

## THE PUBLIC UTILITIES COMMISSION OF OHIO

IN THE MATTER OF THE APPLICATION OF  
COLUMBIA GAS OF OHIO, INC. FOR AN  
ADJUSTMENT TO RIDER IRP AND RIDER  
DSM RATES.

CASE NO. 17-2374-GA-RDR

### FINDING AND ORDER

Entered in the Journal on April 25, 2018

#### I. SUMMARY

{¶ 1} The Commission approves Columbia Gas of Ohio, Inc.'s application to adjust its infrastructure replacement program rider and demand side management rider, subject to the recommendations in the statement of issues filed on March 28, 2018.

#### II. DISCUSSION

##### A. *Procedural History*

{¶ 2} Columbia Gas of Ohio, Inc. (Columbia or Company) is a natural gas company, as defined in R.C. 4905.03, and a public utility, as defined in R.C. 4905.02, and, as such, is subject to the jurisdiction of the Commission pursuant to R.C. 4905.04, 4905.05, and 4905.06.

{¶ 3} R.C. 4929.11 provides that the Commission may allow any automatic adjustment mechanism or device in a natural gas company's rate schedules that allows a natural gas company's rates or charges for a regulated service or goods to fluctuate automatically in accordance with changes in a specified cost or costs.

{¶ 4} In *In re Columbia Gas of Ohio, Inc.*, Case No. 07-478-GA-UNC, et al., Opinion and Order (Apr. 9, 2008), the Commission approved an amended stipulation that, among other things, established an infrastructure replacement program (IRP) rider for Columbia. The purpose of the rider was to recover expenditures associated with the Company's replacement of risers that were identified as "prone to fail" and costs associated with customer service lines with potentially hazardous leaks. The stipulation provided that

Columbia would file annual applications supporting proposed adjustments to its rates. Staff would review the proposed rates and report on the reasonableness of the proposed rates.

{¶ 5} In *In re Columbia Gas of Ohio, Inc.*, Case No. 08-833-GA-UNC (*DSM Case*), Finding and Order (July 23, 2008), the Commission approved Columbia's application to implement specific Demand Side Management (DSM) programs to be recovered through a DSM rider. The DSM rider allows for the recovery of costs for several programs aimed at conservation and the reduction of customer bills.

{¶ 6} In *In re Columbia Gas of Ohio, Inc.*, Case No. 08-72-GA-AIR, et al. (*Columbia Rate Case*), Opinion and Order (Dec. 3, 2008), the Commission approved a stipulation that, among other things, expanded Rider IRP to include two additional components: Accelerated Mains Replacement Program (AMRP) and Automated Meter Reading Devices (AMRD). The purpose of the AMRP was to replace approximately 3,770 miles of bare steel pipe, 280 miles of cast iron/wrought iron pipe, and approximately 360,000 steel service lines over a period of 25 years. The AMRD allows for the recovery of costs for the installation of AMRD on all residential and commercial meters served by Columbia over a five-year period.

{¶ 7} In addition to expanding the scope of Columbia's Rider IRP, the *Columbia Rate Case* allowed Columbia to recover costs for programs approved in the *DSM Case*. The stipulation approved in the *Columbia Rate Case* provides that the procedure for adjusting Rider DSM be identical to the filing procedure for adjusting Rider IRP. Annually, by November 30, Columbia must file a prefiling notice to implement adjustments to the riders. Subsequently, Columbia must file its application and an update of year-end actual data by the following February 28 of each year. Staff and other parties may then file comments. Columbia has until March 31 of each year to resolve the issues raised in the comments. If the issues raised in the comments are not resolved, the stipulation requires that a hearing be held. The goal is that the proposed amendments to the riders become effective on May 1 of each year.

{¶ 8} In *In re Columbia Gas of Ohio, Inc.*, Case No. 11-5515-GA-ALT (*IRP Extension Case*), Opinion and Order (Nov. 28, 2012), the Commission approved a stipulation, which, among other things, continued the IRP for an additional five years, for the period January 1, 2013, through December 31, 2017.

