

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT

TEST YEAR: 12 Months Ended March 31, 2021

DATE CERTAIN: June 30, 2020

SUMMARY - NEO

[A-1 - Summary](#)

[B-1 - Summary](#)

[C-1 - Summary](#)

[E-4 - Summary](#)

NEO - Overall Financial Summary

NEO - Rate Base Summary

NEO - Jurisdictional Proforma Income Statement

NEO - Summary Bill Impact

**NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
OVERALL FINANCIAL SUMMARY**

Schedule A-1-NEO  
Page 1 of 1

LINE NO (A)	DESCRIPTION (B)	SUPPORTING SCHEDULE REFERENCE (C)	FINAL ORDER 18-1720-GA-AIR (D)	ADD PROPOSED OTP (E)	REMOVE EXISTING COSTS FROM GAS COSTS (F)	TOTAL NEO (G)
1	Rate Base as of Date Certain		\$ 46,321,582	\$ 8,946,359	\$ -	\$ 55,267,941
2	Adjusted Operating Income Before OTP		3,761,312	-	-	3,761,312
3	OTP Adjusted Operating Income		-	726,444	-	726,444
4	Adjusted Operating Income Including OTP		<u>3,761,312</u>	<u>726,444</u>	<u>-</u>	<u>4,487,756</u>
5	Rate of Return Earned (2 / 1)		8.12%	8.12%		8.12%
6	Rate of Return Requested		8.12%	8.12%		8.12%
7	Required Operating Income (1 x 4)		3,761,312	726,444	-	4,487,756
8	Revenue Requirement From 18-1720-GA-AIR (1)		37,908,236	-	-	37,908,236
9	Update Gas Cost Recovery Revenue to June 2020 GCR Rates (2)		(9,692,114)	-	-	(9,692,114)
10	Revenue Requirement Before OTP		<u>28,216,122</u>	<u>-</u>	<u>-</u>	<u>28,216,122</u>
11	OTP Revenue Requirement		-	1,558,041	(666,016)	892,025
12	Revenue Requirement Including OTP		<u>28,216,122</u>	<u>1,558,041</u>	<u>(666,016)</u>	<u>29,108,147</u>
13	Increase Over Current Revenue (11 / 10)					3.16%
14	Revenue Requirement		\$ 28,216,122	1,558,041	(666,016)	\$ 29,108,147
15	Less Gas Costs		10,578,093	-	(666,016)	9,912,077
16	Distribution Revenue		<u>\$ 17,638,029</u>	<u>\$ 1,558,041</u>	<u>\$ -</u>	<u>\$ 19,196,070</u>

**NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
RATE BASE SUMMARY**

Schedule B-1-NEO  
Page 1 of 1

LINE NO (A)	RATE BASE COMPONENT (B)	SUPPORTING SCHEDULE REFERENCE (C)	FINAL ORDER 18-1720-GA-AIR (D)	ADD PROPOSED OTP (E)	FINAL ORDER (F)
1	Plant in Service		\$ 80,320,647	\$ 13,310,881	\$ 93,631,528
2	Reserve for Accumulated Depreciation		(31,051,381)	(4,364,522)	(35,415,903)
3	Net Plant in Service (1 + 2)		49,269,266	8,946,359	58,215,625
4	Construction Work in Progress 75% Complete		-	-	-
5	Working Capital Allowance		2,030,885	-	2,030,885
6	Contributions in Aid of Construction		-	-	-
7	Other Rate Base Items:				
8	Customer Deposits		(83,905)	-	(83,905)
9	Customer Advances for Construction		-	-	-
10	Regulatory Liability - Accrued Removal Costs		-	-	-
11	Deferred Income Taxes		(2,581,973)	-	(2,581,973)
12	Excess Deferred Income Taxes		(2,312,691)	-	(2,312,691)
13	Unamortized Rate Case Costs		-	-	-
14	Jurisdictional Rate Base (3) Thru (13)		<u>\$ 46,321,582</u>	<u>\$ 8,946,359</u>	<u>\$ 55,267,941</u>
15	NOTE: CIAC are already netted against gross plant.				

**NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
JURISDICTIONAL PROFORMA INCOME STATEMENT**

Schedule C-1-NEO  
Page 1 of 1

LINE NO. (A)	DESCRIPTION (B)	FINAL ORDER 18-1720-GA-AIR (C)	ADD PROPOSED OTP (D)	REMOVE EXISTING COSTS FROM GAS COSTS (E)	TOTAL NEO (F)
1	<u>Operating Revenues</u>				
2	Base	\$ 17,543,877	\$ 1,558,041	\$ -	\$ 19,101,918
3	Gas Costs	20,270,207	-	(666,016)	19,604,191
4	Other	94,152	-	-	94,152
5	Total Operating Revenues	37,908,236	1,558,041	(666,016)	38,800,261
6	<u>Operating Expenses</u>				
7	Operation and Maintenance	28,935,958	277,242	(666,016)	28,547,184
8	Depreciation	2,905,242	316,322	-	3,221,564
9	Taxes, Other Than Income	1,512,748	84,881	-	1,597,629
10	Federal Income Taxes	792,976	153,152	-	946,128
11	Total Operating Expenses	34,146,924	831,597	(666,016)	34,312,505
12	Net Operating Income	<u>\$ 3,761,312</u>	<u>\$ 726,444</u>	<u>\$ -</u>	<u>\$ 4,487,756</u>
13	Staff Adjusted Rate Base (Schedule B-1)	<u>\$ 46,321,582</u>	<u>\$ 8,946,359</u>	<u>\$ -</u>	<u>\$ 55,267,941</u>
14	Rate of Return (Line 15 ÷ Line 16)	<u>8.12%</u>			<u>8.12%</u>

**NORTHEAST OHIO NATURAL GAS CORP.**  
**CASE NO. 20-1427-GA-ALT**  
**SUMMARY BILL IMPACT**

**Schedule E-4-NEO-Summary**  
**Page 1 of 1**

LINE NO. (A)	RATE CODE (B)	DESCRIPTION (C)	CUSTOMER BILLS (D)	SALES MCF (E)	CURRENT REVENUE (F)	OTP DIST REVENUE INCREASE (G)	GAS COST REVENUE DECREASE (H)	% INCREASE IN TOTAL REVENUE (I) = (G + H) / F	NET INCREASE/ (DECREASE) (J)	PER MCF (K)
1	36-SGS-NEO	Small General Service-NEO Area	212,122	1,742,647	\$ 11,252,761	\$ 694,167	\$ (280,149)	3.68%	\$ 414,018	\$ 0.238
2	36-SGS-ONG	Small General Service-Orwell Area	125,397	980,320	7,367,386	401,902	(157,596)	3.32%	244,306	0.249
3	37-GS-1-NEO	General Service-GS-1-NEO Area	5,748	40,970	463,567	34,170	(6,587)	5.95%	27,583	0.673
4	37-GS-2-NEO	General Service-GS-2-NEO Area	10,145	959,718	5,141,191	263,304	(154,284)	2.12%	109,020	0.114
5	37-GS-1-ONG	General Service-GS-1-Orwell Area	48	91	2,855	241	(14)	7.95%	227	2.495
6	37-GS-2-ONG	General Service-GS-2-Orwell Area	1,845	230,064	1,336,523	57,605	(36,986)	1.54%	20,619	0.090
7	38-LGS-NEO	Large General Service-NEO Area	92	145,334	494,676	13,038	(23,364)	-2.09%	(10,326)	(0.071)
8	38-LGS-ONG	Large General Service-Orwell Area	24	43,766	197,993	3,821	(7,036)	-1.62%	(3,215)	(0.073)
9	63-GTS-NEO	General Transportation-NEO Area	756	212,577	446,887	44,314	-	9.92%	44,314	0.208
10	63-GTS-ONG	General Transportation-Orwell Area	12	9,784	25,211	1,826	-	7.24%	1,826	0.187
11	64-LGTS-NEO	Lg General Transportation-NEO Area	144	368,086	294,455	30,512	-	10.36%	30,512	0.083
12	64-LGTS-ONG	Lg General Transportation-Orwell Area	-	-	-	-	-	0.00%	-	-
13		Total Tariff Revenue	356,333	4,733,357	\$ 27,023,505	\$ 1,544,900	\$ (666,016)	3.25%	\$ 878,884	0.186
14		NEO Contract Service	1,023	2,121,533	1,098,419	-	-	0.00%	-	-
15		OTP Contract Service			-	13,141 (1)	-	0.00%	-	
16		Miscellaneous Revenue			94,152	-	-	0.00%	-	
17		Rate Rounding			46	-	-	0.00%	-	
18		Total Revenue	357,356	6,854,890	\$ 28,216,122	\$ 1,558,041	\$ (666,016)	3.16%	\$ 878,884	\$ 0.128

19 (1) Revenue from OTP's 2 contract customers is included at current levels and causes no increase to NEO customers.

