	\$ -	\$ -	55,294,441
11	37900	Meas. And Reg. Sta. Equip.-City Ga	\$ 18,236,685	\$ -	\$ -	\$ -	\$ (633,255)	\$ (14,967)	\$ (17,054)	\$ -	\$ 3,533,023	\$ -	\$ -	\$ -	\$ -	21,104,432
12	38000	Services	\$ 1,498,511,554	\$ 7,204,145	\$ 811,950	\$ -	\$ (638,721)	\$ (16,716)	\$ (14,347)	\$ -	\$ 1,331,217	\$ -	\$ -	\$ -	\$ -	1,507,189,082
13	38100	Meters	\$ 146,423,810	\$ 1,349,509	\$ 57,110,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	204,884,238
14	38200	Meter Installations	\$ 60,917,936	\$ 39,943	\$ -	\$ -	\$ (21,316)	\$ -	\$ (8,517)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	60,928,046
15	38300	House Regulators	\$ 60,753,042	\$ 1,448,960	\$ -	\$ -	\$ (463,731)	\$ -	\$ (17,662)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	61,720,609
16	38400	House Regulator Installations	\$ 33,313,763	\$ -	\$ -	\$ -	\$ (11,236)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	33,302,527
17	38500	Industrial Meas. And Reg. Sta. Equip.	\$ 12,556,614	\$ 98,064	\$ -	\$ -	\$ (189,689)	\$ 19,100	\$ (13,420)	\$ -	\$ 1,198,442	\$ -	\$ -	\$ -	\$ -	13,669,111
18	38600	Other Prop. On Customers' Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
19	38700	Other Equip.	\$ 27,131,469	\$ 102,289	\$ 4,145	\$ -	\$ (458,697)	\$ (178,432)	\$ -	\$ -	\$ 173,704	\$ -	\$ -	\$ -	\$ -	26,774,478
20		TOTAL DISTRIBUTION PLANT	\$ 3,145,695,200	\$ 25,815,512	\$ 708,426,718	\$ -	\$ (20,629,920)	\$ (448,932)	\$ (11,365,639)	\$ -	\$ 106,872,536	\$ -	\$ -	\$ -	\$ -	3,954,365,476
21		<u>GENERAL PLANT</u>														
22	39000	Structures and Improvement	\$ 14,957,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14,957,751
23	39100	Office Furniture and Equipment	\$ 27,771,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27,771,687
24	39200	Transportation Equipment	\$ 1,240,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,240,924
25	39300	Stores Equipment	\$ 291,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	291,257
26	39400	Tools, Shop, and Garage Equipment	\$ 28,015,472	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	28,015,503
27	39500	Laboratory Equipment	\$ 38,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	38,532
28	39600	Power Operated Equipment	\$ 1,766,659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,766,659
29	39800	Miscellaneous Equipment	\$ 631,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	631,433
30		TOTAL GENERAL PLANT	\$ 74,713,715	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	74,713,746
31		TOTAL PLANT	\$ 3,270,658,655	\$ 25,939,216	\$ 708,426,718	\$ -	\$ (20,629,920)	\$ (448,932)	\$ (11,365,639)	\$ -	\$ 106,872,536	\$ -	\$ -	\$ -	\$ -	4,079,452,634

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
OPERATING STATEMENT
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

EXHIBIT H
SCHEDULE B
Page 1 of 1
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	TOTAL
1	<u>GROSS REVENUES</u>	
2	Residential	\$ 102,015,913
3	Commercial	\$ 11,804,962
4	Industrial	\$ 2,489,480
5	Transportation	\$ 678,522,910
6	Other Revenue	\$ 113,345,274
7	TOTAL GROSS REVENUES	\$ 908,178,539
8	<u>COST OF SALES</u>	
9	TOTAL COST OF SALES	\$ 196,088,178
10	TOTAL NET OPERATING REVENUES	\$ 712,090,361
11	<u>OPERATING EXPENSES</u>	
12	Operation and Maintenance	\$ 343,022,006
13	Depreciation, Depletion & Amortization	\$ 89,955,537
14	Other Taxes	\$ 111,633,562
15	TOTAL OPERATING EXPENSES	\$ 544,611,105
16	OPERATING INCOME (LOSS)	\$ 167,479,256
17	Income Taxes	\$ 48,571,375
18	NET OPERATING INCOME (LOSS)	\$ 118,907,881
19	<u>OTHER INCOME (DEDUCTIONS)</u>	
20	Interest Expense, Net	\$ (22,826,989)
21	Other, Net	\$ 1,040,837
23	Earnings of Subsidiaries	\$ 287,000
24	Gain on Sale of/Impairment of Assets	\$ (939,378)
25	Taxes on Other Income (Deductions)	\$ 474,196
26	TOTAL OTHER INCOME (DEDUCTIONS)	\$ (21,964,334)
27	NET INCOME	\$ 96,943,547

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
STATEMENT OF FINANCIAL CONDITION
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

EXHIBIT H
SCHEDULE D
Page 1 of 2
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	TOTAL
1	<u>ASSETS</u>	
2	PROPERTY, PLANT AND EQUIPMENT	
3	Utility Plant	\$ 4,213,150,556
4	Accumulated Depreciation and Amortization-Plant	(\$1,046,550,922)
5	Net Utility, Plant and Equipment	\$3,166,599,634
6	Other Property at Cost	\$ 2,631
7	Accumulated Depreciation and Amortization-Other Plant	\$ -
8	Net Non-Utility Property, Plant and Equipment	\$ 2,631
9	NET PROPERTY, PLANT AND EQUIPMENT	\$ 3,166,602,265
10	INVESTMENTS AND OTHER ASSETS	
11	Consolidated Affiliates	\$ 35,081,182
12	Other Investments	\$ 28,217,371
13	TOTAL INVESTMENTS	\$ 63,298,553
14	CURRENT ASSETS	
15	Cash & Cash Equivalents	\$ 7,575,695
16	Accounts Receivable - Non-Affiliated	\$ (1,492,594)
17	Accounts Receivable - Affiliated	\$ 80,321,155
18	Gas Inventory	\$ 43,996,482
19	Under/Overrecovered Gas and Fuel Costs	\$ 18,628,653
20	Materials and Supplies	\$ 1,027,947
21	Exchange Gas Receivable	\$ 43,432,464
22	Regulatory Asset	\$ 28,576,002
23	Prepayments and Other Assets	\$ 64,929,857
24	TOTAL CURRENT ASSETS	\$ 286,995,661
25	OTHER ASSETS	
26	Regulatory Assets	\$ 509,564,442
27	Postretirement and Postemployment Benefits	\$ 3,174,564
28	Deferred Charges	\$ 122,988,265
29	TOTAL OTHER ASSETS	\$ 635,727,271
30	TOTAL ASSETS	\$ 4,152,623,750

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
STATEMENT OF FINANCIAL CONDITION
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

EXHIBIT H - SCHEDULE D
Page 2 of 2
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	TOTAL
1	<u>CAPITALIZATION AND LIABILITIES</u>	
2	CAPITALIZATION	
3	Common Stock Equity:	
4	Common Stock	\$ 159,239,625
5	Additional Paid in Capital	\$ 149,212,520
6	Retained Earnings	\$ 924,338,199
7	Total Common Stock Equity	<u>\$ 1,232,790,344</u>
8	Long-Term Debt, Excluding Amounts Due Within One Year	\$ 1,248,987,524
9	TOTAL CAPITALIZATION	<u>\$ 2,481,777,868</u>
10	CURRENT LIABILITIES	
11	Current Portion of Long-Term Debt	\$ 2,395,285
12	Short-term Borrowings	\$ 186,318,914
13	Accounts Payable - Non-Affiliated	\$ 153,447,964
14	Accounts Payable - Affiliated	\$ 27,493,843
15	Customer Deposits	\$ 60,030,925
16	Taxes Accrued	\$ 124,135,798
17	Interest Accrued	\$ 1,678,785
18	Exchange Gas Payable	\$ 42,930,505
19	Regulatory Liabilities	\$ 5,936,510
20	Accrued Liability Postretirement and Postemployment Benefits	\$ 428,097
21	Legal and Environmental Liabilities	\$ 1,582,800
22	Other Accruals	\$ 30,299,047
23	TOTAL CURRENT LIABILITIES	<u>\$ 636,678,473</u>
24	OTHER LIABILITIES AND DEFERRED CREDITS	
25	Deferred Income Taxes	\$ 509,788,155
26	Deferred Investment Tax Credits	\$ 6,834,288
27	Deferred Credits	\$ 16,966
28	Accrued Liability Postretirement and Postemployment Benefits	\$ 1,850,421
29	Regulatory Liabilities	\$ 467,626,187
30	Other Noncurrent Liabilities	\$ 48,051,392
31	TOTAL NONCURRENT LIABILITIES	<u>\$ 1,034,167,409</u>
32	TOTAL CAPITALIZATION & LIABILITIES	<u>\$ 4,152,623,750</u>

Exhibit I
Sections A and B Schedules of the Standard Filing Requirements pursuant to
Ohio Adm. Code 4901-7-01

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/17

DATA: 12 MOS. ACTUAL & 0 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

SCHEDULE A-1

PAGE 1 OF 1

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	JURISDICTIONAL TEST YEAR \$000
1	RATE BASE AS OF DATE CERTAIN	B-1	2,466,252
2	CURRENT OPERATING INCOME	Exhibit H - Schedule B	118,908
3	EARNED RATE OF RETURN (2) / (1)		4.82%
4	AUTHORIZED RATE OF RETURN		8.12%
5	REQUIRED OPERATING INCOME (1) x (4)		200,204
6	OPERATING INCOME DEFICIENCY (5) - (2)		81,296
7	GROSS REVENUE CONVERSION FACTOR	A-2	1.538460
8	REVENUE DEFICIENCY (6) x (7)		125,071
9	REVENUE INCREASE BEFORE MIRRORED REVENUE OFFSET		125,071
10	OPERATING REVENUES	Exhibit H - Schedule B	908,178
11	REVENUE REQUIREMENTS (9) + (10)		1,033,249

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
CALCULATION OF GROSS REVENUE CONVERSION FACTOR
FOR THE TWELVE MONTHS ENDED 12/31/17

DATA: 12 MOS. ACTUAL & 0 MOS. ESTIMATED

TYPE OF FILING: ORIGINAL

WORK PAPER REFERENCE NO(S):

SCHEDULE A-2

SHEET 1 OF 1

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	
1	OPERATING REVENUE	100.0000%
2	LESS: GROSS RECEIPTS TAX	<u>0.0000%</u>
3	INCOME BEFORE FEDERAL INCOME TAX (1) - (2)	100.0000%
4	FEDERAL INCOME TAX @ 35% ⁽¹⁾	<u>35.0000%</u>
5	INCOME AFTER INCOME TAX (3) - (4)	65.0000%
6	GROSS REVENUE CONVERSION FACTOR (1)/(5)	<u>1.53846</u>

⁽¹⁾ Columbia notes this calculation does not reflect the impact of the Tax Cuts and Jobs Act of 2017

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
CALCULATION OF MIRRORED CWIP REVENUE SUR-CREDIT RIDER
FOR THE TWELVE MONTHS ENDED 12/31/17

DATA: 12 MOS. ACTUAL & 0 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

SCHEDULE A-3
SHEET 1 OF 1
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE	
NO.	DESCRIPTION

Columbia does not include Construction Work in Progress in its calculation of rate base.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
JURISDICTIONAL RATE BASE SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/17

DATA: 12 MOS. ACTUAL & 0 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

SCHEDULE B-1
PAGE 1 of 1
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	COMPANY ACTUAL AMOUNT \$000
1	PLANT IN SERVICE	B-2	4,079,453
2	RESERVE FOR ACCUMULATED DEPRECIATION	B-3	1,033,575
3	NET PLANT IN SERVICE (1) - (2)		<u>3,045,878</u>
4	CONSTRUCTION WORK IN PROGRESS 75% COMPLETE	B-4	0
5	WORKING CAPITAL ALLOWANCE	B-5.1	(25,311)
7	OTHER RATE BASE ITEMS	B-6	<u>(554,315)</u>
8	JURISDICTIONAL RATE BASE (3) THRU (7)		<u><u>2,466,252</u></u>

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
PLANT IN SERVICE SUMMARY BY MAJOR PROPERTY GROUPINGS
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2
PAGE 1 OF 1
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	MAJOR PROPERTY GROUPINGS	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		\$		\$	\$	\$
1	INTANGIBLE	\$50,373,413	100%	\$50,373,413	\$0	\$50,373,413
2	DISTRIBUTION	\$3,954,365,476	100%	\$3,954,365,476	\$0	\$3,954,365,476
3	GENERAL	\$74,713,746	100%	\$74,713,746	\$0	\$74,713,746
4	TOTAL	\$4,079,452,634		\$4,079,452,634	\$0	\$4,079,452,634

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
PLANT IN SERVICE BY ACCOUNTS AND SUB ACCOUNTS
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): WPB-2.1a

SCHEDULE B-2.1
PAGE 1 OF 3
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCT NO.	ACCOUNT TITLE	TOTAL COMPANY \$	ALLOCATION %	ALLOCATED TOTAL \$	ADJUSTMENTS \$	ADJUSTED JURISDICTION \$
1		<u>INTANGIBLE PLANT</u>					
2	30100	Organization	\$25,937	100.00%	\$25,937	\$0	\$25,937
3	30200	Franchise and Consents	\$0	100.00%	\$0	\$0	\$0
4	30300	Miscellaneous Intangible Plant	\$50,347,476	100.00%	\$50,347,476	\$0	\$50,347,476
5		TOTAL INTANGIBLE PLANT	\$50,373,413		\$50,373,413	\$0	\$50,373,413

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
PLANT IN SERVICE BY ACCOUNTS AND SUB ACCOUNTS
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): WPB-2.1a

SCHEDULE B-2.1
PAGE 2 OF 3

WITNESS RESPONSIBLE: DIANA M. BEIL

LN. NO.	ACCT NO.	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1		<u>DISTRIBUTION PLANT</u>					
2	37400	Land and Land Rights	\$27,582,296	100.00%	\$27,582,296	\$0	\$27,582,296
3	37500	Structures and Improvement	\$29,808,677	100.00%	\$29,808,677	\$0	\$29,808,677
4	37600	Mains	\$1,912,107,538	100.00%	\$1,912,107,538	\$0	\$1,912,107,538
5	37800	Meas. And Reg. Sta. Equip.-General	\$55,294,441	100.00%	\$55,294,441	\$0	\$55,294,441
6	37900	Meas. And Reg. Sta. Equip.-City Ga	\$21,104,432	100.00%	\$21,104,432	\$0	\$21,104,432
7	38000	Services	\$1,507,189,082	100.00%	\$1,507,189,082	\$0	\$1,507,189,082
8	38100	Meters	\$204,884,238	100.00%	\$204,884,238	\$0	\$204,884,238
9	38200	Meter Installations	\$60,928,046	100.00%	\$60,928,046	\$0	\$60,928,046
10	38300	House Regulators	\$61,720,609	100.00%	\$61,720,609	\$0	\$61,720,609
11	38400	House Regulator Installations	\$33,302,527	100.00%	\$33,302,527	\$0	\$33,302,527
12	38500	Industrial Meas. And Reg. Sta. Equip.	\$13,669,111	100.00%	\$13,669,111	\$0	\$13,669,111
13	38600	Other Prop. On Customers' Premises	\$0	100.00%	\$0	\$0	\$0
14	38700	Other Equip.	\$26,774,478	100.00%	\$26,774,478	\$0	\$26,774,478
15		TOTAL DISTRIBUTION PLANT	\$3,954,365,476		\$3,954,365,476	\$0	\$3,954,365,476

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
PLANT IN SERVICE BY ACCOUNTS AND SUB ACCOUNTS
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): WPB-2.1a

SCHEDULE B-2.1
PAGE 3 OF 3

WITNESS RESPONSIBLE: DIANA M. BEIL

LN. NO.	ACCT NO.	ACCOUNT TITLE	TOTAL COMPANY \$	ALLOCATION %	ALLOCATED TOTAL \$	ADJUSTMENTS \$	ADJUSTED JURISDICTION \$
1		<u>GENERAL PLANT</u>					
2	39000	Structures and Improvement	\$14,957,751	100.00%	\$14,957,751	\$0	\$14,957,751
3	39100	Office Furniture and Equipment	\$27,771,687	100.00%	\$27,771,687	\$0	\$27,771,687
4	39200	Transportation Equipment	\$1,240,924	100.00%	\$1,240,924	\$0	\$1,240,924
5	39300	Stores Equipment	\$291,257	100.00%	\$291,257	\$0	\$291,257
6	39400	Tools, Shop, and Garage Equipment	\$28,015,503	100.00%	\$28,015,503	\$0	\$28,015,503
7	39500	Laboratory Equipment	\$38,532	100.00%	\$38,532	\$0	\$38,532
8	39600	Power Operated Equipment	\$1,766,659	100.00%	\$1,766,659	\$0	\$1,766,659
9	39800	Miscellaneous Equipment	\$631,433	100.00%	\$631,433	\$0	\$631,433
10		TOTAL GENERAL PLANT	\$74,713,746		\$74,713,746	\$0	\$74,713,746
11		TOTAL PLANT	\$4,079,452,634		\$4,079,452,634	\$0	\$4,079,452,634

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
PLANT IN SERVICE BY ACCOUNTS AND SUB ACCOUNTS
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): WPB-2.3a

WPB-2.1a
Page 1 of 1
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTIONAL									TOTAL
			101.001	101.002	101.003	101.12-4	101-2000	101-3000	101-4000	106	114	
			\$	\$	\$	\$				\$		\$
1		<u>INTANGIBLE PLANT</u>										
2	30100	Organization	\$25,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,937
3	30200	Franchise and Consents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	30300	Miscellaneous Intangible Plant	\$50,223,803	\$123,673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,347,476
5		TOTAL INTANGIBLE PLANT	\$50,249,740	\$123,673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,373,413
6		<u>DISTRIBUTION PLANT</u>										
7	37400	Land and Land Rights	\$27,199,297	\$777,727	\$0	\$0	(\$365,315)	(\$1,000)	(\$28,973)	\$0	\$560	\$27,582,296
8	37500	Structures and Improvement	\$29,440,515	\$176,427	\$39,966	\$0	(\$207,297)	(\$26,735)	(\$26,006)	\$0	\$411,807	\$29,808,677
9	37600	Mains	\$1,176,744,694	\$14,026,936	\$650,366,635	\$0	(\$17,034,189)	(\$162,674)	(\$11,144,562)	\$0	\$99,310,698	\$1,912,107,538
10	37800	Meas. And Reg. Sta. Equip.-General	\$54,465,821	\$91,512	\$93,103	\$0	(\$606,474)	(\$67,508)	(\$95,098)	\$0	\$913,085	\$55,294,441
11	37900	Meas. And Reg. Sta. Equip.-City Ga	\$18,236,685	\$0	\$0	\$0	(\$633,255)	(\$14,967)	(\$17,054)	\$0	\$3,533,023	\$21,104,432
12	38000	Services	\$1,498,511,554	\$7,204,145	\$811,950	\$0	(\$638,721)	(\$16,716)	(\$14,347)	\$0	\$1,331,217	\$1,507,189,082
13	38100	Meters	\$146,423,810	\$1,349,509	\$57,110,919	\$0	\$0	\$0	\$0	\$0	\$0	\$204,884,238
14	38200	Meter Installations	\$60,917,936	\$39,943	\$0	\$0	(\$21,316)	\$0	(\$8,517)	\$0	\$0	\$60,928,046
15	38300	House Regulators	\$60,753,042	\$1,448,960	\$0	\$0	(\$463,731)	\$0	(\$17,662)	\$0	\$0	\$61,720,609
16	38400	House Regulator Installations	\$33,313,763	\$0	\$0	\$0	(\$11,236)	\$0	\$0	\$0	\$0	\$33,302,527
17	38500	Industrial Meas. And Reg. Sta. Equip.	\$12,556,614	\$98,064	\$0	\$0	(\$189,689)	\$19,100	(\$13,420)	\$0	\$1,198,442	\$13,669,111
18	38600	Other Prop. On Customers' Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	38700	Other Equip.	\$27,131,469	\$102,289	\$4,145	\$0	(\$458,697)	(\$178,432)	\$0	\$0	\$173,704	\$26,774,478
20		TOTAL DISTRIBUTION PLANT	\$3,145,695,200	\$25,815,512	\$708,426,718	\$0	(\$20,629,920)	(\$448,932)	(\$11,365,639)	\$0	\$106,872,536	\$3,954,365,476
21		<u>GENERAL PLANT</u>										
22	39000	Structures and Improvement	\$14,957,751	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,957,751
23	39100	Office Furniture and Equipment	\$27,771,687	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,771,687
24	39200	Transportation Equipment	\$1,240,924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,240,924
25	39300	Stores Equipment	\$291,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$291,257
26	39400	Tools, Shop, and Garage Equipment	\$28,015,472	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,015,503
27	39500	Laboratory Equipment	\$38,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,532
28	39600	Power Operated Equipment	\$1,766,659	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,766,659
29	39800	Miscellaneous Equipment	\$631,433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$631,433
30		TOTAL GENERAL PLANT	\$74,713,715	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,713,746
31		TOTAL PLANT	\$3,270,658,655	\$25,939,216	\$708,426,718	\$0	(\$20,629,920)	(\$448,932)	(\$11,365,639)	\$0	\$106,872,536	\$4,079,452,634

