

**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. )

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**STIPULATION AND RECOMMENDATION**

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Ohio Adm. Code 4901-1-30 provides that any two or more parties to a proceeding may enter into a written stipulation covering some or all of the issues presented in the proceeding. The purpose of this document is to set forth the understanding and agreement of Columbia Gas of Ohio, Inc. ("Columbia"), the Staff of the Public Utilities Commission of Ohio ("Staff"),<sup>1</sup> the Office of the Ohio Consumers' Counsel ("OCC"), Ohio Partners for Affordable Energy ("OPAE"), Industrial Energy Users – Ohio ("IEU-Ohio"), Ohio Energy Group ("OEG"), Ohio Manufacturers' Association Energy Group ("OMA Energy Group"), The Kroger Co. ("Kroger"), and Interstate Gas Supply, Inc. ("IGS") (collectively, the "Signatory Parties" or "Parties"), and to recommend that the Public Utilities Commission of Ohio ("Commission") approve and adopt this Joint Stipulation and Recommendation ("Stipulation"), resolving all of the issues in this proceeding.

Based upon the Signatory Parties' participation in settlement discussions and the materials on file with the Commission, which include the Prudence Audit of Plant in Service and Capital Expenditure Program ("CEP") Spending For Columbia Gas of Ohio, Inc. prepared by Blue Ridge Consulting Services, Inc. and docketed on September 4, 2018 ("Blue Ridge Report"), the Report by Staff of the Public Utilities Commission of Ohio docketed on September 14, 2018 ("Staff Report"), Columbia's pre-filed testimony, and objections filed by parties, the Signatory Parties believe that these materials and the record in this proceeding adequately support this Joint Stipulation and Recommendation.

The Signatory Parties agree that this Stipulation is supported by adequate data and information; represents a just and reasonable resolution of the legal and

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<sup>1</sup> Pursuant to Ohio Adm. Code 4901-1-10(C) and 4901-1-30, Staff is deemed a party for purposes of entering into this Stipulation.

policy issues raised in this proceeding; violates no regulatory principle or precedent; as a package, benefits customers and the public interest; and is the product of serious bargaining among knowledgeable and capable parties to resolve the issues. While this Stipulation is not binding on the Commission, the Parties submit that it is entitled to careful consideration by the Commission.

The Signatory Parties urge the Commission to accept and approve the following terms:

#### **CAPITAL EXPENDITURE PROGRAM RIDER REVIEW**

1. The Signatory Parties recommend the Commission approve, without modification except as provided herein, the Amended Application filed in this docket to establish the CEP Rider. The CEP Rider will recover the post-in-service carrying costs, incremental depreciation expense, and property tax expense; provide for a return on and of the corresponding assets to which these expenses are directly attributable in Columbia's capital expenditure program ("CEP Investment"); and reflect a reduction for base rate depreciation expense as further detailed below.

2. The Signatory Parties agree that the initial CEP Rider Rates (incorporating CEP investment through December 31, 2017) will be effective not later than Columbia's first billing cycle in 2019 (unit 1 billings for January 2019) and should be established at the levels set forth in Table 1 below:

**TABLE 1**

	Charge per meter per month
SGS Rate <sup>2</sup>	\$3.51
GS Rate <sup>3</sup>	\$29.29
LGS Rate <sup>4</sup>	\$566.69
CEP Assets recovered	Oct. 2011 – Dec. 2017
Rate Base Depreciation Offset	Oct. 2011 – Dec. 2017

3. Blue Ridge Consulting Services, Inc. (“Blue Ridge”) reviewed Columbia’s CEP Investment from October 2011 through December 31, 2017. As a result of this audit, Blue Ridge recommended a disallowance of \$205,710. The rates that customers will be charged, set forth in Table 1, incorporate this disallowance.

4. Blue Ridge conducted a thorough “necessity, prudence and reasonableness” review of Columbia’s plant-in-service balances from December 31, 2007 to December 31, 2017. In the Staff Report, Staff recommended that the plant balances from the Blue Ridge audit serve as the basis for reconciliation in Columbia’s next rate case. The Signatory Parties agree that, when Columbia files its next rate case, the baseline for the plant-in-service necessity, prudence, and reasonableness review will begin with the plant balances as of December 31, 2017. The Signatory Parties further agree that any plant in service as of December 31, 2017, net of retirements to this plant in service as of the date certain in Columbia’s base rate case application in 2021, will be deemed necessary, reasonable, and prudent for any future ratemaking proceedings.<sup>5</sup>

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<sup>2</sup> Small General Service (SGS) includes Small General Sales Service, Small General Schools Sales Service, Small General Transportation Service, Small General Schools Transportation Service, Full Requirements Small General Transportation Service, and Full Requirements Small General Schools Transportation Service.

<sup>3</sup> General Service (GS) includes General Sales Service, General Schools Sales Service, General Transportation Service, General Schools Transportation Service, Full Requirements General Transportation Service, and Full Requirements General Schools Transportation Service.

<sup>4</sup> Large General Service (LGS) includes Large General Sales Service, Large General Transportation Service, and Full Requirements Large General Transportation Service.

<sup>5</sup> OCC does not agree to this Paragraph of the Stipulation. OCC’s rights are preserved to make any arguments in any other cases, including the next Columbia rate case, regarding the plant-in-service and rate base, including as to necessity, prudence, lawfulness, and reasonableness, dating back to Columbia’s last rate case.

5. The Staff Report recommended a depreciation offset of \$289.9 million, for the period October 2011 through December 31, 2017, which is to the benefit of consumers. The Signatory Parties agree to this immediate adjustment to CEP Investment as an alternative to a future reduction in rate base upon which base rates are established. The Staff Report also recommended several changes to the calculation of Columbia's depreciation. The Signatory Parties have agreed to Staff's depreciation calculation, with several adjustments. The net effect of the two adjustments described above lower Columbia's revenue requirement for the CEP Investment from October 2011 through December 31, 2017 from \$109,436,639.47 to \$74,486,252.84. The CEP Rider rates set forth in Table 1 reflect the base rate depreciation offset and the revised depreciation calculation. Stipulation Exhibit 1 contains the revenue requirement upon which the CEP Rider rates set forth above are based.

6. The Signatory Parties further agree that all future annual CEP Rider Revenue Requirement filings for establishing CEP-related charges to consumers shall reflect the base rate depreciation offset until the CEP Rider is reset by Order of the Commission in Columbia's 2021 base rate case.

7. The CEP Rider rates in Table 1 incorporate offsets to the benefit of customers that account for Columbia's reduced federal income taxes resulting from the enactment of the Tax Cuts and Jobs Act of 2017 ("TCJA").

#### **ONGOING CEP RIDER STRUCTURE**

8. The Signatory Parties recommend that for CEP Investment incurred after December 31, 2017, Columbia should be authorized to defer expenses associated with CEP Investment until such costs are recovered by means of an adjustment to Columbia's CEP Rider rates. The deferrals shall be those authorized by the Commission in Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM. Columbia may adjust the CEP Rider rates each year to collect from customers the prior calendar year's CEP Investment and related deferrals.<sup>6</sup>

9. Annually, beginning in 2019 (by February 28 of each year), Columbia will file an Application to adjust its CEP Rider rates to collect from customers the CEP Investment and related deferrals through December of the prior calendar

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<sup>6</sup> Agreement to this Stipulation does not preclude any party from ultimately challenging whether specific deferrals are properly included in the charge to consumers.

year. Each year's application will contain schedules based on twelve months of actual data for the prior calendar year. The rate of return used in development of the revenue requirement in each such application will be based on the capital structure and cost of capital authorized by the Commission in Columbia's most recent base rate case, Case No. 08-72-GA-AIR.<sup>7</sup>

