BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Annual Application of Columbia Gas of Ohio, Inc. for an Adjustment to Rider IRP and Rider DSM Rates.	))))	Case No. 18-1701-GA-RDR

APPLICATION TO ADJUST
RIDER IRP AND RIDER DSM RATES
OF COLUMBIA GAS OF OHIO, INC.

Columbia Gas of Ohio, Inc. ("Columbia"), pursuant to the Commission's Opinion and Order dated December 3, 2008 in Case Nos. 08-72-GA-AIR et al.,[1] and pursuant to Rev. Code § 4929.11, respectfully requests that the Public Utilities Commission of Ohio ("Commission") grant Columbia authority to amend Columbia's filed tariffs in order to adjust Columbia's Rider IRP and Rider DSM. In support of this Application, Columbia states as follows:

1. Columbia is a corporation organized and existing under the laws of the state of Ohio. Columbia's principal place of business is located at 290 W. Nationwide Blvd., Columbus, Ohio 43215. Columbia presently furnishes gas service to customers in 61 Ohio counties, all of whom will be affected by this Application. Columbia is a public utility as defined by Rev. Code § 4905.02, and a natural gas company as defined by Rev. Code § 4905.03(E).

2. This Application is made pursuant to the Commission's Opinion and Orders in Case Nos. 08-0072-GA-AIR, et al. (dated December 3, 2008), 11-5515-GA-ALT (dated November 28, 2012), 16-2422-GA-ALT (dated January 31, 2018), and pursuant to Rev. Code § 4929.11, and requests authority to adjust Columbia's Rider IRP and Rider DSM. The counties and municipalities served by Columbia are listed in the Notice of Intent filed in this docket on November 28, 2018.

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[1] On November 28, 2012, the Commission issued an Opinion and Order in Case No. 11-5515-GA-ALT which clarified the scope of the original IRP program and extended the program through 2017. On January 31, 2018, the Commission issued an Opinion and Order in Case No. 16-2422-GA-ALT that extended the program through 2022.

3. In this Application, Columbia proposes changes to the following rate schedules and billing adjustments:

Rider IRP	Sheet No. 27
Rider IRP	Sheet No. 72
Rider IRP	Section VII, Sheet No. 29, Page 2
Rider DSM	Sheet No. 28
Rider DSM	Sheet No. 73
Rider DSM	Section VII, Sheet No. 29, Page 3

4. Rider IRP consists of three components. The first component recovers the costs associated with the replacement of natural gas risers that are prone to failure, along with the costs associated with the maintenance, repair and replacement of customer service lines that have been determined by Columbia to present an existing or probable hazard to persons and property. As set forth in the Application filed in Case No. 07-0478-GA-UNC, Columbia identified and replaced approximately 320,000 risers, with costs that could approximate $160 million. The second component recovers the costs associated with Columbia's Accelerated Mains Replacement Program ("AMRP"). Under the AMRP, Columbia plans to replace approximately 4,100 miles of bare steel pipe, cast iron/wrought iron pipe, and unprotected coated steel pipe over a period of approximately twenty-five years. The third component recovers the costs associated with Columbia's installation of Automatic Meter Reading Devices ("AMRD"). During the calendar years 2009 through 2013, Columbia installed AMRDs throughout its system at a total cost of approximately $79.1 million. The AMRD program concluded in 2013.

5. As approved by the Commission in Case Nos. 08-0072-GA-AIR, et al., 11-5515-GA-ALT, and 16-2422-GA-ALT, Columbia's Rider IRP recovers costs incurred in: (1) the maintenance, repair and replacement of customer-owned service lines that have been determined by Columbia to present an existing or probable hazard to persons and property; (2) the replacement of certain risers identified by the Commission's Staff as prone to failure if not properly assembled and installed; (3) Columbia's replacement of all cast iron and bare steel pipe in its distribution system over a period of twenty-five years[2]; (4) Columbia's replacement

[2] The scope of the AMRP was clarified by the Commission's November 28, 2012 Opinion and Order in Case No. 11-5515-GA-ALT. As clarified, Rider IRP also recovers costs to replace ineffectively coated steel before 1955, without testing, and post-1955 ineffectively coated steel where tests find it to be ineffectively coated.

of company-owned and customer-owned metallic service lines identified by Columbia during the replacement of all cast iron and bare steel pipe; and, (5) the installation of AMRDs on all residential and commercial meters. Rider IRP applies to rate schedules:

Small General Service
Small General Schools Service
General Service
General Schools Service
Large General Service
Small General Transportation Service
Small General Schools Transportation Service
General Transportation Service
General Schools Transportation Service
Large General Transportation Service
Large General Transportation Service – Mainline
Full Requirements Small General Transportation Service
Full Requirements Small General Schools Transportation Service
Full Requirements General Transportation Service
Full Requirements General Schools Transportation Service
Full Requirements Large General Transportation Service

6. Rider DSM provides for the recovery of costs related to the implementation of a DSM program that will enable customers to reduce bills through various conservation programs as set forth in the Application filed in Case No. 08-0833-GA-UNC on July 1, 2008, and approved by the Commission in its Finding and Order dated July 23, 2008.[3] Rider DSM applies to rate schedules:

Small General Service
Small General Schools Service
Small General Transportation Service
Small General Schools Transportation Service
Full Requirements Small General Transportation

[3] The DSM portfolio was expanded to add more programs and increase spending in Case Nos. 11-5028-GA-UNC and 11-5029-GA-AAM (which also enabled Columbia to earn shared savings), and extended through December 31, 2016. The DSM Program was extended through December 31, 2022, by Opinion and Order on December 21, 2016, in Case Nos. 16-1309-GA-UNC and 16-1310-GA-AAM.

Service
Full Requirements Small General Schools
Transportation Service

7. Pursuant to Chapter I of the Standard Filing Requirements of the Commission, Appendix A to Rule 4901-7-01 of the Commission's Rules and Regulations, Columbia gave notice to the Commission on November 28, 2018, of its intent to file this Application. Pursuant to Rev. Code § 4909.43(B), and Chapter I of the Commission's Standard Filing Requirements, Appendix to Rule 4901-7-01 of the Ohio Administrative Code, Columbia also on November 28, 2018, notified in writing the mayor and legislative authority of each affected municipality of its intent to file this Application.

8. Columbia's Application is based upon a test year beginning January 1, 2018, and ending December 31, 2018, and a date certain of December 31, 2018 for property valuation.

9. Columbia estimates that the rate changes proposed herein, if granted in full and factoring in the applicable rate caps approved by the Commission, would increase gross revenues by $6,824,538.

10. As required by Rev. Code § 4909.18, and the Commission's Standard Filing Requirements, Columbia has filed with its Notice of Intent, and incorporates herein by reference, the current Rider IRP and Rider DSM and the proposed new Rider IRP and Rider DSM. Columbia also is filing the following schedules:

Schedule	Description
Attachment A	Summary of Rates by Rate Schedule
Attachment B	Proposed Rate Schedules
Attachment C	Typical Bill Comparison
Schedule AMRP-1	AMRP Calculation of Revenue Requirement
Schedule AMRP-2	AMRP Plant Additions by Month
Schedule AMRP-3	AMRP Cost of Removal by Month
Schedule AMRP-4	AMRP Original Cost Retired by Month
Schedule AMRP-5	AMRP Provision for Depreciation
Schedule AMRP-6	AMRP Post in Service Carrying Cost
Schedule AMRP-7	AMRP Annualized Property Tax Expense Calculation
Schedule AMRP-8	AMRP Deferred Tax-Liberalized Depreciation
Schedule AMRP-9A	AMRP O&M Expenses
Schedule AMRP-9B	AMRP O&M Savings

Schedule AMRP-10	AMRP Revenue Reconciliation
Schedule AMRP-11	AMRP Computation of Projected Impact Per Customer
Schedule AMRP-12	AMRP Calculation of Excess Deferred Tax Adjustment
Schedule R-1	RISER Calculation of Revenue Requirement
Schedule R-2	RISER Plant Additions by Month
Schedule R-3	RISER Cost of Removal by Month
Schedule R-4	RISER Original Cost Retired by Month
Schedule R-5	RISER Provision for Depreciation
Schedule R-6	RISER Post in Service Carrying Cost
Schedule R-7	RISER Annualized Property Tax Expense Calculation
Schedule R-8	RISER Deferred Tax-Liberalized Depreciation
Schedule R-9	RISER O&M Expenses
Schedule R-10	RISER Revenue Reconciliation
Schedule R-11	RISER Computation of Projected Impact Per Customer
Schedule R-12	RISER Calculation of Excess Deferred Tax Adjustment
Schedule AMRD-1	AMRD Calculation of Revenue Requirement
Schedule AMRD-2	AMRD Plant Additions by Month
Schedule AMRD-3	AMRD Cost of Removal by Month
Schedule AMRD-4	AMRD Original Cost Retired by Month
Schedule AMRD-5	AMRD Provision for Depreciation
Schedule AMRD-6	AMRD Post in Service Carrying Cost
Schedule AMRD-7	AMRD Annualized Property Tax Calculation
Schedule AMRD-8	AMRD Deferred Tax-Liberalized Depreciation
Schedule AMRD-9A	AMRD O&M Expenses
Schedule AMRD-9B	AMRD O&M Savings
Schedule AMRD-10	AMRD Revenue Reconciliation
Schedule AMRD-11	AMRD Computation of Projected Impact Per Customer
Schedule AMRD-12	AMRD Calculation of Excess Deferred Tax Adjustment
Schedule DSM-1	DSM Revenue Requirement Calculation
Schedule DSM-2	DSM Expenditures by Month
Schedule DSM-3	DSM Recoveries by Month
Schedule DSM-4	DSM Carrying Costs
Schedule DSM-5	DSM Shared Savings Incentive
Schedule DSM-6	DSM Computation of Rate Per Mcf

11. The impacts to Columbia of the Tax Cuts and Jobs Act of 2017 ("TCJA") are addressed in the testimony of Columbia witness Thompson.

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

13. A true-up of revenues collected with revenue estimated at the completion of each twelve-month recovery period, with any variances between actual and estimated to be recognized in a subsequent IRP filing, is included in Schedules AMRP-1, R-1, and AMRD-1 and discussed in the testimony of Columbia witness Thompson.

14. According to the Stipulation in Case No. 09-1036-GA-RDR, those expense account activities impacted by Columbia's AMRP will be compared against those same AMRP expense account activities for the test year in Case No. 08-0072-GA-AIR (the twelve months ended September 30, 2008). Only those activities experiencing savings are included in the calculation of O&M savings in Schedule AMRP-9B and discussed in the testimony of Columbia witness Thompson.

15. The calculation of savings resulting from the installation of AMRDs through December 31, 2018, is included in Schedule AMRD-9B and discussed in the testimony of Columbia witness Thompson. Columbia's AMRD program is more generally discussed in the testimony of Columbia witness Thompson.

16. Columbia's AMRP construction plans for 2019 are discussed in the testimony of Columbia witness Slowbe, filed this same date. Columbia's investment in infrastructure replacement under the AMRP (including service line replacement costs and the other cost components included in Columbia's application) is included on Schedule AMRP-2. The pipeline mileage retired (by type) is discussed in the testimony of Columbia witness Slowbe. The revenue requirement for the investment in infrastructure replacement is reflected on Schedules AMRP-1. The derivation of rates proposed to be effective May 2019 is set forth on Schedule AMRP-11.

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

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

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

20. At the time of the filing of this Application no municipal corporation has in effect any ordinance or franchise that does, or will, regulate the rates or charges to any customer affected by this Application.

WHEREFORE, because the rates and charges and other provisions in the current rate schedules do not yield just and reasonable compensation to Columbia for providing gas service to the customers to which the schedules are applicable, and do not yield a just and reasonable return to Columbia on the value of property used for furnishing gas service to such customers, and because continuation of the rates currently in effect would be unconstitutionally confiscatory, Columbia respectfully requests that the Commission:

(A) Accept this Application for filing;

(B) Find that this Application and the attached schedules are in accordance with Rev. Code §§ 4909.18 and 4929.11, and the rules of the Commission;

(C) Find that the current rates and charges for gas service are unjust, unreasonable and insufficient to yield reasonable compensation to Columbia for the gas service rendered;

(D) Find that the rates, charges and other provisions of the proposed rate schedules included in Attachment B are just and reasonable, and approve the same;

(E) Find that Columbia is in compliance with Rev. Code § 4905.35;

(F) Approve any changes in Columbia's accounting methods that may be necessary to implement the Commission's approval of this Application;

(G) Fix the date on or after which service provided is subject to the proposed rates; and,

(H) Grant any other approval necessary and proper in order to implement the relief requested by this Application.

Respectfully submitted,
COLUMBIA GAS OF OHIO, INC.

By: */s/ Joseph M. Clark*
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Attorneys for
COLUMBIA GAS OF OHIO, INC.

AFFIDAVIT

STATE OF OHIO)
) ss:
FRANKLIN COUNTY)

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

Daniel A. Creekmur
President

Sworn to before me, and subscribed in my presence, this 26TH day of February, 2019.

Notary Public

NOTARIAL SEAL STATE OF OHIO

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

SEAL

AFFIDAVIT

STATE OF OHIO)
) ss:
FRANKLIN COUNTY)

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

Randy G. Hulen
Treasurer

Sworn to before me and subscribed in my presence this 21st day of February, 2019.

SEAL

NOTARIAL SEAL STATE OF OHIO

Matthew J. Barkhurst
Attorney At Law
Notary Public. State of Ohio
Commission has no expiration date.
Sec.147.03 R.C.

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 28th day of February, 2019 upon the parties listed below.

/s/ Joseph M. Clark
Joseph M. Clark

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ATTACHMENT A

SUMMARY OF RATES BY RATE SCHEDULE

Columbia Gas of Ohio, Inc.
Case No. 18-1701-GA-RDR
Summary of Rates by Class
Effective May 2019

Attachment A

Infrastructure Replacement Program

	Riser Sch R-11	AMRP Sch AMRP-11	AMRD Sch AMRD-11	Total Monthly Rate
Small General Service	**$2.44**	**$6.71**	**$0.23**	**$9.38**
Includes:				
Small General Sales Service				
Small General Sales Service-Schools				
Small General Transportation Service				
Full Requirements Small General Transportation Service				
General Service	**$2.93**	**$75.17**	**$2.57**	**$80.67**
Includes:				
General Service				
General Service - Schools				
General Transportation Service				
General Transportation Service - Schools				
Full Requirement General Transportation Service				
Full Requirement General Transportation Service - Schools				
Large General Service	**$0.00**	**$2,441.62**	**$0.00**	**$2,441.62**
Includes:				
Large General Sales Service				
Large General Transportation Service				
Full Requirements Large General Transportation Service				
Full Requirements Large General Transportation Service				
Large General Transportation Service - Mainline				

Revenue Requirement by Rate Schedule

	Riser	AMRP	AMRD	Total
Small General Service	$42,108,635	$115,750,756	$3,890,715	$161,750,106
General Service	1,378,646	35,331,887	1,206,093	37,916,626
Large General Service	0	8,875,283	0	8,875,283
	$43,487,281	$159,957,926	$5,096,808	$208,542,015

Demand Side Management Program

Total Revenue Requirement $22,287,876

Small General Service Rate per MCF $0.1957

Includes:
Small General Sales Service
Small General Sales Service-Schools
Small General Transportation Service
Full Requirements Small General Transportation Service

ATTACHMENT B

PROPOSED RATE SCHEDULES

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

RIDER IRP – INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

APPLICABILITY

Applicable to all customer accounts served under rate schedules SGS, GS and LGS.

DESCRIPTION

An additional charge per account per month, regardless of gas consumed, to recover costs associated with:

a) **Riser and Hazardous Customer Service Line Replacement Program -** The replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure and the maintenance, repair and replacement of hazardous customer-owned service lines.

b) **Accelerated Mains Replacement Program –** The replacement of bare steel and cast iron or wrought iron main lines, and associated company and customer-owned metallic service lines.

c) **Automated Meter Read -** The installation of automated meter reading devices on meters located inside customer's premises.

This Rider shall be calculated annually pursuant to a Notice filed no later than November 30 of each year based on nine months of actual data and three months of estimated data for the calendar year. The filing shall be updated by no later than February 28 of the following year to reflect the use of actual calendar year data. Such adjustments to the Rider will become effective with bills rendered on and after the first billing unit of May of each year.

RATE

Rate SGS, Small General Service	$~~8.91~~9.38/Month
Rate GS, General Service	$~~88.17~~80.67/Month
Rate LGS, Large General Service	$~~2,374.66~~2441.62/Month

RECONCILIATION ADJUSTMENTS

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

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

DEMAND SIDE MANAGEMENT RIDER

APPLICABILITY

Applicable to all volumes delivered under the Company's SGS rate schedule.

DESCRIPTION

An additional charge, for all gas consumed, to recover costs associated with the implementation of comprehensive, cost-effective energy efficiency programs made available to residential and commercial customers.

RATE

All gas consumed per account per month $0.~~2336~~1957/Mcf

RECONCILIATION ADJUSTMENTS

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

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

RIDER IRP – INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

APPLICABILITY

Applicable to all customer accounts served under rate schedules SGTS, GTS and LGTS.

DESCRIPTION

An additional charge per account per month, regardless of gas consumed, to recover costs associated with:

a) **Riser and Hazardous Customer Service Line Replacement Program -** The replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure and the maintenance, repair and replacement of hazardous customer-owned service lines.

b) **Accelerated Mains Replacement Program –** The replacement of bare steel and cast iron or wrought iron main lines, and associated company and customer-owned metallic service lines.

c) **Automated Meter Reading Devices Program –** The installation of automated meter reading devices on meters located inside customer's premises.

This Rider shall be calculated annually pursuant to a Notice filed no later than November 30 of each year based on nine months of actual data and three months of estimated data for the calendar year. The filing shall be updated by no later than February 28 of the following year to reflect the use of actual calendar year data. Such adjustments to the Rider will become effective with bills rendered on and after the first billing unit of May of each year.

RATE

Rate SGTS, Small General Transportation Service	$~~8.91~~9.38/Month
Rate GTS, General Transportation Service	$~~88.17~~80.67/Month
Rate LGTS, Large General Transportation Service	$~~2,374.66~~2441.62/Month

RECONCILIATION ADJUSTMENTS

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

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

DEMAND SIDE MANAGEMENT RIDER

APPLICABILITY

Applicable to all volumes delivered under the Company's SGTS rate schedule.

DESCRIPTION

An additional charge, for all gas consumed, to recover costs associated with the implementation of comprehensive, cost-effective energy efficiency programs made available to residential and commercial customers.

RATE

All gas consumed per account per month $0.~~2336~~1957/Mcf

RECONCILIATION ADJUSTMENTS

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

SECTION VII
PART 29 - BILLING ADJUSTMENTS

RIDER IRP –
INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

29.3 **APPLICABILITY**

Applicable to all customer accounts served under rate schedules FRSGTS, FRGTS and FRLGTS.

29.4 **DESCRIPTION**

An additional charge per account per month, regardless of gas consumed, to recover costs associated with:

a) **Riser and Hazardous Customer Service Line Replacement Program -** The replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure and the maintenance, repair and replacement of hazardous customer-owned service lines.

b) **Accelerated Mains Replacement Program –** The replacement of bare steel and cast iron or wrought iron main lines, and associated company and customer-owned metallic service lines.

c) **Automated Meter Reading Devices Program –** The installation of automated meter reading devices on meters located inside customer's premises.

This Rider shall be calculated annually pursuant to a Notice filed no later than November 30 of each year based on nine months of actual data and three months of estimated data for the calendar year. The filing shall be updated by no later than February 28 of the following year to reflect the use of actual calendar year data. Such adjustments to the Rider will become effective with bills rendered on and after the first billing unit of May of each year.

29.5 **RATE**

Rate FRSGTS, Full Requirements Small General Transportation Service $~~8.91~~9.38/Month
Rate FRGTS Full Requirements General Transportation Service
$~~88.17~~80.67/Month
Rate FRLGTS, Full Requirements Large General Transportation Service
$~~2,374.66~~2441.62/Month

RECONCILIATION ADJUSTMENTS

This rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: (1) the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio; (2) the Commission's orders in Case

No. 18-47-AU-COI or any case ordered by the Commission to address tax reform changes in Case No. 18-47-AU-COI.

SECTION VII
PART 29 - BILLING ADJUSTMENTS

DEMAND SIDE MANAGEMENT RIDER

29.6 APPLICABILITY

Applicable to all volumes delivered under the Company's Full Requirements Small General Transportation Service schedule.

29.7 DESCRIPTION

An additional charge, for all gas consumed, to recover costs associated with the implementation of comprehensive, cost-effective energy efficiency programs made available to residential and commercial customers.

