

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Ohio)
Gas Company for Approval of an) Case No. 19-1354-GA-ALT
Alternative Rate Plan)

In the Matter of the Application of Ohio) Case No. 19-1355-GA-ATA
Gas Company for Tariff Approval)

**APPLICATION OF OHIO GAS COMPANY FOR APPROVAL
OF AN ALTERNATIVE RATE PLAN AND APPLICATION
FOR TARIFF APPROVAL**

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August 29, 2019

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FOR TARIFF APPROVAL**

In accordance with R.C. 4909.18, 4929.05, and 4929.11, Ohio Gas Company (“Ohio Gas” or “Company”) requests that the Public Utilities Commission of Ohio (“Commission”) approve this application for an alternative rate plan to authorize a Geographical Information System Cost Recovery Rider (“GIS Rider”). As further supported below and in the attached schedules, the implementation of the GIS Rider will have no effect on Ohio Gas’s operating income or earnings inasmuch as Ohio Gas will simultaneously recognize the expenses associated with the geographical information system (“GIS”) project when the associated and offsetting revenues are collected through the proposed rider. The Company further requests the Commission grant any additional necessary and proper relief to allow the Company to implement the GIS Rider.

1. Ohio Gas is an Ohio corporation engaged in the business of distributing natural gas to nearly 50,000 customers in northwest Ohio. It is a public utility as defined by R.C. 4905.02 and 4905.03.

2. On January 28, 2015, Ohio Gas filed an application seeking authority to modify its accounting so that it could book as a regulatory asset the expenses associated with the first phase of a GIS project. *In the Matter of the Application of Ohio Gas Company for Approval to Change Accounting Methods and Defer Expenses Related to Implementation of a Geographic Information System*, Case No. 15-222-GA-AAM, Application (Jan. 28, 2015) (“*GIS Deferral Case*”). The Commission authorized Ohio Gas to defer expenses associated with the first phase of the GIS project, up to a pre-interest cap of \$925,000. The Commission also authorized Ohio Gas to defer the phase one expenses with a carrying cost rate of 4 percent. *GIS Deferral Case*, Finding and Order at 4 (July 29, 2015). Cost-recovery was deferred to a future proceeding. *Id.* at 6.
3. Subsequent to the *GIS Deferral Case*, Ohio Gas filed an application to increase its base rates. *In the Matter of the Application of Ohio Gas Company for an Increase in Gas Distribution Rates*, Case Nos. 17-1139-GA-AIR, *et al.*, Application (Apr. 28, 2017) (“*Rate Case*”). After an extensive audit by the Staff of the Commission and discovery by the Office of the Ohio Consumers’ Counsel (“OCC”), the issuance of a Staff Report, and filing of Objections, the Staff, OCC, and Ohio Gas entered into a Stipulation that resolved all issues including the incorporation of changes in federal tax law that became effective following the issuance of the Staff Report. *Rate Case*, Joint Stipulation and Recommendation (Jan. 26, 2018). The Commission approved the Joint Stipulation and Recommendation on February 21, 2018 and tariffs incorporating the Commission’s Order went into effect on March

- 1, 2018. *Rate Case*, Opinion and Order (Feb. 21, 2018). The *Rate Case* did not provide for any recovery of amounts being deferred under the *GIS Deferral Case*.
4. Ohio Gas moved forward with the first phase of the GIS project and has filed four annual reports detailing the progress of the first phase of the GIS project and the accumulating deferral. In its most recent annual report, Ohio Gas reported that the total deferral asset including carrying costs was \$910,258.75 through December 2018. *GIS Deferral Case*, Report of Ohio Gas Company of 2018 Deferred Expenses Related to its Geographical Information System Program (May 16, 2019).
 5. To amortize the deferral authorized in the *GIS Deferral Case*, this Application seeks to establish the GIS Rider. The GIS Rider will recover the current deferral balance plus the going-forward carrying cost component on the remaining unamortized balance. Based on the estimated effective date of the GIS Rider of January 1, 2020, Ohio Gas projects that the deferral balance will have grown to \$947,281.44, solely as a result of additional carrying costs.
 6. Ohio Gas proposes that the phase one GIS deferral be amortized over a two-year period in accordance with the rates set forth in Exhibit G-5.
 7. Ohio Gas also requests authority to conduct a final reconciliation of the GIS Rider on an automatic approval basis. To provide a final reconciliation, Ohio Gas requests authority to conduct a review and propose adjusted GIS Rider rates to reconcile the revenue collection with the GIS deferral balance and to have the final GIS Rider reconciliation tariff sheet and rates deemed automatically approved on the thirty-first day after filing, unless the Commission takes action to suspend the

automatic approval process within the first 30 days after Ohio Gas files the proposed final reconciliation tariff sheet and rates.

8. On July 1, 2019, and in accordance with R.C. 4909.43(B) and Rule 4901:1-19-06(A), O.A.C., Ohio Gas filed its Prefiling Notice of Intent to File an Application for Approval of an Alternative Rate Plan (“PFN”) and served the PFN upon the mayor and legislative authority of each municipality in its service territory. By letter, Ohio Gas also provided the notice required by Rule 4901:1-19-06(A), O.A.C.
9. In accordance with R.C. 4909.43(B) and Rule 4901:1-19-06(A), O.A.C., this Application is being filed at least 30 days after the filing of the PFN.
10. Contemporaneous with the filing of this Application, and as required by Rule 4901:1-19-06(B)(3), O.A.C., Ohio Gas has provided a copy of this Application to OCC (OCC and Commission Staff were the only parties in Ohio Gas’s last rate case proceeding). Additional copies of the Application are available at Ohio Gas’s offices and online at www.ohiogas.com.
11. In accordance with Rule 4901:1-19-06(B)(1)-(2), O.A.C., testimony in support of this Application is being filed concurrently with this Application.
12. In accordance with requirements of Rule 4901:1-19-06(C), O.A.C., and R.C. 4909.18(A)-(D), subject to the waivers authorized by the Commission’s Entry dated August 28, 2019 in this proceeding, attached to this Application are the following Exhibits.
 - Exhibit A – Detailed Alternative Rate Plan
 - Exhibit B – Discussion Regarding Cross-Subsidization of Services

- Exhibit C – Discussion Regarding Compliance with R.C. 4905.32, Substantial Compliance with the Policies in 4929.02, and Demonstration that Alternative Rate Plan is Just and Reasonable
 - Exhibit D – List of Witnesses Supporting Application Exhibits
 - Exhibit E – Current, Redlined Proposed, and Clean Proposed Tariff Sheets
 - Exhibit F – Schedules required by Rule 4901:1-19-06(C)(1), O.A.C.
 - Exhibit G – Additional Schedules Supporting Application
 - Exhibit H – Proposed Newspaper Notice
13. As required by R.C. 4929.05(A)(1) and (2), Ohio Gas states that it is in compliance with R.C. 4905.35, that it is in substantial compliance with the State's policies reflected in R.C. 4929.02, and that it will continue to remain in substantial compliance with these policies after this Application is approved.
14. Ohio Gas's proposed alternative rate plan is just and reasonable as required by R.C. 4929.05(A)(3). The GIS system being implemented by Ohio Gas will support its mission in many ways, including a) providing reliable and uninterrupted service to its customers; b) allowing Ohio Gas to take prompt action when concerns arise; c) maintaining Ohio Gas infrastructure through regular inspections, surveys, responses to customer inquiries, and routine maintenance and repair activities; d) providing additional means to effectively respond to inquiries from the Ohio Utilities Protection Service ("OUPS"), including prompt responses to requests for marking the location of underground facilities; and, e) complying with Commission regulations including rates, efficiency, pipeline safety, minimum service standards

for providing service, consumer safeguards, and various records management and reporting requirements. The costs of implementing the GIS were prudent and necessary business expenses incurred by Ohio Gas that will benefit customers and are not reflected in Ohio Gas's current rates.

WHEREFORE, Ohio Gas respectfully requests that the Commission consider the facts and proposals set forth in this application and approve this application, including the proposed tariff sheets, and provide any other necessary and appropriate relief to carry out the intent set forth in this Application.

Respectfully submitted,

/s/ Frank P. Darr

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(Counsel of Record)

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ATTORNEYS FOR OHIO GAS COMPANY

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing *Application of Ohio Gas Company for Approval of an Alternative Rate Plan and Application for Tariff Approval* was served on Ohio Consumers' Counsel, 65 East State Street, 7th Floor, Columbus, Ohio, 43215 by electronic delivery this 29th day of August 2019. Further service will be completed as provided by Rule 4901-1-05, Ohio Administrative Code.

/s/ Frank P. Darr
Frank P. Darr

Verification

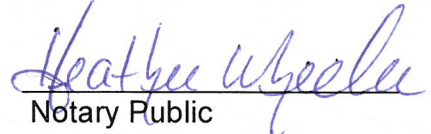
State of Ohio
Williams County

Cynthia Reed personally appeared before me, and being duly sworn, said she is President of Ohio Gas Company and that the statements in the foregoing application are true and accurate to the best of her knowledge.



Cynthia Reed
President

Sworn to before me and subscribed in my presence this 27th day of August 2019.



Notary Public

State of Ohio

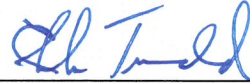
Commission Expires

4/12/21

Verification

State of Ohio
Williams County

Charles Turnwald personally appeared before me, and being duly sworn, said he is the Secretary, Treasurer, and Controller of Ohio Gas Company and that the statements in the foregoing application are true and accurate to the best of his knowledge.



Charles Turnwald
Secretary/Treasurer/Controller

Sworn to before me and subscribed in my presence this 27th day of August 2019.



Notary Public

State of Ohio

Commission Expires
4/12/21

Exhibit A

Detailed Alternative Rate Plan

Exhibit A
Rule 4901:1-19-06(C)(2)(a)
Detailed Plan

GIS Phase I Deferral

On January 28, 2015, Ohio Gas filed an application seeking authority to modify its accounting so that it could book as a regulatory asset the expenses associated with the first phase of a GIS project. *In the Matter of the Application of Ohio Gas Company for Approval to Change Accounting Methods and Defer Expenses Related to Implementation of a Geographic Information System*, Case No. 15-222-GA-AAM, Application (Jan. 28, 2015) (“*GIS Deferral Case*”). The Commission authorized Ohio Gas to defer expenses associated with the first phase of the GIS project, up to a pre-interest cap of \$925,000. The Commission also authorized Ohio Gas to defer the phase one expenses with a carrying cost rate of 4 percent. *GIS Deferral Case*, Finding and Order at 4 (July 29, 2015). The *GIS Deferral Case* deferred resolution of cost-recovery to a future proceeding. *Id.* at 6.

Ohio Gas moved forward with the first phase of the GIS project and has completed the scope of work anticipated in the first phase of the GIS project.

GIS Phase I Deferral Balance

Ohio Gas was required to file annual reports identifying the end of year balance of the GIS deferral. To date, Ohio Gas has filed four annual reports. In its most recent annual report, Ohio Gas reported that through December 2018 the total deferral asset including carrying costs was \$910,258.75. *GIS Deferral Case*, Report of Ohio Gas Company of 2018 Deferred Expenses Related to its Geographical Information System Program (May 16, 2019).

The deferral continues to accrue carrying charges at a rate of 4 percent. As a result, the deferral balance will increase to \$947,281.44 as of January 1, 2020, the anticipated beginning of the amortization period of the deferral. See Exhibit G-4. Carrying charges will continue to accrue on the unamortized deferral balance.

GIS Phase II

Ohio Gas has determined that it will not seek authorization to defer Phase II costs to implement the GIS project. Instead, it will fund the second phase through internal funding.

2017 Rate Case

Following the *GIS Deferral Case*, Ohio Gas filed an application to increase its base rates. *In the Matter of the Application of Ohio Gas Company for an Increase in Gas Distribution Rates*, Case Nos. 17-1139-GA-AIR, *et al.*, Application (Apr. 28, 2017) (“*Rate Case*”). After an extensive audit by the Staff of the Commission and discovery by OCC, the issuance of a Staff Report, and filing of Objections, the Staff, OCC, and Ohio Gas entered into a Stipulation that resolved all issues including the incorporation of changes in federal tax law that became effective following the issuance of the Staff Report. *Rate Case*, Joint Stipulation and Recommendation (Jan. 26, 2018). The Commission approved the Joint Stipulation and Recommendation on February 21, 2018 and tariffs incorporating the Commission’s Order went into effect on March 1, 2018. *Rate Case*, Opinion and Order (Feb. 21, 2018). As part of the *Rate Case*, Ohio Gas included labor expense for an employee that was added to assist in operations including the implementation of the GIS. The deferral for which Ohio Gas is seeking recovery in this case does not include any of the labor expense associated with the new employee.

GIS Rider Proposal

Ohio Gas proposes that the Phase I GIS deferral balance be amortized over a two-year period. Based on the estimated deferral balance as of January 1, 2020, Ohio Gas has calculated and proposes a GIS Rider rate of \$0.86 per bill. See Exhibit G-3. Customers taking service under the General Service and Transportation Service rate schedules would be subject to this rate.

Ohio Gas proposes that the GIS Rider be subject to a final reconciliation associated with the amortization and collection of the Phase I deferral balance. As proposed, the final reconciliation would occur at the end of the two-year amortization period (*i.e.*, the 25th month). Ohio Gas would calculate the remaining balance and estimate the anticipated revenue and propose any necessary adjustments to the GIS Rider Rate. Such adjustments may include a reduction in the rider rate. The final reconciliation would not result in a rate greater than that proposed in this Application.

Furthermore, Ohio Gas proposes an automatic approval process for the final reconciliation rate. Ohio Gas would file a proposed final reconciliation rate at least 60 days before the conclusion of the 24-month amortization period. Staff would have the ability to review the proposed final reconciliation rate and issue a review and recommendation. If the Commission takes no action within 30 days of the final reconciliation filing, then the rate proposed in that filing would be deemed automatically approved on the thirty-first day after the filing.

Although the Commission's order providing accounting authority to defer the phase I expenses required an annual report of the deferral balance, it is not clear if this requirement would carry over once amortization of the deferral commences.

Nonetheless, Ohio Gas would continue to submit annual reports by June 1st of each year identifying the deferral balance and would submit a final report once the deferral balance is completely amortized.

Exhibit B

Discussion Regarding

Cross-Subsidization of Services

Exhibit B
Rule 4901:1-19-06(C)(2)(c)
Cross-Subsidization Issues

Cross-subsidization of services will not occur under Ohio Gas's proposed alternative rate plan. The GIS Deferral Balance has been subject to Staff review pursuant to the annual reporting requirements. Moreover, as provided in the *GIS Deferral Case*, before any collections may begin the GIS deferral will be subject to Staff review and Commission approval. On a going-forward basis, Ohio Gas will continue to provide annual reporting to Staff and the Commission. No rates or charges associated with the GIS deferral will take effect until review by the Staff and Commission. The GIS Rider also reflects the appropriate allocation of cost responsibility among Ohio Gas's tariff schedules. Ohio Gas serves some customers that are served under contracts instead of tariff rates. The rates applicable to these customers are governed by the terms of the contract. These contract customers, therefore, will not be subject to the GIS Rider.

Exhibit C

Discussion Regarding Compliance with R.C.
4929.32, Substantial Compliance with the
Policies in 4929.02, and Demonstration that
Alternative Rate Plan is Just and Reasonable

Exhibit C
Rule 4901:1-19-06(C)(2)(d)
Compliance with R.C. 4929.35 and
Substantial Compliance with 4929.02

Rule 4901:1-19-06(C)(2)(d), O.A.C., requires an applicant seeking approval of an alternative rate plan provide: (1) a discussion of how the applicant is in compliance with R.C. 4905.35; (2) a detailed discussion of how it is in substantial compliance with the policies of the state of Ohio and how the applicant will remain in substantial compliance after implementation of the alternative rate plan; and (3) demonstrate that the alternative rate plan is just and reasonable. As demonstrated below, Ohio Gas meets these requirements.

1. Compliance with R.C. 4905.35

Ohio Gas is in compliance with the four requirements set forth in R.C. 4905.35. Ohio Gas does not make or give any undue or unreasonable preference or advantage to any person, firm, corporation, or locality, or subject any person firm corporation, or locality to any undue prejudice or disadvantage. R.C. 4905.35(A).

Ohio Gas offers its regulated services or goods to all similarly situated consumers, including persons with which it is affiliated or which it controls, under comparable terms and conditions. R.C. 4905.35(B)(1).

Ohio Gas does not offer a bundled service that includes a regulated and unregulated service. R.C. 4905.35(B)(2).

Ohio Gas does not condition or limit the availability of any regulated services or goods, or condition the availability of a discounted rate or improved quality, price, term, or condition for any regulated services or goods, on the basis of the identity of the supplier

of any other services or goods or on the purchase of any unregulated services or goods from Ohio Gas. R.C. 4905.35(B)(3).

The Commission Staff found no issues with Ohio Gas's compliance with R.C. 4905.35 when it just recently completed its audit of Ohio Gas as reflected in the Staff Report in the *Rate Case*.

2. Substantial compliance with the policies in R.C. 4929.02

R.C. 4929.02 provides that it is the state policy to:

- (1) Promote the availability to consumers of adequate, reliable, and reasonably priced natural gas services and goods;
- (2) Promote the availability of unbundled and comparable natural gas services and goods that provide wholesale and retail consumers with the supplier, price, terms, conditions, and quality options they elect to meet their respective needs;
- (3) Promote diversity of natural gas supplies and suppliers, by giving consumers effective choices over the selection of those supplies and suppliers;
- (4) Encourage innovation and market access for cost-effective supply- and demand-side natural gas services and goods;
- (5) Encourage cost-effective and efficient access to information regarding the operation of the distribution systems of natural gas companies in order to promote effective customer choice of natural gas services and goods;
- (6) Recognize the continuing emergence of competitive natural gas markets through the development and implementation of flexible regulatory treatment;
- (7) Promote an expeditious transition to the provision of natural gas services and goods in a manner that achieves effective competition and transactions between willing buyers and willing sellers to reduce or eliminate the need for regulation of natural gas services and goods under Chapters 4905. and 4909. of the Revised Code;
- (8) Promote effective competition in the provision of natural gas services and goods by avoiding subsidies flowing to or from regulated natural gas services and goods;

(9) Ensure that the risks and rewards of a natural gas company's offering of nonjurisdictional and exempt services and goods do not affect the rates, prices, terms, or conditions of nonexempt, regulated services and goods of a natural gas company and do not affect the financial capability of a natural gas company to comply with the policy of this state specified in this section;

(10) Facilitate the state's competitiveness in the global economy;

(11) Facilitate additional choices for the supply of natural gas for residential consumers, including aggregation;

(12) Promote an alignment of natural gas company interests with consumer interest in energy efficiency and energy conservation.

Ohio Gas promotes, encourages, and facilitates these policies.

The Company currently promotes, and will continue to promote, the availability of reasonably priced natural gas services that facilitates the state's competitiveness in the global economy. R.C. 4929.02(A)(1) & (10). Ohio Gas has a long history of providing natural gas service at reasonably priced rates, evidenced by the fact that the Company went over 30 years before seeking its most recent increase in rates. The estimated total bill impact upon approval of this Application for the Company's typical residential customer is a total bill increase of 0.14 percent. See Exhibit F-3, Schedule E-5. Businesses served by Ohio Gas will see an increase of only \$0.86 per month. *Id.* These minor bill increases will cease after the proposed two-year amortization period (and if needed a final month reconciliation). Further evidence of the reasonableness of Ohio Gas's rates is demonstrated by a comparison of Ohio Gas's current rates with those of similar Ohio natural gas utilities. *Rate Case*, Direct Testimony of Kim Watkins at 8 (May 31, 2017).

The Company provides adequate and reliable service. R.C. 4929.02(A)(1). The GIS system will enhance the Company's ability to provide adequate and reliable service

by allowing Ohio Gas to take prompt action when concerns arise, by maintaining Ohio Gas's infrastructure through regular inspection, surveys, responses to customer inquiries, and routine maintenance and repair activities, and by providing additional means to effectively respond to inquiries from the Ohio Utilities Protection Service ("OUPS"), including prompt response to requests for marking the location of underground facilities. Approval of the application will therefore enhance this state policy.

Ohio Gas has promoted and will continue to promote the availability of unbundled services that provide consumers with competition among suppliers to meet the consumers' supplier, price, terms, conditions, and quality options, and has done so and will continue to do so in a manner that reduces or eliminates the need for regulation of natural gas services and goods under R.C. Chapters 4905 and 4909. R.C. 4929.02(A)(2), (3), (6), (7), & (11). Ohio Gas, in conjunction with local municipalities under their constitutional Home Rule authority, implemented community aggregation programs (collectively, the "Community Energy Partnership" or "CEP") that have and will continue to provide customers with a competitive option for obtaining commodity service on price, terms, and conditions that meet the respective needs of Ohio Gas's customers. This Application will not affect the continuation of the CEP and its support for the state policies embodied in R.C. 4929.02.

Ohio Gas further promotes competition by ensuring that there are no subsidies flowing to or from its provision of regulated natural gas service. R.C. 4929.02(A)(8). Likewise, the Company's nonjurisdictional services do not affect the provision of regulated natural gas service and do not affect Ohio Gas's financial capability to comply with the state policies. R.C. 4929.02(A)(9). Ohio Gas underwent a comprehensive Staff audit as

part of its rate case filed in 2017, which confirmed that there are not subsidies flowing to or from regulated natural gas services and which also confirmed the Company's financial integrity. Furthermore, the GIS program was limited to expenses related to the provision of regulated natural gas service. Pursuant to prior Commission authorization, these jurisdictional expenses have been recorded as a regulatory asset on the Company's books. The amortization and recovery of such expenses from customers will not cause a subsidy to flow to or from regulated natural gas service and will enhance the Company's financial capability of continuing compliance with the state policies contained in R.C. 4929.02.

Ohio Gas is in substantial compliance with the state policies contained in R.C. 4929.02. Approval of this Application will not diminish the Company's substantial compliance with these policies, and with respect to certain policies, approval of the Application will enhance the Company's compliance or ability to comply with these policies.

3. Demonstration that Alternative Rate Plan is Just and Reasonable

Ohio Gas's Application is just and reasonable. The GIS system will enhance the Company's ability to provide adequate and reliable service by allowing Ohio Gas to take prompt action when concerns arise, by maintaining Ohio Gas infrastructure through regular inspection, surveys, responses to customer inquiries, and routine maintenance and repair activities, and by providing additional means to effectively respond to inquiries from the OUPS, including prompt responses to requests for marking the location of underground facilities. The GIS system furthered the Company's ability to comply with Commission regulations regarding efficiency, pipeline safety, minimum service

standards, consumer safeguards, and various records management and reporting requirements.

The financial impact on customers is also just and reasonable. Based on the as-proposed Application, the total bill impact for a typical residential customer consuming 100 Ccf of natural gas per month is an increase of only 0.14%. The total bill impact on businesses is only \$0.86 per bill. These minor bill impacts will cease after the GIS deferral has been amortized after the 24-month amortization period (subject to a potential 25-month final reconciliation).

Exhibit D

List of Witnesses Supporting Application

Exhibits

Exhibit D
List of Witnesses

Company witness Charles Turnwald is the only Company witness filing testimony in support of the application. He is sponsoring the Exhibits attached to the Application.

Exhibit E

Tariffs:

Exhibit E-1: Schedule E-1

Exhibit E-2: Schedule E-2

Exhibit E-3: Schedule E-2.1

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P.U.C.O. No. 2
Tariff for Gas Service

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Bryan, Ohio

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P.U.C.O. No. 2
Tariff for Gas Service

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Bryan, Ohio

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Bryan, Ohio

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P.U.C.O. No. 2
Tariff for Gas Service

GENERAL SERVICE

To any residential, commercial or industrial customer for general service, manufacturing, processing and/or building heating and/or cooling at any one location subject to any governmental restrictions which may affect the Company's ability to provide new or additional gas service. Service under this rate schedule is subject to the Rules and Regulations in this tariff (Sheet Nos. 3 to 8)

DISTRIBUTION RATE

The distribution rate under this schedule includes the base rates and rider rates provided or referenced below.

BASE RATE

Customer Charge	\$9.08 per month
For the first 10,000 Ccf used per month	\$0.15443 per Ccf
For all Ccf used over 10,000 Ccf per month	\$0.09518 per Ccf

RIDERS

Service under this rate schedule is subject to the following riders: Gross Receipts Excise Tax Rider (Sheet No. 11); Percentage of Income Payment Plan Rider (Sheet No. 12); Uncollectible Expense Rider (Sheet No. 13); and GIS Rider (Sheet No. 15).

RECOVERY OF INCLUDABLE COST OF GAS SUPPLIES

Pursuant to Chapter 4901:1-14, Ohio Administrative Code, and by the terms of this tariff, the total rate charges under this schedule consists of the distribution rate plus the appropriate gas cost recovery rate specified in the Uniform Purchased Gas Adjustment Rider (Sheet No. 14).

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Bryan, Ohio

OHIO GAS COMPANY First Revised Sheet No. 10
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P.U.C.O. No. 2
Tariff for Gas Service

TRANSPORTATION SERVICE

DEFINITIONS

In addition to the definitions contained in Sheet No. 2, the following terms shall have the meanings indicated below for purposes of Transportation Service (Sheet No. 10), and any defined term contained in these definitions supersedes a definition provided in the definitions contained in Sheet No. 2:

- A. "Ccf" means one hundred (100) cubic feet measured at a pressure of fourteen and six tenths (14.6) pounds per square inch with correction for super compressibility and at a temperature of sixty degrees (60°) Fahrenheit.
- B. "Customer" means an individual, governmental or corporate entity taking transportation service hereunder where the gas is delivered to the Company for the Customer using gas supply allocation, upstream capacity allocation, allocation of responsibility for existing gas supply and related services previously used by the Company to provide bundled or transportation service to the Customer and billing methods developed for such purpose.
- C. "Customer Group" means two or more Customers who combine their gas requirements and purchase gas from a designated pool or program or supplier(s) where the gas is delivered to the Company for the Customer Group using gas supply allocation, upstream capacity allocation, allocation of responsibility for existing gas supply, and related services previously used by the Company to provide bundled or transportation service to any or all members of the Customer Group and billing methods developed for such purpose.
- D. "Delivery Point" means the location at which the Customer first delivers its gas to the Company.
- E. "Firm Service" means the quality of service provided under the terms and conditions of the schedule with the Company providing service absent a *force majeure* condition.
- F. "Gas" means the gas that is redelivered to Customer's meter at the Redelivery Point, and made available to the Company under this schedule.