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT

TEST YEAR: 12 Months Ended March 31, 2021

DATE CERTAIN: June 30, 2020

SECTION A - OTP

[A-1-OTP](#)

Overall Financial Summary

[A-2 OTP](#)

Calculation Of Gross Revenue Conversion Factor

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 OVERALL FINANCIAL SUMMARY  
 FOR THE TWELVE MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule A-1-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): See Below

Witness Responsible: JHenthorne

LINE NO (A)	DESCRIPTION (B)	SUPPORTING SCHEDULE REFERENCE (C)	NEO-OTP PROPOSED AMOUNT (D)
1	Rate Base as of Date Certain	B-1-OTP	\$ 8,946,359
2	Adjusted Operating Income	C-1-OTP	221,128
3	Rate of Return Earned (2 / 1)		2.47%
4	Rate of Return Requested	D-1	8.12%
5	Required Operating Income (1 x 4)		726,444
6	Income Deficiency (5 - 6 - 2)		505,316
7	Gross Revenue Conversion Factor	A-2-OTP	1.265823
8	Revenue Increase Required (6 x 7)		639,640
9	Revenue Increase Requested		639,640
10	Adjusted Operating Revenue	C-1-OTP	918,401
11	Revenue Requirements (9 + 10)		1,558,041
12	Increase Over Current Revenue (9 / 10)		69.65%

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 CALCULATION OF GROSS REVENUE CONVERSION FACTOR  
 FOR THE TWELVE MONTHS ENDED MARCH 31, 2021

Data: "X" Actual__Estimated	Schedule A-2-OTP
Type of Filing: "X" Original__Updated__Revised	Page 1 of 1
Work Paper Reference No(s): No Applicable Work Paper	Witness Responsible: JHenthorne

LINE NO (A)	DESCRIPTION (B)	% OF INCREMENTAL GROSS REVENUES (C)
1	Gross Revenue	100.00%
2	Uncollectibles	<u>0.00%</u>
3	Net Revenue (1 - 2)	100.00%
4	Ohio Gross Receipts Tax	<u>0.00%</u>
5	Income Before Federal Income Taxes (3 - 4)	100.00%
6	Federal Income Taxes (5 x 21%)	<u>21.00%</u>
7	Operating Income Percentage (5 - 6)	79.00%
8	Gross Revenue Conversion Factor (1 / 7)	<u><u>1.265823</u></u>

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT

TEST YEAR: 12 Months Ended March 31, 2021

DATE CERTAIN: June 30, 2020

SECTION B - OTP

<a href="#">B-1-OTP</a>	Rate Base Summary
<a href="#">B-2-OTP</a>	Plant In Service Summary By Major Property Groupings
<a href="#">B-2.1-OTP</a>	Plant In Service By Accounts And Subaccounts
<a href="#">B-2.2-OTP</a>	Adjustments To Plant In Service
<a href="#">B-2.3-OTP</a>	Gross Additions, Retirements, And Transfers
<a href="#">B-3-OTP</a>	Reserve For Accumulated Depreciation
<a href="#">B-3.1-OTP</a>	Adjustments To Reserve For Depreciation
<a href="#">B-3.2-OTP</a>	Depreciation Accrual Rates And Jurisdictional Reserve Balances By Account
<a href="#">B-3.3-OTP</a>	Depreciation Reserve Accruals, Retirements And Transfers

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 RATE BASE SUMMARY  
 AS OF DATE CERTAIN, JUNE 30, 2020

Data: "X" Actual\_\_Estimated

Schedule B-1-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): See Below

Witness Responsible: JHenthorne

LINE NO (A)	RATE BASE COMPONENT (B)	SUPPORTING SCHEDULE REFERENCE (C)	NEO-OTP PROPOSED AMOUNT (D)
1	Plant in Service	B-2-OTP	\$ 13,310,881
2	Reserve for Accumulated Depreciation	B-3-OTP	<u>(4,364,522)</u>
3	Net Plant in Service (1 + 2)		8,946,359
4	Construction Work in Progress		-
5	Working Capital Allowance		-
6	Contributions in Aid of Construction		-
7	Other Rate Base Items:		-
8	Jurisdictional Rate Base (3) Thru (7)		<u><u>\$ 8,946,359</u></u>

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 PLANT IN SERVICE SUMMARY BY MAJOR PROPERTY GROUPINGS  
 AS OF DATE CERTAIN, JUNE 30, 2020

Data: "X" Actual\_\_Estimated

Schedule B-2-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): Schedule B-2.1-OTP

Witness Responsible: JHenthorne

LINE NO. (A)	MAJOR PROPERTY GROUPINGS (B)	TOTAL NEO-OTP (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD) (E)	ADJUSTMENTS (F)	ADJUSTED JURISDICTION (G)
1	Distribution Plant	\$ 13,292,935	100%	\$ 13,292,935	-	\$ 13,292,935
2	General Plant	<u>17,946</u>	100%	<u>17,946</u>	-	<u>17,946</u>
3	Total Plant in Service	<u>\$ 13,310,881</u>		<u>\$ 13,310,881</u>		<u>\$ 13,310,881</u>

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
 AS OF DATE CERTAIN, JUNE 30, 2020

Data: "X" Actual\_\_Estimated

Schedule B-2.1-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): WPB-2.1

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	TOTAL NEO-OTP (E)	ALLOC % (F)	ALLOCATED TOTAL (G=ExF) (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)
1			<u>Distribution Plant:</u>					
2	374		Land	\$ 31,733	100.00%	\$ 31,733	\$ -	\$ 31,733
3	374		Rights of Way	5,090	100.00%	5,090	-	5,090
4	376		Mains-Distribution	13,084,336	100.00%	13,084,336	-	13,084,336
5	381		Meters	134,934	100.00%	134,934	-	134,934
6	378		RTU Measure-1010369-0	36,842	100.00%	36,842	-	36,842
7			Total Distribution Plant	<u>\$ 13,292,935</u>		<u>\$ 13,292,935</u>	<u>\$ -</u>	<u>\$ 13,292,935</u>
8			<u>General Plant:</u>					
9	390		Structures & Improvements	\$ 17,946	100.00%	\$ 17,946	\$ -	\$ 17,946
10	396		Power Operated Equipment	-	100.00%	-	-	-
11			Total General Plant	<u>\$ 17,946</u>		<u>\$ 17,946</u>	<u>\$ -</u>	<u>\$ 17,946</u>
12			Total Plant	<u><u>\$ 13,310,881</u></u>		<u><u>\$ 13,310,881</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 13,310,881</u></u>

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
ADJUSTMENTS TO PLANT IN SERVICE  
AS OF DATE CERTAIN, JUNE 30, 2020

## Schedule B-2.2-OTP

Page 1 of 1

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	ACCOUNT TITLE (D)	TOTAL NEO-OTP BEFORE ADJ. (E)	ADJUSTMENT PERCENTAGE (E)	TOTAL NEO-OTP ADJUSTMENT (E)	ALLOCATION % (F)	JURISDICTIONAL ADJUSTMENT (G)
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1 No further adjustments to plant in service

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM SEPTEMBER 1, 2019 TO JUNE 30, 2020

Data: "X" Actual\_\_Estimated

Schedule B-2.3-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): Schedule B-2.1-OTP

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	BEGINNING BALANCE (E)	ADDITIONS (F)	RETIREMENTS (G)	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE (K)
							AMOUNT (H)	EXPLANATION OF TRANSFERS (I)	OTH ACCT'S INVOLVED (J)	
1			<u>Distribution Plant:</u>							
2	374		Land	\$ 31,733	\$ -	\$ -	\$ -			\$ 31,733
3	374		Rights of Way	5,090	-	-	-			5,090
4	376		Mains-Distribution	13,084,336	-	-	-			13,084,336
5	381		Meters	134,934	-	-	-			134,934
6	378		RTU Measure-1010369-0	36,842	-	-	-			36,842
7			Total Distribution Plant	<u>\$ 13,292,935</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ 13,292,935</u>
8			<u>General Plant:</u>							
9	390		Structures & Improvements	\$ 17,946	\$ -	\$ -	\$ -			\$ 17,946
10	396		Power Operated Equipment	-	-	-	-			-
11			Total General Plant	<u>\$ 17,946</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ 17,946</u>
12			Total Plant	<u>\$ 13,310,881</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ 13,310,881</u>