10. The PUCO Staff or its designee shall perform a review of Columbia's annual filing to determine the necessity, prudence, lawfulness, and reasonableness of the CEP Investment for the prior calendar year. The new CEP Rider rate will become effective by September 1 following the February filing of an application as described herein unless Staff finds Columbia's filing to be unjust and unreasonable, or if any other party granted intervention by the Commission files an objection to Columbia's annual filing or Staff's review that is not resolved by Columbia by July 31 of each year. If the Staff finds that Columbia's application is unjust or unreasonable, or any other party granted intervention by the Commission files an objection to Columbia's annual filing or Staff's review that is not resolved by July 31, Columbia will propose an expedited hearing process in order to effectuate, to the extent practicable, the implementation of the CEP Rider rates by September 1, or the first billing cycle of the revenue month following the Commission's decision. Each application to revise the CEP Rider rates through the use of this process will true-up revenues collected with revenues estimated in future filings. Columbia commits to work with Staff and the Signatory Parties in the 2021 base rate case to discuss: (a) adjusting the timing of the filing of the annual Infrastructure Replacement Plan (IRP) so that it coordinates with the filing of the annual CEP Rider; (b) whether the CEP Rider and the IRP should be combined into one rider; (c) the future of the CEP Rider and IRP; and (d) how audits of rider charges could be improved for consumers.

11. The Signatory Parties, in an effort to mitigate the impact of the CEP Rider charges to customers, agree to the CEP Rider rate caps in Table 2 below, corresponding to the CEP Investment, the related deferrals, and base rate depreciation offset through December 31, 2022.

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<sup>7</sup> Agreement to this Stipulation does not preclude any party from ultimately challenging whether specific deferrals are properly included in the charge to consumers.

TABLE 2

<b>Rate Effective</b>	<b>Sept. 1, 2019</b>	<b>Sept. 1, 2020</b>	<b>Sept. 1, 2021</b>	<b>Sept. 1, 2022 <i>until base rates go into effect with the 2021 rate case</i></b>
SGS Rate Cap	\$4.56	\$5.61	\$6.66	\$7.71
GS Rate Cap	\$38.83	\$48.05	\$57.41	\$66.91
LGS Rate Cap	\$740.96	\$918.00	\$1,098.12	\$1,281.45
CEP Assets recovered	Oct. 2011 – Dec. 2018	Oct. 2011 – Dec. 2019	Oct. 2011 – Dec. 2020	Oct. 2011 – Dec. 2021

If Columbia seeks to continue the CEP Rider or equivalent capital rider beyond its next base rate case, Columbia must file an application (in conjunction with its next base rate case) for an alternative rate plan for collection from customers of CEP Investment in calendar years 2022 and beyond. Any such application filed by Columbia for an alternative rate plan shall include specific annual rate caps and annual audits.<sup>8</sup> The Signatory Parties intend for the CEP Rider or an equivalent capital rider to be an ongoing rider.<sup>9</sup> The Signatory Parties further agree, as part of the next base rate case, to discuss annually updating the CEP Rider with CEP Investment in calendar year 2022 and beyond, and to discuss corresponding increases for the rate classes set in Columbia's next base rate case. The Signatory Parties agree that the CEP Rider rate caps set forth in Table 2 will also cap Columbia's capital expense deferral authority, granted in Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM, in calendar years 2018 through 2021. The Signatory Parties agree that any future CEP Investment placed in service during calendar year 2022

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<sup>8</sup> The Signatory Parties' rights are preserved to argue that any charges proposed to be collected from customers for CEP Investment are contrary to ratemaking standards and/or are otherwise unreasonable or unlawful.

<sup>9</sup> OCC does not agree to this Sentence of the Stipulation. OCC's rights are preserved to make any arguments in any other cases, including the next Columbia base distribution rate case or alternative rate plan case, regarding the necessity, prudence, lawfulness, or reasonableness of an ongoing CEP Rider.

and beyond is deferred within Columbia's Commission-approved authority for the CEP Investment in Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM.

12. A. Columbia agrees to meet with interested signatory parties to determine the feasibility and cost effectiveness of implementing information technology system enhancements related to commercial and industrial choice customers which shall include, but are not limited to:

1. An electronic portal that provides historic usage data of commercial and industrial CHOICE customers and can be accessed by CRNGS providers with proper authorization from customers.

2. A mechanism that allows a CRNGS provider to provide uninterrupted and continuous service to commercial and industrial customers' premises (without being reverted back to the SSO for one billing cycle) in the event of a customer name or ownership change; provided that the CRNGS provider provides proper and timely notice to Columbia of consent by the customer.

- B. Columbia shall meet with interested signatory parties on a regularly scheduled basis. The first meeting shall occur within 60 days of an order approving the Stipulation to discuss the proposed enhancements identified pursuant to Paragraph 12(A).

- C. Columbia shall use good faith efforts to implement the information technology system enhancements related to commercial and industrial choice customers pursuant to Paragraph 12(A) if the enhancements have been determined to be feasible and cost effective prior to its 2021 base rate case filing.

## FEDERAL TAX REFORM

13. The Staff Report recommended applying a revised pre-tax rate of return of 9.52% to the CEP Investment to reflect the impact of the TCJA on Columbia's pre-tax rate of return. The Signatory Parties agree that 9.52% should be the pre-tax rate of return for Columbia's CEP Investment to be recovered in 2019 and future years, unless and until the Commission modifies the rate of return in Columbia's 2021 base rate case. This adjusted pre-tax rate of return is shown on Stipulation Exhibit 2.

14. The Signatory Parties agree that Columbia should offset its base rates for the benefit of customers (approximately \$121 million) to reflect the reduced federal tax rates enacted as part of the TCJA. Subject to other proceedings such as the 2019 review of the IRP that may affect the final amount of tax savings returned to customers, the total benefit to Columbia customers of the TCJA (in base rates and Columbia's Infrastructure Replacement Plan) will be approximately \$284 million. The Signatory Parties agree the reduction in base rates resulting from the need to pass back to customers excess deferred income taxes will be based on deferred tax balances at December 31, 2007, which were used in the establishment of current base rates adjusted for recognition of the turn-around through December 31, 2017. Normalized Excess Deferred Taxes will be passed back to customers using the Average Rate Assumption Method ("ARAM").<sup>10</sup> Non-normalized Excess Deferred Taxes will be passed back to customers over a six-year period. The Signatory Parties further agree that Columbia should be authorized to adjust its base rates to reflect the elimination of the reduction in base rates directly related to the pass back of non-normalized excess deferred taxes upon completion of the six-year period.<sup>11</sup>

The Signatory Parties agree that the base rate revisions set forth in Table 3 below should be effective January 1, 2019:

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<sup>10</sup> The amount of ARAM included in rates is for rates in 2018; this will continue until the next base rate case.

<sup>11</sup> The methodology for the pass back of excess deferred taxes described above in Paragraph 13 shall also be the methodology used in Columbia's next IRP adjustment case to pass back excess deferred taxes.