29.8 RATE

All gas consumed per account per month 0.~~2336~~1957/Mcf

RECONCILIATION ADJUSTMENTS

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

ATTACHMENT C

TYPICAL BILL COMPARISON

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE SMALL GENERAL SALES SERVICE (SGS)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS CURRENT BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**SMALL GENERAL SERVICE SALES SERVICE**													
2	ALL GAS USED		0.6450	0.6071	(0.0379)	-5.9%					4.1800			
3	MONTHLY DELIVERY CHARGE		28.12	28.59	0.47	1.7%								
4		0.0					29.52	30.02	0.49	1.7%	-	29.52	30.02	1.7%
5		1.0					30.37	30.82	0.45	1.5%	4.39	34.76	35.21	1.3%
6		5.0					33.74	34.04	0.29	0.9%	21.94	55.69	55.98	0.5%
7		10.0					37.97	38.06	0.10	0.3%	43.88	81.85	81.95	0.1%
8		15.0					42.19	42.09	(0.10)	-0.2%	65.83	108.02	107.91	-0.1%
9		20.0					46.41	46.11	(0.30)	-0.7%	87.77	134.18	133.88	-0.2%
10		25.0					50.63	50.13	(0.50)	-1.0%	109.71	160.34	159.84	-0.3%
11		30.0					54.85	54.15	(0.70)	-1.3%	131.65	186.51	185.81	-0.4%
12		35.0					59.08	58.18	(0.90)	-1.5%	153.60	212.67	211.77	-0.4%
13		40.0					63.30	62.20	(1.10)	-1.7%	175.54	238.84	237.74	-0.5%
14		45.0					67.52	66.22	(1.30)	-1.9%	197.48	265.00	263.70	-0.5%
15		50.0					71.74	70.25	(1.50)	-2.1%	219.42	291.17	289.67	-0.5%
16		60.0					80.19	78.29	(1.89)	-2.4%	263.31	343.49	341.60	-0.6%
17		70.0					88.63	86.34	(2.29)	-2.6%	307.19	395.82	393.53	-0.6%
18		80.0					97.08	94.39	(2.69)	-2.8%	351.08	448.15	445.46	-0.6%
19		90.0					105.52	102.43	(3.09)	-2.9%	394.96	500.48	497.39	-0.6%
20		100.0					113.96	110.48	(3.49)	-3.1%	438.85	552.81	549.32	-0.6%
21		125.0					133.19	128.71	(4.48)	-3.4%	548.56	681.75	677.27	-0.7%
22		150.0					152.43	146.95	(5.48)	-3.6%	658.27	810.69	805.22	-0.7%
23		175.0					171.66	165.19	(6.47)	-3.8%	767.98	939.64	933.17	-0.7%
24		200.0					190.89	183.42	(7.46)	-3.9%	877.69	1,068.58	1,061.11	-0.7%
25		225.0					210.12	201.66	(8.46)	-4.0%	987.40	1,197.52	1,189.06	-0.7%
26		250.0					229.35	219.90	(9.45)	-4.1%	1,097.11	1,326.46	1,317.01	-0.7%
27		300.0					267.81	256.37	(11.44)	-4.3%	1,316.54	1,584.35	1,572.90	-0.7%
28	EXCISE TAX FIRST 100		0.1593											
29	EXCISE TAX NEXT 1900		0.0877											
30	EXCISE TAX OVER 2000		0.0411											
31	GROSS RECEIPTS TAX RATE		4.987%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE SMALL GENERAL SALES SERVICE - SCHOOLS (SGS - SCHOOLS)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS CURRENT BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**SMALL GENERAL SERVICE SALES SERVICE - SCHOOLS**													
2	ALL GAS USED		0.6450	0.6071	(0.0379)	-5.9%					4.1800			
3	MONTHLY DELIVERY CHARGE		27.28	27.75	0.47	1.7%								
4		0.0					28.64	29.13	0.49	1.7%	-	28.64	29.13	1.7%
5		1.0					29.48	29.94	0.45	1.5%	4.39	33.87	34.33	1.3%
6		5.0					32.86	33.16	0.29	0.9%	21.94	54.80	55.10	0.5%
7		10.0					37.08	37.18	0.10	0.3%	43.88	80.97	81.06	0.1%
8		15.0					41.31	41.20	(0.10)	-0.3%	65.83	107.13	107.03	-0.1%
9		20.0					45.53	45.23	(0.30)	-0.7%	87.77	133.30	133.00	-0.2%
10		25.0					49.75	49.25	(0.50)	-1.0%	109.71	159.46	158.96	-0.3%
11		30.0					53.97	53.27	(0.70)	-1.3%	131.65	185.63	184.93	-0.4%
12		35.0					58.19	57.30	(0.90)	-1.5%	153.60	211.79	210.89	-0.4%
13		40.0					62.42	61.32	(1.10)	-1.8%	175.54	237.96	236.86	-0.5%
14		45.0					66.64	65.34	(1.30)	-1.9%	197.48	264.12	262.82	-0.5%
15		50.0					70.86	69.36	(1.50)	-2.1%	219.42	290.28	288.79	-0.5%
16		60.0					79.31	77.41	(1.89)	-2.4%	263.31	342.61	340.72	-0.6%
17		70.0					87.75	85.46	(2.29)	-2.6%	307.19	394.94	392.65	-0.6%
18		80.0					96.19	93.50	(2.69)	-2.8%	351.08	447.27	444.58	-0.6%
19		90.0					104.64	101.55	(3.09)	-3.0%	394.96	499.60	496.51	-0.6%
20		100.0					113.08	109.60	(3.49)	-3.1%	438.85	551.93	548.44	-0.6%
21		125.0					132.31	127.83	(4.48)	-3.4%	548.56	680.87	676.39	-0.7%
22		150.0					151.54	146.07	(5.48)	-3.6%	658.27	809.81	804.34	-0.7%
23		175.0					170.77	164.30	(6.47)	-3.8%	767.98	938.75	932.28	-0.7%
24		200.0					190.01	182.54	(7.46)	-3.9%	877.69	1,067.70	1,060.23	-0.7%
25		225.0					209.24	200.78	(8.46)	-4.0%	987.40	1,196.64	1,188.18	-0.7%
26		250.0					228.47	219.01	(9.45)	-4.1%	1,097.11	1,325.58	1,316.13	-0.7%
27		300.0					266.93	255.49	(11.44)	-4.3%	1,316.54	1,583.47	1,572.02	-0.7%
28	EXCISE TAX FIRST 100		0.1593											
29	EXCISE TAX NEXT 1900		0.0877											
30	EXCISE TAX OVER 2000		0.0411											
31	GROSS RECEIPTS TAX RATE		4.987%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE SMALL GENERAL TRANSPORTATION SERVICE (SGTS)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**SMALL GENERAL TRANSPORTATION SERVICE**													
2	ALL GAS USED		0.4119	0.3740	(0.0379)	-9.2%					4.1800			
3	MONTHLY DELIVERY CHARGE		28.12	28.59	0.47	1.7%								
4		0.0					29.52	30.02	0.49	1.7%	-	29.52	30.02	1.7%
5		1.0					30.12	30.58	0.45	1.5%	4.49	34.62	35.07	1.3%
6		5.0					32.52	32.82	0.29	0.9%	22.47	54.99	55.28	0.5%
7		10.0					35.52	35.61	0.10	0.3%	44.94	80.45	80.55	0.1%
8		15.0					38.52	38.41	(0.10)	-0.3%	67.40	105.92	105.82	-0.1%
9		20.0					41.52	41.21	(0.30)	-0.7%	89.87	131.39	131.08	-0.2%
10		25.0					44.51	44.01	(0.50)	-1.1%	112.34	156.85	156.35	-0.3%
11		30.0					47.51	46.81	(0.70)	-1.5%	134.81	182.32	181.62	-0.4%
12		35.0					50.51	49.61	(0.90)	-1.8%	157.27	207.78	206.88	-0.4%
13		40.0					53.51	52.41	(1.10)	-2.1%	179.74	233.25	232.15	-0.5%
14		45.0					56.51	55.21	(1.30)	-2.3%	202.21	258.72	257.42	-0.5%
15		50.0					59.51	58.01	(1.50)	-2.5%	224.68	284.18	282.69	-0.5%
16		60.0					65.50	63.61	(1.89)	-2.9%	269.61	335.11	333.22	-0.6%
17		70.0					71.50	69.21	(2.29)	-3.2%	314.55	386.05	383.75	-0.6%
18		80.0					77.50	74.81	(2.69)	-3.5%	359.48	436.98	434.29	-0.6%
19		90.0					83.49	80.41	(3.09)	-3.7%	404.42	487.91	484.82	-0.6%
20		100.0					89.49	86.01	(3.49)	-3.9%	449.35	538.84	535.36	-0.6%
21		125.0					102.60	98.12	(4.48)	-4.4%	561.69	664.29	659.81	-0.7%
22		150.0					115.72	110.24	(5.48)	-4.7%	674.03	789.74	784.27	-0.7%
23		175.0					128.83	122.36	(6.47)	-5.0%	786.36	915.19	908.72	-0.7%
24		200.0					141.94	134.48	(7.46)	-5.3%	898.70	1,040.64	1,033.18	-0.7%
25		225.0					155.06	146.60	(8.46)	-5.5%	1,011.04	1,166.09	1,157.63	-0.7%
26		250.0					168.17	158.71	(9.45)	-5.6%	1,123.38	1,291.54	1,282.09	-0.7%
27		300.0					194.39	182.95	(11.44)	-5.9%	1,348.05	1,542.44	1,531.00	-0.7%
28	EXCISE TAX FIRST 100		0.1593											
29	EXCISE TAX NEXT 1900		0.0877											
30	EXCISE TAX OVER 2000		0.0411											
31	GROSS RECEIPTS TAX		4.987%											
32	FRANKLIN COUNTY SALES TAX		7.500%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE SMALL GENERAL TRANSPORTATION SERVICE (SGTS - SCHOOLS)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**SMALL GENERAL TRANSPORTATION SERVICE - SCHOOLS**													
2	ALL GAS USED		0.4119	0.3740	-0.0379	-9.2%					4.1800			
3	MONTHLY DELIVERY CHARGE		27.28	27.75	0.47	1.7%								
4		0.0					28.64	29.13	0.49	1.7%	-	28.64	29.13	1.7%
5		1.0					29.24	29.69	0.45	1.6%	4.49	33.73	34.19	1.3%
6		5.0					31.64	31.93	0.29	0.9%	22.47	54.11	54.40	0.5%
7		10.0					34.64	34.73	0.10	0.3%	44.94	79.57	79.67	0.1%
8		15.0					37.64	37.53	(0.10)	-0.3%	67.40	105.04	104.93	-0.1%
9		20.0					40.63	40.33	(0.30)	-0.7%	89.87	130.50	130.20	-0.2%
10		25.0					43.63	43.13	(0.50)	-1.1%	112.34	155.97	155.47	-0.3%
11		30.0					46.63	45.93	(0.70)	-1.5%	134.81	181.44	180.74	-0.4%
12		35.0					49.63	48.73	(0.90)	-1.8%	157.27	206.90	206.00	-0.4%
13		40.0					52.63	51.53	(1.10)	-2.1%	179.74	232.37	231.27	-0.5%
14		45.0					55.63	54.33	(1.30)	-2.3%	202.21	257.83	256.54	-0.5%
15		50.0					58.62	57.13	(1.50)	-2.6%	224.68	283.30	281.80	-0.5%
16		60.0					64.62	62.73	(1.89)	-2.9%	269.61	334.23	332.34	-0.6%
17		70.0					70.62	68.33	(2.29)	-3.2%	314.55	385.16	382.87	-0.6%
18		80.0					76.62	73.93	(2.69)	-3.5%	359.48	436.10	433.41	-0.6%
19		90.0					82.61	79.52	(3.09)	-3.7%	404.42	487.03	483.94	-0.6%
20		100.0					88.61	85.12	(3.49)	-3.9%	449.35	537.96	534.47	-0.6%
21		125.0					101.72	97.24	(4.48)	-4.4%	561.69	663.41	658.93	-0.7%
22		150.0					114.83	109.36	(5.48)	-4.8%	674.03	788.86	783.38	-0.7%
23		175.0					127.95	121.48	(6.47)	-5.1%	786.36	914.31	907.84	-0.7%
24		200.0					141.06	133.60	(7.46)	-5.3%	898.70	1,039.76	1,032.30	-0.7%
25		225.0					154.17	145.71	(8.46)	-5.5%	1,011.04	1,165.21	1,156.75	-0.7%
26		250.0					167.29	157.83	(9.45)	-5.7%	1,123.38	1,290.66	1,281.21	-0.7%
27		300.0					193.51	182.07	(11.44)	-5.9%	1,348.05	1,541.56	1,530.12	-0.7%
28	EXCISE TAX FIRST 100		0.1593											
29	EXCISE TAX NEXT 1900		0.0877											
30	EXCISE TAX OVER 2000		0.0411											
31	GROSS RECEIPTS TAX		4.987%											
32	FRANKLIN COUNTY SALES TAX		7.500%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE - CHOICE**													
2	ALL GAS USED		0.6273	0.5894	-0.0379	-6.0%					4.1800			
3	MONTHLY DELIVERY CHARGE		28.12	28.59	0.47	1.7%								
4		0.0					29.52	30.02	0.49	1.7%	-	29.52	30.02	1.7%
5		1.0					30.35	30.80	0.45	1.5%	4.49	34.84	35.30	1.3%
6		7.0					35.30	35.52	0.21	0.6%	31.45	66.76	66.97	0.3%
7		10.0					37.78	37.88	0.10	0.3%	44.94	82.72	82.81	0.1%
8		15.0					41.91	41.81	(0.10)	-0.2%	67.40	109.31	109.21	-0.1%
9		20.0					46.04	45.74	(0.30)	-0.7%	89.87	135.91	135.61	-0.2%
10		25.0					50.17	49.67	(0.50)	-1.0%	112.34	162.51	162.00	-0.3%
11		30.0					54.30	53.60	(0.70)	-1.3%	134.81	189.10	188.40	-0.4%
12		35.0					58.43	57.53	(0.90)	-1.5%	157.27	215.70	214.80	-0.4%
13		40.0					62.56	61.46	(1.10)	-1.8%	179.74	242.30	241.20	-0.5%
14		45.0					66.68	65.39	(1.30)	-1.9%	202.21	268.89	267.59	-0.5%
15		50.0					70.81	69.32	(1.50)	-2.1%	224.68	295.49	293.99	-0.5%
16		60.0					79.07	77.18	(1.89)	-2.4%	269.61	348.68	346.79	-0.5%
17		70.0					87.33	85.04	(2.29)	-2.6%	314.55	401.88	399.58	-0.6%
18		80.0					95.59	92.90	(2.69)	-2.8%	359.48	455.07	452.38	-0.6%
19		90.0					103.85	100.76	(3.09)	-3.0%	404.42	508.26	505.17	-0.6%
20		100.0					112.11	108.62	(3.49)	-3.1%	449.35	561.46	557.97	-0.6%
21		125.0					130.87	126.39	(4.48)	-3.4%	561.69	692.56	688.08	-0.6%
22		150.0					149.64	144.16	(5.48)	-3.7%	674.03	823.66	818.19	-0.7%
23		175.0					168.40	161.93	(6.47)	-3.8%	786.36	954.77	948.30	-0.7%
24		200.0					187.17	179.71	(7.46)	-4.0%	898.70	1,085.87	1,078.41	-0.7%
25		225.0					205.94	197.48	(8.46)	-4.1%	1,011.04	1,216.97	1,208.52	-0.7%
26		250.0					224.70	215.25	(9.45)	-4.2%	1,123.38	1,348.08	1,338.62	-0.7%
27		300.0					262.24	250.79	(11.44)	-4.4%	1,348.05	1,610.29	1,598.84	-0.7%
28	EXCISE TAX FIRST 100		0.1593											
29	EXCISE TAX NEXT 1900		0.0877											
30	EXCISE TAX OVER 2000		0.0411											
31	GROSS RECEIPTS TAX		4.987%											
32	FRANKLIN COUNTY SALES TAX		7.500%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS - SCO)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE - STANDARD CHOICE OFFER (SCO)**													
2	ALL GAS USED		0.6273	0.5894	-0.0379	-6.0%					4.1800			
3	MONTHLY DELIVERY CHARGE		28.12	28.59	0.47	1.7%								
4		0.0					29.52	30.02	0.49	1.7%	-	29.52	30.02	1.7%
5		1.0					30.35	30.80	0.45	1.5%	4.49	34.84	35.30	1.3%
6		5.0					33.65	33.95	0.29	0.9%	22.47	56.12	56.41	0.5%
7		10.0					37.78	37.88	0.10	0.3%	44.94	82.72	82.81	0.1%
8		15.0					41.91	41.81	(0.10)	-0.2%	67.40	109.31	109.21	-0.1%
9		20.0					46.04	45.74	(0.30)	-0.7%	89.87	135.91	135.61	-0.2%
10		25.0					50.17	49.67	(0.50)	-1.0%	112.34	162.51	162.00	-0.3%
11		30.0					54.30	53.60	(0.70)	-1.3%	134.81	189.10	188.40	-0.4%
12		35.0					58.43	57.53	(0.90)	-1.5%	157.27	215.70	214.80	-0.4%
13		40.0					62.56	61.46	(1.10)	-1.8%	179.74	242.30	241.20	-0.5%
14		45.0					66.68	65.39	(1.30)	-1.9%	202.21	268.89	267.59	-0.5%
15		50.0					70.81	69.32	(1.50)	-2.1%	224.68	295.49	293.99	-0.5%
16		60.0					79.07	77.18	(1.89)	-2.4%	269.61	348.68	346.79	-0.5%
17		70.0					87.33	85.04	(2.29)	-2.6%	314.55	401.88	399.58	-0.6%
18		80.0					95.59	92.90	(2.69)	-2.8%	359.48	455.07	452.38	-0.6%
19		90.0					103.85	100.76	(3.09)	-3.0%	404.42	508.26	505.17	-0.6%
20		100.0					112.11	108.62	(3.49)	-3.1%	449.35	561.46	557.97	-0.6%
21		125.0					130.87	126.39	(4.48)	-3.4%	561.69	692.56	688.08	-0.6%
22		150.0					149.64	144.16	(5.48)	-3.7%	674.03	823.66	818.19	-0.7%
23		175.0					168.40	161.93	(6.47)	-3.8%	786.36	954.77	948.30	-0.7%
24		200.0					187.17	179.71	(7.46)	-4.0%	898.70	1,085.87	1,078.41	-0.7%
25		225.0					205.94	197.48	(8.46)	-4.1%	1,011.04	1,216.97	1,208.52	-0.7%
26		250.0					224.70	215.25	(9.45)	-4.2%	1,123.38	1,348.08	1,338.62	-0.7%
27		300.0					262.24	250.79	(11.44)	-4.4%	1,348.05	1,610.29	1,598.84	-0.7%
28	EXCISE TAX FIRST 100		0.1593											
29	EXCISE TAX NEXT 1900		0.0877											
30	EXCISE TAX OVER 2000		0.0411											
31	GROSS RECEIPTS TAX		4.987%											
32	FRANKLIN COUNTY SALES TAX		7.500%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS - SCHOOLS)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE - SCHOOLS**													
2	ALL GAS USED		0.6273	0.5894	-0.0379	-6.0%					4.1800			
3	MONTHLY DELIVERY CHARGE		27.28	27.75	0.47	1.7%								
4		0.0					28.64	29.13	0.49	1.7%	-	28.64	29.13	1.7%
5		1.0					29.47	29.92	0.45	1.5%	4.49	33.96	34.41	1.3%
6		5.0					32.77	33.06	0.29	0.9%	22.47	55.24	55.53	0.5%
7		10.0					36.90	36.99	0.10	0.3%	44.94	81.83	81.93	0.1%
8		15.0					41.03	40.92	(0.10)	-0.3%	67.40	108.43	108.33	-0.1%
9		20.0					45.16	44.85	(0.30)	-0.7%	89.87	135.03	134.72	-0.2%
10		25.0					49.29	48.78	(0.50)	-1.0%	112.34	161.62	161.12	-0.3%
11		30.0					53.42	52.72	(0.70)	-1.3%	134.81	188.22	187.52	-0.4%
12		35.0					57.54	56.65	(0.90)	-1.6%	157.27	214.82	213.92	-0.4%
13		40.0					61.67	60.58	(1.10)	-1.8%	179.74	241.41	240.32	-0.5%
14		45.0					65.80	64.51	(1.30)	-2.0%	202.21	268.01	266.71	-0.5%
15		50.0					69.93	68.44	(1.50)	-2.1%	224.68	294.61	293.11	-0.5%
16		60.0					78.19	76.30	(1.89)	-2.4%	269.61	347.80	345.91	-0.5%
17		70.0					86.45	84.16	(2.29)	-2.7%	314.55	400.99	398.70	-0.6%
18		80.0					94.71	92.02	(2.69)	-2.8%	359.48	454.19	451.50	-0.6%
19		90.0					102.96	99.88	(3.09)	-3.0%	404.42	507.38	504.29	-0.6%
20		100.0					111.22	107.74	(3.49)	-3.1%	449.35	560.57	557.09	-0.6%
21		125.0					129.99	125.51	(4.48)	-3.4%	561.69	691.68	687.20	-0.6%
22		150.0					148.76	143.28	(5.48)	-3.7%	674.03	822.78	817.31	-0.7%
23		175.0					167.52	161.05	(6.47)	-3.9%	786.36	953.89	947.42	-0.7%
24		200.0					186.29	178.82	(7.46)	-4.0%	898.70	1,084.99	1,077.52	-0.7%
25		225.0					205.06	196.60	(8.46)	-4.1%	1,011.04	1,216.09	1,207.63	-0.7%
26		250.0					223.82	214.37	(9.45)	-4.2%	1,123.38	1,347.20	1,337.74	-0.7%
27		300.0					261.35	249.91	(11.44)	-4.4%	1,348.05	1,609.40	1,597.96	-0.7%
28	EXCISE TAX FIRST 100		0.1593											
29	EXCISE TAX NEXT 1900		0.0877											
30	EXCISE TAX OVER 2000		0.0411											
31	GROSS RECEIPTS TAX		4.987%											
32	FRANKLIN COUNTY SALES TAX		7.500%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE GENERAL SERVICE (GS)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**GENERAL SERVICE**													
2	FIRST 25 MCF		2.0275	2.0275	0.0000	0.0%					4.1800			
3	NEXT 75 MCF		1.6341	1.6341	0.0000	0.0%								
4	OVER 100 MCF		1.3826	1.3826	0.0000	0.0%								
5	CUSTOMER CHARGE		129.61	122.11	(7.50)	-5.8%								
6		0.0					136.07	128.20	(7.87)	-5.8%	-	136.07	128.20	-5.8%
7		1.0					138.37	130.50	(7.87)	-5.7%	4.39	142.76	134.88	-5.5%
8		5.0					147.55	139.68	(7.87)	-5.3%	21.94	169.50	161.62	-4.6%
9		10.0					159.03	151.16	(7.87)	-5.0%	43.88	202.92	195.04	-3.9%
10		15.0					170.51	162.64	(7.87)	-4.6%	65.83	236.34	228.46	-3.3%
11		20.0					181.99	174.12	(7.87)	-4.3%	87.77	269.76	261.89	-2.9%
12		25.0					193.47	185.60	(7.87)	-4.1%	109.71	303.18	295.31	-2.6%
13		30.0					202.88	195.01	(7.87)	-3.9%	131.65	334.54	326.66	-2.4%
14		35.0					212.30	204.42	(7.87)	-3.7%	153.60	365.89	358.02	-2.2%
15		40.0					221.71	213.84	(7.87)	-3.6%	175.54	397.25	389.38	-2.0%
16		45.0					231.13	223.25	(7.87)	-3.4%	197.48	428.61	420.73	-1.8%
17		50.0					240.54	232.67	(7.87)	-3.3%	219.42	459.96	452.09	-1.7%
18		60.0					259.37	251.50	(7.87)	-3.0%	263.31	522.68	514.80	-1.5%
19		70.0					278.20	270.32	(7.87)	-2.8%	307.19	585.39	577.52	-1.3%
20		80.0					297.03	289.15	(7.87)	-2.7%	351.08	648.10	640.23	-1.2%
21		90.0					315.85	307.98	(7.87)	-2.5%	394.96	710.82	702.94	-1.1%
22		100.0					334.68	326.81	(7.87)	-2.4%	438.85	773.53	765.65	-1.0%
23		125.0					373.27	365.40	(7.87)	-2.1%	548.56	921.83	913.96	-0.9%
24		150.0					411.86	403.99	(7.87)	-1.9%	658.27	1,070.13	1,062.26	-0.7%
25		175.0					450.45	442.58	(7.87)	-1.7%	767.98	1,218.43	1,210.56	-0.6%
26		200.0					489.05	481.17	(7.87)	-1.6%	877.69	1,366.74	1,358.86	-0.6%
27		225.0					527.64	519.76	(7.87)	-1.5%	987.40	1,515.04	1,507.16	-0.5%
28		250.0					566.23	558.35	(7.87)	-1.4%	1,097.11	1,663.34	1,655.47	-0.5%
29		300.0					643.41	635.53	(7.87)	-1.2%	1,316.54	1,959.94	1,952.07	-0.4%
30		400.0					797.77	789.90	(7.87)	-1.0%	1,755.38	2,553.15	2,545.28	-0.3%
31		500.0					952.13	944.26	(7.87)	-0.8%	2,194.23	3,146.36	3,138.49	-0.3%
32		600.0					1,106.49	1,098.62	(7.87)	-0.7%	2,633.07	3,739.57	3,731.69	-0.2%
33		700.0					1,260.86	1,252.98	(7.87)	-0.6%	3,071.92	4,332.78	4,324.90	-0.2%
34		800.0					1,415.22	1,407.35	(7.87)	-0.6%	3,510.77	4,925.98	4,918.11	-0.2%
35		900.0					1,569.58	1,561.71	(7.87)	-0.5%	3,949.61	5,519.19	5,511.32	-0.1%
36		1,000.0					1,723.94	1,716.07	(7.87)	-0.5%	4,388.46	6,112.40	6,104.53	-0.1%
37		1,500.0					2,495.76	2,487.88	(7.87)	-0.3%	6,582.68	9,078.44	9,070.57	-0.1%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE GENERAL SERVICE SCHOOLS (GS-SCHOOLS)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**GENERAL SERVICE - SCHOOLS**													
2	FIRST 25 MCF		1.9467	1.9467	0.0000	0.0%					4.1800			
3	NEXT 75 MCF		1.5730	1.5730	0.0000	0.0%								
4	OVER 100 MCF		1.3341	1.3341	0.0000	0.0%								
5	CUSTOMER CHARGE		128.55	121.05	(7.50)	-5.8%								
6		0.0					134.96	127.09	(7.87)	-5.8%	-	134.96	127.09	-5.8%
7		1.0					137.17	129.30	(7.87)	-5.7%	4.39	141.56	133.69	-5.6%
8		5.0					146.02	138.14	(7.87)	-5.4%	21.94	167.96	160.08	-4.7%
9		10.0					157.07	149.20	(7.87)	-5.0%	43.88	200.96	193.08	-3.9%
10		15.0					168.13	160.25	(7.87)	-4.7%	65.83	233.95	226.08	-3.4%
11		20.0					179.18	171.31	(7.87)	-4.4%	87.77	266.95	259.08	-2.9%
12		25.0					190.24	182.36	(7.87)	-4.1%	109.71	299.95	292.07	-2.6%
13		30.0					199.33	191.46	(7.87)	-4.0%	131.65	330.98	323.11	-2.4%
14		35.0					208.42	200.55	(7.87)	-3.8%	153.60	362.02	354.15	-2.2%
15		40.0					217.52	209.64	(7.87)	-3.6%	175.54	393.06	385.18	-2.0%
16		45.0					226.61	218.74	(7.87)	-3.5%	197.48	424.09	416.22	-1.9%
17		50.0					235.70	227.83	(7.87)	-3.3%	219.42	455.13	447.25	-1.7%
18		60.0					253.89	246.02	(7.87)	-3.1%	263.31	517.20	509.32	-1.5%
19		70.0					272.08	264.20	(7.87)	-2.9%	307.19	579.27	571.40	-1.4%
20		80.0					290.26	282.39	(7.87)	-2.7%	351.08	641.34	633.47	-1.2%
21		90.0					308.45	300.58	(7.87)	-2.6%	394.96	703.41	695.54	-1.1%
22		100.0					326.64	318.76	(7.87)	-2.4%	438.85	765.48	757.61	-1.0%
23		125.0					363.96	356.08	(7.87)	-2.2%	548.56	912.51	904.64	-0.9%
24		150.0					401.27	393.40	(7.87)	-2.0%	658.27	1,059.54	1,051.67	-0.7%
25		175.0					438.59	430.72	(7.87)	-1.8%	767.98	1,206.57	1,198.70	-0.7%
26		200.0					475.91	468.03	(7.87)	-1.7%	877.69	1,353.60	1,345.73	-0.6%
27		225.0					513.23	505.35	(7.87)	-1.5%	987.40	1,500.63	1,492.76	-0.5%
28		250.0					550.54	542.67	(7.87)	-1.4%	1,097.11	1,647.66	1,639.78	-0.5%
29		300.0					625.18	617.31	(7.87)	-1.3%	1,316.54	1,941.72	1,933.84	-0.4%
30		400.0					774.45	766.58	(7.87)	-1.0%	1,755.38	2,529.83	2,521.96	-0.3%
31		500.0					923.72	915.85	(7.87)	-0.9%	2,194.23	3,117.95	3,110.07	-0.3%
32		600.0					1,072.99	1,065.12	(7.87)	-0.7%	2,633.07	3,706.06	3,698.19	-0.2%
33		700.0					1,222.26	1,214.39	(7.87)	-0.6%	3,071.92	4,294.18	4,286.31	-0.2%
34		800.0					1,371.53	1,363.66	(7.87)	-0.6%	3,510.77	4,882.30	4,874.42	-0.2%
35		900.0					1,520.80	1,512.93	(7.87)	-0.5%	3,949.61	5,470.41	5,462.54	-0.1%
36		1,000.0					1,670.07	1,662.20	(7.87)	-0.5%	4,388.46	6,058.53	6,050.66	-0.1%
37		1,500.0					2,416.43	2,408.55	(7.87)	-0.3%	6,582.68	8,999.11	8,991.24	-0.1%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE GENERAL TRANSPORTATION SERVICE (GTS)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**GENERAL TRANSPORTATION SERVICE**													
2	FIRST 25 MCF		1.7944	1.7944	0.0000	0.0%					4.1800			
3	NEXT 75 MCF		1.4010	1.4010	0.0000	0.0%								
4	OVER 100 MCF		1.1495	1.1495	0.0000	0.0%								
5	CUSTOMER CHARGE		129.61	122.11	(7.50)	-5.8%								
6		0.0					136.07	128.20	(7.87)	-5.8%	-	136.07	128.20	-5.8%
7		1.0					138.12	130.25	(7.87)	-5.7%	4.49	142.62	134.74	-5.5%
8		5.0					146.33	138.46	(7.87)	-5.4%	22.47	168.80	160.92	-4.7%
9		10.0					156.58	148.71	(7.87)	-5.0%	44.94	201.52	193.65	-3.9%
10		15.0					166.84	158.97	(7.87)	-4.7%	67.40	234.24	226.37	-3.4%
11		20.0					177.10	169.22	(7.87)	-4.4%	89.87	266.97	259.09	-2.9%
12		25.0					187.35	179.48	(7.87)	-4.2%	112.34	299.69	291.82	-2.6%
13		30.0					195.54	187.67	(7.87)	-4.0%	134.81	330.35	322.47	-2.4%
14		35.0					203.73	195.86	(7.87)	-3.9%	157.27	361.01	353.13	-2.2%
15		40.0					211.92	204.05	(7.87)	-3.7%	179.74	391.66	383.79	-2.0%
16		45.0					220.11	212.24	(7.87)	-3.6%	202.21	422.32	414.45	-1.9%
17		50.0					228.30	220.43	(7.87)	-3.4%	224.68	452.98	445.11	-1.7%
18		60.0					244.69	236.81	(7.87)	-3.2%	269.61	514.30	506.42	-1.5%
19		70.0					261.07	253.19	(7.87)	-3.0%	314.55	575.61	567.74	-1.4%
20		80.0					277.45	269.57	(7.87)	-2.8%	359.48	636.93	629.05	-1.2%
21		90.0					293.83	285.96	(7.87)	-2.7%	404.42	698.24	690.37	-1.1%
22		100.0					310.21	302.34	(7.87)	-2.5%	449.35	759.56	751.69	-1.0%
23		125.0					342.68	334.81	(7.87)	-2.3%	561.69	904.37	896.50	-0.9%
24		150.0					375.16	367.28	(7.87)	-2.1%	674.03	1,049.18	1,041.31	-0.8%
25		175.0					407.63	399.75	(7.87)	-1.9%	786.36	1,193.99	1,186.12	-0.7%
26		200.0					440.10	432.23	(7.87)	-1.8%	898.70	1,338.80	1,330.93	-0.6%
27		225.0					472.57	464.70	(7.87)	-1.7%	1,011.04	1,483.61	1,475.74	-0.5%
28		250.0					505.05	497.17	(7.87)	-1.6%	1,123.38	1,628.42	1,620.55	-0.5%
29		300.0					569.99	562.12	(7.87)	-1.4%	1,348.05	1,918.04	1,910.17	-0.4%
30		400.0					699.88	692.01	(7.87)	-1.1%	1,797.40	2,497.28	2,489.41	-0.3%
31		500.0					829.77	821.90	(7.87)	-0.9%	2,246.75	3,076.52	3,068.65	-0.3%
32		600.0					959.66	951.79	(7.87)	-0.8%	2,696.10	3,655.76	3,647.89	-0.2%
33		700.0					1,089.55	1,081.68	(7.87)	-0.7%	3,145.45	4,235.00	4,227.13	-0.2%
34		800.0					1,219.44	1,211.57	(7.87)	-0.6%	3,594.80	4,814.24	4,806.37	-0.2%
35		900.0					1,349.33	1,341.46	(7.87)	-0.6%	4,044.15	5,393.48	5,385.61	-0.1%
36		1,000.0					1,479.22	1,471.35	(7.87)	-0.5%	4,493.50	5,972.72	5,964.85	-0.1%
37		1,500.0					2,128.67	2,120.80	(7.87)	-0.4%	6,740.25	8,868.92	8,861.05	-0.1%