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
ADJUSTMENTS TO PLANT IN SERVICE
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.2
PAGE 1 OF 1
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCT NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	ALLOCATION %	JURISDICTIONAL ADJUSTMENT
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Not Applicable - The balances provided reflect Columbia's books as of the date certain with no adjustments to plant in service.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2008 - DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): WPB-2.3a

SCHEDULE B-2.3
PAGE 1 OF 3
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATION		ENDING BALANCE
						AMOUNT	EXPLANATION OF TRANSFERS OTHER ACCTS. INVOLVED	
1		<u>INTANGIBLE PLANT</u>	\$	\$	\$	\$		\$
2	30100	Organization	\$25,937	\$0	\$0	\$0		\$25,937
3	30200	Franchise and Consents	\$68	\$0	(\$68)	\$0		\$0
4	30300	Miscellaneous Intangible Plant	\$21,873,922	\$63,791,418	(\$34,522,772)	\$922,921		\$52,065,488
5		TOTAL INTANGIBLE PLANT	\$21,899,927	\$63,791,418	(\$34,522,840)	\$922,921		\$52,091,426

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2008 - DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): WPB-2.3a

SCHEDULE B-2.3
PAGE 2 OF 3
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATION		ENDING BALANCE
						AMOUNT	EXPLANATION OF TRANSFERS OTHER ACCTS. INVOLVED	
			\$	\$	\$	\$		\$
1		<u>DISTRIBUTION PLANT</u>						
2	37400	Land and Land Rights	\$26,272,974	\$1,836,136	(\$563,764)	\$36,950		\$27,582,297
3	37500	Structures and Improvement	\$28,376,643	\$17,085,111	(\$14,459,291)	(\$1,098,045)		\$29,904,418
4	37600	Mains	\$932,195,623	\$1,069,430,226	(\$89,313,586)	(\$204,726)		\$1,912,107,537
5	37800	Meas. And Reg. Sta. Equip.-General	\$24,163,433	\$35,257,274	(\$3,362,819)	(\$2,577,199)		\$53,480,689
6	37900	Meas. And Reg. Sta. Equip.-City Ga	\$7,749,073	\$11,686,247	(\$828,951)	\$2,498,062		\$21,104,431
7	38000	Services	\$491,349,914	\$1,129,728,024	(\$113,900,525)	\$11,670		\$1,507,189,083
8	38100	Meters	\$102,058,264	\$118,955,110	(\$15,992,813)	(\$136,323)		\$204,884,238
9	38200	Meter Installations	\$61,572,354	\$4,486,227	(\$5,130,535)	\$0		\$60,928,046
10	38300	House Regulators	\$39,533,955	\$23,572,617	(\$1,385,962)	\$0		\$61,720,610
11	38400	House Regulator Installations	\$32,314,086	\$0	\$988,441	\$0		\$33,302,527
12	38500	Industrial Meas. And Reg. Sta. Equip.	\$10,225,571	\$5,838,058	(\$2,780,899)	\$386,382		\$13,669,112
13	38600	Other Prop. On Customers' Premises	\$0	\$0	\$0	\$0		\$0
14	38700	Other Equip.	\$19,837,761	\$8,395,228	(\$1,213,485)	(\$245,026)		\$26,774,478
15		TOTAL DISTRIBUTION PLANT	\$1,775,649,652	\$2,426,270,256	(\$247,944,189)	(\$1,328,255)		\$3,952,647,464

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2008 - DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): WPB-2.3a

SCHEDULE B-2.3
PAGE 3 OF 3
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATION		ENDING BALANCE
						AMOUNT	EXPLANATION OF TRANSFERS OTHER ACCTS. INVOLVED	
			\$	\$	\$	\$		\$
1		<u>GENERAL PLANT</u>						
2	39000	Structures and Improvement	\$5,772,675	\$17,231,930	(\$9,141,291)	\$1,094,438		\$14,957,751
3	39100	Office Furniture and Equipment	\$11,264,274	\$29,104,357	(\$13,615,824)	\$1,018,880		\$27,771,686
4	39200	Transportation Equipment	\$1,037,205	\$1,184,764	(\$981,045)	\$0		\$1,240,924
5	39300	Stores Equipment	\$435,319	\$0	(\$144,063)	\$0		\$291,256
6	39400	Tools, Shop, and Garage Equipment	\$17,127,746	\$17,167,869	(\$6,286,517)	\$6,406		\$28,015,504
7	39500	Laboratory Equipment	\$125,479	\$38,532	(\$125,479)	\$0		\$38,532
8	39600	Power Operated Equipment	\$5,663,858	\$179,689	(\$4,076,990)	\$102		\$1,766,659
9	39800	Miscellaneous Equipment	\$1,297,303	\$114,064	(\$773,427)	(\$6,508)		\$631,432
10		TOTAL GENERAL PLANT	\$42,723,859	\$65,021,205	(\$35,144,636)	\$2,113,318		\$74,713,745
11		TOTAL PLANT	\$1,840,273,437	\$2,555,082,880	(\$317,611,665)	\$1,707,983		\$4,079,452,635

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
FROM JANUARY 1, 2008 - DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S)::

WPB-2.3a
PAGE 1 OF 8
WITNESS RESPONSIBLE: DIANA M. BEIL

COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				AMOUNT	EXPLANATION OF TRANSFER	
	\$	\$	\$	\$	OTHER ACCTS. INVOLVED	\$
30100						
2008	25,937	0	0	0		25,937
2009	25,937	0	0	0		25,937
2010	25,937	0	0	0		25,937
2011	25,937	0	0	0		25,937
2012	25,937	0	0	0		25,937
2013	25,937	0	0	0		25,937
2014	25,937	0	0	0		25,937
2015	25,937	0	0	0		25,937
2016	25,937	0	0	0		25,937
2017	25,937	0	0	0		25,937
Total		0	0	0		25,937
30200						
2008	68	0	0	0		68
2009	68	0	0	0		68
2010	68	0	0	0		68
2011	68	0	0	0		68
2012	68	0	0	0		68
2013	68	0	(68)	0		0
2014	0	0	0	0		0
2015	0	0	0	0		0
2016	0	0	0	0		0
2017	0	0	0	0		0
Total		0	(68)	0		0
30300						
2008	21,873,922	1,837,863	(1,999,190)	(684,841)		21,027,753
2009	21,027,753	5,107,994	(1,233,640)	0		24,902,107
2010	24,902,107	2,964,286	(1,071,196)	0		26,795,198
2011	26,795,198	4,816,173	(964,245)	0		30,647,126
2012	30,647,126	3,606,378	(1,242,604)	0		33,010,900
2013	33,010,900	3,263,274	(6,273,408)	0		30,000,767
2014	30,000,767	19,513,439	(11,824,944)	0		37,689,263
2015	37,689,263	2,502,889	(1,766,834)	1,607,762		40,033,079
2016	40,033,079	6,225,086	(2,616,684)	0		43,641,481
2017	43,641,481	13,954,035	(5,530,028)	0		52,065,488
Total		63,791,418	(34,522,772)	922,921		52,065,488
Total Account 101 - INTANGIBLE PLANT						52,091,426

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COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				EXPLANATION AMOUNT OF TRANSFER	OTHER ACCTS. INVOLVED	
	\$	\$	\$	\$		\$
37400						
2008	26,272,974	366,741	(297,682)	0		26,342,033
2009	26,342,033	130,179	(39,963)	0		26,432,249
2010	26,432,249	464,045	(17,629)	0		26,878,665
2011	26,878,665	45,405	(152,045)	0		26,772,025
2012	26,772,025	46,162	(3,888)	0		26,814,298
2013	26,814,298	64,990	(23,225)	0		26,856,063
2014	26,856,063	10,379	(16,029)	36,950		26,887,363
2015	26,887,363	469,515	(2,359)	0		27,354,519
2016	27,354,519	234,902	148	0		27,589,569
2017	27,589,569	3,819	(11,092)	0		27,582,297
Total		1,836,136	(563,764)	36,950		27,582,297
37500						
2008	28,376,643	388,581	(1,604,637)	(87,237)		27,073,350
2009	27,073,350	936,598	(4,973,047)	(994,155)		22,042,745
2010	22,042,745	16,867	(767,467)	0		21,292,144
2011	21,292,144	2,392,148	(3,897,211)	(26,096)		19,760,985
2012	19,760,985	684,963	(54,025)	0		20,391,923
2013	20,391,923	1,164,210	(1,422,051)	0		20,134,082
2014	20,134,082	1,430,081	(446,977)	9,444		21,126,629
2015	21,126,629	2,263,929	(640,805)	0		22,749,753
2016	22,749,753	3,751,192	(116,658)	0		26,384,287
2017	26,384,287	4,056,543	(536,412)	0		29,904,418
Total		17,085,111	(14,459,291)	(1,098,045)		29,904,418
37600						
2008	932,195,623	46,935,725	(6,806,519)	(12,932)		972,311,897
2009	972,311,897	30,545,786	(4,977,565)	(20,550)		997,859,569
2010	997,859,569	31,190,037	(4,093,235)	3,002		1,024,959,372
2011	1,024,959,372	72,010,778	(7,715,524)	(2,098)		1,089,252,528
2012	1,089,252,528	117,225,563	(9,815,010)	(110,167)		1,196,552,915
2013	1,196,552,915	138,498,716	(12,439,311)	(20,702)		1,322,591,618
2014	1,322,591,618	136,489,991	(10,646,045)	(44,319)		1,448,391,245
2015	1,448,391,245	156,471,419	(12,685,431)	(2,522)		1,592,174,711
2016	1,592,174,711	179,507,039	(10,854,825)	4,793		1,760,831,717
2017	1,760,831,717	160,555,172	(9,280,120)	768		1,912,107,537
Total		1,069,430,226	(89,313,586)	(204,726)		1,912,107,537

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COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				EXPLANATION AMOUNT OF TRANSFER	OTHER ACCTS. INVOLVED	
	\$	\$	\$	\$		\$
37800						
2008	24,163,433	2,015,217	(388,761)	0		25,789,888
2009	25,789,888	(342,576)	(166,696)	0		25,280,617
2010	25,280,617	1,624,489	(161,741)	0		26,743,365
2011	26,743,365	375,604	(470,865)	0		26,648,104
2012	26,648,104	173,269	(469,006)	108,814		26,461,182
2013	26,461,182	2,686,948	(191,234)	(2,567,406)		26,389,491
2014	26,389,491	2,463,980	(374,112)	(101,318)		28,378,041
2015	28,378,041	33,306,440	(188,221)	(17,290)		61,478,970
2016	61,478,970	(8,180,892)	(699,416)	0		52,598,661
2017	52,598,661	1,134,795	(252,767)	0		53,480,688.51
Total		35,257,274	(3,362,819)	(2,577,199)		53,480,689
37900						
2008	7,749,073	0	(117,845)	0		7,631,227
2009	7,631,227	0	(72,829)	0		7,558,398
2010	7,558,398	45,246	(52,756)	0		7,550,888
2011	7,550,888	636,912	(56,667)	0		8,131,133
2012	8,131,133	1,413,740	(67,939)	0		9,476,934
2013	9,476,934	820,119	(73,660)	2,427,042		12,650,434
2014	12,650,434	1,338,539	(92,137)	53,730		13,950,566
2015	13,950,566	1,735,240	(118,684)	17,290		15,584,413
2016	15,584,413	4,928,058	(108,829)	0		20,403,641
2017	20,403,641	768,393	(67,603)	0		21,104,431
Total		11,686,247	(828,951)	2,498,062		21,104,431
38000						
2008	491,349,914	71,017,524	(6,654,866)	4,255		555,716,829
2009	555,716,829	99,696,094	(6,141,066)	0		649,271,857
2010	649,271,857	105,065,059	(3,336,283)	(3,002)		750,997,631
2011	750,997,631	104,820,982	(10,431,173)	2,098		845,389,538
2012	845,389,538	108,177,533	(15,272,030)	0		938,295,041
2013	938,295,041	109,181,638	(13,124,066)	3,989		1,034,356,603
2014	1,034,356,603	113,135,683	(12,191,847)	7,368		1,135,307,806
2015	1,135,307,806	129,312,096	(12,655,730)	2,522		1,251,966,694
2016	1,251,966,694	147,245,571	(18,388,846)	(4,793)		1,380,818,627
2017	1,380,818,627	142,075,844	(15,704,620)	(768)		1,507,189,083
Total		1,129,728,024	(113,900,525)	11,670		1,507,189,083

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COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				EXPLANATION AMOUNT OF TRANSFER	OTHER ACCTS. INVOLVED	
	\$	\$	\$	\$		\$
38100						
2008	102,058,264	5,743,789	(2,559,476)	0		105,242,578
2009	105,242,578	11,595,368	(528,840)	(0)		116,309,105
2010	116,309,105	26,127,532	(3,510,695)	0		138,925,942
2011	138,925,942	24,202,731	(1,972,543)	0		161,156,130
2012	161,156,130	17,402,283	(1,873,460)	0		176,684,953
2013	176,684,953	15,483,544	(1,296,825)	0		190,871,672
2014	190,871,672	3,265,443	(1,154,502)	(136,323)		192,846,289
2015	192,846,289	4,103,514	(1,074,873)	0		195,874,931
2016	195,874,931	8,311,927	(996,095)	0		203,190,764
2017	203,190,764	2,718,979	(1,025,504)	0		204,884,238
Total		118,955,110	(15,992,813)	(136,323)		204,884,238
38200						
2008	61,572,354	1,371,780	(847,120)	0		62,097,015
2009	62,097,015	337,162	(401,224)	0		62,032,953
2010	62,032,953	619,115	(127)	0		62,651,941
2011	62,651,941	650,452	(875,603)	0		62,426,790
2012	62,426,790	391,614	(522,257)	0		62,296,147
2013	62,296,147	120,999	(529,819)	0		61,887,327
2014	61,887,327	411,843	(415,808)	0		61,883,361
2015	61,883,361	228,922	(423,528)	0		61,688,755
2016	61,688,755	330,489	(541,116)	0		61,478,129
2017	61,478,129	23,851	(573,934)	0		60,928,046
Total		4,486,227	(5,130,535)	0		60,928,046
38300						
2008	39,533,955	9,736,359	(226,982)	0		49,043,333
2009	49,043,333	1,925,337	(211,763)	0		50,756,908
2010	50,756,908	1,308,411	(81,158)	0		51,984,161
2011	51,984,161	1,305,212	(120,428)	0		53,168,944
2012	53,168,944	965,528	(243,553)	0		53,890,919
2013	53,890,919	1,129,673	(270,703)	0		54,749,889
2014	54,749,889	1,674,591	(181,728)	0		56,242,752
2015	56,242,752	1,612,757	16,774	0		57,872,283
2016	57,872,283	1,688,123	(32,781)	0		59,527,626
2017	59,527,626	2,226,625	(33,641)	0		61,720,610
Total		23,572,617	(1,385,962)	0		61,720,610

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COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				EXPLANATION AMOUNT OF TRANSFER	OTHER ACCTS. INVOLVED	
	\$	\$	\$	\$		\$
38400						
2008	32,314,086	0	1,573,503	0		33,887,588
2009	33,887,588	0	(305,906)	0		33,581,683
2010	33,581,683	0	(69,165)	0		33,512,518
2011	33,512,518	0	(133,933)	0		33,378,585
2012	33,378,585	0	0	0		33,378,585
2013	33,378,585	0	0	0		33,378,585
2014	33,378,585	0	0	0		33,378,585
2015	33,378,585	0	(51,658)	0		33,326,927
2016	33,326,927	0	0	0		33,326,927
2017	33,326,927	0	(24,400)	0		33,302,527
Total		0	988,441	0		33,302,527
38500						
2008	10,225,571	562,579	(368,119)	0		10,420,031
2009	10,420,031	337,748	(217,377)	0		10,540,402
2010	10,540,402	285,810	(319,934)	0		10,506,278
2011	10,506,278	300,138	(393,626)	0		10,412,790
2012	10,412,790	306,412	(283,312)	0		10,435,890
2013	10,435,890	36,708	(549,871)	129,547		10,052,273
2014	10,052,273	356,827	(179,624)	47,588		10,277,064
2015	10,277,064	360,213	(57,511)	209,247		10,789,013
2016	10,789,013	2,012,711	(190,447)	0		12,611,276
2017	12,611,276	1,278,913	(221,077)	0		13,669,112
Total		5,838,058	(2,780,899)	386,382		13,669,112
38600						
2008	0	0	0	0		
2009	0	0	0	0		
2010	0	0	0	0		
2011	0	0	0	0		
2012	0	0	0	0		
2013	0	0	0	0		
2014	0	0	0	0		
2015	0	0	0	0		
2016	0	0	0	0		
2017	0	0	0	0		
Total		0	0	0		

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COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				EXPLANATION AMOUNT OF TRANSFER	OTHER ACCTS. INVOLVED	
	\$	\$	\$	\$		\$
38700						
2008	19,837,761	1,934,519	(88,807)	0		21,683,473
2009	21,683,473	95,245	(219,207)	24,157		21,583,669
2010	21,583,669	125,617	(249,914)	0		21,459,371
2011	21,459,371	117,361	(330,285)	0		21,246,447
2012	21,246,447	343,792	(2,165)	0		21,588,074
2013	21,588,074	64,470	(32,248)	27,530		21,647,827
2014	21,647,827	2,216,528	(103,403)	0		23,760,953
2015	23,760,953	1,218,229	(5,965)	(209,247)		24,763,970
2016	24,763,970	1,621,114	(57,478)	0		26,327,605
2017	26,327,605	658,352	(124,015)	(87,466)		26,774,478
Total		8,395,228	(1,213,485)	(245,026)		26,774,478
Total Account 101 DISTRIBUTUION PLANT						<u>3,952,647,464</u>
39000						
2008	5,772,675	1,005,261	0	87,237		6,865,173
2009	6,865,173	69,838	0	990,548		7,925,558
2010	7,925,558	20	0	0		7,925,578
2011	7,925,578	1,058,894	0	26,096		9,010,568
2012	9,010,568	140,166	0	0		9,150,735
2013	9,150,735	0	0	0		9,150,735
2014	9,150,735	14,570,048	(9,141,291)	(9,444)		14,570,048
2015	14,570,048	341,762	0	0		14,911,810
2016	14,911,810	37,857	0	0		14,949,667
2017	14,949,667	8,084	0	0		14,957,751
Total		17,231,930	(9,141,291)	1,094,438		14,957,751
39100						
2008	11,264,274	(34,369)	(2,445,804)	684,841		9,468,942
2009	9,468,942	454,541	(1,554,272)	0		8,369,211
2010	8,369,211	70,953	(446,334)	0		7,993,831
2011	7,993,831	4,167,821	(210,107)	0		11,951,545
2012	11,951,545	698,150	(1,095,139)	0		11,554,555
2013	11,554,555	530,854	(711,199)	0		11,374,210
2014	11,374,210	16,232,430	(1,086,111)	136,323		26,656,853
2015	26,656,853	2,376,327	(196,829)	110,250		28,946,602
2016	28,946,602	1,874,177	(5,003,683)	0		25,817,096
2017	25,817,096	2,733,472	(866,348)	87,466		27,771,686
Total		29,104,357	(13,615,824)	1,018,880		27,771,686

