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Columbia Exhibit No. 7

April 16, 2018

**VIA ELECTRONIC DOCKETING**

Ms. Barcy McNeal, Secretary  
Public Utilities Commission of Ohio  
180 East Broad Street, 11<sup>th</sup> Floor  
Columbus, Ohio 43215

**Re: PUCO Case No. 17-2202-GA-ALT**

Dear Ms. McNeal,

Per the Amended Application (at page 2, footnote 1) of Columbia Gas of Ohio, Inc. ("Columbia") in this docket, Columbia submits this supplemental Exhibit H, which contains a statement of income and expense. Pages 3-5 of this supplement (Schedule C) to Exhibit H contains the supplemented information; the remaining pages of Exhibit H are the same as submitted with the Amended Application but are also submitted so as to constitute a complete Exhibit H.

Should you have any questions regarding this matter, please do not hesitate to contact us.

Sincerely,

/s/ Joseph M. Clark  
Joseph M. Clark  
Sr. Counsel

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

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

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

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTIONAL									
			101.001	101.002	101.003	101.12-4	101-2000	101-3000	101-4000	106	114	TOTAL
1		<u>INTANGIBLE PLANT</u>										
2	30100	Organization	\$ 25,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,937
3	30200	Franchise and Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	30300	Miscellaneous Intangible Plant	\$ 50,223,803	\$ 123,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,347,476
5		TOTAL INTANGIBLE PLANT	\$ 50,249,740	\$ 123,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,373,413
6		<u>DISTRIBUTION PLANT</u>										
7	37400	Land and Land Rights	\$ 27,199,297	\$ 777,727	\$ -	\$ -	\$ (365,315)	\$ (1,000)	\$ (28,973)	\$ -	\$ 560	\$ 27,582,296
8	37500	Structures and Improvement	\$ 29,440,515	\$ 176,427	\$ 39,966	\$ -	\$ (207,297)	\$ (26,735)	\$ (26,006)	\$ -	\$ 411,807	\$ 29,808,677
9	37600	Mains	\$ 1,176,744,694	\$ 14,026,936	\$ 650,366,635	\$ -	\$ (17,034,189)	\$ (162,674)	\$ (11,144,562)	\$ -	\$ 99,310,698	\$ 1,912,107,538
10	37800	Meas. And Reg. Sta. Equip.-General	\$ 54,465,821	\$ 591,512	\$ 93,103	\$ -	\$ (806,474)	\$ (67,508)	\$ (95,098)	\$ -	\$ 913,085	\$ 55,294,441
11	37900	Meas. And Reg. Sta. Equip.-City Ga	\$ 18,236,685	\$ -	\$ -	\$ -	\$ (633,255)	\$ (14,967)	\$ (17,054)	\$ -	\$ 3,533,023	\$ 21,104,432
12	38000	Services	\$ 1,498,511,554	\$ 7,204,145	\$ 811,950	\$ -	\$ (638,721)	\$ (16,716)	\$ (14,347)	\$ -	\$ 1,331,217	\$ 1,507,189,082
13	38100	Meters	\$ 146,423,810	\$ 1,349,509	\$ 57,110,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,884,238
14	38200	Meter Installations	\$ 60,917,936	\$ 39,943	\$ -	\$ -	\$ (21,316)	\$ -	\$ (8,517)	\$ -	\$ -	\$ 60,928,046
15	38300	House Regulators	\$ 60,753,042	\$ 1,448,960	\$ -	\$ -	\$ (463,731)	\$ -	\$ (17,662)	\$ -	\$ -	\$ 61,720,609
16	38400	House Regulator Installations	\$ 33,313,763	\$ -	\$ -	\$ -	\$ (11,236)	\$ -	\$ -	\$ -	\$ -	\$ 33,302,527
17	38500	Industrial Meas. And Reg. Sta. Equip.	\$ 12,556,614	\$ 98,064	\$ -	\$ -	\$ (189,689)	\$ 19,100	\$ (13,420)	\$ -	\$ 1,198,442	\$ 13,669,111
18	38600	Other Prop. On Customers' Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	38700	Other Equip.	\$ 27,131,469	\$ 102,289	\$ 4,145	\$ -	\$ (458,697)	\$ (178,432)	\$ -	\$ -	\$ 173,704	\$ 26,774,478
20		TOTAL DISTRIBUTION PLANT	\$ 3,145,695,200	\$ 25,815,512	\$ 708,426,718	\$ -	\$ (20,629,920)	\$ (448,932)	\$ (11,365,639)	\$ -	\$ 106,872,536	\$ 3,954,365,476
21		<u>GENERAL PLANT</u>										
22	39000	Structures and Improvement	\$ 14,957,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,957,751
23	39100	Office Furniture and Equipment	\$ 27,771,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,771,687
24	39200	Transportation Equipment	\$ 1,240,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,924
25	39300	Stores Equipment	\$ 291,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291,257
26	39400	Tools, Shop, and Garage Equipment	\$ 28,015,472	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,015,503
27	39500	Laboratory Equipment	\$ 38,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,532
28	39600	Power Operated Equipment	\$ 1,766,659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,766,659
29	39800	Miscellaneous Equipment	\$ 631,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 631,433
30		TOTAL GENERAL PLANT	\$ 74,713,715	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,713,746
31		TOTAL PLANT	\$ 3,270,658,655	\$ 25,939,216	\$ 708,426,718	\$ -	\$ (20,629,920)	\$ (448,932)	\$ (11,365,639)	\$ -	\$ 106,872,536	\$ 4,079,452,634