38	EXCISE TAX FIRST 100	0.1593
39	EXCISE TAX NEXT 1900	0.0877
40	EXCISE TAX OVER 2000	0.0411
41	GROSS RECEIPTS TAX	4.987%
42	FRANKLIN COUNTY SALES TAX	7.500%

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE GENERAL TRANSPORTATION SERVICE - SCHOOLS (GTS - SCHOOLS)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**GENERAL TRANSPORTATION SERVICE - SCHOOLS**													
2	FIRST 25 MCF		1.7136	1.7136	0.0000	0.0%					4.1800			
3	NEXT 75 MCF		1.3399	1.3399	0.0000	0.0%								
4	OVER 100 MCF		1.1010	1.1010	0.0000	0.0%								
5	CUSTOMER CHARGE		128.55	121.05	(7.50)	-5.8%								
6		0.0					134.96	127.09	(7.87)	-5.8%	-	134.96	127.09	-5.8%
7		1.0					136.93	129.05	(7.87)	-5.8%	4.49	141.42	133.55	-5.6%
8		5.0					144.79	136.92	(7.87)	-5.4%	22.47	167.26	159.39	-4.7%
9		10.0					154.62	146.75	(7.87)	-5.1%	44.94	199.56	191.68	-3.9%
10		15.0					164.46	156.58	(7.87)	-4.8%	67.40	231.86	223.98	-3.4%
11		20.0					174.29	166.41	(7.87)	-4.5%	89.87	264.16	256.28	-3.0%
12		25.0					184.12	176.24	(7.87)	-4.3%	112.34	296.46	288.58	-2.7%
13		30.0					191.99	184.11	(7.87)	-4.1%	134.81	326.79	318.92	-2.4%
14		35.0					199.86	191.98	(7.87)	-3.9%	157.27	357.13	349.26	-2.2%
15		40.0					207.73	199.85	(7.87)	-3.8%	179.74	387.47	379.59	-2.0%
16		45.0					215.60	207.72	(7.87)	-3.7%	202.21	417.81	409.93	-1.9%
17		50.0					223.47	215.59	(7.87)	-3.5%	224.68	448.14	440.27	-1.8%
18		60.0					239.21	231.33	(7.87)	-3.3%	269.61	508.82	500.94	-1.5%
19		70.0					254.95	247.07	(7.87)	-3.1%	314.55	569.49	561.62	-1.4%
20		80.0					270.69	262.81	(7.87)	-2.9%	359.48	630.17	622.29	-1.2%
21		90.0					286.43	278.55	(7.87)	-2.7%	404.42	690.84	682.97	-1.1%
22		100.0					302.17	294.29	(7.87)	-2.6%	449.35	751.52	743.64	-1.0%
23		125.0					333.37	325.49	(7.87)	-2.4%	561.69	895.05	887.18	-0.9%
24		150.0					364.56	356.69	(7.87)	-2.2%	674.03	1,038.59	1,030.72	-0.8%
25		175.0					395.76	387.89	(7.87)	-2.0%	786.36	1,182.13	1,174.25	-0.7%
26		200.0					426.96	419.09	(7.87)	-1.8%	898.70	1,325.66	1,317.79	-0.6%
27		225.0					458.16	450.29	(7.87)	-1.7%	1,011.04	1,469.20	1,461.33	-0.5%
28		250.0					489.36	481.49	(7.87)	-1.6%	1,123.38	1,612.74	1,604.86	-0.5%
29		300.0					551.76	543.89	(7.87)	-1.4%	1,348.05	1,899.81	1,891.94	-0.4%
30		400.0					676.56	668.69	(7.87)	-1.2%	1,797.40	2,473.96	2,466.09	-0.3%
31		500.0					801.36	793.48	(7.87)	-1.0%	2,246.75	3,048.11	3,040.23	-0.3%
32		600.0					926.16	918.28	(7.87)	-0.9%	2,696.10	3,622.26	3,614.38	-0.2%
33		700.0					1,050.95	1,043.08	(7.87)	-0.7%	3,145.45	4,196.40	4,188.53	-0.2%
34		800.0					1,175.75	1,167.88	(7.87)	-0.7%	3,594.80	4,770.55	4,762.68	-0.2%
35		900.0					1,300.55	1,292.68	(7.87)	-0.6%	4,044.15	5,344.70	5,336.83	-0.1%
36		1,000.0					1,425.35	1,417.47	(7.87)	-0.6%	4,493.50	5,918.85	5,910.97	-0.1%
37		1,500.0					2,049.34	2,041.46	(7.87)	-0.4%	6,740.25	8,789.59	8,781.71	-0.1%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE (FRGTS)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE**													
2	FIRST 25 MCF		2.0098	2.0098	0.0000	0.0%					4.1800			
3	NEXT 75 MCF		1.6164	1.6164	0.0000	0.0%								
4	OVER 100 MCF		1.3649	1.3649	0.0000	0.0%								
5	CUSTOMER CHARGE		129.61	122.11	(7.50)	-5.8%								
6		0.0					136.07	128.20	(7.87)	-5.8%	-	136.07	128.20	-5.8%
7		1.0					138.35	130.48	(7.87)	-5.7%	4.49	142.84	134.97	-5.5%
8		5.0					147.46	139.59	(7.87)	-5.3%	22.47	169.93	162.05	-4.6%
9		10.0					158.85	150.97	(7.87)	-5.0%	44.94	203.78	195.91	-3.9%
10		15.0					170.23	162.36	(7.87)	-4.6%	67.40	237.64	229.76	-3.3%
11		20.0					181.62	173.75	(7.87)	-4.3%	89.87	271.49	263.62	-2.9%
12		25.0					193.01	185.13	(7.87)	-4.1%	112.34	305.34	297.47	-2.6%
13		30.0					202.33	194.45	(7.87)	-3.9%	134.81	337.13	329.26	-2.3%
14		35.0					211.65	203.77	(7.87)	-3.7%	157.27	368.92	361.05	-2.1%
15		40.0					220.97	213.10	(7.87)	-3.6%	179.74	400.71	392.84	-2.0%
16		45.0					230.29	222.42	(7.87)	-3.4%	202.21	432.50	424.62	-1.8%
17		50.0					239.61	231.74	(7.87)	-3.3%	224.68	464.29	456.41	-1.7%
18		60.0					258.25	250.38	(7.87)	-3.0%	269.61	527.86	519.99	-1.5%
19		70.0					276.90	269.02	(7.87)	-2.8%	314.55	591.44	583.57	-1.3%
20		80.0					295.54	287.67	(7.87)	-2.7%	359.48	655.02	647.15	-1.2%
21		90.0					314.18	306.31	(7.87)	-2.5%	404.42	718.60	710.72	-1.1%
22		100.0					332.82	324.95	(7.87)	-2.4%	449.35	782.17	774.30	-1.0%
23		125.0					370.95	363.08	(7.87)	-2.1%	561.69	932.64	924.76	-0.8%
24		150.0					409.08	401.20	(7.87)	-1.9%	674.03	1,083.10	1,075.23	-0.7%
25		175.0					447.20	439.33	(7.87)	-1.8%	786.36	1,233.57	1,225.69	-0.6%
26		200.0					485.33	477.45	(7.87)	-1.6%	898.70	1,384.03	1,376.15	-0.6%
27		225.0					523.45	515.58	(7.87)	-1.5%	1,011.04	1,534.49	1,526.62	-0.5%
28		250.0					561.58	553.71	(7.87)	-1.4%	1,123.38	1,684.96	1,677.08	-0.5%
29		300.0					637.83	629.96	(7.87)	-1.2%	1,348.05	1,985.88	1,978.01	-0.4%
30		400.0					790.34	782.46	(7.87)	-1.0%	1,797.40	2,587.74	2,579.86	-0.3%
31		500.0					942.84	934.97	(7.87)	-0.8%	2,246.75	3,189.59	3,181.72	-0.2%
32		600.0					1,095.35	1,087.47	(7.87)	-0.7%	2,696.10	3,791.45	3,783.57	-0.2%
33		700.0					1,247.85	1,239.98	(7.87)	-0.6%	3,145.45	4,393.30	4,385.43	-0.2%
34		800.0					1,400.35	1,392.48	(7.87)	-0.6%	3,594.80	4,995.15	4,987.28	-0.2%
35		900.0					1,552.86	1,544.98	(7.87)	-0.5%	4,044.15	5,597.01	5,589.13	-0.1%
36		1,000.0					1,705.36	1,697.49	(7.87)	-0.5%	4,493.50	6,198.86	6,190.99	-0.1%
37		1,500.0					2,467.88	2,460.01	(7.87)	-0.3%	6,740.25	9,208.13	9,200.26	-0.1%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE (FRGTS - SCO)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - STANDARD CHOICE OFFER (SCO)**													
2	FIRST 25 MCF		2.0098	2.0098	0.0000	0.0%					4.1800			
3	NEXT 75 MCF		1.6164	1.6164	0.0000	0.0%								
4	OVER 100 MCF		1.3649	1.3649	0.0000	0.0%								
5	CUSTOMER CHARGE		129.61	122.11	(7.50)	-5.8%								
6		0.0					136.07	128.20	(7.87)	-5.8%	-	136.07	128.20	-5.8%
7		1.0					138.35	130.48	(7.87)	-5.7%	4.49	142.84	134.97	-5.5%
8		5.0					147.46	139.59	(7.87)	-5.3%	22.47	169.93	162.05	-4.6%
9		10.0					158.85	150.97	(7.87)	-5.0%	44.94	203.78	195.91	-3.9%
10		15.0					170.23	162.36	(7.87)	-4.6%	67.40	237.64	229.76	-3.3%
11		20.0					181.62	173.75	(7.87)	-4.3%	89.87	271.49	263.62	-2.9%
12		25.0					193.01	185.13	(7.87)	-4.1%	112.34	305.34	297.47	-2.6%
13		30.0					202.33	194.45	(7.87)	-3.9%	134.81	337.13	329.26	-2.3%
14		35.0					211.65	203.77	(7.87)	-3.7%	157.27	368.92	361.05	-2.1%
15		40.0					220.97	213.10	(7.87)	-3.6%	179.74	400.71	392.84	-2.0%
16		45.0					230.29	222.42	(7.87)	-3.4%	202.21	432.50	424.62	-1.8%
17		50.0					239.61	231.74	(7.87)	-3.3%	224.68	464.29	456.41	-1.7%
18		60.0					258.25	250.38	(7.87)	-3.0%	269.61	527.86	519.99	-1.5%
19		70.0					276.90	269.02	(7.87)	-2.8%	314.55	591.44	583.57	-1.3%
20		80.0					295.54	287.67	(7.87)	-2.7%	359.48	655.02	647.15	-1.2%
21		90.0					314.18	306.31	(7.87)	-2.5%	404.42	718.60	710.72	-1.1%
22		100.0					332.82	324.95	(7.87)	-2.4%	449.35	782.17	774.30	-1.0%
23		125.0					370.95	363.08	(7.87)	-2.1%	561.69	932.64	924.76	-0.8%
24		150.0					409.08	401.20	(7.87)	-1.9%	674.03	1,083.10	1,075.23	-0.7%
25		175.0					447.20	439.33	(7.87)	-1.8%	786.36	1,233.57	1,225.69	-0.6%
26		200.0					485.33	477.45	(7.87)	-1.6%	898.70	1,384.03	1,376.15	-0.6%
27		225.0					523.45	515.58	(7.87)	-1.5%	1,011.04	1,534.49	1,526.62	-0.5%
28		250.0					561.58	553.71	(7.87)	-1.4%	1,123.38	1,684.96	1,677.08	-0.5%
29		300.0					637.83	629.96	(7.87)	-1.2%	1,348.05	1,985.88	1,978.01	-0.4%
30		400.0					790.34	782.46	(7.87)	-1.0%	1,797.40	2,587.74	2,579.86	-0.3%
31		500.0					942.84	934.97	(7.87)	-0.8%	2,246.75	3,189.59	3,181.72	-0.2%
32		600.0					1,095.35	1,087.47	(7.87)	-0.7%	2,696.10	3,791.45	3,783.57	-0.2%
33		700.0					1,247.85	1,239.98	(7.87)	-0.6%	3,145.45	4,393.30	4,385.43	-0.2%
34		800.0					1,400.35	1,392.48	(7.87)	-0.6%	3,594.80	4,995.15	4,987.28	-0.2%
35		900.0					1,552.86	1,544.98	(7.87)	-0.5%	4,044.15	5,597.01	5,589.13	-0.1%
36		1,000.0					1,705.36	1,697.49	(7.87)	-0.5%	4,493.50	6,198.86	6,190.99	-0.1%
37		1,500.0					2,467.88	2,460.01	(7.87)	-0.3%	6,740.25	9,208.13	9,200.26	-0.1%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											
42	FRANKLIN COUNTY SALES TAX		7.500%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE-SCHOOLS (FRGTS-SCHOOLS)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - SCHOOLS**													
2	FIRST 25 MCF		1.9290	1.9290	0.0000	0.0%					4.1800			
3	NEXT 75 MCF		1.5553	1.5553	0.0000	0.0%								
4	OVER 100 MCF		1.3164	1.3164	0.0000	0.0%								
5	CUSTOMER CHARGE		128.55	121.05	(7.50)	-5.8%								
6		0.0					134.96	127.09	(7.87)	-5.8%	-	134.96	127.09	-5.8%
7		1.0					137.15	129.28	(7.87)	-5.7%	4.49	141.65	133.77	-5.6%
8		5.0					145.92	138.05	(7.87)	-5.4%	22.47	168.39	160.52	-4.7%
9		10.0					156.89	149.01	(7.87)	-5.0%	44.94	201.82	193.95	-3.9%
10		15.0					167.85	159.97	(7.87)	-4.7%	67.40	235.25	227.38	-3.3%
11		20.0					178.81	170.94	(7.87)	-4.4%	89.87	268.68	260.81	-2.9%
12		25.0					189.77	181.90	(7.87)	-4.1%	112.34	302.11	294.24	-2.6%
13		30.0					198.77	190.90	(7.87)	-4.0%	134.81	333.58	325.70	-2.4%
14		35.0					207.77	199.90	(7.87)	-3.8%	157.27	365.05	357.17	-2.2%
15		40.0					216.77	208.90	(7.87)	-3.6%	179.74	396.51	388.64	-2.0%
16		45.0					225.77	217.90	(7.87)	-3.5%	202.21	427.98	420.11	-1.8%
17		50.0					234.77	226.90	(7.87)	-3.4%	224.68	459.45	451.58	-1.7%
18		60.0					252.78	244.90	(7.87)	-3.1%	269.61	522.39	514.51	-1.5%
19		70.0					270.78	262.90	(7.87)	-2.9%	314.55	585.32	577.45	-1.3%
20		80.0					288.78	280.90	(7.87)	-2.7%	359.48	648.26	640.38	-1.2%
21		90.0					306.78	298.90	(7.87)	-2.6%	404.42	711.19	703.32	-1.1%
22		100.0					324.78	316.91	(7.87)	-2.4%	449.35	774.13	766.26	-1.0%
23		125.0					361.63	353.76	(7.87)	-2.2%	561.69	923.32	915.45	-0.9%
24		150.0					398.49	390.61	(7.87)	-2.0%	674.03	1,072.51	1,064.64	-0.7%
25		175.0					435.34	427.47	(7.87)	-1.8%	786.36	1,221.70	1,213.83	-0.6%
26		200.0					472.19	464.32	(7.87)	-1.7%	898.70	1,370.89	1,363.02	-0.6%
27		225.0					509.05	501.17	(7.87)	-1.5%	1,011.04	1,520.08	1,512.21	-0.5%
28		250.0					545.90	538.02	(7.87)	-1.4%	1,123.38	1,669.27	1,661.40	-0.5%
29		300.0					619.60	611.73	(7.87)	-1.3%	1,348.05	1,967.65	1,959.78	-0.4%
30		400.0					767.02	759.14	(7.87)	-1.0%	1,797.40	2,564.42	2,556.54	-0.3%
31		500.0					914.43	906.55	(7.87)	-0.9%	2,246.75	3,161.18	3,153.30	-0.2%
32		600.0					1,061.84	1,053.97	(7.87)	-0.7%	2,696.10	3,757.94	3,750.07	-0.2%
33		700.0					1,209.25	1,201.38	(7.87)	-0.7%	3,145.45	4,354.70	4,346.83	-0.2%
34		800.0					1,356.67	1,348.79	(7.87)	-0.6%	3,594.80	4,951.47	4,943.59	-0.2%
35		900.0					1,504.08	1,496.20	(7.87)	-0.5%	4,044.15	5,548.23	5,540.35	-0.1%
36		1,000.0					1,651.49	1,643.62	(7.87)	-0.5%	4,493.50	6,144.99	6,137.12	-0.1%
37		1,500.0					2,388.55	2,380.68	(7.87)	-0.3%	6,740.25	9,128.80	9,120.93	-0.1%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE LARGE GENERAL SERVICE (LGS)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**LARGE GENERAL SERVICE**													
2	FIRST 2,000 MCF		0.7167	0.7167	0.0000	0.0%					4.1800			
3	NEXT 13,000 MCF		0.5672	0.5672	0.0000	0.0%								
4	NEXT 85,000 MCF		0.5370	0.5370	0.0000	0.0%								
5	OVER 100,000 MCF		0.4937	0.4937	0.0000	0.0%								
6	CUSTOMER CHARGE		3500.89	3567.85	66.96	1.9%								
7		0.0					3,675.48	3,745.78	70.30	1.9%	-	3,675.48	3,745.78	1.9%
8		1,000.0					4,527.51	4,597.81	70.30	1.6%	4,388.46	8,915.97	8,986.27	0.8%
9		1,500.0					4,949.77	5,020.07	70.30	1.4%	6,582.68	11,532.45	11,602.75	0.6%
10		2,000.0					5,372.03	5,442.33	70.30	1.3%	8,776.91	14,148.94	14,219.24	0.5%
11		3,000.0					6,010.66	6,080.96	70.30	1.2%	13,165.37	19,176.03	19,246.33	0.4%
12		5,000.0					7,287.94	7,358.23	70.30	1.0%	21,942.28	29,230.22	29,300.52	0.2%
13		10,000.0					10,481.11	10,551.41	70.30	0.7%	43,884.57	54,365.68	54,435.98	0.1%
14		15,000.0					13,674.29	13,744.59	70.30	0.5%	65,826.85	79,501.14	79,571.44	0.1%
15		17,500.0					15,191.62	15,261.92	70.30	0.5%	76,797.99	91,989.61	92,059.91	0.1%
16		20,000.0					16,708.94	16,779.24	70.30	0.4%	87,769.13	104,478.08	104,548.37	0.1%
17		50,000.0					34,916.84	34,987.14	70.30	0.2%	219,422.83	254,339.67	254,409.97	0.0%
18		70,000.0					47,055.44	47,125.74	70.30	0.1%	307,191.96	354,247.40	354,317.70	0.0%
19		85,000.0					56,159.38	56,229.68	70.30	0.1%	373,018.81	429,178.19	429,248.49	0.0%
20		100,000.0					65,263.33	65,333.63	70.30	0.1%	438,845.66	504,108.99	504,179.29	0.0%
21		150,000.0					93,336.86	93,407.15	70.30	0.1%	658,268.49	751,605.35	751,675.64	0.0%
22		200,000.0					121,410.38	121,480.68	70.30	0.1%	877,691.32	999,101.70	999,172.00	0.0%
23		250,000.0					149,483.90	149,554.20	70.30	0.0%	1,097,114.15	1,246,598.05	1,246,668.35	0.0%
24		300,000.0					177,557.43	177,627.73	70.30	0.0%	1,316,536.98	1,494,094.41	1,494,164.71	0.0%
25		350,000.0					205,630.95	205,701.25	70.30	0.0%	1,535,959.81	1,741,590.76	1,741,661.06	0.0%
26		400,000.0					233,704.47	233,774.77	70.30	0.0%	1,755,382.64	1,989,087.11	1,989,157.41	0.0%
27		450,000.0					261,778.00	261,848.30	70.30	0.0%	1,974,805.47	2,236,583.47	2,236,653.77	0.0%
28		500,000.0					289,851.52	289,921.82	70.30	0.0%	2,194,228.30	2,484,079.82	2,484,150.12	0.0%
29	EXCISE TAX FIRST 100		0.1593											
30	EXCISE TAX NEXT 1900		0.0877											
31	EXCISE TAX OVER 2000		0.0411											
32	EXCISE TAX FLEXED RATE		0.0200											
33	GROSS RECEIPTS TAX		4.987%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE LARGE GENERAL TRANSPORTATION SERVICE (LGTS)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**LARGE GENERAL TRANSPORTATION SERVICE**													
2	FIRST 2,000 MCF		0.4836	0.4836	0.0000	0.0%					4.1800			
3	NEXT 13,000 MCF		0.3341	0.3341	0.0000	0.0%								
4	NEXT 85,000 MCF		0.3039	0.3039	0.0000	0.0%								
5	OVER 100,000 MCF		0.2606	0.2606	0.0000	0.0%								
6	CUSTOMER CHARGE		3500.89	3567.85	66.96	1.9%								
7		0.0					3,675.48	3,745.78	70.30	1.9%	-	3,675.48	3,745.78	1.9%
8		1,000.0					4,282.79	4,353.09	70.30	1.6%	4,493.50	8,776.29	8,846.59	0.8%
9		1,500.0					4,582.68	4,652.98	70.30	1.5%	6,740.25	11,322.93	11,393.23	0.6%
10		2,000.0					4,882.58	4,952.88	70.30	1.4%	8,987.00	13,869.58	13,939.88	0.5%
11		3,000.0					5,276.49	5,346.79	70.30	1.3%	13,480.50	18,756.99	18,827.29	0.4%
12		5,000.0					6,064.31	6,134.61	70.30	1.2%	22,467.50	28,531.81	28,602.11	0.2%
13		10,000.0					8,033.87	8,104.17	70.30	0.9%	44,935.00	52,968.87	53,039.17	0.1%
14		15,000.0					10,003.42	10,073.72	70.30	0.7%	67,402.50	77,405.92	77,476.22	0.1%
15		17,500.0					10,908.94	10,979.24	70.30	0.6%	78,636.25	89,545.19	89,615.49	0.1%
16		20,000.0					11,814.45	11,884.75	70.30	0.6%	89,870.00	101,684.45	101,754.75	0.1%
17		50,000.0					22,680.60	22,750.90	70.30	0.3%	224,675.00	247,355.60	247,425.90	0.0%
18		70,000.0					29,924.71	29,995.01	70.30	0.2%	314,545.00	344,469.71	344,540.01	0.0%
19		85,000.0					35,357.78	35,428.08	70.30	0.2%	381,947.50	417,305.28	417,375.58	0.0%
20		100,000.0					40,790.86	40,861.16	70.30	0.2%	449,350.00	490,140.86	490,211.16	0.0%
21		150,000.0					56,628.15	56,698.45	70.30	0.1%	674,025.00	730,653.15	730,723.45	0.0%
22		200,000.0					72,465.44	72,535.74	70.30	0.1%	898,700.00	971,165.44	971,235.74	0.0%
23		250,000.0					88,302.73	88,373.03	70.30	0.1%	1,123,375.00	1,211,677.73	1,211,748.03	0.0%
24		300,000.0					104,140.02	104,210.32	70.30	0.1%	1,348,050.00	1,452,190.02	1,452,260.32	0.0%
25		350,000.0					119,977.31	120,047.61	70.30	0.1%	1,572,725.00	1,692,702.31	1,692,772.61	0.0%
26		400,000.0					135,814.60	135,884.89	70.30	0.1%	1,797,400.00	1,933,214.60	1,933,284.89	0.0%
27		450,000.0					151,651.88	151,722.18	70.30	0.0%	2,022,075.00	2,173,726.88	2,173,797.18	0.0%
28		500,000.0					167,489.17	167,559.47	70.30	0.0%	2,246,750.00	2,414,239.17	2,414,309.47	0.0%
29	EXCISE TAX FIRST 100		0.1593											
30	EXCISE TAX NEXT 1900		0.0877											
31	EXCISE TAX OVER 2000		0.0411											
32	EXCISE TAX FLEXED RATE		0.0200											
33	GROSS RECEIPTS TAX		4.987%											
34	FRANKLIN COUNTY SALES TAX		7.500%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE (FRLGTS)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE**													
2	FIRST 2,000 MCF		0.6990	0.6990	0.0000	0.0%					4.1800			
3	NEXT 13,000 MCF		0.5495	0.5495	0.0000	0.0%								
4	NEXT 85,000 MCF		0.5193	0.5193	0.0000	0.0%								
5	OVER 100,000 MCF		0.4760	0.4760	0.0000	0.0%								
6	CUSTOMER CHARGE		3500.89	3567.85	66.96	1.9%								
7		0.0					3,675.48	3,745.78	70.30	1.9%	-	3,675.48	3,745.78	1.9%
8		1,000.0					4,508.93	4,579.23	70.30	1.6%	4,493.50	9,002.43	9,072.73	0.8%
9		1,500.0					4,921.90	4,992.19	70.30	1.4%	6,740.25	11,662.15	11,732.44	0.6%
10		2,000.0					5,334.86	5,405.16	70.30	1.3%	8,987.00	14,321.86	14,392.16	0.5%
11		3,000.0					5,954.92	6,025.21	70.30	1.2%	13,480.50	19,435.42	19,505.71	0.4%
12		5,000.0					7,195.02	7,265.32	70.30	1.0%	22,467.50	29,662.52	29,732.82	0.2%
13		10,000.0					10,295.29	10,365.59	70.30	0.7%	44,935.00	55,230.29	55,300.59	0.1%
14		15,000.0					13,395.55	13,465.85	70.30	0.5%	67,402.50	80,798.05	80,868.35	0.1%
15		17,500.0					14,866.42	14,936.72	70.30	0.5%	78,636.25	93,502.67	93,572.97	0.1%
16		20,000.0					16,337.29	16,407.59	70.30	0.4%	89,870.00	106,207.29	106,277.59	0.1%
17		50,000.0					33,987.70	34,058.00	70.30	0.2%	224,675.00	258,662.70	258,733.00	0.0%
18		70,000.0					45,754.65	45,824.95	70.30	0.2%	314,545.00	360,299.65	360,369.95	0.0%
19		85,000.0					54,579.85	54,650.15	70.30	0.1%	381,947.50	436,527.35	436,597.65	0.0%
20		100,000.0					63,405.06	63,475.36	70.30	0.1%	449,350.00	512,755.06	512,825.36	0.0%
21		150,000.0					90,549.45	90,619.75	70.30	0.1%	674,025.00	764,574.45	764,644.75	0.0%
22		200,000.0					117,693.84	117,764.14	70.30	0.1%	898,700.00	1,016,393.84	1,016,464.14	0.0%
23		250,000.0					144,838.23	144,908.53	70.30	0.0%	1,123,375.00	1,268,213.23	1,268,283.53	0.0%
24		300,000.0					171,982.62	172,052.92	70.30	0.0%	1,348,050.00	1,520,032.62	1,520,102.92	0.0%
25		350,000.0					199,127.01	199,197.30	70.30	0.0%	1,572,725.00	1,771,852.01	1,771,922.30	0.0%
26		400,000.0					226,271.39	226,341.69	70.30	0.0%	1,797,400.00	2,023,671.39	2,023,741.69	0.0%
27		450,000.0					253,415.78	253,486.08	70.30	0.0%	2,022,075.00	2,275,490.78	2,275,561.08	0.0%
28		500,000.0					280,560.17	280,630.47	70.30	0.0%	2,246,750.00	2,527,310.17	2,527,380.47	0.0%
29	EXCISE TAX FIRST 100		0.1593											
30	EXCISE TAX NEXT 1900		0.0877											
31	EXCISE TAX OVER 2000		0.0411											
32	EXCISE TAX FLEXED RATE		0.0200											
33	GROSS RECEIPTS TAX		4.987%											
34	FRANKLIN COUNTY SALES TAX		7.500%											