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				EXPLANATION AMOUNT OF TRANSFER	OTHER ACCTS. INVOLVED	
	\$	\$	\$	\$		\$
39200						
2008	1,037,205	12,399	(95,911)	0		953,693
2009	953,693	11,158	(39,400)	0		925,451
2010	925,451	1,899	(223,061)	0		704,289
2011	704,289	1,159,307	(238,884)	0		1,624,713
2012	1,624,713	0	(37,425)	0		1,587,288
2013	1,587,288	0	(97,211)	0		1,490,077
2014	1,490,077	0	(117,309)	0		1,372,768
2015	1,372,768	0	(18,421)	0		1,354,347
2016	1,354,347	0	(16,234)	0		1,338,113
2017	1,338,113	0	(97,189)	0		1,240,924
Total		1,184,764	(981,045)	0		1,240,924
39300						
2008	435,319	0	0	0		435,319
2009	435,319	0	0	0		435,319
2010	435,319	0	(13,218)	0		422,101
2011	422,101	0	(61,708)	0		360,393
2012	360,393	0	0	0		360,393
2013	360,393	0	0	0		360,393
2014	360,393	0	0	0		360,393
2015	360,393	0	(15,670)	0		344,723
2016	344,723	0	(17,400)	0		327,323
2017	327,323	0	(36,067)	0		291,256
Total		0	(144,063)	0		291,256
39400						
2008	17,127,746	961,237	(2,923,096)	0		15,165,887
2009	15,165,887	739,864	(373,076)	(102)		15,532,574
2010	15,532,574	1,026,627	(280,325)	0		16,278,876
2011	16,278,876	1,730,053	(241,620)	0		17,767,309
2012	17,767,309	1,293,964	(336,776)	6,508		18,731,005
2013	18,731,005	1,859,766	(298,301)	0		20,292,470
2014	20,292,470	3,818,578	(390,765)	0		23,720,283
2015	23,720,283	2,102,141	(531,326)	0		25,291,099
2016	25,291,099	1,569,863	(430,912)	0		26,430,050
2017	26,430,050	2,065,775	(480,321)	0		28,015,504
Total		17,167,869	(6,286,517)	6,406		28,015,504

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				EXPLANATION AMOUNT OF TRANSFER	OTHER ACCTS. INVOLVED	
	\$	\$	\$	\$		\$
39500						
2008	125,479	38,532	0	0		164,011
2009	164,011	0	(1,493)	0		162,518
2010	162,518	0	(12,920)	0		149,598
2011	149,598	0	(497)	0		149,101
2012	149,101	0	(5,944)	0		143,157
2013	143,157	0	(35,236)	0		107,921
2014	107,921	0	(40,301)	0		67,621
2015	67,621	0	(4,303)	0		63,318
2016	63,318	0	(24,786)	0		38,532
2017	38,532	0	0	0		38,532
Total		38,532	(125,479)	0		38,532
39600						
2008	5,663,858	(7,544)	(388,459)	0		5,267,856
2009	5,267,856	0	(215,278)	102		5,052,680
2010	5,052,680	0	(285,839)	0		4,766,840
2011	4,766,840	0	(548,669)	0		4,218,172
2012	4,218,172	0	(57,734)	0		4,160,438
2013	4,160,438	88,176	(804,043)	0		3,444,571
2014	3,444,571	0	0	0		3,444,571
2015	3,444,571	70,696	(929,138)	0		2,586,129
2016	2,586,129	28,361	(633,513)	0		1,980,977
2017	1,980,977	0	(214,318)	0		1,766,659
Total		179,689	(4,076,990)	102		1,766,659
39800						
2008	1,297,303	983	(51,384)	0		1,246,902
2009	1,246,902	10,318	(54,306)	0		1,202,914
2010	1,202,914	3,874	(86,431)	0		1,120,357
2011	1,120,357	53,167	(30,686)	0		1,142,838
2012	1,142,838	4,604	(94,390)	(6,508)		1,046,543
2013	1,046,543	20,649	(85,160)	0		982,032
2014	982,032	13,533	(158,385)	0		837,180
2015	837,180	3,291	(88,922)	0		751,548
2016	751,548	3,646	(95,281)	0		659,914
2017	659,914	0	(28,481)	0		631,432
Total		114,064	(773,427)	(6,508)		631,432
Total Account 101 - GENERAL PLANT						74,713,745
Total Account 101						4,079,452,635

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
LEASE PROPERTY
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.4

PAGE 1 OF 1

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LEASE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLAIN METHOD OF CAPITALIZATION	INCLUDED IN RATE BASE (YES/NO)
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Not Applicable - Columbia accounts for all leased property as operating leases and does not include lease property in plant in service.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN RATE AREA ALLOCATION)
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.5

PAGE 1 OF 1

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCT. NO.	DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUM. DEPR.	NET ORIGINAL COST	TEST YEAR			REASONS FOR EXCLUSION
							REVENUE & EXPENSE		ACCT.	
							AMOUNT	NO.	DESCRIP.	

Not Applicable - All adjustments are detailed on Sch. B-2.1 and B-2.2.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 08-0072-GA-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

SCHEDULE B-3

PAGE 1 OF 1

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	MAJOR PROPERTY GROUPINGS & ACCOUNT TITLES	TOTAL COMPANY PLANT INVESTMENT	RESERVE BALANCES				ADJUSTED JURISDICTIONAL
			TOTAL COMPANY	ALLOCATION PERCENT	ALLOCATED TOTAL	ADJUSTMENTS	
		\$	\$		\$	\$	\$
1	INTANGIBLE	\$50,373,413	\$21,364,541	100%	\$21,364,541	\$0	\$21,364,541
2	DISTRIBUTION	\$3,954,365,476	\$993,701,151	100%	\$993,701,151	\$0	\$993,701,151
3	GENERAL	\$74,713,746	\$24,835,708	100%	\$24,835,708	\$0	\$24,835,708
4	RETIREMENT WORK IN PROGRESS	\$0	\$0	100%	\$0	\$0	\$0
5	OTHER	\$0	(\$6,326,663)	100%	(\$6,326,663)	\$0	(\$6,326,663)
6	TOTAL	\$4,079,452,634	\$1,033,574,737	100%	\$1,033,574,737	\$0	\$1,033,574,737

COLUMBIA GAS OF OHIO, INC.
CASE NO. 08-0072-GA-AIR
ADJUSTMENTS TO THE RESERVE FOR ACCUMULATED DEPRECIATION
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL

TYPE OF FILING: ORIGINAL

WORK PAPER REFERENCE NO(S):

SCHEDULE B-3.1

PAGE 1 OF 1

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	ALLOCATION %	JURISDICTIONAL ADJUSTMENT
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Not Applicable - Columbia has not made any adjustments to the Reserve for Accumulated Depreciation and Amortization.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 08-0072-GA-AIR
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL RESERVE BALANCES BY ACCOUNTS
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): WPB-3.2a

SCHEDULE B-3.2

PAGE 1 OF 3

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCT NO.	ACCOUNT TITLE	ADJUSTED PLANT INVESTMENT \$	JURIS. RESERVE BALANCE \$	CURRENT ACCRUAL RATE % %	CALC. DEPR. EXPENSE \$	CURRENT ANNUAL DEFICIENCY AMORT. \$	TOTAL ANNUAL CALC. DEPR. EXPENSE \$	% NET SALVAGE	AVERAGE SERVICE LIFE	CURVE FORM
1		<u>INTANGIBLE PLANT</u>									
2	30100	Organization	\$25,937	\$0	0.00%	\$0					
3	30200	Franchise and Consents	\$0	(\$2)	0.00%	\$0					
4	30300	Miscellaneous Intangible Plant	\$50,347,476	\$21,364,543	20.00%	\$7,979,351					
5		TOTAL INTANGIBLE PLANT	\$50,373,413	\$21,364,541		\$7,979,351					

COLUMBIA GAS OF OHIO, INC.
CASE NO. 08-0072-GA-AIR
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL RESERVE BALANCES BY ACCOUNTS

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): WPB-3.2a

SCHEDULE B-3.2

PAGE 2 OF 3

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCT NO.	ACCOUNT TITLE	ADJUSTED PLANT INVESTMENT \$	JURIS. RESERVE BALANCE \$	CURRENT ACCRUAL RATE % %	CALC. DEPR. EXPENSE \$	CURRENT ANNUAL DEFICIENCY AMORT. \$	TOTAL ANNUAL CALC. DEPR. EXPENSE \$	% NET SALVAGE	AVERAGE SERVICE LIFE	CURVE FORM
1		<u>DISTRIBUTION PLANT</u>									
2	37400	Land and Land Rights	\$27,582,296	\$190,173	0.00%	\$0					
3	37500	Structures and Improvement	\$29,808,677	\$5,505,125	2.71%	\$807,815					
4	37600	Mains	\$1,912,107,538	\$431,844,081	1.86%	\$35,565,200					
5	37800	Meas. And Reg. Sta. Equip.-General	\$55,294,441	\$24,222,452	3.19%	\$1,763,893					
6	37900	Meas. And Reg. Sta. Equip.-City Ga	\$21,104,432	\$6,931,062	3.44%	\$725,992					
7	38000	Services	\$1,507,189,082	\$324,270,877	3.20%	\$48,230,051					
8	38100	Meters	\$204,884,238	\$91,504,077	4.24%	\$8,690,646					
9	38200	Meter Installations	\$60,928,046	\$32,195,000	2.19%	\$1,334,324					
10	38300	House Regulators	\$61,720,609	\$29,336,425	3.57%	\$2,203,426					
11	38400	House Regulator Installations	\$33,302,527	\$23,938,255	3.57%	\$1,188,900					
12	38500	Industrial Meas. And Reg. Sta. Equip.	\$13,669,111	\$2,805,172	3.67%	\$501,656					
13	38600	Other Prop. On Customers' Premises	\$0	\$0	0.00%	\$0					
14	38700	Other Equip.	\$26,774,478	\$20,958,452	4.55%	\$1,218,239					
15		TOTAL DISTRIBUTION PLANT	\$3,954,365,476	\$993,701,151		\$102,230,142					

COLUMBIA GAS OF OHIO, INC.
CASE NO. 08-0072-GA-AIR
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL RESERVE BALANCES BY ACCOUNTS

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): WPB-3.2a

SCHEDULE B-3.2

PAGE 3 OF 3

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCT NO.	ACCOUNT TITLE	ADJUSTED PLANT INVESTMENT \$	JURIS. RESERVE BALANCE \$	CURRENT ACCRUAL RATE % %	CALC. DEPR. EXPENSE \$	CURRENT ANNUAL DEFICIENCY AMORT. \$	TOTAL ANNUAL CALC. DEPR. EXPENSE \$	% NET SALVAGE	AVERAGE SERVICE LIFE	CURVE FORM
1		<u>GENERAL PLANT</u>									
2	39000	Structures and Improvement	\$14,957,751	\$2,373,367	12.50%	\$1,869,719					
3	39100	Office Furniture and Equipment	\$27,771,687	\$9,099,604	10.09%	\$2,802,163					
4	39200	Transportation Equipment	\$1,240,924	\$509,652	6.67%	\$82,770					
5	39300	Stores Equipment	\$291,257	\$195,868	3.33%	\$9,699					
6	39400	Tools, Shop, and Garage Equipment	\$28,015,503	\$10,869,490	4.91%	\$1,375,561					
7	39500	Laboratory Equipment	\$38,532	\$23,130	5.00%	\$1,927					
8	39600	Power Operated Equipment	\$1,766,659	\$1,202,217	5.83%	\$102,996					
9	39800	Miscellaneous Equipment	\$631,433	\$562,380	5.00%	\$31,572					
10		TOTAL GENERAL PLANT	\$74,713,746	\$24,835,708		\$6,276,407					
11	36210	Environmental Remediation	\$0	(\$6,326,663)							
12		RETIREMENT WORK IN PROGRESS	\$0	\$0		\$0					
13		TOTAL PLANT	\$4,079,452,634	\$1,033,574,737		\$116,485,900					

COLUMBIA GAS OF OHIO, INC.
CASE NO. 08-0072-GA-AIR
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2008 - DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): WPB-3.3a

SCHEDULE B-3.3

PAGE 1 OF 3

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCT. NO.	DESCRIPTION	BEGINNING BALANCE	ACCRUALS	SALVAGE	RETIREMENTS	COST OF REMOVAL	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
								EXPLANATION OF TRANSFERS	OTHER ACCTS. INVOLVED	
			\$	\$	\$	\$	\$			\$
1		<u>INTANGIBLE PLANT</u>								
2	30100	Organization	\$0	\$0	\$0	\$0	\$0			\$0
3	30200	Franchise and Consents	\$65	\$0	\$0	(\$68)	\$0			(\$2)
4	30300	Miscellaneous Intangible Plant	\$11,681,636	\$44,206,359	\$0	(\$34,522,772)	\$0	(\$680)		\$21,364,543
5		TOTAL INTANGIBLE PLANT	\$11,681,701	\$44,206,359	\$0	(\$34,522,840)	\$0	(\$680)		\$21,364,541

COLUMBIA GAS OF OHIO, INC.
CASE NO. 08-0072-GA-AIR
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2008 - DECEMBER 31, 2017

SCHEDULE B-3.3

PAGE 2 OF 3

WITNESS RESPONSIBLE: DIANA M. BEIL

DATA: 12 MOS. ACTUAL

TYPE OF FILING: ORIGINAL

WORK PAPER REFERENCE NO(S): WPB-3.3a

LINE NO.	ACCT. NO.	DESCRIPTION	BEGINNING BALANCE	ACCRUALS	SALVAGE	RETIREMENTS	COST OF REMOVAL	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
								AMOUNT	EXPLANATION OF TRANSFERS	
			\$	\$	\$	\$	\$	\$		\$
1		<u>DISTRIBUTION PLANT</u>								
2	37400	Land and Land Rights	\$248,640	\$19,175	\$2,958,239	(\$563,764)	(\$25,412)	(\$2,446,705)		\$190,173
3	37500	Structures and Improvement	\$11,614,746	\$7,575,151	\$4,033,985	(\$14,459,291)	(\$10,118,876)	\$6,859,409		\$5,505,125
4	37600	Mains	\$294,061,859	\$236,747,269	\$2,802,864	(\$89,313,586)	(\$12,150,722)	(\$303,602)		\$431,844,081
5	37800	Meas. And Reg. Sta. Equip.-General	\$5,810,713	\$10,270,481	\$62,701	(\$3,362,819)	\$688,735	\$10,752,642		\$24,222,452
6	37900	Meas. And Reg. Sta. Equip.-City Ga	\$3,461,996	\$4,018,702	\$100,364	(\$828,951)	(\$163,447)	\$342,398		\$6,931,062
7	38000	Services	\$215,248,955	\$302,468,147	\$1,949,804	(\$113,900,525)	(\$85,634,100)	\$4,138,596		\$324,270,877
8	38100	Meters	\$42,735,770	\$62,064,755	\$2,679,106	(\$15,992,813)	\$62,854	(\$45,595)		\$91,504,077
9	38200	Meter Installations	\$23,747,076	\$13,437,680	\$270,127	(\$5,130,535)	(\$31,889)	(\$97,459)		\$32,195,000
10	38300	House Regulators	\$11,521,368	\$19,126,409	\$421,096	(\$1,385,962)	(\$295,446)	(\$51,040)		\$29,336,425
11	38400	House Regulator Installations	\$10,996,672	\$11,900,041	\$220,663	\$988,441	(\$97,148)	(\$70,414)		\$23,938,255
12	38500	Industrial Meas. And Reg. Sta. Equip.	\$2,274,120	\$3,954,086	\$9,339	(\$2,780,899)	(\$670,673)	\$19,200		\$2,805,172
13	38600	Other Prop. On Customers' Premises	\$0	\$0	\$0	\$0	\$0	\$0		\$0
14	38700	Other Equip.	\$16,581,908	\$5,308,683	\$138,460	(\$1,213,485)	(\$252,087)	\$394,973		\$20,958,452
15		TOTAL DISTRIBUTION PLANT	\$638,303,822	\$676,890,579	\$15,646,748	(\$247,944,189)	(\$108,688,212)	\$19,492,403		\$993,701,149

COLUMBIA GAS OF OHIO, INC.
CASE NO. 08-0072-GA-AIR
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2008 - DECEMBER 31, 2017

SCHEDULE B-3.3

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WITNESS RESPONSIBLE: DIANA M. BEIL

DATA: 12 MOS. ACTUAL

TYPE OF FILING: ORIGINAL

WORK PAPER REFERENCE NO(S): WPB-3.3a

LINE NO.	ACCT. NO.	DESCRIPTION	BEGINNING BALANCE	ACCRUALS	SALVAGE	RETIREMENTS	COST OF REMOVAL	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
								AMOUNT	EXPLANATION OF TRANSFERS	
			\$	\$	\$	\$	\$	\$		\$
1		<u>GENERAL PLANT</u>								
2	39000	Structures and Improvement	\$3,224,923	\$8,120,091	\$0	(\$9,141,291)	\$0	\$169,644		\$2,373,367
3	39100	Office Furniture and Equipment	\$7,981,557	\$14,429,653	\$34,118	(\$13,615,824)	\$230,230	\$39,871		\$9,099,604
4	39200	Transportation Equipment	\$425,687	\$835,170	\$221,840	(\$981,045)	\$8,000	\$0		\$509,652
5	39300	Stores Equipment	\$219,064	\$126,274	\$216	(\$144,063)	(\$5,623)	\$0		\$195,868
6	39400	Tools, Shop, and Garage Equipment	\$9,235,561	\$7,989,180	\$7,856	(\$6,286,517)	(\$76,822)	\$231		\$10,869,490
7	39500	Laboratory Equipment	\$91,283	\$57,326	\$0	(\$125,479)	\$0	\$0		\$23,130
8	39600	Power Operated Equipment	\$3,509,253	\$610,093	\$1,159,835	(\$4,076,990)	\$0	\$25		\$1,202,217
9	39800	Miscellaneous Equipment	\$831,061	\$505,003	\$0	(\$773,427)	\$0	(\$256)		\$562,380
10		TOTAL GENERAL PLANT	\$25,518,390	\$32,672,790	\$1,423,865	(\$35,144,636)	\$155,785	\$209,515	\$0	\$24,835,708
	36210	Environmental Remediation	\$0	\$0	\$0	\$0	\$551,912	(\$6,878,575)		(\$6,326,663)
11		RETIREMENT WORK IN PROGRESS	\$0				\$0			\$0
12		TOTAL PLANT	\$675,503,913	\$753,769,728	\$17,070,612	(\$317,611,665)	(\$107,980,516)	\$12,822,663	\$0	\$1,033,574,735

WPB-3.3a
PAGE 1 OF 8

WITNESS RESPONSIBLE: DIANA M. BEIL

Company Acct. No.	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfer	Other Accts Involved	
	\$	\$	\$	\$	\$	\$			\$
30100									
2008	0	0	0	0	0	0			0
2009	0	0	0	0	0	0			0
2010	0	0	0	0	0	0			0
2011	0	0	0	0	0	0			0
2012	0	0	0	0	0	0			0
2013	0	0	0	0	0	0			0
2014	0	0	0	0	0	0			0
2015	0	0	0	0	0	0			0
2016	0	0	0	0	0	0			0
2017	0	0	0	0	0	0			0
Total		0	0	0	0	0			0
30200									
2008	65	0	0	0	0	0			65
2009	65	0	0	0	0	0			65
2010	65	0	0	0	0	0			65
2011	65	0	0	0	0	0			65
2012	65	0	0	0	0	0			65
2013	65	0	0	(68)	0	0			(2)
2014	(2)	0	0	0	0	0			(2)
2015	(2)	0	0	0	0	0			(2)
2016	(2)	0	0	0	0	0			(2)
2017	(2)	0	0	0	0	0			(2)
Total		0	0	(68)	0	0			(2)
30300									
2008	11,286,843	2,067,110	0	(1,999,190)	0	0			11,354,763
2009	11,354,763	2,904,502	0	(1,233,640)	0	0			13,025,625
2010	13,025,625	3,136,697	0	(1,071,196)	0	0			15,091,126
2011	15,091,126	3,276,387	0	(964,245)	0	0			17,403,267
2012	17,403,267	4,148,532	0	(1,242,604)	0	0			20,309,195
2013	20,309,195	4,406,284	0	(6,273,408)	0	0			18,442,072
2014	18,442,072	5,165,997	0	(11,824,944)	0	0			11,783,125
2015	11,783,125	5,520,156	0	(1,766,834)	0	(680)			15,535,767
2016	15,535,767	6,366,947	0	(2,616,684)	0	0			19,286,030
2017	19,286,030	7,213,748	0	(5,530,028)	0	0			20,969,750
Total		44,206,359	0	(34,522,772)	0	(680)			20,969,750

DATA: 12 MOS. ACTUAL
 TYPE OF FILING: ORIGINAL
 WORK PAPERS REFERENCE NO(S):