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Tariff for Gas Service

- G. "Imbalance" means the daily difference between the quantity delivered by the Customer to the Company at the Delivery Point and the quantity consumed by the Customer as measured at the Redelivery Point. It is understood that the quantity received by the Company at the Delivery Point must exceed the quantity measured at the Redelivery Point by the Company's unaccounted-for gas ("UFG"). An imbalance exists when actual receipts adjusted for unaccounted-for gas are either greater or less than actual deliveries. The term "day" or "daily" shall have the same meaning as established by the supplier that makes Customer's gas available to the Company at the Delivery Point.
- H. "Index" means the monthly value determined based upon the published price for the Texas, Oklahoma region reported in the table "Prices of Spot Gas Delivered to Panhandle Eastern Pipe Line Company" ("PEPLC") in the first issue of "Inside F.E.R.C.'s Gas Market Report" for the month in which deliveries are made. In the event this publication ceases to exist as a convenient reference, the value shall be determined based upon accepted industry practice as applied to the determination of prices for first of the month spot purchases from the same region and delivered to PEPLC.
- I. "Interruptible Service" means the quality of service provided under the terms and conditions of this schedule with the Company providing service only when available each day based upon the reasonable judgment of the Company. Whenever the Company decides it is desirable for operational, gas supply, capacity, safety, or economic considerations, the Company may discontinue service under this schedule provided that the Company shall attempt to provide verbal notice of such discontinuation. The Company's failure to provide notice under this schedule and its failure to provide notice prior to discontinuance of service shall not give rise to any claim, cause of action, or right in the Customer.
- J. "Month" means calendar month or the period of approximately one month in length based on the Customer's billing cycle as established by the Company.
- K. "Nomination" means the quantity of gas which the Customer will have delivered to the Delivery Point for redelivery by the Company for the relevant period. It is understood that the ultimate nomination each month must take into account the

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Company's allowance for UFG and any similar reductions made by other transporters.

- L. "Primary Firm" means the delivery of natural gas by a Customer or Customer Group to a Delivery Point between the Company and the interstate pipeline supplying such natural gas, under a firm transportation agreement that specifies the Company as the primary receipt and Delivery Point.
- M. "Redelivery Point" means the location where gas is metered for delivery to the Customer's premises for billing purposes. In the case of a Customer Group, the Redelivery Point shall be the billing meter for each member of the Customer Group.
- N. "Single Location" means a facility located on contiguous property separated only by a roadway, railway, or waterway.
- O. "Transportation Service First Block Rate" means the volumetric rate stated in the Transportation Service rate schedule that applies to the first 10,000 Ccf of gas supplied under this rate schedule.

APPLICABILITY

Transportation service pursuant to this schedule consists of delivery of Customer- or Customer Group-owned or supplied gas volumes injected by or on behalf of the Customer or Customer Group into the Company's facilities for redelivery by the Company. The Company provides no assurance of continued delivery of gas in the event of interruption of the Customer's or Customer Group's supply. Subject to capacity constraints, transportation service under this schedule is available to the Company's Customers and Customer Groups who: (1) enter into a transportation service agreement; (2) have purchased or otherwise arranged for a supply of natural gas of acceptable quality on a Primary Firm basis; (3) have made arrangements to establish metering or other monitoring equipment which may be reasonably necessary to permit the Company to satisfy the Customer's service needs as well as the needs of the Company's other customers; and (4) use in excess of fifty thousand (50,000) Ccf per year. For purposes of the fourth requirement, if the Customer has multiple meters at a Single Location, the usage across all meters located on the Single Location may be totaled to satisfy the fifty thousand (50,000) Ccf requirement. The Customer or Customer Group must qualify for

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transportation service under the P.U.C.O. Gas Transportation Program Guidelines, must have requested that the Company transport such gas, and have provided for the delivery of such gas to a point on the Company's existing system which is acceptable to the Company for redelivery at a point on the Company's system which is acceptable to Company. The Company reserves the right to decline requests to provide service and discontinue service whenever rendering such service would be detrimental to the operation of its system. Notwithstanding this tariff offering, the Company may continue to enter into transportation service arrangements pursuant to Section 4905.31, Revised Code, when, in its judgment, the circumstances warrant a specific arrangement to address the nature of the service to be provided. Nothing in this schedule shall be understood to indicate that the Company shall not provide transportation service in accordance with ordinances enacted by municipalities provided such ordinances are accepted by the Company. The different types of transportation service are as follows:

Firm Service. The Company shall allocate and reserve pipeline capacity of the Company's facilities on behalf of the Customer for redelivery of the Customer's supply for consumption by the Customer.

Interruptible Service. The Company shall accept the Customer's supply for redelivery to the Customer based on the expected or actual available capacity of the Company's facilities. Interruptible capacity shall be determined after considering all capacity commitments relative to firm transportation.

TERM

Customers that elect to request transportation service will be required to execute a written service agreement prior to the commencement of any service. Unless otherwise agreed, service agreements shall provide for a primary term of three (3) years, continuing thereafter on a year-to-year basis, subject to cancellation by the Company or the Customer on 180 days' written notice or as otherwise agreed by the Company.

CAPACITY

Where the Company has agreed to provide the Customer with Firm Service requested by the Customer, service agreements shall specify the Company's pipeline capacity allocated to and reserved on behalf of the Customer for redelivery of the Customer's supply, recognizing the Company's UFG. The Company's obligation to accept the

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Customer's supply for redelivery for the Customer's consumption of all volumes in excess of the Customer's firm capacity shall be best efforts.

UNACCOUNTED-FOR GAS ("UFG")

Unless otherwise agreed, the Customer shall have the right to retain, pursuant to this schedule, 100% of the gas delivered to the Company, less the average system-wide UFG percentage.

TRANSPORTATION RATES

The rates and charges for transportation services will be as follows:

Base Rates. Firm and interruptible service base rates shall not exceed the amounts specified below as adjusted to reflect the effect of all riders and other applicable charges. For Customers electing transportation service on and after December 31, 1996, the base rates may be adjusted by the Company to permit the Company to recover the Customer's or the Customer Group's appropriate share of unavoidable gas supply-related costs incurred by the Company to meet the requirements of the Customer or the Customer Group as those requirements would otherwise exist but for the election. The Company shall attempt to reduce and eliminate such unavoidable costs provided that such efforts do not place its other customers at an economic or service disadvantage. Base rates, at the Redelivery Point, for service before adjustment for unavoidable gas supply-related costs and applicable riders are as follows:

Customer Charge: \$9.08 per Redelivery Point per month
For the first 10,000 Ccf per month \$0.15443 per Ccf per month
For all Ccf over 10,000 per month \$0.09518 per Ccf per month

Riders. The base rates shall be subject to the following riders: Gross Receipts Excise Tax Rider (Sheet No. 11); Percentage of Income Payment Plan Rider (Sheet No. 12); Uncollectible Expense Rider (Sheet No. 13); and GIS Rider (Sheet No. 15). Service under this rate schedule is also subject to the Rules and Regulations in this tariff (Sheet Nos. 3 to 8).

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IMBALANCES

The Customer's daily gas consumption at the Redelivery Point shall equal the daily volume of gas the Customer delivers to the Company at the Delivery Point (subject to the adjustment for unaccounted-for gas) plus or minus five percent (5%). For each Ccf of positive or negative imbalance in excess of five percent (5%) each day (excess imbalance), and unless otherwise agreed, the Customer shall pay to the Company an imbalance fee as follows:

- A. If a negative excess imbalance exists, the Customer shall be obligated to pay to the Company a sum (in addition to all other charges specified herein) equal to the higher of: (1) the total amount of the negative imbalance multiplied by the Transportation Service First Block Rate and its successors on file and approved by the Commission, including the applicable charge for the cost of purchased gas, or (2) the highest penalty amount incurred by the Company as a result of or in connection with such imbalance pursuant to an interstate pipeline tariff multiplied by the imbalance quantity. This additional charge does not entitle the Customer to rely upon the Company to secure a supply of gas or provide standby or partial service but merely represents a means for eliminating the imbalance condition to the extent the Company has gas available to it without imposing additional cost on other Customers.
- B. If a positive excess imbalance (actual daily volume of the Customer's gas delivered to the Company for redelivery to the Customer adjusted for unaccounted-for gas more than five percent (5%) greater than actual gas consumption), the Company shall eliminate the imbalance by purchasing the excess imbalance according to the following schedule:

Percentage Imbalance Level	Sales Price
0-5	No Sale
> 5-10	.9 x index

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> 10-20	.7 x index
> 20	.5 x index

TITLE TO GAS

Any Customer taking transportation service pursuant to this schedule warrants that it has title to the gas delivered to the Company free and clear of all claims and covenants and agrees to indemnify and hold harmless the Company from all suits, actions, debts, accounts, damages, costs, losses, and expenses arising from or attributable to the adverse claims of any and all other persons or parties to such gas.

BEST EFFORTS MONTHLY BALANCING SERVICE

Monthly balancing service may be selected by the Customer and shall be a required service when the Customer causes a positive or negative excess imbalance to exist. Balancing service does not relieve the Customer of the responsibility to avoid an imbalance condition. Unless otherwise agreed, monthly balancing service is a "best efforts" service which involves the Company's use of storage capacity and capabilities to hold, on a best efforts basis, excess daily deliveries of the Customer's gas for use by the Customer to meet balancing requirements. Additionally, the ability of the Company to use such storage capacity and capabilities to provide monthly balancing services on a best efforts basis is dependent on the performance of third parties and not subject to the Company's control.

The rate for best efforts monthly balancing service shall be \$0.00381 per Ccf transported per month. Payment of the applicable charges for monthly balancing service will permit the Customer to balance consumption with deliveries on a monthly basis provided that the Customer's monthly imbalance shall not exceed five percent (5%) of the Customer's consumption for the same month. In the event that the monthly imbalance is in excess of five percent (5%), the Customer shall eliminate the excess imbalance in the subsequent month. For each Ccf of positive or negative imbalance in excess of five percent (5%) each month (excess imbalance), the Customer shall pay to the Company an imbalance fee as follows:

- A. If a negative excess imbalance exists, the Customer shall be obligated to pay to the Company a sum (in addition to all other charges specified herein) equal to the higher of: (1) the total amount

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of the negative imbalance multiplied by the rates and charges in the Transportation Service First Block Rate and its successors on file and approved by the Commission, including the applicable charge for the cost of purchased gas, or (2) the highest penalty amount incurred by the Company as a result of or in connection with such imbalance pursuant to an interstate pipeline tariff multiplied by the imbalance quantity. This additional charge does not entitle the Customer to rely upon the Company to secure a supply of gas or provide standby or partial service but merely represents a means of eliminating the imbalance condition to the extent the Company has gas available to it without imposing additional cost on other Customers.

- B. If a positive excess imbalance (actual monthly volume of the Customer's gas delivered to the Company for redelivery to the Customer adjusted for unaccounted-for gas more than five percent (5%) greater than actual gas consumption) is not eliminated in the month following its creation, the Company shall eliminate the imbalance by purchasing the excess imbalance according to the following schedule:

Percentage Imbalance Level	Sales Price
> 0-5	No Sale
> 5-10	.9 x index
> 10-20	.7 x index
> 20	.5 x index

In addition to the other rates and charges specified herein, the Customer shall reimburse the Company for all costs incurred by the Company, including penalties or overrun charges payable to pipelines, as a result of variations in the amount of gas consumed by the Customer at the Redelivery Point and the amount of gas the Customer delivers to the Company at the Delivery Point. In addition to the charges specified herein, the Company shall have the right (as stated in the General Terms and Conditions specified below) to terminate service as a result of the Customer's failure to satisfy the Customer's balancing obligations. Nothing in this schedule shall be understood to limit the Company's right to

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terminate transportation service under this schedule as a result of the Customer's failure to satisfy the Customer's balancing obligations.

RECORD KEEPING AND METER READING

The Customer shall provide the Company such daily meter reading information that the Company shall reasonably request for purposes of administering the Customer's transportation service. It is understood that the Company shall be entitled to rely upon the Customer's records and meter readings for all such purposes.

QUALITY

The gas made available to the Company by the Customer for redelivery shall be of a quality equal to or better than the quality specifications contained in the tariffs or contracts governing the Company's purchase of gas from its interstate pipeline or other suppliers. It is understood that the Company shall have no obligation to accept volumes made available by the Customer in the event gas does not meet these quality specifications.

GENERAL TERMS AND CONDITIONS

- A. Services provided under this schedule are subject to all Federal, State of Ohio and local laws and to the orders, rules and regulations of any federal, State or local agencies having jurisdiction thereof.
- B. The Company shall invoice the Customer on a monthly basis and all invoices shall be due and payable within fifteen (15) days of the date the invoice is postmarked. All invoices not paid by the due date are subject to the Company's Late Payment Charge (Sheet No. 5). In the event the Customer supplies the Company with a check or other instrument which is supported by insufficient funds, the Customer shall also be assessed the Company's Bad Check Charge (Sheet No. 5).
- C. The Company, at its sole election, may terminate service under this schedule in the event the Customer fails to cause its gas supply to be made available to the Company at the Delivery Point to match the gas supply consumed at the Redelivery Point. The imbalance charges specified herein shall not be construed

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as the Company's exclusive remedy in the event that the Customer fails to fulfill its balancing obligations. In addition, nothing herein shall preclude the Company from waiving an imbalance rate or charge provided the Customer has undertaken reasonable efforts to eliminate the imbalance condition, the frequency and magnitude of the imbalance condition does not, in the Company's judgment, indicate the Customer is utilizing the imbalance to obtain an economic advantage related to the cost of gas or transportation and related services or the imbalance condition does not disadvantage other customers or the Company.

- D. No waiver by the Company or the Customer of one or more defaults by the other of the provisions of service under this schedule shall be construed as a waiver of any other or further defaults, whether of a like or of a different character.
- E. The Company does not hereby assume the risk of and shall not be responsible for any injury or damage that occurs as a result of the failure of a Customer's gas supply to reach the Delivery Point or as a result of acts of God, *force majeure* events, emergencies, riots, strikes, insurrections or the acts of third parties, regulators or government that prevent the Company from providing transportation service to the Customer.
- F. The Company may offer transportation service at rates that are downwardly flexible from the base rates and best efforts balancing service rate specified above. The rates may be flexed downward to a rate or charge that recovers all variable costs of service and provides some contribution to the Company's fixed costs of providing service. Reduced rates may be determined based on competitive services available to the Customer, the quality (firm or interruptible) of service, the Company's need to achieve load preservation, or the economic recovery of costs incurred by the Company and shall be subject to: (1) the requirements of Section 4905.31, Revised Code, as such requirements may apply based on the determinations of the Commission; or (2) the requirements of Article XVIII, Section 5 of the Ohio Constitution and the lawful acts of units of local government.

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GEOGRAPHICAL INFORMATION SYSTEM COST RECOVERY (“GIS”) RIDER

In addition to all other rates and charges applicable to service provided under the General Service rate schedule (Sheet No. 9) or the Transportation Service rate schedule (Sheet No. 10), Customers receiving service pursuant to said rates shall pay an additional amount per month. The monthly charge shall be \$0.86 per account for 24 months, beginning with the first billing cycle following the approval of the application in Case No. 19-1354-GA-ALT. The charge shall continue for one additional month to collect or refund any under or overcollection of the amount authorized for recovery, as approved by the Commission. Thereafter, the charge will be set at 0. The GIS rider may also include Customer refunds if the Commission or Supreme Court of Ohio determines, as a result of an audit, that the GIS Rider was unlawful or unreasonable or included imprudent amounts.

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Bryan, Ohio

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GENERAL SERVICE

To any residential, commercial or industrial customer for general service, manufacturing, processing and/or building heating and/or cooling at any one location subject to any governmental restrictions which may affect the Company's ability to provide new or additional gas service. Service under this rate schedule is subject to the Rules and Regulations in this tariff (Sheet Nos. 3 to 8)

DISTRIBUTION RATE

The distribution rate under this schedule includes the base rates and rider rates provided or referenced below.

BASE RATE

Customer Charge	\$9.08 per month
For the first 10,000 Ccf used per month	\$0.15443 per Ccf
For all Ccf used over 10,000 Ccf per month	\$0.09518 per Ccf

RIDERS

Service under this rate schedule is subject to the following riders: Gross Receipts Excise Tax Rider (Sheet No. 11); Percentage of Income Payment Plan Rider (Sheet No. 12); and Uncollectible Expense Rider (Sheet No. 13).

RECOVERY OF INCLUDABLE COST OF GAS SUPPLIES

Pursuant to Chapter 4901:1-14, Ohio Administrative Code, and by the terms of this tariff, the total rate charges under this schedule consists of the distribution rate plus the appropriate gas cost recovery rate specified in the Uniform Purchased Gas Adjustment Rider (Sheet No. 14).

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TRANSPORTATION SERVICE

DEFINITIONS

In addition to the definitions contained in Sheet No. 2, the following terms shall have the meanings indicated below for purposes of Transportation Service (Sheet No. 10), and any defined term contained in these definitions supersedes a definition provided in the definitions contained in Sheet No. 2:

- A. "Ccf" means one hundred (100) cubic feet measured at a pressure of fourteen and six tenths (14.6) pounds per square inch with correction for super compressibility and at a temperature of sixty degrees (60°) Fahrenheit.
- B. "Customer" means an individual, governmental or corporate entity taking transportation service hereunder where the gas is delivered to the Company for the Customer using gas supply allocation, upstream capacity allocation, allocation of responsibility for existing gas supply and related services previously used by the Company to provide bundled or transportation service to the Customer and billing methods developed for such purpose.
- C. "Customer Group" means two or more Customers who combine their gas requirements and purchase gas from a designated pool or program or supplier(s) where the gas is delivered to the Company for the Customer Group using gas supply allocation, upstream capacity allocation, allocation of responsibility for existing gas supply, and related services previously used by the Company to provide bundled or transportation service to any or all members of the Customer Group and billing methods developed for such purpose.
- D. "Delivery Point" means the location at which the Customer first delivers its gas to the Company.
- E. "Firm Service" means the quality of service provided under the terms and conditions of the schedule with the Company providing service absent a *force majeure* condition.
- F. "Gas" means the gas that is redelivered to Customer's meter at the Redelivery Point, and made available to the Company under this schedule.

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- G. "Imbalance" means the daily difference between the quantity delivered by the Customer to the Company at the Delivery Point and the quantity consumed by the Customer as measured at the Redelivery Point. It is understood that the quantity received by the Company at the Delivery Point must exceed the quantity measured at the Redelivery Point by the Company's unaccounted-for gas ("UFG"). An imbalance exists when actual receipts adjusted for unaccounted-for gas are either greater or less than actual deliveries. The term "day" or "daily" shall have the same meaning as established by the supplier that makes Customer's gas available to the Company at the Delivery Point.
- H. "Index" means the monthly value determined based upon the published price for the Texas, Oklahoma region reported in the table "Prices of Spot Gas Delivered to Panhandle Eastern Pipe Line Company" ("PEPLC") in the first issue of "Inside F.E.R.C.'s Gas Market Report" for the month in which deliveries are made. In the event this publication ceases to exist as a convenient reference, the value shall be determined based upon accepted industry practice as applied to the determination of prices for first of the month spot purchases from the same region and delivered to PEPLC.
- I. "Interruptible Service" means the quality of service provided under the terms and conditions of this schedule with the Company providing service only when available each day based upon the reasonable judgment of the Company. Whenever the Company decides it is desirable for operational, gas supply, capacity, safety, or economic considerations, the Company may discontinue service under this schedule provided that the Company shall attempt to provide verbal notice of such discontinuation. The Company's failure to provide notice under this schedule and its failure to provide notice prior to discontinuance of service shall not give rise to any claim, cause of action, or right in the Customer.
- J. "Month" means calendar month or the period of approximately one month in length based on the Customer's billing cycle as established by the Company.
- K. "Nomination" means the quantity of gas which the Customer will have delivered to the Delivery Point for redelivery by the Company for the relevant period. It is understood that the ultimate nomination each month must take into account the Company's allowance for UFG and any similar reductions made by other transporters.

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- L. "Primary Firm" means the delivery of natural gas by a Customer or Customer Group to a Delivery Point between the Company and the interstate pipeline supplying such natural gas, under a firm transportation agreement that specifies the Company as the primary receipt and Delivery Point.
- M. "Redelivery Point" means the location where gas is metered for delivery to the Customer's premises for billing purposes. In the case of a Customer Group, the Redelivery Point shall be the billing meter for each member of the Customer Group.
- N. "Single Location" means a facility located on contiguous property separated only by a roadway, railway, or waterway.
- O. "Transportation Service First Block Rate" means the volumetric rate stated in the Transportation Service rate schedule that applies to the first 10,000 Ccf of gas supplied under this rate schedule.

APPLICABILITY

Transportation service pursuant to this schedule consists of delivery of Customer- or Customer Group-owned or supplied gas volumes injected by or on behalf of the Customer or Customer Group into the Company's facilities for redelivery by the Company. The Company provides no assurance of continued delivery of gas in the event of interruption of the Customer's or Customer Group's supply. Subject to capacity constraints, transportation service under this schedule is available to the Company's Customers and Customer Groups who: (1) enter into a transportation service agreement; (2) have purchased or otherwise arranged for a supply of natural gas of acceptable quality on a Primary Firm basis; (3) have made arrangements to establish metering or other monitoring equipment which may be reasonably necessary to permit the Company to satisfy the Customer's service needs as well as the needs of the Company's other customers; and (4) use in excess of fifty thousand (50,000) Ccf per year. For purposes of the fourth requirement, if the Customer has multiple meters at a Single Location, the usage across all meters located on the Single Location may be totaled to satisfy the fifty thousand (50,000) Ccf requirement. The Customer or Customer Group must qualify for transportation service under the P.U.C.O. Gas Transportation Program Guidelines, must have requested that the Company transport such gas, and have provided for the delivery of such gas to a point on the Company's existing system which is acceptable to the Company for redelivery at a point on the Company's system which is acceptable to Company. The Company reserves the right

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to decline requests to provide service and discontinue service whenever rendering such service would be detrimental to the operation of its system. Notwithstanding this tariff offering, the Company may continue to enter into transportation service arrangements pursuant to Section 4905.31, Revised Code, when, in its judgment, the circumstances warrant a specific arrangement to address the nature of the service to be provided. Nothing in this schedule shall be understood to indicate that the Company shall not provide transportation service in accordance with ordinances enacted by municipalities provided such ordinances are accepted by the Company. The different types of transportation service are as follows:

Firm Service. The Company shall allocate and reserve pipeline capacity of the Company's facilities on behalf of the Customer for redelivery of the Customer's supply for consumption by the Customer.

Interruptible Service. The Company shall accept the Customer's supply for redelivery to the Customer based on the expected or actual available capacity of the Company's facilities. Interruptible capacity shall be determined after considering all capacity commitments relative to firm transportation.

TERM

Customers that elect to request transportation service will be required to execute a written service agreement prior to the commencement of any service. Unless otherwise agreed, service agreements shall provide for a primary term of three (3) years, continuing thereafter on a year-to-year basis, subject to cancellation by the Company or the Customer on 180 days' written notice or as otherwise agreed by the Company.

CAPACITY

Where the Company has agreed to provide the Customer with Firm Service requested by the Customer, service agreements shall specify the Company's pipeline capacity allocated to and reserved on behalf of the Customer for redelivery of the Customer's supply, recognizing the Company's UFG. The Company's obligation to accept the Customer's supply for redelivery for the Customer's consumption of all volumes in excess of the Customer's firm capacity shall be best efforts.

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UNACCOUNTED-FOR GAS ("UFG")

Unless otherwise agreed, the Customer shall have the right to retain, pursuant to this schedule, 100% of the gas delivered to the Company, less the average system-wide UFG percentage.

TRANSPORTATION RATES

The rates and charges for transportation services will be as follows:

Base Rates. Firm and interruptible service base rates shall not exceed the amounts specified below as adjusted to reflect the effect of all riders and other applicable charges. For Customers electing transportation service on and after December 31, 1996, the base rates may be adjusted by the Company to permit the Company to recover the Customer's or the Customer Group's appropriate share of unavoidable gas supply-related costs incurred by the Company to meet the requirements of the Customer or the Customer Group as those requirements would otherwise exist but for the election. The Company shall attempt to reduce and eliminate such unavoidable costs provided that such efforts do not place its other customers at an economic or service disadvantage. Base rates, at the Redelivery Point, for service before adjustment for unavoidable gas supply-related costs and applicable riders are as follows:

Customer Charge:	\$9.08 per Redelivery Point per month
For the first 10,000 Ccf per month	\$0.15443 per Ccf per month
For all Ccf over 10,000 per month	\$0.09518 per Ccf per month

Riders. The base rates shall be subject to the following riders: Gross Receipts Excise Tax Rider (Sheet No. 11); Percentage of Income Payment Plan Rider (Sheet No. 12); and Uncollectible Expense Rider (Sheet No. 13). Service under this rate schedule is also subject to the Rules and Regulations in this tariff (Sheet Nos. 3 to 8).