COLUMBIA GAS OF OHIO, INC.
CASE NO. 18-1701-GA-RDR
TYPICAL BILL COMPARISON
RATE SCHEDULE LARGE GENERAL TRANSPORTATION SERVICE - MAINLINE (LGTS MAINLINE)

PROPOSED RATES EFFECTIVE: MAY 2019

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS TO BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	**LARGE GENERAL TRANSPORTATION SERVICE - MAINLINE**													
2	ALL DELIVERIES PER MCF		0.2606	0.2606	0.0000	0.0%					4.1800			
3	CUSTOMER CHARGE		3500.89	3,567.85	66.96	1.9%								
4		500.0					3,865.83	3,936.13	70.30	1.8%	2,246.75	6,112.58	6,182.88	1.2%
5		1,000.0					4,048.67	4,118.97	70.30	1.7%	4,493.50	8,542.17	8,612.47	0.8%
6		1,500.0					4,231.50	4,301.80	70.30	1.7%	6,740.25	10,971.75	11,042.05	0.6%
7		2,000.0					4,414.34	4,484.64	70.30	1.6%	8,987.00	13,401.34	13,471.64	0.5%
8		3,000.0					4,731.08	4,801.38	70.30	1.5%	13,480.50	18,211.58	18,281.88	0.4%
9		5,000.0					5,364.57	5,434.87	70.30	1.3%	22,467.50	27,832.07	27,902.37	0.3%
10		10,000.0					6,948.30	7,018.60	70.30	1.0%	44,935.00	51,883.30	51,953.60	0.1%
11		15,000.0					8,532.03	8,602.33	70.30	0.8%	67,402.50	75,934.53	76,004.83	0.1%
12		17,500.0					9,323.90	9,394.19	70.30	0.8%	78,636.25	87,960.15	88,030.44	0.1%
13		20,000.0					10,115.76	10,186.06	70.30	0.7%	89,870.00	99,985.76	100,056.06	0.1%
14		50,000.0					19,618.13	19,688.43	70.30	0.4%	224,675.00	244,293.13	244,363.43	0.0%
15		70,000.0					25,953.05	26,023.35	70.30	0.3%	314,545.00	340,498.05	340,568.35	0.0%
16		85,000.0					30,704.24	30,774.53	70.30	0.2%	381,947.50	412,651.74	412,722.03	0.0%
17		100,000.0					35,455.42	35,525.72	70.30	0.2%	449,350.00	484,805.42	484,875.72	0.0%
18		150,000.0					51,292.71	51,363.01	70.30	0.1%	674,025.00	725,317.71	725,388.01	0.0%
19		200,000.0					67,130.00	67,200.30	70.30	0.1%	898,700.00	965,830.00	965,900.30	0.0%
20		250,000.0					82,967.29	83,037.59	70.30	0.1%	1,123,375.00	1,206,342.29	1,206,412.59	0.0%
21		300,000.0					98,804.58	98,874.88	70.30	0.1%	1,348,050.00	1,446,854.58	1,446,924.88	0.0%
22		350,000.0					114,641.87	114,712.17	70.30	0.1%	1,572,725.00	1,687,366.87	1,687,437.17	0.0%
23		400,000.0					130,479.16	130,549.46	70.30	0.1%	1,797,400.00	1,927,879.16	1,927,949.46	0.0%
24		450,000.0					146,316.44	146,386.74	70.30	0.0%	2,022,075.00	2,168,391.44	2,168,461.74	0.0%
25		500,000.0					162,153.73	162,224.03	70.30	0.0%	2,246,750.00	2,408,903.73	2,408,974.03	0.0%

26	EXCISE TAX FIRST 100	0.1593
27	EXCISE TAX NEXT 1900	0.0877
28	EXCISE TAX OVER 2000	0.0411
29	EXCISE TAX FLEXED RATE	0.0200
30	GROSS RECEIPTS TAX	4.987%
31	FRANKLIN COUNTY SALES TAX	7.500%

STUDY – RIDER IRP (AMRP)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 18-1701-GA-RDR
Calculation of Revenue Requirement

Data: 2018 - 12 Months Actual 0 Months Estimate

Schedule AMRP-1

Line No.		Actual Through December 31, 2017	Activity Through December 31, 2018	Total As Of December 31, 2018	Reference
	Return on Investment				
1	Plant In-Service				
2	Additions	$1,279,391,789	$170,661,778	$1,450,053,567	Schedule 2
3	Retirements	(133,805,284)	(13,439,990)	(147,245,274)	Schedule 4
4	Total Plant In-Service	$1,145,586,505	$157,221,788	$1,302,808,293	Line 2 + Line 3
	Less: Accumulated Provision for Depreciation				
5	Depreciation Expense	$105,123,510	$31,734,648	$136,858,159	Schedule 5
6	Cost of Removal	(47,623,450)	(6,768,984)	(54,392,434)	Schedule 3
7	Retirements	(133,805,284)	(13,439,990)	(147,245,274)	Schedule 4
8	Total Accumulated Provision for Depreciation	($76,305,224)	$11,525,675	($64,779,550)	Lines 5 + 6 + 7
9	Net Deferred Depreciation	16,925,760	$2,427,111	19,352,871	Schedule 5
10	Net Deferred PISCC	47,169,695	$6,027,028	53,196,723	Schedule 6
11	Net Deferred Property Taxes	7,351,012	1,203,467	8,554,479	Schedule 7
12	Excess Deferred Income Tax Liability	(100,432,066)	-	(100,432,066)	Schedule 12
13	Deferred Taxes on PISCC	(9,905,636)	(1,265,676)	(11,171,312)	(Line 10 * 21%)
14	Deferred Taxes on Deferred Property Taxes	(1,543,713)	(252,728)	(1,796,441)	(Line 11 * 21%)
15	Deferred Taxes on Liberalized Depreciation	(139,198,750)	(7,352,109)	(146,550,859)	Schedule 8
16	Net Rate Base	$1,042,258,031	$146,483,207	$1,188,741,239	Line 4 - Line 8 + Lines 9 through 15
17	Approved Pre-tax Rate of Return	9.52%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
18	Annualized Return on Rate Base	$99,222,965	$13,945,201	$113,168,166	Line 16 * Line 17
	Operating Expenses				
19	Annualized Depreciation	26,486,220	3,641,135	30,127,355	Schedule 5
20	Annualized Deferred Depreciation Amortization	457,284	72,837	530,121	Schedule 5
21	Annualized PISCC Amortization	1,201,357	171,907	1,373,263	Schedule 6
22	Annualized Property Tax Expense	25,257,167	2,921,061	28,178,228	Schedule 7
23	Deferred Property Tax Expense Amortization	179,026	31,721	210,747	Schedule 7
24	Operation & Maintenance Expense	68,284	(27,604)	40,680	Schedule 9A
25	Operation & Maintenance Savings	(1,250,000)	(750,000)	(2,000,000)	Schedule 9B
26	**Revenue Requirement**	**$151,622,302**	**$20,006,259**	**$171,628,560**	Lines 18 through 25
27	Prior Year's (Over)/Under Recovered Balance	2,879,118	(6,639,892)	(3,760,774)	Schedule 10
28	Annual Excess ADIT Pass Back	0	(3,389,940)	(3,389,940)	Schedule 12
29	Retroactive Tax Adjustment - Rate	(4,323,551)	4,323,551	0	
30	Retroactive ADIT Adjustment	0	(4,519,920)	(4,519,920)	(Line 28 / 12) * 16
31	**TOTAL Amount to be collected beginning May 2019**	**$150,177,869**	**$9,780,057**	**$159,957,926**	**Lines 26 through 30**

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 18-1701-GA-RDR
Plant Additions by Month

Data: 2018 - 12 Months Actual 0 Months Estimate

Schedule AMRP-2

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative Total
1	376.25 Mains	$0	$20,347,124	$21,533,254	$21,892,932	$60,359,901	$96,833,709	$111,683,266	$109,803,511	$116,028,263	$138,165,952	$114,716,410	$108,141,924	$919,506,246
2	380.25 Service Lines	$0	$11,053,405	$12,260,758	$9,539,165	$47,183,102	$58,162,765	$55,905,473	$56,179,571	$66,793,153	$76,568,563	$68,209,026	$62,519,854	$524,374,836
3	382.25 Meter Move Out	$0	$5,608,745	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,608,745
4	383.25 House Regulators	$0	$0	$563,740	$0	$0	$0	$0	$0	$0	$0	$0	$0	$563,740
5	TOTAL Balance	$0	$37,009,274	$34,357,752	$31,432,097	$107,543,003	$154,996,474	$167,588,738	$165,983,083	$182,821,416	$214,734,515	$182,925,437	$170,661,778	$1,450,053,567

	Additions by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
6	376.25 Mains	$840,197	$1,900,247	$5,201,210	$7,413,501	$10,141,455	$8,415,372	$11,290,408	$14,414,896	$8,466,922	$7,772,332	$14,622,666	$17,662,719	$108,141,924
7	380.25 Service Lines	$910,844	$2,516,956	$4,459,602	$6,986,373	$8,021,139	$7,165,318	$7,541,723	$9,349,048	$5,715,001	$4,858,552	$3,009,749	$1,985,549	$62,519,854
8	382.25 Meter Move Out	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	383.25 House Regulators	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
10	TOTAL Additions	$1,751,041	$4,417,203	$9,660,812	$14,399,874	$18,162,594	$15,580,690	$18,832,131	$23,763,943	$14,181,922	$12,630,884	$17,632,415	$19,648,268	$170,661,778

	Cumulative Additions by Month												
11	376.25 Mains Cum. Additions	$840,197	$2,740,444	$7,941,653	$15,355,155	$25,496,610	$33,911,982	$45,202,390	$59,617,285	$68,084,207	$75,856,539	$90,479,205	$108,141,924
12	380.25 Service Lines Cum. Additions	$910,844	$3,427,800	$7,887,402	$14,873,775	$22,894,914	$30,060,232	$37,601,955	$46,951,003	$52,666,004	$57,524,556	$60,534,305	$62,519,854
13	382.25 Meter Move Out Cum. Additions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
14	383.25 House Regulators Cum. Additions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
15	TOTAL Cumulative Plant Additions	$1,751,041	$6,168,244	$15,829,055	$30,228,930	$48,391,524	$63,972,214	$82,804,345	$106,568,288	$120,750,211	$133,381,095	$151,013,510	$170,661,778

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 18-1701-GA-RDR
Cost of Removal By Month

Data: 2018 - 12 Months Actual 0 Months Estimate

Schedule AMRP-3

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	376.25 Mains	$0	($123,274)	($601,724)	($513,771)	($503,172)	($950,298)	($521,831)	($531,534)	($683,015)	($577,348)	($561,198)	($459,776)	($6,026,941)
2	380.25 Service Lines	$0	($1,505,006)	($832,494)	($841,194)	($2,346,927)	($5,490,960)	($5,997,918)	($5,551,070)	($5,436,321)	($8,942,570)	($5,106,765)	($6,309,208)	($48,360,433)
3	382.25 Meter Move Out	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4	383.25 House Regulators	$0	$0	($5,060)	$0	$0	$0	$0	$0	$0	$0	$0	$0	($5,060)
5	TOTAL Balance	$0	($1,628,280)	($1,439,278)	($1,354,965)	($2,850,099)	($6,441,258)	($6,519,749)	($6,082,604)	($6,119,336)	($9,519,918)	($5,667,963)	($6,768,984)	($54,392,434)

	Cost of Removal by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
6	376.25 Mains	($89,013)	($42,162)	($78,281)	($47,533)	($48,779)	($9,201)	($7,721)	($29,987)	($62,668)	($15,694)	($20,878)	($7,858)	($459,776)
7	380.25 Service Lines	($324,612)	($595,006)	($439,860)	($946,056)	($424,932)	($502,985)	($546,481)	($515,459)	($541,741)	($642,046)	($507,356)	($322,673)	($6,309,208)
8	382.25 Meter Move Out	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	383.25 House Regulators	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
10	TOTAL Cost of Removal	($413,625)	($637,168)	($518,142)	($993,589)	($473,711)	($512,187)	($554,201)	($545,446)	($604,409)	($657,740)	($528,234)	($330,531)	($6,768,984)

	Cumulative Cost of Removal by Month												
11	376.25 Mains Cumulative Cost of Removal	($89,013)	($131,175)	($209,456)	($256,989)	($305,768)	($314,969)	($322,690)	($352,677)	($415,346)	($431,040)	($451,918)	($459,776)
12	380.25 Service Lines Cumulative Cost of Removal	($324,612)	($919,618)	($1,359,478)	($2,305,535)	($2,730,467)	($3,233,453)	($3,779,933)	($4,295,392)	($4,837,133)	($5,479,179)	($5,986,535)	($6,309,208)
13	382.25 Meter Move Out Cumulative Cost of Removal	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
14	383.25 House Regulators Cumulative Cost of Removal	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
15	TOTAL Cumulative Cost of Removal	($413,625)	($1,050,793)	($1,568,935)	($2,562,524)	($3,036,235)	($3,548,422)	($4,102,623)	($4,648,069)	($5,252,479)	($5,910,219)	($6,438,453)	($6,768,984)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 18-1701-GA-RDR
Original Cost Retired By Month

Data: 2018 - 12 Months Actual 0 Months Estimate

Schedule AMRP- 4

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	376.25 Mains	$0	($1,502,427)	($2,871,419)	($2,617,919)	($3,677,229)	($7,399,369)	($8,879,966)	($7,540,001)	($8,269,513)	($7,150,849)	($6,405,297)	($4,413,428)	($60,727,418)
2	380.25 Service Lines	$0	($3,633,260)	($2,183,975)	($1,738,350)	($8,560,573)	($11,821,609)	($10,659,801)	($9,432,743)	($9,697,886)	($10,724,233)	($8,954,747)	($9,026,562)	($86,433,738)
3	382.25 Meter Move Out	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4	383.25 House Regulators	$0	$0	($84,118)	$0	$0	$0	$0	$0	$0	$0	$0	$0	($84,118)
5	TOTAL Balance	$0	($5,135,688)	($5,139,512)	($4,356,269)	($12,237,802)	($19,220,978)	($19,539,767)	($16,972,744)	($17,967,399)	($17,875,082)	($15,360,044)	($13,439,990)	($147,245,274)

	Retirements by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
6	376.25 Mains	($350,595)	($20,679)	($60,311)	($173,793)	($243,569)	($278,233)	($222,702)	($421,699)	($925,106)	($335,314)	($554,848)	($826,580)	($4,413,428)
7	380.25 Service Lines	($462,712)	($310,408)	($581,819)	($882,854)	($970,360)	($1,030,344)	($840,936)	($997,964)	($1,320,331)	($798,576)	($507,546)	($322,710)	($9,026,562)
8	382.25 Meter Move Out	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	383.25 House Regulators	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
10	TOTAL Cost Retired	($813,307)	($331,087)	($642,131)	($1,056,647)	($1,213,929)	($1,308,577)	($1,063,638)	($1,419,663)	($2,245,437)	($1,133,890)	($1,062,394)	($1,149,290)	($13,439,990)

	Cumulative Retirements by Month												
11	376.25 Mains Cum. Retirement Cost	($350,595)	($371,274)	($431,585)	($605,378)	($848,947)	($1,127,180)	($1,349,882)	($1,771,581)	($2,696,687)	($3,032,000)	($3,586,849)	($4,413,428)
12	380.25 Service Lines Cum. Retirement Cost	($462,712)	($773,120)	($1,354,939)	($2,237,793)	($3,208,153)	($4,238,497)	($5,079,434)	($6,077,398)	($7,397,729)	($8,196,305)	($8,703,851)	($9,026,562)
13	382.25 Meter Move Out Cum. Retirement Cost	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
14	383.25 House Regulators Cum. Retirement Cost	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
15	TOTAL Cumulative Retirement Cost	($813,307)	($1,144,394)	($1,786,524)	($2,843,171)	($4,057,100)	($5,365,677)	($6,429,315)	($7,848,978)	($10,094,416)	($11,228,306)	($12,290,700)	($13,439,990)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 18-1701-GA-RDR
Provision for Depreciation

Data: 2018 - 12 Months Actual 0 Months Estimate

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
	2018 Depreciation Expense on Prior Years' Investment:														
1	2008 376.25 Mains		$31,538	$31,538	$31,538	$31,538	$31,538	$31,538	$31,538	$31,538	$31,538	$31,538	$31,538	$31,538	
2	2008 380.25 Service Lines		$29,476	$29,476	$29,476	$29,476	$29,476	$29,476	$29,476	$29,476	$29,476	$29,476	$29,476	$29,476	
3	2008 382.25 Meter Move Out		$10,236	$10,236	$10,236	$10,236	$10,236	$10,236	$10,236	$10,236	$10,236	$10,236	$10,236	$10,236	
4	2008 383.25 House Regulators		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5	TOTAL Provision for Depreciation		$71,250	$71,250	$71,250	$71,250	$71,250	$71,250	$71,250	$71,250	$71,250	$71,250	$71,250	$71,250	
	2018 Depreciation Expense on Prior Years' Investment:														
6	2009 376.25 Mains		$33,377	$33,377	$33,377	$33,377	$33,377	$33,377	$33,377	$33,377	$33,377	$33,377	$33,377	$33,377	
7	2009 380.25 Service Lines		$32,695	$32,695	$32,695	$32,695	$32,695	$32,695	$32,695	$32,695	$32,695	$32,695	$32,695	$32,695	
8	2009 382.25 Meter Move Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
9	2009 383.25 House Regulators		$1,677	$1,677	$1,677	$1,677	$1,677	$1,677	$1,677	$1,677	$1,677	$1,677	$1,677	$1,677	
10	TOTAL Provision for Depreciation		$67,749	$67,749	$67,749	$67,749	$67,749	$67,749	$67,749	$67,749	$67,749	$67,749	$67,749	$67,749	
	2018 Depreciation Expense on Prior Years' Investment:														
11	2010 376.25 Mains		$33,934	$33,934	$33,934	$33,934	$33,934	$33,934	$33,934	$33,934	$33,934	$33,934	$33,934	$33,934	
12	2010 380.25 Service Lines		$25,438	$25,438	$25,438	$25,438	$25,438	$25,438	$25,438	$25,438	$25,438	$25,438	$25,438	$25,438	
13	2010 382.25 Meter Move Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
14	2010 383.25 House Regulators		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
15	TOTAL Provision for Depreciation		$59,372	$59,372	$59,372	$59,372	$59,372	$59,372	$59,372	$59,372	$59,372	$59,372	$59,372	$59,372	
	2018 Depreciation Expense on Prior Years' Investment:														
16	2011 376.25 Mains		$93,558	$93,558	$93,558	$93,558	$93,558	$93,558	$93,558	$93,558	$93,558	$93,558	$93,558	$93,558	
17	2011 380.25 Service Lines		$125,822	$125,822	$125,822	$125,822	$125,822	$125,822	$125,822	$125,822	$125,822	$125,822	$125,822	$125,822	
18	2011 382.25 Meter Move Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
19	2011 383.25 House Regulators		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
20	TOTAL Provision for Depreciation		$219,379	$219,379	$219,379	$219,379	$219,379	$219,379	$219,379	$219,379	$219,379	$219,379	$219,379	$219,379	
	2018 Depreciation Expense on Prior Years' Investment:														
21	2012 376.25 Mains		$150,092	$150,092	$150,092	$150,092	$150,092	$150,092	$150,092	$150,092	$150,092	$150,092	$150,092	$150,092	
22	2012 380.25 Service Lines		$155,101	$155,101	$155,101	$155,101	$155,101	$155,101	$155,101	$155,101	$155,101	$155,101	$155,101	$155,101	
23	2012 382.25 Meter Move Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
24	2012 383.25 House Regulators		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
25	TOTAL Provision for Depreciation		$305,193	$305,193	$305,193	$305,193	$305,193	$305,193	$305,193	$305,193	$305,193	$305,193	$305,193	$305,193	
	2018 Depreciation Expense on Prior Years' Investment:														
26	2013 376.25 Mains		$173,109	$173,109	$173,109	$173,109	$173,109	$173,109	$173,109	$173,109	$173,109	$173,109	$173,109	$173,109	
27	2013 380.25 Service Lines		$149,081	$149,081	$149,081	$149,081	$149,081	$149,081	$149,081	$149,081	$149,081	$149,081	$149,081	$149,081	
28	2013 382.25 Meter Move Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
29	2013 383.25 House Regulators		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
30	TOTAL Provision for Depreciation		$322,190	$322,190	$322,190	$322,190	$322,190	$322,190	$322,190	$322,190	$322,190	$322,190	$322,190	$322,190	
	2018 Depreciation Expense on Prior Years' Investment:														
31	2014 376.25 Mains		$170,195	$170,195	$170,195	$170,195	$170,195	$170,195	$170,195	$170,195	$170,195	$170,195	$170,195	$170,195	
32	2014 380.25 Service Lines		$149,812	$149,812	$149,812	$149,812	$149,812	$149,812	$149,812	$149,812	$149,812	$149,812	$149,812	$149,812	
33	2014 382.25 Meter Move Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
34	2014 383.25 House Regulators		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
35	TOTAL Provision for Depreciation		$320,008	$320,008	$320,008	$320,008	$320,008	$320,008	$320,008	$320,008	$320,008	$320,008	$320,008	$320,008	
	2018 Depreciation Expense on Prior Years' Investment:														
36	2015 376.25 Mains		$179,844	$179,844	$179,844	$179,844	$179,844	$179,844	$179,844	$179,844	$179,844	$179,844	$179,844	$179,844	
37	2015 380.25 Service Lines		$178,115	$178,115	$178,115	$178,115	$178,115	$178,115	$178,115	$178,115	$178,115	$178,115	$178,115	$178,115	
38	2015 382.25 Meter Move Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
39	2015 383.25 House Regulators		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
40	TOTAL Provision for Depreciation		$357,959	$357,959	$357,959	$357,959	$357,959	$357,959	$357,959	$357,959	$357,959	$357,959	$357,959	$357,959	
	2018 Depreciation Expense on Prior Years' Investment:														
41	2016 376.25 Mains		$214,157	$214,157	$214,157	$214,157	$214,157	$214,157	$214,157	$214,157	$214,157	$214,157	$214,157	$214,157	
42	2016 380.25 Service Lines		$204,183	$204,183	$204,183	$204,183	$204,183	$204,183	$204,183	$204,183	$204,183	$204,183	$204,183	$204,183	
43	2016 382.25 Meter Move Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
44	2016 383.25 House Regulators		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
45	TOTAL Provision for Depreciation		$418,340	$418,340	$418,340	$418,340	$418,340	$418,340	$418,340	$418,340	$418,340	$418,340	$418,340	$418,340	

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 18-1701-GA-RDR
Provision for Depreciation