{¶ 9} In *In re Columbia Gas of Ohio, Inc.*, Case No. 16-2236-GA-RDR, Finding and Order (Apr. 26, 2017), the Commission approved Columbia's previous application to adjust its Rider IRP and Rider DSM rates. The current rates that the Commission approved are as follows: \$8.96 per month for Small General Service (SGS) customers; \$77.72 per month for General Service (GS) customers; and \$2,249.48 per month for Large General Service (LGS) customers. The Commission also decreased Rider DSM to \$ 0.2101 per thousand cubic feet (Mcf) to enable Columbia to recover the costs it incurred in 2016.

{¶ 10} In accordance with the provisions of the stipulation in the *Columbia Rate Case*, Columbia filed on November 28, 2017, in the above-captioned case, its notice of intent to file an application to adjust Rider IRP and Rider DSM rates to recover costs incurred during 2017. On February 27, 2018, as amended on March 1, 2018, Columbia filed its application to adjust the rates of Rider IRP and Rider DSM. The application is based on a test year beginning January 1, 2017, and ending December 31, 2017, with a date certain of December 31, 2017, for property valuation.

{¶ 11} On February 27, 2018, Columbia filed direct testimony in support of its application. The testimony of Diana M. Beil, Director of Regulatory Affairs, addresses the reasonableness of Columbia's request for the proposed rate adjustments in Rider IRP. The testimony of Michael D. McCuen, Director of Income Taxes, addresses the income taxes included in Columbia's request for the proposed rate adjustments included in Rider IRP. His testimony also addresses the impacts of the Tax Cuts and Jobs Act of 2017 (TCJA), which was signed into law on December 22, 2017. The testimony of Andrew S. Metz, employed by Columbia as a Financial and Analytics Lead, purports to support the reasonableness of Columbia's request for the proposed rate adjustments in Rider DSM. He explains the DSM

programs and the schedules that support the proposed adjustments. The testimony of Scott Pigg, a consultant hired by Columbia, addresses the shared savings incentive and the reasonableness of Columbia's request for shared savings in its Rider DSM rates. Eric Slowbe is employed by Columbia as a Principal Engineer. His testimony explains the management, engineering, and construction practices of Columbia as they relate to the various components of Rider IRP included in this filing for the 2017 calendar year. His testimony also addresses Columbia's performance with respect to the AMRP and hazardous service line replacement program.

{¶ 12} By Entry issued March 6, 2018, the attorney examiner set a procedural schedule, ordering Staff and any intervenors to file comments on the application by March 23, 2018. The March 6, 2018 Entry also required that Columbia file a statement by March 28, 2018, informing the Commission whether the issues raised in the comments were resolved. Expert testimony was due to be filed by April 3, 2018. In the event that any issue raised in the comments had not been resolved, the Entry set the hearing in this matter for April 5, 2018.

#### **B. *Motions for Intervention***

{¶ 13} Three motions to intervene have been filed in this proceeding. On December 20, 2017, the Office of the Ohio Consumers' Counsel (OCC) moved to intervene to represent the residential customers subject to IRP and DSM charges. On January 4, 2018, Industrial Energy Users-Ohio (IEU-Ohio) moved to intervene. IEU-Ohio's member companies work together to address matters that affect the availability and price of utility services. IEU-Ohio members collaborate to ensure that there is an adequate, reliable, and efficient supply of energy for all consumers at competitive prices. IEU-Ohio contends that it meets the criteria for intervention. Ohio Partners for Affordable Energy (OPAE) moved to intervene on February 8, 2018. OPAE describes itself as a non-profit corporation that advocates for affordable energy policies for low and moderate-income Ohioans.