IMBALANCES

The Customer's daily gas consumption at the Redelivery Point shall equal the daily volume of gas the Customer delivers to the Company at the Delivery Point (subject to the adjustment for unaccounted-for gas) plus or minus five percent (5%). For each Ccf of positive or negative imbalance in excess of five percent (5%) each day (excess

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imbalance), and unless otherwise agreed, the Customer shall pay to the Company an imbalance fee as follows:

- A. If a negative excess imbalance exists, the Customer shall be obligated to pay to the Company a sum (in addition to all other charges specified herein) equal to the higher of: (1) the total amount of the negative imbalance multiplied by the Transportation Service First Block Rate and its successors on file and approved by the Commission, including the applicable charge for the cost of purchased gas, or (2) the highest penalty amount incurred by the Company as a result of or in connection with such imbalance pursuant to an interstate pipeline tariff multiplied by the imbalance quantity. This additional charge does not entitle the Customer to rely upon the Company to secure a supply of gas or provide standby or partial service but merely represents a means for eliminating the imbalance condition to the extent the Company has gas available to it without imposing additional cost on other Customers.
- B. If a positive excess imbalance (actual daily volume of the Customer's gas delivered to the Company for redelivery to the Customer adjusted for unaccounted-for gas more than five percent (5%) greater than actual gas consumption), the Company shall eliminate the imbalance by purchasing the excess imbalance according to the following schedule:

Percentage Imbalance Level	Sales Price
0-5	No Sale
> 5-10	.9 x index
> 10-20	.7 x index
> 20	.5 x index

TITLE TO GAS

Any Customer taking transportation service pursuant to this schedule warrants that it has title to the gas delivered to the Company free and clear of all claims and covenants and agrees to indemnify and hold harmless the Company from all suits, actions, debts,

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accounts, damages, costs, losses, and expenses arising from or attributable to the adverse claims of any and all other persons or parties to such gas.

BEST EFFORTS MONTHLY BALANCING SERVICE

Monthly balancing service may be selected by the Customer and shall be a required service when the Customer causes a positive or negative excess imbalance to exist. Balancing service does not relieve the Customer of the responsibility to avoid an imbalance condition. Unless otherwise agreed, monthly balancing service is a "best efforts" service which involves the Company's use of storage capacity and capabilities to hold, on a best efforts basis, excess daily deliveries of the Customer's gas for use by the Customer to meet balancing requirements. Additionally, the ability of the Company to use such storage capacity and capabilities to provide monthly balancing services on a best efforts basis is dependent on the performance of third parties and not subject to the Company's control.

The rate for best efforts monthly balancing service shall be \$0.00381 per Ccf transported per month. Payment of the applicable charges for monthly balancing service will permit the Customer to balance consumption with deliveries on a monthly basis provided that the Customer's monthly imbalance shall not exceed five percent (5%) of the Customer's consumption for the same month. In the event that the monthly imbalance is in excess of five percent (5%), the Customer shall eliminate the excess imbalance in the subsequent month. For each Ccf of positive or negative imbalance in excess of five percent (5%) each month (excess imbalance), the Customer shall pay to the Company an imbalance fee as follows:

- A. If a negative excess imbalance exists, the Customer shall be obligated to pay to the Company a sum (in addition to all other charges specified herein) equal to the higher of: (1) the total amount of the negative imbalance multiplied by the rates and charges in the Transportation Service First Block Rate and its successors on file and approved by the Commission, including the applicable charge for the cost of purchased gas, or (2) the highest penalty amount incurred by the Company as a result of or in connection with such imbalance pursuant to an interstate pipeline tariff multiplied by the imbalance quantity. This additional charge does not entitle the Customer to rely upon the Company to secure a supply of gas or provide standby or partial service but merely represents a means of eliminating the imbalance condition to the

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extent the Company has gas available to it without imposing additional cost on other Customers.

- B. If a positive excess imbalance (actual monthly volume of the Customer's gas delivered to the Company for redelivery to the Customer adjusted for unaccounted-for gas more than five percent (5%) greater than actual gas consumption) is not eliminated in the month following its creation, the Company shall eliminate the imbalance by purchasing the excess imbalance according to the following schedule:

Percentage Imbalance Level	Sales Price
> 0-5	No Sale
> 5-10	.9 x index
> 10-20	.7 x index
> 20	.5 x index

In addition to the other rates and charges specified herein, the Customer shall reimburse the Company for all costs incurred by the Company, including penalties or overrun charges payable to pipelines, as a result of variations in the amount of gas consumed by the Customer at the Redelivery Point and the amount of gas the Customer delivers to the Company at the Delivery Point. In addition to the charges specified herein, the Company shall have the right (as stated in the General Terms and Conditions specified below) to terminate service as a result of the Customer's failure to satisfy the Customer's balancing obligations. Nothing in this schedule shall be understood to limit the Company's right to terminate transportation service under this schedule as a result of the Customer's failure to satisfy the Customer's balancing obligations.

RECORD KEEPING AND METER READING

The Customer shall provide the Company such daily meter reading information that the Company shall reasonably request for purposes of administering the Customer's transportation service. It is understood that the Company shall be entitled to rely upon the Customer's records and meter readings for all such purposes.

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QUALITY

The gas made available to the Company by the Customer for redelivery shall be of a quality equal to or better than the quality specifications contained in the tariffs or contracts governing the Company's purchase of gas from its interstate pipeline or other suppliers. It is understood that the Company shall have no obligation to accept volumes made available by the Customer in the event gas does not meet these quality specifications.

GENERAL TERMS AND CONDITIONS

- A. Services provided under this schedule are subject to all Federal, State of Ohio and local laws and to the orders, rules and regulations of any federal, State or local agencies having jurisdiction thereof.
- B. The Company shall invoice the Customer on a monthly basis and all invoices shall be due and payable within fifteen (15) days of the date the invoice is postmarked. All invoices not paid by the due date are subject to the Company's Late Payment Charge (Sheet No. 5). In the event the Customer supplies the Company with a check or other instrument which is supported by insufficient funds, the Customer shall also be assessed the Company's Bad Check Charge (Sheet No. 5).
- C. The Company, at its sole election, may terminate service under this schedule in the event the Customer fails to cause its gas supply to be made available to the Company at the Delivery Point to match the gas supply consumed at the Redelivery Point. The imbalance charges specified herein shall not be construed as the Company's exclusive remedy in the event that the Customer fails to fulfill its balancing obligations. In addition, nothing herein shall preclude the Company from waiving an imbalance rate or charge provided the Customer has undertaken reasonable efforts to eliminate the imbalance condition, the frequency and magnitude of the imbalance condition does not, in the Company's judgment, indicate the Customer is utilizing the imbalance to obtain an economic advantage related to the cost of gas or transportation and related services or the imbalance condition does not disadvantage other customers or the Company.
- D. No waiver by the Company or the Customer of one or more defaults by the other of the provisions of service under this schedule shall be construed as a waiver of any other or further defaults, whether of a like or of a different character.

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- E. The Company does not hereby assume the risk of and shall not be responsible for any injury or damage that occurs as a result of the failure of a Customer's gas supply to reach the Delivery Point or as a result of acts of God, *force majeure* events, emergencies, riots, strikes, insurrections or the acts of third parties, regulators or government that prevent the Company from providing transportation service to the Customer.
- F. The Company may offer transportation service at rates that are downwardly flexible from the base rates and best efforts balancing service rate specified above. The rates may be flexed downward to a rate or charge that recovers all variable costs of service and provides some contribution to the Company's fixed costs of providing service. Reduced rates may be determined based on competitive services available to the Customer, the quality (firm or interruptible) of service, the Company's need to achieve load preservation, or the economic recovery of costs incurred by the Company and shall be subject to: (1) the requirements of Section 4905.31, Revised Code, as such requirements may apply based on the determinations of the Commission; or (2) the requirements of Article XVIII, Section 5 of the Ohio Constitution and the lawful acts of units of local government.

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GENERAL SERVICE

To any residential, commercial or industrial customer for general service, manufacturing, processing and/or building heating and/or cooling at any one location subject to any governmental restrictions which may affect the Company's ability to provide new or additional gas service. Service under this rate schedule is subject to the Rules and Regulations in this tariff (Sheet Nos. 3 to 8)

DISTRIBUTION RATE

The distribution rate under this schedule includes the base rates and rider rates provided or referenced below.

BASE RATE

Customer Charge	\$9.08 per month
For the first 10,000 Ccf used per month	\$0.15443 per Ccf
For all Ccf used over 10,000 Ccf per month	\$0.09518 per Ccf

RIDERS

Service under this rate schedule is subject to the following riders: Gross Receipts Excise Tax Rider (Sheet No. 11); Percentage of Income Payment Plan Rider (Sheet No. 12); ~~and~~ Uncollectible Expense Rider (Sheet No. 13); and GIS Rider (Sheet No. 15).

RECOVERY OF INCLUDABLE COST OF GAS SUPPLIES

Pursuant to Chapter 4901:1-14, Ohio Administrative Code, and by the terms of this tariff, the total rate charges under this schedule consists of the distribution rate plus the appropriate gas cost recovery rate specified in the Uniform Purchased Gas Adjustment Rider (Sheet No. 14).

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TRANSPORTATION SERVICE

DEFINITIONS

In addition to the definitions contained in Sheet No. 2, the following terms shall have the meanings indicated below for purposes of Transportation Service (Sheet No. 10), and any defined term contained in these definitions supersedes a definition provided in the definitions contained in Sheet No. 2:

- A. "Ccf" means one hundred (100) cubic feet measured at a pressure of fourteen and six tenths (14.6) pounds per square inch with correction for super compressibility and at a temperature of sixty degrees (60°) Fahrenheit.
- B. "Customer" means an individual, governmental or corporate entity taking transportation service hereunder where the gas is delivered to the Company for the Customer using gas supply allocation, upstream capacity allocation, allocation of responsibility for existing gas supply and related services previously used by the Company to provide bundled or transportation service to the Customer and billing methods developed for such purpose.
- C. "Customer Group" means two or more Customers who combine their gas requirements and purchase gas from a designated pool or program or supplier(s) where the gas is delivered to the Company for the Customer Group using gas supply allocation, upstream capacity allocation, allocation of responsibility for existing gas supply, and related services previously used by the Company to provide bundled or transportation service to any or all members of the Customer Group and billing methods developed for such purpose.
- D. "Delivery Point" means the location at which the Customer first delivers its gas to the Company.
- E. "Firm Service" means the quality of service provided under the terms and conditions of the schedule with the Company providing service absent a *force majeure* condition.
- F. "Gas" means the gas that is redelivered to Customer's meter at the Redelivery Point, and made available to the Company under this schedule.

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- O. "Transportation Service First Block Rate" means the volumetric rate stated in the Transportation Service rate schedule that applies to the first 10,000 Ccf of gas supplied under this rate schedule.

APPLICABILITY

Transportation service pursuant to this schedule consists of delivery of Customer- or Customer Group-owned or supplied gas volumes injected by or on behalf of the Customer or Customer Group into the Company's facilities for redelivery by the Company. The Company provides no assurance of continued delivery of gas in the event of interruption of the Customer's or Customer Group's supply. Subject to capacity constraints, transportation service under this schedule is available to the Company's Customers and Customer Groups who: (1) enter into a transportation service agreement; (2) have purchased or otherwise arranged for a supply of natural gas of acceptable quality on a Primary Firm basis; (3) have made arrangements to establish metering or other monitoring equipment which may be reasonably necessary to permit the Company to satisfy the Customer's service needs as well as the needs of the Company's other customers; and (4) use in excess of fifty thousand (50,000) Ccf per year. For purposes of the fourth requirement, if the Customer has multiple meters at a Single Location, the usage across all meters located on the Single Location may be totaled to satisfy the fifty thousand (50,000) Ccf requirement. The Customer or Customer Group must qualify for

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transportation service under the P.U.C.O. Gas Transportation Program Guidelines, must have requested that the Company transport such gas, and have provided for the delivery of such gas to a point on the Company's existing system which is acceptable to the Company for redelivery at a point on the Company's system which is acceptable to Company. The Company reserves the right to decline requests to provide service and discontinue service whenever rendering such service would be detrimental to the operation of its system. Notwithstanding this tariff offering, the Company may continue to enter into transportation service arrangements pursuant to Section 4905.31, Revised Code, when, in its judgment, the circumstances warrant a specific arrangement to address the nature of the service to be provided. Nothing in this schedule shall be understood to indicate that the Company shall not provide transportation service in accordance with ordinances enacted by municipalities provided such ordinances are accepted by the Company. The different types of transportation service are as follows:

Firm Service. The Company shall allocate and reserve pipeline capacity of the Company's facilities on behalf of the Customer for redelivery of the Customer's supply for consumption by the Customer.

Interruptible Service. The Company shall accept the Customer's supply for redelivery to the Customer based on the expected or actual available capacity of the Company's facilities. Interruptible capacity shall be determined after considering all capacity commitments relative to firm transportation.

TERM

Customers that elect to request transportation service will be required to execute a written service agreement prior to the commencement of any service. Unless otherwise agreed, service agreements shall provide for a primary term of three (3) years, continuing thereafter on a year-to-year basis, subject to cancellation by the Company or the Customer on 180 days' written notice or as otherwise agreed by the Company.

CAPACITY

Where the Company has agreed to provide the Customer with Firm Service requested by the Customer, service agreements shall specify the Company's pipeline capacity allocated to and reserved on behalf of the Customer for redelivery of the Customer's supply, recognizing the Company's UFG. The Company's obligation to accept the

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Customer's supply for redelivery for the Customer's consumption of all volumes in excess of the Customer's firm capacity shall be best efforts.

UNACCOUNTED-FOR GAS ("UFG")

Unless otherwise agreed, the Customer shall have the right to retain, pursuant to this schedule, 100% of the gas delivered to the Company, less the average system-wide UFG percentage.

TRANSPORTATION RATES

The rates and charges for transportation services will be as follows:

Base Rates. Firm and interruptible service base rates shall not exceed the amounts specified below as adjusted to reflect the effect of all riders and other applicable charges. For Customers electing transportation service on and after December 31, 1996, the base rates may be adjusted by the Company to permit the Company to recover the Customer's or the Customer Group's appropriate share of unavoidable gas supply-related costs incurred by the Company to meet the requirements of the Customer or the Customer Group as those requirements would otherwise exist but for the election. The Company shall attempt to reduce and eliminate such unavoidable costs provided that such efforts do not place its other customers at an economic or service disadvantage. Base rates, at the Redelivery Point, for service before adjustment for unavoidable gas supply-related costs and applicable riders are as follows:

Customer Charge:	\$9.08 per Redelivery Point per month
For the first 10,000 Ccf per month	\$0.15443 per Ccf per month
For all Ccf over 10,000 per month	\$0.09518 per Ccf per month

Riders. The base rates shall be subject to the following riders: Gross Receipts Excise Tax Rider (Sheet No. 11); Percentage of Income Payment Plan Rider (Sheet No. 12); ~~and~~ Uncollectible Expense Rider (Sheet No. 13); and GIS Rider (Sheet No. 15). Service under this rate schedule is also subject to the Rules and Regulations in this tariff (Sheet Nos. 3 to 8).

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IMBALANCES

The Customer's daily gas consumption at the Redelivery Point shall equal the daily volume of gas the Customer delivers to the Company at the Delivery Point (subject to the adjustment for unaccounted-for gas) plus or minus five percent (5%). For each Ccf of positive or negative imbalance in excess of five percent (5%) each day (excess imbalance), and unless otherwise agreed, the Customer shall pay to the Company an imbalance fee as follows:

- A. If a negative excess imbalance exists, the Customer shall be obligated to pay to the Company a sum (in addition to all other charges specified herein) equal to the higher of: (1) the total amount of the negative imbalance multiplied by the Transportation Service First Block Rate and its successors on file and approved by the Commission, including the applicable charge for the cost of purchased gas, or (2) the highest penalty amount incurred by the Company as a result of or in connection with such imbalance pursuant to an interstate pipeline tariff multiplied by the imbalance quantity. This additional charge does not entitle the Customer to rely upon the Company to secure a supply of gas or provide standby or partial service but merely represents a means for eliminating the imbalance condition to the extent the Company has gas available to it without imposing additional cost on other Customers.
- B. If a positive excess imbalance (actual daily volume of the Customer's gas delivered to the Company for redelivery to the Customer adjusted for unaccounted-for gas more than five percent (5%) greater than actual gas consumption), the Company shall eliminate the imbalance by purchasing the excess imbalance according to the following schedule:

Percentage Imbalance Level	Sales Price
0-5	No Sale
> 5-10	.9 x index

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> 10-20	.7 x index
> 20	.5 x index

TITLE TO GAS

Any Customer taking transportation service pursuant to this schedule warrants that it has title to the gas delivered to the Company free and clear of all claims and covenants and agrees to indemnify and hold harmless the Company from all suits, actions, debts, accounts, damages, costs, losses, and expenses arising from or attributable to the adverse claims of any and all other persons or parties to such gas.

BEST EFFORTS MONTHLY BALANCING SERVICE

Monthly balancing service may be selected by the Customer and shall be a required service when the Customer causes a positive or negative excess imbalance to exist. Balancing service does not relieve the Customer of the responsibility to avoid an imbalance condition. Unless otherwise agreed, monthly balancing service is a "best efforts" service which involves the Company's use of storage capacity and capabilities to hold, on a best efforts basis, excess daily deliveries of the Customer's gas for use by the Customer to meet balancing requirements. Additionally, the ability of the Company to use such storage capacity and capabilities to provide monthly balancing services on a best efforts basis is dependent on the performance of third parties and not subject to the Company's control.

The rate for best efforts monthly balancing service shall be \$0.00381 per Ccf transported per month. Payment of the applicable charges for monthly balancing service will permit the Customer to balance consumption with deliveries on a monthly basis provided that the Customer's monthly imbalance shall not exceed five percent (5%) of the Customer's consumption for the same month. In the event that the monthly imbalance is in excess of five percent (5%), the Customer shall eliminate the excess imbalance in the subsequent month. For each Ccf of positive or negative imbalance in excess of five percent (5%) each month (excess imbalance), the Customer shall pay to the Company an imbalance fee as follows:

- A. If a negative excess imbalance exists, the Customer shall be obligated to pay to the Company a sum (in addition to all other charges specified herein) equal to the higher of: (1) the total amount

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of the negative imbalance multiplied by the rates and charges in the Transportation Service First Block Rate and its successors on file and approved by the Commission, including the applicable charge for the cost of purchased gas, or (2) the highest penalty amount incurred by the Company as a result of or in connection with such imbalance pursuant to an interstate pipeline tariff multiplied by the imbalance quantity. This additional charge does not entitle the Customer to rely upon the Company to secure a supply of gas or provide standby or partial service but merely represents a means of eliminating the imbalance condition to the extent the Company has gas available to it without imposing additional cost on other Customers.

- B. If a positive excess imbalance (actual monthly volume of the Customer's gas delivered to the Company for redelivery to the Customer adjusted for unaccounted-for gas more than five percent (5%) greater than actual gas consumption) is not eliminated in the month following its creation, the Company shall eliminate the imbalance by purchasing the excess imbalance according to the following schedule:

Percentage Imbalance Level	Sales Price
> 0-5	No Sale
> 5-10	.9 x index
> 10-20	.7 x index
> 20	.5 x index

In addition to the other rates and charges specified herein, the Customer shall reimburse the Company for all costs incurred by the Company, including penalties or overrun charges payable to pipelines, as a result of variations in the amount of gas consumed by the Customer at the Redelivery Point and the amount of gas the Customer delivers to the Company at the Delivery Point. In addition to the charges specified herein, the Company shall have the right (as stated in the General Terms and Conditions specified below) to terminate service as a result of the Customer's failure to satisfy the Customer's balancing obligations. Nothing in this schedule shall be understood to limit the Company's right to

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terminate transportation service under this schedule as a result of the Customer's failure to satisfy the Customer's balancing obligations.

RECORD KEEPING AND METER READING

The Customer shall provide the Company such daily meter reading information that the Company shall reasonably request for purposes of administering the Customer's transportation service. It is understood that the Company shall be entitled to rely upon the Customer's records and meter readings for all such purposes.

QUALITY

The gas made available to the Company by the Customer for redelivery shall be of a quality equal to or better than the quality specifications contained in the tariffs or contracts governing the Company's purchase of gas from its interstate pipeline or other suppliers. It is understood that the Company shall have no obligation to accept volumes made available by the Customer in the event gas does not meet these quality specifications.

GENERAL TERMS AND CONDITIONS

- A. Services provided under this schedule are subject to all Federal, State of Ohio and local laws and to the orders, rules and regulations of any federal, State or local agencies having jurisdiction thereof.
- B. The Company shall invoice the Customer on a monthly basis and all invoices shall be due and payable within fifteen (15) days of the date the invoice is postmarked. All invoices not paid by the due date are subject to the Company's Late Payment Charge (Sheet No. 5). In the event the Customer supplies the Company with a check or other instrument which is supported by insufficient funds, the Customer shall also be assessed the Company's Bad Check Charge (Sheet No. 5).
- C. The Company, at its sole election, may terminate service under this schedule in the event the Customer fails to cause its gas supply to be made available to the Company at the Delivery Point to match the gas supply consumed at the Redelivery Point. The imbalance charges specified herein shall not be construed

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as the Company's exclusive remedy in the event that the Customer fails to fulfill its balancing obligations. In addition, nothing herein shall preclude the Company from waiving an imbalance rate or charge provided the Customer has undertaken reasonable efforts to eliminate the imbalance condition, the frequency and magnitude of the imbalance condition does not, in the Company's judgment, indicate the Customer is utilizing the imbalance to obtain an economic advantage related to the cost of gas or transportation and related services or the imbalance condition does not disadvantage other customers or the Company.

- D. No waiver by the Company or the Customer of one or more defaults by the other of the provisions of service under this schedule shall be construed as a waiver of any other or further defaults, whether of a like or of a different character.
- E. The Company does not hereby assume the risk of and shall not be responsible for any injury or damage that occurs as a result of the failure of a Customer's gas supply to reach the Delivery Point or as a result of acts of God, *force majeure* events, emergencies, riots, strikes, insurrections or the acts of third parties, regulators or government that prevent the Company from providing transportation service to the Customer.
- F. The Company may offer transportation service at rates that are downwardly flexible from the base rates and best efforts balancing service rate specified above. The rates may be flexed downward to a rate or charge that recovers all variable costs of service and provides some contribution to the Company's fixed costs of providing service. Reduced rates may be determined based on competitive services available to the Customer, the quality (firm or interruptible) of service, the Company's need to achieve load preservation, or the economic recovery of costs incurred by the Company and shall be subject to: (1) the requirements of Section 4905.31, Revised Code, as such requirements may apply based on the determinations of the Commission; or (2) the requirements of Article XVIII, Section 5 of the Ohio Constitution and the lawful acts of units of local government.

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GEOGRAPHICAL INFORMATION SYSTEM COST RECOVERY (“GIS”) RIDER

In addition to all other rates and charges applicable to service provided under the General Service rate schedule (Sheet No. 9) or the Transportation Service rate schedule (Sheet No. 10), Customers receiving service pursuant to said rates shall pay an additional amount per month. The monthly charge shall be \$0.86 per account for 24 months, beginning with the first billing cycle following the approval of the application in Case No. 19- -GA-ALT. The charge shall continue for one additional month to collect or refund any under or overcollection of the amount authorized for recovery, as approved by the Commission. Thereafter, the charge will be set at 0. The GIS rider may also include Customer refunds if the Commission or Supreme Court of Ohio determines, as a result of an audit, that the GIS Rider was unlawful or unreasonable or included imprudent amounts.

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Exhibit F

Schedules Required by

Rule 4901:1-19-06(C)(1), O.A.C:

F-1: Schedule C-2

F-2: Schedule C-2.1

F-3: Schedule E-5

OHIO GAS COMPANY
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Schedule C-2

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Work Paper Reference No(s): No Applicable Work Paper

Witness Responsible: Charles W. Turnwald

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	UNADJUSTED JURISDICTIONAL	ADJUSTMENTS	ADJUSTED REVENUE & EXPENSES
1		OPERATING REVENUES	\$ 19,412,260	\$ 15,709,810	\$ -	\$ 15,709,810
2		OPERATING EXPENSES				
3		OPERATING EXPENSES - TRANSMISSION	544,254	388,817	-	388,817
4		OPERATING EXPENSES - DISTRIBUTION	2,142,940	1,962,829	-	1,962,829
5		OPERATING EXPENSES - CUSTOMER ACCOUNTS	1,135,836	1,125,536	-	1,125,536
6		OPERATING EXPENSES - CUSTOMER SERVICE	6,617	5,624	-	5,624
7		OPERATING EXPENSES - SALES	172,762	142,403	-	142,403
8		OPERATING EXPENSES - ADMINISTRATIVE AND GENERAL	3,341,008	2,962,068	-	2,962,068
9		TOTAL OPERATING EXPENSES	7,343,417	6,587,277	-	6,587,277
10		MAINTENANCE EXPENSES				
11		MAINTENANCE EXPENSES - TRANSMISSION	295,036	210,773	-	210,773
12		MAINTENANCE EXPENSES - DISTRIBUTION	1,085,447	998,599	-	998,599
13		MAINTENANCE EXPENSES - ADMINISTRATIVE & GENERAL	45,943	40,949	-	40,949
14		TOTAL MAINTENANCE EXPENSES	1,426,425	1,250,321	-	1,250,321
15						
16		DEPRECIATION EXPENSE	3,193,200	2,761,347	-	2,761,347
17		TAXES OTHER THAN INCOME TAXES				
18		GROSS RECEIPTS TAX	913,700	814,381	-	814,381
19		FEDERAL UNEMPLOYMENT	3,327	2,942	-	2,942
20		FEDERAL FICA	399,773	353,519	-	353,519
21		PUCO ASSESSMENT	20,400	18,183	-	18,183
22		UNEMPLOYMENT	3,805	3,364	-	3,364
23		USE	9,342	8,313	-	8,313
24		EMPLOYER'S EXCISE	-	-	-	-
25		CONSUMERS COUNSEL	3,558	3,171	-	3,171
26		PUCO SAFETY AUDIT	2,400	2,136	-	2,136
27		MCF TAX	334,640	181,308	-	181,308
28		PROPERTY TAX	1,024,800	888,502	-	888,502
29		MISC	-	-	-	-
30		TRF TO CLEARING ACCTS	(84,618)	(74,828)	-	(74,828)
31		TOTAL TAXES OTHER THAN INCOME TAXES	2,631,126	2,200,991	-	2,200,991
32						
33		INCOME TAXES				-
34		INCOME TAXES - ACCRUAL ONLY	1,393,533	958,137	-	958,137
35		PROV FOR DEF INC TAXES	(387,960)	(350,824)	-	(350,824)
36		AMORTIZATION OF EXCESS DEF INC TAXES	(125,000)	(113,035)	-	(113,035)
37		INVEST TAX CREDIT ADJ	-	-	-	-
38		TOTAL INCOME TAXES	880,573	494,278	-	494,278
39						
40		TOTAL OPERATING EXPENSES	15,474,741	13,294,214	-	13,294,214
41						
42		NET OPERATING INCOME	\$ 3,937,519	\$ 2,415,596	\$ -	\$ 2,415,596

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
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12 MONTHS ENDED DECEMBER 31, 2019

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Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Charles W. Turnwald

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	ALLOCATION %	UNADJUSTED JURISDICTION	ALLOCATION DESCRIPTION
	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1		OPERATING REVENUES				
2	480209	UNBILLED REVENUES	\$ 10	100.00%	\$ 10	
3	487000	GAS SALES-FORFEIT DISC	353,850	100.00%	353,850	
4	488000	GAS SALES-MISC SERV REV	110,500	100.00%	110,500	
5	488100	GAS SALES-\$10 RET CK CHG	-	100.00%	-	
6	489120	REV FROM TRANSP-COMM CEP	3,185,270	100.00%	3,185,270	
7	489200	REV FROM TRANSP-RESD CEP	11,303,610	100.00%	11,303,610	
8	489210	REV FROM TRANSP-IND CEP	563,990	100.00%	563,990	
9	489300	REV FROM TRANSP-COM INTER	-	0.00%	-	
10	489400	REV FROM TRANSP-COM FIRM	264,760	0.00%	-	
11	489400	REV FROM TRANSP-COM FIRM	111,210	100.00%	111,210	
12	489500	REV FROM TRANSP-IND INTER	236,970	0.00%	-	
13	489600	REV FROM TRANSP-IND FIRM	3,200,720	0.00%	-	
14	489600	REV FROM TRANSP-IND FIRM	81,370	100.00%	81,370	
			<u>\$ 19,412,260</u>		<u>\$ 15,709,810</u>	

No allocation required.