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

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

EXHIBIT H  
SCHEDULE B  
Page 1 of 1

WITNESS RESPONSIBLE: DIANA M. BEIL

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

COLUMBIA GAS OF OHIO, INC.  
CASE NO. 17-2202-GA-ALT  
ANTICIPATED INCOME AND EXPENSE  
TWELVE MONTHS ENDED DECEMBER 31, 2018 AND DECEMBER 31, 2019

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

EXHIBIT H  
SCHEDULE C  
Page 1 of 1

WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	12/31/2018	12/31/2019
1	<u>GROSS REVENUES</u>		
2	<b>TOTAL GROSS REVENUES</b>	\$ 888,460,142	\$ 1,008,284,435
3	<u>COST OF SALES</u>		
4	<b>TOTAL COST OF SALES</b>	\$ 94,839,178	\$ 123,805,309
5	<b>TOTAL NET OPERATING REVENUES</b>	\$ 793,620,964	\$ 884,479,126
6	<u>OPERATING EXPENSES</u>		
7	Operation and Maintenance	\$ 315,188,532	\$ 336,764,074
8	Depreciation, Depletion & Amortization	\$ 106,009,781	\$ 125,251,493
9	Other Taxes	\$ 127,201,663	\$ 139,964,327
10	<b>TOTAL OPERATING EXPENSES</b>	\$ 548,399,976	\$ 601,979,894
11	<b>OPERATING INCOME (LOSS)</b>	\$ 245,220,988	\$ 282,499,232
12	Income Taxes	\$ 74,855,980	\$ 88,157,659
13	<b>NET OPERATING INCOME (LOSS)</b>	\$ 170,365,008	\$ 194,341,573
14	<u>OTHER INCOME (DEDUCTIONS)</u>		
15	Interest Expense, Net	\$ (33,547,408)	\$ (34,926,150)
16	Other, Net	\$ (6,761,500)	\$ (7,119,500)
17	<b>TOTAL OTHER INCOME (DEDUCTIONS)</b>	\$ (40,308,908)	\$ (42,045,650)
18	<b>NET INCOME</b>	\$ 130,056,101	\$ 152,295,923

COLUMBIA GAS OF OHIO, INC.  
CASE NO. 17-2202-GA-ALT  
ANTICIPATED INCOME AND EXPENSE WORKPAPER  
TWELVE MONTHS ENDED DECEMBER 31, 2018 AND DECEMBER 31, 2019