{¶ 14} R.C. 4903.221(B) and Ohio Adm.Code 4901-1-11 list the following criteria to determine whether good cause is shown for intervention:

- (a) the nature and extent of the prospective intervenor's interest,
- (b) the legal position advanced by the prospective intervenor and its probable relation to the merits of the case,
- (c) whether the intervention by the prospective intervenor will unduly prolong or delay the proceedings,
- (d) whether the prospective intervenor will significantly contribute to full development and equitable resolution of the factual issues.

{¶ 15} OCC states that it is authorized by Ohio law to represent all of Columbia's 1.3 million residential natural gas customers. Because of the considerable cost to consumers associated with Columbia's IRP and DSM programs, OCC believes that it has shown that it meets the first criterion for intervention. IEU-Ohio claims an interest in this matter because the proposed costs would be collected from members of IEU-Ohio. Moreover, other participants in this proceeding may seek modifications to the proposed charges that may adversely affect IEU-Ohio members. For these reasons, IEU-Ohio believes that it has an interest in this proceeding. OPAE claims an interest in this proceeding through its representation of low and moderate-income customers and non-profit organizations that serve such residential customers in the area affected by the application.

{¶ 16} OCC contends that its legal position is directly related to the merits of the case. OCC seeks to ensure that utility rates charged to consumers are just and reasonable. In particular, OCC states that it will work to determine whether the proposed increases in charges for Columbia's IRP and energy efficiency programs are just and reasonable. Similarly, IEU-Ohio claims an interest in this proceeding because the proposed costs would

be collected from its members. Moreover, as a basis for intervening, IEU-Ohio points to the possibility that other parties may seek to modify the proposed charges to the detriment of its constituents. OPAE states that its members will be affected by the rates that will ultimately result from this proceeding. It, therefore, seeks to address any issues that may affect the outcome.

{¶ 17} OCC asserts that its intervention will not unduly prolong or delay the proceeding. With its longstanding expertise and experience in Commission proceedings, OCC contends that it will facilitate the efficient processing of the case with consideration of the public interest. IEU-Ohio claims that, as an experienced participant in Commission proceedings, its participation will not unduly prolong or delay the proceeding. OPAE also asserts that its participation will not unduly prolong or delay the proceeding.

{¶ 18} By obtaining and developing information that the Commission should consider for an equitable and lawful decision that is in the public interest, OCC claims that it will significantly contribute to the full development and equitable resolution of the factual issues. IEU-Ohio claims that it can contribute to the full development and equitable resolution of factual issues. It points to its experience with Columbia and the provision of gas in various Commission proceedings. IEU-Ohio adds that it can provide the Commission with the perspective of a large industrial customer. OPAE emphasizes its representation of low and moderate-income customers whose rates and service will be affected by the application.

{¶ 19} The Commission finds that the motions to intervene filed by OCC, IEU-Ohio, and OPAE meet the criteria for intervention. Each represents a unique constituency and represents interests that will assist the Commission in reaching an equitable resolution of the issues presented in Columbia's application. Columbia has not opposed the motions. Accordingly, OCC, IEU-Ohio, and OPAE shall be granted intervention.

C. *Summary of the Comments*

{¶ 20} On March 23, 2018, Staff filed its comments and recommendations, in which it recommended that the Commission approve Columbia's IRP application. Staff believes that the Company has supported its application with adequate data and information to ensure that the IRP revenue requirement and resulting rider rates are just and reasonable. Staff points out in its comments that, in the *IRP Extension Case*, the scope of the AMRP was clarified to include interspersed non-priority mains, first generation plastic mains, and ineffectively coated steel mains. Staff notes that Columbia included in its application the costs of retiring these portions of non-priority pipe in conjunction with its infrastructure replacement projects. Staff further notes that, in 2017, Columbia completed 431 AMRP projects involving the replacement of priority and non-priority pipe, with these projects representing 905,945 feet of steel pipe, 46,407 feet of iron pipe, 131,372 feet of plastic pipe, 174,134 feet of pre-1955 unprotected coated steel pipe, and 64,743 feet of post-1954 coated steel pipe. In addition, Staff states that Columbia reported that it replaced 5,383 hazardous service lines. According to Staff, Columbia completed AMRD deployment throughout its system in 2013 and replacement of all previously identified prone-to-fail risers in June 2011. Staff notes that the Company will continue to include expenses, such as depreciation and taxes, in future applications to adjust Rider IRP until the risers are included in the Company's base rates. (Staff Comments at 7-8.)