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 RESERVE FOR ACCUMULATED DEPRECIATION  
 AS OF DATE CERTAIN, JUNE 30, 2020

Data: "X" Actual\_\_Estimated

Schedule B-3-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): WPB-3a

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	TOTAL NEO-OTP PLANT INVEST (E)	RESERVE BALANCES				
					TOTAL NEO-OTP (F)	ALLOCATION % (G)	ALLOCATED TOTAL (G=ExF) (H)	ADJUSTMENTS (I)	ADJUSTED JURISDICTION (J)
1			<u>Distribution Plant:</u>						
2	374		Land	\$ 31,733	\$ -	100.00%	\$ -	\$ -	\$ -
3	374		Rights of Way	5,090	(2,157)	100.00%	(2,157)	-	(2,157)
4	376		Mains-Distribution	13,084,336	(4,279,305)	100.00%	(4,279,305)	-	(4,279,305)
5	381		Meters	134,934	(53,175)	100.00%	(53,175)	-	(53,175)
6	378		RTU Measure-1010369-0	36,842	(14,612)	100.00%	(14,612)	-	(14,612)
7			Total Distribution Plant	<u>\$ 13,292,935</u>	<u>\$ (4,349,249)</u>	100.00%	<u>\$ (4,349,249)</u>	<u>\$ -</u>	<u>\$ (4,349,249)</u>
8			<u>General Plant:</u>						
9	390		Structures & Improvements	\$ 17,946	\$ (15,273)	100.00%	\$ (15,273)	\$ -	\$ (15,273)
10	396		Power Operated Equipment	-	-	100.00%	-	-	-
11			Total General Plant	<u>\$ 17,946</u>	<u>\$ (15,273)</u>	100.00%	<u>\$ (15,273)</u>	<u>\$ -</u>	<u>\$ (15,273)</u>
12			Total Plant	<u>\$ 13,310,881</u>	<u>\$ (4,364,522)</u>	100.00%	<u>\$ (4,364,522)</u>	<u>\$ -</u>	<u>\$ (4,364,522)</u>

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 ADJUSTMENTS TO RESERVE FOR DEPRECIATION  
 AS OF DATE CERTAIN, JUNE 30, 2020

Data: "X" Actual\_\_Estimated

Schedule B-3.1-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

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

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	TOTAL NEO-OTP BEFORE ADJ. (E)	ADJUSTMENT PERCENTAGE (E)	TOTAL NEO-OTP ADJUSTMENT (E)	ALLOCATION % (F)	JURISDICTIONAL ADJUSTMENT (G)
1			No further adjustments to reserve for depreciation					

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT  
AS OF DATE CERTAIN, JUNE 30, 2020

Data: "X" Actual\_\_Estimated

Schedule B-3.2-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): B-2.1-OTP, B-3-OTP

Witness Responsible: JHenthorne

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NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS  
FROM SEPTEMBER 1, 2019 TO JUNE 30, 2020

Data: "X" Actual\_\_Estimated

Schedule B-3.3-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): WPB-3a

Witness Responsible: JHenthorne

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	BEGINNING BALANCE (E)	ACCRUALS (F)	SALVAGE (G)	RETIREMENTS (H)	COST OF REMOVAL (I)	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE (M)
									AMOUNT (J)	EXPLANATION OF TRANSFERS (K)	OTH ACCT'S INVOLVED (L)	
1			<u>Distribution Plant:</u>									
2	374	1010365-1	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
3	374	1010365-1	Rights of Way	(2,157)	-	-	-	-	-			(2,157)
4	376	10103670	Mains-Distribution	(4,019,799)	(259,506)	-	-	-	-			(4,279,305)
5	381	1010369-0	Meters	(50,252)	(2,923)	-	-	-	-			(53,175)
6	378	1010369-0	RTU Measure-1010369-0	(13,814)	(798)	-	-	-	-			(14,612)
7			Total Distribution Plant	<u>\$ (4,086,022)</u>	<u>\$ (263,227)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ (4,349,249)</u>
8			<u>General Plant:</u>									
9	390	1010390-0	Structures & Improvements	\$ (14,899)	\$ (374)	\$ -	\$ -	\$ -	\$ -			\$ (15,273)
10	396	1010371-0	Power Operated Equipment	-	-	-	-	-	-			-
11			Total General Plant	<u>\$ (14,899)</u>	<u>\$ (374)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ (15,273)</u>
12			Total Plant	<u>\$ (4,100,921)</u>	<u>\$ (263,601)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ (4,364,522)</u>

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT

TEST YEAR: 12 Months Ended March 31, 2021

DATE CERTAIN: June 30, 2020

SECTION C - OTP

<a href="#">C-1-OTP</a>	Jurisdictional Proforma Income Statement
<a href="#">C-2-OTP</a>	Adjusted Test Year Operating Income
<a href="#">C-2.1-OTP</a>	Operating Revenues And Expenses By Accounts
<a href="#">C-3-OTP</a>	Adjustments To Test Year Operating Income
<a href="#">C-3.1-OTP</a>	Detailed Adjustments To Revenue And Expense Items - Revenue
<a href="#">C-3.2-OTP</a>	Detailed Adjustments To Revenue And Expense Items - Telemetering Expense
<a href="#">C-3.3-OTP</a>	Detailed Adjustments To Revenue And Expense Items - Payroll And Related Expense
<a href="#">C-3.3a-OTP</a>	Detailed Adjustments To Revenue And Expense Items - Payroll Expense
<a href="#">C-3.3b-OTP</a>	Detailed Adjustments To Revenue And Expense Items - Employee Benefits Expense
<a href="#">C-3.3c-OTP</a>	Detailed Adjustments To Revenue And Expense Items - Payroll Tax Expense
<a href="#">C-3.4-OTP</a>	Detailed Adjustments To Revenue And Expense Items - Other Distribution Expense
<a href="#">C-3.5-OTP</a>	Detailed Adjustments To Revenue And Expense Items - Professional Services
<a href="#">C-3.6-OTP</a>	Detailed Adjustments To Revenue And Expense Items - Distribution Maintenance
<a href="#">C-3.7-OTP</a>	Detailed Adjustments To Revenue And Expense Items - Depreciation Expense
<a href="#">C-3.8-OTP</a>	Detailed Adjustments To Revenue And Expense Items - Personal Property Tax
<a href="#">C-3.9-OTP</a>	Detailed Adjustments To Revenue And Expense Items - Excise And Gross Receipts Tax
<a href="#">C-3.10-OTP</a>	Detailed Adjustments To Revenue And Expense Items - Income Tax Expense
<a href="#">C-4-OTP</a>	Adjusted Jurisdictional Federal Income Taxes
<a href="#">C-4.1-OTP</a>	Development Of Jurisdictional Federal Income Taxes Before Adjustments
<a href="#">C-10.1-OTP</a>	Balance Sheet

ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
JURISDICTIONAL PROFORMA INCOME STATEMENT  
FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-1-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): Schedule C-2-OTP

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ADJUSTED REVENUE & EXPENSES (D)	PROPOSED INCREASE (E)	PROFORMA REVENUE & EXPENSES (F)
1		<u>Operating Revenues</u>			
2		Base Revenues	\$ 918,401	\$ 639,640	\$ 1,558,041
3		Gas Costs	-	-	-
4		Other	-	-	-
5		Total Operating Revenues	918,401	639,640	1,558,041
6		<u>Operating Expenses</u>			
7		Operation and Maintenance	277,242	-	277,242
8		Depreciation	316,322	-	316,322
9		Taxes, Other Than Income	84,881	-	84,881
10		Federal Income Taxes	18,828	134,324	153,152
11		Total Operating Expenses	697,273	134,324	831,597
12		Net Operating Income	<u>\$ 221,128</u>	<u>\$ 505,316</u>	<u>\$ 726,444</u>
13		Rate Base	<u>\$ 8,946,359</u>		<u>\$ 8,946,359</u>
14		Rate of Return	<u>2.47%</u>		<u>8.12%</u>

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 ADJUSTED TEST YEAR OPERATING INCOME  
 FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-2-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): Schedules C-2.1-OTP, C-3-OTP, C-4-OTP