WPB-3.3a
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WITNESS RESPONSIBLE: DIANA M. BEIL

Company Acct. No.	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications		Other Accts Involved	Ending Balance
						Amount	Explanation of Transfer		
	\$	\$	\$	\$	\$	\$			\$
37400									
2008	248,640	0	73,370	(297,682)	(642)	201,523			225,210
2009	225,210	19,175	2,688,013	(39,963)	(3,521)	(2,677,774)			211,141
2010	211,141	0	2,510	(17,629)	(2,808)	12,206			205,419
2011	205,419	0	37,573	(152,045)	(1,042)	109,037			198,943
2012	198,943	0	0	(3,888)	(3,258)	2,427			194,224
2013	194,224	0	98,525	(23,225)	(92)	(70,182)			199,250
2014	199,250	0	58,089	(16,029)	(40)	(39,107)			202,162
2015	202,162	0	0	(2,359)	(3,168)	695			197,330
2016	197,330	0	0	148	(4,328)	0			193,151
2017	193,151	0	159	(11,092)	(6,514)	14,469			190,173
Total		19,175	2,958,239	(563,764)	(25,412)	(2,446,705)			190,173
37500									
2008	11,614,746	629,507	21,431	(1,604,637)	(28,259)	(397,047)			10,235,740
2009	10,235,740	614,416	2,872,357	(4,973,047)	(60,905)	85,234			8,773,795
2010	8,773,795	598,290	353,607	(767,467)	(32,611)	305,609			9,231,223
2011	9,231,223	569,502	(30)	(3,897,211)	(8,878,065)	(4,773)			(2,979,354)
2012	(2,979,354)	707,085	0	(54,025)	1,669,586	7,451,118			6,794,411
2013	6,794,411	692,497	0	(1,422,051)	(58,965)	(6,045)			5,999,847
2014	5,999,847	821,360	0	(446,977)	(205,277)	(2,143)			6,166,809
2015	6,166,809	1,153,046	781,561	(640,805)	(2,239,379)	(572,543)			4,648,689
2016	4,648,689	792,755	0	(116,658)	(83,176)	0			5,241,610
2017	5,241,610	996,692	5,059	(536,412)	(201,825)	0			5,505,125
Total		7,575,151	4,033,985	(14,459,291)	(10,118,876)	6,859,409			5,505,125
37600									
2008	294,061,859	18,043,779	2,685,096	(6,806,519)	(802,700)	(1,017,125)			306,164,389
2009	306,164,389	18,298,628	1,898	(4,977,565)	(1,058,369)	746,626			319,175,607
2010	319,175,607	18,758,098	2,330	(4,093,235)	(859,015)	7,995			332,991,781
2011	332,991,781	19,416,130	5,857	(7,715,524)	(1,435,317)	14,777			343,277,704
2012	343,277,704	21,141,235	14,188	(9,815,010)	(1,648,938)	(20,459)			352,948,720
2013	352,948,720	23,082,461	17,813	(12,439,311)	(985,240)	(2,023)			362,622,419
2014	362,622,419	25,416,154	9,181	(10,646,045)	(1,023,314)	(33,424)			376,344,971
2015	376,344,971	27,819,270	26,877	(12,685,431)	(1,228,465)	(392)			390,276,830
2016	390,276,830	30,883,766	13,835	(10,854,825)	(1,321,321)	195			408,998,480
2017	408,998,480	33,887,749	25,789	(9,280,120)	(1,788,044)	227			431,844,081
Total		236,747,269	2,802,864	(89,313,586)	(12,150,722)	(303,602)			431,844,081

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WITNESS RESPONSIBLE: DIANA M. BEIL

Company Acct. No.	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfer	Other Accts Involved	
	\$	\$	\$	\$	\$	\$			\$
37800									
2008	5,810,713	785,056	51,979	(388,761)	(36,904)	(18,380)			6,203,702
2009	6,203,702	827,133	0	(166,696)	1,206,965	0			8,071,105
2010	8,071,105	815,338	0	(161,741)	(41,426)	0			8,683,276
2011	8,683,276	853,853	10,722	(470,865)	(77,696)	0			8,999,290
2012	8,999,290	833,688	0	(469,006)	(56,534)	6,377			9,313,815
2013	9,313,815	807,976	0	(191,234)	(61,239)	(382,176)			9,487,143
2014	9,487,143	872,358	0	(374,112)	(60,188)	(7,247)			9,917,954
2015	9,917,954	975,897	0	(188,221)	(72,563)	11,154,069			21,787,136
2016	21,787,136	1,809,960	0	(699,416)	(70,696)	0			22,826,984
2017	22,826,984	1,689,222	0	(252,767)	(40,987)	0			24,222,452
Total		10,270,481	62,701	(3,362,819)	688,735	10,752,642			24,222,452
37900									
2008	3,461,996	271,441	100,364	(117,845)	(9,284)	(36,865)			3,669,806
2009	3,669,806	254,933	0	(72,829)	(13,057)	0			3,838,853
2010	3,838,853	253,762	0	(52,756)	(15,455)	0			4,024,403
2011	4,024,403	256,521	0	(56,667)	(30,867)	0			4,193,389
2012	4,193,389	293,543	0	(67,939)	(1,426)	0			4,417,567
2013	4,417,567	399,673	0	(73,660)	(16,991)	372,836			5,099,424
2014	5,099,424	447,228	0	(92,137)	(13,007)	4,687			5,446,194
2015	5,446,194	495,744	0	(118,684)	(9,504)	1,741			5,815,492
2016	5,815,492	630,573	0	(108,829)	(28,060)	0			6,309,176
2017	6,309,176	715,285	0	(67,603)	(25,796)	0			6,931,062
Total		4,018,702	100,364	(828,951)	(163,447)	342,398			6,931,062
38000									
2008	215,248,955	15,450,551	1,949,804	(6,654,866)	(2,080,715)	(720,496)			223,193,234
2009	223,193,234	19,143,020	0	(6,141,066)	(1,756,905)	2,298,457			236,736,740
2010	236,736,740	22,146,026	0	(3,336,283)	(2,233,652)	(9,505)			253,303,326
2011	253,303,326	25,301,691	0	(10,431,173)	(3,056,574)	10,028			265,127,298
2012	265,127,298	28,572,608	0	(15,272,030)	(7,407,420)	7,782			271,028,239
2013	271,028,239	31,385,410	0	(13,124,066)	(7,958,829)	30,075			281,360,828
2014	281,360,828	34,545,505	0	(12,191,847)	(8,430,524)	738,440			296,022,402
2015	296,022,402	37,872,837	0	(12,655,730)	(7,525,222)	434,782			314,149,069
2016	314,149,069	41,955,735	0	(18,388,846)	(27,734,082)	438,636			310,420,512
2017	310,420,512	46,094,763	0	(15,704,620)	(17,450,176)	910,397			324,270,877
Total		302,468,147	1,949,804	(113,900,525)	(85,634,100)	4,138,596			324,270,877

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WITNESS RESPONSIBLE: DIANA M. BEIL

Company Acct. No.	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfer	Other Accts Involved	
	\$	\$	\$	\$	\$	\$			\$
38100									
2008	42,735,770	2,636,504	400,489	(2,559,476)	(421)	(100,948)			43,111,918
2009	43,111,918	2,819,969	651,595	(528,840)	0	4,555			46,059,197
2010	46,059,197	3,837,881	220,086	(3,510,695)	69,345	4,542			46,680,356
2011	46,680,356	5,209,647	107,833	(1,972,543)	(1,437)	70			50,023,926
2012	50,023,926	6,599,428	319,727	(1,873,460)	(3,447)	13,375			55,079,548
2013	55,079,548	7,823,981	248,436	(1,296,825)	0	9,783			61,864,924
2014	61,864,924	8,091,434	263,143	(1,154,502)	0	(21,427)			69,043,572
2015	69,043,572	8,186,947	217,603	(1,074,873)	0	24,362			76,397,612
2016	76,397,612	8,370,799	106,926	(996,095)	(1,186)	6,409			83,884,465
2017	83,884,465	8,488,166	143,267	(1,025,504)	0	13,684			91,504,077
Total		62,064,755	2,679,106	(15,992,813)	62,854	(45,595)			91,504,077
38200									
2008	23,747,076	1,238,446	270,127	(847,120)	0	(97,423)			24,311,105
2009	24,311,105	1,360,514	0	(401,224)	(760)	(36)			25,269,599
2010	25,269,599	1,363,743	0	(127)	(29,207)	0			26,604,008
2011	26,604,008	1,374,558	0	(875,603)	(1,922)	0			27,101,041
2012	27,101,041	1,361,402	0	(522,257)	0	0			27,940,185
2013	27,940,185	1,356,423	0	(529,819)	0	48			28,766,837
2014	28,766,837	1,350,577	0	(415,808)	0	(48)			29,701,557
2015	29,701,557	1,348,965	0	(423,528)	0	0			30,626,995
2016	30,626,995	1,344,494	0	(541,116)	0	0			31,430,374
2017	31,430,374	1,338,559	0	(573,934)	0	0			32,195,000
Total		13,437,680	270,127	(5,130,535)	(31,889)	(97,459)			32,195,000
38300									
2008	11,521,368	1,532,104	421,096	(226,982)	(87,533)	(51,040)			13,109,012
2009	13,109,012	1,788,662	0	(211,763)	(24,875)	0			14,661,037
2010	14,661,037	1,833,433	0	(81,158)	(15,575)	0			16,397,737
2011	16,397,737	1,874,679	0	(120,428)	(19,666)	0			18,132,321
2012	18,132,321	1,912,360	0	(243,553)	(22,090)	0			19,779,038
2013	19,779,038	1,930,768	0	(270,703)	(27,946)	0			21,411,157
2014	21,411,157	1,976,340	0	(181,728)	(27,209)	0			23,178,560
2015	23,178,560	2,029,537	0	16,774	(11,585)	0			25,213,286
2016	25,213,286	2,090,267	0	(32,781)	(50,500)	0			27,220,273
2017	27,220,273	2,158,260	0	(33,641)	(8,468)	0			29,336,425
Total		19,126,409	421,096	(1,385,962)	(295,446)	(51,040)			29,336,425

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WITNESS RESPONSIBLE: DIANA M. BEIL

Company Acct. No.	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfer	Other Accts Involved	
	\$	\$	\$	\$	\$	\$			\$
38400									
2008	10,996,672	1,152,957	220,663	1,573,503	0	(70,414)			13,873,380
2009	13,873,380	1,209,332	0	(305,906)	(634)	0			14,776,173
2010	14,776,173	1,198,099	0	(69,165)	(16,764)	0			15,888,343
2011	15,888,343	1,195,799	0	(133,933)	(14,485)	0			16,935,724
2012	16,935,724	1,191,615	0	0	(29)	0			18,127,311
2013	18,127,311	1,191,615	0	0	(5)	0			19,318,921
2014	19,318,921	1,191,615	0	0	0	0			20,510,537
2015	20,510,537	1,190,155	0	(51,658)	(48,307)	0			21,600,727
2016	21,600,727	1,189,771	0	0	(6)	0			22,790,493
2017	22,790,493	1,189,082	0	(24,400)	(16,919)	0			23,938,255
Total		11,900,041	220,663	988,441	(97,148)	(70,414)			23,938,255
38500									
2008	2,274,120	379,772	8,460	(368,119)	(43,292)	(3,409)			2,247,532
2009	2,247,532	383,197	878	(217,377)	(62,074)	0			2,352,157
2010	2,352,157	386,339	0	(319,934)	(70,058)	0			2,348,504
2011	2,348,504	384,279	0	(393,626)	(124,045)	0			2,215,112
2012	2,215,112	380,622	0	(283,312)	(136,795)	0			2,175,626
2013	2,175,626	380,890	0	(549,871)	(67,798)	8,574			1,947,420
2014	1,947,420	375,030	0	(179,624)	(13,970)	2,561			2,131,417
2015	2,131,417	385,261	0	(57,511)	(64,837)	11,475			2,405,805
2016	2,405,805	426,292	0	(190,447)	(67,437)	0			2,574,212
2017	2,574,212	472,403	0	(221,077)	(20,367)	0			2,805,172
Total		3,954,086	9,339	(2,780,899)	(670,673)	19,200			2,805,172
38600									
2008	0	0	0	0	0	0			0
2009	0	0	0	0	0	0			0
2010	0	0	0	0	0	0			0
2011	0	0	0	0	0	0			0
2012	0	0	0	0	0	0			0
2013	0	0	0	0	0	0			0
2014	0	0	0	0	0	0			0
2015	0	0	0	0	0	0			0
2016	0	0	0	0	0	0			0
2017	0	0	0	0	0	0			0
Total		0	0	0	0	0			0

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WORK PAPERS REFERENCE NO(S):

WITNESS RESPONSIBLE: DIANA M. BEIL

Company Acct. No.	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfer	Other Accts Involved	
	\$	\$	\$	\$	\$	\$			\$
38700									
2008	16,581,908	925,737	5,296	(88,807)	(1,742)	394,994			17,817,388
2009	17,817,388	801,892	0	(219,207)	(1,068)	9,616			18,408,620
2010	18,408,620	713,903	130,500	(249,914)	(37,645)	0			18,965,464
2011	18,965,464	677,841	0	(330,285)	(888)	0			19,312,131
2012	19,312,131	289,460	0	(2,165)	(966)	0			19,598,461
2013	19,598,461	245,963	0	(32,248)	(1,413)	1,838			19,812,601
2014	19,812,601	270,476	2,000	(103,403)	(19,246)	0			19,962,428
2015	19,962,428	378,606	0	(5,965)	(5,328)	(11,475)			20,318,267
2016	20,318,267	526,270	0	(57,478)	(69,150)	0			20,717,908
2017	20,717,908	478,536	663	(124,015)	(114,641)	0			20,958,452
Total		5,308,683	138,460	(1,213,485)	(252,087)	394,973			20,958,452
TOTAL DEPRECIATION RESERVE - DISTRIBUTION PLANT									993,701,149
39000									
2008	3,224,923	398,283	0	0	0	383,105			4,006,311
2009	4,006,311	542,460	0	0	0	(220,934)			4,327,837
2010	4,327,837	672,242	0	0	0	0			5,000,079
2011	5,000,079	800,670	0	0	0	4,773			5,805,522
2012	5,805,522	1,136,756	0	0	0	0			6,942,278
2013	6,942,278	1,152,238	0	0	0	0			8,094,516
2014	8,094,516	1,184,815	0	(9,141,291)	0	2,700			140,741
2015	140,741	738,399	0	0	0	0			879,139
2016	879,139	746,737	0	0	0	0			1,625,876
2017	1,625,876	747,492	0	0	0	0			2,373,367
Total		8,120,091	0	(9,141,291)	0	169,644			2,373,367
39100									
2008	7,981,557	911,064	0	(2,445,804)	0	2,543			6,449,361
2009	6,449,361	774,284	0	(1,554,272)	230,540	0			5,899,914
2010	5,899,914	548,198	0	(446,334)	0	0			6,001,778
2011	6,001,778	702,869	0	(210,107)	150	0			6,494,690
2012	6,494,690	1,295,225	0	(1,095,139)	0	0			6,694,776
2013	6,694,776	1,246,663	0	(711,199)	0	0			7,230,241
2014	7,230,241	1,466,065	30,600	(1,086,111)	0	36,648			7,677,443
2015	7,677,443	2,499,965	3,500	(196,829)	0	680			9,984,759
2016	9,984,759	2,569,890	0	(5,003,683)	0	0			7,550,967
2017	7,550,967	2,415,428	18	(866,348)	(461)	0			9,099,604
Total		14,429,653	34,118	(13,615,824)	230,230	39,871			9,099,604

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WITNESS RESPONSIBLE: DIANA M. BEIL

Company Acct. No.	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfer	Other Accts Involved	
	\$	\$	\$	\$	\$	\$			\$
39200									
2008	425,687	69,112	30,284	(95,911)	0	0			429,172
2009	429,172	63,243	7,959	(39,400)	0	0			460,973
2010	460,973	59,842	45,682	(223,061)	8,000	0			351,436
2011	351,436	70,625	82,419	(238,884)	0	0			265,597
2012	265,597	107,120	0	(37,425)	0	0			335,292
2013	335,292	100,516	24,820	(97,211)	0	0			363,419
2014	363,419	98,840	0	(117,309)	0	0			344,950
2015	344,950	90,367	30,672	(18,421)	0	0			447,567
2016	447,567	89,280	3	(16,234)	0	0			520,617
2017	520,617	86,224	0	(97,189)	0	0			509,652
Total		835,170	221,840	(981,045)	8,000	0			509,652
39300									
2008	219,064	14,511	0	0	0	0			233,574
2009	233,574	14,511	0	0	0	0			248,085
2010	248,085	14,272	0	(13,218)	0	0			249,138
2011	249,138	13,984	0	(61,708)	0	0			201,414
2012	201,414	12,013	0	0	0	0			213,427
2013	213,427	12,013	0	0	0	0			225,440
2014	225,440	12,013	0	0	0	0			237,453
2015	237,453	11,597	0	(15,670)	0	0			233,380
2016	233,380	11,107	0	(17,400)	0	0			227,087
2017	227,087	10,254	216	(36,067)	(5,623)	0			195,868
Total		126,274	216	(144,063)	(5,623)	0			195,868
39400									
2008	9,235,561	585,759	1,709	(2,923,096)	11,287	0			6,911,221
2009	6,911,221	614,480	5,225	(373,076)	(9,262)	(25)			7,148,563
2010	7,148,563	631,592	0	(280,325)	(62,690)	0			7,437,140
2011	7,437,140	674,086	200	(241,620)	2,656	0			7,872,462
2012	7,872,462	726,177	0	(336,776)	0	256			8,262,119
2013	8,262,119	772,164	0	(298,301)	0	0			8,735,982
2014	8,735,982	867,828	0	(390,765)	0	0			9,213,046
2015	9,213,046	982,825	0	(531,326)	0	0			9,664,545
2016	9,664,545	1,033,261	0	(430,912)	0	0			10,266,894
2017	10,266,894	1,101,007	722	(480,321)	(18,813)	0			10,869,490
Total		7,989,180	7,856	(6,286,517)	(76,822)	231			10,869,490

WITNESS RESPONSIBLE: DIANA M. BEIL

						Transfers/Reclassifications			
Company Acct. No.	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
	\$	\$	\$	\$	\$	\$			\$
39500									
2008	91,283	6,996	0	0	0	0			98,280
2009	98,280	8,197	0	(1,493)	0	0			104,984
2010	104,984	7,776	0	(12,920)	0	0			99,840
2011	99,840	7,479	0	(497)	0	0			106,822
2012	106,822	7,313	0	(5,944)	0	0			108,191
2013	108,191	7,084	0	(35,236)	0	0			80,040
2014	80,040	4,607	0	(40,301)	0	0			44,346
2015	44,346	3,191	0	(4,303)	0	0			43,234
2016	43,234	2,756	0	(24,786)	0	0			21,204
2017	21,204	1,927	0	0	0	0			23,130
Total		57,326	0	(125,479)	0	0			23,130
39600									
2008	3,509,253	329,058	102,885	(388,459)	0	0			3,552,737
2009	3,552,737	144,729	73,015	(215,278)	0	25			3,555,228
2010	3,555,228	0	99,754	(285,839)	0	0			3,369,143
2011	3,369,143	21,826	49,247	(548,669)	0	0			2,891,547
2012	2,891,547	52,183	36,231	(57,734)	0	0			2,922,227
2013	2,922,227	53,194	249,850	(804,043)	0	0			2,421,228
2014	2,421,228	0	0	0	0	0			2,421,228
2015	2,421,228	0	548,765	(929,138)	0	0			2,040,856
2016	2,040,856	0	88	(633,513)	0	0			1,407,431
2017	1,407,431	9,104	0	(214,318)	0	0			1,202,217
Total		610,093	1,159,835	(4,076,990)	0	25			1,202,217
39800									
2008	831,061	64,712	0	(51,384)	0	0			844,388
2009	844,388	61,717	0	(54,306)	0	0			851,800
2010	851,800	58,435	0	(86,431)	0	0			823,803
2011	823,803	57,814	0	(30,686)	0	0			850,931
2012	850,931	56,056	0	(94,390)	0	(256)			812,341
2013	812,341	50,913	0	(85,160)	0	0			778,093
2014	778,093	46,617	0	(158,385)	0	0			666,326
2015	666,326	41,078	0	(88,922)	0	0			618,481
2016	618,481	34,794	0	(95,281)	0	0			557,994
2017	557,994	32,867	0	(28,481)	0	0			562,380
Total		505,003	0	(773,427)	0	(256)			562,380
362000									0
2012	0	0	0	0	94,552	(7,451,118)			(7,356,566)
2013	(7,356,566)	0	0	0	0	0			(7,356,566)
2014	(7,356,566)	0	0	0	0	855,316			(6,501,250)
2015	(6,501,250)	0	0	0	457,360	(282,773)			(6,326,663)
2016	(6,326,663)	0	0	0	0	0			(6,326,663)
2017	(6,326,663)	0	0	0	0	0			(6,326,663)
Total		0	0	0	551,912	(6,878,575)			(6,326,663)
TOTAL DEPRECIATION RESERVE - GENERAL PLANT									18,509,045
TOTAL DEPRECIATION RESERVE									1,033,179,942