{¶ 21} In its comments, Staff notes that Columbia uses a competitive bidding process for work associated with its AMRP projects. Staff confirmed that none of the contractors selected by Columbia were affiliated with the Company. Staff notes that, in its bid packages, Columbia expresses a preference for the use of Ohio labor, as long as there are no negative effects in terms of price and work quality. According to Staff, Columbia reported that, in 2017, approximately 88 percent of the contractor labor force for AMRP projects was from Ohio. (Staff Comments at 8-9.)

{¶ 22} Staff reports that Columbia proposes a revenue requirement of \$150,179,360 for the AMRP, \$41,049,614 for the risers, and \$6,020,288 for the AMRD program, with a combined IRP revenue requirement of \$197,249,262. Staff further notes that, as applied to the applicable rate classes, the total IRP rider rates to take effect in May 2018 would be as summarized below, with comparisons to the current rates:

Customer Class	Current Monthly IRP Rate	Proposed Monthly IRP Rate	Proposed Difference
SGS	\$8.96	\$8.91	(\$0.05)
GS	\$77.72	\$88.17	\$10.45
LGS	\$2,249.48	\$2,374.67	\$125.19

In its comments filed on March 23, 2018, Staff points out that the proposed monthly IRP rate of \$8.91 for SGS customers is below the \$10.20 per month cap established by the approved stipulation in the *IRP Extension Case*. (Staff Comments at 9-10.)

{¶ 23} Staff noted that Columbia proposed several measures to address the impacts of the TCJA. According to Staff, Columbia updated the revenue requirement to include the impact of a change in 100 percent expensing of deferred taxes for September 27, 2017, through December 31, 2017, and to reflect the change in the federal income tax rate from 35 percent to 21 percent effective January 1, 2018. Staff states that the application does not adjust for the pass back of excess deferred taxes associated with the reduced tax rate and that Columbia intends to pass back excess deferred taxes beginning with the Rider IRP rate effective May 1, 2019. Staff further states that Columbia included an adjustment that provides for the pass back of an estimated IRP over-collection in federal taxes experienced by Columbia during the months of January 2018 through April 2018 as a result of the current IRP billing rates having not yet been adjusted to reflect the change in the federal tax rate.



Staff also notes that Columbia adjusted its authorized pre-tax rate of return from 10.95 percent to 9.52 percent. (Staff Comments at 10.)

{¶ 24} Staff points out that the Commission is investigating the impact of the TCJA on utilities in *In re the Commission's Investigation of the Financial Impact of the Tax Cuts and Jobs Act of 2017 on Regulated Ohio Utility Companies*, Case No. 18-47-AU-COI (*Tax COI Case*). Staff recommends that the Commission accept Columbia's proposed Rider IRP rates as modified by the Staff in its comments, subject to potential reconciliation, adjustments, or refunds next year. Staff further recommends that the Commission expressly notify Columbia that next year's Rider IRP rate may be adjusted to reflect any reconciliation or refunds resulting from the Commission's investigation into the impacts of the federal income tax rate reduction. Staff also recommends that the Commission direct Columbia to note in its tariffs that Rider IRP is subject to reconciliation and potential refunds as determined by the Commission. (Staff Comments at 11-12.)