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	C-2.1-OTP UNADJUSTED REVENUE & EXPENSES (D)	JURISDICTIONAL UNADJUSTED REVENUE & EXPENSES (E)	C-3-OTP ADJUSTMENTS (F)	JURISDICTIONAL ADJUSTED REVENUE & EXPENSES (G)
1		<u>Operating Revenues</u>				
2		Base Revenues	\$ 937,744	\$ 937,744	\$ (19,343)	\$ 918,401
3		Gas Costs	-	-	-	-
4		Other	-	-	-	-
5		Total Operating Revenues	<u>937,744</u>	<u>937,744</u>	<u>(19,343)</u>	<u>918,401</u>
6		<u>Operating Expenses</u>				
7		Gas Supply Expenses				
8		Purchased Gas	-	-	-	-
9		Other	-	-	-	-
10		Total Other Gas Supply Expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
11		Operating Expenses - Distribution	102,263	102,263	(561)	101,702
12		Operating Expenses - Customer Accounts	-	-	-	-
13		Operating Expenses - Customer Service	-	-	-	-
14		Operating Expenses - Administrative & General	97,057	97,057	18,483	115,540
15		Total Operating Expenses	<u>199,320</u>	<u>199,320</u>	<u>17,922</u>	<u>217,242</u>
16		<u>Maintenance Expenses</u>				
17		Maintenance Expenses - Distribution	45,881	45,881	14,119	60,000
18		Maintenance Expenses - Administrative & General	-	-	-	-
19		Total Maintenance Expenses	<u>45,881</u>	<u>45,881</u>	<u>14,119</u>	<u>60,000</u>
20		Depreciation & Amortization	242,186	242,186	74,136	316,322
21		Taxes, Other Than Income	81,024	81,024	3,857	84,881
22		Income Taxes	47,786	47,786	(28,958)	18,828
23		Total Operating Expenses	<u>616,197</u>	<u>616,197</u>	<u>81,076</u>	<u>697,273</u>
24		Net Operating Income	<u>\$ 321,547</u>	<u>\$ 321,547</u>	<u>\$ (100,419)</u>	<u>\$ 221,128</u>

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 OPERATING REVENUES AND EXPENSES BY ACCOUNTS  
 FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-2.1-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 3

Work Paper Reference No(s): WPC-2.1, WPC-2.2

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	UNADJUSTED TOTAL COMPANY (D)	ALLOCATION % (E)	UNADJUSTED JURISDICTION (F=DxE) (F)
1		Operating Revenues:			
2	489	Revenues from Transportation of Gas of Others Through Distribution Facilities	\$ 937,744	100%	\$ 937,744
3	495	Other Gas Revenues	-	100%	-
4		Total Operating Revenues	<u>\$ 937,744</u>		<u>\$ 937,744</u>
5		Operating Expenses - Gas Supply Expense:			
6	804	Gas Cost	\$ -	100%	\$ -
7		Other	-	100%	-
8		Total Operating Expenses - Gas Supply Expenses	<u>\$ -</u>		<u>\$ -</u>
9		Operating Expenses - Distribution:			
10	870	Operation Supervision & Engineering	\$ -	100%	\$ -
11	874	Mains & Service Expense	86,133	100%	86,133
12	875	Dist Meas and Reg Stations	6,796	100%	6,796
13	877	Measuring & Regulating Expenses	-	100%	-
14	881	ROW	-	100%	-
15	878	Meter & House Regulator Expense	-	100%	-
16	879	Customer Installation Expense	-	100%	-
17	880	Other Expenses	9,334	100%	9,334
18		Total Operating Expenses - Distribution	<u>\$ 102,263</u>		<u>\$ 102,263</u>
19		Operating Expenses - Customer Accounts:			
20	901	Supervision	\$ -	100%	\$ -
21	902	Meter Reading Expenses	-	100%	-
22	903	Customer Records & Collection	-	100%	-
23	904	Uncollectible Accounts	-	100%	-
24	905	Miscellaneous	-	100%	-
25		Total Operating Expenses - Customer Accounts	<u>\$ -</u>		<u>\$ -</u>

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 OPERATING REVENUES AND EXPENSES BY ACCOUNTS  
 FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-2.1

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 2 of 3

Work Paper Reference No(s): WPC-2.1, WPC-2.2

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	UNADJUSTED TOTAL COMPANY (D)	ALLOCATION % (E)	UNADJUSTED JURISDICTION (F=DxE) (F)
26		Operating Expenses - Customer Service:			
27	909	Supervision	\$ -	100%	\$ -
28	910	Customer Assistance Expense	-	100%	-
29	913	Informational Advertising Expense	-	100%	-
30	912	Demo./Selling-Mkt. Development	-	100%	-
31	915	Market Development-Supervision	-	100%	-
32	916	Miscellaneous	-	100%	-
33		Total Operating Expenses - Customer Services	<u>\$ -</u>		<u>\$ -</u>
34		Operating Expenses - Administrative & General:			
35	920	Administrative & General Salaries	\$ -	100%	\$ -
36	921	General office	-	100%	-
37	930	GNI Shared Services	-	100%	-
38	922	Administrative Expense Tsfd. (Cr.)	-	100%	-
39	923	Outside Services Employed	85,219	100%	85,219
40	924	Property & Liability Insurance	-	100%	-
41	925	Injuries & Damages	-	100%	-
42	926.1	Pensions (401k)	-	100%	-
43	926.2	Employee Benefits	11,838	100%	11,838
44	926.3	Vacation Accrual Expense	-	100%	-
45	928	Regulatory Commission Expense	-	100%	-
46	930.1	General and advertising expenses	-	100%	-
47	930.2	Miscellaneous general expenses	-	100%	-
48	931	Rent	-	100%	-
49		Total Operating Expenses - Administrative & General	<u>\$ 97,057</u>		<u>\$ 97,057</u>

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 OPERATING REVENUES AND EXPENSES BY ACCOUNTS  
 FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-2.1-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 3 of 3

Work Paper Reference No(s): WPC-2.1, WPC-2.2

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	UNADJUSTED TOTAL COMPANY (D)	ALLOCATION % (E)	UNADJUSTED JURISDICTION (F=DxE) (F)
49		Maintenance Expenses - Distribution:			
50	864	Maintenance of Compressor Station Equip	\$ -	100%	\$ -
51	886	Maintenance of Structures & Improvements	-	100%	-
52	887	Maintenance of Mains	45,881	100%	45,881
53	892	Maintenance of Services	-	100%	-
54	889	Measuring & Reg Station Equip	-	100%	-
55	891	Maintenance of Measuring & reg station equip	-	100%	-
56	893	Maintenance of Meters & House Reg	-	100%	-
57	894	Maintenance of Other Equipment	-	100%	-
58		Total Maintenance Expenses - Distribution:	<u>\$ 45,881</u>		<u>\$ 45,881</u>
59		Maintenance Expenses - Administrative & General:			
60	932	Maintenance of General Plant	\$ -	100%	\$ -
61		Total Maintenance Expenses - Administrative & General	<u>\$ -</u>		<u>\$ -</u>
62		Depreciation and Amortization Expenses			
63	403	Depreciation Expense	\$ 242,186	100%	\$ 242,186
64		Total Depreciation and Amortization Expenses	<u>\$ 242,186</u>		<u>\$ 242,186</u>
65		Taxes Other Than Income:			
66	408.1	Tax Expense - Employer FICA	\$ 7,644	100%	\$ 7,644
67	408.1	Tax Expense - Federal & State Unemployment	-	100%	-
68	408.1	Tax Expense - Real Estate	-	100%	-
69	408.1	Tax Expense - Personal Property	73,234	100%	73,234
70	408.1	Tax Expense - MCF Tax	42	100%	42
71	408.1	Tax Expense - Gross Receipts Tax	104	100%	104
72	408.1	Tax Expense - Other Payroll	-	100%	-
73		Total Taxes Other Than Income	<u>\$ 81,024</u>		<u>\$ 81,024</u>
74		Income taxes:			
75	409.1	State Income Tax Expense - Current	\$ -	100%	\$ -
76	409.1	Federal Income Tax Expense - Current	47,786	100%	47,786
77	410.1	Deferred Income Tax Expense - Utility	-	100%	-
78		Total Income Taxes	<u>\$ 47,786</u>		<u>\$ 47,786</u>

ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
ADJUSTMENTS TO TEST YEAR OPERATING INCOME  
FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-3-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 2