OHIO GAS COMPANY
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Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Charles W. Turnwald

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E=CxD)	ALLOCATION DESCRIPTION (F)
1						
2		OPERATING EXPENSES - TRANSMISSION				
3	850000	OPERATION, SUPVISION, ENG	\$ 151,277	71.44%	\$ 108,072	
4	851000	SYS CONTROL,LOAD DISPATCH	127,226	71.44%	90,891	
5	852000	TELEMETRY SYSTEM EXPS	14,920	71.44%	10,659	
6	856000	MAINS EXPENSES	72,951	71.44%	52,116	
7	856100	MAINS EXPENSES-CATH PROT	70,172	71.44%	50,131	
8	856200	MAINS EXPENSES-LOC,PROTEC	11,926	71.44%	8,520	
9	857000	MEAS AND REG STATION EXP	38,145	71.44%	27,251	
10	857100	MEAS AND REG ST-WITNESS	1,429	71.44%	1,021	
11	859184	TRANSP/TELECOM-OP TRANSM	56,209	71.44%	40,156	
12			<u>\$ 544,254</u>		<u>\$ 388,817</u>	

See Cost of Service
Study in Case No.
17-1139-GA-AIR

OHIO GAS COMPANY
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Witness Responsible: Charles W. Turnwald

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	ALLOCATION %	UNADJUSTED JURISDICTION	ALLOCATION DESCRIPTION
	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		OPERATING EXPENSES - DISTRIBUTION				
3	870000	OPERATION,SUPRVSN,ENG	\$ 165,405	87.83%	\$ 145,276	
4	871000	DISTR LOAD DISPATCH	88,986	87.83%	78,156	
5	874000	MAIN/SVC EXP	115,142	87.83%	101,129	
6	874100	MAIN/SVC EXP-CATH PROT	60,455	87.83%	53,098	
7	874200	MAIN/SVC EXP-LOC,PROT	377,390	87.83%	331,462	
8	874300	MAIN/SVC EXP-MANHOLE SURV	40,934	87.83%	35,952	
9	874400	MAIN/SVC EXP-DAM PREVENT	23,986	87.83%	21,067	
10	874500	MAINS/SERVICES - TRAINING	51,243	87.83%	45,007	
11	875000	MEAS/REG STA EXP-GEN	45,400	87.83%	39,875	
12	876000	IND MTR/REG EXP	65,262	99.13%	64,694	
13	876100	IND MTR/REG EXP-AN CHANGE	36,873	99.13%	36,552	
14	876200	IND MTR/REG EXP-LOAD STDY	7,919	99.13%	7,850	
15	877000	MEAS/REG STA CHRST EXP	50,615	87.83%	44,455	
16	878000	MTR, HSE REG EXP	157,275	100.00%	157,275	
17	878100	MTR, HSE REG EXP-AN CHNGE	80,913	100.00%	80,913	
18	878200	TURN ON/OFF-READ IN/OUT	227,813	98.60%	224,623	
19	878300	REPAIR METER SET LEAKS	12,869	98.60%	12,689	
20	879000	CUSTOMER CALL EXPENSES	50,653	98.60%	49,944	
21	879100	PRIORITY CALLS	71,777	98.60%	70,772	
22	880000	OTHER EXPENSES	113,728	87.83%	99,887	
23	880100	OFFICE SUPPLIES	4,825	88.43%	4,266	
24	880163	STORES EXP-OPERS DISTR	1,875	87.85%	1,647	
25	880184	TRANSP/TELECOM-OPER DISTR	239,009	87.83%	209,922	
26	880200	DRUG AND ALCOHOL PROGRAM	2,245	88.36%	1,984	
27	880300	UNIFORMS	18,260	88.44%	16,150	
28	880400	MAPS AND RECORDS	29,549	87.83%	25,953	
29	881000	RENTS	2,540	87.83%	2,231	
30			<u>\$ 2,142,940</u>		<u>\$ 1,962,829</u>	

See Cost of Service
Study

OHIO GAS COMPANY
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Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Charles W. Turnwald

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E=CxD)	ALLOCATION DESCRIPTION (F)
1						
2		OPERATING EXPENSES - CUSTOMER ACCOUNTS				
3	901000	SUPERVISION	\$ 49,954	99.13%	\$ 49,519.00	See Cost of Service Study
4	902000	METER READING EXPENSES	60,326	99.13%	59,801.00	
5	903000	CUST RECORDS/COLLCT EXP	1,023,915	99.13%	1,015,007.00	
6	903100	COMPUTER EXPENSES	8,480	99.13%	8,406.00	
7	904000	UNCOLLECTIBLE ACCOUNTS	(26,796)	100.00%	(26,796.00)	
8	904003	UNCOLL EXP-PIP CUST	(21,183)	100.00%	(21,183.00)	
9	905163	STORES EXP-OPERS CUST ACC	1,874	99.13%	1,858.00	
10	905184	TRANSP/TELECOM-OP CUST AC	39,266	99.13%	38,924.00	
			<u>\$ 1,135,836</u>		<u>\$ 1,125,536</u>	

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
12 MONTHS ENDED DECEMBER 31, 2019

Schedule C-2.1
Page 5 of 13

Data: 6 Actual 6 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Charles W. Turnwald

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E=CxD)	ALLOCATION DESCRIPTION (F)
1						
2		OPERATING EXPENSES - CUSTOMER SERVICE				
3	909000	INFORMATIONAL ADVERTISING	\$ 5,514	85.01%	\$ 4,688	See Cost of Service Study
4	910000	MISC CUST SVC - REV	(70)	85.01%	(60)	
5	910100	MISC CUST SVC - EXP	72	85.01%	61	
6	910184	TRANSP/TELECOM-OP CUSTSER	1,100	85.01%	935	
7			<u>\$ 6,617</u>		<u>\$ 5,624</u>	

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
12 MONTHS ENDED DECEMBER 31, 2019

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Data: 6 Actual 6 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Charles W. Turnwald

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E=CxD)	ALLOCATION DESCRIPTION (F)
1						
2		OPERATING EXPENSES - SALES				
3	911000	SUPERVISION	\$ 26,338	85.02%	\$ 22,392	See Cost of Service Study
4	912000	SALARIES AND EXPENSES	97,781	85.02%	83,134.00	
5	913000	ADVERTISING EXP	14,181	85.02%	12,056.00	
6	913100	ADVERTISING EXP-BLDRS	2,106	100.00%	2,106.00	
7	913300	ADVERTISING EXP-CUST EXP	-	85.02%	-	
8	916000	MISC SALES EXP	6,616	85.02%	5,625.00	
9	916100	ECONOMIC DEVELOPMENT EXPS	5,640	0.00%	-	
10	916184	TRANSP/TELECOM-OPER SALES	20,101	85.02%	17,090.00	
11			<u>\$ 172,762</u>		<u>\$ 142,403</u>	

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
12 MONTHS ENDED DECEMBER 31, 2019

Schedule C-2.1
Page 7 of 13

Data: 6 Actual 6 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP C2--1; WP SFR Data Base

Witness Responsible: Charles W. Turnwald

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E=CxD)	ALLOCATION DESCRIPTION (F)
1						
2		OPERATING EXPENSES - ADMINISTRATIVE AND GENERAL				
3	920100	ADMIN/GEN SALARY-GEN OFF	\$ 94,233	89.13%	\$ 83,990	
4	920200	ADMIN/GEN SALARY-OFF EMPL	493,482	89.13%	439,841	
5	921100	OFFICE SUP/EXP- OFFICER	9,491	89.13%	8,460	
6	921200	OFFICE SUP/EXP-EMPLOYEES	4,595	89.13%	4,095	
7	921300	OFFICE SUP/EXP	31,933	89.13%	28,462	
8	921400	PC SUPPLIES & EXPENSES	186,414	89.13%	166,151	
9	923100	OUTSIDE SVC EMPLD-FEES	30,000	89.13%	26,739	
10	923300	OUTSIDE SVC EMPLD-SP SVC	124,233	89.13%	110,728	
11	923350	OUTSIDE SV-GRANT THORNTON	114,000	89.13%	101,608	
12	923400	OUTSIDE SVC-LEGAL-OHIO	86,639	89.13%	77,221	
13	923401	OUTSIDE SVC-LEGAL-LOCAL	1,200	89.13%	1,070	
14	923500	OUTSIDE SVC-TRAINING&EDU	5,896	88.44%	5,214	
15	923900	PC OUTSIDE SVC & TRAINING	26,717	88.42%	23,623	
16	924000	PROPERTY INSURANCE	41,320	85.27%	35,234	
17	925000	INJURIES AND DAMAGES	413,143	88.43%	365,342	
18	925200	EMPLOYEE SAFETY EQUIP,SUP	13,881	88.43%	12,275	
19	926100	EMPL PENS/BNFTS-PENSION	292,157	88.43%	258,355	
20	926200	EMPL PENS/BNFTS-EMPL BEN	28,052	88.43%	24,806	
21	926210	EMPL BNFTS-L/T DISAB	33,399	88.43%	29,534	
22	926220	EMPL BNFTS-GTL INS	20,220	88.43%	17,880	
23	926225	EMPL BNFTS-VOLUNTARY LIFE	(532)	89.10%	(474)	
24	926230	EMPL BNFTS - EAP	2,503	88.43%	2,213	
25	926240	EMPL BNFTS-ACCIDENT INS	131	88.43%	116	
26	926260	EMPL BNFTS-HEALTH INS	478,834	88.43%	423,433	
27	926270	EMPL BNFTS-VISION INS	47	88.43%	42	
28	926280	EMPL BNFTS-DENTAL INS	25,350	88.43%	22,417	
29	926300	DEFINED CONTR PLAN-401K	554,944	88.43%	490,737	
30	926400	MERA / FSA / HRA EXPENSE	20,757	88.43%	18,356	
31	926450	EMPL BNFTS - HSA CASH CON	81,794	88.43%	72,331	
32	926500	NON-PENSION PR BNFT EXP	18,000	88.43%	15,917	
33	928000	REGULATORY COMM EXP	1,750	85.49%	1,496	
34	930100	INSTIT OR GOODWILL AD EXP	25,599	89.13%	22,816	
35	930184	TRANSP/TELECOM-OPERS A&G	18,328	89.13%	16,336	
36	930200	MISC GEN EXP	62,498	89.13%	55,704	
37			<u>\$ 3,341,008</u>		<u>\$ 2,962,068</u>	

See Cost of Service
Study

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
12 MONTHS ENDED DECEMBER 31, 2019

Schedule C-2.1

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Data: 6 Actual 6 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Charles W. Turnwald

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E=CxD)	ALLOCATION DESCRIPTION (F)
1						
2		MAINTENANCE EXPENSES - TRANSMISSION				
3	861000	MAINT, SPRVSN, & ENG	\$ 80,038	71.44%	\$ 57,179	See Cost of Service Study
4	863000	MAINTENANCE OF MAINS	68,340	71.44%	48,822	
5	863100	MAINT OF MAINS-CATH PROT	64,868	71.44%	46,342	
6	863300	MAINT OF MAINS-LEAK SURV	4,823	71.44%	3,446	
7	865000	MAINT OF MEAS-REG STA EQ	31,631	71.44%	22,597	
8	866000	MAINT OF TELEMETRY EQUIP	24,249	71.44%	17,323	
9	867000	MAINT OF RADIO EQUIP	1,135	71.44%	811	
10	867184	TRANSP/TELECOM-MNT TRANSM	19,952	71.44%	14,253	
11			<u>\$ 295,036</u>		<u>\$ 210,773</u>	

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
12 MONTHS ENDED DECEMBER 31, 2019

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Data: 6 Actual 6 Estimated

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Witness Responsible: Charles W. Turnwald

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E=CxD)	ALLOCATION DESCRIPTION (F)
1						
2		MAINTENANCE EXPENSES - DISTRIBUTION				
3	885000	MAINT, SPRVSN, ENG	\$ 149,542	87.83%	\$ 131,342	
4	886000	MAINT OF STRUCT & IMPROV	21,366	87.83%	18,765	
5	887000	MAINT OF MAINS	172,992	87.83%	151,939	
6	887100	MAINT OF MAIN-CATH PROT	41,086	87.83%	36,086	
7	887200	MAINT OF MAIN-3RD PTY DMG	690	87.83%	606	
8	887205	MAINT MAIN-3RD PTY BIL	-	87.83%	-	
9	887210	MAINT MAIN-3RD PTY WAV	-	87.83%	-	
10	887300	MAINT OF MAIN-LEAK SURVEY	14,634	87.83%	12,853	
11	887500	MAINT OF MAINS - TRAINING	46,136	87.83%	40,521	
12	889000	MAINT OF MEAS/REG STA GEN	14,707	87.83%	12,917	
13	889100	MAINT OF MEAS/REG-CALIB	1,138	87.89%	1,000	
14	889200	MAINT OF MEAS/REG-PAINT	90,123	87.83%	79,155	
15	890000	MAINT OF IND MTR/REG-IN	61,074	98.27%	60,017	
16	890100	MAINT OF IND MTR/REG-OUT	3,495	98.27%	3,434	
17	890200	MAINT OF IND INSTR INSHOP	10,541	98.27%	10,359	
18	890300	MAINT OF IND INSTR OUTSID	25,880	98.27%	25,433	
19	890400	MAINT OF IND TELEMETRY EQ	9,873	98.27%	9,703	
20	890500	MAINT OF IND M/R TRAINING	14,400	98.27%	14,151	
21	891000	MAINT OF MEAS/REG-CTY GAT	10,158	87.83%	8,922	
22	892000	MAINT OF SERVICES	107,305	98.27%	105,448	
23	892200	MAINT OF SVC-3RD PTY DMGE	9,073	98.27%	8,916	
24	892205	MAINT OF SVC-3RD PTY BILL	(7,226)	98.27%	(7,101)	
25	892210	MAINT OF SVC-3RD PTY WAVE	1,221	98.27%	1,200	
26	892300	MAINT OF SVC-LEAK SURVEY	47,352	98.27%	46,533	
27	892400	MAINTENANCE 1ST CUTS	9,492	100.00%	9,492	
28	893000	MAINT - ERT	12,503	100.00%	12,503	
29	893100	SMALL METER TESTING	28,670	100.00%	28,670	
30	893200	SMALL METER REPAIR	70,976	100.00%	70,975	
31	893300	SMALL REGULAR-REPAIR/TEST	7,440	100.00%	7,440	
32	894000	MAINT OF OTHER EQUIP	7,479	87.83%	6,569	
33	894100	MAINT OF OPERATION EQUIP	23,164	87.83%	20,345	
34	894163	STORES EXP-MAINT DISTR	3,729	87.83%	3,275	
35	894184	TRANSP/TELECOM-MAINT DIST	65,534	87.83%	57,558	
36	894200	MAINT OF CONSTR EQUIP	10,900	87.83%	9,573	
37			<u>\$ 1,085,447</u>		<u>\$ 998,599</u>	

See Cost of Service
Study

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
12 MONTHS ENDED DECEMBER 31, 2019

Schedule C-2.1
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Data: 6 Actual 6 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP C2-.1; WP SFR Data Base Witness Responsible: Charles W. Turnwald

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	ALLOCATION %	UNADJUSTED JURISDICTION	ALLOCATION DESCRIPTION
	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		MAINTENANCE EXPENSES - ADMINISTRATIVE & GENERAL				
3	935000	MAINT GENERAL PLANT	\$ 44,378	89.13%	\$ 39,554	See Cost of Service Study
4	935184	TRANSP/TELECOM-MAINT A&G	1,565	89.13%	1,395	
5			<u>\$ 45,943</u>		<u>\$ 40,949</u>	

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
12 MONTHS ENDED DECEMBER 31, 2019

Schedule C-2.1
Page 11 of 13

Data: 6 Actual 6 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP C2-.1; WP SFR Data Base Witness Responsible: Charles W. Turnwald

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E=CxD)	ALLOCATION DESCRIPTION (F)
1						
2						
3	403000	DEPRECIATION EXPENSE	\$ 3,193,200		2,761,347	Prorated per Alloc in Rate Case - see work area below

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
12 MONTHS ENDED DECEMBER 31, 2019

Schedule C-2.1
Page 12 of 13

Data: 6 Actual 6 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Charles W. Turnwald

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	ALLOCATION %	UNADJUSTED JURISDICTION	ALLOCATION DESCRIPTION
	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		TAXES OTHER THAN INCOME TAXES				
3	408110	GROSS RECEIPTS TAX	\$ 913,700	89.13%	\$ 814,381	
4	408110	FEDERAL UNEMPLOYMENT	3,327	88.43%	2,942	
5	408110	FEDERAL FICA	399,773	88.43%	353,519	
6	408110	PUCO ASSESSMENT	20,400	89.13%	18,183	
7	408110	UNEMPLOYMENT	3,805	88.43%	3,364	
8	408110	USE	9,342	88.99%	8,313	
9	408110	EMPLOYER'S EXCISE	-	88.99%	-	
10	408110	CONSUMERS COUNSEL	3,558	89.13%	3,171	
11	408110	PUCO SAFETY AUDIT	2,400	88.99%	2,136	
12	408110	MCF TAX	334,640	54.18%	181,308	
13	408110	PROPERTY TAX	1,024,800	86.70%	888,502	
14	408110	MISC	-	89.13%	-	
15	408110	TRF TO CLEARING ACCTS	(84,618)	88.43%	(74,828)	
16			<u>\$ 2,631,126</u>		<u>\$ 2,200,991</u>	

See Cost of Service
Study

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
12 MONTHS ENDED DECEMBER 31, 2019

Exhibit F-2

Data: 6 Actual 6 Estimated

Schedule C-2.1
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Type of Filing: ☒ Original ☐ Updated ☐ Revised

Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Charles W. Turnwald

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	ALLOCATION %	UNADJUSTED JURISDICTION	ALLOCATION DESCRIPTION
	(A)	(B)	(C)	(D)	(E=CxD)	(F)
1						
2		INCOME TAXES				
3	409100	INCOME TAXES - ACCRUAL ONLY	\$ 1,393,533		\$ 958,137	
4	410100	PROV FOR DEF INC TAXES	(387,960)		(350,824.00)	
5	410100	AMORTIZATION OF EXCESS DEF INC TAXES	(125,000)		(113,035.00)	
6	411400	INVEST TAX CREDIT ADJ	-	85.27%	-	
7			<u>\$ 880,573</u>		<u>\$ 494,278</u>	

Def Inc Taxes
Prorated per
Alloc in Rate
Case - see
work area below

Work Area for Exhibit F-2 , Schedule C-2.1

	UNADJUSTED TOTAL COMPANY	ALLOCATION %	UNADJUSTED JURISDICTION
operating income	\$ 3,937,519		\$ 2,415,596
check	\$ (0.00)		
taxable income	\$ 4,818,091.52		\$ 2,909,874.00
income taxes without EDIT amortization	\$ 1,005,572.56		607,313.00
	\$ 0.208708		\$ 0.208708

From Rate Case - Used for Allocation purposes for GIS filing

OHIO GAS COMPANY

CASE NO. 17-1139-GA-AIR

OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION

12 MONTHS ENDED

DECEMBER 31 2017

Data: 0 Actual 12 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E=CxD)	ALLOCATION DESCRIPTION (F)
1						
2		INCOME TAXES				
3	409100	INCOME TAXES - ACCRUAL ONLY	758,270	C4.1	331,560	
4	410100	PROV FOR DEF INC TAXES	(229,010)	C4.1	(207,089)	
5	411400	INVEST TAX CREDIT ADJ	(3,080)		(2,626)	See COSS
6			526,180	0.8527	121,845	

From Rate Case - Used for Allocation purposes for GIS filing

OHIO GAS COMPANY

CASE NO. 17-1139-GA-AIR

OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION

12 MONTHS ENDED

DECEMBER 31 2017

Data: 0 Actual 12 Estimated

Type of Filing: x Original Updated Revised

Work Paper Reference No(s): WP C2-.1; WP SFR Data Base

Witness Responsible: Kim A. Watkins

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	UNADJUSTED TOTAL COMPANY (C)	ALLOCATION % (D)	UNADJUSTED JURISDICTION (E=CxD)	ALLOCATION DESCRIPTION (F)
1						
2						
3	403000	DEPRECIATION EXPENSE	2,961,600		2,561,069	See Schedule B3.2

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT
TYPICAL BILL COMPARISON

Exhibit F-3

Data: ☒ Actual ☐ Estimated

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Work Paper Reference No(s): No Applicable Work Paper

Schedule E-5

Page 1 of 1

Witness Responsible: Charles W. Turnwald

LINE NO.	MCF PER MONTH	BASE RATES ONLY					BASE RATES AND CEP GAS COST			
		CURRENT BILL	PROPOSED BILL	\$ INCREASE	% INCREASE		CURRENT BILL	PROPOSED BILL	\$ INCREASE	% INCREASE
1	-	9.53	10.39	0.86	9.02%		9.53	10.39	0.86	9.02%
2	1	11.18	12.04	0.86	7.69%		15.56	16.42	0.86	5.53%
3	5	17.80	18.66	0.86	4.83%		39.71	40.57	0.86	2.17%
4	7	21.10	21.96	0.86	4.08%		51.77	52.63	0.86	1.66%
5	10	26.06	26.92	0.86	3.30%		69.88	70.74	0.86	1.23%
6	20	42.59	43.45	0.86	2.02%		130.23	131.09	0.86	0.66%
7	50	92.19	93.05	0.86	0.93%		311.29	312.15	0.86	0.28%
8	100	174.85	175.71	0.86	0.49%		613.05	613.91	0.86	0.14%
9	200	340.17	341.03	0.86	0.25%		1,216.57	1,217.43	0.86	0.07%
10	1,000	1,662.73	1,663.59	0.86	0.05%		6,044.73	6,045.59	0.86	0.01%
11	1,010	1,673.04	1,673.90	0.86	0.05%		6,098.86	6,099.72	0.86	0.01%
12	1,020	1,683.35	1,684.21	0.86	0.05%		6,152.99	6,153.85	0.86	0.01%
13	1,030	1,693.67	1,694.53	0.86	0.05%		6,207.13	6,207.99	0.86	0.01%
14	1,040	1,703.98	1,704.84	0.86	0.05%		6,261.26	6,262.12	0.86	0.01%
15	1,050	1,714.29	1,715.15	0.86	0.05%		6,315.39	6,316.25	0.86	0.01%
16	1,060	1,724.60	1,725.46	0.86	0.05%		6,369.52	6,370.38	0.86	0.01%
17	1,070	1,734.91	1,735.77	0.86	0.05%		6,423.65	6,424.51	0.86	0.01%

Exhibit G

Additional Schedules Supporting Application:

G-1: 2019 Projection (Actual / Forecasted)

G-2: 2019 Forecast (12 Month Forecasted)

G-3: Rate Calculation

G-4: Projection of 12/31/2019 Balance

G-5: Amortization Schedule

G-6: Adjustments to C-2 and C-2.1

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
O&M BY ACCOUNT FOR 2019 - 6 MONTHS ACTUAL 6 MONTHS FORECASTED
WITH LABOR INCLUDED