**TABLE 3****Small General Service**

	<b>Current Rate</b>	<b>Tax Rate Reduction</b>	<b>New Rate</b>
SGS Rate	\$17.81	(\$1.06)	\$16.75
SGS Schools Rate	\$16.92	(\$1.01)	\$15.91

**General Service**

	<b>Current Rate</b>	<b>Tax Rate Reduction</b>	<b>New Rate</b>
GS Rate	\$22.50	(\$1.34)	\$21.16
First 25 Mcf	\$1.7183 per Mcf	(\$0.1022)	\$1.6161 per Mcf
Next 75 Mcf	\$1.3000 per Mcf	(\$0.0773)	\$1.2227 per Mcf
Over 100 Mcf	\$1.0325 per Mcf	(\$0.0613)	\$0.9712 per Mcf
GS Schools Rate	\$21.37	(\$1.27)	\$20.10
First 25 Mcf	\$1.6324 per Mcf	(\$0.0971)	\$1.5353 per Mcf
Next 75 Mcf	\$1.2350 per Mcf	(\$0.0734)	\$1.1616 per Mcf
Over 100 Mcf	\$0.9809 per Mcf	(\$0.0582)	\$0.9227 per Mcf

**Large General Service**

	<b>Current Rate</b>	<b>Tax Rate Reduction</b>	<b>New Rate</b>
LGS Rate	\$595.00	(\$35.47)	\$559.53
First 2,000 Mcf	\$0.4110 per Mcf	(\$0.0245)	\$0.3865 per Mcf
Next 13,000 Mcf	\$0.2520 per Mcf	(\$0.0150)	\$0.2370 per Mcf
Next 85,000 Mcf	\$0.2200 per Mcf	(\$0.0132)	\$0.2068 per Mcf
Over 100,000 Mcf	\$0.1740 per Mcf	(\$0.0105)	\$0.1635 per Mcf
LGS - Mainline	\$595.00	(\$35.47)	\$559.53
All Gas Consumed	\$0.1740 per Mcf	(\$0.0105)	\$0.1635 per Mcf
Co-op Trans. Service	\$0.00	\$0.00	\$0.00
First 25 Mcf	\$1.0096 per Mcf	(\$0.0600)	\$0.9496 per Mcf
Over 25 Mcf	\$0.9334 per Mcf	(\$0.0557)	\$0.8777 per Mcf

15. The Signatory Parties also agree to the establishment of a TCJA credit to return to customers Columbia's over-collection of taxes of \$22,593,862, resulting from the enactment of the TCJA. This over-collection is the result of the impact of 14% federal rate reduction and excess accumulated deferred income taxes pass back not being reflected on customer bills during the period of January 1, 2018 through December 31, 2018. This pass back will include interest computed at Columbia's long-term debt rate on the 14% federal tax rate reduction from January 1, 2018, until Columbia begins billing base rates that reflect the impact of the TCJA. Columbia agrees to the following temporary TCJA credit for a twelve-month period. Columbia will display this short-term TCJA credit as a separate line item on customers' bills, and this separate line item will cease when the over-collection is returned to customers. The credits are set forth in Table 4 below.

**TABLE 4**

**Small General Service**

	<b>TCJA Credit</b>
SGS Rate Delivery Charge	\$1.06
SGS Schools Rate Delivery Charge	\$1.06

**General Service**

	<b>TCJA Credit</b>
GS Rate Delivery Charge	\$9.02
GS Schools Rate Delivery Charge	\$9.02

**Large General Service**

	<b>TCJA Credit</b>
LGS Rate	\$0.0082/Mcf

**Co-op Trans. Service**

	<b>TCJA Credit</b>
Co-op Trans. Service	\$0.0003/Mcf

16. The Signatory Parties also agree that Columbia should revise its bill formats to include the TCJA Credit and the CEP Rider. The sample bill formats are shown on Stipulation Exhibit 3.

## **BASE RATE CASE COMMITMENT**

17. Columbia agrees to file an application to adjust its base rates with a test period of calendar year 2021. Columbia agrees that the date certain will be a date that is prior to the filing date of the aforementioned rate case, unless otherwise ordered by the Commission. In the event Columbia does not file the aforementioned rate case by July 1, 2021, Columbia agrees to file revised tariff sheets by August 1, 2021 that revise the CEP Rider rate to \$0, effective September 1, 2021, and Columbia will not exercise its deferral authority granted in Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM for assets placed in service beginning January 1, 2022, and beyond until Columbia files a rate case. Columbia's deferral authority granted in Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM shall remain unchanged for assets placed in service beginning January 1, 2022, and beyond so long as Columbia meets its aforementioned rate case filing commitment. In anticipation of an ongoing CEP Rider after the new base rates are in effect, Columbia agrees to provide to the Signatory Parties budgets for the CEP capital for calendar years 2021, 2022, and 2023 as part of its base rate case application.

## **TARIFFS**

18. The tariff sheets attached as Stipulation Exhibit 4 contain CEP Rider rates to which the Signatory Parties agree for charges to customers, and such rates, provisions, terms and conditions should be approved by the Commission, to be effective for bills rendered on and after the date the final tariff sheets are filed at the Commission.

## **AGREEMENT NOT TO PURSUE OBJECTIONS TO THE STAFF REPORT**

19. With regard to the issues resolved by this Joint Stipulation and Recommendation, Columbia and other Signatory Parties agree not to pursue their objections to the Staff Report, as well as all motions to strike objections to the Staff Report, provided that the Commission approves and adopts this Joint Stipulation and Recommendation without material modification. Columbia and other Signatory Parties' right to pursue objections shall be reinstituted if the Commission rejects, materially modifies, or supplements this Joint Stipulation and Recommendation in whole or in part and if, as a result, any Party exercises its right to terminate and withdraw this Joint Stipulation and Recommendation.

20. Columbia agrees not to pursue positions contained in its application, amended application, testimony, supplemental testimony, objections, and/or filings in this case that would be inconsistent with this Stipulation, provided that the Commission approves and adopts this Joint Stipulation and Recommendation without material modification.

#### **ADMISSION OF EXHIBITS**

21. The Parties agree that Columbia's pre-filed testimony of witnesses, Notice of Intent, Applications, and all supplemental testimony, as well as any testimony filed by any party in support of the Stipulation, should be admitted into evidence on the condition that the Commission approves this Joint Stipulation and Recommendation. Based on the same condition, the Signatory Parties agree to waive cross-examination of witnesses of other Signatory Parties. With respect to the issues resolved by the Joint Stipulation and Recommendation, the Signatory Parties agree that Columbia has met its burden of proof in these proceedings.

#### **ADDITIONAL TERMS AND CONDITIONS**

22. This Stipulation is expressly conditioned upon the Commission's adoption and approval of the Stipulation in its entirety, without material modification. Each party has the right, in its sole discretion, to determine whether the Commission's approval of this Settlement contains a "material modification."

23. Should the Commission reject or materially modify all or any part of this Stipulation, the Signatory Parties shall have the right, within 30 days of issuance of the Commission's order, to file an application for rehearing or to terminate and withdraw from the Stipulation by filing a notice with the Commission in this proceeding and serving all the Parties. The Signatory Parties agree that they will not oppose or argue against any application for rehearing that seeks to uphold the original, unmodified Stipulation.

24. Upon the Commission's issuance of any entry on rehearing that does not adopt the Stipulation without material modification, any Signatory Party may terminate and withdraw from the Stipulation by filing a notice with the Commission within 30 days of the Commission's entry on rehearing.

25. Upon notice of termination or withdrawal by any party, pursuant to the above provisions, the Stipulation shall immediately become null and void.

26. If the Stipulation becomes null and void and the Commission determines that a hearing is necessary, the Signatory Parties urge the Commission to give all Parties an opportunity to present direct and rebuttal testimony, cross-examine witnesses, and brief issues. The Signatory Parties further urge the Commission to decide Columbia's Amended Application based upon the record and briefs as if this Stipulation had never been executed.

27. This Stipulation is entered into as an overall compromise and resolution of all of the issues presented in this proceeding. This Stipulation does not necessarily represent the position any Signatory Party would have taken absent the execution of this Stipulation. This Stipulation shall not be cited as precedent in any future proceeding for or against any Signatory Party, if the Commission approves the Stipulation without material modification.

28. Except as otherwise specified in this Stipulation, the Signatory Parties urge the Commission not to construe or apply any specific element or item contained in or supporting the Stipulation as the results that any Signatory Party might support or seek had the Signatory Parties not reached this Stipulation.