Work Paper Reference No(s): Schedules referenced at top of each column

Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	NORMALIZED REVENUES (D)	NORMALIZED TELEMETERING EXPENSE (E)	NORMALIZED PAYROLL & BENEFITS EXPENSE (F)	NORMALIZED OTHER DISTRIBUTION EXPENSE (G)	NORMALIZED PROFESSIONAL SERVICES EXPENSE (H)	NORMALIZED DISTRIBUTION MAINTENANCE EXPENSE (I)
			C-3.1-OTP	C-3.2-OTP	C-3.3-OTP	C-3.4-OTP	C-3.5-OTP	C-3.6-OTP
1		<u>Operating Revenues</u>						
2		Base Revenues	\$ (19,343)	\$ -	\$ -	\$ -	\$ -	\$ -
3		Gas Costs						
4		Other						
5		Total Operating Revenues	(19,343)	-	-	-	-	-
6		<u>Operating Expenses</u>						
7		Gas Supply Expenses						
8		Purchased Gas						
9		Other	-	-	-	-	-	-
10		Total Other Gas Supply Expense	-	-	-	-	-	-
11		Operating Expenses - Distribution	-	(6,796)	3,569	2,666	-	-
12		Operating Expenses - Customer Accounts						
13		Operating Expenses - Customer Service						
14		Operating Expenses - Administrative & General			3,702		14,781	-
15		Total Operating Expenses	-	(6,796)	7,271	2,666	14,781	-
16		<u>Maintenance Expenses</u>						
17		Maintenance Expenses - Distribution						14,119
18		Maintenance Expenses - Administrative & General						
19		Total Maintenance Expenses	-	-	-	-	-	14,119
20		Depreciation & Amortization	-	-	-	-	-	-
21		Taxes, Other Than Income						
22		Property						
23		State and Other Taxes			592			
24		Total Taxes Other than Income Tax	-	-	592	-	-	-
25		Federal Income Taxes						
26		Current Tax Expense	(4,062)	1,427	(1,651)	(560)	(3,104)	(2,965)
27		Provision for Deferred Income Taxes						
28		Total Federal Income Taxes	(4,062)	1,427	(1,651)	(560)	(3,104)	(2,965)
29		Total Operating Expenses	(4,062)	(5,369)	6,212	2,106	11,677	11,154
30		Net Operating Income	\$ (15,281)	\$ 5,369	\$ (6,212)	\$ (2,106)	\$ (11,677)	\$ (11,154)

ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
ADJUSTMENTS TO TEST YEAR OPERATING INCOME  
FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated	Schedule C-3-OTP
Type of Filing: "X" Original__Updated__Revised	Page 2 of 2
Work Paper Reference No(s): Schedules referenced at top of each column	Witness Responsible: JHenthorne

LINE NO. (A)	ACCT NO. (B)	DESCRIPTION (C)	ANNUALIZED DEPRECIATION EXPENSE (J) C-3.7-OTP	NORMALIZED PROPERTY TAX EXPENSE (K) C-3.8-OTP	REMOVE EXCISE TAX & GRT EXPENSE (L) C-3.9-OTP	FEDERAL INCOME TAX @ 21% (M) C-3.10-OTP	TOTAL SCHEDULE C-3 (N)
1		<u>Operating Revenues</u>					
2		Base Revenues					\$ (19,343)
3		Gas Costs					-
4		Other					-
5		Total Operating Revenues	-	-	-	-	(19,343)
6		<u>Operating Expenses</u>					
7		Gas Supply Expenses					-
8		Purchased Gas					-
9		Other					-
10		Total Other Gas Supply Expense	-	-	-	-	-
11		Operating Expenses - Distribution					(561)
12		Operating Expenses - Customer Accounts					-
13		Operating Expenses - Customer Service					-
14		Operating Expenses - Administrative & General					18,483
15		Total Operating Expenses	-	-	-	-	17,922
16		<u>Maintenance Expenses</u>					
17		Maintenance Expenses - Distribution					14,119
18		Maintenance Expenses - Administrative & General					-
19		Total Maintenance Expenses	-	-	-	-	14,119
20		Depreciation & Amortization	74,136	-	-		74,136
21		Taxes, Other Than Income					
22		Property		3,411			3,411
23		State and Other Taxes		-	(146)		446
24		Total Taxes Other than Income Tax	-	3,411	(146)	-	3,857
25		Federal Income Taxes					
26		Current Tax Expense	(15,569)	(716)	31	(1,789)	(28,958)
27		Provision for Deferred Income Taxes				-	-
28		Total Federal Income Taxes	(15,569)	(716)	31	(1,789)	(28,958)
29		Total Operating Expenses	58,567	2,695	(115)	(1,789)	81,076
30		Net Operating Income	\$ (58,567)	\$ (2,695)	\$ 115	\$ 1,789	\$ (100,419)

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - REVENUE  
FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-3.1-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): WPC-2.1

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)	AMOUNT (C)
1	To normalize revenue for weather and to remove telemetering fees	
2	Actual test year revenue	\$ 937,744
3	Normalized test year revenue	<u>918,401</u>
4	Difference	<u><u>\$ (19,343)</u></u>

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - TELEMETERING EXPENSE  
FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-3.2-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): WPC-2.2

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)	AMOUNT (C)
1	To remove telemetering fees included in test year expenses.	
2	Telemetering fees included in expense (Account 875)	\$ 6,796
3	Normalized telemetering fees to include in account 875.	-
4	Difference	<u>\$ (6,796)</u>

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - PAYROLL AND RELATED EXPENSE  
FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-3.3-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): See line item references

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)	WORK PAPER REFERENCE (C)	AMOUNT (D)
1	Test year payroll expense		\$ 86,133
2	OTP annualized O&M distribution labor	C-3.3a-OTP	89,702
3	Difference		<u>\$ 3,569</u>
4	Test year benefits expense		\$ 11,838
5	OTP annualized employee benefits-retirement and fringe	C-3.3b-OTP	15,540
6	Difference		<u>\$ 3,702</u>
7	Test year payroll tax expense		\$ 7,644
8	OTP annualized payroll tax	C-3.3c-OTP	8,236
9	Difference		<u>\$ 592</u>

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - PAYROLL EXPENSE  
 FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-3.3a-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): See line item references

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)	WORK PAPER REFERENCE (C)	AMOUNT (D)
1	Total straight time	(a)	\$ 126,880
2	Overtime	(b)	3.36% \$ 4,263 \$ 131,143
3	Other pay		\$ - \$ 131,143
4	Part-time employees		\$ - \$ 131,143
5	O&M ratio/total dist labor	(c)	68.40% <u>\$ 89,702</u>

(a)	Technician III	\$ 45,760
	Technician III	45,760
	Construction laborer	<u>35,360</u>
	Total	\$ 126,880
(b)	From Case No. 18-1720-GA-AIR - 3-Year average of overtime ratio	
(c)	From Case No. 18-1720-GA-AIR - 3-Year average of O&M ratio	

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - EMPLOYEE BENEFITS EXPENSE  
 FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-3.3b-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): See line item references

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)	WORK PAPER REFERENCE (C)	AMOUNT (D)
1	Total retirement benefits	(a)	3.3% \$ 4,328
2	Total fringe benefits	(b)	\$ 11,212
3	Total benefits		<u>\$ 15,540</u>
(a)	Gross pay x 3.3% (3% of salary plus 10% of employee contributions of 3%)		
(b)	\$431.22/pay period x 26 pay periods = \$11,211.72.		