Data: 2018 - 12 Months Actual 0 Months Estimate

Schedule AMRP-5

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
	2018 Depreciation Expense on Prior Years' Investment:														
1	2017 376.25 Mains		$177,810	$177,810	$177,810	$177,810	$177,810	$177,810	$177,810	$177,810	$177,810	$177,810	$177,810	$177,810	
2	2017 380.25 Service Lines		$181,891	$181,891	$181,891	$181,891	$181,891	$181,891	$181,891	$181,891	$181,891	$181,891	$181,891	$181,891	
3	2017 382.25 Meter Move Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
4	2017 383.25 House Regulators		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5	TOTAL Provision for Depreciation		$359,701	$359,701	$359,701	$359,701	$359,701	$359,701	$359,701	$359,701	$359,701	$359,701	$359,701	$359,701	
	2018 Depreciation Expense on Current Years' Investment:														
6	2018 376.25 Mains		$651	$2,775	$8,279	$18,055	$31,660	$46,042	$61,314	$81,235	$98,969	$111,554	$128,910	$153,931	
7	2018 380.25 Service Lines		$1,214	$5,785	$15,087	$30,348	$50,358	$70,607	$90,216	$112,737	$132,823	$146,921	$157,412	$164,072	
8	2018 382.25 Meter Move Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
9	2018 383.25 House Regulators		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
10	TOTAL Provision for Depreciation		$1,866	$8,560	$23,366	$48,403	$82,018	$116,649	$151,530	$193,973	$231,791	$258,475	$286,322	$318,004	
	TOTAL ACCUMULATED DEPRECIATION														
11	376.25 Mains Accum Depn	$51,871,096	$53,129,362	$54,389,751	$55,655,645	$56,931,314	$58,220,589	$59,524,245	$60,843,174	$62,182,024	$63,538,607	$64,907,776	$66,294,301	$67,705,847	
12	380.25 Service Lines Accum Depn	$51,918,744	$53,151,572	$54,388,970	$55,635,671	$56,897,632	$58,179,604	$59,481,824	$60,803,653	$62,148,004	$63,512,440	$64,890,974	$66,279,999	$67,675,684	
13	382.25 Meter Move Out Accum Depn	$1,154,453	$1,164,689	$1,174,925	$1,185,160	$1,195,396	$1,205,632	$1,215,868	$1,226,104	$1,236,340	$1,246,576	$1,256,812	$1,267,048	$1,277,284	
14	383.25 House Regulators Accum Depn	$179,218	$180,895	$182,572	$184,249	$185,926	$187,603	$189,280	$190,958	$192,635	$194,312	$195,989	$197,666	$199,343	
15	TOTAL Accumulated Depreciation	$105,123,510	$107,626,517	$110,136,218	$112,660,725	$115,210,269	$117,793,428	$120,411,218	$123,063,889	$125,759,003	$128,491,935	$131,251,551	$134,039,014	$136,858,159	
16	**DEFERRED DEPRECIATION:**														
17	376.25 Mains Defd Depn	$9,050,867	$168,262	$170,098	$175,539	$185,134	$30,533	$44,510	$59,394	$78,816	$95,506	$107,114	$123,781	$147,731	$10,437,284
18	380.25 Service Lines Defd Depn	$8,942,618	$158,609	$162,148	$170,261	$183,569	$43,097	$60,678	$77,792	$97,862	$114,856	$126,129	$134,878	$140,432	$10,412,929
19	382.25 Meter Move Out Defd Depn	$89,913	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$89,913
20	383.25 House Regulators Defd Depn	$22,542	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$22,542
21	Amortization	($1,180,180)	($31,190)	($31,190)	($31,190)	($31,190)	($38,107)	($38,107)	($38,107)	($38,107)	($38,107)	($38,107)	($38,107)	($38,107)	($1,609,796)
22	Cumulative Balance	$16,925,760	$295,680	$301,056	$314,609	$337,513	$35,523	$67,081	$99,079	$138,571	$172,255	$195,136	$220,552	$250,056	$19,352,871

23 **ANNUALIZED DEPRECIATION:**

		Additions	Original Cost Retired	Net Plant in Service
24	Cumulative Mains	$919,506,246	($60,727,418)	$858,778,829
25	Cumulative Service	$524,374,836	($86,433,738)	$437,941,098
26	Cumulative Meter Move Out	$5,608,745	$0	$5,608,745
27	Cumulative House Regulators	$563,740	($84,118)	$479,622
28	TOTAL Cumulative Additions	$1,450,053,567	($147,245,274)	$1,302,808,293
29	Depreciation Rate-Mains			1.86%
30	Depreciation Rate-Services			3.20%
31	Depreciation Rate-Meter Move Outs			2.19%
32	Depreciation Rate- House Regulators			3.57%
33	Annualized Depreciation Mains			$15,973,286
34	Annualized Depreciation Services			$14,014,115
35	Annualized Depreciation Meter Move Outs			$122,832
36	Annualized Depreciation House Regulators			$17,123
37	TOTAL Annualized Depreciation			$30,127,355

ANNUALIZED DEFERRED DEPRECIATION AMORTIZATION:

	2018
Cumulative Deferred Depr-Mains	$10,437,284
Cumulative Deferred Depr-Services	$10,412,929
Cumulative Deferred Depr-Meter Move Out	$89,913
Cumulative Deferred Depr-House Regulators	$22,542
TOTAL Cumulative Deferred Depreciation	$20,962,668
Depreciation Rate-Mains	1.86%
Depreciation Rate-Services	3.20%
Depreciation Rate-Meter Move Outs	2.19%
Depreciation Rate-House Regulators	3.57%
Annualized Amortization Mains	$194,133
Annualized Amortization Services	$333,214
Annualized Amortization Meter Move Outs	$1,969
Annualized Amortization House Regulators	$805
TOTAL Annualized Amortization	$530,121

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 18-1701-GA-RDR
Post in Service Carrying Cost

Data: 2018 - 12 Months Actual 0 Months Estimate

Schedule AMRP-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
	2018 PISCC Prior Year's Investment:														
1	2017 376.25 Mains		$493,281	$493,281	$493,281	$493,281	$493,281	$0	$0	$0	$0	$0	$0	$0	$2,466,403
2	2017 380.25 Service Lines		$293,299	$293,299	$293,299	$293,299	$293,299	$0	$0	$0	$0	$0	$0	$0	$1,466,494
3	2017 382.25 Meter Move Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4	2017 383.25 House Regulators		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	TOTAL PISCC		$786,579	$786,579	$786,579	$786,579	$786,579	$0	$0	$0	$0	$0	$0	$0	$3,932,897
	2018 PISCC Current Year's Investment:														
6	2018 376.25 Mains		$0	$3,613	$11,784	$34,149	$66,027	$109,635	$143,561	$191,357	$252,380	$288,223	$321,126	$383,029	$1,804,884
7	2018 380.25 Service Lines		$0	$3,917	$14,740	$33,916	$63,957	$98,448	$127,255	$159,182	$198,759	$222,953	$243,521	$256,262	$1,422,908
8	2018 382.25 Meter Move Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	2018 383.25 House Regulators		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
10	TOTAL PISCC		$0	$7,529	$26,523	$68,065	$129,984	$208,084	$270,816	$350,538	$451,139	$511,176	$564,647	$639,291	$3,227,792
	CUMULATIVE PISCC Additions:														
11	376.25 Mains Cum PISCC		$493,281	$990,174	$1,495,238	$2,022,668	$2,581,976	$2,691,611	$2,835,172	$3,026,529	$3,278,909	$3,567,132	$3,888,258	$4,271,286	
12	380.25 Service Lines Cum PISCC		$293,299	$590,514	$898,553	$1,225,767	$1,583,023	$1,681,471	$1,808,726	$1,967,908	$2,166,667	$2,389,620	$2,633,141	$2,889,403	
13	382.25 Meter Move Out Cum PISCC		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
14	383.25 House Regulators Cum PISCC		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
15	TOTAL Accumulated PISCC		$786,579	$1,580,688	$2,393,791	$3,248,435	$4,164,999	$4,373,083	$4,643,898	$4,994,437	$5,445,576	$5,956,752	$6,521,398	$7,160,689	

	DEFERRED PISCC:	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
16	376.25 Mains Def'd PISCC	$30,431,775	$493,281	$496,893	$505,064	$527,430	$559,308	$109,635	$143,561	$191,357	$252,380	$288,223	$321,126	$383,029	$34,703,061
17	380.25 Service Lines Def'd PISCC	$19,629,869	$293,299	$297,215	$308,038	$327,215	$357,256	$98,448	$127,255	$159,182	$198,759	$222,953	$243,521	$256,262	$22,519,272
18	382.25 Meter Move Out Def'd PISCC	$259,634	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$259,634
19	383.25 House Regulators Def'd PISCC	$41,563	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$41,563
20	Amortization	($3,193,146)	($83,189)	($83,189)	($83,189)	($83,189)	($100,113)	($100,113)	($100,113)	($100,113)	($100,113)	($100,113)	($100,113)	($100,113)	($4,326,807)
21	Cumulative Balance PISCC	$47,169,695	$703,390	$710,920	$729,914	$771,455	$816,451	$107,971	$170,703	$250,425	$351,026	$411,063	$464,534	$539,177	$53,196,723

ANNUALIZED PISCC AMORTIZATION:

		2018
22	Cumulative PISCC Additions-Mains	$34,703,061
23	Cumulative PISCC Additions-Service Lines	$22,519,272
24	Cumulative PISCC Additions-Move Outs	$259,634
25	Cumulative PISCC Additions-House Regulators	$41,563
26	TOTAL Cumulative PISCC Additions	$57,523,530
27	Depreciation Rate-Mains	1.86%
28	Depreciation Rate-Services	3.20%
29	Depreciation Rate-Meter Move Outs	2.19%
30	Depreciation Rate-House Regulators	3.57%
31	Annualized PISCC Amortization Mains	$645,477
32	Annualized PISCC Amortization Services	$720,617
33	Annualized PISCC Amortization Meter Move Outs	$5,686
34	Annualized PISCC Amortization House Regulators	$1,484
35	TOTAL Annualized PISCC Amortization	$1,373,263

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 18-1701-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2018 - 12 Months Actual 0 Months Estimate

Schedule AMRP-7

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	TOTAL
1	Annual Investment as of December 31 of prior year [1]	$32,599,417	$29,218,240	$27,075,828	$95,305,201	$147,202,628	$159,827,543	$159,480,824	$175,862,642	$207,815,071	$176,733,803	$164,566,743	
2	Percent Good [2]	65.00%	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	$21,189,621	$19,956,058	$19,413,369	$71,478,901	$115,259,657	$130,579,103	$135,558,701	$155,286,713	$190,566,420	$167,897,113	$161,769,108	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	$5,297,405	$4,989,014	$4,853,342	$17,869,725	$28,814,914	$32,644,776	$33,889,675	$38,821,678	$47,641,605	$41,974,278	$40,442,277	
6	Average Property Tax Rate per $1,000 of Valuation	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	
7	**Property Tax**	**$502,194**	**$472,959**	**$460,097**	**$1,694,050**	**$2,731,654**	**$3,094,725**	**$3,212,741**	**$3,680,295**	**$4,516,424**	**$3,979,162**	**$3,833,928**	**$28,178,228**

[1] Annual Investment equals Plant Additions - Original Cost Retired
[2] Columbia's Annual Report, Schedule C - 30 Year Class Life Distribution Plant

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Deferred Property Tax Expense Calculation														
8	Deferral [3]	$7,743,257	$342,536	$342,536	$342,536	$342,536									$9,113,403
9	Amortization	($392,245)	($11,826)	($11,826)	($11,826)	($11,826)	($14,922)	($14,922)	($14,922)	($14,922)	($14,922)	($14,922)	($14,922)	($14,922)	($558,924)
10	Net Deferral Balance	$7,351,012	$330,710	$330,710	$330,710	$330,710	($14,922)	($14,922)	($14,922)	($14,922)	($14,922)	($14,922)	($14,922)	($14,922)	$8,554,479

[3] Deferred property taxes are based off of the 2018 Property Tax Expense shown on Schedule AMRP-7, Case No. 17-2374-GA-RDR

Annualized Property Tax Amortization:

		2018
11	Cumulative Deferred Property Tax-AMRP	$9,113,403
12	Weighted Average Depreciation Rate	2.31%
13	Annualized Deferred Property Tax Amortization	**$210,747**

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 18-1701-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2018 - 12 Months Actual 0 Months Estimate

Schedule AMRP-8

Line No.	Description	2008	2009	2010	2011	2012	2012 Accrual to Return Adj	2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	Cumulative TOTAL
1	Plant Additions	$37,009,274	$34,357,752	$31,432,097	$107,543,003	$154,996,474		$167,588,738	$165,983,083	$182,821,416	$214,734,515	$128,663,756	$54,261,680	$170,661,778	
2	Original Cost of Retirement	($5,135,688)	($5,139,512)	($4,356,269)	($12,237,802)	($19,220,978)		($19,539,767)	($16,972,744)	($17,967,399)	($17,875,082)	($10,504,637)	($4,855,406)	($13,439,990)	
3	**TOTAL Net Plant Additions**	**$31,873,587**	**$29,218,240**	**$27,075,828**	**$95,305,201**	**$135,775,496**		**$148,048,972**	**$149,010,338**	**$164,854,016**	**$196,859,434**	**$118,159,119**	**$49,406,274**	**$157,221,788**	
4	Depreciation Expense - Plant	$269,489	$1,047,944	$1,623,961	$2,684,696	$5,822,446		$8,776,864	$12,097,178	$15,499,189	$19,881,819	$17,831,650	$6,507,057	$28,039,373	
5	MACRS Depn/Amort (Calculated Below)	$1,593,679	$4,488,903	$24,674,936	$113,721,237	$105,866,115		$92,934,654	$115,205,965	$134,076,797	$160,136,450	$104,693,739	$54,261,680	$57,459,997	
6	Difference between Book Depn & Tax Depn	($1,324,190)	($3,440,959)	($23,050,975)	($111,036,541)	($100,043,669)		($84,157,790)	($103,108,787)	($118,577,607)	($140,254,632)	($86,862,089)	($47,754,624)	($29,420,624)	
7	Federal Income Tax Rate	21%	21%	21%	21%	21%		21%	21%	21%	21%	21%	21%	21%	
8	Deferred Tax-Liberalized Depreciation	($278,080)	($722,601)	($4,840,705)	($23,317,674)	($21,009,170)		($17,673,136)	($21,652,845)	($24,901,298)	($29,453,473)	($18,241,039)	($10,028,471)	($6,178,331)	($178,296,822)
9	NOL Attributable to Deferred Taxes	$0	$0	$1,344,601	$4,931,771	$7,868,255		($1,793,705)	$6,213,823.80	($5,673,010)	$16,543,387	$3,484,645	$0	($1,173,804)	$31,745,963
10	**Total Deferred Taxes**	**($278,080)**	**($722,601)**	**($3,496,104)**	**($18,385,902)**	**($13,140,915)**		**($19,466,841)**	**($15,439,021)**	**($30,574,308)**	**($12,910,086)**	**($14,756,394)**	**($10,028,471)**	**($7,352,135)**	**($146,550,859)**

		2008	2009	2010	2011	2012		2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	TOTAL
11	2008	$1,593,679	$0	$0											$1,593,679
12	2009	$3,027,991	$1,460,912	$0											$4,488,903
13	2010	$2,725,192	$2,775,733	$19,174,012											$24,674,936
14	2011	$2,454,266	$2,498,160	$1,225,808	$107,543,003										$113,721,237
15	2012	$2,208,840	$2,249,804	$1,103,228		$100,304,242									$105,866,115
16	2013	$1,985,724	$2,024,824	$993,550		4,102,059	(16,648,924)	$100,477,421							$92,934,654
17	2014	$1,880,542	$1,820,296	$894,195		3,794,078	1,248,609	$5,033,523	$100,534,723						$115,205,965
18	2015	$1,880,542	$1,723,876	$803,872		3,509,963	1,155,108	$4,655,608	$4,908,797	$115,439,031					$134,076,797
19	2016	$1,883,729	$1,723,876	$761,292		3,246,304	1,068,339	$4,306,978	$4,540,246	$5,053,854	$137,551,833				$160,136,450
20	2017	$1,880,542	$1,726,798	$761,292		3,003,101	988,303	$3,983,449	$4,200,255	$4,674,412	$5,788,902	$77,686,686	$54,261,680		$158,955,419
21	2018	$1,883,729	$1,723,876	$762,582		2,777,513	914,063	$3,685,021	$3,884,743	$4,324,374	$5,354,273	$3,823,413		$28,326,410	$57,459,997
22	2019	$1,880,542	$1,726,798	$761,292		2,569,540	845,620	$3,408,209	$3,593,710	$3,999,538	$4,953,324	$3,536,352		$10,675,522	$37,950,448
23	2020	$1,883,729	$1,723,876	$762,582		2,535,447	834,400	$3,153,012	$3,323,757	$3,699,905	$4,581,243	$3,271,536		$9,874,008	$35,643,495
24	2021	$1,880,542	$1,726,798	$761,292		2,534,878	834,213	$3,111,176	$3,074,883	$3,421,975	$4,238,031	$3,025,787		$9,134,603	$33,744,179
25	2022	$1,883,729	$1,723,876	$762,582		2,535,447	834,400	$3,110,479	$3,034,084	$3,165,747	$3,919,677	$2,799,105		$8,448,436	$32,217,562
26	2023	$940,271	$1,726,798	$761,292		2,534,878	834,213	$3,111,176	$3,033,404	$3,123,742	$3,626,183	$2,588,841		$7,815,506	$30,096,304
27	2024	$0	$861,938	$762,582		2,535,447	834,400	$3,110,479	$3,034,084	$3,123,042	$3,578,069	$2,394,995		$7,228,418	$27,463,455
28	2025	$0	$0	$380,646		2,534,878	834,213	$3,111,176	$3,033,404	$3,123,742	$3,577,267	$2,363,218		$6,687,174	$25,645,719
29	2026	$0	$0	$0		2,535,447	834,400	$3,110,479	$3,034,084	$3,123,042	$3,578,069	$2,362,688		$6,598,446	$25,176,655
30	2027	$0	$0	$0		2,534,878	834,213	$3,111,176	$3,033,404	$3,123,742	$3,577,267	$2,363,218		$6,596,967	$25,174,866
31	2028	$0	$0	$0		2,535,447	834,400	$3,110,479	$3,034,084	$3,123,042	$3,578,069	$2,362,688		$6,598,446	$25,176,655
32	2029	$0	$0	$0		2,534,878	834,213	$3,111,176	$3,033,404	$3,123,742	$3,577,267	$2,363,218		$6,596,967	$25,174,866
33	2030	$0	$0	$0		2,535,447	834,400	$3,110,479	$3,034,084	$3,123,042	$3,578,069	$2,362,688		$6,598,446	$25,176,655
34	2031	$0	$0	$0		2,534,878	834,213	$3,111,176	$3,033,404	$3,123,742	$3,577,267	$2,363,218		$6,596,967	$25,174,866
35	2032	$0	$0	$0		1,267,723	417,200	$3,110,479	$3,034,084	$3,123,042	$3,578,069	$2,362,688		$6,598,446	$23,491,731
36	2033	$0	$0	$0		-	-	$1,555,588	$3,033,404	$3,123,742	$3,577,267	$2,363,218		$6,596,967	$20,250,186
37	2034	$0	$0	$0		-	-	$0	$1,517,042	$3,123,042	$3,578,069	$2,362,688		$6,598,446	$17,179,287
38	2035	$0	$0	$0		-	-	$0	$0	$1,561,871	$3,577,267	$2,363,218		$6,596,967	$14,099,323
39	2036	$0	$0	$0		-	-	$0	$0	$0	$1,789,034	$2,362,688		$6,598,446	$10,750,168
40	2037	$0	$0	$0		-	-	$0	$0	$0	$0	$1,181,609		$6,596,967	$7,778,576
41	2038	$0	$0	$0		-	-	$0	$0	$0	$0	$0		$3,299,223	$3,299,223
42	**TOTAL**	**$31,873,587**	**$29,218,240**	**$31,432,099**	**$107,543,003**	**$154,996,474**	**($0)**	**$167,588,738**	**$165,983,083**	**$182,821,416**	**$214,734,515**	**$128,663,756**	**$54,261,680**	**$170,661,778**	**$1,439,778,369**

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 18-1701-GA-RDR
O&M Expenses

Data: 2018 - 12 Months Actual 0 Months Estimate

Schedule AMRP-9A

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	O&M Expenses	$0	$26,859	$88,576	$57,848	$124,322	$149,329	$121,829	$181,425	$115,912	$137,354	$68,284	$40,680	$1,112,418
	Expenses:	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**TOTAL**
2	AMRP Education Costs	$5,541	$390	$1,022	$757	$2,097	$5,251	$8,474	$8,445	$5,537	$1,936	$166	$1,064	$40,680
3	2008 Expenses (1)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4	TOTAL	$5,541	$390	$1,022	$757	$2,097	$5,251	$8,474	$8,445	$5,537	$1,936	$166	$1,064	$40,680

(1) Per Opinion and Order in Case No. 09-006-GA-UNC, Customer Education expenses incurred in 2008 should be amortized over four years.

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 18-1701-GA-RDR
O&M Savings

Data: 2018 - 12 Months Actual 0 Months Estimate

Schedule AMRP-9B

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative TOTAL
1	Actual O&M Savings	$0	$0	($413,613)	($164,854)	($384,866)	($727,936)	($136,120)	$0	$0	$0	($373,298)	$0	($2,200,687)
2	Additional Agreed Upon O&M Savings	$0	$0	$0	$0	($365,134)	($272,064)	($1,113,880)	($1,250,000)	($1,250,000)	($1,250,000)	($1,626,702)	$0	($7,127,780)
3	Total Reported O&M Savings	$0	$0	($413,613)	($164,854)	($750,000)	($1,000,000)	($1,250,000)	($1,250,000)	($1,250,000)	($1,250,000)	($2,000,000)	$0	($9,328,467)
	Incremental Expense/(Savings):	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**TOTAL**
4	Leak Inspection	($113,168)	($24,822)	$20,395	$77,195	$82,914	$91,571	$157,600	$72,792	$12,672	$97,671	$153,196	$78,410	$706,427
5	Leak Repair	$156,646	$20,260	$138,768	$42,054	$133,280	$69,535	($101,234)	($151,072)	($318,589)	($312,267)	($27,242)	($23,436)	($373,298)
6	General/Other	$232,303	$84,382	($4,907)	$129,824	$100,698	($8,722)	$254,899	$334,925	$67,242	$85,475	$57,481	$1,898,339	$3,231,939
7	Supervision & Engineering	$75,975	$30,646	$97,338	$95,102	$85,563	$118,421	$107,997	$267,083	$57,413	($10,904)	$14,375	$18,261	$957,270
8	TOTAL Mains & Services Expense	$351,756	$110,465	$251,594	$344,175	$402,455	$270,806	$419,262	$523,729	($181,262)	($140,025)	$197,809	$1,971,574	$4,522,338
	Test Year Expense Level (1)													
9	Leak Inspection	$202,133	$156,017	$154,055	$185,647	$212,884	$196,915	$241,942	$281,053	$230,309	$192,442	($24,549)	$120,334	$2,149,182
10	Leak Repair	$548,124	$641,267	$534,980	$650,509	$680,128	$755,367	$874,439	$711,662	$803,077	$767,195	$585,233	$621,441	$8,173,422
11	General/Other	$338,892	$434,983	$437,127	$329,398	$304,082	$342,196	$263,877	$258,585	$287,745	$337,369	$425,779	$566,243	$4,326,276
12	Supervision & Engineering	$225,767	$281,907	$216,338	$228,861	$215,945	$195,483	$160,105	$28,245	$185,237	$210,218	$200,847	$201,941	$2,350,894
13	TOTAL Mains & Services Expense	$1,314,916	$1,514,174	$1,342,500	$1,394,415	$1,413,039	$1,489,961	$1,540,363	$1,279,545	$1,506,368	$1,507,224	$1,187,310	$1,509,959	$16,999,774
	2018 Expense Level													
14	Leak Inspection	$88,965	$131,195	$174,450	$262,842	$295,798	$288,486	$399,542	$353,845	$242,981	$290,113	$128,647	$198,744	$2,855,609
15	Leak Repair	$704,770	$661,527	$673,748	$692,563	$813,408	$824,902	$773,205	$560,590	$484,488	$454,928	$557,991	$598,005	$7,800,124
16	General/Other	$571,195	$519,365	$432,220	$459,222	$404,780	$333,474	$518,776	$593,510	$354,987	$422,844	$483,260	$2,464,582	$7,558,215
17	Supervision & Engineering	$301,742	$312,553	$313,676	$323,963	$301,508	$313,904	$268,102	$295,328	$242,650	$199,314	$215,222	$220,202	$3,308,164
18	TOTAL Mains & Services Expense	$1,666,672	$1,624,639	$1,594,094	$1,738,590	$1,815,494	$1,760,767	$1,959,625	$1,803,274	$1,325,106	$1,367,199	$1,385,119	$3,481,533	$21,522,112

(1) Test Year Expense Level per Case No. 08-0072-GA-AIR

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 18-1701-GA-RDR
Revenue Reconciliation

Schedule AMRP-10

Line No.		
1	Revenue Requirement Per Case No. 17-2374-GA-RDR	$150,177,873
2	January - April 2018 Revenue Requirement	$47,527,387
3	Revenue Recoveries January 2018 - April 2019	($201,466,034)
4	**TOTAL (Over)/Under Collected**	**($3,760,774)**

		Customers [2]			Rate			Revenue [1]			
		SGS	**GS**	**LGS**	**SGS**	**GS**	**LGS**	**SGS**	**GS**	**LGS**	**TOTAL**
5	January-18	1,434,426	33,454	304	$6.15	$70.77	$2,249.48	$8,821,720	$2,367,540	$683,842	$11,873,101
6	February-18	1,438,184	33,528	310	$6.15	$70.77	$2,249.48	$8,844,832	$2,372,777	$697,339	$11,914,947
7	March-18	1,439,851	33,607	309	$6.15	$70.77	$2,249.48	$8,855,084	$2,378,367	$695,089	$11,928,540
8	April-18	1,442,064	33,632	308	$6.15	$70.77	$2,249.48	$8,868,694	$2,380,137	$692,840	$11,941,670
9	May-18	1,437,004	33,596	308	$6.33	$81.47	$2,374.66	$9,096,235	$2,737,066	$731,395	$12,564,697
10	June-18	1,430,855	33,447	308	$6.33	$81.47	$2,374.66	$9,057,312	$2,724,927	$731,395	$12,513,635
11	July-18	1,426,210	33,296	308	$6.33	$81.47	$2,374.66	$9,027,909	$2,712,625	$731,395	$12,471,930
12	August-18	1,421,819	33,234	311	$6.33	$81.47	$2,374.66	$9,000,114	$2,707,574	$738,519	$12,446,208
13	September-18	1,414,429	33,211	308	$6.33	$81.47	$2,374.66	$8,953,336	$2,705,700	$731,395	$12,390,431
14	October-18	1,410,928	39,706	301	$6.33	$81.47	$2,374.66	$8,931,174	$3,234,848	$714,773	$12,880,795
15	November-18	1,425,372	39,969	309	$6.33	$81.47	$2,374.66	$9,022,605	$3,256,274	$733,770	$13,012,649
16	December-18	1,435,363	40,076	307	$6.33	$81.47	$2,374.66	$9,085,848	$3,264,992	$729,021	$13,079,860
17	January-19	1,436,676	39,967	302	$6.33	$81.47	$2,374.66	$9,094,159	$3,256,111	$717,147	$13,067,418
18	February-19	1,441,996	40,085	305	$6.33	$81.47	$2,374.66	$9,127,835	$3,265,725	$724,271	$13,117,831
19	March-19	1,444,724	40,152	302	$6.33	$81.47	$2,374.66	$9,145,103	$3,271,183	$717,147	$13,133,434
20	April-19	1,443,528	40,160	303	$6.33	$81.47	$2,374.66	$9,137,532	$3,271,835	$719,522	$13,128,889
											$201,466,034

(1) Customers and Revenue based on Actuals for December 2018 YTD and Projections for January 2019 through April 2019.