## **CONCLUSION**

The Signatory Parties stipulate, agree, and recommend that the Commission issue a final Opinion and Order in this proceeding, ordering as follows:

- A. The rates, terms, and conditions agreed to in this Stipulation by all Signatory Parties are approved in accordance with §§ 4929.05 and 4929.11, Ohio Revised Code; and
- B. The Amended Application in this matter is adopted in accordance with the recommendations of the Signatory Parties, subject to the modifications set forth in this Stipulation.

**AGREED TO THIS 25<sup>th</sup> DAY OF OCTOBER, 2018.**

**COLUMBIA GAS OF OHIO, INC.**

By: /s/ Joseph M. Clark  
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## 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 25th day of October, 2018, upon the parties listed below:

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**COLUMBIA GAS OF OHIO, INC.**



## **STIPULATION EXHBIT 1**

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

Line No.	Investment Date	12/31/2017
	<b>Description</b>	
	<b>Return on Investment</b>	
1	Plant In-Service	
2	Additions	\$659,887,400.37
3	Retirements	\$111,379,391.10
4	Total Plant In-Service	<u>\$ 548,508,009.27</u>
5	Less: Accumulated Provision for Depreciation	
6	Depreciation Expense	\$ 77,278,173.00
	2008 Rate Case Depreciation Offset	\$ 289,972,747.00
7	Retirements	\$111,379,391.10
8	Total Accumulated Provision for Depreciation	<u>\$ (255,871,528.90)</u>
9	Deferred Plant Depreciation	\$55,299,434.00
10	Deferred PISCC	\$71,686,491.56
11	Deferred Property Taxes	\$29,566,810.26
12	Deferred Taxes on PISCC	\$ (15,054,163.23)
13	Deferred Taxes on Property Taxes	\$ (6,209,030.15)
14	Deferred Taxes on Liberalized Depreciation	<u>(\$60,318,331.41)</u>
15	Net Rate Base	\$ 367,607,691.39
16	Approved Pre-tax Rate of Return	9.52%
17	Annualized Return on Rate Base	\$ 34,996,252.22
	<b>Operating Expenses</b>	
18	Annualized Depreciation	\$ 21,611,215.57
19	Annualized Deferred Depreciation Amortization	\$ 1,841,471.15
20	Annualized PISCC Amortization	\$ 2,387,160.17
21	Annualized Property Tax Expense	\$ 12,665,578.95
22	Annualized Deferred Property Tax Amortization	<u>\$ 984,574.78</u>
	<b>Revenue Requirement</b>	\$ 74,486,252.84
23	(Over)/Under Recovered Balance	\$ -
24	<b>Total Amount to be Collected Beginning no later than January 2019</b>	<u><b>\$ 74,486,252.84</b></u>

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

Line No.	Investment Date	12/31/2017
	<b>Description</b>	
1	Revenue Requirement from Case No. 17-2202-GA-ALT	\$ 74,486,252.84
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR</u>	
2	SGS Class	\$ 1,406,934.00
3	GS Class	\$ 274,607.00
4	LGS Class	\$ 59,651.00
5	Total	\$ 1,741,192.00
	<u>Percent by Class</u>	
6	SGS Class	80.80%
7	GS Class	15.77%
8	LGS Class	3.43%
9	Total	100.00%
	<u>Revenue Requirement Allocated to Each Class</u>	
10	SGS Class	\$ 60,187,068.20
11	GS Class	\$ 11,747,381.35
12	LGS Class	\$ 2,551,803.29
13	Total	\$ 74,486,252.84
	<u>Number of Projected Bills</u>	
14	SGS Class	17,152,600
15	GS Class	401,072
16	LGS Class	4,503
17	Total	
18	<b>Impact Per Month - SGS</b>	\$ 3.51
19	<b>Impact Per Month - GS</b>	\$ 29.29
20	<b>Impact Per Month - LGS</b>	\$ 566.69

## **STIPULATION EXHIBIT 2**

**Columbia Gas of Ohio, Inc.**  
**Capital Expenditure Program (CEP) Rider**  
**Case No. 17-2202-GA-ALT**  
**Computation of Pre-Tax Rate of Return Rate**

**Page 1 of 3**

Line No.	Description	Reference	Total
1	Weighted Cost of Debt	Page 2	2.85%
2	Weighted Cost of Equity	Page 2	5.27%
3	Gross Conversion Factor	Page 3	1.26582
4	FIT ((Line 2 X Line 3) - Line 2)		1.40%
5	Total Return & Tax (Line 1 + Line 2 + Line 4)		9.52%
<u>Proof:</u>			
6	Return (Line 5)		9.52%
7	Interest (Line 1)		2.85%
8	Tax Base (Line 7 - Line 8)		6.67%
9	Federal Income Tax Rate		21%
10	Federal Income Tax (Line 8 * Line 9)		1.40%
11	Equity Return (Line 8 - Line 10)		5.27%

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

**Page 2 of 3**

Line No.	Class of Capital	% of Total	Cost (%)	Weighted Cost (%)
1	Long-Term Debt	49.29%	5.78%	2.85%
2	Preferred Stock	0.00%	0.00%	0.00%
3	Common Equity	50.71%	10.39%	5.27%
4	Total Capital	<u>100.00%</u>		<u>8.12%</u>

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

**Page 3 of 3**

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 (3) * 21%	<u>21.0000%</u>
5	Income After Income Tax (3) - (4)	79.0000%
6	Gross Revenue Conversion Factor 100% / (5)	<u>1.26582</u>

## **STIPULATION EXHIBIT 3**



Contact Us

- Phone

Emergency Service 24/7  
1-800-344-4077  
For gas leaks or odors of gas

Customer Service  
1-800-344-4077  
7 a.m. - 7 p.m. Mon. - Fri.  
8 a.m - 12 p.m. Sat.

For hearing impaired relay call 711.
- Web

Make payments and access your account at ColumbiaGasOhio.com
- Mobile

Make payments and access your account at m.ColumbiaGasOhio.com
- Mail Payments

Columbia Gas of Ohio  
P.O. Box 742510  
Cincinnati, OH 45274-2510
- Authorized Payment Locations

Find locations online at ColumbiaGasOhio.com

Account Profile

- Customer Name:

John Doe

Account Number:

12345678 901 234 5
- Your Contact Information:

123 Main St.  
Anytown, OH 12345-6789
- Type of Customer:

Residential  
Standard Choice Offer
- Is your contact information correct? Make all changes on the reverse side.

Account Summary

- Previous Amount Due on 02/15/2016

\$106.95
- Payments Received by 02/08/2016 Thank you

-\$106.95
- Balance on 02/29/2016

\$0.00
- Charges for Gas Service This Period

+\$77.87
- Current Charges Due by 03/15/2016

\$77.87
- If paid after 03/15/16, a late payment charge of 1.5% may be applied.

For more information regarding these charges, see the Detail Charges on the back.

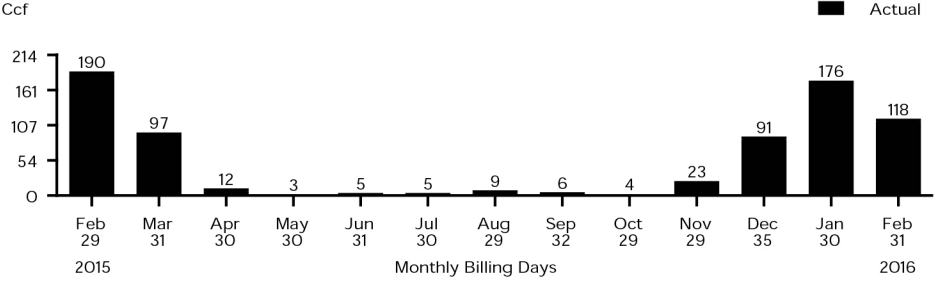
Your Safety

- In case of an emergency, such as odor of gas, carbon monoxide or fire:
- Leave the area immediately.
  - Leave windows and doors in their positions and avoid doing anything that could cause a spark.
  - From a safe area, call **911** and Columbia Gas at **1-800-344-4077**.
- Always Call 8-1-1 Before You Dig**  
If you're planning a home or landscaping project, call O.U.P.S. at 8-1-1 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.