COLUMBIA GAS OF OHIO, INC.
CASE NO. 08-0072-GA-AIR
DEPRECIATION RESERVE AND EXPENSE FOR LEASE PROPERTY
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL

SCHEDULE B-3.4

PAGE 1 OF 1

WORK PAPER REFERENCE NO(S): WPB-3.2a

WITNESS RESPONSIBLE: DIANA M. BEIL

IDENTIFI- CATION OR REFERENCE NUMBER	ACCOUNT NO.	ACCOUNT TITLE	DOLLAR VALUE OF PLANT INVESTMENT	ACCUMULATED DEPRECIATION/ AMORTIZATION RESERVE	ACCRUAL RATE/ AMORTIZATION PERIOD	DEPRECIATION EXPENSE/ AMORTIZATION EXPENSE	EXPLAIN METHOD OF DEPRECIATION/ AMORTIZATION	INCLUDED IN RATE BASE (YES/NO)
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Not Applicable - Depreciation is not accrued on leased property.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 08-0072-GA-AIR
CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

SCHEDULE B-4
PAGE 1 OF 1

WITNESS RESPONSIBLE: DIANA M. BEIL

Line No. (A)	Project No. (B)	Description of Project (C)	Accumulated Costs			Allocation % (G)	Total Jurisdictional Cost at Date Certain (H)	Estimated Physical Percent Completion (I)
			Construction Dollars (D)	AFUDC Capitalized (E)	Total Cost (F=D+E)			

The Company has not included Construction Work in Progress in this rate proceeding.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 08-0072-GA-AIR
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE (TIME)
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL

SCHEDULE B-4.1

PAGE 1 OF 1

WORK PAPER REFERENCE NO(S): _____

WITNESS RESPONSIBLE: DIANA M. BEIL

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Elapsed Days: Beginning to Date Certain (E)	Elapsed Days: Beginning to Estimated Completion (F)	Date Certain % Completion (G)=(E)/(F)	Date Certain % of Total Expenditures (H)
--------------------	-----------------------	---	---	--	---	---	---

The Company has not included Construction Work in Progress in this rate proceeding.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 08-0072-GA-AIR
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE (DOLLARS)
AS OF DECEMBER 31, 2017

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

SCHEDULE B-4.2

PAGE 1 OF 1

WITNESS RESPONSIBLE: DIANA M. BEIL

Line No. (A)	Project No. (B)	Most Recent Budget Estimate				Project Expenditures As of Date Certain		Date Certain % Completion	
		Construction Dollars (C)	AFUDC (D)	Total (E)=(C)+(D)	Construction Dollars Trended (F)	Construction Dollars (G)	Construction Dollars Trended (H)	Construction Dollars (I)=(G)/(C)	Construction Dollars Trended (J)=(H)/(F)

The Company has not included Construction Work in Progress in this rate proceeding.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
ALLOWANCE FOR WORKING CAPITAL
FOR THE TWELVE MONTHS ENDED 12/31/17

DATA: 12 MOS. ACTUAL & 0 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): WPB-5.1

SCHEDULE B-5
PAGE 1 OF 3
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	SUPPORTING SCHEDULE REFERENCE	TOTAL COMPANY \$000	ALLOCATION %	JURISDICTION \$000
1	<u>ADJUSTED OPERATING REVENUE:</u>		C-1	908,178	100.00%	908,178
2	REVENUE LAG RATIO			<u>11.7753%</u>		<u>11.7753%</u>
3	REVENUE LAG DOLLARS (1) x (2)			106,941		106,941
4	<u>ADJUSTED OPERATING EXPENSES:</u>					
5	TOTAL O & M EXPENSE			539,110	100.00%	539,110
6	CURRENT INCOME TAXES			(227)	100.00%	(227)
7	TAXES OTHER THAN INCOME TAXES			111,633	100.00%	111,633
8	INTEREST EXPENSE			29,010	100.00%	29,010
9	NET INVESTMENT TAX CREDIT			<u>(453)</u>	100.00%	<u>(453)</u>
10	TOTAL EXPENSES (4) THROUGH (9)			679,073		679,073
11	EXPENSE LAG RATIO			<u>16.3322%</u>		<u>16.3322%</u>
12	EXPENSE LAG DOLLARS (10) x (11)			<u>110,908</u>		<u>110,908</u>
13	CASH WORKING CAPITAL (3) - (12)			(3,967)	100.00%	(3,967)
14	MATERIALS AND SUPPLIES			0	100.00%	0
15	PIP UNCOLLECTIBLES	13 month average balance	WPB-5.1a	(7,672)	100.00%	(7,672)
16	CUSTOMER DEPOSITS	13 month average balance	WPB-5.1b	(11,477)	100.00%	(11,477)
17	UNCLAIMED FUNDS	13 month average balance	WPB-5.1c	(2,195)	100.00%	(2,195)
18	CALCULATED WORKING CAPITAL ALLOWANCE (13) THRU (23)			<u>(25,311)</u>		<u>(25,311)</u>

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
ALLOWANCE FOR WORKING CAPITAL
FOR THE TWELVE MONTHS ENDED 12/31/17

DATA: 12 MOS. ACTUAL & 0 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

SCHEDULE B-5

PAGE 2 OF 3

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE		
1	REVENUE LAG RATIO			
2	REVENUE LAG DAYS		42.98	
3	NUMBER OF DAYS		<u>365</u>	
4	REVENUE LAG RATIO (2) / (3)		<u>11.7753%</u>	
			DOLLARS	WEIGHTED DOLLARS
			\$000	\$000
5	EXPENSE LAG RATIO			
6	TOTAL OPERATION AND MAINTENANCE EXPENSE		539,110	19,573,703
7	CURRENT FEDERAL INCOME TAX		(457)	(17,138)
8	NET INVESTMENT TAX CREDIT		(453)	0
9	TAXES OTHER THAN INCOME TAX		111,633	18,175,429
10	INTEREST EXPENSE		<u>31,804</u>	<u>2,902,115</u>
11	TOTAL		681,637	40,634,110
12	TOTAL WEIGHTED DOLLARS		40,634,110	
13	TOTAL DOLLARS		<u>681,637</u>	
14	WEIGHTED EXPENSE LAG DAYS (12) / (13)		59.61	DAYS
15	TOTAL NUMBER OF DAYS		<u>365</u>	
16	EXPENSE LAG RATIO (14) / (15)		<u>16.3322%</u>	

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
ALLOWANCE FOR WORKING CAPITAL
FOR THE TWELVE MONTHS ENDED 12/31/17

DATA: 12 MOS. ACTUAL & 0 MOS. ESTIMATED

SCHEDULE B-5

PAGE 3 OF 3

WORK PAPER REFERENCE NO(S):

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	ADJUSTED REVENUES & EXPENSES \$000	DAYS LAG	WEIGHTED DOLLAR DAYS \$000
1	TOTAL OPERATING REVENUES	908,178	42.98	39,033,485
2	<u>EXPENSES</u>			
3	OPERATION & MAINTENANCE:			
4	PURCHASED GAS	196,088	40.17	7,876,855
5	LABOR	49,861	44.00	2,193,884
6	OPEB	3,633	44.00	159,852
7	OTHER BENEFITS COSTS	20,934	12.70	265,862
8	UNCOLLECTIBLES	7,509	42.98	322,737
9	PIPP UNCOLLECTIBLES	8,308	42.98	357,078
10	NCSC COSTS	126,843	43.12	5,469,470
11	OTHER COSTS	125,934	23.25	2,927,966
12	TOTAL OPERATION & MAINTENANCE	539,110	36.31	19,573,703
13	DEPRECIATION:	89,955	0.00	0
14	FEDERAL INCOME TAX:			
15	CURRENT FEDERAL INCOME TAX	(457)	37.50	(17,138)
16	NET INVESTMENT TAX CREDIT	(453)	0.00	0
17	DEFERRED FEDERAL INCOME TAX	49,029	0.00	0
18	TOTAL FEDERAL INCOME TAX	48,119	(0.36)	(17,138)
19	TAXES OTHER THAN INCOME TAX:			
20	EXCISE TAX	40,903	90.90	3,718,083
21	PROPERTY TAX	39,804	296.30	11,793,925
22	DISTRIBUTION TAX	24,859	96.50	2,398,894
23	PAYROLL TAX	0	8.63	0
24	PUCO & OCC MAINTENANCE TAX	3,795	48.02	182,236
25	DOE ASSESSMENT	0	96.50	0
26	SALES & USE TAX	2,272	36.22	82,292
27	TOTAL TAXES OTHER	111,633	162.81	18,175,429
28	INTEREST ON LONG TERM DEBT	31,804	91.25	2,902,115
29	RETURN ON COMMON EQUITY	87,557	0.00	0
30	TOTAL EXPENSES	908,178	44.74	40,634,110

COLUMBIA GAS OF OHIO, INC.

WPB-5.1a

CASE NO. 17-2202-GA-ALT

WITNESS RESPONSIBLE: DIANA M. BEIL

PIPP UNCOLLECTIBLES 13 MONTH AVERAGE CALCULATION

LINE NO.	MONTH	AMOUNT (A)
		\$000
1	Dec-16	7,898
2	Jan-17	8,658
3	Feb	8,995
4	Mar	6,833
5	Apr	9,069
6	May	5,491
7	Jun	6,623
8	Jul	8,835
9	Aug	8,378
10	Sep	9,007
11	Oct	2,541
12	Nov	8,662
13	Dec	8,746
14	Total	<u>99,736</u>
15		
16		
17	13 Month Average	<u>7,672</u>

(A) Source: Company Projections

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
CUSTOMER DEPOSITS

WPB-5.1b
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	MONTH	Account 235 AMOUNT (A)
		\$000
1	Dec-16	11,145
2	Jan-17	11,747
3	Feb	11,124
4	Mar	11,154
5	Apr	11,394
6	May	11,062
7	Jun	11,662
8	Jul	11,434
9	Aug	11,619
10	Sep	11,190
11	Oct	11,484
12	Nov	11,927
13	Dec	12,262
14	Total	<u>149,204</u>
15		
16		
17	13 Month Average	<u>11,477</u>

(A) Source: Company Projections

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
UNCLAIMED FUNDS

WPB-5.1c
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	MONTH	Account	242-0010 AMOUNT (A)
			\$000
1	Dec-16		2,168
2	Jan-17		2,203
3	Feb		2,086
4	Mar		2,163
5	Apr		2,203
6	May		2,201
7	Jun		2,313
8	Jul		2,235
9	Aug		2,342
10	Sep		2,055
11	Oct		2,162
12	Nov		2,111
13	Dec		2,291
14	Total		<u>28,533</u>
15			
16			
17	13 Month Average		<u>2,195</u>

(A) Source: Company Projections

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
GAS STORED UNDERGROUND

WPB-5.1d
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	MONTH	Account	164/242 AMOUNT (A)
			\$000
1	Dec-16		0
2	Jan-17		0
3	Feb		0
4	Mar		0
5	Apr		0
6	May		0
7	Jun		0
8	Jul		0
9	Aug		0
10	Sep		0
11	Oct		0
12	Nov		0
13	Dec		0
14	Total		<u>0</u>
15			
16			
17	13 Month Average		<u>0</u>

(A) Source: Company Projections

COLUMBIA GAS OF OHIO, INC.

CASE NO. 17-2202-GA-ALT

WPB-5.1e

DEFERRED BAD DEBT - UNAMORTIZED 2001 BALANCE

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	MONTH	Account	ACCT 182 AMOUNT (A)
			\$000
1	Dec-16		14,202
2	Jan-17		13,818
3	Feb		13,434
4	Mar		13,051
5	Apr		12,667
6	May		12,283
7	Jun		11,899
8	Jul		11,515
9	Aug		11,131
10	Sep		10,748
11	Oct		10,364
12	Nov		9,980
13	Dec		9,596
14	Total		<u>154,688</u>
15			
16			
17	13 Month Average		<u>11,899</u>

(A) Source: Company Projections. Deferral authorized by Commission 01-3278-GA-AAM.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
MISCELLANEOUS WORKING CAPITAL ITEMS
FOR THE TWELVE MONTHS ENDED 12/31/17

DATA: 12 MOS. ACTUAL & 0 MOS. ESTIMATED
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

SCHEDULE B-5.1

PAGE 1 OF 1

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE	DESCRIPTION OF METHODOLOGY	SUPPORTING	TOTAL	ALLOCATION	
NO.	USED TO DETERMINE	SCHEDULE	COMPANY	%	JURISDICTION
WORKING CAPITAL COMPONENT	JURISDICTIONAL REQUIREMENT	REFERENCE			

Not Applicable - All working capital items have been reported on B-5.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
OTHER RATE BASE ITEMS SUMMARY
AS OF DECEMBER 31, 2017

DATE CERTAIN AS OF 12/31/17
DATA: 12 MOS. ACTUAL & 0 MOS. ESTIMATED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-6
PAGE 1 OF 1
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	TOTAL COMPANY (A) \$000	ADJUSTMENTS \$000	ADJUSTED JURISDICTION \$000
<u>Other Items</u>					
1	182-30290	Reg Asset Deferred Depreciation	254	0	254
2	182-30300	Reg Asset IRP Accum. Depreciation	611	0	611
2	182-30360	Reg Asset Riser Project	46	0	46
4	182-30400	Reg Asset PISCC	26	0	26
5	182-30410	Reg Asset Def PISCC - IRP	1,082	0	1,082
6	182-33320	Reg Asset Def Property Tax	105	0	105
7	182-33330	Reg Asset Def Property Tax - IRP	264	0	264
8	182-35320	Reg Asset Accumulated Dep - IRP	6,208	0	6,208
9	182-35330	Reg Asset Accumulated Property Tax- IRP	9,452	0	9,452
10	182-35340	Reg Asset Accumulated Property Tax- CEP	30,253	0	30,253
11	182-35500	Reg Asset Deferred Depreciation	14,254	0	14,254
12	182-35505	Reg Asset Deferred Depreciation CEP	49,811	0	49,811
13	182-35510	Reg Asset Deferred Depreciation - IRP -Non-Current	25,896	0	25,896
14	182-35560	Reg Asset Riser Project	518	0	518
15	182-35580	Reg Asset PISCC Non-Current	190	0	190
16	182-35585	Reg Asset PISCC - IRP - Non- Current	62,251	0	62,251
17	182-35586	Reg Asset Deff PISCC - CEP	71,763	0	71,763
18	186-00400	Customers' Advances for Construction	19,435	0	19,435
19	252-0000	Customers' Advances for Construction	(19,590)	0	(19,590)
20		TOTAL OTHER	<u>272,829</u>	<u>0</u>	<u>272,829</u>
<u>Deferred Income Taxes</u>					
22	190-05000	ADIT - Other Non-Current	94,835	0	94,835
23	191-05100	ADIT - Reg. Liability - Non-Current	3,680	0	3,680
24	190-06000	ADIT - FIT Bem - Non-Current	(36)	0	(36)
25		TOTAL ACCOUNT 190	<u>98,479</u>	<u>0</u>	<u>98,479</u>
<u>Deferred Income Taxes</u>					
27	254-0500	Reg Liability Deferred ADIT Fed & State	(415,835)	-	(415,835)
28		TOTAL ACCOUNT 254	<u>(415,835)</u>	<u>0</u>	<u>(415,835)</u>
29	282-0500	Federal ADIT Property	(404,979)	0	(404,979)
30	282-0600	St ADIT Property	(10,890)	0	(10,890)
31		TOTAL ACCOUNT 282	<u>(415,869)</u>	<u>0</u>	<u>(415,869)</u>
32	283-0500	Federal ADIT - Other Non-Current	(91,106)	0	(91,106)
33	283-0600	State ADIT - Other Non-Current	(2,813)	0	(2,813)
34		TOTAL ACCOUNT 283	<u>(93,919)</u>	<u>0</u>	<u>(93,919)</u>
35		TOTAL OTHER RATE BASE	<u>(554,315)</u>	<u>0</u>	<u>(554,315)</u>

(A) Total Company is 100% Jurisdictional.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
ADJUSTMENTS TO OTHER RATEA BASE ITEMS
AS OF DECEMBER 31, 2017

DATE CERTAIN AS OF 12/31/17
DATA: 12 MOS. ACTUAL & 0 MOS. ESTIMATED
WORK PAPER REFERENCE NO(S).:

SCHEDULE B-6.1
PAGE 1 OF 1
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	TOTAL COMPANY (A)	ADJUSTMENTS	ADJUSTED JURISDICTION
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Not Applicable - Columbia has not made any adjustments to other rate base items.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
CONTRIBUTIONS IN AID OF CONSTRUCTION BY ACCOUNTS AND SUB ACCOUNTS
AS OF DECEMBER 31, 2017

DATA: ACTUAL

SCHEDULE B-6.2

TYPE OF FILING: ORIGINAL

PAGE 1 OF 1

WORK PAPER REFERENCE NO(S).:

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO	ACCOUNT NO.	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
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NOT APPLICABLE

Note: Contributions in aid of construction are netted against gross plant.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
JURISDICTIONAL ALLOCATION FACTORS
RATE BASE AND OPERATING INCOME

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

SCHEDULE B-7
PAGE 1 OF 1
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	ALLOCATION FACTOR	DESCRIPTION OF FACTORS
				AND/OR METHOD OF ALLOCATION

NOT APPLICABLE - 100% Jurisdictional

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
JURISDICTIONAL ALLOCATION STATISTICS

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

SCHEDULE B-7.1
PAGE 1 OF 1
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ALLOCATION FACTOR	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA	ALLOCATION FACTOR
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NOT APPLICABLE - 100% Jurisdictional

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
EXPLANATION OF CHANGES IN ALLOCATION PROCEDURES

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):

SCHEDULE B-7.2
PAGE 1 OF 1
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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NOT APPLICABLE - 100% Jurisdictional

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
GAS DATA
FOR THE TWELVE MONTHS ENDED 8/31/2017 **

DATA: 12 MOS. ACTUAL
TYPE OF FILING: ORIGINAL

SCHEDULE B-8

PAGE 1 OF 1

WORK PAPER REFERENCE NO(S):

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	MCFs as Measured (000)	MCF at Standard Temperature (000)
1	Gas Received (Purchased, Produced, Etc.)	232,426	232,426
2	Sales and Other Deliveries	232,506	232,506
3	Company Use	90	90
4	Unaccounted For Gas (1 - 2 - 3)	(170)	(170)
5	Unaccounted For Gas Percentage (4/1)	-0.07%	-0.07%

**Per SFR, Twelve months selected should reflect the most recently available actual operating cycle encompassing one heating season. Columbia Gas of Ohio measures unaccounted for gas in August of every year, thus actual data through August 2007 was presented above.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 17-2202-GA-ALT
MIRRORED CWIP ALLOWANCES

DATA: 12 MOS. ACTUAL

TYPE OF FILING: ORIGINAL

WORK PAPER REFERENCE NO(S):

SCHEDULE B-9

PAGE 1 OF 1

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO. (A)	PROJECT NO. (B)	DESCRIPTION OF PROJECT (C)	PRIOR CASE REFERENCE(S) (D)	EFFECTIVE DATE OF RATES INCLUDING CWIP (E)	IN SERVICE DATE OF PROJECT (F)	ALLOWANCE INCLUDED IN RATES (G)
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Not Applicable - The Company does not have any Mirrored Construction Work In Progress Allowances.