ACCOUNT NUMBER		2019 ACTUAL JANUARY CM	2019 ACTUAL FEBRUARY CM	2019 ACTUAL MARCH CM	2019 ACTUAL APRIL CM	2019 ACTUAL MAY CM	2019 ACTUAL JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 PROJECTED YEAR TO DATE	ADJUSTMENT TO NORMALIZATION	NORMALIZED
1	OPERATING REVENUES															OPERATING REVENUES
2	480209 UNBILLED REVENUES	\$ 473,284.00	\$ (364,940.00)	\$ (159,465.00)	\$ (387,349.00)	\$ (216,375.00)	\$ (78,862.00)	\$ (2,430.00)	\$ -	\$ 23,840.00	\$ 233,010.00	\$ 292,960.00	\$ 219,880.00	\$ 33,553.00	(33,543.00)	10.00
3	487000 GAS SALES-FORFEIT DISC	53,726.83	50,914.03	52,991.75	42,337.70	27,151.33	12,599.11	10,970.00	8,780.00	8,660.00	8,890.00	12,360.00	23,430.00	312,810.75	41,039.25	353,850.00
4	488000 GAS SALES-MISC SERV REV	5,580.00	7,480.00	8,075.00	7,505.00	10,765.00	10,010.00	10,490.00	8,940.00	9,970.00	16,980.00	7,320.00	5,000.00	108,115.00	2,385.00	110,500.00
5	488100 GAS SALES-\$10 RET CK CHG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	488200 FIELD COLLECTION CHARGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	489120 REV FROM TRANSP-COMM CEP	536,134.41	603,637.22	510,766.54	320,183.49	187,899.93	115,999.08	101,310.00	101,450.00	104,250.00	142,090.00	244,900.00	430,460.00	3,399,080.67	(213,810.67)	3,185,270.00
8	489200 REV FROM TRANSP-RESO CEP	1,466,446.71	1,726,920.17	1,566,919.64	1,171,772.34	858,919.72	613,037.97	524,570.00	520,990.00	526,490.00	599,530.00	848,060.00	1,297,090.00	11,720,746.55	(417,136.55)	11,303,610.00
9	489210 REV FROM TRANSP-IND CEP	104,274.13	106,647.11	87,682.74	47,712.34	20,222.21	10,875.21	11,690.00	11,730.00	12,990.00	40,040.00	74,390.00	83,610.00	611,863.74	(47,873.74)	563,990.00
10	489300 REV FROM TRANSP-COM INTER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	489400 REV FROM TRANSP-COM FIRM	32,998.09	29,443.50	26,704.25	24,774.48	20,236.35	18,120.36	17,950.00	17,480.00	18,300.00	20,120.00	23,850.00	27,350.00	277,327.03	(12,567.03)	264,760.00
12	489400 REV FROM TRANSP-COM FIRM	15,540.10	14,456.08	12,639.85	12,010.52	9,203.72	7,133.87	5,940.00	5,850.00	6,200.00	7,150.00	10,620.00	13,560.00	120,304.14	(9,094.14)	111,210.00
13	489500 REV FROM TRANSP-IND INTER	11,542.41	11,240.61	13,164.71	19,807.30	17,516.87	24,459.24	19,360.00	20,340.00	9,150.00	95,930.00	28,220.00	2,390.00	272,930.14	(35,960.14)	236,970.00
14	489600 REV FROM TRANSP-IND FIRM	428,564.02	381,723.93	345,778.28	275,671.69	219,340.18	219,327.64	227,180.00	212,310.00	200,410.00	218,410.00	263,440.00	327,080.00	3,319,235.74	(118,515.74)	3,200,720.00
15	489600 REV FROM TRANSP-IND FIRM	10,772.39	10,554.68	9,676.84	7,409.94	5,643.20	4,563.56	4,250.00	4,290.00	4,610.00	5,210.00	8,570.00	9,280.00	84,830.61	(3,460.61)	81,370.00
		\$ 3,138,863.09	\$ 2,578,086.33	\$ 2,474,934.60	\$ 1,541,835.80	\$ 1,160,523.51	\$ 957,264.04	\$ 931,180.00	\$ 912,060.00	\$ 924,870.00	\$ 1,387,360.00	\$ 1,814,690.00	\$ 2,439,130.00	\$ 20,260,797.37	(848,537.37)	19,412,260.00

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
O&M BY ACCOUNT FOR 2019 - 6 MONTHS ACTUAL 6 MONTHS FORECASTED
WITH LABOR INCLUDED

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1	OPERATING EXPENSES - TRANSMISSION													
2	850000 OPERATION, SUPVSION, ENG	\$ 13,180.40	\$ 11,576.49	\$ 12,135.94	\$ 14,535.68	\$ 14,226.48	\$ 12,921.65	\$ 11,700.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 13,000.00	\$ 151,276.64
3	851000 SYS CONTROL,LOAD DISPATCH	13,633.05	11,774.67	10,263.37	11,825.21	8,316.93	7,763.20	10,450.00	15,000.00	10,600.00	9,000.00	9,000.00	9,000.00	127,226.43
4	852000 TELEMTRY SYSTEM EXPS	4,844.71	808.83	823.80	809.68	804.32	808.48	1,420.00	920.00	920.00	920.00	920.00	920.00	14,919.82
5	856000 MAINS EXPENSES	978.17	4,860.76	1,999.04	680.63	6,468.63	2,003.51	2,430.00	7,010.00	8,810.00	32,240.00	3,370.00	2,100.00	72,950.74
6	856100 MAINS EXPENSES-CATH PROT	1,911.06	1,174.71	2,070.81	50,456.45	2,740.73	1,918.16	3,200.00	1,100.00	1,700.00	1,100.00	1,700.00	1,100.00	70,171.92
7	856200 MAINS EXPENSES-LOC,PROTEC	1,018.92	110.48	1,003.34	453.74	432.08	1,667.40	760.00	1,160.00	1,800.00	1,260.00	860.00	1,400.00	11,925.96
8	857000 MEAS AND REG STATION EXP	3,345.90	4,848.39	3,470.00	2,809.70	3,937.63	4,273.03	2,510.00	2,590.00	2,590.00	2,590.00	2,590.00	2,590.00	38,144.65
9	857100 MEAS AND REG ST-WITNESS			-	-	-	28.75	-	700.00	-	-	700.00	-	1,428.75
10	859184 TRANSP/TELECOM-OP TRANSM	5,556.85	5,221.67	4,972.81	5,385.43	5,867.77	4,554.29	4,240.00	5,210.00	4,280.00	3,800.00	4,270.00	2,850.00	56,208.82
		\$ 44,469.06	\$ 40,376.00	\$ 36,739.11	\$ 86,956.52	\$ 42,794.57	\$ 35,938.47	\$ 36,710.00	\$ 46,290.00	\$ 42,700.00	\$ 62,910.00	\$ 35,410.00	\$ 32,960.00	\$ 544,253.73

ADJUSTMENT TO
NORMALIZATION

NORMALIZED

OPERATING EXPENSES - TRANSMISSION

151,276.64
127,226.43
14,919.82
72,950.74
70,171.92
11,925.96
38,144.65
1,428.75
56,208.82
544,253.73

OHIO GAS COMPANY
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1	OPERATING EXPENSES - DISTRIBUTION														OPERATING EXPENSES - DISTRIBUTION
2	870000	OPERATION,SUPRVSN,ENG	\$ 13,190.47	\$ 12,716.36	\$ 14,026.74	\$ 14,283.69	\$ 13,885.09	\$ 12,603.00	\$ 13,600.00	\$ 13,900.00	\$ 13,900.00	\$ 13,900.00	\$ 15,500.00	\$	165,405.35
3	871000	DISTR LOAD DISPATCH	9,056.00	5,904.04	6,135.91	7,113.50	7,707.54	6,698.95	7,620.00	7,750.00	7,750.00	7,750.00	7,750.00		88,985.94
4	874000	MAIN/SVC EXP	8,559.00	9,196.75	9,989.47	8,442.96	9,877.95	10,775.62	10,340.00	10,090.00	9,680.00	9,780.00	9,110.00		115,141.75
5	874100	MAIN/SVC EXP-CATH PROT	4,565.73	2,336.62	3,370.37	14,743.81	4,006.37	3,062.10	5,930.00	5,910.00	5,910.00	2,230.00	2,480.00		60,455.00
6	874200	MAIN/SVC EXP-LOC-PROT	27,259.41	21,552.89	22,172.13	38,248.44	40,560.55	32,596.69	34,000.00	33,000.00	32,000.00	32,000.00	32,000.00		377,390.11
7	874300	MAIN/SVC EXP-MANHOLE SURV	4,361.02	5,275.01	1,407.65	5,963.56	2,616.51	-	5,270.00	3,960.00	5,480.00	4,260.00	980.00		40,933.75
8	874400	MAIN/SVC EXP-DAM PREVENT	1,728.53	1,993.46	1,856.51	2,107.26	1,721.19	1,758.60	1,860.00	2,260.00	2,500.00	3,300.00	1,660.00		23,985.55
9	874500	MAINS/SERVICES - TRAINING	4,407.26	11,981.02	9,871.79	1,317.84	2,989.10	3,176.08	2,000.00	1,600.00	3,400.00	2,300.00	3,200.00		51,243.09
10	875000	MEAS/REG STA EXP-GEN	1,098.82	3,303.20	50.00	110.00	12,252.36	9,405.77	3,990.00	1,200.00	3,300.00	4,710.00	3,990.00		45,400.15
11	876000	IND MTR/REG EXP	3,914.74	3,953.61	3,429.00	3,189.99	3,140.90	3,673.75	8,500.00	10,490.00	8,500.00	5,490.00	5,490.00		65,261.99
12	876100	IND MTR/REG EXP-AN CHANGE	1,263.47	524.76	6,151.58	8,033.83	2,924.37	2,995.22	5,000.00	2,010.00	990.00	990.00	990.00		36,873.23
13	876200	IND MTR/REG EXP-LOAD STDY	1,548.76	15,185.99	134.77	583.40	144.03	28.75	660.00	660.00	660.00	660.00	660.00		7,918.70
14	877000	MEAS/REG STA CHRTS EXP	4,259.12	4,280.76	3,444.28	5,253.89	5,065.01	4,312.21	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00		50,615.27
15	878000	MTR, HSE REG EXP	13,523.68	11,663.61	12,161.56	15,651.77	14,491.10	13,772.96	12,410.00	12,720.00	12,720.00	12,720.00	12,720.00		157,274.68
16	878100	MTR, HSE REG EXP-AN CHNGE	30,649.39	4,888.37	17,281.39	10,889.97	3,132.61	1,581.14	6,490.00	4,000.00	500.00	500.00	500.00		80,912.87
17	878200	TURN ON/OFF-READ IN/OUT	19,665.32	18,916.45	15,005.17	15,947.04	16,174.09	16,084.64	17,010.00	20,000.00	20,000.00	22,000.00	30,000.00		227,812.71
18	878300	REPAIR METER SET LEAKS	285.30	469.49	209.65	-	396.08	488.72	2,410.00	2,560.00	2,560.00	570.00	460.00		12,869.24
19	879000	CUSTOMER CALL EXPENSES	4,770.10	3,493.35	3,330.89	3,654.22	3,943.08	2,481.02	4,830.00	4,830.00	4,830.00	4,830.00	4,830.00		50,652.66
20	879100	PRIORITY CALLS	7,723.47	7,691.58	5,406.04	6,320.09	4,548.91	4,887.19	4,720.00	4,720.00	4,720.00	4,720.00	11,600.00		71,777.28
21	880000	OTHER EXPENSES	11,306.93	8,454.82	8,419.89	9,705.75	10,012.09	10,568.14	9,710.00	8,910.00	8,910.00	8,910.00	9,910.00		113,727.62
22	880100	OFFICE SUPPLIES	476.39	221.38	1,108.20	340.23	227.32	450.15	100.00	300.00	600.00	100.00	600.00		4,824.67
23	880163	STORES EXP-OPERS DISTR	231.00	164.00	(99.00)	174.00	166.00	159.00	160.00	200.00	180.00	150.00	220.00		1,875.00
24	880184	TRANSP/TELECOM-OPER DISTR	24,208.20	19,246.53	19,806.10	24,522.67	23,327.49	19,598.24	19,910.00	20,190.00	19,170.00	18,860.00	18,780.00		239,009.23
25	880200	DRUG AND ALCOHOL PROGRAM	-	243.98	29.94	343.91	448.51	89.00	830.00	-	40.00	180.00	40.00		2,245.34
26	880300	UNIFORMS	1,518.32	2,681.93	521.97	1,041.26	1,275.64	721.29	1,750.00	1,750.00	1,750.00	1,750.00	18,760.41		18,760.41
27	880400	MAPS AND RECORDS	692.87	2,929.90	2,036.63	1,879.82	2,424.48	2,184.86	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00		29,548.56
28	881000	RENTS	-	-	-	-	600.00	-	700.00	500.00	240.00	500.00	-		2,540.00
29			\$ 200,263.30	\$ 165,603.86	\$ 167,258.63	\$ 199,862.90	\$ 188,058.37	\$ 164,153.09	\$ 186,000.00	\$ 180,610.00	\$ 174,350.00	\$ 174,610.00	\$ 167,870.00	\$	2,142,940.15

OHIO GAS COMPANY
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1	OPERATING EXPENSES - CUSTOMER ACCOUNTS													
2	901000 SUPERVISION	\$ 4,066.10	\$ 3,595.51	\$ 3,879.56	\$ 4,950.22	\$ 5,223.38	\$ 4,638.96	\$ 3,850.00	\$ 3,950.00	\$ 3,950.00	\$ 3,950.00	\$ 3,950.00	\$ 3,950.00	\$ 49,953.73
3	902000 METER READING EXPENSES	6,052.43	4,874.56	4,777.09	4,861.59	4,560.90	4,599.72	5,000.00	5,120.00	5,120.00	5,120.00	5,120.00	5,120.00	60,326.31
4	903000 CUST RECORDS/COLLECT EXP	90,573.71	82,194.55	86,930.00	73,776.07	81,649.13	75,491.77	83,000.00	87,000.00	89,400.00	87,400.00	88,000.00	98,500.00	1,023,915.23
5	903100 COMPUTER EXPENSES	727.00	704.00	653.00	656.00	706.00	714.00	720.00	720.00	720.00	720.00	720.00	720.00	8,480.00
6	904000 UNCOLLECTIBLE ACCOUNTS	(4,363.00)	(5,208.00)	(4,467.00)	(2,810.00)	(1,565.00)	(713.00)	(470.00)	(460.00)	(480.00)	(830.00)	(1,850.00)	(3,580.00)	(26,796.00)
7	904003 UNCOLL EXP-PIP CUST	(3,450.00)	(4,118.00)	(3,532.00)	(2,222.00)	(1,237.00)	(564.00)	(370.00)	(360.00)	(380.00)	(660.00)	(1,460.00)	(2,830.00)	(21,183.00)
8	905163 STORES EXP-OPERS CUST ACC	230.58	163.86	(99.40)	174.96	165.88	158.25	160.00	200.00	180.00	190.00	150.00	200.00	1,874.13
9	905184 TRANSP/TELECOM-OP CUST AC	3,466.22	2,963.83	3,115.43	3,123.47	3,342.67	3,084.30	3,540.00	3,510.00	3,520.00	3,400.00	3,400.00	2,800.00	39,265.92
		\$ 97,303.06	\$ 85,170.31	\$ 91,256.68	\$ 82,510.31	\$ 92,845.96	\$ 87,410.00	\$ 95,430.00	\$ 99,680.00	\$ 102,030.00	\$ 99,290.00	\$ 98,030.00	\$ 104,880.00	\$ 1,135,836.32

ADJUSTMENT TO
NORMALIZATION

NORMALIZED

OPERATING EXPENSES - CUSTOMER ACCOUNTS

49,953.73
60,326.31
1,023,915.23
8,480.00
(26,796.00)
(21,183.00)
1,874.13
39,265.92
1,135,836.32

OHIO GAS COMPANY
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1	OPERATING EXPENSES - CUSTOMER SERVICE													
2	909000 INFORMATIONAL ADVERTISING	\$ 73.33	\$ 338.23	\$ 141.41	\$ 452.08	\$ 66.00	\$ 103.41	\$ 2,700.00	\$ 50.00	\$ 770.00	\$ 320.00	\$ 360.00	\$ 140.00	\$ 5,514.46
3	910000 MISC CUST SVC - REV	-	(35.00)	-	-	-	(35.00)	-	-	-	-	-	-	(70.00)
4	910100 MISC CUST SVC - EXP	11.76	11.83	12.07	12.77	12.79	11.09	-	-	-	-	-	-	72.31
5	910184 TRANSP/TELECOM-OP CUSTSER	106.60	93.03	99.95	99.76	110.77	99.76	80.00	80.00	80.00	80.00	80.00	90.00	1,099.87
6		\$ 191.69	\$ 408.09	\$ 253.43	\$ 564.61	\$ 189.56	\$ 179.26	\$ 2,780.00	\$ 130.00	\$ 850.00	\$ 400.00	\$ 440.00	\$ 230.00	\$ 6,616.64

ADJUSTMENT TO
NORMALIZATION

NORMALIZED

OPERATING EXPENSES - CUSTOMER SERVICE

5,514.46
(70.00)
72.31
1,099.87
6,616.64

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OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
O&M BY ACCOUNT FOR 2019 - 6 MONTHS ACTUAL 6 MONTHS FORECASTED
WITH LABOR INCLUDED

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1	OPERATING EXPENSES - SALES															OPERATING EXPENSES - SALES
2	911000 SUPERVISION	\$ 1,275.43	\$ 1,318.72	\$ 1,426.82	\$ 1,866.45	\$ 829.59	\$ 3,110.51	\$ 2,720.00	\$ 2,940.00	\$ 2,610.00	\$ 2,730.00	\$ 2,480.00	\$ 3,030.00	\$ 26,337.52		26,337.52
3	912000 SALARIES AND EXPENSES	3,132.02	5,986.08	6,611.03	6,531.90	3,024.60	17,035.68	8,550.00	9,770.00	8,660.00	9,890.00	9,010.00	9,600.00	97,781.31		97,781.31
4	913000 ADVERTISING EXP	1,567.00	1,715.50	933.50	718.50	909.50	626.50	1,040.00	830.00	1,730.00	1,220.00	1,360.00	1,530.00	14,180.50		14,180.50
5	913100 ADVERTISING EXP-BLDGS	-	-	-	-	1,505.95	-	-	-	-	-	600.00	-	2,105.95		2,105.95
6	913300 ADVERTISING EXP-CUST EXP	-	-	-	-	45.00	(45.00)	-	-	-	-	-	-	-		-
7	916000 MISC SALES EXP	50.00	1,235.00	1,106.00	40.00	25.00	-	-	-	-	1,160.00	1,370.00	1,630.00	6,616.00		6,616.00
8	916100 ECONOMIC DEVELOPMENT EXPS	2,000.00	-	500.00	50.00	-	-	250.00	-	-	-	530.00	2,310.00	5,640.00		5,640.00
9	916184 TRANSP/TELECOM-OPER SALES	866.27	1,278.77	1,405.58	1,459.28	799.68	3,221.47	1,960.00	2,130.00	2,020.00	1,980.00	1,950.00	1,030.00	20,101.05		20,101.05
10		\$ 8,890.72	\$ 11,514.07	\$ 11,982.93	\$ 10,666.13	\$ 7,139.32	\$ 23,949.16	\$ 14,270.00	\$ 15,920.00	\$ 15,020.00	\$ 16,980.00	\$ 17,300.00	\$ 19,130.00	\$ 172,762.33	-	172,762.33

OHIO GAS COMPANY
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WITH LABOR INCLUDED

ACCOUNT NUMBER	2019 ACTUAL JANUARY CM	2019 ACTUAL FEBRUARY CM	2019 ACTUAL MARCH CM	2019 ACTUAL APRIL CM	2019 ACTUAL MAY CM	2019 ACTUAL JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 PROJECTED YEAR TO DATE
1	OPERATING EXPENSES - ADMINISTRATIVE AND GENERAL												
2	920100 ADMIN/GEN SALARY-GEN OFF	\$ 10,292.57	\$ 5,969.10	\$ 7,410.97	\$ 8,079.25	\$ 8,435.02	\$ 7,246.20	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 94,233.11
3	920200 ADMIN/GEN SALARY-OFF EMPL	44,867.72	38,757.51	42,521.87	43,923.64	43,530.68	42,330.83	39,050.00	39,700.00	39,700.00	39,700.00	39,700.00	493,482.25
4	921100 OFFICE SUP/EXP- OFFICER	289.00	249.11	711.31	765.15	731.64	125.01	940.00	1,030.00	1,690.00	420.00	1,370.00	9,491.22
5	921200 OFFICE SUP/EXP-EMPLOYEES	83.39	32.32	-	89.00	-	-	1,540.00	840.00	300.00	390.00	390.00	4,594.71
6	921300 OFFICE SUP/EXP	3,276.97	4,398.40	2,267.88	2,111.47	1,643.19	2,685.27	2,910.00	2,090.00	2,190.00	1,910.00	2,750.00	31,933.18
7	921400 PC SUPPLIES & EXPENSES	18,560.13	36,914.42	14,857.27	21,676.25	23,266.44	11,339.19	19,000.00	6,500.00	6,200.00	6,700.00	14,000.00	186,413.70
8	923100 OUTSIDE SVC EMPLD-FEES	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
9	923300 OUTSIDE SVC EMPLD-SP SVC	14,955.86	8,497.79	4,123.72	25,910.87	2,652.74	5,341.53	14,550.00	15,300.00	3,700.00	22,000.00	2,550.00	124,232.51
10	923350 OUTSIDE SVC-GRANT THORNTON	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	114,000.00
11	923400 OUTSIDE SVC-LEGAL-OHIO	16,789.00	10,423.00	2,351.00	16,126.00	-	16,950.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	86,639.00
12	923401 OUTSIDE SVC-LEGAL-LOCAL	-	-	-	-	-	-	200.00	200.00	200.00	200.00	200.00	1,200.00
13	923500 OUTSIDE SVC-TRAINING&EDU	-	1,540.00	(59.50)	-	-	1,215.07	500.00	-	2,200.00	500.00	500.00	5,895.57
14	923900 PC OUTSIDE SVC & TRAINING	5,023.49	700.00	3,659.76	430.20	556.84	146.42	800.00	800.00	2,500.00	2,800.00	8,500.00	26,716.71
15	924000 PROPERTY INSURANCE	3,437.00	3,437.00	3,437.00	3,437.00	3,436.00	3,436.00	3,450.00	3,450.00	3,450.00	3,450.00	3,450.00	41,320.00
16	925000 INJURIES AND DAMAGES	34,033.28	34,178.68	34,361.37	34,237.73	34,196.80	34,174.72	34,660.00	34,660.00	34,660.00	34,660.00	34,660.00	413,142.58
17	925200 EMPLOYEE SAFETY EQUIP SUP	2,042.53	6,248.10	1,288.95	1,146.82	455.00	1,600.00	1,100.00	-	-	-	-	13,881.40
18	926100 EMPL PENS/BNFTS-PENSION	25,085.66	26,460.46	25,970.75	25,707.42	25,520.29	26,312.82	22,850.00	22,850.00	22,850.00	22,850.00	22,850.00	292,157.40
19	926200 EMPL PENS/BNFTS-EMPL BEN	614.75	14,060.31	1,026.58	2,859.76	1,746.96	173.71	30.00	230.00	2,730.00	1,680.00	130.00	28,052.07
20	926210 EMPL BNFTS-I/T DISAB	5,537.56	(255.97)	2,215.09	2,215.53	2,203.05	2,223.37	3,210.00	3,210.00	3,210.00	3,210.00	3,210.00	33,398.63
21	926220 EMPL BNFTS-GTL INS	3,506.96	5,766.47	4,913.20	4,886.87	4,850.16	4,876.01	4,070.00	4,070.00	4,070.00	4,070.00	(28,930.00)	20,219.67
22	926225 EMPL BNFTS-VOLUNTARY LIFE	(258.31)	209.40	67.58	(219.60)	(394.46)	63.61	-	-	-	-	-	(531.78)
23	926230 EMPL BNFTS - EAP	211.75	206.25	206.25	206.25	206.25	206.25	210.00	210.00	210.00	210.00	210.00	2,503.00
24	926240 EMPL BNFTS-ACCIDENT INS	131.35	-	-	-	-	-	-	-	-	-	-	131.35
25	926260 EMPL BNFTS-HEALTH INS	39,204.71	40,350.38	39,942.29	39,722.85	39,566.91	40,227.35	39,970.00	39,970.00	39,970.00	39,970.00	39,970.00	478,834.49
26	926270 EMPL BNFTS-VISION INS	54.76	82.05	82.05	64.76	(309.58)	73.33	-	-	-	-	-	47.37
27	926280 EMPL BNFTS-DENTAL INS	2,063.88	2,105.97	2,105.97	1,830.92	1,482.82	1,960.37	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	25,349.93
28	926300 DEFINED CONTR PLAN-401K	43,779.03	40,156.17	39,182.68	39,367.21	60,134.62	39,704.06	40,170.00	40,170.00	40,170.00	63,970.00	69,970.00	554,943.77
29	926400 MERA / FSA / HRA EXPENSE	1,527.38	1,619.03	1,586.38	1,568.83	1,681.35	1,734.19	1,840.00	1,840.00	1,840.00	1,840.00	1,840.00	20,757.16
30	926450 EMPL BNFTS - HSA CASH CON	6,679.75	6,863.06	6,797.77	6,762.66	6,862.71	6,968.38	6,810.00	6,810.00	6,810.00	6,810.00	6,810.00	81,794.33
31	926500 NON-PENSION PR BNFT EXP	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
32	928000 REGULATORY COMM EXP	-	750.00	-	-	-	-	-	-	-	-	1,000.00	1,750.00
33	930100 INSTIT OR GOODWILL AD EXP	1,073.00	2,162.40	1,476.88	1,410.95	2,443.32	1,302.20	1,980.00	3,620.00	1,650.00	2,840.00	3,470.00	25,598.75
34	930184 TRANSP/TELECOM-OPERS A&G	1,492.37	1,302.37	1,399.34	1,396.63	1,550.82	1,396.70	1,650.00	1,680.00	1,660.00	1,660.00	1,490.00	18,328.23
35	930200 MISC GEN EXP	13,779.35	4,276.90	4,346.00	4,046.00	4,123.00	4,180.40	4,300.00	5,350.00	4,210.00	4,340.00	4,350.00	62,497.65
36		\$ 312,384.89	\$ 310,162.68	\$ 261,752.41	\$ 303,262.42	\$ 284,832.64	\$ 269,132.92	\$ 273,890.00	\$ 262,150.00	\$ 254,890.00	\$ 271,200.00	\$ 277,680.00	\$ 3,341,007.96