{¶ 25} Additionally, Staff reviewed the Company's meal expenditures and recommended that certain meals not be capitalized, finding them not directly tied to community education events associated with specific IRP projects or otherwise contrary to prior Commission rulings. Staff recommends \$4,315.54, plus any applicable carrying charges, be removed from Rider IRP expenditures. Staff also discovered a \$58,779 reimbursement that was incorrectly applied to Rider IRP. Staff recommended a removal of the reimbursement for an additional adjustment of (\$58,779.00), resulting in a net increase of \$54,463.46. Staff recommended that the Commission direct Columbia to modify its IRP revenue requirement calculation by this amount and recalculate the resulting rates. In all other areas, Staff concluded in its investigation that Columbia has supported its filing with adequate data and information to reach a finding that the IRP revenue requirement and resulting rider rates are just and reasonable. Staff recommends that the Commission approve Columbia's IRP application as modified in its comments. (Staff Comments at 11, 12.)

{¶ 26} Staff also reviewed Columbia's application to adjust its Rider DSM. Rider DSM recovers the costs related to the implementation of a DSM program that enables customers to reduce their bills through various conservation programs. After its review of Columbia's DSM program schedules, actual 2017 expenditures, and calculations, Staff found that Columbia accurately calculated its proposed Rider DSM rate. Current and proposed rates are summarized below:

Current DSM Rate (per Mcf)	Proposed DSM Rate (per Mcf)	Proposed Increase
\$0.2101	\$0.2336	\$0.0235

(Application, Schedule DSM-6.) Staff highlights that, in *In re Columbia Gas of Ohio, Inc.*, Case No. 10-2353-GA-RDR, the Commission granted Columbia a waiver of an annual independent audit. Because of the expansion of Columbia's DSM programs and budgets since the waiver, Staff recommended that the Commission order a one-time independent review of prior years' spending, along with an analysis to determine the sustainability of the DSM programs beyond 2022. Staff also reserves the right to examine the last three months of 2017 revenues and expenditures during the next DSM audit. (Staff Comments at 14-16.)

{¶ 27} On March 23, 2018, OCC filed comments on Columbia's application. OCC advocated against the approval of Columbia's request to update its Rider IRP and Rider DSM without additional consumer protections. Specifically, OCC recommends the following:

- (1) The Rider IRP and Rider DSM tariffs should include language guaranteeing customers a refund if any charges are later found unjust, unreasonable, or unlawful.

- (2) The Commission should require Columbia to demonstrate that customers are not being double-charged for DSM programs Columbia jointly administers with AEP Ohio.
- (3) Because large commercial and industrial customers participate in Columbia's DSM programs, they should pay their fair share of the costs.
- (4) Columbia should begin returning excess accumulated deferred income taxes to customers now instead of waiting until 2019.

Without these consumer protections, OCC argues that the proposed riders would be unjust and unreasonable. (OCC Comments at 1.)

{¶ 28} OCC recommends that customers receive all benefits of the TCJA as soon as possible, including the benefit of tax reductions beginning in January 1, 2018. OCC acknowledges that Columbia has accounted for tax reductions in its proposals, but OCC recommends further adjustments to avoid overpayments by customers. OCC notes that current IRP billing rates for January to April 2018 have not been adjusted to reflect the change in the federal tax rate. Because the revenue requirement adjustment is estimated, OCC suggests that there be a reconciliation when Columbia files its 2019 Rider IRP application. However, OCC believes that customers should not have to wait until May 2019, but should receive some benefit immediately. (OCC Comments at 2-4.)

{¶ 29} OCC advises that the riders should include refund language to ensure that customers can have their money returned in the event that charges are later found to be imprudent, unreasonable, or unlawful. OCC points to *In re Rev. of Alternative Energy Rider Contained in Tariffs of Ohio Edison Co.*, Slip Opinion No. 2018-Ohio-229, as an example of where customers could not recover imprudently incurred charges because of the filed rate doctrine of R.C. 4905.32. OCC proposes the following language be included in each of the

riders: "Any charge collected from customers under this tariff that is later determined to be unlawful, imprudent, or unreasonable by the [Commission] or the Supreme Court of Ohio is refundable to customers." (OCC Comments at 4-6.)