Columbia Gas of Ohio, Inc.
Case No. 18-1701-GA-RDR
Computation of Projected Impact per Customer - AMRP
For Rates Effective May 2019

Schedule AMRP-11

Line No.	Description	Reference		Amount
1	Revenue Requirement Plus Over/Under from Case No. 17-2374-GA-RDR	**Sch. AMRP-1** Line 29		$159,957,926
	Allocated Plant in Service per Case No. 08-0072-GA-AIR (1)			
2	SGS Class			$613,479
3	GS Class			$187,259
4	LGS Class			$47,039
5	TOTAL			$847,777
	Percent by Class			
6	SGS Class		Line 2/Line 5	72.36%
7	GS Class		Line 3/Line 5	22.09%
8	LGS Class		Line 4/Line 5	5.55%
9	TOTAL			100.00%
	Revenue Requirement Allocated to Each Class			
10	SGS Class		Line 6 * Line 1	$115,750,756
11	GS Class		Line 7 * Line 1	$35,331,887
12	LGS Class		Line 8 * Line 1	$8,875,283
13	TOTAL			$159,957,926
	Number of Projected Bills TME April 2020			
14	SGS Class			17,250,426
15	GS Class			470,020
16	LGS Class			3,635
17	TOTAL			17,724,081
18	**PROJECTED IMPACT PER MONTH - SGS CLASS**			**$6.71**
19	**PROJECTED IMPACT PER MONTH - GS CLASS**			**$75.17**
20	**PROJECTED IMPACT PER MONTH - LGS CLASS**			**$2,441.62**

(1) Source: Schedule E-3.2-1 per Case No. 08-0072-GA-AIR, Allocated Plant in Service for Distribution Plant Account 376, Mains

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program
Case No. 18-1701-GA-RDR
Calculation of Excess Deferred Tax Adjustment

SCHEDULE AMRP-12

LINE NO.	DESCRIPTION	REFERENCE	DEFERRED TAX - PROTECTED DEPRECIATION 1/	DEFERRED TAX - PROTECTED NOL	DEFERRED TAX - NOT PROTECTED MIXED SERVICES	DEFERRED TAX - NOT PROTECTED PISCC/PROPERTY	TOTAL
	A	B	C	D	E	F	G = C + D + E+F
			2/	2/	2/	2/	
1	ADIT BALANCE BEFORE REDUCTION IN FEDERAL TAX RATE		(274,027,298)	54,866,278	(12,836,897)	(19,082,249)	(251,080,166.0)
2	ADIT BALANCE AFTER REDUCTION IN FEDERAL TAX RATE		(164,416,379)	32,919,767	(7,702,138)	(11,449,349)	(150,648,099.6)
3	CHANGE IN ADIT BALANCE	Ln 1 - Ln 2	(109,610,919)	21,946,511	(5,134,759)	(7,632,900)	(100,432,066.4)
4	TAX GROSS UP FACTOR	3/	1.265823	1.265823	1.265823	1.265823	
5	GROSS-UP AMOUNT	Ln 3 X Ln 4	(138,747,999)	27,780,394	(6,499,695)	(9,661,898)	(127,129,198.0)
6	AMORTIZATION		(1,451,983)	755,641	(1,083,282)	(1,610,316)	(3,389,940)

NOTES:

1/ Representative level of amortization under the Average Rate Assumption Method [ARAM]

2/ Actual balance at December 31, 2017.

3/ Tax Gross-up Calculation:

A	New Statutory Rate	21.0000%
B = 1-A		79.0000%
C = *(.21/.79)*	Gross-up	0.265823

STUDY – RISER IRP (RISERS)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 18-1701-GA-RDR
Revenue Requirement Calculation

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule R-1

Line No.		Actual Through December 31, 2017	Activity Through December 31, 2018	Total As Of December 31, 2018	Reference
	Return on Investment				
1	Plant In-Service				
2	Additions	$355,084,285	$28,917,496	$384,001,781	Schedule 2
3	Retirements	0	0	0	Schedule 4
4	Total Plant In-Service	$355,084,285	$28,917,496	$384,001,781	Line 2 + Line 3
	Less: Accumulated Provision for Depreciation				
5	Depreciation Expense	$69,280,755	$11,809,317	$81,090,072	Schedule 5
6	Cost of Removal	0	0	0	Schedule 3
7	Retirements	0	0	0	Schedule 4
8	Total Accumulated Provision for Depreciation	$69,280,755	$11,809,317	$81,090,072	Lines 5 + 6 + 7
9	Net Deferred Plant Depreciation	$7,149,461	$440,206	$7,589,667	Schedule 5
10	Net Deferred PISCC	13,377,235	674,301	14,051,536	Schedule 6
11	Net Deferred Property Taxes	2,262,212	105,275	2,367,488	Schedule 7
12	Excess Deferred Tax Liability	(25,185,916)	0	(25,185,916)	Schedule 12
13	Deferred Taxes on PISCC	(2,809,219)	(141,603)	(2,950,823)	(Line 10 * 21%)
14	Deferred Taxes on Property Taxes	(475,065)	(22,108)	(497,172)	(Line 11 * 21%)
15	Deferred Taxes on Liberalized Depreciation	(34,494,607)	(1,044,724)	(35,539,331)	Schedule 8
16	Net Rate Base	$245,627,632	17,119,525	$262,747,157	Line 4 - Line 8 + Lines 9 through 15
17	Approved Pre-tax Rate of Return	9.52%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
18	Annualized Return on Rate Base	$23,383,751	1,629,779	$25,013,529	Line 16 * Line 17
	Operating Expenses				
19	Annualized Depreciation	11,362,697	925,360	12,288,057	Schedule 5
20	Annualized Deferred Depreciation Amortization	272,036	22,600	294,636	Schedule 5
21	Annualized PISCC Amortization	509,300	37,547	546,847	Schedule 6
22	Annualized Property Tax Expense	6,728,840	402,215	7,131,056	Schedule 7
23	Deferred Property Tax Expense Amortization	85,180	6,039	91,219	Schedule 7
24	Operation & Maintenance Expense	0	0	0	Schedule 9
25	**Revenue Requirement**	**$42,341,804.04**	**$3,023,540**	**$45,365,343.86**	Lines 18 through 24
26	Prior Year's (Over)/Under Recovered Balance	(167,201)	118,950	(48,251)	Schedule 10
27	Annual Excess ADIT Pass Back	0	(784,205)	(784,205)	Schedule 12
28	Retroactive Tax Adjustment - Rate	(1,124,992)	1,124,992	0	
29	Retroactive ADIT Adjustment	0	(1,045,607)	(1,045,607)	(Line 27 / 12) * 16
30	**TOTAL Amount to be collected beginning May 2019**	**$41,049,611**	**$2,437,670**	**$43,487,281**	**Line 25 through Line 29**

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 18-1701-GA-RDR
Plant Additions by Month

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule R-2

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative Total
1	380.12 Risers	$0	$35,132,630	$43,503,089	$53,726,962	$11,918,184	$0	$0	$0	$0	$0	$0	$0	$144,280,865
2	380.13 Services	$0	$9,658,514	$23,031,528	$21,907,660	$24,861,956	$22,420,702	$21,222,240	$21,577,045	$20,584,848	$21,197,546	$24,341,381	$28,917,496	$239,720,916
3	TOTAL Balance	$0	$44,791,144	$66,534,617	$75,634,622	$36,780,140	$22,420,702	$21,222,240	$21,577,045	$20,584,848	$21,197,546	$24,341,381	$28,917,496	$384,001,781

	Additions by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
4	380.12 Risers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	380.13 Service Lines	$2,039,429	$2,130,003	$2,415,911	$2,298,030	$2,391,440	$2,622,690	$2,736,948	$2,301,945	$2,235,929	$2,406,282	$2,273,450	$3,065,440	$28,917,496
6	TOTAL Additions	$2,039,429	$2,130,003	$2,415,911	$2,298,030	$2,391,440	$2,622,690	$2,736,948	$2,301,945	$2,235,929	$2,406,281.520	$2,273,449.760	$3,065,439.670	$28,917,496

	Cumulative Additions by Month												
7	Risers Cumulative Balance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8	Service Lines Cumulative Balance	$2,039,429	$4,169,432	$6,585,343	$8,883,373	$11,274,813	$13,897,503	$16,634,451	$18,936,395	$21,172,325	$23,578,606	$25,852,056	$28,917,496
9	TOTAL Cumulative Plant Additions	$2,039,429	$4,169,432	$6,585,343	$8,883,373	$11,274,813	$13,897,503	$16,634,451	$18,936,395	$21,172,325	$23,578,606	$25,852,056	$28,917,496

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 18-1701-GA-RDR
Cost of Removal by Month

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule R-3

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	380.12 Risers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	380.13 Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3	TOTAL Balance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Cost of Removal by Month	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**TOTAL**
4	380.12 Risers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	380.13 Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	TOTAL Cost of Removal	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Cumulative Cost of Removal by Month													
7	Risers Cumulative Cost of Removal	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
8	Service Lines Cumulative Cost of Removal	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
9	TOTAL Cumulative Cost of Removal	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 18-1701-GA-RDR
Original Cost Retired by Month

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule R-4

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	380.12 Risers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	380.13 Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3	TOTAL Balance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Cost Retired by Month	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**TOTAL**
4	380.12 Risers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	380.13 Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	TOTAL Cost Retired	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Cumulative Cost Retired by Month													
7	Risers Cumulative Cost Retired	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
8	Service Lines Cumulative Cost Retired	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
9	TOTAL Cumulative Retirement Cost	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 18-1701-GA-RDR
Provision for Plant Depreciation

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule R-5

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
	2018 Depreciation Expense on Prior Year's Investment:														
1	2008 380.12 Risers		$93,687	$93,687	$93,687	$93,687	$93,687	$93,687	$93,687	$93,687	$93,687	$93,687	$93,687	$93,687	
2	2008 380.13 Services		$25,756	$25,756	$25,756	$25,756	$25,756	$25,756	$25,756	$25,756	$25,756	$25,756	$25,756	$25,756	
3	TOTAL Provision for Plant Depreciation		$119,443	$119,443	$119,443	$119,443	$119,443	$119,443	$119,443	$119,443	$119,443	$119,443	$119,443	$119,443	
	2018 Depreciation Expense on Prior Year's Investment:														
4	2009 380.12 Risers		$116,008	$116,008	$116,008	$116,008	$116,008	$116,008	$116,008	$116,008	$116,008	$116,008	$116,008	$116,008	
5	2009 380.13 Services		$61,417	$61,417	$61,417	$61,417	$61,417	$61,417	$61,417	$61,417	$61,417	$61,417	$61,417	$61,417	
6	TOTAL Provision for Plant Depreciation		$177,426	$177,426	$177,426	$177,426	$177,426	$177,426	$177,426	$177,426	$177,426	$177,426	$177,426	$177,426	
	2018 Depreciation Expense on Prior Year's Investment:														
7	2010 380.12 Risers		$143,272	$143,272	$143,272	$143,272	$143,272	$143,272	$143,272	$143,272	$143,272	$143,272	$143,272	$143,272	
8	2010 380.13 Services		$58,420	$58,420	$58,420	$58,420	$58,420	$58,420	$58,420	$58,420	$58,420	$58,420	$58,420	$58,420	
9	TOTAL Provision for Plant Depreciation		$201,692	$201,692	$201,692	$201,692	$201,692	$201,692	$201,692	$201,692	$201,692	$201,692	$201,692	$201,692	
	2018 Depreciation Expense on Prior Year's Investment:														
10	2011 380.12 Risers		$31,782	$31,782	$31,782	$31,782	$31,782	$31,782	$31,782	$31,782	$31,782	$31,782	$31,782	$31,782	
11	2011 380.13 Services		$66,299	$66,299	$66,299	$66,299	$66,299	$66,299	$66,299	$66,299	$66,299	$66,299	$66,299	$66,299	
12	TOTAL Provision for Plant Depreciation		$98,080	$98,080	$98,080	$98,080	$98,080	$98,080	$98,080	$98,080	$98,080	$98,080	$98,080	$98,080	
	2018 Depreciation Expense on Prior Year's Investment:														
13	2012 380.12 Risers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
14	2012 380.13 Services		$59,789	$59,789	$59,789	$59,789	$59,789	$59,789	$59,789	$59,789	$59,789	$59,789	$59,789	$59,789	
15	TOTAL Provision for Plant Depreciation		$59,789	$59,789	$59,789	$59,789	$59,789	$59,789	$59,789	$59,789	$59,789	$59,789	$59,789	$59,789	
	2018 Depreciation Expense on Prior Year's Investment:														
16	2013 380.12 Risers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
17	2013 380.13 Services		$56,593	$56,593	$56,593	$56,593	$56,593	$56,593	$56,593	$56,593	$56,593	$56,593	$56,593	$56,593	
18	TOTAL Provision for Plant Depreciation		$56,593	$56,593	$56,593	$56,593	$56,593	$56,593	$56,593	$56,593	$56,593	$56,593	$56,593	$56,593	
	2018 Depreciation Expense on Prior Year's Investment:														
19	2014 380.12 Risers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
20	2014 380.13 Services		$57,539	$57,539	$57,539	$57,539	$57,539	$57,539	$57,539	$57,539	$57,539	$57,539	$57,539	$57,539	
21	TOTAL Provision for Plant Depreciation		$57,539	$57,539	$57,539	$57,539	$57,539	$57,539	$57,539	$57,539	$57,539	$57,539	$57,539	$57,539	
	2018 Depreciation Expense on Prior Year's Investment:														
22	2015 380.12 Risers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
23	2015 380.13 Services		$54,893	$54,893	$54,893	$54,893	$54,893	$54,893	$54,893	$54,893	$54,893	$54,893	$54,893	$54,893	
24	TOTAL Provision for Plant Depreciation		$54,893	$54,893	$54,893	$54,893	$54,893	$54,893	$54,893	$54,893	$54,893	$54,893	$54,893	$54,893	
	2018 Depreciation Expense on Prior Year's Investment:														
25	2016 380.12 Risers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
26	2016 380.13 Services		$56,527	$56,527	$56,527	$56,527	$56,527	$56,527	$56,527	$56,527	$56,527	$56,527	$56,527	$56,527	
27	TOTAL Provision for Plant Depreciation		$56,527	$56,527	$56,527	$56,527	$56,527	$56,527	$56,527	$56,527	$56,527	$56,527	$56,527	$56,527	
	2018 Depreciation Expense on Prior Year's Investment:														
28	2017 380.12 Risers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
29	2017 380.13 Services		$64,910	$64,910	$64,910	$64,910	$64,910	$64,910	$64,910	$64,910	$64,910	$64,910	$64,910	$64,910	
30	TOTAL Provision for Plant Depreciation		$64,910	$64,910	$64,910	$64,910	$64,910	$64,910	$64,910	$64,910	$64,910	$64,910	$64,910	$64,910	
	2018 Depreciation Expense on Current Year's Investment:														
28	2018 380.12 Risers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
29	2018 380.13 Services		$2,719	$8,278	$14,340	$20,625	$26,878	$33,563	$40,709	$47,428	$53,478	$59,668	$65,908	$73,026	
30	TOTAL Provision for Plant Depreciation		$2,719	$8,278	$14,340	$20,625	$26,878	$33,563	$40,709	$47,428	$53,478	$59,668	$65,908	$73,026	
	TOTAL ACCUMULATED DEPRECIATION														
31	Risers Accumulated Depreciation	$37,465,680	$37,850,429	$38,235,178	$38,619,927	$39,004,676	$39,389,425	$39,774,174	$40,158,923	$40,543,671	$40,928,420	$41,313,169	$41,697,918	$42,082,667	
32	Service Lines Accumulated Depreciation	$31,815,075	$32,379,937	$32,950,358	$33,526,840	$34,109,608	$34,698,628	$35,294,333	$35,897,185	$36,506,755	$37,122,376	$37,744,186	$38,372,236	$39,007,405	
33	TOTAL Accumulated Plant Depreciation	$69,280,755	$70,230,366	$71,185,536	$72,146,767	$73,114,283	$74,088,052	$75,068,507	$76,056,107	$77,050,427	$78,050,796	$79,057,356	$80,070,155	$81,090,072	

	DEFERRED PLANT DEPRECIATION:	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
34	Risers-Deferred Depreciation	$3,426,557	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,426,557
35	Service Lines-Deferred Depreciation	$5,074,561	$67,630	$73,189	$79,250	$85,535	$26,878	$33,563	$40,709	$47,428	$53,478	$59,668	$65,908	$73,026	$5,780,822
36	Amortization	($1,351,656)	($21,175)	($21,175)	($21,175)	($21,175)	($22,670)	($22,670)	($22,670)	($22,670)	($22,670)	($22,670)	($22,670)	($22,670)	($1,617,712)
37	Cumulative Balance	$7,149,461	$46,455	$52,014	$58,076	$64,361	$4,208	$10,893	$18,040	$24,758	$30,809	$36,998	$43,238	$50,356	$7,589,667

ANNUALIZED PLANT DEPRECIATION EXPENSE:

		2018
38	Cumulative Riser Additions	$144,280,865
39	Cumulative Service Additions	$239,720,916
40	TOTAL Cumulative Plant Additions	$384,001,781
41	Depreciation Rate	3.20%
42	Annualized Depreciation	**$12,288,057**

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

	2018
Cumulative Deferred Depreciation- Risers	$3,426,557
Cumulative Deferred Depreciation- Service	$5,780,822
TOTAL Cumulative Deferred Plant Depreciation	$9,207,379
Depreciation Rate	3.20%
Annualized Deferred Plant Depreciation Amortization	**$294,636**

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 18-1701-GA-RDR
Post in Service Carrying Cost

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule R-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
	2018 PISCC Prior Year's Investment:														
1	2017 380.12 Risers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	2017 380.13 Services		$104,668	$104,668	$104,668	$104,668	$104,668	$0	$0	$0	$0	$0	$0	$0	$523,340
3	TOTAL PISCC		$104,668	$104,668	$104,668	$104,668	$104,668	$0	$0	$0	$0	$0	$0	$0	$523,340
	2018 PISCC Current Year's Investment:														
4	2018 380.12 Risers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	2018 380.13 Service Lines		$0	$8,770	$17,929	$28,317	$38,199	$48,482	$58,833	$70,419	$80,164	$89,630	$99,816	$109,440	$649,997
6	TOTAL PISCC		$0	$8,770	$17,929	$28,317	$38,199	$48,482	$58,833	$70,419	$80,164	$89,630	$99,816	$109,440	$649,997
	CUMULATIVE PISCC Additions:														
7	Risers Cumulative PISCC		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
8	Service Lines Cumulative PISCC		$104,668	$218,105	$340,702	$473,687	$616,553	$665,035	$723,868	$794,287	$874,451	$964,080	$1,063,897	$1,173,337	
9	TOTAL Accumulated PISCC		$104,668	$218,105	$340,702	$473,687	$616,553	$665,035	$723,868	$794,287	$874,451	$964,080	$1,063,897	$1,173,337	

	DEFERRED PISCC:	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
10	Risers-Deferred PISCC	$6,552,012	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$6,552,012
11	Service Lines-Deferred PISCC	$9,363,613	$104,668	$113,437	$122,596	$132,985	$142,866	$48,482	$58,833	$70,419	$80,164	$89,630	$99,816	$109,440	$10,536,950
12	Amortization-Deferred PISCC	($2,538,389)	($39,876)	($39,876)	($39,876)	($39,876)	($42,442)	($42,442)	($42,442)	($42,442)	($42,442)	($42,442)	($42,442)	($42,442)	($3,037,426)
13	Cumulative Balance PISCC	$13,377,235	$64,792	$73,562	$82,721	$93,109	$100,425	$6,040	$16,391	$27,978	$37,722	$47,188	$57,374	$66,999	$14,051,536

ANNUALIZED PISCC AMORTIZATION:

		2018
14	Cumulative PISCC Additions-Risers	$6,552,012
15	Cumulative PISCC Additions-Service Lines	$10,536,950
16	TOTAL Cumulative PISCC Additions	$17,088,962
17	Depreciation Rate	3.20%
18	Annualized PISCC Amortization	**$546,847**

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 18-1701-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule R-7

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	TOTAL
1	Annual Investment as of December 31 of prior year [1]	$48,047,547	$66,534,617	$75,634,622	$36,780,140	$22,420,702	$21,222,240	$21,577,045	$20,584,848	$21,197,546	$24,341,381	#########	
2	Percent Good [2]	65.00%	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	$31,230,906	$45,443,143	$54,230,024	$27,585,105	$17,555,410	$17,338,570	$18,340,488	$18,176,421	$19,438,150	$23,124,312	#########	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	$7,807,726	$11,360,786	$13,557,506	$6,896,276	$4,388,852	$4,334,643	$4,585,122	$4,544,105	$4,859,537	$5,781,078	$7,106,475	
6	Average Property Tax Rate per $1,000 of Valuation	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	
7	**Property Tax**	**$740,172**	**$1,077,002**	**$1,285,252**	**$653,767**	**$416,063**	**$410,924**	**$434,670**	**$430,781**	**$460,684**	**$548,046**	**$673,694**	**$7,131,056**

[1] Annual Investment = Plant Additions - Original Cost Retired
[2] Columbia's Annual Report, Schedule C - 30 Year Class Life Distribution Plant

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
	Deferred Property Tax Expense Calculation														
8	Deferral [3]	$2,661,882	$47,177	$47,177	$47,177	$47,177									$2,850,590
9	Amortization	($399,669)	($6,662)	($6,662)	($6,662)	($6,662)	($7,098)	($7,098)	($7,098)	($7,098)	($7,098)	($7,098)	($7,098)	($7,098)	($483,103)
10	Net Deferral Balance	$2,262,212	$40,515	$40,515	$40,515	$40,515	($7,098)	($7,098)	($7,098)	($7,098)	($7,098)	($7,098)	($7,098)	($7,098)	$2,367,488

[3] Deferred property taxes are based off of the 2018 Property Tax Expense shown on Schedule R-7, Case No. 17-2374-GA-RDR

Annualized Property Tax Amortization:

		2018
11	Cumulative Deferred Property Tax Expense	$2,850,590
12	Depreciation Rate	3.20%
13	Annual Deferred Property Tax Amortization	**$91,219**

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 18-1701-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule R-8

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	Cumulative TOTAL
1	**Plant Additions**	**$44,791,144**	**$66,534,617**	**$75,634,622**	**$36,780,140**	**$22,420,702**	**$21,222,240**	**$21,577,045**	**$20,584,848**	**$21,197,546**	**$15,136,127**	**$9,205,254**	**$28,917,496**	
2	Depreciation Expense-Plant	$376,399	$2,399,805	$4,591,160	$6,586,846	$7,518,771	$8,189,246	$8,899,944	$9,556,722	$10,243,533	$8,111,294	$2,807,035	$11,809,317	
3	MACRS Depn/Amort (Calculated Below)	$2,239,557	$7,581,890	$66,067,499	$47,889,523	$22,687,769	$21,438,267	$21,634,638	$21,299,051	$22,232,828	$18,934,940	$9,205,254	$15,943,767	
4	Difference between Book Depn & Tax Depn	($1,863,158.20)	($5,182,084.53)	($61,476,339.43)	($41,302,677)	($15,168,998)	($13,249,021)	($12,734,693)	($11,742,329)	($11,989,296)	($10,823,646)	($6,398,219)	($4,134,450)	
5	Federal Income Tax Rate	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	
6	Deferred Tax-Liberalized Depreciation	($391,263)	($1,088,238)	($12,910,031)	($8,673,562)	($3,185,490)	($2,782,294)	($2,674,286)	($2,465,889)	($2,517,752)	($2,272,966)	($1,343,626)	($868,234)	($41,173,631)
7	NOL Attributable to Deferred Taxes	$0	$0	$3,597,152	$73,397	$1,141,973	($228,497)	$807,909	($1,647,666)	$1,602,841	$463,684	$0	($176,493)	$5,634,300
8	**Total Deferred Taxes**	**($391,263)**	**($1,088,238)**	**($9,312,879)**	**($8,600,165)**	**($2,043,517)**	**($3,010,792)**	**($1,866,377)**	**($4,113,555)**	**($914,911)**	**($1,809,282)**	**($1,343,626)**	**($1,044,727)**	**($35,539,331)**

		2008	2009	2010	2011	2012	2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	TOTAL
9	2008	$2,239,557												$2,239,557
10	2009	$4,255,159	$3,326,731											$7,581,890
11	2010	$3,829,643	$6,320,789	$55,917,068										$66,067,499
12	2011	$3,448,918	$5,688,710	$1,971,755	$36,780,140									$47,889,523
13	2012	$3,104,026	$5,123,166	$1,774,580		$12,685,998								$22,687,769
14	2013	$2,790,488	$4,610,849	$1,598,160		$730,128	$11,708,642							$21,438,267
15	2014	$2,642,677	$4,145,107	$1,438,344		$675,310	$713,545	$12,019,655						$21,634,638
16	2015	$2,642,677	$3,925,542	$1,293,056		$624,740	$659,972	$716,829	$11,436,234					$21,299,051
17	2016	$2,647,157	$3,925,542	$1,224,564		$577,812	$610,551	$663,010	$686,170	$11,898,024				$22,232,828
18	2017	$2,642,677	$3,932,196	$1,224,564		$534,524	$564,688	$613,361	$634,652	$697,488	$8,090,789	$9,205,254		$28,140,194
19	2018	$2,647,157	$3,925,542	$1,226,639		$494,371	$522,383	$567,287	$587,127	$645,121	$528,419		$4,799,721	$15,943,767
20	2019	$2,642,677	$3,932,196	$1,224,564		$457,354	$483,143	$524,788	$543,024	$596,812	$488,745		$1,808,896	$12,702,198
21	2020	$2,647,157	$3,925,542	$1,226,639		$451,286	$446,966	$485,366	$502,342	$551,981	$452,146		$1,673,085	$12,362,510
22	2021	$2,642,677	$3,932,196	$1,224,564		$451,185	$441,036	$449,024	$464,607	$510,628	$418,182		$1,547,797	$12,081,896
23	2022	$2,647,157	$3,925,542	$1,226,639		$451,286	$440,937	$443,066	$429,819	$472,271	$386,853		$1,431,531	$11,855,100
24	2023	$1,321,339	$3,932,196	$1,224,564		$451,185	$441,036	$442,966	$424,115	$436,908	$357,793		$1,324,285	$10,356,388
25	2024		$1,962,771	$1,226,639		$451,286	$440,937	$443,066	$424,020	$431,111	$331,003		$1,224,807	$6,935,640
26	2025			$612,282		$451,185	$441,036	$442,966	$424,115	$431,015	$326,611		$1,133,097	$4,262,307
27	2026					$451,286	$440,937	$443,066	$424,020	$431,111	$326,538		$1,118,062	$3,635,020
28	2027					$451,185	$441,036	$442,966	$424,115	$431,015	$326,611		$1,117,812	$3,634,740
29	2028					$451,286	$440,937	$443,066	$424,020	$431,111	$326,538		$1,118,062	$3,635,020
30	2029					$451,185	$441,036	$442,966	$424,115	$431,015	$326,611		$1,117,812	$3,634,740
31	2030					$451,286	$440,937	$443,066	$424,020	$431,111	$326,538		$1,118,062	$3,635,020
32	2031					$451,185	$441,036	$442,966	$424,115	$431,015	$326,611		$1,117,812	$3,634,740
33	2032					$225,643	$440,937	$443,066	$424,020	$431,111	$326,538		$1,118,062	$3,409,377
34	2033						$220,518	$442,966	$424,115	$431,015	$326,611		$1,117,812	$2,963,037
35	2034							$221,533	$424,020	$431,111	$326,538		$1,118,062	$2,521,265
36	2035								$212,058	$431,015	$326,611		$1,117,812	$2,087,495
37	2036									$215,556	$326,538		$1,118,062	$1,660,156
38	2037										$163,305		$1,117,812	$1,281,117
39	2038												$559,031	$559,031
40	**TOTAL**	**$44,791,144**	**$66,534,617**	**$75,634,621**	**$36,780,140**	**$22,420,702**	**$21,222,240**	**$21,577,045**	**$20,584,848**	**$21,197,546**	**$15,136,127**	**$9,205,254**	**$28,917,496**	**$384,001,780**

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 18-1701-GA-RDR
O&M Expenses

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule R-9

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	O&M Expenses	$5,164,926	$1,276,134	$227,552	$223,460	$123,830	$104,138	$32,651	$0	$0	$0	$0	$0	$7,152,691
	Expenses:	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**TOTAL**
2	Riser Identification Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3	Riser Education Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4	Misc. Riser Deferrals	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	2008 Education Expense (1)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	TOTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

(1) Per Opinion and Order in Case No. 09-006-GA-UNC, Customer Education expenses incurred in 2008 should be amortized over four years.