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - PAYROLL TAX EXPENSE  
FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-3.3c-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): See line item references

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)	WORK PAPER REFERENCE (C)	AMOUNT (D)
1	<u>FICA tax</u>		
2	O & M labor expense	(a)	\$ 89,702
3	OSDAI tax		6.20% 5,562
4	Health insurance		1.45% 1,301
5	Total FICA tax		<u>\$ 6,863</u>
6	<u>FUTA tax</u>		
7	Number of employees	(b)	3
8	Taxable wages - line 7 x \$7,000		\$ 21,000
9	O & M taxable wages	(c)	68.40% 14,364
10	Total federal unemployment tax	(d)	0.60% <u>\$ 86.00</u>
11	<u>SUTA tax</u>		
12	Number of employees	(b)	3
13	Taxable wages - line 12 x \$9,500		\$ 28,500
14	O & M taxable wages	(c)	68.40% 19,494
15	Total state unemployment tax	(e)	6.60% <u>\$ 1,287</u>
16	<u>Total payroll tax summary</u>		
17	Total payroll tax		<u>\$ 8,236</u>

(a) C-3.3a-OTP Labor

(b) C-3.3a-OTP Labor - note (a)

(c) C-3.3a-OTP Labor - note (c)

(d) From Case No. 18-1720-GA-AIR - FUTA rate

(e) From Case No. 18-1720-GA-AIR - SUTA rate

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - OTHER DISTRIBUTION EXPENSE  
FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-3.4-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): WPC-2.2

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)	AMOUNT (C)
1	To annualize test year other distribution expense	
2	Test year other distribution expense (account 880)	\$ 9,334
3	Normalized test year other distribution expense	<u>12,000</u>
4	Difference	<u><u>\$ 2,666</u></u>

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - PROFESSIONAL SERVICES  
FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-3.5-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): WPC-2.2

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)	AMOUNT (C)
1	To normalize test year professional service expense	
2	Professional services included in test year (Account 923)	\$ 85,219
3	Amount reclassified to account 887	<u>(5,230)</u>
4	Adjusted test year	79,989
5	Normalized test year professional services expense	<u>100,000</u>
6	Difference	<u>\$ 20,011</u>
7	Net adjustment to Schedule C-3 (Ln 3 + Ln 6)	<u>\$ 14,781</u>

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - DISTRIBUTION MAINTENANCE  
 FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-3.6-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): WPC-2.2

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)	AMOUNT (C)
1	To normalize test year distribution maintenance expenses	
2	Distribution maintenance expenses included in test year (Account 887)	\$ 45,881
3	Amount reclassified from account 923	5,230
4	Adjusted test year	<u>51,111</u>
5	Normalized distribution maintenance expense to include in account 887.	<u>60,000</u>
6	Difference	<u>\$ 8,889</u>
7	Net adjustment to Schedule C-3 (Ln 3 + Ln 6)	<u>\$ 14,119</u>

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - DEPRECIATION EXPENSE  
FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-3.7-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): Schedule B-3.2, Schedule C-2.2

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)	AMOUNT (C)
1	To reflect normalized depreciation expense for the test year from Schedule B-3.2.	
2	Depreciation and amortization expenses included in the test year	\$ 242,186
3	Normalized depreciation expense for test year (From Schedule B3.2)	<u>316,322</u>
4	Adjustment to normalize depreciation expense	<u><u>\$ 74,136</u></u>

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - PERSONAL PROPERTY TAX  
FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-3.8-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): WPC-3.8

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)	AMOUNT (C)
1	To normalize personal property tax expense	
2	Property tax expense included in test year (Account 408.1)	\$ 73,234
3	Normalized property tax expense to include in account 408.1.	<u>76,645</u>
4	Difference	<u><u>\$ 3,411</u></u>

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - EXCISE AND GROSS RECEIPTS TAX  
FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-3.9-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): WPC-2.2

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)	AMOUNT (C)
1	To remove test year excise and gross receipts tax expense	
2	Excise tax and gross receipts tax included in test year (Account 408.1)	\$ 146
3	Normalized excise tax and gross receipts tax to include in account 408.1.	<u>-</u>
4	Difference	<u><u>\$ (146)</u></u>

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 DETAILED ADJUSTMENTS TO REVENUE AND EXPENSE ITEMS - INCOME TAX EXPENSE  
 FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-3.10-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): Schedule C4-OTP

Witness Responsible: JHenthorne

LINE NO. (A)	PURPOSE AND DESCRIPTION (B)	REFERENCE (C)	AMOUNT (D)
1	Adjustment to federal income tax		
2	True-up to previous period tax returns, etc.	C-4-OTP Line 20	\$ 29,774
3	Interest charges	21% * (C-4-OTP Line 5)	(31,563)
4	Other non-deductible expenses	21% * (C-4-OTP Line 6)	-
5	Less: total deferred taxes	C-4-OTP Line 29	-
6	Adjustment to current period tax expense	Lines (2 + 4 + 6 - 8)	\$ (1,789)
7			↓ To Schedule C-3-OTP
8	Adjustment to deferred tax expense	C-4-OTP Line 29	-
			↓ To Schedule C-3-OTP

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
ADJUSTED JURISDICTIONAL FEDERAL INCOME TAXES  
FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated

Schedule C-4-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): Schedule C-4.1

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	REF. (C)	AT CURRENT RATES			PROFORMA ADJUSTMENTS (G)	PROFORMA (H)
			JURISDICTIONAL C-4.1 (D)	ADJUSTMENTS C-3 (E)	ADJUSTED (F)		
1	Operating Income	C-2-OTP	\$ 321,547	\$ (100,419)	\$ 221,128		
2	Federal Income Tax	C-2-OTP	47,786	(28,958)	18,828		
3	Operating Income Before FIT (1 + 2 +3)		369,333	(129,377)	239,956		
4	<u>Reconciling Items:</u>						
5	Interest Charges	C-4.1-OTP	-	(150,299)	(150,299)		
6	Other Non-deductible Expenses	C-4.1-OTP	-	-	-		
7	Tax Depreciation	C-4.1-OTP	(242,186)	(74,136)	(316,322)		
8	Book Depreciation	C-4.1-OTP	242,186	74,136	316,322		
9	Excess Tax Over Book Depreciation (7 + 8)		-	-	-		
10	<u>Other Reconciling Items:</u>						
11	Rate Case Costs	C-4.1-OTP	-	-	-		
12	Total Other Reconciling Items (11)		-	-	-		
13	Total Reconciling Items (5 + 6 + 9 + 12)		-	(150,299)	(150,299)		
14	Federal Taxable Income (3 + 13)		369,333	(279,676)	89,657		
15	Federal Income Taxes - Current (14 x 21% Tax Rate)		77,560	(58,732)	18,828		
16	<u>Deferred Income Taxes:</u>						
17	Excess Tax over Book (9 x 21% Tax Rate)		-	-	-		
18	Other Reconciling Items (12 x 21% Tax Rate)		-	-	-		
19	Total Deferred Taxes ( 17 + 18)		-	-	-		
20	True-up to Previous Period Tax Returns, etc.	C-2-OTP	(29,774)	29,774	-		
21	Total Federal Income Taxes (15 + 19 + 20)		\$ 47,786	\$ (28,958)	\$ 18,828		

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 DEVELOPMENT OF JURISDICTIONAL FEDERAL INCOME TAXES BEFORE ADJUSTMENTS  
 FOR THE 12 MONTHS ENDED MARCH 31, 2021

Data: 3 Months Actual, 9 Months Estimated	Schedule C-4.1-OTP
Type of Filing: "X" Original__Updated__Revised	Page 1 of 1
Work Paper Reference No(s): No Applicable Work Paper	Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	UNADJUSTED JURISDICTIONAL TOTAL OTP (C)
1	Operating Income	\$ 321,547
2	Federal Income Tax	47,786
3	Operating Income Before FIT (1 + 2 + 3)	<u>369,333</u>
4	<u>Reconciling Items:</u>	
5	Interest Charges	-
6	Other Non-deductible Expenses	-
7	Tax Depreciation	(242,186)
8	Book Depreciation	242,186
9	Excess Tax Over Book Depreciation (7 + 8)	<u>-</u>
10	<u>Other Reconciling Items:</u>	
11	Rate Case Costs	-
12	Total Other Reconciling Items (11)	<u>-</u>
13	Total Reconciling Items (5 + 6 + 9 + 12)	-
14	Federal Taxable Income (3 + 13)	369,333
15	Federal Income Taxes - Current (14 x 21% Tax Rate)	77,560
16	Provision for Deferred Federal Income Taxes:	
16	Rate Case Costs	-
17	Provision for Deferred Federal Income Taxes	<u>-</u>
18	True-up to Previous Period Tax Returns, etc.	(29,774)
19	Total Federal Income Tax Expense (15 + 17 + 18)	<u><u>\$ 47,786</u></u>

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT  
BALANCE SHEET  
AS OF DATE CERTAIN, JUNE 30, 2020