**Employee Identification**  
All of our employees and contractors carry photo identification. If someone claims to represent us, ask to see identification. Call the police if you see suspicious activity.

13 Month Usage History



Meter Number: 999999		Usage Comparison - Ccf		
Service Address: 123 Main St. Anytown, OH 12345-6789		Month	Ccf	Avg Temp
		Feb 15	190	20.5°
		Jan 16	176	27.5°
		Feb 16	118	34.0°
				Ccf Per Day
				6.6
				5.9
				3.8
Meter Readings - 31 Billing Days		Your Average Monthly Usage = 46 Ccf.		
Actual Reading on 2/29		Your Total Annual Usage = 549 Ccf.		
Actual Reading on 1/29		Your next meter reading date is 03/30/2016.		
Gas Used (Ccf)				

▼ Please fold on the perforation below, detach and return with your payment.

JOHN DOE  
123 MAIN ST.  
ANYTOWN, OH 12345-6789

Columbia Gas  
of Ohio  
A NiSource Company

P.O. BOX 16581  
Columbus, OH 43216-6581

- Web

ColumbiaGasOhio.com
- Mobile

m.ColumbiaGasOhio.com
- Phone

1-800-344-4077

Account Number: 12345678 901 234 5

Amount Due by 03/15/2016 \$77.87

Amount Enclosed: \$

JOHN DOE  
123 MAIN ST.  
ANYTOWN, OH 12345-6789

Make check payable to:  
COLUMBIA GAS  
P O BOX 742510  
CINCINNATI OH 45274-2510



## Helpful Definitions

**Ccf** is equal to 100 cubic feet and is used to measure your gas usage.

**Estimated Readings** are calculated based on your typical monthly usage rather than on an actual meter reading.

**Fixed Monthly Delivery Charge** covers a portion of the fixed costs required to ensure that natural gas service is available to your home. This amount is the same with each bill.

**Usage Based Charges** are basic charges for natural gas supply services to retail customers, excluding natural gas distribution services.

## Legal Information

**Public Utilities Commission of Ohio**  
If your complaint is not resolved after you have called Columbia Gas of Ohio, or for general utility information, residential and business customers may contact the Public Utilities Commission of Ohio (PUCO) for assistance at 1-800-686-7826 (toll free) from 8 a.m. to 5 p.m. weekdays, or at <http://www.puco.ohio.gov>. Hearing or speech impaired customers may contact the PUCO via 7-1-1 (Ohio relay service).

**Office of Ohio Consumers Counsel**  
The Ohio Consumers' Counsel (OCC) represents residential utility customers in matters before the PUCO. The OCC can be contacted at 1-877-742-5622 (toll free) from 8 a.m. to 5 p.m. weekdays, or at <http://www.pickocc.org>.

**Rights and Responsibilities**  
A summary of customer rights and responsibilities is available at [ColumbiaGasOhio.com](http://ColumbiaGasOhio.com) or by calling 1-800-344-4077. Information covers rules regarding service installation, security deposits, billing and payment, payment plans, low-income assistance, disconnection and reconnection of service, meter reading and testing, usage and payment history, natural gas safety, maintenance of customer owned service lines, employee identification, rate information and alternatives, Customer CHOICE, privacy rights, and complaint procedures. You may obtain a copy of the full minimum gas service standards at the PUCO website or phone numbers shown above.

**Apples to Apples**  
For a comparison of available competitive natural gas suppliers, visit the PUCO web site at <http://www.puco.ohio.gov> or call 1-800-299-7271.

**Bankruptcy Notices**  
Mail to Columbia Gas of Ohio, Revenue Recovery, PO Box 117, Columbus, OH 43216.

**Other Correspondence (except payments)**  
Mail to Columbia Gas of Ohio, P.O. Box 2318, Columbus, OH 43216-2318 or contact us at [ColumbiaGasOhio.com](http://ColumbiaGasOhio.com).

## Change Contact Information

If information is incorrect in the Account Profile, please update and print clearly in the space provided below.

Address

City

StateZip Code

Phone Number

Add or Edit Email

## Detail Charges

Fixed Monthly Delivery Charge	\$17.81
Infrastructure Replacement Program Rider	\$6.71
Infrastructure Development Rider	\$0.01
Capital Expenditure Program Rider	\$0.00
Federal Tax Reform Credit	\$0.00
Usage Based Charges	\$7.62
<hr/>	
<b>Delivery - Columbia Gas of Ohio</b>	<b>+\$32.15</b>
Gross Receipts Tax @ 4.987%	\$1.60
<hr/>	
<b>Taxes &amp; Fees</b>	<b>+\$1.60</b>
Standard Choice Offer	
Gas Supply Cost Incl Sales Tax	\$44.13
<hr/>	
<b>Supply - DTE Energy Supply</b>	<b>+\$44.13</b>

### Total Current Utility Charges

**\$77.88**

- Current Charges include gas supply costs of \$41.05 at the SCO rate of \$0.34790 per Ccf and sales tax of \$3.08. SCO equals the NYMEX closing price plus the Retail Price Adjustment of of \$1.29 divided by 10.
- Standard Choice Offer**  
As a participant of the Columbia Gas Standard Choice Offer Program, your gas is being supplied by DTE Energy Supply. This bill reflects Columbia Gas charges for service and delivery of natural gas and your supplier's charges for the gas supply. For questions about your gas supply charges, please contact DTE Energy Supply, 414 S. Main St. Suite 200, Ann Arbor MI 48104, at 1-866-807-2209. If your questions are not resolved after you have called your supplier, you may call the Public Utilities Commission of Ohio (PUCO) or the Ohio Consumer's Counsel (OCC) toll free number(s) listed under Legal Notices in the left column of your bill.

## Message Board

- Enjoy the convenience of managing your account online by enrolling in Paperless Billing. Monthly email alerts, 24/7 account access and up to two years of past bills and payment history! Enroll today at **ColumbiaGasOhio.com/PaperlessBilling**.
  - Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at **ColumbiaGasOhio.com**.
  - Take the seasonal highs and lows out by dividing your yearly energy use into 12 equal monthly payments - for budgeting that's a whole lot easier. Enroll today at **ColumbiaGasOhio.com/Budget**.
  - Take control of your gas bill by choosing your natural gas supplier. It's your Choice. Go to **ColumbiaGasOhio.com** and search Choice for more information.
  - Want to reduce your natural gas usage by as much as 30%? For a \$50 audit fee, a trained Home Energy Auditor will identify ways to help save you money, while not sacrificing comfort.
- Schedule your audit today by calling 1-877-644-6674 or visit [ColumbiaGasOhio.com/HPS](http://ColumbiaGasOhio.com/HPS). Some restrictions apply. Available on first-come, first-serve basis.

## HeatShare Contribution

HeatShare, Columbia Gas of Ohio's fuel fund program, is a fund of last resort for households who have exhausted all other sources of assistance and still have trouble paying their heating bills. The fund is supported through donations from Columbia Gas customers and matching contributions from Columbia Gas.

\* Your donation is tax-deductible.

Monthly ContributionOne-Time Contribution

\$10\$5\$1

\$

## **STIPULATION EXHIBIT 4**

COLUMBIA GAS OF OHIO, INC.  
No. 16

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

---

### 2. SALES RATES

#### SMALL GENERAL SERVICE (SGS)

##### APPLICABILITY:

Applicable in all territories served by Company.

##### CHARACTER OF SERVICE

Service provided under this schedule shall be considered firm service.