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 18-1701-GA-RDR
Revenue Reconciliation

Schedule R-10

Line No.		
1	Revenue Requirement Per Case No. 17-2374-GA-RDR	$41,049,611
2	January - April 2018 Revenue Requirement	$14,675,664
3	Revenue Recoveries January 2018 - April 2019	($55,773,526)
4	**TOTAL (Over)/Under Collected**	**($48,251)**

		Customers [1]		Rate		Revenue [1]		
		SGS	**GS**	**SGS**	**GS**	**SGS**	**GS**	**TOTAL**
5	January-18	1,434,426	33,454	$2.48	$3.07	$3,557,376	$102,704	$3,660,080
6	February-18	1,438,184	33,528	$2.48	$3.07	$3,566,696	$102,931	$3,669,627
7	March-18	1,439,851	33,607	$2.48	$3.07	$3,570,830	$103,173	$3,674,004
8	April-18	1,442,064	33,632	$2.48	$3.07	$3,576,319	$103,250	$3,679,569
9	May-18	1,437,004	33,596	$2.31	$3.20	$3,319,479	$107,507	$3,426,986
10	June-18	1,430,855	33,447	$2.31	$3.20	$3,305,275	$107,030	$3,412,305
11	July-18	1,426,210	33,296	$2.31	$3.20	$3,294,545	$106,547	$3,401,092
12	August-18	1,421,819	33,234	$2.31	$3.20	$3,284,402	$106,349	$3,390,751
13	September-18	1,414,429	33,211	$2.31	$3.20	$3,267,331	$106,275	$3,373,606
14	October-18	1,410,928	39,706	$2.31	$3.20	$3,259,244	$127,059	$3,386,303
15	November-18	1,425,372	39,969	$2.31	$3.20	$3,292,609	$127,901	$3,420,510
16	December-18	1,435,363	40,076	$2.31	$3.20	$3,315,689	$128,243	$3,443,932
17	January-19	1,436,676	39,967	$2.31	$3.20	$3,318,722	$127,894	$3,446,615.96
18	February-19	1,441,996	40,085	$2.31	$3.20	$3,331,011	$128,272	$3,459,282.76
19	March-19	1,444,724	40,152	$2.31	$3.20	$3,337,312	$128,486	$3,465,798.84
20	April-19	1,443,528	40,160	$2.31	$3.20	$3,334,550	$128,512	$3,463,061.68
								$55,773,526

(1) Customers and Revenue based on Actuals for December 2018 YTD and Projections for January 2019 through April 2019.

Columbia Gas of Ohio, Inc.
Case No. 18-1701-GA-RDR
Computation of Projected Impact per Customer - Riser Program
For Rates Effective May 2019

Schedule R-11

Line No.	Description	Reference		Amount
1	Revenue Requirement Plus Over/Under from Case No. 17-2374-GA-RDR	**Sch R-1 Line 27**		**$43,487,281**
	Allocated Plant in Service per Case No. 08-0072-GA-AIR (1)			
2	SGS Class			$473,882
3	GS Class			$15,515
4	TOTAL			$489,397
	Percent by Class			
5	SGS Class		Line 2/Line 4	96.83%
6	GS Class		Line 3/Line 4	3.17%
7	TOTAL			100.00%
	Revenue Requirement Allocated to Each Class			
8	SGS Class		Line 5 * Line 1	$42,108,635
9	GS Class		Line 6 * Line 1	$1,378,646
10	TOTAL			$43,487,281
	Number of Projected Bills TME April 2020			
11	SGS Class			17,250,426
12	GS Class			470,020
13	TOTAL			17,720,446
14	**PROJECTED IMPACT PER MONTH - SGS CLASS**			**$2.44**
15	**PROJECTED IMPACT PER MONTH - GS CLASS**			**$2.93**

(1) Source: Schedule E-3.2-1 per Case No. 08-0072-GA-AIR, Allocated Plant in Service for Distribution Plant Account 380, Services

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 18-1701-GA-RDR
Calculation of Excess Deferred Tax Adjustment

SCHEDULE R-12

LINE NO.	DESCRIPTION	REFERENCE	DEFERRED TAX - PROTECTED DEPRECIATION	DEFERRED TAX - PROTECTED NOL	DEFERRED TAX - NOT PROTECTED MIXED SERVICES	DEFERRED TAX - NOT PROTECTED PISCC/PROPERTY	TOTAL
		B	C	D	E	F	G = C + D + E+F
	A		2/	2/	2/	2/	
1	ADIT BALANCE BEFORE REDUCTION IN FEDERAL TAX RATE		(65,914,794)	9,684,655	(1,260,873)	(5,473,777)	(62,964,789.0)
2	ADIT BALANCE AFTER REDUCTION IN FEDERAL TAX RATE		(39,548,876)	5,810,793	(756,524)	(3,284,266)	(37,778,873.4)
3	CHANGE IN ADIT BALANCE	Ln 1 - Ln 2	(26,365,918)	3,873,862	(504,349)	(2,189,511)	(25,185,915.6)
4	TAX GROSS UP FACTOR	3/	1.265823	1.265823	1.265823	1.265823	
5	GROSS-UP AMOUNT	Ln 3 X Ln 4	(33,374,579)	4,903,623	(638,417)	(2,771,533)	(31,880,905.8)
6	AMORTIZATION		(349,261)	133,381	(106,403)	(461,922)	(784,205)

NOTES:

1/ Representative level of amortization under the Average Rate Assumption Method [ARAM]

2/ Actual balance at December 31, 2017.

3/ Tax Gross-up Calculation:

A	New Statutory Rate	21.0000%
B = 1-A		79.0000%
C = *(.21/.79)*	Gross-up	0.265823

STUDY – RIDER IRP (AMRD)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 18-1701-GA-RDR
Revenue Requirement Calculation

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule AMRD-1

Line No.		Actual Through December 31, 2017	Activity Through December 31, 2018	Total As Of December 31, 2018	Reference
	Return on Investment				
1	Plant In-Service				
2	Additions	$79,581,132	$0	$79,581,132	Schedule 2
3	Devices Not Installed	($480,467)	0	($480,467)	Schedule 2
4	Retirements	0	0	0	Schedule 4
5	Total Plant In-Service	$79,100,665	$0	$79,100,665	Lines 2 + 3 + 4
	Less: Accumulated Provision for Depreciation				
6	Depreciation Expense	$35,124,157	$5,276,014	$40,400,171	Schedule 5
7	Cost of Removal	0	0	0	Schedule 3
8	Retirements	0	0	0	Schedule 4
9	Total Accumulated Provision for Depreciation	$35,124,157	$5,276,014	$40,400,171	Lines 6 + 7 + 8
10	Net Deferred Plant Depreciation	$2,614,147	($270,445)	$2,343,702	Schedule 5
11	Net Deferred PISCC	2,399,798	($246,490)	2,153,308	Schedule 6
12	Net Deferred Property Taxes	387,399	(38,117)	349,282	Schedule 7
13	Excess Deferred Income Tax Liability	(3,472,010)	0	(3,472,010)	Schedule 12
14	Deferred Taxes on PISCC	(503,958)	51,763	(452,195)	(Line 11 * 21%)
15	Deferred Taxes on Property Taxes	(81,354)	8,005	(73,349)	(Line 12 * 21%)
16	Deferred Taxes on Liberalized Depreciation	(4,622,704)	713,487	(3,909,217)	Schedule 8
17	Net Rate Base	$40,697,826	($5,057,812)	$35,640,014	Line 5 - Line 9 + Lines 10 Through 16
18	Approved Pre-tax Rate of Return	9.52%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR
19	Annualized Return on Rate Base	$3,874,433	($481,504)	$3,392,929	Line 17 * Line 18
	Operating Expenses				
20	Annualized Depreciation	$5,276,014	0	$5,276,014	Schedule 5
21	Annualized Deferred Depreciation Amortization	270,446	0	270,446	Schedule 5
22	Annualized PISCC Amortization	246,489	0	246,489	Schedule 6
23	Annualized Property Tax Expense	1,452,254	(60,195)	1,392,059	Schedule 7
24	Deferred Property Tax Expense Amortization	38,117	0	38,117	Schedule 7
25	Operation & Maintenance Expense	0	0	0	Schedule 9A
26	Operation & Maintenance Savings	(5,102,036)	42,194	(5,059,841)	Schedule 9B
27	**Revenue Requirement**	**$6,055,718**	**($499,504.27)**	**$5,556,214**	Lines 19 through 26
28	Prior Year's (Over)/Under Recovered Balance	182,912	(361,506)	(178,594)	Schedule 10
29	Stipulated Reduction to Revenue Requirement	0	0	0	
30	Annual Excess ADIT Pass Back		(120,348)	(120,348)	Schedule 12
31	Retroactive Tax Adjustment - Rate	(218,343)	218,343	0	
32	Retroactive ADIT Adjustment	0	(160,464)	(160,464)	(Line 30 / 12) * 16
33	**TOTAL Amount to be collected beginning May 2019**	**$6,020,287**	**($923,480)**	**$5,096,808**	**Lines 27 through 32**

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 18-1701-GA-RDR
Plant Additions by Month

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule AMRD-2

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	AMRD	$0	$0	$10,397,777	$22,442,610	$22,054,270	$22,746,196	$1,940,279	$0	$0	$0	$0	$0	$79,581,132
2	Devices Not Installed	$0	$0	$0	$0	$0	$0	($480,467)	$0	$0	$0	$0	$0	($480,467)
3	TOTAL Balance	$0	$0	$10,397,777	$22,442,610	$22,054,270	$22,746,196	$1,459,812	$0	$0	$0	$0	$0	$79,100,665

	Additions by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
4	AMRD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	Devices Not Installed	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	TOTAL Additions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

	Cumulative Additions by Month												
7	AMRD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8	Devices Not Installed	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	TOTAL Cumulative Plant Additions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 18-1701-GA-RDR
Cost of Removal By Month

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule AMRD-3

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	AMRD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	TOTAL Balance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
3	**Cost of Removal by Month**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4	TOTAL Cost of Removal	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	**Cumulative Cost of Removal by Month**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
6	TOTAL Cumulative Cost of Removal	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 18-1701-GA-RDR
Original Cost Retired By Month

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule AMRD-4

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	AMRD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	TOTAL Balance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		January	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**TOTAL**
3	**Cost Retired by Month**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4	TOTAL Cost Retired	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	**Cumulative Cost Retired by Month**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
6	TOTAL Cumulative Retirement Cost	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 18-1701-GA-RDR
Provision for Plant Depreciation

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule AMRD-5

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
	2018 Depreciation Expense on Prior Years' Investment:														
1	2009 AMRD		$57,794	$57,794	$57,794	$57,794	$57,794	$57,794	$57,794	$57,794	$57,794	$57,794	$57,794	$57,794	$693,532
2	TOTAL Provision for Plant Depreciation		$57,794	$57,794	$57,794	$57,794	$57,794	$57,794	$57,794	$57,794	$57,794	$57,794	$57,794	$57,794	$693,532
	2018 Depreciation Expense on Prior Years' Investment:														
3	2010 AMRD		$124,744	$124,744	$124,744	$124,744	$124,744	$124,744	$124,744	$124,744	$124,744	$124,744	$124,744	$124,744	$1,496,922
4	TOTAL Provision for Plant Depreciation		$124,744	$124,744	$124,744	$124,744	$124,744	$124,744	$124,744	$124,744	$124,744	$124,744	$124,744	$124,744	$1,496,922
	2018 Depreciation Expense on Prior Years' Investment:														
5	2011 AMRD		$122,585	$122,585	$122,585	$122,585	$122,585	$122,585	$122,585	$122,585	$122,585	$122,585	$122,585	$122,585	$1,471,020
6	TOTAL Provision for Plant Depreciation		$122,585	$122,585	$122,585	$122,585	$122,585	$122,585	$122,585	$122,585	$122,585	$122,585	$122,585	$122,585	$1,471,020
	2018 Depreciation Expense on Prior Years' Investment:														
7	2012 AMRD		$126,431	$126,431	$126,431	$126,431	$126,431	$126,431	$126,431	$126,431	$126,431	$126,431	$126,431	$126,431	$1,517,171
8	TOTAL Provision for Plant Depreciation		$126,431	$126,431	$126,431	$126,431	$126,431	$126,431	$126,431	$126,431	$126,431	$126,431	$126,431	$126,431	$1,517,171
	2018 Depreciation Expense on Prior Years' Investment:														
9	2013 AMRD		$8,114	$8,114	$8,114	$8,114	$8,114	$8,114	$8,114	$8,114	$8,114	$8,114	$8,114	$8,114	$97,369
10	TOTAL Provision for Plant Depreciation		$8,114	$8,114	$8,114	$8,114	$8,114	$8,114	$8,114	$8,114	$8,114	$8,114	$8,114	$8,114	$97,369
	2018 Depreciation Expense on Prior Years' Investment:														
11	2014 AMRD		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	TOTAL Provision for Plant Depreciation		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	2018 Depreciation Expense on Current Year's Investment:														
13	2015 AMRD		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
14	TOTAL Provision for Plant Depreciation		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	TOTAL ACCUMULATED DEPRECIATION														
15	AMRD	$35,124,157	$35,563,825	$36,003,493	$36,443,160	$36,882,828	$37,322,496	$37,762,164	$38,201,832	$38,641,500	$39,081,168	$39,520,835	$39,960,503	$40,400,171	
16	TOTAL Accumulated Plant Depreciation	$35,124,157	$35,563,825	$36,003,493	$36,443,160	$36,882,828	$37,322,496	$37,762,164	$38,201,832	$38,641,500	$39,081,168	$39,520,835	$39,960,503	$40,400,171	

	DEFERRED PLANT DEPRECIATION:	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
17	AMRD	$4,054,666	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,054,666
18	Amortization	($1,440,519)	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	($1,710,965)
19	Cumulative Balance	$2,614,147	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	($22,537)	$2,343,702

ANNUALIZED PLANT DEPRECIATION EXPENSE:

		2018
20	Cumulative AMRD Additions	$79,100,665
21	TOTAL Cumulative Plant Additions	$79,100,665
22	Depreciation Rate	6.67%
23	Annualized Depreciation	**$5,276,014**

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

	2018
Cumulative Deferred Depreciation- AMRD	$4,054,666
TOTAL Cumulative Deferred Plant Depreciation	$4,054,666
Depreciation Rate	6.67%
Annualized Deferred Plant Depreciation Amort	**$270,446**

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 18-1701-GA-RDR
Post in Service Carrying Cost

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule AMRD-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
	2018 PISCC Prior Years' Investment:														
1	2017 AMRD		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	TOTAL PISCC		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	2018 PISCC Current Year's Investment:														
3	2018 AMRD		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4	TOTAL PISCC		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	CUMULATIVE PISCC Additions:														
5	AMRD Cumulative PISCC		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
6	TOTAL Accumulated PISCC		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

	DEFERRED PISCC:	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
7	AMRD-Deferred PISCC	$3,695,494	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,695,494
8	Amortization-Deferred PISCC	($1,295,695)	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	($1,542,186)
9	Cumulative Balance PISCC	$2,399,798	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	($20,541)	$2,153,308

ANNUALIZED PISCC AMORTIZATION:

		2018
10	Cumulative PISCC Additions-AMRD	$3,695,494
11	TOTAL Cumulative PISCC Additions	$3,695,494
12	Depreciation Rate	6.67%
13	Annualized PISCC Amortization	**$246,489**

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 18-1701-GA-RDR
Annualized Property Tax Expense Calculation

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule AMRD-7

Line No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	TOTAL
1	Annual Investment as of December 31 of prior year [1]	$10,397,777	$22,442,610	$22,054,270	$22,746,196	$1,459,812	$0	$0	$0	$0	$0	
2	Percent Good [2]	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	$7,101,682	$16,091,351	$16,540,703	$17,810,271	$1,192,667	$0	$0	$0	$0	$0	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	$1,775,420	$4,022,838	$4,135,176	$4,452,568	$298,167	$0	$0	$0	$0	$0	
6	Average Property Tax Rate per $1,000 of Valuation	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	$94.80	
7	**Property Tax**	**$168,310**	**$381,365**	**$392,015**	**$422,103**	**$28,266**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,392,059**

[1] Annual Investment = Plant Additions - Original Cost Retired
[2] Columbia's Annual Report, Schedule C - 30 Year Class Life Distribution Plant

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Deferred Property Tax Expense Calculation														
8	Deferral [3]	$571,471	$0	$0	$0	$0									$571,471
9	Amortization	($184,072)	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	($222,190)
10	Net Deferral Balance	$387,399	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	($3,176)	$349,282

[3] Deferred property taxes are based off of the 2018 Property Tax Expense shown on Schedule AMRD-7, Case No. 17-2374-GA-RDR

Annualized Property Tax Amortization:

		2018
11	Cumulative Deferred Property Tax	$571,471
12	Weighted Average Depreciation Rate	6.67%
13	Annualized Deferred Property Tax Amortization	**$38,117**

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 18-1701-GA-RDR
Deferred Tax - Liberalized Depreciation

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule AMRD-8

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	**Plant Additions**	**$10,397,777**	**$22,442,610**	**$22,054,270**	**$22,746,196**	**$1,459,812**	**$0**	**$0**	**$0**	**$0**	**$0**	
2	Depreciation Expense-Plant	$166,585	$1,309,929	$2,811,889	$4,483,618	$5,248,078	$5,276,015	$5,276,014	$5,276,014	$5,276,014	$5,276,014	
3	MACRS Depn/Amort (Calculated Below)	$519,889	$12,914,840	$25,632,572	$16,689,260	$2,747,788	$1,814,961	$1,681,924	$1,610,296	$1,564,264	$1,520,204	
4	Difference between Book Depn & Tax Depn	($353,304)	($11,604,911)	($22,820,683)	($12,205,642)	$2,500,290	$3,461,053	$3,594,090	$3,665,719	$3,711,750	$3,755,810	
5	Federal Income Tax Rate	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	
6	Deferred Tax-Liberalized Depreciation	($74,194)	($2,437,031)	($4,792,343)	($2,563,185)	$525,061	$726,821	$754,759	$769,801	$779,467	$788,720	($5,522,124)
7	NOL Attributable to Deferred Taxes	$0	$703,169	$584,912	$1,158,548	($15,624)	$0	($742,866)	$0	$0	($75,233)	$1,612,907
8	**Total Deferred Taxes**	**($74,194)**	**($1,733,862)**	**($4,207,431)**	**($1,404,637)**	**$509,437**	**$726,821**	**$11,893**	**$769,801**	**$779,467**	**$713,487**	**($3,909,217)**

		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	TOTAL
9	2009	$519,889										$519,889
10	2010	$987,789	$11,927,051									$12,914,840
11	2011	$889,010	$5,173,556	$19,570,006								$25,632,572
12	2012	$800,629	$534,200	$2,484,264	$12,870,167							$16,689,260
13	2013	$720,566	$481,093		$740,728	$805,401						$2,747,788
14	2014	$647,782	$432,983		$685,114	$49,083	$0					$1,814,961
15	2015	$613,469	$389,248		$633,810	$45,397	$0	$0				$1,681,924
16	2016	$613,469	$368,629		$586,200	$41,998	$0	$0	$0			$1,610,296
17	2017	$614,509	$368,629		$542,284	$38,843	$0	$0	$0	$0		$1,564,264
18	2018	$613,469	$369,254		$501,548	$35,933	$0	$0	$0	$0	$0	$1,520,204
19	2019	$614,509	$368,629		$463,994	$33,234	$0	$0	$0	$0	$0	$1,480,365
20	2020	$613,469	$369,254		$457,837	$30,745	$0	$0	$0	$0	$0	$1,471,306
21	2021	$614,509	$368,629		$457,735	$30,337	$0	$0	$0	$0	$0	$1,471,210
22	2022	$613,469	$369,254		$457,837	$30,331	$0	$0	$0	$0	$0	$1,470,891
23	2023	$614,509	$368,629		$457,735	$30,337	$0	$0	$0	$0	$0	$1,471,210
24	2024	$306,734	$369,254		$457,837	$30,331	$0	$0	$0	$0	$0	$1,164,156
25	2025	$0	$184,315		$457,735	$30,337	$0	$0	$0	$0	$0	$672,387
26	2026	$0	$0		$457,837	$30,331	$0	$0	$0	$0	$0	$488,168
27	2027	$0	$0		$457,735	$30,337	$0	$0	$0	$0	$0	$488,072
28	2028	$0	$0		$457,837	$30,331	$0	$0	$0	$0	$0	$488,168
29	2029	$0	$0		$457,735	$30,337	$0	$0	$0	$0	$0	$488,072
30	2030	$0	$0		$457,837	$30,331	$0	$0	$0	$0	$0	$488,168
31	2031	$0	$0		$457,735	$30,337	$0	$0	$0	$0	$0	$488,072
32	2032	$0	$0		$228,919	$30,331	$0	$0	$0	$0	$0	$259,249
33	2033	$0	$0		$0	$15,169	$0	$0	$0	$0	$0	$15,169
34	2034	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0
35	2035	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0
36	2036	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0
37	2037	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0
38	2038	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0
39	**TOTAL**	**$10,397,777**	**$22,442,607**	**$22,054,270**	**$22,746,196**	**$1,459,812**	**$0**	**$0**	**$0**	**$0**	**$0**	**$79,100,662**

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 18-1701-GA-RDR
O&M Expenses

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule AMRD-9A

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	O&M Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Expenses:	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
2		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4	TOTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 18-1701-GA-RDR
O&M Savings

Data: 2018 - 12 Months Actual 0 Month Estimates

Schedule AMRD-9B

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative TOTAL
1	O&M Savings	$0	$0	($60,180)	($1,076,925)	($2,295,268)	($3,502,089)	($4,731,063)	($4,899,837)	($5,028,473)	($5,014,379)	($5,102,036)	($5,059,841)	($36,770,090)

	2018 Savings:	Total Savings
2	FERC 902, Meter Reading Expense	($4,811,489)
3	MGSS Mailings	($22,978)
4	AMRD Installs included in Base Rates	$0
5	Meter Reading Customer Contact Expense	($225,374)
6	TOTAL	($5,059,841)

	FERC 902, Meter Reading Expense	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
7	Test Year Baseline FERC 902 Charges	$562,706	$139,236	$950,629	$601,662	$575,865	$562,145	$549,412	$571,510	$544,795	$527,225	$530,785	$531,562	$6,647,531
8	**2018** Actual FERC 902 Charges	$191,022	$147,817	$168,972	$145,128	$141,270	$155,086	$147,389	$142,688	$181,369	$138,293	$163,712	$113,296	$1,836,042
9	Incremental Expense/(Savings)	($371,684)	$8,581	($781,657)	($456,534)	($434,595)	($407,059)	($402,023)	($428,822)	($363,426)	($388,931)	($367,074)	($418,266)	($4,811,489)

	MGSS Mailings	Test Year Baseline Expense	2018 Expense	Incremental Expense/ (Savings)
10	Number MGSS Letters Mailed	45,591	0	
11	Cost Per Letter	$0.504	$0.000	
12	Expense - MGSS Letters	$22,978	$0	($22,978)

	Meter Reading Customer Contact Savings	Test Year Baseline Expense	2018 Expense	Incremental Expense/ (Savings)
13	Number of Meter Reading Contacts	61,077	0	
14	Contractual Cost Per Call	$3.690	$0.000	
15	Expense - Meter Reading Contacts	$225,374	$0	($225,374)

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 18-1701-GA-RDR
Revenue Reconciliation

Schedule AMRD-10

Line No.		
1	Revenue Requirement Per Case No. 17-2374-RDR	$6,020,288
2	January - April 2018 Revenue Requirement	$2,420,639
3	Revenue Recoveries January 2018 - April 2019	($8,619,521)
4	**TOTAL (Over)/Under Collected**	**($178,594)**

		Customers [1]		Rate		Revenue [1]		
		SGS	**GS**	**SGS**	**GS**	**SGS**	**GS**	**TOTAL**
5	January-18	1,434,426	33,454	$0.33	$3.88	$473,361	$129,802	$603,162
6	February-18	1,438,184	33,528	$0.33	$3.88	$474,601	$130,089	$604,689
7	March-18	1,439,851	33,607	$0.33	$3.88	$475,151	$130,395	$605,546
8	April-18	1,442,064	33,632	$0.33	$3.88	$475,881	$130,492	$606,373
9	May-18	1,437,004	33,596	$0.27	$3.50	$387,991	$117,586	$505,577
10	June-18	1,430,855	33,447	$0.27	$3.50	$386,331	$117,065	$503,395
11	July-18	1,426,210	33,296	$0.27	$3.50	$385,077	$116,536	$501,613
12	August-18	1,421,819	33,234	$0.27	$3.50	$383,891	$116,319	$500,210
13	September-18	1,414,429	33,211	$0.27	$3.50	$381,896	$116,239	$498,134
14	October-18	1,410,928	39,706	$0.27	$3.50	$380,951	$138,971	$519,922
15	November-18	1,425,372	39,969	$0.27	$3.50	$384,850	$139,892	$524,742
16	December-18	1,435,363	40,076	$0.27	$3.50	$387,548	$140,266	$527,814
17	January-19	1,436,676	39,967	$0.27	$3.50	$387,903	$139,885	$527,787
18	February-19	1,441,996	40,085	$0.27	$3.50	$389,339	$140,298	$529,636
19	March-19	1,444,724	40,152	$0.27	$3.50	$390,075	$140,532	$530,607
20	April-19	1,443,528	40,160	$0.27	$3.50	$389,753	$140,560	$530,313
								$8,619,521

(1) Customers and Revenue based on Actuals for December 2018 YTD and Projections for January 2019 through April 2019.