Exhibit J
Additional Schedules Supporting the Application

Columbia Gas of Ohio, Inc.
Capital Expenditure Program (CEP) Rider
Case No. 17-2202-GA-ALT
Rate Development

Exhibit J
Page 1 of 13

Line No.	Investment Date	12/31/2015	12/31/2016	12/31/2017	12/31/2017	
	Deferral Date	12/31/2017	12/21/2019	12/31/2021	12/31/2017	
	Effective Date	8/1/2018	8/1/2020	8/1/2022	8/1/2018	Reference
Description						
1	Revenue Requirement from Case No. 17-2202-GA-ALT	\$ 69,813,552.48	\$ 90,109,804	\$ 108,321,421	\$ 109,436,639	Page 2
<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR⁽¹⁾</u>						
2	SGS Class	\$ 1,406,934.00	\$ 1,406,934.00	\$ 1,406,934.00	\$ 1,406,934.00	
3	GS Class	\$ 274,607.00	\$ 274,607.00	\$ 274,607.00	\$ 274,607.00	
4	LGS Class	\$ 59,651.00	\$ 59,651.00	\$ 59,651.00	\$ 59,651.00	
5	Total	\$ 1,741,192.00	\$ 1,741,192.00	\$ 1,741,192.00	\$ 1,741,192.00	
<u>Percent by Class</u>						
6	SGS Class	80.80%	80.80%	80.80%	80.80%	
7	GS Class	15.77%	15.77%	15.77%	15.77%	
8	LGS Class	3.43%	3.43%	3.43%	3.43%	
9	Total	100.00%	100.00%	100.00%	100.00%	
<u>Revenue Requirement Allocated to Each Class</u>						
10	SGS Class	\$ 56,411,389.81	\$ 72,811,353.81	\$ 87,526,872.47	\$ 88,428,001.57	
11	GS Class	\$ 11,010,440.09	\$ 14,211,403.97	\$ 17,083,595.87	\$ 17,259,479.28	
12	LGS Class	\$ 2,391,722.58	\$ 3,087,046.06	\$ 3,710,952.66	\$ 3,749,158.61	
13	Total	\$ 69,813,552.48	\$ 90,109,803.84	\$ 108,321,420.99	\$ 109,436,639.47	
<u>Number of Projected Bills TME July 31</u>						
14	SGS Class	17,205,292	17,445,695	17,786,622	17,205,292	
15	GS Class	398,333	396,257	398,093	398,333	
16	LGS Class	4,503	4,503	4,206	4,503	
17	Total					
18	Projected Impact Per Month - SGS	\$ 3.28	\$ 4.17	\$ 4.92	\$ 5.14	
19	Projected Impact Per Month - GS	\$ 27.64	\$ 35.86	\$ 42.91	\$ 43.33	
20	Projected Impact Per Month - LGS	\$ 531.14	\$ 685.55	\$ 882.40	\$ 832.59	

Columbia Gas of Ohio, Inc.
Capital Expenditure Program (CEP) Rider
Case No. 17-2202-GA-ALT
Revenue Requirement Calculation

Exhibit J
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		Gradual Approach				Page 2 of 13
Line No.	Investment Date Deferral Date	12/31/2015 12/31/2017	12/31/2016 12/31/2019	12/31/2017 12/31/2021	12/31/2017 12/31/2017	Reference
Description						
Return on Investment						
1	Plant In-Service					
2	Additions	\$ 416,225,596.83	\$531,306,317.53	\$666,377,545.78	\$666,377,545.78	Page 3
3	Retirements	\$ 74,420,570.91	\$91,631,499.10	\$120,380,724.14	\$120,380,724.14	Page 3
4	Total Plant In-Service	\$ 341,805,025.92	\$ 439,674,818.43	\$ 545,996,821.64	\$ 545,996,821.64	
5	Less: Accumulated Provision for Depreciation					
6	Depreciation Expense	\$ 42,078,664.83	\$ 61,172,381.29	\$ 135,608,478.83	\$ 48,622,872.42	Pages 4, 7 & 10
7	Retirements	\$ 74,420,570.91	\$91,631,499.10	\$120,380,724.14	\$120,380,724.14	Page 3
8	Total Accumulated Provision for Depreciation	\$ 32,341,906.08	\$ 30,459,117.82	\$ (15,227,754.69)	\$ 71,757,851.72	
9	Deferred Plant Depreciation	\$ 42,078,664.83	\$59,066,779.98	\$73,584,519.12	\$48,622,872.42	Pages 4, 7 & 10
10	Deferred PISCC	\$ 64,181,005.63	\$85,280,861.72	\$103,449,767.61	\$70,084,122.10	Pages 5, 8 & 11
11	Deferred Property Taxes	\$ 28,360,430.35	\$37,744,954.80	\$53,031,794.93	\$29,641,072.64	Pages 6, 9 & 12
12	Deferred Taxes on PISCC	\$ (22,463,351.97)	\$ (29,848,301.60)	\$ (36,207,418.66)	\$ (24,529,442.74)	
13	Deferred Taxes on Property Taxes	\$ (9,926,150.62)	\$ (13,210,734.18)	\$ (18,561,128.22)	\$ (10,374,375.42)	
14	Deferred Taxes on Liberalized Depreciation	<u>(\$90,007,910.22)</u>	<u>(\$108,962,339.54)</u>	<u>(\$119,188,013.28)</u>	<u>(\$101,659,656.00)</u>	
15	Net CEP Investment	\$ 386,369,620.00	\$ 500,205,157.42	\$ 586,878,588.45	\$ 629,539,266.37	
16	Approved Pre-tax Rate of Return	10.95%	10.95%	10.95%	10.95%	
17	Annualized Return on Net CEP Investment	\$ 42,307,473.39	\$ 54,772,464.74	\$ 64,263,205.44	\$ 68,934,549.67	
Operating Expenses						
18	Annualized Depreciation	\$ 14,701,962.15	\$ 18,766,854.88	\$ 23,537,854.31	\$ 23,537,854.31	Pages 4, 7 & 10
19	Annualized Deferred Depreciation Amortization	\$ 1,486,307	\$ 2,160,737	\$ 2,812,281	\$ 1,717,462	Pages 4, 7 & 10
20	Annualized PISCC Amortization	\$ 2,267,007.90	\$ 3,125,739.39	\$ 3,970,624.88	\$ 2,475,518.37	Pages 5, 8 & 11
21	Annualized Property Tax Expense	\$ 8,049,052.28	\$ 9,900,649.59	\$ 11,724,270.23	\$ 11,724,270.23	Pages 6, 9 & 12
22	Annualized Deferred Property Tax Amortization	<u>\$ 1,001,749.96</u>	<u>\$ 1,383,358.28</u>	<u>\$ 2,013,184.94</u>	<u>\$ 1,046,984.93</u>	Pages 6, 9 & 12
Revenue Requirement		\$ 69,813,552.48	\$ 90,109,803.84	\$ 108,321,420.99	\$ 109,436,639.47	
23	(Over)/Under Recovered Balance	\$ -	\$ -	\$ -	\$ -	
24	Total Amount to be Collected Beginning August 2018	<u>\$ 69,813,552.48</u>	<u>\$ 90,109,803.84</u>	<u>\$ 108,321,420.99</u>	<u>\$ 109,436,639.47</u>	

Columbia Gas of Ohio, Inc.
Capital Expenditure Program (CEP) Rider
Case No. 17-2202-GA-ALT
Plant Additions and Retirements by Month

Exhibit J
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Line No.	Description	2011	2012	2013	2014	2015	2016	2017	Cumulative Total
1	CEP Gross Additions	\$ 18,987,654	\$ 60,372,513	\$ 72,950,902	\$ 128,819,142	\$ 135,095,385	\$ 115,080,721	\$ 135,071,228	\$ 666,377,546
2	CEP Gross Retirements	\$ (5,712,212)	\$ (11,588,999)	\$ (19,539,073)	\$ (24,183,682)	\$ (13,396,605)	\$ (17,210,928)	\$ (28,749,225)	\$ (120,380,724)
3	Total Balance	\$ 13,275,442	\$ 48,783,514	\$ 53,411,830	\$ 104,635,460	\$ 121,698,781	\$ 97,869,793	\$ 106,322,003	\$ 545,996,822

		Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12
4	CEP Gross Additions	\$ 5,412,828	\$ 5,038,820	\$ 8,536,006	\$ 3,159,456	\$ 4,420,758	\$ 3,003,572	\$ 6,212,115	\$ 4,454,023	\$ 4,470,893	\$ 6,105,856	\$ 7,666,497	\$ 4,329,771	\$ 4,957,855	\$ 6,091,460	\$ 5,500,258
5	CEP Retirements	\$ (524,596)	\$ (977,921)	\$ (4,209,696)	\$ (619,575)	\$ (720,632)	\$ (446,366)	\$ (560,741)	\$ (664,635)	\$ (2,617,043)	\$ (774,481)	\$ (362,727)	\$ (776,465)	\$ (1,707,250)	\$ (1,208,591)	\$ (1,130,493)
6	CEP Net Plant	\$ 4,888,233	\$ 4,060,899	\$ 4,326,310	\$ 2,539,881	\$ 3,700,125	\$ 2,557,206	\$ 5,651,374	\$ 3,789,388	\$ 1,853,850	\$ 5,331,375	\$ 7,303,771	\$ 3,553,306	\$ 3,250,605	\$ 4,882,869	\$ 4,369,765
7	Cumulative Balance	\$ 4,888,233	\$ 8,949,132	\$ 13,275,442	\$ 15,815,323	\$ 19,515,448	\$ 22,072,654	\$ 27,724,028	\$ 31,513,416	\$ 33,367,266	\$ 38,698,641	\$ 46,002,411	\$ 49,555,717	\$ 52,806,322	\$ 57,689,191	\$ 62,058,956

		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Total
8	CEP Gross Additions	\$ 4,182,849	\$ 2,690,278	\$ 5,346,870	\$ 4,752,269	\$ 4,568,762	\$ 4,429,822	\$ 5,586,619	\$ 7,603,387	\$ 5,605,654	\$ 7,121,854	\$ 9,332,557	\$ 11,729,982	\$ 72,950,902
9	CEP Retirements	\$ (627,686)	\$ (1,526,366)	\$ (864,718)	\$ (4,374,274)	\$ (678,199)	\$ (684,062)	\$ (482,304)	\$ (734,201)	\$ (2,017,943)	\$ (1,623,130)	\$ (1,728,753)	\$ (4,197,436)	\$ (19,539,073)
10	CEP Net Plant	\$ 3,555,163	\$ 1,163,911	\$ 4,482,152	\$ 377,995	\$ 3,890,563	\$ 3,745,760	\$ 5,104,315	\$ 6,869,186	\$ 3,587,711	\$ 5,498,724	\$ 7,603,804	\$ 7,532,546	\$ 53,411,830
11	Cumulative Balance	\$ 65,614,119	\$ 66,778,030	\$ 71,260,182	\$ 71,638,177	\$ 75,528,739	\$ 79,274,499	\$ 84,378,814	\$ 91,248,000	\$ 94,835,711	\$ 100,334,435	\$ 107,938,240	\$ 115,470,786	

		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Total
12	CEP Gross Additions	\$ 2,171,791	\$ 5,288,766	\$ 6,161,793	\$ 20,730,659	\$ 5,764,865	\$ 5,953,839	\$ 7,518,273	\$ 7,096,060	\$ 7,786,745	\$ 37,088,065	\$ 12,043,377	\$ 11,214,907	\$ 128,819,142
13	CEP Retirements	\$ (364,625)	\$ (706,922)	\$ (350,389)	\$ (961,162)	\$ (403,737)	\$ (855,202)	\$ (5,486,925)	\$ (466,585)	\$ (1,114,114)	\$ (780,951)	\$ (918,148)	\$ (11,774,923)	\$ (24,183,682)
14	CEP Net Plant	\$ 1,807,166	\$ 4,581,844	\$ 5,811,404	\$ 19,769,497	\$ 5,361,128	\$ 5,098,638	\$ 2,031,348	\$ 6,629,475	\$ 6,672,631	\$ 36,307,115	\$ 11,125,229	\$ (560,016)	\$ 104,635,460
15	Cumulative Balance	\$ 117,277,952	\$ 121,859,795	\$ 127,671,199	\$ 147,440,697	\$ 152,801,825	\$ 157,900,463	\$ 159,931,811	\$ 166,561,286	\$ 173,233,917	\$ 209,541,032	\$ 220,666,261	\$ 220,106,245	

		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Total
16	CEP Gross Additions	\$ 4,718,362	\$ 4,437,166	\$ 6,590,234	\$ 5,161,696	\$ 10,032,892	\$ 8,911,193	\$ 7,707,096	\$ 9,860,453	\$ 12,364,437	\$ 12,594,612	\$ 10,041,640	\$ 42,675,605	\$ 135,095,385
17	CEP Retirements	\$ (1,298,587)	\$ (2,592,237)	\$ (477,117)	\$ (1,096,549)	\$ (813,347)	\$ (615,514)	\$ (507,366)	\$ (669,531)	\$ (1,054,891)	\$ (65,919)	\$ (1,786,140)	\$ (2,419,406)	\$ (13,396,605)
18	CEP Net Plant	\$ 3,419,775	\$ 1,844,928	\$ 6,113,117	\$ 4,065,147	\$ 9,219,545	\$ 8,295,679	\$ 7,199,730	\$ 9,190,922	\$ 11,309,546	\$ 12,528,692	\$ 8,255,500	\$ 40,256,199	\$ 121,698,781
19	Cumulative Balance	\$ 223,526,020	\$ 225,370,948	\$ 231,484,066	\$ 235,549,213	\$ 244,768,758	\$ 253,064,437	\$ 260,264,167	\$ 269,455,089	\$ 280,764,635	\$ 293,293,327	\$ 301,548,827	\$ 341,805,026	

		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Total
20	CEP Gross Additions	\$ 6,787,006	\$ 7,973,852	\$ 8,941,719	\$ 8,601,311	\$ 9,869,286	\$ 12,883,430	\$ 9,034,300	\$ 9,942,529	\$ 10,066,818	\$ 11,448,897	\$ 8,122,765	\$ 11,408,809	\$ 115,080,721
21	CEP Retirements	\$ (309,358)	\$ (1,296,611)	\$ (531,588)	\$ (1,156,163)	\$ (1,012,758)	\$ (1,265,500)	\$ (627,573)	\$ (620,639)	\$ (6,680,026)	\$ (1,366,970)	\$ (912,261)	\$ (1,431,481)	\$ (17,210,928)
22	CEP Net Plant	\$ 6,477,648	\$ 6,677,241	\$ 8,410,130	\$ 7,445,148	\$ 8,856,528	\$ 11,617,930	\$ 8,406,727	\$ 9,321,889	\$ 3,386,792	\$ 10,081,927	\$ 7,210,503	\$ 9,977,328	\$ 97,869,793
23	Cumulative Balance	\$ 348,282,674	\$ 354,959,915	\$ 363,370,045	\$ 370,815,193	\$ 379,671,722	\$ 391,289,652	\$ 399,696,378	\$ 409,018,268	\$ 412,405,060	\$ 422,486,987	\$ 429,697,490	\$ 439,674,818	

		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Estimated Nov 17	Dec 17	Total
24	CEP Gross Additions	\$ 8,137,583	\$ 7,987,755	\$ 9,780,061	\$ 8,850,985	\$ 7,136,691	\$ 8,891,116	\$ 7,117,300	\$ 11,504,965	\$ 11,398,666	\$ 11,981,822	\$ 10,369,730	\$ 31,914,553	\$ 135,071,228
25	CEP Retirements	\$ (3,572,858)	\$ (1,524,496)	\$ (1,648,181)	\$ (2,543,091)	\$ (3,414,571)	\$ (2,288,755)	\$ (2,245,106)	\$ (1,657,034)	\$ (2,226,892)	\$ (1,708,441)	\$ (1,451,762)	\$ (4,468,037)	\$ (28,749,225)
26	CEP Net Plant	\$ 4,564,725	\$ 6,463,259	\$ 8,131,880	\$ 6,307,894	\$ 3,722,119	\$ 6,602,360	\$ 4,872,194	\$ 9,847,932	\$ 9,171,774	\$ 10,273,381	\$ 8,917,968	\$ 27,446,516	\$ 106,322,003
27	Cumulative Balance	\$ 444,239,544	\$ 450,702,803	\$ 458,834,683	\$ 465,142,578	\$ 468,864,697	\$ 475,467,057	\$ 480,339,251	\$ 490,187,183	\$ 499,358,957	\$ 509,632,338	\$ 518,550,306	\$ 545,996,822	

Columbia Gas of Ohio, Inc.
Capital Expenditure Program (CEP) Rider
Case No. 17-2202-GA-ALT
Provision for Plant Depreciation for Investment Date 12/31/2015

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No.	Description	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12
1	CEP Net Plant Depreciation	\$ 5,540	\$ 15,682	\$ 25,188	\$ 32,970	\$ 40,042	\$ 47,133	\$ 56,436	\$ 67,136	\$ 73,531	\$ 81,675	\$ 95,995	\$ 108,299	\$ 116,010	\$ 125,228	\$ 135,715
2	Accumulated Depreciation Reserve	\$ 5,540	\$ 21,222	\$ 46,410	\$ 79,380	\$ 119,421	\$ 166,554	\$ 222,991	\$ 290,126	\$ 363,658	\$ 445,333	\$ 541,327	\$ 649,626	\$ 765,637	\$ 890,865	\$ 1,026,579
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13			
3	CEP Net Plant Depreciation	\$ 129,566	\$ 148,941	\$ 155,293	\$ 160,761	\$ 165,563	\$ 174,154	\$ 184,110	\$ 199,044	\$ 210,895	\$ 221,193	\$ 236,042	\$ 253,197			
4	Accumulated Depreciation Reserve	\$ 1,156,146	\$ 1,305,087	\$ 1,460,380	\$ 1,621,140	\$ 1,786,703	\$ 1,960,857	\$ 2,144,967	\$ 2,344,010	\$ 2,554,905	\$ 2,776,098	\$ 3,012,141	\$ 3,265,337			
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14			
5	CEP Net Plant Depreciation	\$ 263,782	\$ 271,023	\$ 363,691	\$ 400,976	\$ 437,603	\$ 452,849	\$ 463,241	\$ 475,864	\$ 495,252	\$ 557,894	\$ 652,123	\$ 668,138			
6	Accumulated Depreciation Reserve	\$ 3,529,119	\$ 3,800,142	\$ 4,163,834	\$ 4,564,809	\$ 5,002,413	\$ 5,455,261	\$ 5,918,502	\$ 6,394,365	\$ 6,889,617	\$ 7,447,511	\$ 8,099,634	\$ 8,767,772			
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15			
7	CEP Net Plant Depreciation	\$ 672,473	\$ 680,453	\$ 672,378	\$ 687,358	\$ 706,910	\$ 732,688	\$ 755,494	\$ 779,617	\$ 809,788	\$ 844,872	\$ 875,461	\$ 946,859			
8	Accumulated Depreciation Reserve	\$ 9,440,244	\$ 10,120,697	\$ 10,793,075	\$ 11,480,434	\$ 12,187,344	\$ 12,920,032	\$ 13,675,525	\$ 14,455,142	\$ 15,264,930	\$ 16,109,802	\$ 16,985,264	\$ 17,932,122			
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16			
9	CEP Net Plant Depreciation	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106			
10	Accumulated Depreciation Reserve	\$ 18,938,228	\$ 19,944,334	\$ 20,950,440	\$ 21,956,546	\$ 22,962,652	\$ 23,968,758	\$ 24,974,864	\$ 25,980,970	\$ 26,987,076	\$ 27,993,182	\$ 28,999,288	\$ 30,005,394			
		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Estimated Nov 17	Dec 17			
11	CEP Net Plant Depreciation	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106	\$ 1,006,106			
12	Accumulated Depreciation Reserve	\$ 31,011,499	\$ 32,017,605	\$ 33,023,711	\$ 34,029,817	\$ 35,035,923	\$ 36,042,029	\$ 37,048,135	\$ 38,054,241	\$ 39,060,347	\$ 40,066,453	\$ 41,072,559	\$ 42,078,665			

Annualized Depreciation Expense			Annualized Deferred Plant Depreciation Amortization		
		2015			2017
13	Cumulative CEP Additions	\$ 416,225,596.83	Cumulative Deferred Depreciation		\$ 42,078,665
14	Depreciation Rate	3.53%	Depreciation Rate		3.53%
15	Annualized Depreciation	\$ 14,701,962.15	Annualized Deferred Plant Depreciation Amort		\$ 1,486,306.81
16			Monthly Deferred Plant Depreciation Amort		\$ 123,858.90

Columbia Gas of Ohio, Inc.
Capital Expenditure Program (CEP) Rider
Case No. 17-2202-GA-ALT
Post-in-Service Carrying Cost for Investment Date 12/31/2015