##### SMALL GENERAL SALES RATE:

##### AVAILABILITY:

Available to all customer accounts provided DSS service that consume less than 300 Mcf per year between September 1 and August 31. Annual consumption for Customers served hereunder will be reviewed each August 31st.

	<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	\$ <del>16.75</del> <del>17.81</del> 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 Service (SGS) 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.

##### SMALL GENERAL SCHOOLS SALES RATE:

##### CHARACTER OF SERVICE

Service provided under this schedule shall be considered firm service.

##### AVAILABILITY:

Available to all primary and secondary school customer accounts provided DSS service that consume less than 300 Mcf per year between September 1 and August 31. Annual consumption for Customers served hereunder will be reviewed each August 31<sup>st</sup>.

Filed in accordance with Public Utilities Commission of Ohio Entry dated ~~November 22, 2011~~ in Case No. ~~17-2202-GA-ALT~~~~08-1344-GA-EXM~~.

Issued: ~~December 30, 2011~~

Effective: ~~April 1, 2012~~

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

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	\$ <del>15.91</del> <u>16.92</u> 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;
- (12) Federal Tax Reform Credit; and
- ~~(11)~~ (13) Capital Expenditure Program Rider.

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, 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.

COLUMBIA GAS OF OHIO, INC.  
Sheet No. 18

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

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### GENERAL SERVICE (GS)

#### APPLICABILITY:

Applicable in all territories served by Company.

#### CHARACTER OF SERVICE

Service provided under this schedule shall be considered firm service.

#### GENERAL SALES RATE

#### AVAILABILITY

Available to all customer accounts provided DSS service that consume at least 300 Mcf per year between September 1 and August 31. Annual consumption for Customers served hereunder will be reviewed each August 31<sup>st</sup>.

First 25 Mcf per account per month	<del>\$1.6161</del> <del>4.7183</del>	per Mcf
Next 75 Mcf per account per month	<del>\$1.2227</del> <del>4.3000</del>	per Mcf
Over 100Mcf per account per month	<del>\$0.9712</del> <del>4.0325</del>	per Mcf

A Customer Charge of ~~\$21.16~~~~22.50~~ 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 Service (GS) 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

#### GENERAL SCHOOLS SALES RATE

#### CHARACTER OF SERVICE

Service provided under this schedule shall be considered firm service.

#### AVAILABILITY

Available to all primary and secondary school customer accounts throughout Company's service territory provided that Customer consumes at least 300 Mcf between September 1 and August 31. Annual consumption for Customers served hereunder will be reviewed each August 31<sup>st</sup>.

Filed in accordance with Public Utilities Commission of Ohio Entry dated ~~November 22, 2011~~ in Case No. ~~17-2202-GA-ALT08-1344-GA-EXM~~.

Issued: ~~December 30, 2011~~

Effective: ~~April 1, 2012~~

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



COLUMBIA GAS OF OHIO, INC.

~~Fourth~~Fifth Revised Sheet No. 19

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

First 25 Mcf per account per month    ~~\$1.5353~~1.6324    per Mcf  
 Next 75 Mcf per account per month    ~~\$1.1616~~1.2350    per Mcf  
 Over 100 Mcf per account per month    ~~\$0.9227~~0.9809    per Mcf

A Customer Charge of ~~\$20.10~~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;
- (11) Federal Tax Reform Credit; and
- ~~(10)~~ (12) 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.

~~Fourth~~~~Third~~ Revised Sheet No. 20

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

---

### LARGE GENERAL SERVICE (LGS)

#### APPLICABILITY

Applicable in all territories served by Company.

#### CHARACTER OF SERVICE

Service provided under this schedule shall be considered firm service

#### AVAILABILITY

Available to any Customer account that has not selected a CHOICE program or Transportation Service program supplier, provided that:

1. Service can be rendered within the limits of the Company's operating conditions and facilities;
2. Customer's consumption during one of the two most recent Annual Periods (November through October billing cycles) was at least 18,000 Mcf, or Customer presents evidence demonstrating to Company's satisfaction that it will consume at least 18,000 Mcf per year during future Annual Periods. In addition, at least 50% of Customer's annual consumption must be consumed in the seven billing months of April through October, or Customer has previously executed a Commercial or Industrial Gas Service Agreement with Company, which was in effect immediately prior to the initiation of service hereunder.
3. Company may, at its option, waive the requirement that 50% of the annual consumption must occur during the seven months of April through October where such waiver is necessary in order to serve a load which would not otherwise be served by Company, provided that at least 30% of Customer's annual consumption occurs during the months of April through October.

#### LARGE GENERAL SALES RATE:

First 2,000 Mcf per account per month	\$ <del>0.3865</del> <del>0.4110</del> per Mcf
Next 13,000 Mcf per account per month	<del>0.2370</del> <del>0.2520</del> per Mcf
Next 85,000 Mcf per account per month	<del>0.2068</del> <del>0.2200</del> per Mcf
Over 100,000 Mcf per account per month	<del>0.1635</del> <del>0.1740</del> per Mcf

A 'Customer Charge' of \$~~559.53~~~~595.00~~ 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 Large General Service (LGS) 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.

Filed in accordance with Public Utilities Commission of Ohio Order 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  
~~Daniel A. Creekmur~~~~J. W. Partridge Jr.~~, President

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

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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;
- (10) Federal Tax Reform Credit; and;
- ~~(9)~~(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.

Columbia Gas of Ohio, Inc.

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

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**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 Columbia's Commission-approved capital expenditure program.

Columbia will file an adjustment annually by February 28, with rates to be implemented with the first billing unit of September. Columbia will set the CEP Rider rate to include additional investments, adjust for actual deferrals, and adjust for any over- and under-recovery for the CEP Rider. Columbia will also incorporate a base rate depreciation offset through December 31 for the additional investments included in the CEP Rider annually.

**RECONCILIATION ADJUSTMENT**

This Rider is subject to annual reconciliation or adjustment, including but not limited to, increases or refunds. Such annual reconciliation or adjustment shall be limited to the incremental twelve-month period of CEP Investment 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 by the Supreme Court of Ohio.

**CEP RIDER RATE**

<u>Rate SGS, Small General Service</u>	<u>\$3.51/Month</u>
<u>Rate GS, General Service</u>	<u>\$29.29/Month</u>
<u>Rate LGS, Large General Service</u>	<u>\$566.69/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

Columbia Gas of Ohio, Inc.

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION  
AND SALE OF GAS

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FEDERAL TAX REFORM CREDIT

APPLICABILITY

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

DESCRIPTION

An additional credit per account, per month, regardless of gas consumed, to credit costs associated with the Tax Credit and Jobs Act of 2017.

Columbia will credit customer bills for a twelve-month period beginning with bills in January 2019 through December 2019. When this twelve-month period ends, the Federal Tax Reform Credit will cease.

RIDER RATE

<u>Rate SGS, Small General Service</u>	<u>\$1.06/Month</u>
<u>Rate GS, General Service</u>	<u>\$9.02/Month</u>
<u>Rate LGS, Large General Service</u>	<u>\$0.0082/Mcf</u>

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

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

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### 21. TRANSPORTATION SERVICE RATES

#### SMALL GENERAL TRANSPORTATION SERVICE (SGTS)

##### APPLICABILITY

Applicable in all territories served by Company.

##### CHARACTER OF SERVICE

On any day, Company shall deliver Customer's Authorized Daily Volume of gas (as defined in Part 7 hereof) on a firm basis, with no planned interruption. However, Customer's Authorized Daily volume is interruptible when such interruption is necessary due to force majeure conditions, or where service to human needs customers is threatened. In addition, where Customer-owned gas is being delivered to the Company at a city gate which does not serve the Pipeline Scheduling Point in which Customer's facilities are located, that portion of Customer's Authorized Daily Volume is interruptible as described in Part 8 hereof.