Data: "X" Actual\_\_Estimated

Schedule C-10.1-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

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

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	DATE CERTAIN (C)
1	<u>UTILITY PLANT</u>	
2	Gas Plant in Service	\$ 13,401,890
3	Accum Provision for Depreciation of Gas Utility Plant	(4,368,817)
4	Plant Acquisition Adjustments	(6,209,960)
5	System Balancing Gas	7,476
6	Net Utility Plant	<u>2,830,589</u>
7	<u>CURRENT AND ACCRUED ASSETS</u>	
8	Cash & Working Funds	-
9	Customer Accounts Receivable	902
10	Accounts Receivable from Associated Companies	<u>714,482</u>
11	Total Current and Accrued Assets	<u>715,384</u>
12	<u>DEFERRED DEBITS</u>	
13	Accumulated Deferred Income Taxes	<u>537</u>
14	Total Deferred Debits	<u>537</u>
15	TOTAL ASSETS AND OTHER DEBITS	<u><u>\$ 3,546,510</u></u>
16	<u>PROPRIETARY CAPITAL</u>	
17	Common Stock Issued	\$ -
18	Miscellaneous Paid-In Capital	3,194,036
19	Unappropriated Retained Earnings	<u>133,762</u>
20	Total Proprietary Capital	<u>3,327,798</u>
21	<u>CURRENT AND ACCRUED LIABILITIES</u>	
22	Accounts Payable to Associated Companies	77,360
23	Taxes Accrued	31,713
24	Tax Collections Payable	<u>104</u>
25	Total Current Accrued Liabilities	<u>109,177</u>
26	<u>DEFERRED CREDITS</u>	
27	Accumulated Deferred Income Taxes	<u>109,535</u>
28	Total Deferred Credits	<u>109,535</u>
29	TOTAL LIABILITIES PLUS PROPRIETARY CAPITAL	<u><u>\$ 3,546,510</u></u>

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 COMPARATIVE INCOME STATEMENT  
 ADJUSTED TEST YEAR AND MOST RECENT 7 MONTHS

Data: 3 Months Actual, 9 Months Estimated

Schedule C-10.2-OTP

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 1 of 1

Work Paper Reference No(s): Schedule C-2-OTP

Witness Responsible: JHenthorne

LINE NO. (A)	DESCRIPTION (B)	ADJUSTED TEST YEAR (C)	ACTUAL 7 MONTHS ENDING 6/30/2020 (D)
1	<u>Operating Revenues</u>		
2	Base Revenue	\$ 918,401	\$ 630,425
3	Gas Cost Revenue	-	-
4	Other Revenue	-	-
5	Total Operating Revenue	<u>918,401</u>	<u>630,425</u>
6	<u>Operating Expenses</u>		
7	Operation and Maintenance	277,242	69,096
8	Depreciation	316,322	184,520
9	Taxes, Other Than Income	84,881	34,965
10	Federal Income Taxes	<u>18,828</u>	<u>71,833</u>
11	Total Operating Expenses	<u>697,273</u>	<u>360,414</u>
12	Net Operating Income	221,128	270,011
13	Other Income and Expense	-	-
14	Interest Expense	-	-
15	Net Operating Income	<u>\$ 221,128</u>	<u>\$ 270,011</u>

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT

TEST YEAR: 12 Months Ended March 31, 2021

DATE CERTAIN: June 30, 2020

SECTION D - OTP

[D-1](#) Rate Of Return Summary

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 RATE OF RETURN SUMMARY  
 AS OF DATE CERTAIN, JUNE 30, 2020

Data: "X" Actual__Estimated	Schedule D-1
Type of Filing: "X" Original__Updated__Revised	Page 1 of 1
Work Paper Reference No(s): No Applicable Workpaper	Witness Responsible: JHenthorne

LINE NO. (A)	CLASS OF CAPITAL (B)	REFERENCE (C)	(\$) AMOUNT (D)	% OF TOTAL (E)	% COST (F)	WEIGHTED COST % (G)
1	<b><u>NORTHEAST OHIO NATURAL GAS CORP.</u></b>					
2	Long-Term Debt		\$ 19,743,460	35.53%	4.72%	1.68%
3	Preferred Stock		-	-	-	-
4	Common Equity		35,831,416	64.47%	10.00%	6.44%
5	Total Capital		<u>\$ 55,574,876</u>	<u>100.00%</u>		<u>8.12%</u>

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT

TEST YEAR: 12 Months Ended March 31, 2021

DATE CERTAIN: June 30, 2020

SUMMARY - NEO

[E-4 - NEO Proposed](#)

Annualized Test Year Revenue At Proposed Rates Vs. Current Rates Proposed

[E-4 - NEO](#)

Annualized Test Year Revenue At Proposed Rates Vs. Current Rates

[E-4.1 - NEO Proposed](#)

Annualized Test Year Revenue At Proposed Rates Vs. Current Rates Proposed Detail

[E-4.1 - NEO](#)

Annualized Test Year Revenue At Proposed Rates Vs. Current Rates Detail

[E-5 - NEO](#)

Typical Bill Comparison





NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

Schedule E-4-NEO

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 3 of 8

Work Paper Reference No(s): Schedule E-4.1

Witness Responsible: JHenthorne

LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES MCF (D)	PROPOSED ANNUALIZED					PROPOSED REVENUE TOTAL (J)
					RATE (E)	REVENUE (F)	% OF DIST REVENUE (G)	OTP DIST REVENUE (H)	GAS COST REVENUE (I)	
73	63-GTS-NEO	GENERAL TRANSPORTATION SERVICE-NEO AREA								
74		Customer Charge	756		\$ 100.00	\$ 75,600				
75		Commodity Charge		212,577	1.7466	371,287				
76		Sub-Total Dist. Revenue				446,887	2.72%			446,887
77		OTP Distribution Rider-Fixed	756		9.39			7,102		
78		OTP Distribution Rider-Volumetric		212,577	0.1751			37,212		
79		Sub-Total OTP Rider						44,314		44,314
80		Gas Cost Revenue		-	-				-	-
81		Total 63-GTS-NEO								491,201
82	63-GTS-ONG	GENERAL TRANSPORTATION SERVICE-ORWELL AREA								
83		Customer Charge	12		\$ 100.00	\$ 1,200				
84		Commodity Charge		9,784	2.4541	24,011				
85		Sub-Total Dist. Revenue				25,211	0.15%			25,211
86		OTP Distribution Rider-Fixed	12		9.39			113		
87		OTP Distribution Rider-Volumetric		9,784	0.1751			1,713		
88		Sub-Total OTP Rider						1,826		1,826
89		Gas Cost Revenue		-	-				-	-
90		Total 63-GTS-ONG								27,037
91	64-LGTS-NEO	LARGE GENERAL TRANSPORTATION SERVICE-NEO AREA								
92		Customer Charge	144		\$ 300.00	\$ 43,200				
93		Commodity Charge		368,086	0.6826	251,255				
94		Sub-Total Dist. Revenue				294,455	1.79%			294,455
95		OTP Distribution Rider-Fixed	144		28.18			4,058		
96		OTP Distribution Rider-Volumetric		368,086	0.0719			26,454		
97		Sub-Total OTP Rider						30,512		30,512
98		Gas Cost Revenue		-	-				-	-
99		Total 64-LGTS-NEO								324,967
100	64-LGTS-ONG	LARGE GENERAL TRANSPORTATION SERVICE-ORWELL AREA								
101		Customer Charge	-		\$ 300.00	\$ -				
102		Commodity Charge		-	-	-				
103		Sub-Total Dist. Revenue				-	0.00%			-
104		OTP Distribution Rider-Fixed	-		-			-		
105		OTP Distribution Rider-Volumetric		-	-			-		
106		Sub-Total OTP Rider						-		-
107		Gas Cost Revenue		-	-				-	-
108		Total 64-LGTS-ONG								-

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

Schedule E-4-NEO

Type of Filing: "X" Original\_\_Updated\_\_Revised

Page 4 of 8

Work Paper Reference No(s): Schedule E-4.1

Witness Responsible: JHenthorne

LINE NO.	RATE CODE (A)	DESCRIPTION (B)	PROPOSED ANNUALIZED							
			CUSTOMER BILLS (C)	SALES MCF (D)	RATE (E)	REVENUE (F)	% OF DIST REVENUE (G)	OTP DIST REVENUE (H)	GAS COST REVENUE (I)	PROPOSED REVENUE TOTAL (J)
109		TOTAL TARIFF DIST. REVENUE	356,333	4,733,357		16,445,412	100.00%			16,445,412
110		TOTAL OTP FIXED	356,333					788,540		
111		TOTAL OTP VOLUMETRIC		4,733,357				756,360		
112		TOTAL OTP REVENUE						1,544,900		1,544,900
113		TOTAL GAS COST REVENUE		4,142,910					9,912,077	9,912,077
114		CONTRACT SERVICE	1,023	2,121,533		1,098,419				\$ 1,098,419
115		OTP CONTRACT SERVICE	24	13,727	0.9573			13,141		13,141
116		MISCELLANEOUS REVENUE				94,152		-	-	94,152
117		RATE ROUNDING				46				46
118		TOTAL COMPANY				\$ 17,638,029	100.00%	\$ 1,558,041	\$ 9,912,077	\$ 29,108,147