{¶ 30} Noting that Columbia jointly administers at least four of its DSM programs with AEP Ohio, OCC proposes that measures be taken to avoid double-charging of customers for such programs. According to OCC, without knowing the amount that Columbia and AEP Ohio contribute to a particular program, there is the potential that customers will be overcharged if Columbia and AEP Ohio do not allocate the amount that each contributes. OCC also urges the Commission to ensure that the costs of jointly-administered programs are fairly allocated between Columbia's and AEP Ohio's customers. (OCC Comments at 6-7.)

{¶ 31} A final issue raised by OCC concerns large commercial and industrial customers. OCC points out that, in 2017, these customers received over \$685,000 in rebates under Columbia's DSM programs. According to OCC, these customers paid nothing in return because Columbia's DSM rider is charged only to residential and small business customers. OCC believes that GS and LGS customers should pay if they participate in Columbia's DSM programs. (OCC Comments at 8.)

{¶ 32} In summary, OCC requests that the Commission protect consumers being charged through the IRP and DSM riders by requiring Columbia to pass the benefits of tax reduction to customers now, subjecting Columbia's estimated tax adjustments for January through April 2018 to reconciliation, placing refund language in Columbia's rider tariffs, requiring Columbia to prove that customers are not being double-charged for DSM programs as a result of its partnership with AEP Ohio, and requiring Columbia's GS and LGS customers to pay Rider DSM (OCC Comments at 8).

{¶ 33} On March 23, 2018, OPAAE filed comments on Columbia's application. OPAAE recommends that the recent corporate tax reduction, from 35 percent to 21 percent, be

reflected in the cost recovery charges. OP&A asserts that any over-recovery stemming from using the wrong tax rate as of January 1, 2018, should be refunded to customers. (OP&A Comments at 3-4.)

*D. Commission Conclusion*

{¶ 34} On March 28, 2018, Staff, OP&A, and Columbia (the supporting parties)<sup>1</sup> filed a statement advising the Commission that all issues have been resolved. For Rider IRP, Staff, in its comments, recommended a downward adjustment of \$4,315.54, plus any applicable carrying charges, for various meal expenditures. The supporting parties have agreed that the adjustment for meals expenditures should be reduced to \$3,721.53 and that Columbia already adjusted its Rider IRP revenue requirement upwards by \$58,779 in its application. To pass tax reduction benefits to customers, the supporting parties request that Columbia be ordered to place the following language in its Rider IRP tariff:

This Rider is subject to reconciliation or adjustment, including, but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: (1) the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio; and (2) the Commission's orders in Case No. 18-47-AU-COI or any case ordered by the Commission to address the tax reform changes in Case No. 18-47-AU-COI.

The third recommendation of the supporting parties to resolve Rider IRP issues is that Columbia's tax adjustments of Rider IRP for January to April 2018, as found on Schedules AMRP-1 Line 28, R-1 Line 26, and AMRD-1 Line 29, be reconciled for any over- or under-

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<sup>1</sup> IEU-Ohio and OCC neither support nor oppose the statement.

recovery in Columbia's 2019 Rider IRP adjustment case, effective in May 2019. (Statement of Issues at 2-3.)

{¶ 35} For Rider DSM, the supporting parties proposed four recommendations to resolve the issues. First, the supporting parties agree that Columbia shall place the following language in its Rider DSM tariff:

This Rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio.