ADJUSTMENT TO
NORMALIZATION

NORMALIZED

OPERATING EXPENSES - ADMINISTRATIVE AND GENERAL

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
O&M BY ACCOUNT FOR 2019 - 6 MONTHS ACTUAL 6 MONTHS FORECASTED
WITH LABOR INCLUDED

ACCOUNT NUMBER		2019 ACTUAL JANUARY CM	2019 ACTUAL FEBRUARY CM	2019 ACTUAL MARCH CM	2019 ACTUAL APRIL CM	2019 ACTUAL MAY CM	2019 ACTUAL JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 PROJECTED YEAR TO DATE
1	MAINTENANCE EXPENSES - TRANSMISSION													
2	861000 MAINT. SPRVSN. & ENG	\$ 6,427.20	\$ 6,100.01	\$ 6,578.74	\$ 8,232.69	\$ 7,230.37	\$ 6,669.39	\$ 6,300.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 80,038.40
3	863000 MAINTENANCE OF MAINS	-	-	890.89	-	32,918.46	24,530.58	-	5,000.00	-	5,000.00	-	-	68,339.93
4	863100 MAINT OF MAINS CATH PROT	611.36	-	748.76	810.27	2,382.28	955.23	5,060.00	60.00	27,060.00	27,060.00	60.00	60.00	64,867.90
5	863300 MAINT OF MAINS-LEAK SURV	59.82	1,175.91	419.29	64.82	1,008.21	114.99	100.00	100.00	100.00	1,580.00	50.00	50.00	4,823.04
6	865000 MAINT OF MEAS-REG STA EQ	7,156.79	6,625.52	1,136.25	985.31	1,474.54	4,352.45	2,300.00	2,300.00	2,300.00	1,000.00	1,000.00	1,000.00	31,630.86
7	866000 MAINT OF TELEMETRY EQUIP	961.63	5,249.37	(146.20)	2,396.60	1,202.92	1,084.44	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	24,248.76
8	867000 MAINT OF RADIO EQUIP	-	-	-	-	-	234.95	150.00	150.00	150.00	150.00	150.00	150.00	1,134.95
9	867194 TRANSP/TELECOM-MINT TRANSP	1,870.87	1,888.57	1,636.63	1,717.79	2,181.48	1,536.33	1,480.00	1,300.00	1,510.00	1,620.00	1,920.00	1,290.00	19,951.67
10		\$ 17,087.67	\$ 21,039.38	\$ 11,264.36	\$ 14,207.48	\$ 48,398.26	\$ 39,478.36	\$ 17,640.00	\$ 17,660.00	\$ 39,870.00	\$ 45,160.00	\$ 11,930.00	\$ 11,300.00	\$ 295,035.51

ADJUSTMENT TO
NORMALIZATION

NORMALIZED

MAINTENANCE EXPENSES - TRANSMISSION

80,038.40
68,339.93
64,867.90
4,823.04
31,630.86
24,248.76
1,134.95
19,951.67
295,035.51

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OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
O&M BY ACCOUNT FOR 2019 - 6 MONTHS ACTUAL 6 MONTHS FORECASTED
WITH LABOR INCLUDED

			2019 ACTUAL JANUARY CM	2019 ACTUAL FEBRUARY CM	2019 ACTUAL MARCH CM	2019 ACTUAL APRIL CM	2019 ACTUAL MAY CM	2019 ACTUAL JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 PROJECTED YEAR TO DATE	ADJUSTMENT TO NORMALIZATION	NORMALIZED
1	MAINTENANCE EXPENSES - DISTRIBUTION																MAINTENANCE EXPENSES - DISTRIBUTION
2	885000	MAINT, SPVSL ENG	\$ 13,334.71	\$ 12,417.89	\$ 13,137.79	\$ 13,837.85	\$ 13,417.51	\$ 11,705.86	\$ 11,700.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00		\$ 149,541.61	149,541.61
3	886000	MAINT OF STRUT & IMPROV	1,633.23	3,717.85	2,641.68	685.65	2,004.85	1,722.44	3 990.00	990.00	990.00	990.00	990.00	4,010.00		21,365.70	21,365.70
4	887000	MAINT OF MAINS	4,510.33	50,910.48	7,628.91	8,681.14	36,426.89	9,754.35	10,140.00	10,390.00	8,860.00	8,970.00	8,460.00	8,260.00		172,992.10	172,992.10
5	887100	MAINT OF MAIN-CATH PROT	13,369.42	155.58	2,404.86	518.57	1,686.35	1,311.59	8,330.00	2,280.00	2,680.00	4,850.00	2,050.00	1,450.00		41,086.37	41,086.37
6	887200	MAINT OF MAIN-3RD PTY DMG	81.51	222.54	59.90	-	-	326.25	-	-	-	-	-	-		690.20	690.20
7	887205	MAINT MAIN-3RD PTY BL	-	-	-	-	-	-	-	-	-	-	-	-		-	-
8	887210	MAINT MAIN-3RD PTY WAW	-	-	-	-	-	-	-	-	-	-	-	-		-	-
9	887300	MAINT MAIN-LEAK SURVEY	326.05	1,911.16	1,422.64	648.21	1,055.55	229.98	2,540.00	2,480.00	1,560.00	1,460.00	520.00	480.00		14,633.59	14,633.59
10	888000	MAINT OF MAINS - TRAINING	5,197.08	8,304.91	10,334.96	2,155.31	1,536.31	1,207.42	1,200.00	3,600.00	3,600.00	2,400.00	2,400.00	4,200.00		46,135.99	46,135.99
11	889000	MAINT OF MEAS/REG STA GEN	1,329.83	1,852.51	1,304.13	1,274.37	2,629.53	3,256.36	510.00	510.00	510.00	510.00	510.00	510.00		14,706.73	14,706.73
12	889100	MAINT OF MEAS/REG-CALIB	-	138.09	-	-	-	1,000.00	-	-	-	-	-	-		1,138.09	1,138.09
13	889200	MAINT OF MEAS/REG-PANT	82.86	435.12	-	-	85,697.16	1,907.68	1,000.00	1,000.00	-	-	-	-		90,122.82	90,122.82
14	890000	MAINT OF IND MTR/REG-IN	9,426.09	3,773.14	6,391.20	5,688.08	8,627.75	1,667.40	4,250.00	4,250.00	4,250.00	4,250.00	4,250.00	4,250.00		61,073.66	61,073.66
15	890100	MAINT OF IND MTR/REG-OUT	-	165.72	329.45	97.23	-	402.47	1,500.00	200.00	200.00	200.00	200.00	200.00		3,494.87	3,494.87
16	890200	MAINT OF IND INSTR INSHOP	81.51	55.24	149.75	-	1,621.81	833.01	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00		10,541.32	10,541.32
17	890300	MAINT OF IND INSTR OUTSIDE	-	-	-	1,258.07	5,806.47	6,665.84	350.00	5,000.00	2,000.00	1,600.00	1,600.00	1,600.00		25,880.38	25,880.38
18	890400	MAINT OF INTELEMETRY	8.99	649.02	119.80	842.67	518.10	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00		9,873.48	9,873.48
19	890500	MAINT OF IND M/R TRAINING	499.54	1,767.55	4,028.33	1,664.82	300.00	-	14.00	600.00	3,200.00	3,200.00	600.00	400.00		14,400.24	14,400.24
20	891000	MAINT OF MEAS/REG-CITY GAT	2,045.64	3,200.23	645.21	648.21	366.02	253.11	500.00	500.00	500.00	500.00	500.00	500.00		10,158.42	10,158.42
21	891000	MAINT OF MEAS/REG-IND	4,735.80	5,083.72	6,830.30	8,303.23	5,334.05	10,917.75	10,930.00	14,850.00	13,980.00	9,840.00	8,250.00	8,250.00		107,304.85	107,304.85
22	892000	MAINT OF SVC-3RD PTY DMGE	513.72	125.95	4,693.66	163.57	898.11	2,677.71	-	-	-	-	-	-		9,072.72	9,072.72
23	892100	MAINT OF SVC-3RD PTY BILL	(7,752.57)	-	(129.30)	(1,886.77)	(223.99)	(2,233.24)	-	-	-	-	-	-		(7,225.87)	(7,225.87)
24	892210	MAINT OF SVC-3RD PTY WAVE	-	-	-	985.45	42.00	193.96	-	-	-	-	-	-		1,221.41	1,221.41
25	892300	MAINT OF SVC-LEAK SURVEY	285.29	607.59	4,043.29	4,699.54	4,620.91	5,835.87	7,100.00	10,680.00	6,780.00	1,620.00	540.00	540.00		47,352.49	47,352.49
26	892400	MAINTENANCE 1ST CUTS	40.75	248.57	134.77	2,327.15	1,092.43	1,092.43	1,260.00	1,600.00	800.00	360.00	280.00	280.00		9,491.88	9,491.88
27	893000	MAINT - ERT	1,739.51	94.05	266.69	1,020.97	1,999.08	182.78	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00		12,503.08	12,503.08
28	893100	SMALL METER TESTING	3,871.93	1,588.02	2,884.34	1,964.38	2,564.66	2,565.00	2,565.00	2,565.00	2,565.00	2,565.00	2,565.00	2,565.00		28,669.61	28,669.61
29	893200	SMALL METER REPAIR	10,291.19	8,799.77	6,304.56	7,794.76	7,284.13	2,501.09	6,000.00	6,000.00	4,000.00	4,000.00	4,000.00	4,000.00		70,975.50	70,975.50
30	893300	SMALL REGULAR-REPAIR/TEST	163.03	866.94	224.63	259.29	4,426.26	-	150.00	750.00	550.00	150.00	150.00	150.00		7,440.15	7,440.15
31	894000	MAINT OF OTHER EQUIP	447.43	532.30	677.71	1,256.38	324.07	541.13	1,550.00	550.00	550.00	550.00	250.00	250.00		7,479.02	7,479.02
32	894100	MAINT OF OPERATION EQUIP	2,802.56	783.72	1,427.14	1,276.21	2,705.31	1,198.96	2,010.00	2,300.00	2,050.00	2,260.00	1,990.00	2,360.00		23,163.90	23,163.90
33	894163	STORES EXP-MOUNT DISTR	461.00	327.00	(1,198.00)	348.00	433.00	318.00	1,188.00	1,200.00	670.00	340.00	570.00	400.00		3,723.00	3,723.00
34	894184	TRANSF/TELECOM-MAINT DISTR	5,628.77	5,956.48	5,119.75	5,328.81	6,108.80	5,135.95	6,310.00	6,310.00	7,535.00	4,900.00	4,900.00	4,900.00		65,533.85	65,533.85
35	894200	MAINT OF CONSTR EQUIP	1,611.03	568.75	721.02	32.41	144.03	822.64	2,000.00	750.00	750.00	2,000.00	750.00	750.00		10,899.88	10,899.88
36			\$ 81,673.37	\$ 114,907.63	\$ 84,161.04	\$ 72,793.72	\$ 198,712.65	\$ 73,198.63	\$ 87,310.00	\$ 93,990.00	\$ 80,510.00	\$ 72,950.00	\$ 61,100.00	\$ 64,140.00		\$ 1,085,447.04	1,085,447.04

OHIO GAS COMPANY
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O&M BY ACCOUNT FOR 2019 - 6 MONTHS ACTUAL 6 MONTHS FORECASTED
WITH LABOR INCLUDED

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1	MAINTENANCE EXPENSES - ADMINISTRATIVE & GENERAL															MAINTENANCE EXPENSES - ADMINISTRATIVE & GENERAL
2	935000 MAINT GENERAL PLANT	\$ 512.95	\$ 608.53	\$ 1,977.55	\$ 2,780.99	\$ 10,295.89	\$ 19,681.59	\$ 1,750.00	\$ 2,290.00	\$ 850.00	\$ 1,810.00	\$ 550.00	\$ 1,270.00	\$ 44,377.50		44,377.50
3	935184 TRANSP/TELECOM-MAINT A&G	106.60	109.60	99.95	99.76	110.77	108.38	150.00	160.00	160.00	160.00	160.00	140.00	1,565.06		1,565.06
4		\$ 619.55	\$ 718.13	\$ 2,077.50	\$ 2,880.75	\$ 10,406.66	\$ 19,789.97	\$ 1,900.00	\$ 2,450.00	\$ 1,010.00	\$ 1,970.00	\$ 710.00	\$ 1,410.00	\$ 45,942.56	-	45,942.56
	TOTAL OPERATION AND MAINTENANCE	\$ 762,883.31	\$ 749,900.15	\$ 666,746.09	\$ 773,704.84	\$ 873,377.99	\$ 713,229.86	\$ 715,930.00	\$ 718,880.00	\$ 711,230.00	\$ 745,470.00	\$ 670,470.00	\$ 668,020.00	\$ 8,769,842.24	\$ -	8,769,842.24

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O&M BY ACCOUNT FOR 2019 - 6 MONTHS ACTUAL 6 MONTHS FORECASTED
WITH LABOR INCLUDED

ACCOUNT NUMBER		2019 ACTUAL JANUARY CM	2019 ACTUAL FEBRUARY CM	2019 ACTUAL MARCH CM	2019 ACTUAL APRIL CM	2019 ACTUAL MAY CM	2019 ACTUAL JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 PROJECTED YEAR TO DATE	ADJUSTMENT TO NORMALIZATION	NORMALIZED
403000	DEPRECIATION EXPENSE	\$ 266,100.00	\$ 266,100.00	\$ 266,100.00	\$ 266,100.00	\$ 266,100.00	\$ 266,100.00	\$ 266,100.00	\$ 266,100.00	\$ 266,100.00	\$ 266,100.00	\$ 266,100.00	\$ 266,100.00	\$ 3,193,200.00	-	DEPRECIATION EXPENSE 3,193,200.00

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
O&M BY ACCOUNT FOR 2019 - 6 MONTHS ACTUAL 6 MONTHS FORECASTED
WITH LABOR INCLUDED

	ACCOUNT NUMBER		2019 ACTUAL JANUARY CM	2019 ACTUAL FEBRUARY CM	2019 ACTUAL MARCH CM	2019 ACTUAL APRIL CM	2019 ACTUAL MAY CM	2019 ACTUAL JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 PROJECTED YEAR TO DATE
1															
2															
3	404399	AMORTIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00 \$ 18,000.00

ADJUSTMENT TO NORMALIZATION	NORMALIZED	AMORTIZATION
(18,000.00)	-	

NOTE: This was budgeted amortization expense for new ERP computer system to be purchased for \$360,000 and be amortized over 60 months. This project has been delayed for a year and will not be placed in service until late 2020.

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
O&M BY ACCOUNT FOR 2019 - 6 MONTHS ACTUAL 6 MONTHS FORECASTED
WITH LABOR INCLUDED

ACCOUNT NUMBER		2019 ACTUAL JANUARY CM	2019 ACTUAL FEBRUARY CM	2019 ACTUAL MARCH CM	2019 ACTUAL APRIL CM	2019 ACTUAL MAY CM	2019 ACTUAL JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 PROJECTED YEAR TO DATE	ADJUSTMENT TO NORMALIZATION	NORMALIZED
1																
2	TAXES OTHER THAN INCOME TAXES															TAXES OTHER THAN INCOME TAXES
3 408110	GROSS RECEIPTS TAX	\$ 126,177.00	\$ 139,319.00	\$ 124,710.00	\$ 91,370.00	\$ 65,236.00	\$ 49,130.00	\$ 43,760.00	\$ 42,740.00	\$ 42,190.00	\$ 54,150.00	\$ 71,370.00	\$ 104,460.00	\$ 954,602.00	(40,902.00)	911,700.00
4 408110	FEDERAL UNEMPLOYMENT	2,136.25	951.96	85.23	47.91	61.85	43.45	-	-	-	-	-	-	3,326.65		3,326.65
5 408110	FEDERAL FICA	38,141.74	29,257.29	28,599.26	29,032.56	43,946.85	29,795.40	31,000.00	31,000.00	31,000.00	31,000.00	46,000.00	31,000.00	399,773.10		399,773.10
6 408110	PUCO ASSESSMENT	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	20,400.00		20,400.00
7 408110	UNEMPLOYMENT	2,241.85	1,412.15	(117.42)	72.88	82.40	12.84	50.00	50.00	-	-	-	-	3,804.70		3,804.70
8 408110	USE	2,500.00	2,500.00	(2,496.87)	2,500.00	2,500.00	(1,161.26)	500.00	500.00	500.00	500.00	500.00	500.00	9,341.87		9,341.87
9 408110	EMPLOYER'S EXCISE	-	-	-	-	-	-	-	-	-	-	-	-	-		-
10 408110	CONSUMERS COUNSEL	300.00	300.00	300.00	300.00	279.00	279.00	300.00	300.00	300.00	300.00	300.00	300.00	3,558.00		3,558.00
11 408110	PUCO SAFETY AUDIT	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00		2,400.00
12 408110	MCF TAX	54,163.00	61,499.00	53,083.00	35,476.00	21,908.00	13,293.00	9,660.00	10,870.00	10,690.00	16,180.00	25,880.00	43,770.00	356,472.00	(21,832.00)	334,640.00
13 408110	PROPERTY TAX	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	1,024,800.00		1,024,800.00
14 408110	MISC	-	-	-	-	-	-	-	-	-	-	-	-	-		-
15 408110	TRF TO CLEARING ACCTS	(6,113.08)	(4,230.10)	(4,897.66)	(5,895.06)	(6,278.74)	(5,903.44)	(7,800.00)	(8,000.00)	(8,300.00)	(8,300.00)	(8,400.00)	(10,500.00)	(84,618.08)		(84,618.08)
16		\$ 306,846.76	\$ 318,309.30	\$ 286,565.54	\$ 240,204.29	\$ 215,035.36	\$ 172,778.99	\$ 164,770.00	\$ 164,760.00	\$ 163,680.00	\$ 181,130.00	\$ 222,950.00	\$ 256,830.00	\$ 2,693,860.24	(62,734.00)	2,631,126.24

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
O&M BY ACCOUNT FOR 2019 - 6 MONTHS ACTUAL 6 MONTHS FORECASTED
WITH LABOR INCLUDED

ACCOUNT NUMBER		2019 ACTUAL JANUARY CM	2019 ACTUAL FEBRUARY CM	2019 ACTUAL MARCH CM	2019 ACTUAL APRIL CM	2019 ACTUAL MAY CM	2019 ACTUAL JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 PROJECTED YEAR TO DATE	ADJUSTMENT TO NORMALIZATION	NORMALIZED
1																
2	INCOME TAXES															INCOME TAXES
3 409100	INCOME TAXES - ACCRUAL ONLY	\$ 312,947.00	\$ 299,878.00	\$ 301,147.00	\$ 107,047.00	\$ 23,597.00	4,882.00	\$ (77,110.00)	\$ (3,610.00)	\$ 7,590.00	\$ 102,220.00	\$ 192,630.00	\$ 317,330.00	\$ 1,588,543.00	(195,010.44)	1,393,532.56
4 410100	PROV FOR DEF INC TAXES	64,959.00	(39,126.00)	(37,931.00)	(52,518.00)	(64,698.00)	(46,170.00)	30,980.00	(46,840.00)	(53,600.00)	(63,370.00)	(57,170.00)	(57,240.00)	(422,724.00)	34,764.00	(387,960.00)
5 411400	INVEST TAX CREDIT ADJ	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6		\$ 377,906.00	\$ 260,747.00	\$ 263,216.00	\$ 54,529.00	\$ (41,101.00)	\$ (41,288.00)	\$ (46,130.00)	\$ (50,450.00)	\$ (46,010.00)	\$ 38,850.00	\$ 135,460.00	\$ 260,090.00	\$ 1,165,819.00	(160,246.44)	1,005,572.56

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
O&M BY ACCOUNT FOR 2019 - 6 MONTHS ACTUAL 6 MONTHS FORECASTED
WITH LABOR INCLUDED

ACCOUNT NUMBER		2019 ACTUAL JANUARY CM	2019 ACTUAL FEBRUARY CM	2019 ACTUAL MARCH CM	2019 ACTUAL APRIL CM	2019 ACTUAL MAY CM	2019 ACTUAL JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 PROJECTED YEAR TO DATE	ADJUSTMENT TO NORMALIZATION	NORMALIZED
1																
2	OPERATING INCOME															
3	TAXABLE INCOME	\$ 1,803,033.02	\$ 1,243,776.88	\$ 1,255,522.97	\$ 261,826.67	\$ (193,989.84)	\$ (194,844.81)	\$ (215,620.00)	\$ (237,680.00)	\$ (216,140.00)	\$ 188,660.00	\$ 649,170.00	\$ 1,242,180.00	\$ 5,585,894.89	\$ (767,803.37)	4,818,091.52
4	INCOME TAX	377,906.00	260,747.00	263,216.00	54,529.00	(41,101.00)	(41,288.00)	(46,130.00)	(50,450.00)	(46,010.00)	38,850.00	135,460.00	260,090.00	1,165,819.00	(160,246.44)	1,005,572.56
6	OPERATING INCOME	<u>\$ 1,425,127.02</u>	<u>\$ 983,029.88</u>	<u>\$ 992,306.97</u>	<u>\$ 207,297.67</u>	<u>\$ (152,888.84)</u>	<u>\$ (153,556.81)</u>	<u>\$ (169,490.00)</u>	<u>\$ (187,230.00)</u>	<u>\$ (170,130.00)</u>	<u>\$ 149,810.00</u>	<u>\$ 513,710.00</u>	<u>\$ 982,090.00</u>	<u>\$ 4,420,075.89</u>	<u>(607,556.93)</u>	<u>3,812,518.96</u>

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
O&M BY ACCOUNT FOR 2019 - 0 MONTHS ACTUAL 12 MONTHS FORECASTED
WITH LABOR INCLUDED

ACCOUNT NUMBER		2019 FORECAST JANUARY CM	2019 FORECAST FEBRUARY CM	2019 FORECAST MARCH CM	2019 FORECAST APRIL CM	2019 FORECAST MAY CM	2019 FORECAST JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 FORECAST YEAR TO DATE
1	OPERATING REVENUES													
2	480209 UNBILLED REVENUES	\$ 156,760.00	\$ (149,250.00)	\$ (193,560.00)	\$ (307,730.00)	\$ (203,100.00)	\$ (70,370.00)	\$ (2,430.00)	\$ -	\$ 23,840.00	\$ 233,010.00	\$ 292,960.00	\$ 219,880.00	\$ 10.00
3	487000 GAS SALES-FORFEIT DISC	51,910.00	66,800.00	56,270.00	50,780.00	35,350.00	19,650.00	10,970.00	8,780.00	8,660.00	8,890.00	12,360.00	23,430.00	353,850.00
4	488000 GAS SALES-MISC SERV REV	6,000.00	7,000.00	9,020.00	9,080.00	8,980.00	11,720.00	10,490.00	8,940.00	9,970.00	16,980.00	7,320.00	5,000.00	110,500.00
5	488100 GAS SALES-\$10 RET CK CHG	-	-	-	-	-	-	-	-	-	-	-	-	-
6	488200 FIELD COLLECTION CHARGE	-	-	-	-	-	-	-	-	-	-	-	-	-
7	489120 REV FROM TRANSP-COMM CEP	554,910.00	482,020.00	449,110.00	290,880.00	173,630.00	110,260.00	101,310.00	101,450.00	104,250.00	142,090.00	244,900.00	430,460.00	3,185,270.00
8	489200 REV FROM TRANSP-RESD CEP	1,590,000.00	1,459,810.00	1,421,320.00	1,097,930.00	821,690.00	596,130.00	524,570.00	520,990.00	526,490.00	599,530.00	848,060.00	1,297,090.00	11,303,610.00
9	489210 REV FROM TRANSP-IND CEP	100,950.00	81,360.00	73,920.00	41,920.00	19,850.00	11,540.00	11,690.00	11,730.00	12,990.00	40,040.00	74,390.00	83,610.00	563,990.00
10	489300 REV FROM TRANSP-COM INTER	-	-	-	-	-	-	-	-	-	-	-	-	-
11	489400 REV FROM TRANSP-COM FIRM	28,880.00	27,430.00	24,600.00	21,740.00	19,290.00	17,770.00	17,950.00	17,480.00	18,300.00	20,120.00	23,850.00	27,350.00	264,760.00
12	489400 REV FROM TRANSP-COM FIRM	15,370.00	12,520.00	11,920.00	9,110.00	6,990.00	5,970.00	5,940.00	5,850.00	6,200.00	7,160.00	10,620.00	13,560.00	111,210.00
13	489500 REV FROM TRANSP-IND INTER	6,410.00	10,080.00	10,860.00	9,910.00	9,030.00	15,490.00	19,260.00	20,240.00	9,150.00	95,930.00	28,220.00	2,390.00	236,970.00
14	489600 REV FROM TRANSP-IND FIRM	415,970.00	363,430.00	302,230.00	280,010.00	208,310.00	181,940.00	227,180.00	212,310.00	200,410.00	218,410.00	263,440.00	327,080.00	3,200,720.00
15	489600 REV FROM TRANSP-IND FIRM	10,520.00	9,510.00	8,460.00	6,990.00	5,140.00	4,550.00	4,250.00	4,290.00	4,610.00	5,200.00	8,570.00	9,280.00	81,370.00
		\$ 2,937,680.00	\$ 2,370,710.00	\$ 2,174,150.00	\$ 1,510,620.00	\$ 1,105,160.00	\$ 904,650.00	\$ 931,180.00	\$ 912,060.00	\$ 924,870.00	\$ 1,387,360.00	\$ 1,814,690.00	\$ 2,439,130.00	\$ 19,412,260.00