##### AVAILABILITY

Available to commercial or industrial end-use 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 asphalt plants and grain dryers where service can be rendered within the limits of Company's operating conditions and facilities and Customer consumes less than 300 Mcf per year between September 1 and August 31; however such customers need not purchase 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.

#### SMALL GENERAL TRANSPORTATION SERVICE DELIVERY CHARGE

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      \$~~16.75~~~~17.81~~ 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 Transportation Service (SGTS) 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.

Filed in accordance with Public Utilities Commission of Ohio Entry dated ~~November 22, 2011~~ in Case No. ~~17-2202-GA-ALT08-1344-GA-EXM~~.

Issued: ~~December 30, 2011~~

Effective: ~~April 1, 2012~~

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

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

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### 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 31<sup>st</sup>. 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      \$ 15.91 ~~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;
- (8) Federal Tax Reform Credit; and
- ~~(7)(9)~~ 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~~

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

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### GENERAL TRANSPORTATION SERVICE (GTS)

#### APPLICABILITY

Applicable in all territories served by Company.

#### CHARACTER OF SERVICE

On any day, Company shall deliver Customer's Authorized Daily Volume of gas (as defined in Part 7 hereof) on a firm basis, with no planned interruption. However, Customer's Authorized Daily volume is interruptible when such interruption is necessary due to force majeure conditions, or where service to human needs customers is threatened. In addition, where Customer-owned gas is being delivered to the Company at a city gate which does not serve the Pipeline Scheduling Point in which Customer's facilities are located, that portion of Customer's Authorized Daily Volume is interruptible as described in Part 8 hereof.

#### AVAILABILITY

Available to any non-residential customer account falling within any of the descriptions below provided that service can be rendered within the limits of Company's operating conditions and facilities:

1. Customer consumes at least 300 Mcf, but no more than 6,000 Mcf, per year between September 1 and August 31, and Customer purchases 100% Backup Service; or
2. Customer is an asphalt plant or grain dryer using at least 300 Mcf per year between September 1 and August 31; or
3. Customer is a non-residential customer account that consumes 6,000 Mcf per year or more between September 1 and August 31, regardless of Backup Service.

Annual consumption for Customers served hereunder will be reviewed each August 31<sup>st</sup>. Service is subject to the Rules and Regulations as set forth in Section VI, Part Nos. 1 through 27.

#### GENERAL TRANSPORTATION SERVICE DELIVERY CHARGE

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:

First 25 Mcf per account per month	\$ <del>1.6161</del> <del>1.7183</del> per Mcf
Next 75 Mcf per account per month	\$ <del>1.2227</del> <del>1.3000</del> per Mcf
Over 100 Mcf per account per month	\$ <del>0.9712</del> <del>1.0325</del> per Mcf

A Customer Charge of \$~~21.16~~~~22.50~~ 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 Transportation Service (GTS) 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.

COLUMBIA GAS OF OHIO, INC.

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

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### GENERAL SCHOOLS TRANSPORTATION SERVICE DELIVERY CHARGE

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.

### AVAILABILITY

Available to any non-residential primary and secondary school customer account provided that service can be rendered within the limits of Company's operating conditions and facilities, customer consumes at least 300 Mcf but no greater than 6,000 Mcf per year between September 1 and August 31; and Customer purchases 100% Backup Service. This service is also available to any non-residential primary and secondary school customer account that is located in a Public School District that was receiving Transportation Service as of October 7, 2009, including any new or existing facility placed into service in any such Public School District prior to March 31, 2013, provided that service can be rendered within the limits of Company's operating conditions and facilities and Customer consumes at least 300 Mcf per year between September 1 and August 31, regardless of level of Backup Service. Annual consumption for Customers served hereunder will be reviewed each August 31<sup>st</sup>. 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 the Company to Customer's facility where gas is being consumed:

First 25 Mcf per account per month	\$ <del>1.5353</del> <sup>1.6324</sup> per Mcf
Next 75 Mcf per account per month	\$ <del>1.1616</del> <sup>1.2350</sup> per Mcf
Over 100 Mcf per account per month	\$ <del>0.9227</del> <sup>0.9809</sup> per Mcf

A Customer Charge of \$~~20.10~~<sup>21.37</sup> 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 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 total Company fixed costs. Unless otherwise agreed by Company and Customer, Customer shall pay the maximum rate for all volumes delivered hereunder.



COLUMBIA GAS OF OHIO, INC.

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

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**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;
- (7) Federal Tax Reform Credit; and
- ~~(6)~~(8) 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.

COLUMBIA GAS OF OHIO, INC.

~~Second~~~~First~~ Revised Sheet No. 58

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

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### CHARACTER OF SERVICE

On any day, Company shall deliver Customer's Authorized Daily Volume of gas (as defined in Part 7 hereof) on a firm basis, with no planned interruption. However, Customer's Authorized Daily volume is interruptible when such interruption is necessary due to force majeure conditions, or where service to human needs customers is threatened.

In addition, where Customer-owned gas is being delivered to the Company at a city gate which does not serve the market area in which Customer's facilities are located, that portion of Customer's Authorized Daily Volume is interruptible as described in Part 8 hereof.

### OPTIONS:

#### 1. FIXED DELIVERY CHARGE

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

First 2,000 Mcf per account per month	\$ <del>0.3865</del> <del>-4110</del> per Mcf
Next 13,000 Mcf per account per month	\$ <del>0.2370</del> <del>-2520</del> per Mcf
Next 85,000 Mcf per account per month	\$ <del>0.2068</del> <del>-2200</del> per Mcf
Over 100,000 Mcf per account per month	\$ <del>0.1635</del> <del>-1740</del> per Mcf

A 'Customer Charge' of \$~~559.53~~~~595.00~~ per Account per month, regardless of gas consumed.

#### 2. 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 Large General Transportation Service (LGTS) 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 an alternate energy supplier, 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.

#### 3. MAINLINE DELIVERY CHARGE

An alternative delivery charge is available to customers connected directly through a dual-purpose meter to facilities of an interstate pipeline supplier of the Company. Such customers will pay a maximum delivery charge of \$~~0.1635~~~~-1740~~ per Mcf per account per month plus a 'Customer Charge' of \$~~559.53~~~~595.00~~ per Account per month, regardless of gas consumed. 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.

Filed in accordance with Public Utilities Commission of Ohio Order dated ~~December 3, 2008~~ in Case No. ~~17-2202-GA-ALTs~~, ~~08-0072-GA-AIR~~, ~~08-0073-GA-ALT~~, ~~08-0074-GA-AAM~~, and ~~08-0075-GA-AAM~~.

Issued: ~~December 3, 2008~~

Effective: ~~December 3, 2008~~

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

COLUMBIA GAS OF OHIO, INC

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

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**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;
- (6) Federal Tax Reform Credit; and
- ~~(5)(7)~~ 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.

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION  
AND SALE OF GAS

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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 Columbia's Commission-approved capital expenditure program.

Columbia will file an adjustment annually by February 28, with rates to be implemented with the first billing unit of September. Columbia will set the CEP Rider rate to include additional investments, adjust for actual deferrals, and adjust for any over- and under-recovery for the CEP Rider. Columbia will also incorporate the base rate depreciation offset through December 31 for the additional investments included in the CEP Rider annually.

RECONCILIATION ADJUSTMENT

This Rider is subject to annual reconciliation or adjustment, including but not limited to, increases or refunds. Such annual reconciliation or adjustment shall be limited to the incremental twelve-month period of CEP Investment 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 by the Supreme Court of Ohio.

CEP RATE RIDER:

<u>Rate SGTS, Small General Transportation Service</u>	<u>\$3.51/Month</u>
<u>Rate GTS, General Transportation Service</u>	<u>\$29.29/Month</u>
<u>Rate LGTS, Large General Transportation Service</u>	<u>\$566.69/Month</u>

Filed in accordance with Public Utilities Commission of Ohio Order

Issued:

Effective:

Issued By  
Daniel A. Creekmur, President

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

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**FEDERAL TAX REFORM CREDIT**

**APPLICABILITY**

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

**DESCRIPTION**

An additional credit per account, per month, regardless of gas consumed, to credit costs associated with the Tax Credit and Jobs Act of 2017.