Second, Columbia agrees to financial audits of Rider DSM by the accounting firm Deloitte and Touche, similar to the audit in *In re Columbia Gas of Ohio, Inc.*, Case No. 09-1036-GA-UNC. The audit shall be limited to calendar years 2018 and 2019. The financial audits are to be completed in addition to any review by Staff of Rider DSM in the respective proceedings reviewing calendar year 2018 and 2019 expenditures. The supporting parties recommend that Columbia be allowed to recover the reasonable costs of the audits through Rider DSM. Third, Columbia has agreed to Staff's recommendation to review the last three months of 2017 in Columbia's next Rider DSM proceeding. Finally, Columbia acknowledges that OCC filed an application for rehearing in *In re Columbia Gas of Ohio, Inc.*, Case No. 16-1309-GA-UNC, et al., which is still pending. Columbia agrees to make any required modifications ordered in the Commission's Second Entry on Rehearing or subsequent entries on rehearing in that case, or any required modifications resulting from an appeal of that case to the Supreme Court of Ohio. All parties reserve the right to file an application for rehearing or appeal of any subsequent order or entry on rehearing in that proceeding. (Statement of Issues at 3-4.)

{¶ 36} Upon consideration of the application and comments, as well as the supporting parties' recommendations to resolve Rider IRP and Rider DSM issues, the Commission finds that Columbia's application to adjust its Rider IRP and Rider DSM rates is reasonable and should be granted, subject to the recommendations and agreements of the supporting parties. The Commission notes that Columbia's Rider IRP rates may be adjusted, in the Company's next annual adjustment proceeding, to reflect any reconciliation or refunds resulting from ongoing investigations of the impact of the federal income tax rate reduction and based on the outcome of the Commission proceedings in the *Tax COI Case*. We also find that Columbia's proposed tariff language should be approved.

### III. ORDER

{¶ 37} It is, therefore,

{¶ 38} ORDERED, That, in accordance with Paragraph 19, IEU-Ohio, OCC, and OPAE be granted intervention in this proceeding. It is, further,

{¶ 39} ORDERED, That Columbia's application to adjust its Rider IRP and Rider DSM rates be approved, subject to the recommendations and agreements of the supporting parties. It is, further,

{¶ 40} ORDERED, That Columbia be authorized to file tariffs, in final form, consistent with this Finding and Order. Columbia shall file one copy in this case docket and one copy in its TRF docket. It is, further,

{¶ 41} ORDERED, That the effective date of the new tariffs shall be a date not earlier than the date upon which the final tariff pages are filed with the Commission. It is, further,


{¶ 42} ORDERED, That Columbia notify its customers of the changes to the tariffs via bill message or bill insert within 30 days of the effective date of the revised tariffs. A copy of the customer notice shall be submitted to the Commission's Service Monitoring and

Enforcement Department, Reliability and Service Analysis Division at least ten days prior to its distribution to customers. It is, further,

{¶ 43} ORDERED, That nothing in this Finding and Order shall be binding upon the Commission in any future proceeding or investigation involving the justness or reasonableness of any rate, charge, rule, or regulation. It is, further,

{¶ 44} ORDERED, That a copy of this Finding and Order be served upon all parties and interested persons of record.

THE PUBLIC UTILITIES COMMISSION OF OHIO



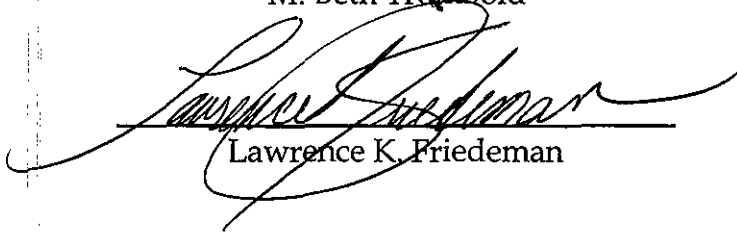
Asim Z. Haque, Chairman



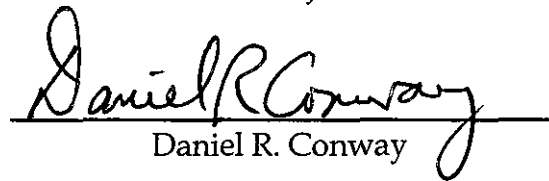
M. Beth Trombold



Thomas W. Johnson



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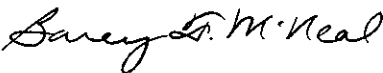


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**APR 25 2018**



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Secretary