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
O&M BY ACCOUNT FOR 2019 - 0 MONTHS ACTUAL 12 MONTHS FORECASTED
WITH LABOR INCLUDED

ACCOUNT NUMBER		2019 FORECAST JANUARY CM	2019 FORECAST FEBRUARY CM	2019 FORECAST MARCH CM	2019 FORECAST APRIL CM	2019 FORECAST MAY CM	2019 FORECAST JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 FORECAST YEAR TO DATE
1	OPERATING EXPENSES - TRANSMISSION													
2	850000 OPERATION, SUPVISION, ENG	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 13,000.00	\$ 142,900.00
3	851000 SYS CONTROL,LOAD DISPATCH	8,850.00	12,900.00	8,850.00	10,050.00	22,000.00	10,050.00	10,450.00	15,600.00	10,600.00	9,000.00	9,000.00	9,000.00	136,350.00
4	852000 TELEMETRY SYSTEM EXPS	4,420.00	1,020.00	920.00	920.00	920.00	920.00	1,420.00	920.00	920.00	920.00	920.00	920.00	15,140.00
5	856000 MAINS EXPENSES	2,280.00	5,290.00	2,830.00	1,900.00	8,370.00	2,900.00	2,430.00	7,010.00	8,810.00	32,240.00	3,370.00	2,100.00	79,530.00
6	856100 MAINS EXPENSES-CATH PROT	1,700.00	1,100.00	33,700.00	34,350.00	10,180.00	10,100.00	3,200.00	1,100.00	1,700.00	1,100.00	1,700.00	1,100.00	101,030.00
7	856200 MAINS EXPENSES-LOC,PROTEC	860.00	1,070.00	1,160.00	1,880.00	1,200.00	900.00	760.00	1,160.00	1,800.00	1,260.00	860.00	1,400.00	14,310.00
8	857000 MEAS AND REG STATION EXP	2,510.00	2,510.00	2,510.00	2,510.00	2,510.00	2,510.00	2,510.00	2,590.00	2,590.00	2,590.00	2,590.00	2,590.00	30,520.00
9	857100 MEAS AND REG ST-WITNESS	-	-	700.00	-	-	-	-	700.00	-	-	700.00	-	2,100.00
10	859184 TRANSP/TELECOM-OP TRANSM	4,740.00	5,450.00	4,730.00	4,490.00	5,010.00	4,930.00	4,240.00	5,210.00	4,280.00	3,800.00	4,270.00	2,850.00	54,000.00
		<u>\$ 37,060.00</u>	<u>\$ 41,040.00</u>	<u>\$ 67,100.00</u>	<u>\$ 67,800.00</u>	<u>\$ 61,890.00</u>	<u>\$ 44,010.00</u>	<u>\$ 36,710.00</u>	<u>\$ 46,290.00</u>	<u>\$ 42,700.00</u>	<u>\$ 62,910.00</u>	<u>\$ 35,410.00</u>	<u>\$ 32,960.00</u>	<u>\$ 575,880.00</u>

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
O&M BY ACCOUNT FOR 2019 - 0 MONTHS ACTUAL 12 MONTHS FORECASTED
WITH LABOR INCLUDED

ACCOUNT NUMBER		2019 FORECAST JANUARY CM	2019 FORECAST FEBRUARY CM	2019 FORECAST MARCH CM	2019 FORECAST APRIL CM	2019 FORECAST MAY CM	2019 FORECAST JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 FORECAST YEAR TO DATE
1	OPERATING EXPENSES - DISTRIBUTION													
2	870000 OPERATION,SUPRVSN,ENG	\$ 12,700.00	\$ 13,600.00	\$ 13,600.00	\$ 13,600.00	\$ 13,600.00	\$ 13,600.00	\$ 13,600.00	\$ 13,900.00	\$ 13,900.00	\$ 13,900.00	\$ 13,900.00	\$ 15,500.00	\$ 165,400.00
3	871000 DISTR LOAD DISPATCH	7,620.00	7,620.00	7,620.00	7,620.00	7,620.00	7,620.00	7,620.00	7,750.00	7,750.00	7,750.00	7,750.00	7,750.00	92,090.00
4	874000 MAIN/SVC EXP	10,330.00	9,860.00	9,700.00	9,850.00	10,090.00	10,220.00	10,340.00	10,090.00	9,680.00	9,780.00	9,110.00	9,300.00	118,350.00
5	874100 MAIN/SVC EXP-CATH PROT	3,000.00	4,510.00	11,510.00	7,610.00	6,550.00	6,970.00	5,930.00	5,910.00	5,910.00	5,910.00	2,230.00	2,480.00	68,520.00
6	874200 MAIN/SVC EXP-LOC,PROT	28,200.00	20,600.00	29,900.00	35,000.00	35,500.00	34,000.00	34,000.00	33,000.00	32,000.00	32,000.00	32,000.00	32,000.00	378,200.00
7	874300 MAIN/SVC EXP-MANHOLE SURV	5,480.00	4,260.00	1,870.00	5,480.00	4,260.00	970.00	5,270.00	3,960.00	1,360.00	5,480.00	4,260.00	980.00	43,630.00
8	874400 MAIN/SVC EXP-DAM PREVENT	1,880.00	2,660.00	2,900.00	1,580.00	1,860.00	4,320.00	1,860.00	2,260.00	2,500.00	3,300.00	1,660.00	1,240.00	28,020.00
9	874500 MAINS/SERVICES - TRAINING	5,600.00	6,200.00	6,900.00	4,500.00	2,100.00	1,800.00	2,000.00	1,600.00	3,400.00	2,300.00	3,200.00	5,000.00	44,600.00
10	875000 MEAS/REG STA EXP-GEN	1,000.00	1,000.00	210.00	410.00	7,010.00	6,020.00	3,990.00	1,200.00	3,300.00	4,710.00	3,990.00	1,990.00	34,830.00
11	876000 IND MTR/REG EXP	3,200.00	3,200.00	3,200.00	5,490.00	5,490.00	5,490.00	8,500.00	10,490.00	8,500.00	5,490.00	5,490.00	5,490.00	70,030.00
12	876100 IND MTR/REG EXP-AN CHANGE	2,010.00	2,010.00	5,000.00	2,010.00	2,010.00	5,000.00	5,000.00	5,000.00	2,010.00	990.00	990.00	990.00	33,020.00
13	876200 IND MTR/REG EXP-LOAD STDY	2,000.00	2,000.00	2,000.00	660.00	660.00	660.00	660.00	660.00	660.00	660.00	660.00	660.00	11,940.00
14	877000 MEAS/REG STA CHRTS EXP	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	48,000.00
15	878000 MTR, HSE REG EXP	12,410.00	12,410.00	12,410.00	12,410.00	12,410.00	14,910.00	12,410.00	12,720.00	12,720.00	12,720.00	12,720.00	12,720.00	152,970.00
16	878100 MTR, HSE REG EXP-AN CHNGE	2,000.00	8,000.00	5,490.00	8,000.00	10,500.00	9,000.00	6,490.00	4,000.00	500.00	500.00	500.00	500.00	55,480.00
17	878200 TURN ON/OFF-READ IN/OUT	24,990.00	17,010.00	17,010.00	17,010.00	17,010.00	17,010.00	17,010.00	17,010.00	20,000.00	20,000.00	22,000.00	30,000.00	236,060.00
18	878300 REPAIR METER SET LEAKS	660.00	610.00	650.00	800.00	950.00	1,500.00	2,410.00	2,560.00	2,560.00	2,460.00	570.00	460.00	16,190.00
19	879000 CUSTOMER CALL EXPENSES	4,830.00	4,830.00	4,830.00	4,830.00	4,830.00	7,330.00	4,830.00	4,830.00	4,830.00	4,830.00	4,830.00	4,830.00	60,460.00
20	879100 PRIORITY CALLS	11,600.00	4,720.00	4,720.00	4,720.00	4,720.00	4,720.00	4,720.00	4,720.00	4,720.00	4,720.00	4,720.00	11,600.00	70,400.00
21	880000 OTHER EXPENSES	9,710.00	8,710.00	8,710.00	8,710.00	8,710.00	8,710.00	9,710.00	8,910.00	8,910.00	8,910.00	8,910.00	9,910.00	108,520.00
22	880100 OFFICE SUPPLIES	600.00	300.00	100.00	100.00	300.00	600.00	100.00	300.00	600.00	100.00	300.00	600.00	4,000.00
23	880163 STORES EXP-OPERS DISTR	150.00	170.00	430.00	160.00	150.00	160.00	160.00	200.00	180.00	170.00	150.00	220.00	2,300.00
24	880184 TRANSP/TELECOM-OPER DISTR	22,320.00	19,260.00	21,470.00	21,220.00	22,130.00	20,300.00	19,910.00	20,190.00	19,170.00	18,860.00	18,780.00	11,390.00	235,000.00
25	880200 DRUG AND ALCOHOL PROGRAM	180.00	-	540.00	180.00	-	40.00	830.00	-	40.00	180.00	-	40.00	2,030.00
26	880300 UNIFORMS	1,650.00	1,650.00	1,750.00	3,750.00	3,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	24,800.00
27	880400 MAPS AND RECORDS	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	34,800.00
28	881000 RENTS	1,240.00	-	-	-	600.00	-	-	700.00	500.00	240.00	500.00	-	3,780.00
29		\$ 182,260.00	\$ 162,090.00	\$ 179,420.00	\$ 182,600.00	\$ 189,710.00	\$ 189,600.00	\$ 186,000.00	\$ 180,610.00	\$ 174,350.00	\$ 174,610.00	\$ 167,870.00	\$ 174,300.00	\$ 2,143,420.00

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
O&M BY ACCOUNT FOR 2019 - 0 MONTHS ACTUAL 12 MONTHS FORECASTED
WITH LABOR INCLUDED

ACCOUNT NUMBER		2019 FORECAST JANUARY CM	2019 FORECAST FEBRUARY CM	2019 FORECAST MARCH CM	2019 FORECAST APRIL CM	2019 FORECAST MAY CM	2019 FORECAST JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 FORECAST YEAR TO DATE
1	OPERATING EXPENSES - CUSTOMER ACCOUNTS													
2	901000 SUPERVISION	\$ 3,850.00	\$ 3,850.00	\$ 3,850.00	\$ 3,850.00	\$ 3,850.00	\$ 3,850.00	\$ 3,850.00	\$ 3,950.00	\$ 3,950.00	\$ 3,950.00	\$ 3,950.00	\$ 3,950.00	\$ 46,700.00
3	902000 METER READING EXPENSES	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,120.00	5,120.00	5,120.00	5,120.00	5,120.00	60,600.00
4	903000 CUST RECORDS/COLLCT EXP	91,300.00	86,500.00	89,400.00	85,600.00	84,400.00	85,100.00	83,000.00	87,000.00	89,400.00	87,400.00	88,000.00	98,500.00	1,055,600.00
5	903100 COMPUTER EXPENSES	720.00	720.00	720.00	720.00	720.00	720.00	720.00	720.00	720.00	720.00	720.00	720.00	8,640.00
6	904000 UNCOLLECTIBLE ACCOUNTS	(4,740.00)	(4,140.00)	(3,900.00)	(2,530.00)	(1,450.00)	(670.00)	(470.00)	(460.00)	(480.00)	(830.00)	(1,850.00)	(3,580.00)	(25,100.00)
7	904003 UNCOLL EXP-PIP CUST	(3,750.00)	(3,270.00)	(3,080.00)	(2,000.00)	(1,150.00)	(530.00)	(370.00)	(360.00)	(380.00)	(660.00)	(1,460.00)	(2,830.00)	(19,840.00)
8	905163 STORES EXP-OPERS CUST ACC	150.00	170.00	430.00	160.00	150.00	160.00	160.00	200.00	180.00	190.00	150.00	200.00	2,300.00
9	905184 TRANSP/TELECOM-OP CUST AC	3,690.00	3,710.00	3,590.00	3,470.00	3,800.00	3,570.00	3,540.00	3,510.00	3,520.00	3,400.00	3,400.00	2,800.00	42,000.00
		\$ 96,220.00	\$ 92,540.00	\$ 96,010.00	\$ 94,270.00	\$ 95,320.00	\$ 97,200.00	\$ 95,430.00	\$ 99,680.00	\$ 102,030.00	\$ 99,290.00	\$ 98,030.00	\$ 104,880.00	\$ 1,170,900.00

OHIO GAS COMPANY
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ACCOUNT NUMBER		2019 FORECAST JANUARY CM	2019 FORECAST FEBRUARY CM	2019 FORECAST MARCH CM	2019 FORECAST APRIL CM	2019 FORECAST MAY CM	2019 FORECAST JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 FORECAST YEAR TO DATE
1	OPERATING EXPENSES - CUSTOMER SERVICE													
2	909000 INFORMATIONAL ADVERTISING	\$ 130.00	\$ 200.00	\$ 310.00	\$ 390.00	\$ 1,230.00	\$ 210.00	\$ 2,700.00	\$ 50.00	\$ 770.00	\$ 320.00	\$ 360.00	\$ 140.00	\$ 6,810.00
3	910000 MISC CUST SVC - REV	-	-	-	-	-	-	-	-	-	-	-	-	-
4	910100 MISC CUST SVC - EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
5	910184 TRANSP/TELECOM-OP CUSTSER	80.00	90.00	90.00	80.00	90.00	80.00	80.00	80.00	80.00	80.00	80.00	90.00	1,000.00
6		\$ 210.00	\$ 290.00	\$ 400.00	\$ 470.00	\$ 1,320.00	\$ 290.00	\$ 2,780.00	\$ 130.00	\$ 850.00	\$ 400.00	\$ 440.00	\$ 230.00	\$ 7,810.00

OHIO GAS COMPANY
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1	OPERATING EXPENSES - SALES													
2	911000 SUPERVISION	\$ 2,710.00	\$ 2,540.00	\$ 1,830.00	\$ 840.00	\$ 2,890.00	\$ 2,280.00	\$ 2,720.00	\$ 2,940.00	\$ 2,610.00	\$ 2,730.00	\$ 2,480.00	\$ 3,030.00	\$ 29,600.00
3	912000 SALARIES AND EXPENSES	9,770.00	8,390.00	9,840.00	8,120.00	9,810.00	6,290.00	8,550.00	9,770.00	8,660.00	9,890.00	9,010.00	9,600.00	107,700.00
4	913000 ADVERTISING EXP	1,100.00	1,290.00	1,050.00	1,040.00	1,030.00	990.00	1,040.00	830.00	1,730.00	1,220.00	1,360.00	1,530.00	14,210.00
5	913100 ADVERTISING EXP-BLDRS	-	-	-	-	-	1,500.00	-	-	-	-	600.00	-	2,100.00
6	913300 ADVERTISING EXP-CUST EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
7	916000 MISC SALES EXP	140.00	400.00	220.00	-	-	-	-	-	-	1,160.00	1,370.00	1,630.00	4,920.00
8	916100 ECONOMIC DEVELOPMENT EXPS	2,100.00	60.00	-	50.00	-	30.00	-	250.00	-	-	530.00	2,310.00	5,330.00
9	916184 TRANSP/TELECOM-OPER SALES	2,110.00	1,990.00	2,090.00	1,960.00	2,030.00	1,750.00	1,960.00	2,130.00	2,020.00	1,980.00	1,950.00	1,030.00	23,000.00
10		\$ 17,930.00	\$ 14,670.00	\$ 15,030.00	\$ 12,010.00	\$ 15,760.00	\$ 12,840.00	\$ 14,270.00	\$ 15,920.00	\$ 15,020.00	\$ 16,980.00	\$ 17,300.00	\$ 19,130.00	\$ 186,860.00

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
O&M BY ACCOUNT FOR 2019 - 0 MONTHS ACTUAL 12 MONTHS FORECASTED
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1	OPERATING EXPENSES - ADMINISTRATIVE AND GENERAL													
2	920100 ADMIN/GEN SALARY-GEN OFF	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00	\$ 93,600.00
3	920200 ADMIN/GEN SALARY-OFF EMPL	39,050.00	39,050.00	39,050.00	39,050.00	39,050.00	39,050.00	39,050.00	39,050.00	39,700.00	39,700.00	39,700.00	39,700.00	471,850.00
4	921100 OFFICE SUP/EXP- OFFICER	1,170.00	320.00	570.00	790.00	930.00	600.00	940.00	1,030.00	1,690.00	420.00	1,170.00	1,370.00	11,000.00
5	921200 OFFICE SUP/EXP-EMPLOYEES	490.00	500.00	920.00	1,090.00	300.00	310.00	1,540.00	840.00	300.00	390.00	930.00	390.00	8,000.00
6	921300 OFFICE SUP/EXP	2,810.00	2,460.00	2,040.00	3,720.00	2,270.00	3,150.00	2,910.00	2,090.00	2,190.00	3,700.00	1,910.00	2,750.00	32,000.00
7	921400 PC SUPPLIES & EXPENSES	45,000.00	27,000.00	35,000.00	11,000.00	20,000.00	8,600.00	19,000.00	6,500.00	6,200.00	7,400.00	6,700.00	14,000.00	206,400.00
8	923100 OUTSIDE SVC EMPLD-FEES	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
9	923300 OUTSIDE SVC EMPLD-SP SVC	15,850.00	6,350.00	6,250.00	16,130.00	3,750.00	3,750.00	14,550.00	15,300.00	3,700.00	22,000.00	2,550.00	4,650.00	114,830.00
10	923350 OUTSIDE SV-GRANT THORNTON	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	114,000.00
11	923400 OUTSIDE SVC-LEGAL-OHIO	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	48,000.00
12	923401 OUTSIDE SVC-LEGAL-LOCAL	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
13	923500 OUTSIDE SVC-TRAINING&EDU	200.00	600.00	500.00	-	2,700.00	-	500.00	-	2,200.00	-	500.00	-	7,200.00
14	923900 PC OUTSIDE SVC & TRAINING	800.00	3,000.00	2,200.00	800.00	3,000.00	3,800.00	800.00	800.00	2,500.00	2,800.00	8,500.00	800.00	29,800.00
15	924000 PROPERTY INSURANCE	3,450.00	3,450.00	3,450.00	3,450.00	3,450.00	3,450.00	3,450.00	3,450.00	3,450.00	3,450.00	3,450.00	3,450.00	41,400.00
16	925000 INJURIES AND DAMAGES	34,660.00	34,660.00	34,660.00	34,660.00	34,660.00	34,660.00	34,660.00	34,660.00	34,660.00	34,660.00	34,660.00	34,660.00	415,920.00
17	925200 EMPLOYEE SAFETY EQUIP,SUP	3,000.00	2,350.00	3,450.00	1,850.00	1,250.00	100.00	1,600.00	-	1,100.00	-	-	-	14,700.00
18	926100 EMPL PENS/BNFTS-PENSION	22,850.00	22,850.00	22,850.00	22,850.00	22,850.00	22,850.00	22,850.00	22,850.00	22,850.00	22,850.00	22,850.00	22,850.00	274,200.00
19	926200 EMPL PENS/BNFTS-EMPL BEN	1,330.00	6,630.00	2,530.00	4,680.00	530.00	230.00	30.00	230.00	2,730.00	1,680.00	130.00	2,770.00	23,500.00
20	926210 EMPL BNFTS-L/T DISAB	3,210.00	3,210.00	3,210.00	3,210.00	3,210.00	3,210.00	3,210.00	3,210.00	3,210.00	3,210.00	3,210.00	3,210.00	38,520.00
21	926220 EMPL BNFTS-GTL INS	4,070.00	4,070.00	4,070.00	4,070.00	4,070.00	4,070.00	4,070.00	4,070.00	4,070.00	4,070.00	4,070.00	(28,930.00)	15,840.00
22	926225 EMPL BNFTS-VOLUNTARY LIFE	-	-	-	-	-	-	-	-	-	-	-	-	-
23	926230 EMPL BNFTS - EAP	210.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00	2,520.00
24	926240 EMPL BNFTS-ACCIDENT INS	-	-	-	-	-	-	-	-	-	-	-	-	-
25	926260 EMPL BNFTS-HEALTH INS	39,970.00	39,970.00	39,970.00	39,970.00	39,970.00	39,970.00	39,970.00	39,970.00	39,970.00	39,970.00	39,970.00	39,970.00	479,640.00
26	926270 EMPL BNFTS-VISION INS	-	-	-	-	-	-	-	-	-	-	-	-	-
27	926280 EMPL BNFTS-DENTAL INS	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	27,600.00
28	926300 DEFINED CONTR PLAN-401K	40,170.00	40,170.00	40,170.00	40,170.00	61,970.00	40,170.00	40,170.00	40,170.00	40,170.00	40,170.00	61,970.00	69,970.00	555,440.00
29	926400 MERA / FSA / HRA EXPENSE	1,840.00	1,840.00	1,840.00	1,840.00	1,840.00	1,840.00	1,840.00	1,840.00	1,840.00	1,840.00	1,840.00	1,840.00	22,080.00
30	926450 EMPL BNFTS - HSA CASH CON	6,810.00	6,810.00	6,810.00	6,810.00	6,810.00	6,810.00	6,810.00	6,810.00	6,810.00	6,810.00	6,810.00	6,810.00	81,720.00
31	926500 NON-PENSION PR BNFT EXP	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
32	928000 REGULATORY COMM EXP	-	-	-	-	-	-	-	-	-	-	-	1,000.00	1,000.00
33	930100 INSTIT OR GOODWILL AD EXP	1,520.00	2,930.00	1,700.00	1,000.00	2,460.00	2,100.00	1,980.00	3,620.00	1,650.00	2,170.00	2,840.00	3,470.00	27,440.00
34	930184 TRANSP/TELECOM-OPERS A&G	1,660.00	1,770.00	1,690.00	1,610.00	1,810.00	1,670.00	1,650.00	1,650.00	1,680.00	1,660.00	1,660.00	1,490.00	20,000.00
35	930200 MISC GEN EXP	11,850.00	5,410.00	6,060.00	4,240.00	4,320.00	4,330.00	4,300.00	5,350.00	4,210.00	4,240.00	4,250.00	5,440.00	64,000.00
36		\$ 309,770.00	\$ 283,410.00	\$ 287,000.00	\$ 271,000.00	\$ 289,210.00	\$ 252,730.00	\$ 273,890.00	\$ 262,150.00	\$ 254,890.00	\$ 271,200.00	\$ 277,680.00	\$ 259,670.00	\$ 3,292,600.00

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1	MAINTENANCE EXPENSES - TRANSMISSION													
2	861000 MAINT, SPRVSN, & ENG	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 76,600.00
3	863000 MAINTENANCE OF MAINS	-	-	5,000.00	-	5,000.00	-	-	5,000.00	-	5,000.00	-	-	20,000.00
4	863100 MAINT OF MAINS-CATH PROT	60.00	210.00	2,210.00	60.00	2,900.00	2,560.00	5,060.00	60.00	27,060.00	27,060.00	60.00	60.00	67,360.00
5	863300 MAINT OF MAINS-LEAK SURV	100.00	1,600.00	-	-	1,420.00	-	100.00	100.00	100.00	1,580.00	50.00	50.00	5,100.00
6	865000 MAINT OF MEAS-REG STA EQ	5,000.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	1,000.00	1,000.00	1,000.00	26,400.00
7	866000 MAINT OF TELEMETRY EQUIP	5,000.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	29,750.00
8	867000 MAINT OF RADIO EQUIP	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00
9	867184 TRANSP/TELECOM-MNT TRANSM	1,800.00	1,610.00	1,520.00	1,310.00	1,350.00	1,290.00	1,480.00	1,300.00	1,510.00	1,620.00	1,920.00	1,290.00	18,000.00
10		\$ 18,410.00	\$ 14,420.00	\$ 19,730.00	\$ 12,370.00	\$ 21,670.00	\$ 14,850.00	\$ 17,640.00	\$ 17,660.00	\$ 39,870.00	\$ 45,160.00	\$ 11,930.00	\$ 11,300.00	\$ 245,010.00