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No.	Description	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12
1	Interest Deferral	\$ -	\$ 23,600	\$ 43,152	\$ 63,940	\$ 76,057	\$ 93,747	\$ 105,879	\$ 132,922	\$ 150,913	\$ 159,517	\$ 184,891	\$ 219,729	\$ 236,379	\$ 251,530	\$ 274,525
2	Accumulated PISCC	\$ -	\$ 23,600	\$ 66,751	\$ 130,692	\$ 206,749	\$ 300,496	\$ 406,376	\$ 539,297	\$ 690,210	\$ 849,727	\$ 1,034,618	\$ 1,254,347	\$ 1,490,726	\$ 1,742,256	\$ 2,016,781
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13			
3	Interest Deferral	\$ 228,896	\$ 309,076	\$ 313,943	\$ 334,690	\$ 335,732	\$ 353,593	\$ 370,719	\$ 394,311	\$ 426,295	\$ 442,486	\$ 467,792	\$ 503,121			
4	Accumulated PISCC	\$ 2,245,677	\$ 2,554,753	\$ 2,868,696	\$ 3,203,386	\$ 3,539,118	\$ 3,892,711	\$ 4,263,430	\$ 4,657,741	\$ 5,084,036	\$ 5,526,522	\$ 5,994,314	\$ 6,497,435			
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14			
5	Interest Deferral	\$ 538,025	\$ 545,426	\$ 566,096	\$ 592,218	\$ 685,090	\$ 708,698	\$ 730,975	\$ 738,494	\$ 768,000	\$ 797,621	\$ 969,038	\$ 1,019,257			
6	Accumulated PISCC	\$ 7,035,460	\$ 7,580,886	\$ 8,146,982	\$ 8,739,200	\$ 9,424,289	\$ 10,132,988	\$ 10,863,962	\$ 11,602,456	\$ 12,370,457	\$ 13,168,078	\$ 14,137,116	\$ 15,156,373			
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15			
7	Interest Deferral	\$ 995,052	\$ 1,007,987	\$ 1,013,470	\$ 1,039,087	\$ 1,054,991	\$ 1,095,071	\$ 1,130,680	\$ 1,161,022	\$ 1,200,625	\$ 1,250,061	\$ 1,305,072	\$ 1,339,820			
8	Accumulated PISCC	\$ 16,151,425	\$ 17,159,412	\$ 18,172,882	\$ 19,211,969	\$ 20,266,959	\$ 21,362,030	\$ 22,492,710	\$ 23,653,732	\$ 24,854,356	\$ 26,104,417	\$ 27,409,490	\$ 28,749,310			
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16			
9	Interest Deferral	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321			
10	Accumulated PISCC	\$ 30,225,631	\$ 31,701,951	\$ 33,178,272	\$ 34,654,593	\$ 36,130,913	\$ 37,607,234	\$ 39,083,555	\$ 40,559,875	\$ 42,036,196	\$ 43,512,516	\$ 44,988,837	\$ 46,465,158			
		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Estimated Nov 17		Dec 17		
11	Interest Deferral	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321	\$ 1,476,321		
12	Accumulated PISCC	\$ 47,941,478	\$ 49,417,799	\$ 50,894,120	\$ 52,370,440	\$ 53,846,761	\$ 55,323,082	\$ 56,799,402	\$ 58,275,723	\$ 59,752,044	\$ 61,228,364	\$ 62,704,685	\$ 64,181,006			
Annualized Deferred PISCC Amortization																
13	Cumulative Deferred PISCC		\$ 64,181,006													
14	Depreciation Rate		3.53%													
15	Annualized Deferred PISCC Amort		\$ 2,267,007.90													
16	Monthly Deferred PISCC Amort		\$ 188,917.32													

Columbia Gas of Ohio, Inc.
Capital Expenditure Program (CEP) Rider
Case No. 17-2202-GA-ALT
Property Tax for Investment Date 12/31/2015

Exhibit J
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Line No.	Description	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12
1	Property Taxes	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130
2	Cumulative Deferred Property Taxes	\$ 29,130	\$ 58,259	\$ 87,389	\$ 116,518	\$ 145,648	\$ 174,777	\$ 203,907	\$ 233,036	\$ 262,166	\$ 291,295	\$ 320,425	\$ 349,554
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13
3	Property Taxes	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926
4	Cumulative Deferred Property Taxes	\$ 480,480	\$ 611,406	\$ 742,331	\$ 873,257	\$ 1,004,182	\$ 1,135,108	\$ 1,266,033	\$ 1,396,959	\$ 1,527,884	\$ 1,658,810	\$ 1,789,735	\$ 1,920,661
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14
5	Property Taxes	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988
6	Cumulative Deferred Property Taxes	\$ 2,169,648	\$ 2,418,636	\$ 2,667,624	\$ 2,916,611	\$ 3,165,599	\$ 3,414,587	\$ 3,663,574	\$ 3,912,562	\$ 4,161,550	\$ 4,410,537	\$ 4,659,525	\$ 4,908,513
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15
7	Property Taxes	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640
8	Cumulative Deferred Property Taxes	\$ 5,371,153	\$ 5,833,793	\$ 6,296,433	\$ 6,759,073	\$ 7,221,714	\$ 7,684,354	\$ 8,146,994	\$ 8,609,634	\$ 9,072,274	\$ 9,534,915	\$ 9,997,555	\$ 10,460,195
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16
9	Property Taxes	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873
10	Cumulative Deferred Property Taxes	\$ 11,164,069	\$ 11,867,942	\$ 12,571,815	\$ 13,275,689	\$ 13,979,562	\$ 14,683,436	\$ 15,387,309	\$ 16,091,183	\$ 16,795,056	\$ 17,498,930	\$ 18,202,803	\$ 18,906,677
		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Estimated Nov 17	Dec 17
11	Property Taxes	\$ 669,817	\$ 669,817	\$ 669,817	\$ 2,085,772	\$ 669,817	\$ 669,817	\$ 669,817	\$ 669,817	\$ 669,817	\$ 669,817	\$ 669,817	\$ 669,817
12	Cumulative Deferred Property Taxes	\$ 19,576,493	\$ 20,246,310	\$ 20,916,126	\$ 23,001,898	\$ 23,671,714	\$ 24,341,531	\$ 25,011,348	\$ 25,681,164	\$ 26,350,981	\$ 27,020,797	\$ 27,690,614	\$ 28,360,430
Annualized Property Tax Amortization													
13	Cumulative Deferred Property Tax		\$ 28,360,430										
14	Depreciation Rate		3.53%										
15	Annualized Deferred Property Tax Amort		\$ 1,001,749.96										
16	Monthly Deferred Property Tax Amort		\$ 83,479.16										
Annualized Property Tax Expense													
		2011	2012	2013	2014	2015	Total						
17	Net Cost Taxable Property	\$ 16,835,080.97	\$ 55,188,343.02	\$ 63,896,415.84	\$ 117,188,313.97	\$ 129,028,033.72							
18	Percent Good	78.30%	81.70%	85.00%	88.30%	91.70%							
19	Taxable Value	\$ 13,181,868.40	\$ 45,088,876.25	\$ 54,311,953.46	\$ 103,477,281.24	\$ 118,318,706.92							
20	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%							
21	Total Taxable Value	\$ 3,295,467.10	\$ 11,272,219.06	\$ 13,577,988.37	\$ 25,869,320.31	\$ 29,579,676.73							
22	Average Property Tax Rate per \$1,000 of Valuation	\$ 96.29	\$ 96.29	\$ 96.29	\$ 96.29	\$ 96.29							
23	Property Tax	\$ 317,309.54	\$ 1,085,364.40	\$ 1,307,379.24	\$ 2,490,870.62	\$ 2,848,128.47	\$ 8,049,052.28						

Exhibit J
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No.	Description	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12	Total
1	CEP Net Plant Depreciation	\$ 5,540	\$ 15,682	\$ 25,188	\$ 32,970	\$ 40,042	\$ 47,133	\$ 56,436	\$ 67,136	\$ 73,531	\$ 81,675	\$ 95,995	\$ 108,299	\$ 116,010	\$ 125,228	\$ 135,715	\$ 1,026,579
2	Accumulated Depreciation Reserve	\$ 5,540	\$ 21,222	\$ 46,410	\$ 79,380	\$ 119,421	\$ 166,554	\$ 222,991	\$ 290,126	\$ 363,658	\$ 445,333	\$ 541,327	\$ 649,626	\$ 765,637	\$ 890,865	\$ 1,026,579	
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Total			
3	CEP Net Plant Depreciation	\$ 129,566	\$ 148,941	\$ 155,293	\$ 160,761	\$ 165,563	\$ 174,154	\$ 184,110	\$ 199,044	\$ 210,895	\$ 221,193	\$ 236,042	\$ 253,197	\$ 2,238,758			
4	Accumulated Depreciation Reserve	\$ 1,156,146	\$ 1,305,087	\$ 1,460,380	\$ 1,621,140	\$ 1,786,703	\$ 1,960,857	\$ 2,144,967	\$ 2,344,010	\$ 2,554,905	\$ 2,776,098	\$ 3,012,141	\$ 3,265,337				
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14				
5	CEP Net Plant Depreciation	\$ 263,782	\$ 271,023	\$ 363,691	\$ 400,976	\$ 437,603	\$ 452,849	\$ 463,241	\$ 475,864	\$ 495,252	\$ 557,894	\$ 652,123	\$ 668,138	\$ 5,502,434			
6	Accumulated Depreciation Reserve	\$ 3,529,119	\$ 3,800,142	\$ 4,163,834	\$ 4,564,809	\$ 5,002,413	\$ 5,455,261	\$ 5,918,502	\$ 6,394,365	\$ 6,889,617	\$ 7,447,511	\$ 8,099,634	\$ 8,767,772				
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15				
7	CEP Net Plant Depreciation	\$ 672,473	\$ 680,453	\$ 672,378	\$ 687,358	\$ 706,910	\$ 732,688	\$ 755,494	\$ 779,617	\$ 809,788	\$ 844,872	\$ 875,461	\$ 946,859	\$ 9,164,351			
8	Accumulated Depreciation Reserve	\$ 9,440,244	\$ 10,120,697	\$ 10,793,075	\$ 11,480,434	\$ 12,187,344	\$ 12,920,032	\$ 13,675,525	\$ 14,455,142	\$ 15,264,930	\$ 16,109,802	\$ 16,985,264	\$ 17,932,122				
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16				
9	CEP Net Plant Depreciation	\$ 1,015,639	\$ 1,035,000	\$ 1,057,205	\$ 1,080,540	\$ 1,104,532	\$ 1,134,666	\$ 1,164,137	\$ 1,190,229	\$ 1,208,933	\$ 1,228,756	\$ 1,254,206	\$ 1,279,502	\$ 13,753,346			
10	Accumulated Depreciation Reserve	\$ 18,947,762	\$ 19,982,762	\$ 21,039,967	\$ 22,120,507	\$ 23,225,039	\$ 24,359,705	\$ 25,523,842	\$ 26,714,071	\$ 27,923,004	\$ 29,151,760	\$ 30,405,966	\$ 31,685,469				
		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Estimated Nov 17	Dec 17				
11	CEP Net Plant Depreciation	\$ 1,294,186	\$ 1,294,186	\$ 1,294,186	\$ 1,294,186	\$ 1,294,186	\$ 1,294,186	\$ 1,294,186	\$ 1,294,186	\$ 1,294,186	\$ 1,294,186	\$ 1,294,186	\$ 1,294,186	\$ 15,530,238			
12	Accumulated Depreciation Reserve	\$ 32,979,655	\$ 34,273,842	\$ 35,568,028	\$ 36,862,215	\$ 38,156,401	\$ 39,450,588	\$ 40,744,774	\$ 42,038,961	\$ 43,333,147	\$ 44,627,334	\$ 45,921,520	\$ 47,215,706				
		Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18				
13	CEP Net Plant Depreciation	\$ 1,294,186	\$ 1,294,186	\$ 1,294,186	\$ 1,294,186	\$ 1,294,186	\$ 1,294,186	\$ 1,294,186	\$ 288,081	\$ 288,081	\$ 288,081	\$ 288,081	\$ 288,081	\$ 10,499,708			
14	CEP Rider Depreciation Amort	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (123,859)	\$ (123,859)	\$ (123,859)	\$ (123,859)	\$ (123,859)				
15	Accumulated Depreciation Reserve	\$ 48,509,893	\$ 49,804,079	\$ 51,098,266	\$ 52,392,452	\$ 53,686,639	\$ 54,980,825	\$ 56,275,012	\$ 56,439,234	\$ 56,603,455	\$ 56,767,677	\$ 56,931,899	\$ 57,096,120				
		Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19				
16	CEP Net Plant Depreciation	\$ 288,081	\$ 288,081	\$ 288,081	\$ 288,081	\$ 288,081	\$ 288,081	\$ 288,081	\$ 288,081	\$ 288,081	\$ 288,081	\$ 288,081	\$ 288,081	\$ 3,456,967			
17	CEP Rider Depreciation Amort	\$ (123,859)	\$ (123,859)	\$ (123,859)	\$ (123,859)	\$ (123,859)	\$ (123,859)	\$ (123,859)	\$ (123,859)	\$ (123,859)	\$ (123,859)	\$ (123,859)	\$ (123,859)				
18	Accumulated Depreciation Reserve	\$ 57,260,342	\$ 57,424,563	\$ 57,588,785	\$ 57,753,007	\$ 57,917,228	\$ 58,081,450	\$ 58,245,672	\$ 58,409,893	\$ 58,574,115	\$ 58,738,337	\$ 58,902,558	\$ 59,066,780				
<div>Annualized Depreciation Expense</div>																	
		<div>2016</div>															
19	Cumulative CEP Additions	\$ 531,306,317.53															
20	Depreciation Rate	3.53%															
		<div>2019</div>															
22	Annualized Depreciation	\$ 18,766,854.88															
		<div>Annualized Deferred Plant Depreciation Amort</div>															
23	Monthly Deferred Plant Depreciation Amort	\$ 2,160,736.97															
		<div>Monthly Deferred Plant Depreciation Amort</div>															
		\$ 180,061.41															
<div>Depreciation Expense</div>																	
		Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18				
24	CEP Rider Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,163.51	\$ 1,225,163.51	\$ 1,225,163.51	\$ 1,225,163.51	\$ 1,225,163.51				
25	Accumulated Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,163.51	\$ 2,450,327.03	\$ 3,675,490.54	\$ 4,900,654.05	\$ 6,125,817.56				
		Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19				
26	CEP Rider Depreciation Expense	\$ 1,225,163.51	\$ 1,225,163.51	\$ 1,225,163.51	\$ 1,225,163.51	\$ 1,225,163.51	\$ 1,225,163.51	\$ 1,225,163.51	\$ 1,225,163.51	\$ 1,225,163.51	\$ 1,225,163.51	\$ 1,225,163.51	\$ 1,225,163.51				
27	Accumulated Depreciation Expense	\$ 7,350,981.08	\$ 8,576,144.59	\$ 9,801,308.10	\$ 11,026,471.62	\$ 12,251,635.13	\$ 13,476,798.64	\$ 14,701,962.15	\$ 15,927,125.67	\$ 17,152,289.18	\$ 18,377,452.69	\$ 19,602,616.21	\$ 20,827,779.72				

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Line No.	Description	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12	Total			
1	PISCC Deferral	\$ -	\$ 23,600	\$ 43,152	\$ 63,940	\$ 76,057	\$ 93,747	\$ 105,879	\$ 132,922	\$ 150,913	\$ 159,517	\$ 184,891	\$ 219,729	\$ 236,379	\$ 251,530	\$ 274,525	\$ 2,016,781			
2	Accumulated PISCC	\$ -	\$ 23,600	\$ 66,751	\$ 130,692	\$ 206,749	\$ 300,496	\$ 406,376	\$ 539,297	\$ 690,210	\$ 849,727	\$ 1,034,618	\$ 1,254,347	\$ 1,490,726	\$ 1,742,256	\$ 2,016,781				
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Total						
3	PISCC Deferral	\$ 228,896	\$ 309,076	\$ 313,943	\$ 334,690	\$ 335,732	\$ 353,593	\$ 370,719	\$ 394,311	\$ 426,295	\$ 442,486	\$ 467,792	\$ 503,121	\$ 4,480,653						
4	Accumulated PISCC	\$ 2,245,677	\$ 2,554,753	\$ 2,868,696	\$ 3,203,386	\$ 3,539,118	\$ 3,892,711	\$ 4,263,430	\$ 4,657,741	\$ 5,084,036	\$ 5,526,522	\$ 5,994,314	\$ 6,497,435							
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14							
5	PISCC Deferral	\$ 538,025	\$ 545,426	\$ 566,096	\$ 592,218	\$ 685,090	\$ 708,698	\$ 730,975	\$ 738,494	\$ 768,000	\$ 797,621	\$ 969,038	\$ 1,019,257	\$ 8,658,938						
6	Accumulated PISCC	\$ 7,035,460	\$ 7,580,886	\$ 8,146,982	\$ 8,739,200	\$ 9,424,289	\$ 10,132,988	\$ 10,863,962	\$ 11,602,456	\$ 12,370,457	\$ 13,168,078	\$ 14,137,116	\$ 15,156,373							
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15							
7	PISCC Deferral	\$ 995,052	\$ 1,007,987	\$ 1,013,470	\$ 1,039,087	\$ 1,054,991	\$ 1,095,071	\$ 1,130,680	\$ 1,161,022	\$ 1,200,625	\$ 1,250,061	\$ 1,305,072	\$ 1,339,820	\$ 13,592,937						
8	Accumulated PISCC	\$ 16,151,425	\$ 17,159,412	\$ 18,172,882	\$ 19,211,969	\$ 20,266,959	\$ 21,362,030	\$ 22,492,710	\$ 23,653,732	\$ 24,854,356	\$ 26,104,417	\$ 27,409,490	\$ 28,749,310							
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16							
9	PISCC Deferral	\$ 1,476,321	\$ 1,501,218	\$ 1,526,938	\$ 1,560,455	\$ 1,589,467	\$ 1,624,803	\$ 1,672,589	\$ 1,705,603	\$ 1,742,670	\$ 1,752,597	\$ 1,792,953	\$ 1,820,104	\$ 19,765,717						
10	Accumulated PISCC	\$ 30,225,631	\$ 31,726,849	\$ 33,253,786	\$ 34,814,241	\$ 36,403,708	\$ 38,028,510	\$ 39,701,099	\$ 41,406,703	\$ 43,149,373	\$ 44,901,970	\$ 46,694,923	\$ 48,515,027							
		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Estimated Nov 17	Dec 17							
11	PISCC Deferral	\$ 1,805,959	\$ 1,805,959	\$ 1,805,959	\$ 1,805,959	\$ 1,805,959	\$ 1,805,959	\$ 1,805,959	\$ 1,805,959	\$ 1,805,959	\$ 1,805,959	\$ 1,754,751	\$ 1,754,751	\$ 21,569,095						
12	Accumulated PISCC	\$ 50,320,986	\$ 52,126,946	\$ 53,932,905	\$ 55,738,864	\$ 57,544,824	\$ 59,350,783	\$ 61,156,743	\$ 62,962,702	\$ 64,768,661	\$ 66,574,621	\$ 68,329,371	\$ 70,084,122							
		Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18							
11	PISCC Deferral	\$ 1,754,751	\$ 1,754,751	\$ 1,754,751	\$ 1,754,751	\$ 1,754,751	\$ 1,754,751	\$ 1,754,751	\$ 360,299	\$ 360,299	\$ 360,299	\$ 360,299	\$ 360,299	\$ 14,084,749						
12	CEP Rider PISCC Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (188,917)	\$ (188,917)	\$ (188,917)	\$ (188,917)	\$ (188,917)							
13	Accumulated PISCC	\$ 71,838,873	\$ 73,593,624	\$ 75,348,374	\$ 77,103,125	\$ 78,857,876	\$ 80,612,626	\$ 82,367,377	\$ 82,538,758	\$ 82,710,140	\$ 82,881,521	\$ 83,052,903	\$ 83,224,284							
		Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19							
14	PISCC Deferral	\$ 360,299	\$ 360,299	\$ 360,299	\$ 360,299	\$ 360,299	\$ 360,299	\$ 360,299	\$ 360,299	\$ 360,299	\$ 360,299	\$ 360,299	\$ 360,299	\$ 4,323,585						
15	CEP Rider PISCC Amortization	\$ (188,917)	\$ (188,917)	\$ (188,917)	\$ (188,917)	\$ (188,917)	\$ (188,917)	\$ (188,917)	\$ (188,917)	\$ (188,917)	\$ (188,917)	\$ (188,917)	\$ (188,917)							
16	Accumulated PISCC	\$ 83,395,666	\$ 83,567,047	\$ 83,738,429	\$ 83,909,810	\$ 84,081,192	\$ 84,252,573	\$ 84,423,954	\$ 84,595,336	\$ 84,766,717	\$ 84,938,099	\$ 85,109,480	\$ 85,280,862							
Annualized Deferred PISCC Amortization																				
17	Cumulative Deferred PISCC		\$ 88,492,456																	
18	Depreciation Rate		3.53%																	
19	Annualized Deferred PISCC Amort		\$ 3,125,739.39																	
20	Monthly Deferred PISCC Amort		\$ 260,478.28																	