Columbia will credit customer bills for a twelve-month period beginning with bills in January 2019 through December 2019. When this twelve-month period ends, the Federal Tax Reform Credit will cease.

**RATE RIDER:**

<u>Rate SGTS, Small General Transportation Service</u>	<u>\$1.06/Month</u>
<u>Rate GTS, General Transportation Service</u>	<u>\$9.02/Month</u>
<u>Rate LGTS, Large General Transportation Service</u>	<u>\$0.0082/Mcf</u>

Filed in accordance with Public Utilities Commission of Ohio Order

Issued:

Effective:

Issued By  
Daniel A. Creekmur, President

SECTION VII

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

25.4 Character of Service

Service provided under this schedule shall be considered firm service.

25.5 Delivery Charge – Full Requirements Small General Transportation Service

Availability

Available to all 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 31<sup>st</sup>.

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

	<u>On and After</u>
	<u>December 3, 2009</u>
All gas consumed per account per month	\$0.0000 per Mcf
Monthly Delivery Charge	<del>\$16.75</del> <del>17.81</del> 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 Transportation Service (FRSGTS) 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.

25.6 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 customers each month during the period from March 31, 2009 through the last billing unit of March, 2013. Customers are 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.

Filed in accordance with Public Utilities Commission of Ohio Order dated ~~January 13, 2010~~ in Case No. ~~17-2202-GA-ALT08-1344-GA-EXM~~

Issued: ~~January 15, 2010~~

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

Issued By  
~~Daniel A. Creekmur~~~~J. W. Partridge Jr.~~, 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 31<sup>st</sup>.

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      \$~~15.91~~~~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)~~ 10) Federal Tax Reform Credit; and
- ~~10)~~ 11) 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.

**SECTION VII**  
**PART 27 - FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE (FRGTS)**

27.5 Full Requirements General Transportation Service Delivery Charge  
 Rates:

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

- 1) First 25 Mcf per account per month \$~~1.6161~~~~1.7183~~ per Mcf
- 2) Next 75 Mcf per account per month \$~~1.2227~~~~1.3000~~ per Mcf
- 3) Over 100 Mcf per account per month \$~~0.9712~~~~1.0325~~ per Mcf
- 4) A Customer charge of \$~~21.16~~~~22.50~~ 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 Full Requirements General Transportation Service (FRGTS) 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.

Full Requirements General Schools Transportation Service

27.6 Availability

Available to all primary and secondary school customer accounts provided the Customer consumes at least 300 Mcf, but less than 6,000 Mcf per year between September 1 and August 31. Annual consumption for Customers served hereunder will be reviewed each August 31<sup>st</sup>.



## Columbia Gas of Ohio, Inc.

## SECTION VII

## PART 27 - FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE (FRGTS)

## 27.8 Full Requirements General Schools Transportation Service Delivery Charge

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

- 1) First 25 Mcf per account per month \$~~1.5353~~~~1.6324~~ per Mcf
- 2) Next 75 Mcf per account per month \$~~1.1616~~~~1.2350~~ per Mcf
- 3) Over 100 Mcf per account per month \$~~0.9227~~~~0.9809~~ per Mcf
- 4) A Customer charge of \$~~20.10~~~~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 Full Requirements 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.

## 27.9 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) Non-Temperature Balancing Service fee; ~~and~~
- 8) Infrastructure Development Rider;
- 9) Federal Tax Reform Credit; and
- 10) Capital Expenditure Program Rider.

## 27.10 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-ALT.s.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  | \$ <del>0.3865</del> <del>90.4110</del> per Mcf |
| 2) Next 13,000 Mcf per account per month  | \$ <del>0.2370</del> <del>0.2520</del> per Mcf  |
| 3) Next 85,000 Mcf per account per month  | \$ <del>0.2068</del> <del>0.2200</del> per Mcf  |
| 4) Over 100,000 Mcf per account per month | \$ <del>0.1635</del> <del>0.1740</del> per Mcf  |

28.6 A 'Customer Charge' of \$~~559.53~~~~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;~~
- ~~8) Federal Tax Reform Credit; and~~
- ~~9) Capital Expenditure Program Rider.~~

Columbia Gas of Ohio, Inc.

SECTION VII  
 PART 29 - BILLING ADJUSTMENTS

FEDERAL TAX REFORM CREDIT

APPLICABILITY

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

DESCRIPTION

An additional credit per account, per month, regardless of gas consumed, to credit costs associated with the Tax Credit and Jobs Act of 2017.

Columbia will credit customer bills for a twelve-month period beginning with bills in January 2019 through December 2019. When this twelve-month period ends, the Federal Tax Reform Credit will cease.

RATE RIDER:

Rate FRSGTS, Full Requirements Small General Transportation Service	\$1.06/Month
Rate FRGTS, Full Requirements General Transportation Service	\$9.02/Month
Rate FRLGTS, Full Requirements Large General Transportation Service	\$0.0082/Mcf
Rate FRCTS, Full Requirements Cooperative Transportation Service	\$0.0003/Mcf

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

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~~April 1, 2010~~

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

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 Columbia's Commission-approved capital expenditure program.

Columbia will file an adjustment annually by February 28, with rates to be implemented with the first billing unit of August. Columbia will set the CEP Rider rate to include additional investments, adjust for actual deferrals, and adjust for any over- and under-recovery for the CEP Rider. Columbia will also incorporate the base rate depreciation offset through December 31 for the additional investments included in the CEP Rider annually.

RECONCILIATION ADJUSTMENT

This Rider is subject to annual reconciliation or adjustment, including but not limited to, increases or refunds. Such annual reconciliation or adjustment shall be limited to the incremental twelve-month period of CEP Investment 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 by the Supreme Court of Ohio.

CEP RATE RIDER:

<u>Rate FRSGTS, Full Requirements Small General Transportation Service</u>	<u>\$3.51/Month</u>
<u>Rate FRGTS, Full Requirements General Transportation Service</u>	<u>\$29.29/Month</u>
<u>Rate FRLGTS, Full Requirements Large General Transportation Service</u>	<u>\$566.69/Month</u>

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

SECTION VII  
PART 41 – FULL REQUIREMENTS COOPERATIVE TRANSPORTATION SERVICE (FRCTS)

## 41.3 Character of Service

Service provided under this tariff is a firm service.

## 41.4 Delivery Charge

Company will charge the following maximum rates for all Retail Natural Gas Supplier-owned volumes delivered by Company to the Cooperative:

- 1) First 25 Mcf per account per month \$~~0.9496~~~~1.0096~~ per Mcf
- 2) Over 25 Mcf per account per month \$~~0.8777~~~~0.9334~~ per Mcf

The Company may bill less than maximum rate where competitive circumstances exist; however, the Company is under no obligation to negotiate rates. 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 Cooperative, Customer shall pay the maximum rate for all volumes delivered hereunder.

## 41.5 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) Gross Receipts Tax Rider;
- 2) Excise Tax Rider; ~~and~~
- 3) Infrastructure Development Rider; and
- 4) Federal Tax Reform Credit.

## 41.6 Late Payment Charge

If a bill payment is not received by the Company or by the Company's authorized agent on or before payment date, an additional amount of 1.5% of the unpaid balance on the subsequent bill will come due as part of the Cooperative's total obligation.

**This foregoing document was electronically filed with the Public Utilities**

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

Summary: Stipulation and Recommendation electronically filed by Cheryl A MacDonald on behalf of Columbia Gas of Ohio, Inc. and Signatory Parties