Columbia Gas of Ohio, Inc.
Case No. 18-1701-GA-RDR
Computation of Projected Impact per Customer - Automated Meter Reading Devices
For Rates Effective May 2019

Schedule AMRD-11

Line No.	Description	Reference		Amount
1	Revenue Requirement Plus Over/Under from Case No. 17-2374-GA-RDR	**Sch AMRD-1 Line 32**		**$5,096,808**
	Allocated Plant in Service per Case No. 08-0072-GA-AIR (1)			
2	SGS Class			$77,247
3	GS Class			$23,946
4	TOTAL			$101,193
	Percent by Class			
5	SGS Class		Line 2/Line 4	76.34%
6	GS Class		Line 3/Line 4	23.66%
7	TOTAL			100.00%
	Revenue Requirement Allocated to Each Class			
8	SGS Class		Line 5 * Line 1	$3,890,715
9	GS Class		Line 6 * Line 1	$1,206,093
10	TOTAL			$5,096,808
	Number of Projected Bills TME April 2020			
11	SGS Class			17,250,426
12	GS Class			470,020
13	TOTAL			17,720,446
14	**PROJECTED IMPACT PER MONTH - SGS CLASS**			**$0.23**
15	**PROJECTED IMPACT PER MONTH - GS CLASS**			**$2.57**

(1) Source: Schedule E-3.2-1 per Case No. 08-0072-GA-AIR, Allocated Plant in Service for Distribution Plant Account 381, Meters

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 18-1701-GA-RDR
Calculation of Excess Deferred Tax Adjustment

SCHEDULE AMRD-12

LINE NO.	DESCRIPTION	REFERENCE	DEFERRED TAX - PROTECTED DEPRECIATION	DEFERRED TAX - PROTECTED NOL	DEFERRED TAX - NOT PROTECTED MIXED SERVICES	DEFERRED TAX - NOT PROTECTED PISCC/PROPERTY	TOTAL
		B	C	D	E	F	G = C + D + E+F
	A		2/	2/	2/	2/	
1	ADIT BALANCE BEFORE REDUCTION IN FEDERAL TAX RATE		(10,252,000)	2,813,566	(266,073)	(975,519)	(8,680,026.0)
2	ADIT BALANCE AFTER REDUCTION IN FEDERAL TAX RATE		(6,151,200)	1,688,140	(159,644)	(585,311)	(5,208,015.6)
3	CHANGE IN ADIT BALANCE	Ln 1 - Ln 2	(4,100,800)	1,125,426	(106,429)	(390,208)	(3,472,010.4)
4	TAX GROSS UP FACTOR		1.265823	1.265823	1.265823	1.265823	
5	GROSS-UP AMOUNT	Ln 3 X Ln 4	(5,190,886)	1,424,590	(134,721)	(493,934)	(4,394,949.9)
6	AMORTIZATION		(54,322)	38,750	(22,453)	(82,322)	(120,348)

NOTES:

1/ Representative level of amortization under the Average Rate Assumption Method [ARAM]

2/ Actual balance at December 31, 2017.

3/ Tax Gross-up Calculation:

A	New Statutory Rate	21.0000%
B = 1-A		79.0000%
C = *(.21/.79)*	Gross-up	0.265823

STUDY – RIDER DSM

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 18-1701-GA-RDR
Revenue Requirement Calculation

Data: 2018 - 12 Months Actual

Schedule DSM-1

Line No.		Actual Thru December 31, 2008 (1)	Actual Thru December 31, 2009 (2)	Actual Thru December 31, 2010 (3)	Actual Thru December 31, 2011 (4)	Actual Thru December 31, 2012 (5)	Actual Thru December 31, 2013 (6)	Actual Thru December 31, 2014 (7)	Actual Thru December 31, 2015 (8)	Actual Thru December 31, 2016 (9)	Actual Thru December 31, 2017 (10)	Actual Thru December 31, 2018 (11)	Total As Of December 31, 2018 (12 = 1 thru 11)	Reference
	DSM Expenditures													
1	Home Performance Solutions	$0	$606,870	$5,094,514	$11,076,753	$8,042,078	$7,885,709	$7,365,714	$5,702,631	$4,088,973	$4,257,244	$4,886,244	$59,006,730	DSM-2
2	Simple Energy Solutions	$0	$387,682	$256,293	$433,001	$344,365	$373,944	$390,860	$426,529	$317,792	$1,050,869	$2,389,597	$6,370,934	DSM-2
3	New Home Solutions	$0	$0	$401,353	$1,519,893	$2,186,540	$3,435,744	$2,807,250	$2,624,200	$2,472,436	$2,440,609	$2,675,864	$20,563,889	DSM-2
4	Furnace Market Research	$0	$0	$56,489	$23,168	$0	$0	$0	$0	$0	$0	$0	$79,657	DSM-2
5	Small Business Energy Solutions	$0	$118,016	$286,691	($32,179)	$0	$0	$0	$0	$0	$0	$0	$372,528	DSM-2
6	Residential Energy Efficiency Education for Students	$0	$7,700	$7,700	$977	$298,315	$411,185	$292,204	$301,609	$370,085	$279,564	$314,134	$2,283,473	DSM-2
7	Energy Design Solutions	$0	$0	$89,867	$130,280	$250	$192	$7,492	$184,941	$237,473	$348,020	$377,727	$1,376,241	DSM-2
8	Innovative Energy Solutions	$0	$0	$0	$149,566	$256,111	$615,620	$1,921,759	$2,080,769	$2,743,906	$1,377,304	$1,571,036	$10,716,072	DSM-2
9	Home Energy Report Program	$0	$0	$0	$0	$19,063	$577,109	$1,074,460	$1,505,737	$2,442,049	$1,319,486	$1,984,924	$8,922,827	DSM-2
10	Residential Energy Code Training and Evaluation	$0	$0	$0	$0	$0	$39,903	$128,351	$6,230	$2,531	$0	$0	$177,016	DSM-2
11	High Efficiency Heating System Rebate	$0	$0	$0	$0	$0	$419,186	$1,980,251	$2,261,939	$2,538,800	$2,267,236	$2,515,321	$11,982,732	DSM-2
12	EPA Portfolio Manager	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$73,906	$73,906	DSM-2
13	Online Energy Audit	$0	$0	$0	$0	$0	$0	$875	$160,747	$140,847	$152,685	$141,736	$596,891	DSM-2
14	Program Administration	$0	$315,443	$278,030	$278,172	$272,771	$437,779	$517,341	$510,424	$585,376	$974,953	$508,179	$4,678,468	DSM-2
15	Program Development	$84,443	$20,764	$35,231	$16,845	$5,470	$8,967	$200	$65,968	$0	$0	$0	$237,889	DSM-2
16	WarmChoice	$0	$0	$0	$0	$2,672,017	$3,677,733	$4,021,415	$4,717,330	$4,673,722	$4,926,741	$4,707,229	$29,396,186	DSM-2
17	Staff Adjustment			$0	$0	$0	$0	$0	$0	($5,994)	$0	$0	($5,994)	DSM-2
18	Total	$84,443	$1,456,475	$6,506,169	$13,596,477	$14,096,980	$17,883,072	$20,508,172	$20,549,052	$20,607,995	$19,394,712	$22,145,897	$156,829,445	Sum of Lines 1 through 17
19	**Actual Recoveries**			($1,497,816)	($6,769,419)	($14,473,920)	($16,204,727)	($19,149,567)	($17,349,284)	($24,938,783)	($23,921,590)	($27,830,714)	($152,135,819)	DSM-3
20	**Adjustment based on Actual Recoveries**			($84,803)	$858,043	($205,840)	($1,575,078)	($458,352)	$968,953	$2,579,467	($1,102,489)	$0	$979,901	DSM-3
21	**Carrying Costs**	$1,719	$21,915	$189,189	$654,539	$1,071,002	$1,164,850	$1,256,616	$1,339,502	$1,464,157	$1,321,402	$1,256,860	$9,741,751	DSM-4
22	**Shared Savings Incentive**					$100,579	$197,683	$603,673	$667,982	$1,043,253	$2,502,500	$862,455	$5,978,125	DSM-5, Page 1 of 2
23	**Shared Savings Gross Up**					$0	$0	$0	$0	$0	$665,214	$229,258	$894,472	DSM-5, Page 2 of 2
24	**Total Revenue Requirement**	$86,162	$1,478,390	$5,112,739	$8,339,640	$588,801	$1,465,800	$2,760,542	$6,176,206	$756,090	($1,140,250)	($3,336,243)	$22,287,876	Sum of Lines 18 through 23

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 18-1701-GA-RDR
Expenditures by Month

Data: 2018 - 12 Months Actual

Schedule DSM-2

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative Total
1	Home Performance Solutions	$0	$606,870	$5,094,514	$11,076,753	$8,042,078	$7,885,709	$7,365,714	$5,702,631	$4,088,973	$4,257,244	$4,886,244	$0	$59,006,730
2	Simple Energy Solutions	$0	$387,682	$256,293	$433,001	$344,365	$373,944	$390,860	$426,529	$317,792	$1,050,869	$2,389,597	$0	$6,370,934
3	New Home Solutions	$0	$0	$401,353	$1,519,893	$2,186,540	$3,435,744	$2,807,250	$2,624,200	$2,472,436	$2,440,609	$2,675,864	$0	$20,563,889
4	Furnace Market Research	$0	$0	$56,489	$23,168	$0	$0	$0	$0	$0	$0	$0	$0	$79,657
5	Small Business Energy Solutions	$0	$118,016	$286,691	($32,179)	$0	$0	$0	$0	$0	$0	$0	$0	$372,528
6	Residential Energy Efficiency Education for Students	$0	$7,700	$7,700	$977	$298,315	$411,185	$292,204	$301,609	$370,085	$279,564	$314,134	$0	$2,283,473
7	Energy Design Solutions	$0	$0	$89,867	$130,280	$250	$192	$7,492	$184,941	$237,473	$348,020	$377,727	$0	$1,376,241
8	Innovative Energy Solutions	$0	$0	$0	$149,566	$256,111	$615,620	$1,921,759	$2,080,769	$2,743,906	$1,377,304	$1,571,036	$0	$10,716,072
9	Home Energy Report Program	$0	$0	$0	$0	$19,063	$577,109	$1,074,460	$1,505,737	$2,442,049	$1,319,486	$1,984,924	$0	$8,922,827
10	Residential Energy Code Training and Evaluation	$0	$0	$0	$0	$0	$39,903	$128,351	$6,230	$2,531	$0	$0	$0	$177,016
11	High Efficiency Heating System Rebate	$0	$0	$0	$0	$0	$419,186	$1,980,251	$2,261,939	$2,538,800	$2,267,236	$2,515,321	$0	$11,982,732
12	EPA Portfolio Manager	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$73,906	$0	$73,906
13	Online Energy Audit	$0	$0	$0	$0	$0	$0	$875	$160,747	$140,847	$152,685	$141,736	$0	$596,891
14	Program Administration	$0	$315,443	$278,030	$278,172	$272,771	$437,779	$517,341	$510,424	$585,376	$974,953	$508,179	$0	$4,678,468
15	Program Development	$84,443	$20,764	$35,231	$16,845	$5,470	$8,967	$200	$65,968	$0	$0	$0	$0	$237,889
16	WarmChoice	$0	$0	$0	$0	$2,672,017	$3,677,733	$4,021,415	$4,717,330	$4,673,722	$4,926,741	$4,707,229	$0	$29,396,186
17	Staff Adjustment	$0	$0	$0	$0	$0	$0	$0	$0	($5,994)	$0	$0	$0	($5,994)
18	TOTAL Expenditures by Year	$84,443	$1,456,475	$6,506,169	$13,596,477	$14,096,980	$17,883,072	$20,508,172	$20,549,052	$20,607,995	$19,394,712	$22,145,897	$0	$156,829,445

	Expenditures by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
19	Home Performance Solutions	($437,404)	$607,150	$1,161,229	($443,379)	$432,742	$1,157,435	($34,241)	$431,567	$664,927	$62,659	$471,393	$812,166	$4,886,244
20	Simple Energy Solutions	($103,156)	$668,552	$97,775	($16,029)	$301,958	$271,681	($11,666)	$125,289	$302,305	($11,949)	$46,041	$718,797	$2,389,597
21	New Home Solutions	($21,477)	$267,961	$428,862	($4,502)	$297,165	$407,803	$108,969	$291,628	$336,915	$128,183	$166,848	$267,508	$2,675,864
22	Furnace Market Research	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	Small Business Energy Solutions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	Residential Energy Efficiency Education for Students	$9,017	$9,165	$36,589	$8,054	$8,491	$10,326	$183,221	$9,051	$9,214	$9,203	$9,175	$12,628	$314,134
25	Energy Design Solutions	($100,174)	$109,487	$26,789	($889)	$28,025	$78,047	$1,722	$51,043	$55,481	$7,230	$19,858	$101,107	$377,727
26	Innovative Energy Solutions	($265,626)	$497,790	$167,275	$15,077	$229,166	$236,246	$58,985	$238,185	$71,233	$108,818	$103,199	$110,688	$1,571,036
27	Home Energy Report Program	$273,170	$6,710	$273,082	$0	$0	$1,026,436	$3,242	$1,858	$86,831	$1,782	$2,385	$309,429	$1,984,924
28	Residential Energy Code Training and Evaluation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	High Efficiency Heating System Rebate	($254,975)	$278,528	$607,965	($214,285)	$217,303	$574,323	($28,635)	$201,234	$240,100	$140,639	$237,580	$515,544	$2,515,321
30	EPA Portfolio Manager	$0	$6,719	$6,719	$6,719	$6,719	$6,719	$6,719	$6,719	$6,719	$6,719	$6,719	$6,719	$73,906
31	Online Energy Audit	$34,082	$2,207	$1,750	$31,162	$2,348	$434	$32,674	$1,321	$1,606	$32,184	$1,318	$651	$141,736
32	Program Administration	$36,804	$33,153	$80,069	$7,256	$60,131	$59,870	$38,916	$34,127	$47,150	$23,770	$37,723	$49,210	$508,179
33	Program Development	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
34	WarmChoice	($345,903)	$7,608	$6,769	$482	$0	$22,320	$377,192	$1,189,053	$1,324,788	$430,376	$196,496	$1,498,046	$4,707,229
35	TOTAL Expenditures	($1,175,642)	$2,495,031	$2,894,873	($610,333)	$1,584,049	$3,851,639	$737,098	$2,581,074	$3,147,269	$939,614	$1,298,735	$4,402,491	$22,145,897
	Cumulative Expenditures													
36	DSM Cumulative Expenditures	$133,507,906	$136,002,937	$138,897,810	$138,287,476	$139,871,525	$143,723,163	$144,460,262	$147,041,336	$150,188,605	$151,128,219	$152,426,954	$156,829,445	
37	Total Cumulative DSM Expenditures	$133,507,906	$136,002,937	$138,897,810	$138,287,476	$139,871,525	$143,723,163	$144,460,262	$147,041,336	$150,188,605	$151,128,219	$152,426,954	$156,829,445	

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 18-1701-GA-RDR
Recoveries by Month

Data: 2018 - 12 Months Actual

Schedule DSM-3

		TOTAL SGS Throughput in MCF (1)	TOTAL DSM Recoveries (1)
1	May 2018	6,451,804	$1,506,674
2	June 2018	2,133,438	$497,675
3	July 2018	1,746,584	$407,461
4	August 2018	1,635,989	$381,647
5	September 2018	1,722,632	$401,861
6	October 2018	2,698,213	$629,619
7	November 2018	10,096,165	$2,358,238
8	December 2018	18,470,652	$4,314,728
9	January 2019	22,356,991	$5,222,593
10	February 2019	22,095,871	$5,161,595
11	March 2019	17,982,808	$4,200,784
12	April 2019	11,763,008	$2,747,839
13		119,154,154	$27,830,714

		SGS Throughput in MCF (1)	Rate - effective 5/18-4/19	DSM Recoveries (1)	SGS Throughput in MCF (1)	Rate - effective 5/17-4/18	DSM Recoveries (1)	SGS Throughput in MCF	Rate - effective 5/16-4/17	DSM Recoveries	SGS Throughput in	Rate - effective 5/15-4/16	DSM Recoveries
14	May 2018	6,439,839	$0.2336	$1,503,719	10,121	$0.2100	$2,545	1,845	$0.2220	$410	0	$0.1697	$0
15	June 2018	2,129,448	$0.2336	$496,827	3,179	$0.2100	$668	810	$0.2220	$180	0	$0.1697	$0
16	July 2018	1,745,606	$0.2336	$407,241	(220)	$0.2100	($46)	1,198	$0.2220	$266	0	$0.1697	$0
17	August 2018	1,635,182	$0.2336	$381,473	436	$0.2100	$92	371	$0.2220	$82	0	$0.1697	$0
18	September 2018	1,721,189	$0.2336	$401,548	587	$0.2100	$123	857	$0.2220	$190	0	$0.1697	$0
19	October 2018	2,697,855	$0.2336	$629,535	(352)	$0.2100	($74)	711	$0.2220	$158	0	$0.1697	$0
20	November 2018	10,095,845	$0.2336	$2,358,171	288	$0.2100	$60	32	$0.2220	$7	0	$0.1697	$0
21	December 2018	18,467,222	$0.2336	$4,313,991	2,001	$0.2100	$420	1,429	$0.2220	$317	0	$0.1697	$0
22	January 2019	22,356,991	$0.2336	$5,222,593	0	$0.2100	$0	0	$0.2220	$0	0	$0.1697	$0
23	February 2019	22,095,871	$0.2336	$5,161,595	0	$0.2100	$0	0	$0.2220	$0	0	$0.1697	$0
24	March 2019	17,982,808	$0.2336	$4,200,784	0	$0.2100	$0	0	$0.2220	$0	0	$0.1697	$0
25	April 2019	11,763,008	$0.2336	$2,747,839	0	$0.2100	$0	0	$0.2220	$0	0	$0.1697	$0
26		119,130,864		$27,825,315	16,039		$3,789	7,251		$1,610	-		$0

		EXPECTED RECOVERIES AS FILED 2/18			ACTUAL RECOVERIES 5/17 - 4/18									
		SGS Throughput in MCF (2)	Rate - effective 5/17-4/18	DSM Recoveries (2)	SGS Throughput in MCF (3)	Rate - effective 5/17-4/18	DSM Recoveries (3)	SGS Throughput in MCF (3)	Rate - effective 5/16-4/17	DSM Recoveries (3)	SGS Throughput in	Rate - effective 5/15-4/16	DSM Recoveries (3)	2018 Adjustment (4)
27	May 2017	4,839,327	$0.2100	$1,016,850	4,835,356	$0.2100	$1,016,108	1,329	$0.2220	$295	2,642	$0.1697	$448	$1
28	June 2017	2,586,521	$0.2100	$543,754	2,583,042	$0.2100	$543,006	3,023	$0.2220	$671	455	$0.1697	$77	$0
29	July 2017	1,845,145	$0.2100	$388,045	1,838,506	$0.2100	$386,690	4,361	$0.2220	$968	2,278	$0.1697	$387	$0
30	August 2017	1,672,541	$0.2100	$351,894	1,669,590	$0.2100	$351,276	2,247	$0.2220	$499	704	$0.1697	$119	$0
31	September 2017	1,913,775	$0.2100	$402,487	1,911,789	$0.2100	$402,074	1,451	$0.2220	$322	535	$0.1697	$91	$0
32	October 2017	2,079,317	$0.2100	$437,228	2,077,755	$0.2100	$436,902	1,176	$0.2220	$261	386	$0.1697	$65	$0
33	November 2017	7,834,815	$0.2100	$1,646,006	7,833,395	$0.2100	$1,645,709	1,079	$0.2220	$240	341	$0.1697	$58	$0
34	December 2017	16,616,060	$0.2100	$3,490,074	16,612,907	$0.2100	$3,489,414	2,387	$0.2220	$530	767	$0.1697	$130	$0
35	January 2018	22,887,084	$0.2100	$4,806,288	27,280,555	$0.2100	$5,729,628	1,447	$0.2220	$321	404	$0.1697	$69	$923,730
36	February 2018	21,959,193	$0.2100	$4,611,431	20,737,387	$0.2100	$4,355,563	1,165	$0.2220	$259	650	$0.1697	$110	($255,498)
37	March 2018	17,737,021	$0.2100	$3,724,774	16,307,572	$0.2100	$3,425,298	2,673	$0.2220	$593	2,622	$0.1697	$445	($298,438)
38	April 2018	11,917,901	$0.2100	$2,502,759	15,401,740	$0.2100	$3,235,073	1,548	$0.2220	$344	215	$0.1697	$36	$732,694
39		113,888,699		$23,921,590	119,089,594		$25,016,740	23,885		$5,302	11,999		$2,036	$1,102,489

(1) January 2019 through April 2019 throughput has been forecasted.
(2) Based on recoveries as filed in DSM Rider filing 2/28/2019.
(3) Actual recoveries from May 2017-December 2018.
(4) Adjustment to projected recoveries based on actual data.

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 18-1701-GA-RDR
Carrying Costs

Data: 2018 - 12 Months Actual

Schedule DSM-4

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Cumulative Total
1	**Carrying Costs**	$1,719	$21,915	$189,189	$654,539	$1,071,002	$1,164,850	$1,256,616	$1,339,502	$1,464,157	$1,321,402	$1,256,860	$0	$9,741,751
	Average Monthly Balance	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	
2	Beginning Balance	$30,719,222	$23,813,563	$21,952,662	$21,421,198	$17,575,411	$19,159,460	$23,011,098	$23,748,197	$26,329,271	$29,448,936	$29,758,932	$28,699,428	
3	Additional Costs	($1,175,642)	$2,495,031	$2,894,873	($610,333)	$1,584,049	$3,851,639	$737,098	$2,581,074	$3,147,269	$939,614	$1,298,735	$4,402,491	
4	Recoveries	($5,730,017)	($4,355,932)	($3,426,336)	($3,235,454)	($1,506,674)	$1,506,674	$0	$0	($27,603)	($629,619)	($2,358,238)	($4,314,728)	
5	Shared Savings Incentive	$0	$0	$0	$0	$1,506,674	($1,506,674)	$0	$0	$0	$0	$0	$0	
6	Ending Balance	$23,813,563	$21,952,662	$21,421,198	$17,575,411	$19,159,460	$23,011,098	$23,748,197	$26,329,271	$29,448,936	$29,758,932	$28,699,428	$28,787,191	
7	Average Monthly Balance	$27,266,393	$22,883,112	$21,686,930	$19,498,305	$18,367,435	$21,085,279	$23,379,647	$25,038,734	$27,889,104	$29,603,934	$29,229,180	$28,743,310	
	Carrying Costs	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**TOTAL**
8	Booked Carrying Costs	$114,633.83	$87,970.94	$90,628.07	$78,422.42	$72,779.03	$88,454.40	$96,526.25	$103,684.41	$112,241.02	$123,381.06	$117,836.30	$170,302.44	$1,256,860

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 18-1701-GA-RDR
Shared Savings Incentive

Line No.	Description	Amount
1	Total Annual Budget	$32,810,356
2	Actual Annual Expenditures	$29,299,874
3	Percentage of Annual Budget Spent (Line 2 divided by Line 1)	89.3%
4	Total Annual Natural Gas Savings Target (MCF)	734,481
5	Actual Annual Natural Gas Savings (MCF)	1,040,237
6	Percentage of Natural Gas Savings Target Achieved (Line 5 divided by Line 4)	141.6%
7	Net Present Value of Projected Program Lifetime Energy Savings	$37,924,428
8	Actual Program Costs	$29,299,874
9	Difference (Line 7 less Line 8)	$8,624,554
10	Shared Savings Level Achieved	10.0%
11	Shared Savings Incentive (Line 9 multiplied by Line 10) (1)	$862,455
12	Grossed Up Shared Savings Incentive	$1,091,713

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

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 18-1701-GA-RDR
Shared Savings Incentive Gross Up

Line No.	Computation of Gross Conversion Factor		
1	Operating Revenue		100%
2	Less: Gross Receipts Tax		0%
3	Income Before Federal Income Tax (1) - (2)		100%
4	Federal Income Tax @ 21%		21%
5	Income After Income Tax (3) - (4)		79%
6	Gross Revenue Conversion Factor (1)/(5)		1.27
7	Shared Savings Incentive (DSM-5 Line 11)	$	862,455
8	Gross Up (7)*(6)-(7)	$	229,258
	Total Shared Savings (7)+(8)	$	1,091,713

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 18-1701-GA-RDR
Computation of Rate Per Mcf
For Rates Effective May 2019

Schedule DSM-6

Line No.	Description	Reference	Amount
1	**TOTAL REVENUE REQUIREMENT**	**Sch DSM-1**	**$22,287,876**
2	SGS Projected Annual Throughput, MCF [(1)]		113,872,109
3	SGS Rate per MCF	Line 1 divided by Line 2	$0.1957

Notes:
(1) Includes SGS, SGTS, and FRSGTS throughput for Twelve Months Ended April 2020

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Case No(s). 18-1701-GA-RDR

Summary: Application for an Adjustment to Rider IRP and Rider DSM Rates electronically filed by Cheryl A MacDonald on behalf of Columbia Gas of Ohio, Inc.