Columbia Gas of Ohio, Inc.
Capital Expenditure Program (CEP) Rider
Case No. 17-2202-GA-ALT
Property Tax for Investment Date 12/31/2016

Exhibit J
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No.	Description	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12	Total
1	Property Taxes	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 349,554
2	Cumulative Deferred Property Taxes	\$ 29,130	\$ 58,259	\$ 87,389	\$ 116,518	\$ 145,648	\$ 174,777	\$ 203,907	\$ 233,036	\$ 262,166	\$ 291,295	\$ 320,425	\$ 349,554	
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	
3	Property Taxes	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 1,571,106
4	Cumulative Deferred Property Taxes	\$ 480,480	\$ 611,406	\$ 742,331	\$ 873,257	\$ 1,004,182	\$ 1,135,108	\$ 1,266,033	\$ 1,396,959	\$ 1,527,884	\$ 1,658,810	\$ 1,789,735	\$ 1,920,661	
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	
5	Property Taxes	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 2,987,852
6	Cumulative Deferred Property Taxes	\$ 2,169,648	\$ 2,418,636	\$ 2,667,624	\$ 2,916,611	\$ 3,165,599	\$ 3,414,587	\$ 3,663,574	\$ 3,912,562	\$ 4,161,550	\$ 4,410,537	\$ 4,659,525	\$ 4,908,513	
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	
7	Property Taxes	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 5,551,683
8	Cumulative Deferred Property Taxes	\$ 5,371,153	\$ 5,833,793	\$ 6,296,433	\$ 6,759,073	\$ 7,221,714	\$ 7,684,354	\$ 8,146,994	\$ 8,609,634	\$ 9,072,274	\$ 9,534,915	\$ 9,997,555	\$ 10,460,195	
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	
9	Property Taxes	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 8,446,482
10	Cumulative Deferred Property Taxes	\$ 11,164,069	\$ 11,867,942	\$ 12,571,815	\$ 13,275,689	\$ 13,979,562	\$ 14,683,436	\$ 15,387,309	\$ 16,091,183	\$ 16,795,056	\$ 17,498,930	\$ 18,202,803	\$ 18,906,677	
		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Estimated Nov 17		Dec 17
11	Property Taxes	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 10,734,397
12	Cumulative Deferred Property Taxes	\$ 19,801,210	\$ 20,695,743	\$ 21,590,276	\$ 22,484,809	\$ 23,379,342	\$ 24,273,875	\$ 25,168,408	\$ 26,062,942	\$ 26,957,475	\$ 27,852,008	\$ 28,746,541	\$ 29,641,074	
		Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	
11	Property Taxes	\$ 841,304	\$ 841,304	\$ 841,304	\$ 841,304	\$ 841,304	\$ 841,304	\$ 841,304	\$ 218,462	\$ 218,462	\$ 218,462	\$ 218,462	\$ 218,462	\$ 6,981,436
	CEP Rider Property Tax Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	
12	Cumulative Deferred Property Taxes	\$ 30,482,378	\$ 31,323,682	\$ 32,164,986	\$ 33,006,290	\$ 33,847,594	\$ 34,688,898	\$ 35,530,203	\$ 35,665,185	\$ 35,800,167	\$ 35,935,150	\$ 36,070,132	\$ 36,205,115	
		Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	
11	Property Taxes	\$ 211,799	\$ 211,799	\$ 211,799	\$ 211,799	\$ 211,799	\$ 211,799	\$ 211,799	\$ 211,799	\$ 211,799	\$ 211,799	\$ 211,799	\$ 211,799	\$ 2,541,590
	CEP Rider Property Tax Amortization	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	
12	Cumulative Deferred Property Taxes	\$ 36,333,435	\$ 36,461,755	\$ 36,590,075	\$ 36,718,395	\$ 36,846,715	\$ 36,975,035	\$ 37,103,355	\$ 37,231,675	\$ 37,359,995	\$ 37,488,315	\$ 37,616,635	\$ 37,744,955	
Annualized Property Tax Amortization														
13	Cumulative Deferred Property Tax		\$ 39,164,101											
14	Depreciation Rate		3.53%											
15	Annualized Deferred Property Tax Amort		\$ 1,383,358.28											
16	Monthly Deferred Property Tax Amort		\$ 115,279.86											
Annualized Property Tax Expense														
		2011	2012	2013	2014	2015	2016	Total						
16	Net Cost Taxable Property	\$ 16,835,080.97	\$ 55,188,343.02	\$ 63,896,415.84	\$ 117,188,313.97	\$ 129,028,033.72	\$ 105,967,700.57							
17	Percent Good	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%							
18	Taxable Value	\$ 12,070,753.06	\$ 41,391,257.26	\$ 50,030,893.60	\$ 95,742,852.52	\$ 109,673,828.66	\$ 93,569,479.60							
19	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%							
20	Total Taxable Value	\$ 3,017,688.26	\$ 10,347,814.32	\$ 12,507,723.40	\$ 23,935,713.13	\$ 27,418,457.17	\$ 23,392,369.90							
21	Average Property Tax Rate per \$1,000 of Valuation	\$ 98.40	\$ 98.40	\$ 98.40	\$ 98.40	\$ 98.40	\$ 98.40							
22	Property Tax	\$ 296,930.47	\$ 1,018,190.44	\$ 1,230,718.29	\$ 2,355,194.39	\$ 2,697,884.79	\$ 2,301,731.22	\$ 9,900,649.59						

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Columbia Gas of Ohio, Inc.
Capital Expenditure Program (CEP) Rider
Case No. 17-2202-GA-ALT
Property Tax for Investment Date 12/31/2017

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No.	Description	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12	Total
1	Property Taxes	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 29,130	\$ 349,554
2	Cumulative Deferred Property Taxes	\$ 29,130	\$ 58,259	\$ 87,389	\$ 116,518	\$ 145,648	\$ 174,777	\$ 203,907	\$ 233,036	\$ 262,166	\$ 291,295	\$ 320,425	\$ 349,554	
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	
3	Property Taxes	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 130,926	\$ 1,571,106
4	Cumulative Deferred Property Taxes	\$ 480,480	\$ 611,406	\$ 742,331	\$ 873,257	\$ 1,004,182	\$ 1,135,108	\$ 1,266,033	\$ 1,396,959	\$ 1,527,884	\$ 1,658,810	\$ 1,789,735	\$ 1,920,661	
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	
5	Property Taxes	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 248,988	\$ 2,987,852
6	Cumulative Deferred Property Taxes	\$ 2,169,648	\$ 2,418,636	\$ 2,667,624	\$ 2,916,611	\$ 3,165,599	\$ 3,414,587	\$ 3,663,574	\$ 3,912,562	\$ 4,161,550	\$ 4,410,537	\$ 4,659,525	\$ 4,908,513	
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	
7	Property Taxes	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 462,640	\$ 5,551,683
8	Cumulative Deferred Property Taxes	\$ 5,371,153	\$ 5,833,793	\$ 6,296,433	\$ 6,759,073	\$ 7,221,714	\$ 7,684,354	\$ 8,146,994	\$ 8,609,634	\$ 9,072,274	\$ 9,534,915	\$ 9,997,555	\$ 10,460,195	
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	
9	Property Taxes	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 703,873	\$ 8,446,482
10	Cumulative Deferred Property Taxes	\$ 11,164,069	\$ 11,867,942	\$ 12,571,815	\$ 13,275,689	\$ 13,979,562	\$ 14,683,436	\$ 15,387,309	\$ 16,091,183	\$ 16,795,056	\$ 17,498,930	\$ 18,202,803	\$ 18,906,677	
		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Estimated Nov 17		Dec 17	
11	Property Taxes	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 894,533	\$ 10,734,396
12	Cumulative Deferred Property Taxes	\$ 19,801,210	\$ 20,695,743	\$ 21,590,276	\$ 22,484,809	\$ 23,379,342	\$ 24,273,875	\$ 25,168,408	\$ 26,062,941	\$ 26,957,474	\$ 27,852,007	\$ 28,746,540	\$ 29,641,073	
		Jan 18	Feb 18	Mar 18	Apr 18	May 18	Estimated Jun 18		Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18
13	Property Taxes	\$ 1,107,541	\$ 1,107,541	\$ 1,107,541	\$ 1,107,541	\$ 1,107,541	\$ 1,107,541	\$ 1,107,541	\$ 1,107,541	\$ 484,698	\$ 484,698	\$ 484,698	\$ 484,698	\$ 10,176,275
14	CEP Rider Property Tax Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)
15	Cumulative Deferred Property Taxes	\$ 30,748,613	\$ 31,856,154	\$ 32,963,694	\$ 34,071,235	\$ 35,178,775	\$ 36,286,316	\$ 37,393,856	\$ 37,795,075	\$ 38,196,295	\$ 38,597,514	\$ 38,998,733	\$ 39,399,952	
		Jan 19	Feb 19	Mar 19	Apr 19	May 19	Estimated Jun 19		Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19
16	Property Taxes	\$ 611,995	\$ 611,995	\$ 611,995	\$ 611,995	\$ 611,995	\$ 611,995	\$ 611,995	\$ 611,995	\$ 611,995	\$ 611,995	\$ 611,995	\$ 611,995	\$ 7,343,936
17	CEP Rider Property Tax Amortization	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)
18	Cumulative Deferred Property Taxes	\$ 39,928,467	\$ 40,456,983	\$ 40,985,498	\$ 41,514,014	\$ 42,042,529	\$ 42,571,045	\$ 43,099,560	\$ 43,628,076	\$ 44,156,591	\$ 44,685,107	\$ 45,213,622	\$ 45,742,138	
		Jan 20	Feb 20	Mar 20	Apr 20	May 20	Estimated Jun 20		Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20
19	Property Taxes	\$ 616,350	\$ 616,350	\$ 616,350	\$ 616,350	\$ 616,350	\$ 616,350	\$ 616,350	\$ 616,350	\$ 331,321	\$ 331,321	\$ 331,321	\$ 331,321	\$ 5,971,054
20	CEP Rider Property Tax Amortization	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (83,479)	\$ (115,280)	\$ (115,280)	\$ (115,280)	\$ (115,280)	\$ (115,280)
21	Cumulative Deferred Property Taxes	\$ 46,275,009	\$ 46,807,879	\$ 47,340,750	\$ 47,873,621	\$ 48,406,492	\$ 48,939,363	\$ 49,472,233	\$ 49,688,274	\$ 49,904,315	\$ 50,120,357	\$ 50,336,398	\$ 50,552,439	
		Jan 21	Feb 21	Mar 21	Apr 21	May 21	Estimated Jun 21		Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21
21	Property Taxes	\$ 321,893	\$ 321,893	\$ 321,893	\$ 321,893	\$ 321,893	\$ 321,893	\$ 321,893	\$ 321,893	\$ 321,893	\$ 321,893	\$ 321,893	\$ 321,893	\$ 3,862,714
22	CEP Rider Property Tax Amortization	\$ (115,280)	\$ (115,280)	\$ (115,280)	\$ (115,280)	\$ (115,280)	\$ (115,280)	\$ (115,280)	\$ (115,280)	\$ (115,280)	\$ (115,280)	\$ (115,280)	\$ (115,280)	\$ (115,280)
23	Cumulative Deferred Property Taxes	\$ 50,759,052	\$ 50,965,665	\$ 51,172,278	\$ 51,378,891	\$ 51,585,504	\$ 51,792,117	\$ 51,998,730	\$ 52,205,343	\$ 52,411,956	\$ 52,618,569	\$ 52,825,182	\$ 53,031,795	
Annualized Property Tax Amortization			2021	2017										
24	Cumulative Deferred Property Tax			\$ 56,995,052	\$ 29,641,073									
25	Depreciation Rate			3.53%	3.53%									
26	Annualized Deferred Property Tax Amort	\$ 2,013,184.94		\$ 1,046,984.93										
Annualized Property Tax Expense														
		2011	2012	2013	2014	2015	2016	2017	Total					
27	Net Cost Taxable Property	\$ 16,835,080.97	\$ 55,188,343.02	\$ 63,896,415.84	\$ 117,188,313.97	\$ 129,028,033.72	\$ 105,967,700.57	\$ 119,848,791.46						
28	Percent Good	65.00%	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%						
29	Taxable Value	\$ 10,942,802.63	\$ 37,693,638.28	\$ 45,813,730.16	\$ 87,891,235.48	\$ 101,028,950.40	\$ 86,575,611.37	\$ 101,871,472.74						
30	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%						
31	Total Taxable Value	\$ 2,735,700.66	\$ 9,423,409.57	\$ 11,453,432.54	\$ 21,972,808.87	\$ 25,257,237.60	\$ 21,643,902.84	\$ 25,467,868.18						
32	Average Property Tax Rate per \$1,000 of Valuation	\$ 99.40	\$ 99.40	\$ 99.40	\$ 99.40	\$ 99.40	\$ 99.40	\$ 99.40						
33	Property Tax	\$ 271,919.53	\$ 936,655.50	\$ 1,138,433.02	\$ 2,184,023.96	\$ 2,510,485.23	\$ 2,151,331.80	\$ 2,531,421.20	\$ 11,724,270.23					

Columbia Gas of Ohio, Inc.
Capital Expenditure Program (CEP) Rider
Case No. 17-2202-GA-ALT
Deferred Balances as of 12/31/2017

Exhibit J
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Line No.	Description	12/31/2017
Gross CEP Deferrals		
1	Depreciation Deferral	\$ 48,622,872
2	PISCC Deferral	\$ 70,084,122
3	Property Tax Deferral	\$ 29,641,073
4	Total Gross CEP Deferrals	<u>\$ 148,348,067</u>
Deferred Tax Offset		
7	Deferred Tax Offset (35.0%)	\$ (51,921,824)
9	Total Net Deferrals	<u>\$ 96,426,244</u>
Revenue Requirement Calculation		
10	Pretax Return on Net Deferrals (10.95%)	\$ 10,558,674
11	Amortization of Deferred Assets	\$ 5,239,965
12	Total Revenue Requirement	<u>\$ 15,798,639</u>
Customer Class Allocation		
13	SGS (80.80%)	\$ 12,765,300
14	GS (15.77%)	\$ 2,491,445
15	LGS (3.43%)	\$ 541,893
16	Allocated Revenue Requirement	<u>\$ 15,798,639</u>
Customer Class Allocation		
17	Average SGS Customer Bills	17,033,281
18	Average GS Customer Bills	406,004
19	Average LGS Customer Bills	4,503
20	Total Customer Count	<u>17,443,788</u>
Increase in Monthly Customer Charge		
21	SGS Customer Charge	\$ 0.75
22	GS Customer Charge	\$ 6.14
23	LGS Customer Charge	\$ 120.34

Exhibit K

**Proposed Newspaper Notice pursuant to R.C. § 4909.19 and
Ohio Adm. Code 4901-7-01, Appendix A, Chapter II (B)(7)**

COLUMBIA GAS OF OHIO, INC.
NOTICE OF APPLICATION
FOR APPROVAL OF AN ALTERNATIVE FORM OF REGULATION
PUCO CASE NO. 17-2202-GA-ALT

Columbia Gas of Ohio, Inc. ("Columbia") hereby gives notice that on December 1, 2017, it filed an application with the Public Utilities Commission of Ohio ("Commission") pursuant to R.C. §§ 4929.111, 4929.05, and 4909.18, requesting authority to implement an alternative regulation plan for its gas distribution service. Columbia's application seeks authority to implement a capital expenditure program rider ("CEP Rider") that will result in an increase of operating revenue for natural gas distribution services for the Small General Service (5.2%), General Service (10.6%), and Large General Service (1.5%) rate classes.

This notice describes the substance of the Application. Any person seeking detailed information regarding affected rates, charges, regulations, and practices may inspect a copy of the Application, including supporting schedules and present and proposed rate sheets, by any of the following methods: by visiting the offices of the Commission at 180 East Broad Street, 11th floor, Columbus, Ohio, 43215-3793; by visiting the Commission's web site at <http://www.puco.ohio.gov>, selecting DIS, inputting 17-2202 in the case lookup box in the upper right corner, and selecting the date the application was filed; or by visiting Columbia's website at <https://www.columbiagasohio.com/about-us/regulatory-notice>. Additionally, interested persons may view a copy of the Application and supporting documents at Columbia's business office at 290 W. Nationwide Blvd., Columbus, Ohio 43215, during normal business hours.

The Application, which contains proposed revisions to Columbia's Tariff for Gas Service, affects rates and charges and certain terms and conditions for natural gas service to all customers of Columbia served within all or portions of the counties of Allen, Ashland, Athens, Belmont, Carroll, Champaign, Clark, Columbiana, Coshocton, Crawford, Cuyahoga, Delaware, Erie, Fairfield, Franklin, Fulton, Gallia, Greene, Guernsey, Hancock, Hardin, Harrison, Hocking, Holmes, Huron, Jackson, Jefferson, Knox, Lawrence, Licking, Logan, Lorain, Lucas, Madison, Mahoning, Marion, Medina, Meigs, Monroe, Morgan, Morrow, Muskingum, Noble, Ottawa, Perry, Pickaway, Richland, Ross, Sandusky, Scioto, Seneca, Stark, Tuscarawas, Union, Vinton, Warren, Washington, Wayne, Wood and Wyandot, Ohio.

Any person, firm, corporation, or association may file, pursuant to R.C. Section 4909.19, an objection to the CEP Rider by alleging that such proposals are unjust and discriminatory or unreasonable. Recommendations that differ from the Application may be made by the Staff of the Public Utilities Commission of Ohio or by intervening parties and may be adopted by the Commission.

CEP Rider

The purpose of the CEP Rider is to recover the post-in-service carrying costs, incremental depreciation expense, and property tax expense currently deferred pursuant to Columbia's capital expenditure program deferral ("CEP Deferral"), as well as the corresponding assets to which these expenses are directly attributable in the capital expenditure program. The categories of capital investments captured in the CEP Rider are as follows:

- a. Replacement/Public Improvement/Betterment – Replacement of facilities for any of the following reasons: (1) physical deterioration; (2) meeting the requirements of governmental authorities related to street and highway construction; (3) accommodating existing customer requests for facility relocation; and, (4) improving system operating conditions and ensuring adequate distribution system capacity and/or system reliability.
- b. Growth – Facilities required to provide service to new customers or to provide increased load capacity to existing customers.
- c. Support Services – Capital expenditures that are not directly related to gas facilities fall into this category.
- d. Information Technology – Capital expenditures related to technology and communications infrastructure.

Within the CEP Rider, Columbia is requesting authority to establish a rider and the accounting authority, to the extent necessary, to continue accounting for the deferral of depreciation expense, property taxes, and post-in-service carrying costs on all investment between the dates the property is placed into service and the date Columbia begins recovering the investment through the CEP Rider.

In particular, Columbia is proposing the following CEP Rider rate structure and rates:

Rates Effective August 1	2018	2020	2022
CEP Asset Investment Year ("Investment Date")	2011 - 2015	2011 - 2016	2011 - 2017
CEP Deferral Balance Through ("Deferral Date")	December 31, 2017	December 31, 2019	December 31, 2021
Maximum Small General Service Class CEP Rider Rate	\$3.28	\$4.17	\$4.92
Maximum General Service Class CEP Rider Rate	\$27.64	\$35.86	\$42.91
Maximum Large General Service Class CEP Rider Rate	\$531.14	\$685.55	\$882.40

Starting in April 2020, Columbia will file an application every two years that contains proposed CEP Rider rates and schedules for the Rider CEP to become effective with Unit 1 August billing. The proposed CEP Rider will be based on actual costs accumulated through December 31 of the prior year. This proposed rider would apply to the Small General Service (SGS, SGTS, and FRSGTS), General Service (GS, GTS, and FRGTS) and Large General Service (LGS, LGTS, and FRLGTS) rate schedules.

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

4/2/2018 2:50:09 PM

in

Case No(s). 17-2202-GA-ALT

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