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1	MAINTENANCE EXPENSES - DISTRIBUTION													
2	885000 MAINT, SPRVSN, ENG	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 11,700.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 141,900.00
3	886000 MAINT OF STRUCT & IMPROV	5,000.00	5,000.00	4,010.00	990.00	4,790.00	990.00	990.00	990.00	990.00	990.00	990.00	4,010.00	29,740.00
4	887000 MAINT OF MAINS	7,360.00	10,160.00	7,760.00	12,960.00	15,620.00	10,340.00	10,140.00	10,390.00	8,860.00	8,970.00	8,460.00	8,260.00	119,280.00
5	887100 MAINT OF MAIN-CATH PROT	690.00	770.00	5,820.00	1,870.00	6,060.00	6,780.00	8,330.00	2,280.00	2,680.00	4,850.00	2,050.00	1,450.00	43,630.00
6	887200 MAINT OF MAIN-3RD PTY DMG	-	-	-	-	-	-	-	-	-	-	-	-	-
7	887205 MAINT MAIN-3RD PTY BIL	-	-	-	-	-	-	-	-	-	-	-	-	-
8	887210 MAINT MAIN-3RD PTY WAV	-	-	-	-	-	-	-	-	-	-	-	-	-
9	887300 MAINT OF MAIN-LEAK SURVEY	400.00	3,100.00	1,240.00	810.00	2,540.00	2,540.00	2,540.00	2,480.00	1,560.00	1,460.00	520.00	480.00	19,670.00
10	887500 MAINT OF MAINS - TRAINING	7,600.00	3,400.00	3,400.00	3,200.00	2,300.00	1,900.00	1,200.00	3,600.00	3,600.00	2,400.00	2,400.00	4,200.00	39,200.00
11	889000 MAINT OF MEAS/REG STA GEN	510.00	510.00	510.00	510.00	510.00	510.00	510.00	510.00	510.00	510.00	510.00	510.00	6,120.00
12	889100 MAINT OF MEAS/REG-CALIB	1,000.00	-	-	-	-	-	1,000.00	510.00	-	-	-	-	2,000.00
13	889200 MAINT OF MEAS/REG-PAINT	-	-	-	50,000.00	50,000.00	1,000.00	1,000.00	1,000.00	-	-	-	-	103,000.00
14	890000 MAINT OF IND MTR/REG-IN	6,000.00	11,000.00	6,000.00	12,000.00	4,250.00	4,250.00	4,250.00	4,250.00	4,250.00	4,250.00	4,250.00	4,250.00	69,000.00
15	890100 MAINT OF IND MTR/REG-OUT	1,500.00	200.00	200.00	200.00	200.00	200.00	1,500.00	200.00	200.00	200.00	200.00	200.00	5,000.00
16	890200 MAINT OF IND INSTR INSHOP	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	15,600.00
17	890300 MAINT OF IND INSTR OUTSID	2,000.00	1,500.00	350.00	350.00	700.00	350.00	350.00	5,000.00	2,000.00	1,600.00	1,600.00	1,600.00	17,400.00
18	890400 MAINT OF IND TELEMETRY EQ	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
19	890500 MAINT OF IND M/R TRAINING	840.00	260.00	4,200.00	1,200.00	1,600.00	600.00	140.00	600.00	1,200.00	3,200.00	600.00	400.00	14,840.00
20	891000 MAINT OF MEAS/REG-CTY GAT	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00
21	892000 MAINT OF SERVICES	7,290.00	7,470.00	8,270.00	8,580.00	8,760.00	10,420.00	10,930.00	14,850.00	13,980.00	9,840.00	8,250.00	8,250.00	116,890.00
22	892200 MAINT OF SVC-3RD PTY DMGE	-	-	-	-	-	-	-	-	-	-	-	-	-
23	892205 MAINT OF SVC-3RD PTY BILL	-	-	-	-	-	-	-	-	-	-	-	-	-
24	892210 MAINT OF SVC-3RD PTY WAVE	-	-	-	-	-	-	-	-	-	-	-	-	-
25	892300 MAINT OF SVC-LEAK SURVEY	720.00	720.00	2,020.00	4,200.00	7,100.00	10,820.00	7,100.00	10,680.00	6,780.00	1,620.00	540.00	540.00	52,840.00
26	892400 MAINTENANCE 1ST CUTS	200.00	600.00	360.00	360.00	540.00	660.00	1,260.00	1,600.00	800.00	360.00	280.00	280.00	7,300.00
27	893000 MAINT - ERT	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	14,400.00
28	893100 SMALL METER TESTING	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
29	893200 SMALL METER REPAIR	7,000.00	6,000.00	8,000.00	6,000.00	6,000.00	7,000.00	6,000.00	6,000.00	4,000.00	4,000.00	4,000.00	4,000.00	68,000.00
30	893300 SMALL REGULAR-REPAIR/TEST	2,700.00	1,000.00	150.00	1,100.00	2,300.00	150.00	150.00	750.00	150.00	150.00	150.00	150.00	8,900.00
31	894000 MAINT OF OTHER EQUIP	1,550.00	550.00	550.00	550.00	250.00	250.00	1,550.00	550.00	550.00	550.00	250.00	250.00	7,400.00
32	894100 MAINT OF OPERATION EQUIP	2,200.00	2,490.00	2,270.00	2,380.00	2,190.00	2,380.00	2,010.00	2,300.00	2,050.00	2,260.00	1,990.00	2,360.00	26,880.00
33	894163 STORES EXP-MAINT DISTR	310.00	340.00	860.00	320.00	310.00	320.00	320.00	400.00	370.00	340.00	310.00	400.00	4,600.00
34	894184 TRANSP/TELECOM-MAINT DIST	5,810.00	6,130.00	6,520.00	5,610.00	5,330.00	6,020.00	5,840.00	6,310.00	6,730.00	4,900.00	4,500.00	3,300.00	67,000.00
35	894200 MAINT OF CONSTR EQUIP	2,000.00	750.00	750.00	2,000.00	750.00	750.00	2,000.00	750.00	750.00	2,000.00	750.00	750.00	14,000.00
36		\$ 80,880.00	\$ 80,150.00	\$ 81,440.00	\$ 133,390.00	\$ 140,300.00	\$ 86,430.00	\$ 87,310.00	\$ 93,990.00	\$ 80,510.00	\$ 72,950.00	\$ 61,100.00	\$ 64,140.00	\$ 1,062,590.00

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
O&M BY ACCOUNT FOR 2019 - 0 MONTHS ACTUAL 12 MONTHS FORECASTED
WITH LABOR INCLUDED

ACCOUNT NUMBER		2019 FORECAST JANUARY CM	2019 FORECAST FEBRUARY CM	2019 FORECAST MARCH CM	2019 FORECAST APRIL CM	2019 FORECAST MAY CM	2019 FORECAST JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 FORECAST YEAR TO DATE
1	MAINTENANCE EXPENSES - ADMINISTRATIVE & GENERAL													
2	935000 MAINT GENERAL PLANT	\$ 2,710.00	\$ -	\$ 640.00	\$ 1,270.00	\$ 220.00	\$ 580.00	\$ 1,750.00	\$ 2,290.00	\$ 850.00	\$ 1,810.00	\$ 550.00	\$ 1,270.00	\$ 13,940.00
3	935184 TRANSP/TELECOM-MAINT A&G	190.00	170.00	190.00	170.00	180.00	170.00	150.00	160.00	160.00	160.00	160.00	140.00	2,000.00
4		<u>\$ 2,900.00</u>	<u>\$ 170.00</u>	<u>\$ 830.00</u>	<u>\$ 1,440.00</u>	<u>\$ 400.00</u>	<u>\$ 750.00</u>	<u>\$ 1,900.00</u>	<u>\$ 2,450.00</u>	<u>\$ 1,010.00</u>	<u>\$ 1,970.00</u>	<u>\$ 710.00</u>	<u>\$ 1,410.00</u>	<u>\$ 15,940.00</u>
TOTAL OPERATION AND MAINTENANCE		<u>\$ 745,640.00</u>	<u>\$ 688,780.00</u>	<u>\$ 746,960.00</u>	<u>\$ 775,350.00</u>	<u>\$ 815,580.00</u>	<u>\$ 698,700.00</u>	<u>\$ 715,930.00</u>	<u>\$ 718,880.00</u>	<u>\$ 711,230.00</u>	<u>\$ 745,470.00</u>	<u>\$ 670,470.00</u>	<u>\$ 668,020.00</u>	<u>\$ 8,701,010.00</u>

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
O&M BY ACCOUNT FOR 2019 - 0 MONTHS ACTUAL 12 MONTHS FORECASTED
WITH LABOR INCLUDED

[illegible]

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
O&M BY ACCOUNT FOR 2019 - 0 MONTHS ACTUAL 12 MONTHS FORECASTED
WITH LABOR INCLUDED

	ACCOUNT NUMBER		2019 FORECAST JANUARY CM	2019 FORECAST FEBRUARY CM	2019 FORECAST MARCH CM	2019 FORECAST APRIL CM	2019 FORECAST MAY CM	2019 FORECAST JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 FORECAST YEAR TO DATE
1															
2															
3	404399	AMORTIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ 18,000.00

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
O&M BY ACCOUNT FOR 2019 - 0 MONTHS ACTUAL 12 MONTHS FORECASTED
WITH LABOR INCLUDED

ACCOUNT NUMBER		2019 FORECAST JANUARY CM	2019 FORECAST FEBRUARY CM	2019 FORECAST MARCH CM	2019 FORECAST APRIL CM	2019 FORECAST MAY CM	2019 FORECAST JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 FORECAST YEAR TO DATE
1														
2	TAXES OTHER THAN INCOME TAXES													
3 408110	GROSS RECEIPTS TAX	\$ 130,870.00	\$ 118,840.00	\$ 111,810.00	\$ 86,050.00	\$ 61,750.00	\$ 45,710.00	\$ 43,760.00	\$ 42,740.00	\$ 42,190.00	\$ 54,150.00	\$ 71,370.00	\$ 104,460.00	\$ 913,700.00
4 408110	FEDERAL UNEMPLOYMENT	2,200.00	1,100.00	100.00	-	-	100.00	-	-	-	-	-	-	3,500.00
5 408110	FEDERAL FICA	31,000.00	31,000.00	31,000.00	31,000.00	46,000.00	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00	46,000.00	31,000.00	402,000.00
6 408110	PUCO ASSESSMENT	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	20,400.00
7 408110	UNEMPLOYMENT	3,500.00	2,400.00	1,000.00	400.00	50.00	50.00	50.00	50.00	-	-	-	-	7,500.00
8 408110	USE	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	500.00	500.00	500.00	500.00	500.00	500.00	18,000.00
9 408110	EMPLOYER'S EXCISE	-	-	-	-	-	-	-	-	-	-	-	-	-
10 408110	CONSUMERS COUNSEL	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00
11 408110	PUCO SAFETY AUDIT	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
12 408110	MCF TAX	56,760.00	49,510.00	46,220.00	32,700.00	20,130.00	12,270.00	9,660.00	10,870.00	10,690.00	16,180.00	25,880.00	43,770.00	334,640.00
13 408110	PROPERTY TAX	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	85,400.00	1,024,800.00
14 408110	MISC	-	-	-	-	-	-	-	-	-	-	-	-	-
15 408110	TRF TO CLEARING ACCTS	(6,400.00)	(5,200.00)	(5,900.00)	(6,700.00)	(7,000.00)	(7,000.00)	(7,800.00)	(8,000.00)	(8,300.00)	(8,300.00)	(8,400.00)	(10,500.00)	(89,500.00)
16		\$ 308,030.00	\$ 287,750.00	\$ 274,330.00	\$ 233,550.00	\$ 211,030.00	\$ 172,230.00	\$ 164,770.00	\$ 164,760.00	\$ 163,680.00	\$ 181,130.00	\$ 222,950.00	\$ 256,830.00	\$ 2,641,040.00

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
O&M BY ACCOUNT FOR 2019 - 0 MONTHS ACTUAL 12 MONTHS FORECASTED
WITH LABOR INCLUDED

ACCOUNT NUMBER		2019 FORECAST JANUARY CM	2019 FORECAST FEBRUARY CM	2019 FORECAST MARCH CM	2019 FORECAST APRIL CM	2019 FORECAST MAY CM	2019 FORECAST JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 FORECAST YEAR TO DATE
1														
2	INCOME TAXES													
3 409100	INCOME TAXES - ACCRUAL ONLY	\$ 272,910.00	\$ 278,560.00	\$ 229,160.00	\$ 90,870.00	\$ 210.00	(9,740.00)	\$ (77,110.00)	\$ (3,610.00)	\$ 7,590.00	\$ 102,220.00	\$ 192,630.00	\$ 317,330.00	\$ 1,401,020.00
4 410100	PROV FOR DEF INC TAXES	66,390.00	(42,120.00)	(43,360.00)	(42,050.00)	(40,000.00)	(39,580.00)	30,980.00	(46,840.00)	(53,600.00)	(63,370.00)	(57,170.00)	(57,240.00)	(387,960.00)
5 411400	INVEST TAX CREDIT ADJ													
6		\$ 339,300.00	\$ 236,440.00	\$ 185,800.00	\$ 48,820.00	\$ (39,790.00)	\$ (49,320.00)	\$ (46,130.00)	\$ (50,450.00)	\$ (46,010.00)	\$ 38,850.00	\$ 135,460.00	\$ 260,090.00	\$ 1,013,060.00

OHIO GAS COMPANY
CASE NO. 17-1139-GA-AIR
O&M BY ACCOUNT FOR 2019 - 0 MONTHS ACTUAL 12 MONTHS FORECASTED
WITH LABOR INCLUDED

ACCOUNT NUMBER		2019 FORECAST JANUARY CM	2019 FORECAST FEBRUARY CM	2019 FORECAST MARCH CM	2019 FORECAST APRIL CM	2019 FORECAST MAY CM	2019 FORECAST JUNE CM	2019 FORECAST JULY CM	2019 FORECAST AUGUST CM	2019 FORECAST SEPTEMBER CM	2019 FORECAST OCTOBER CM	2019 FORECAST NOVEMBER CM	2019 FORECAST DECEMBER CM	2019 FORECAST YEAR TO DATE
1														
2	OPERATING INCOME													
3	TAXABLE INCOME	\$ 1,617,910.00	\$ 1,128,080.00	\$ 886,760.00	\$ 235,620.00	\$ (187,550.00)	\$ (232,380.00)	\$ (215,620.00)	\$ (237,680.00)	\$ (216,140.00)	\$ 188,660.00	\$ 649,170.00	\$ 1,242,180.00	\$ 4,859,010.00
4	INCOME TAX	339,300.00	236,440.00	185,800.00	48,820.00	(39,790.00)	(49,320.00)	(46,130.00)	(50,450.00)	(46,010.00)	38,850.00	135,460.00	260,090.00	1,013,060.00
6	OPERATING INCOME	<u>\$ 1,278,610.00</u>	<u>\$ 891,640.00</u>	<u>\$ 700,960.00</u>	<u>\$ 186,800.00</u>	<u>\$ (147,760.00)</u>	<u>\$ (183,060.00)</u>	<u>\$ (169,490.00)</u>	<u>\$ (187,230.00)</u>	<u>\$ (170,130.00)</u>	<u>\$ 149,810.00</u>	<u>\$ 513,710.00</u>	<u>\$ 982,090.00</u>	<u>\$ 3,845,950.00</u>

OHIO GAS COMPANY
CASE NO. 19-1354-GA-ALT & 19-1355-GA-ATA
Rate Calculation

Avg # of Customers - Jurisdictional		
Residential - Tariff		45,077
Commercial - Tariff		4,830
Industrial - Tariff		265
Total Tariff Customers		50,172
GIS Costs to Recover	\$	985,526
Amount to Recover Per Customer	\$	19.64
# Of Months to Recover		24
Increase Per Month Before GRT	\$	0.82
Gross Receipts Tax Rider		4.9869%
Total Increase Per Month		0.86

Ohio Gas Company
Reconciliation and Carrying Cost Calculation on GIS Project
As granted in Case No. 15-222-GA-AAM
Approval to Change Accounting Methods and Defer Expenses Related to Implementation of a Geographic Information System

		2019												Total YTD expenses
Type of	Account 182300-90 / Work Order 8014-55	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	
Consultants	BEG MO BAL	907,181.86	910,258.75	913,345.91	916,143.77	919,251.40	922,268.49	925,396.55	928,433.81	931,582.78	934,742.26	937,810.19	940,990.96	TOTAL WOOLPERT
Management	AP- VERINT AMERICAS, INC													-
Implementation	AP - WOOLPERT													605,121.65
Maintenance	AP - WOOLPERT													-
Software	AP-ESRI													-
Software	AP-ARC DOCUMENT SOLUTIONS													-
Software	AP- BANK OF AMERICA													-
Software	AP-MAGNOLIA RIVER													-
	JE 04 - payroll loadings													-
	PR JE7 - direct labor													-
	PR JE7A - payroll loadings													-
	Software													-
	Training													-
	JE21	-	-	-	-	-	-	-	-	-	-	-	-	-
	CARRYING COST	3,076.89	3,087.16	2,797.86	3,107.63	3,017.09	3,128.06	3,037.26	3,148.97	3,159.48	3,067.93	3,180.77	3,088.44	36,897.54
	END MO BAL	910,258.75	913,345.91	916,143.77	919,251.40	922,268.49	925,396.55	928,433.81	931,582.78	934,742.26	937,810.19	940,990.96	944,079.40	
	AVG BAL	908,720.31	911,802.33	914,744.84	917,697.59	920,759.95	923,832.52	926,915.18	930,008.30	933,162.52	936,276.23	939,400.58	942,535.18	
	RATE	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	
	DAYS IN MONTH	31	28	31	30	31	30	31	31	30	31	30	31	
	INTEREST	3,087.16	2,797.86	3,107.63	3,017.09	3,128.06	3,037.26	3,148.97	3,159.48	3,067.93	3,180.77	3,088.44	3,202.04	37,022.69
FOR INTEREST CALCULATION		END MO BAL	910,258.75	913,345.91	916,143.77	919,251.40	922,268.49	925,396.55	928,433.81	931,582.78	934,742.26	937,810.19	940,990.96	944,079.40
		INTEREST	3,087.16	2,797.86	3,107.63	3,017.09	3,128.06	3,037.26	3,148.97	3,159.48	3,067.93	3,180.77	3,088.44	3,202.04
Account 182300-90		G/L BALANCE	913,345.91	916,143.77	919,251.40	922,268.49	925,396.55	928,433.81	931,582.78	934,742.26	937,810.19	940,990.96	944,079.40	947,281.44

NOTE: WOOLPERT WILL BE MAINTENANCE
CONSULTANT ALSO AFTER THEY MEET \$595,000
OF IMPLEMENTATION WORK

OHIO GAS COMPANY
CASE NO. 19--1354-GA-ALT & 19-1355-GA-ATA
GIS RECOVERY - AMORTIZATION
CUSTOMER COUNTS - PROJECTIONS (JURISDICTIONAL)
2020-2021

2020

DESCRIPTION		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	AVERAGE
# OF CUSTOMERS BY CLASS - MONTH END														
TRANSPORTATION CUSTOMERS														
RESIDENTIAL		45,256	45,234	45,209	45,071	44,810	44,625	44,486	44,492	44,589	45,025	45,314	45,437	44,962
COMMERCIAL - INTERRUPTIBLE		-	-	-	-	-	-	-	-	-	-	-	-	-
COMMERCIAL - FIRM		4,850	4,850	4,851	4,841	4,816	4,800	4,791	4,790	4,786	4,816	4,844	4,861	4,824
INDUSTRIAL - INTERRUPTIBLE		-	-	-	-	-	-	-	-	-	-	-	-	-
INDUSTRIAL - FIRM		265	264	263	263	261	260	260	260	270	277	270	268	265
TOTAL TRANSPORTATION CUSTOMERS		50,371	50,348	50,322	50,174	49,887	49,684	49,537	49,542	49,644	50,117	50,427	50,566	50,051
RIDER RATE	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	
BEG BAL	944,079													
COLLECTED FROM CUSTOMERS		(41,304)	(41,285)	(41,264)	(41,143)	(40,907)	(40,741)	(40,620)	(40,624)	(40,708)	(41,096)	(41,350)	(41,464)	
CARRYING COST		3,202	3,143	2,819	2,883	2,664	2,623	2,413	2,363	2,233	2,035	1,971	1,779	
END MO BALANCE		905,977	867,835	829,390	791,130	752,887	714,769	676,562	638,301	599,826	560,765	521,386	481,701	
AVG BAL		925,028	886,906	848,613	810,260	772,009	733,828	695,666	657,432	619,064	580,296	541,076	501,544	
INTEREST RATE	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	
DAYS IN MONTH		31	29	31	30	31	30	31	31	30	31	30	31	
INTEREST		3,143	2,819	2,883	2,664	2,623	2,413	2,363	2,233	2,035	1,971	1,779	1,704	
FOR INTEREST CALCULATION														
END MO BAL		905,977	867,835	829,390	791,130	752,887	714,769	676,562	638,301	599,826	560,765	521,386	481,701	
INTEREST		3,143	2,819	2,883	2,664	2,623	2,413	2,363	2,233	2,035	1,971	1,779	1,704	
Account 182300-90	G/L BALANCE	909,120	870,654	832,273	793,794	755,510	717,182	678,925	640,534	601,861	562,736	523,165	483,405	

2021

DESCRIPTION		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	AVERAGE
# OF CUSTOMERS BY CLASS - MONTH END														
TRANSPORTATION CUSTOMERS														
RESIDENTIAL		45,486	45,464	45,439	45,301	45,040	44,855	44,716	44,722	44,819	45,255	45,544	45,667	45,192
COMMERCIAL - INTERRUPTIBLE		-	-	-	-	-	-	-	-	-	-	-	-	-
COMMERCIAL - FIRM		4,861	4,861	4,862	4,852	4,827	4,811	4,803	4,801	4,797	4,827	4,855	4,872	4,836
INDUSTRIAL - INTERRUPTIBLE		-	-	-	-	-	-	-	-	-	-	-	-	-
INDUSTRIAL - FIRM		265	264	263	263	261	260	260	260	270	277	270	268	265
TOTAL TRANSPORTATION CUSTOMERS		50,612	50,589	50,564	50,416	50,128	49,926	49,779	49,783	49,886	50,359	50,669	50,807	50,293
RIDER RATE	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	
BEG BAL	481,701													
COLLECTED FROM CUSTOMERS		(41,502)	(41,483)	(41,462)	(41,341)	(41,105)	(40,939)	(40,818)	(40,822)	(40,906)	(41,294)	(41,548)	(41,662)	
CARRYING COST		1,704	1,569	1,295	1,297	1,124	1,025	861	754	618	466	344	198	
END MO BALANCE		441,903	401,989	361,822	321,778	281,797	241,883	201,926	161,858	121,570	80,742	39,538	(1,926)	
AVG BAL		461,802	421,946	381,906	341,800	301,788	261,840	221,905	181,892	141,714	101,156	60,140	18,806	
INTEREST RATE	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	
DAYS IN MONTH		31	28	31	30	31	30	31	31	30	31	30	31	
INTEREST		1,569	1,295	1,297	1,124	1,025	861	754	618	466	344	198	64	
FOR INTEREST CALCULATION														
END MO BAL		441,903	401,989	361,822	321,778	281,797	241,883	201,926	161,858	121,570	80,742	39,538	(1,926)	
INTEREST		1,569	1,295	1,297	1,124	1,025	861	754	618	466	344	198	64	
Account 182300-90	G/L BALANCE	443,472	403,284	363,119	322,902	282,822	242,744	202,680	162,476	122,036	81,086	39,736	(1,862)	

Adjustments to C-2 and C-2.1 Schedules

Normalized Weather

The C-2 and the C-2.1 schedules reflect six months of actuals for 2019 (January-June) and six months of estimates (July-December) for operating expenses. Operating revenues for 2019 have been adjusted to normalized weather based on thirty year average temperatures. Significantly colder than normal temperatures were experienced in the first quarter of 2019 and, through June, actual degree days were 7.08% greater than normal and Mcf sales were 5.95% greater than our budget which is based on normal weather. The operating revenue adjustment for normal weather was therefore a 4.37% decrease or \$848,537 less than six months of actuals and six months of estimates. The applicable Gross Receipts Tax, Mcf Tax and Income Tax expenses related to this revenue adjustment were also decreased.

Amortization of Excess Deferred Income Taxes is estimated at \$125,000 for the year of 2019 on a total company basis (\$108,000 for Tax Cuts and Jobs Act of 2017 and \$17,000 for Tax Reform Act of 1986) and \$113,000 on a jurisdictional basis.

Exhibit H

Proposed Newspaper Notice:

Schedule S-3 (Proposed Newspaper Notice)

Ohio Gas Company
Case Nos. 19-1354-GA-ALT, *et al.*
Schedule S-3
Proposed Legal Notice

Ohio Gas Company has filed with the Public Utilities Commission of Ohio (“PUCO”) Applications seeking approval for an alternative rate plan and for tariff approval. The Application, *In the Matter of the Application of Ohio Gas Company for Approval of an Alternative Rate Plan*, Case No. 19-1354-GA-ALT, and a related case, *In the Matter of the Application of Ohio Gas Company for Tariff Approval*, Case No. 19-1355-GA-ATA, were filed on August 29, 2019.

Ohio Gas is seeking approval of these applications in order to implement a new rider, the Geographical Information System Cost Recovery Rider (“GIS Rider”). The proposed GIS Rider will recover the expenses associated with implementing a new geographical information system. The PUCO previously authorized the Company to defer the expenses sought for recovery in the GIS Rider.

The geographical information system will support the Company’s mission in many ways, including a) providing reliable and uninterrupted service to its customers; b) allowing Ohio Gas Company to take prompt action when concerns arise; c) maintaining Ohio Gas Company infrastructure through regular inspections, surveys, responses to customer inquiries, and routine maintenance and repair activities; d) providing additional means to effectively respond to inquiries from the Ohio Utilities Protection Service (“OUPS”), including prompt responses to requests for marking the location of underground facilities; and, e) complying with PUCO regulations including rates, efficiency, pipeline safety, minimum service standards for providing service, consumer safeguards, and various records management and reporting requirements.

Ohio Gas Company proposes a rate of \$0.86 per month per customer for the GIS Rider. This rate reflects the amount necessary to recovery the prudently incurred GIS expenses over a 24-month period, plus a potential one-month rate to reconcile recoveries under the GIS Rider with the authorized deferral amount. The potential reconciliation rate will not exceed \$0.86 per customer. If a customer consumed 100 CCF of natural gas, the percentage increase in the customer’s total bill would be 0.14% over current charges.

This case does not propose to change the way that natural gas will be secured for the customer under the Community Energy Partnership or transportation contracts that have been entered by certain large natural gas users and Ohio Gas Company.

Recommendations which differ from the Application may be made by the staff of the PUCO or by intervening parties and may be adopted by the PUCO.

Any person, firm, corporation, or association may file, pursuant to section 4909.19 of the Revised Code, an objection to such proposed increased rate by alleging that such proposal is unjust and discriminatory or unreasonable.

A copy of the Application is available for inspection at the office of Ohio Gas Company located at 200 West High Street, Bryan, Ohio 43506 and at the PUCO, Docketing Division, 11th Floor, Columbus, Ohio 43215. The Application and supporting documents may also be viewed at the PUCO's web page at <http://www.puco.gov>, by selecting the link to the Docketing Information System ("DIS"), inputting 19-1354-GA-ALT in the case lookup box, and selecting the date the Application was filed.

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

8/29/2019 12:51:16 PM

in

Case No(s). 19-1354-GA-ALT, 19-1355-GA-ATA

Summary: Application Application of Ohio Gas Company for Approval of an Alternative Rate Plan and Application for Tariff Approval electronically filed by Mr. Frank P Darr on behalf of Ohio Gas Company