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

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

LINE NO.	DESCRIPTION	Projected 12/31/2018 <sup>1</sup>	Requested CEP 12/31/2018 <sup>2</sup>	Projected Total 12/31/2018
1	<u>GROSS REVENUES</u>			
2	<b>TOTAL GROSS REVENUES</b>	\$ 859,371,162	\$ 29,088,980	\$ 888,460,142
3	<u>COST OF SALES</u>			
4	<b>TOTAL COST OF SALES</b>	\$ 94,839,178	\$ -	\$ 94,839,178
5	<b>TOTAL NET OPERATING REVENUES</b>	\$ 764,531,984	\$ 29,088,980	\$ 793,620,964
6	<u>OPERATING EXPENSES</u>			
7	Operation and Maintenance	\$ 315,188,532	\$ -	\$ 315,188,532
8	Depreciation, Depletion & Amortization	\$ 99,264,669	\$ 6,745,112	\$ 106,009,781
9	Other Taxes	\$ 123,430,495	\$ 3,771,168	\$ 127,201,663
10	<b>TOTAL OPERATING EXPENSES</b>	\$ 537,883,696	\$ 10,516,280	\$ 548,399,976
11	<b>OPERATING INCOME (LOSS)</b>	\$ 226,648,288	\$ 18,572,700	\$ 245,220,988
12	Income Taxes	\$ 68,355,535	\$ 6,500,445	\$ 74,855,980
13	<b>NET OPERATING INCOME (LOSS)</b>	\$ 158,292,753	\$ 12,072,255	\$ 170,365,008
14	<u>OTHER INCOME (DEDUCTIONS)</u>			
15	Interest Expense, Net	\$ (32,602,821)	\$ (944,587)	\$ (33,547,408)
16	Other, Net	\$ (6,761,500)	\$ -	\$ (6,761,500)
17	<b>TOTAL OTHER INCOME (DEDUCTIONS)</b>	\$ (39,364,321)	\$ (944,587)	\$ (40,308,908)
18	<b>NET INCOME</b>	\$ 118,928,432	\$ 11,127,669	\$ 130,056,101

<sup>1</sup> Note this has not been adjusted for the impact of tax reform

<sup>2</sup> Based on requested revenue requirement in Case No. 17-2202-GA-ALT, unadjusted for tax reform

COLUMBIA GAS OF OHIO, INC.  
CASE NO. 17-2202-GA-ALT  
ANTICIPATED INCOME AND EXPENSE WORKPAPER  
TWELVE MONTHS ENDED DECEMBER 31, 2018 AND DECEMBER 31, 2019

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

EXHIBIT H  
WP SCHEDULE C  
Page 2 of 2  
WITNESS RESPONSIBLE: DIANA M. BEIL

LINE NO.	DESCRIPTION	Projected 12/31/2019 <sup>1</sup>	Requested CEP 12/31/2019 <sup>2</sup>	Projected Total 12/31/2019
1	<u>GROSS REVENUES</u>			
2	<b>TOTAL GROSS REVENUES</b>	\$ 930,015,231	\$ 78,269,204	\$ 1,008,284,435
3	<u>COST OF SALES</u>			
4	<b>TOTAL COST OF SALES</b>	\$ 123,805,309	\$ -	\$ 123,805,309
5	<b>TOTAL NET OPERATING REVENUES</b>	\$ 806,209,922	\$ 78,269,204	\$ 884,479,126
6	<u>OPERATING EXPENSES</u>			
7	Operation and Maintenance	\$ 336,764,074	\$ -	\$ 336,764,074
8	Depreciation, Depletion & Amortization	\$ 107,088,506	\$ 18,162,987	\$ 125,251,493
9	Other Taxes	\$ 129,983,022	\$ 9,981,305	\$ 139,964,327
10	<b>TOTAL OPERATING EXPENSES</b>	\$ 573,835,602	\$ 28,144,292	\$ 601,979,894
11	<b>OPERATING INCOME (LOSS)</b>	\$ 232,374,320	\$ 50,124,912	\$ 282,499,232
12	Income Taxes	\$ 70,613,940	\$ 17,543,719	\$ 88,157,659
13	<b>NET OPERATING INCOME (LOSS)</b>	\$ 161,760,380	\$ 32,581,193	\$ 194,341,573
14	<u>OTHER INCOME (DEDUCTIONS)</u>			
15	Interest Expense, Net	\$ (32,301,709)	\$ (2,624,441)	\$ (34,926,150)
16	Other, Net	\$ (7,119,500)	\$ -	\$ (7,119,500)
17	<b>TOTAL OTHER INCOME (DEDUCTIONS)</b>	\$ (39,421,209)	\$ (2,624,441)	\$ (42,045,650)
18	<b>NET INCOME</b>	\$ 122,339,171	\$ 29,956,752	\$ 152,295,923

<sup>1</sup> Note this has not been adjusted for the impact of tax reform

<sup>2</sup> Based on requested revenue requirement in Case No. 17-2202-GA-ALT, unadjusted for tax reform



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

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

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

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

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

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

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

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



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

**Commission of Ohio Docketing Information System on**

**11/6/2018 11:16:42 AM**

**in**

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

Summary: Exhibit 7 -- Supplemental Exhibit H for Amended Application (admitted at hearing 11/06/18) electronically filed by Mr. Eric B. Gallon on behalf of Columbia Gas of Ohio, Inc.