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 18-1720-GA-AIR  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

Schedule E-4-NEO

Type of Filing: "X" Original\_\_Updated\_\_Revised

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Work Paper Reference No(s): Schedule E-4.1

Witness Responsible: JHenthorne

LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	CURRENT ANNUALIZED			OTP DIST REVENUE INCREASE (M)	% INCREASE IN DIST REVENUE N=M/L	GAS COST REVENUE DECREASE (O)	% DECREASE IN GAS COST REVENUE (P=O/L)	% INCREASE IN TOTAL REVENUE (Q=(O+M)/L)
				SALES MCF (D)	CURRENT RATE (K=L/D)	CURRENT REVENUE (L)					
1	36-SGS-NEO	<b>SMALL GENERAL SERVICE-NEO AREA</b>									
2		Customer Charge	212,122		\$ 20.00	\$ 4,242,440					
3		Commodity Charge		1,742,647	1.4695	2,560,820					
4		Sub-Total Dist. Revenue				6,803,260	-	0.000%			0.000%
5		OTP Distribution Rider-Fixed				-	398,540	9.390%			
6		OTP Distribution Rider-Volumetric				-	295,627	11.540%			
7		Sub-Total OTP Rider					694,167	10.200%			6.169%
8		Gas Cost Revenue		1,742,647	2.5533	4,449,501			(280,149)	-6.300%	-2.490%
9		Total 36-SGS-NEO				11,252,761	694,167		(280,149)		3.679%
10	36-SGS-ONG	<b>SMALL GENERAL SERVICE-ORWELL AREA</b>									
11		Customer Charge	125,397		\$ 20.00	\$ 2,507,940					
12		Commodity Charge		980,320	2.4037	2,356,395					
13		Sub-Total Dist. Revenue				4,864,335	-	0.000%			0.000%
14		OTP Distribution Rider-Fixed				-	235,599	9.390%			
15		OTP Distribution Rider-Volumetric				-	166,303	7.060%			
16		Sub-Total OTP Rider					401,902	8.260%			5.455%
17		Gas Cost Revenue		980,320	2.5533	2,503,051			(157,596)	-6.300%	-2.139%
18		Total 36-SGS-ONG				7,367,386	401,902		(157,596)		3.316%
19	37-GS-1-NEO	<b>GENERAL SERVICE-GS-1-NEO AREA</b>									
20		Customer Charge	5,748		\$ 50.00	\$ 287,400					
21		Commodity Charge		40,970	1.7466	71,558					
22		Sub-Total Dist. Revenue				358,958	-	0.000%			0.000%
23		OTP Distribution Rider-Fixed				-	26,998	9.390%			
24		OTP Distribution Rider-Volumetric				-	7,172	10.020%			
25		Sub-Total OTP Rider					34,170	9.520%			7.371%
26		Gas Cost Revenue		40,970	2.5533	104,609			(6,587)	-6.300%	-1.421%
27		Total 37-GS-1-NEO				463,567	34,170		(6,587)		5.950%
28	37-GS-2-NEO	<b>GENERAL SERVICE-GS-2-NEO AREA</b>									
29		Customer Charge	10,145		\$ 100.00	\$ 1,014,500					
30		Commodity Charge		959,718	1.7466	1,676,243					
31		Sub-Total Dist. Revenue				2,690,743	-	0.000%			0.000%
32		OTP Distribution Rider-Fixed				-	95,304	9.390%			
33		OTP Distribution Rider-Volumetric				-	168,000	10.020%			
34		Sub-Total OTP Rider					263,304	9.790%			5.121%
35		Gas Cost Revenue		959,718	2.5533	2,450,448			(154,284)	-6.300%	-3.001%
36		Total 37-GS-2-NEO				5,141,191	263,304		(154,284)		2.121%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 18-1720-GA-AIR  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

Schedule E-4-NEO

Type of Filing: "X" Original\_\_Updated\_\_Revised

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Work Paper Reference No(s): Schedule E-4.1

Witness Responsible: JHenthorne

LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	CURRENT ANNUALIZED			OTP DIST REVENUE INCREASE (M)	% INCREASE IN DIST REVENUE N=M/L	GAS COST REVENUE DECREASE (O)	% DECREASE IN GAS COST REVENUE (P=O/L)	% INCREASE IN TOTAL REVENUE (Q=(O+M)/L)
				SALES MCF (D)	CURRENT RATE (K=L/D)	CURRENT REVENUE (L)					
37	<b>37-GS-1-ONG</b>	<b>GENERAL SERVICE-GS-1-ORWELL AREA</b>									
38		Customer Charge	48		\$ 50.00	\$ 2,400					
39		Commodity Charge		91	2.4541	223					
40		Sub-Total Dist. Revenue				2,623	-	0.000%			0.000%
41		OTP Distribution Rider-Fixed				-	225	9.380%			
42		OTP Distribution Rider-Volumetric				-	16	7.170%			
43		Sub-Total OTP Rider					241	9.190%			8.441%
44		Gas Cost Revenue		91	2.5533	232			(14)	-6.030%	-0.490%
45		Total 37-GS-1-ONG				2,855	241		(14)		7.951%
46	<b>37-GS-2-ONG</b>	<b>GENERAL SERVICE-GS-2-ORWELL AREA</b>									
47		Customer Charge	1,845		\$ 100.00	\$ 184,500					
48		Commodity Charge		230,064	2.4541	564,600					
49		Sub-Total Dist. Revenue				749,100	-	0.000%			0.000%
50		OTP Distribution Rider-Fixed				-	17,332	9.390%			
51		OTP Distribution Rider-Volumetric				-	40,273	7.130%			
52		Sub-Total OTP Rider					57,605	7.690%			4.310%
53		Gas Cost Revenue		230,064	2.5533	587,423			(36,986)	-6.300%	-2.767%
54		Total 37-GS-2-ONG				1,336,523	57,605		(36,986)		1.543%
55	<b>38-LGS-NEO</b>	<b>LARGE GENERAL SERVICE-NEO AREA</b>									
56		Customer Charge	92		\$ 300.00	\$ 27,600					
57		Commodity Charge		145,334	0.6605	95,995					
58		Sub-Total Dist. Revenue				123,595	-	0.000%			0.000%
59		OTP Distribution Rider-Fixed				-	2,593	9.390%			
60		OTP Distribution Rider-Volumetric				-	10,445	10.880%			
61		Sub-Total OTP Rider					13,038	10.550%			2.636%
62		Gas Cost Revenue		145,334	2.5533	371,081			(23,364)	-6.300%	-4.723%
63		Total 38-LGS-NEO				494,676	13,038		(23,364)		-2.087%
64	<b>38-LGS-ONG</b>	<b>LARGE GENERAL SERVICE-ORWELL AREA</b>									
65		Customer Charge	24		\$ 300.00	\$ 7,200					
66		Commodity Charge		43,766	1.8061	79,045					
67		Sub-Total Dist. Revenue				86,245	-	0.000%			0.000%
68		OTP Distribution Rider-Fixed				-	676	9.390%			
69		OTP Distribution Rider-Volumetric				-	3,145	3.980%			
70		Sub-Total OTP Rider					3,821	4.430%			1.930%
71		Gas Cost Revenue		43,766	2.5533	111,748			(7,036)	-6.300%	-3.554%
72		Total 38-LGS-ONG				197,993	3,821		(7,036)		-1.624%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 18-1720-GA-AIR  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

Schedule E-4-NEO

Type of Filing: "X" Original\_\_Updated\_\_Revised

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Work Paper Reference No(s): Schedule E-4.1

Witness Responsible: JHenthorne

LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	CURRENT ANNUALIZED		OTP DIST REVENUE INCREASE (M)	% INCREASE IN DIST REVENUE N=M/L	GAS COST REVENUE DECREASE (O)	% DECREASE IN GAS COST REVENUE (P=O/L)	% INCREASE IN TOTAL REVENUE (Q=(O+M)/L)	
				SALES MCF (D)	CURRENT RATE (K=L/D)						CURRENT REVENUE (L)
73	63-GTS-NEO	GENERAL TRANSPORTATION SERVICE-NEO AREA									
74		Customer Charge	756		\$ 100.00	\$ 75,600					
75		Commodity Charge		212,577	1.7466	371,287					
76		Sub-Total Dist. Revenue				446,887	-	0.000%		0.000%	
77		OTP Distribution Rider-Fixed				-	7,102	9.390%			
78		OTP Distribution Rider-Volumetric				-	37,212	10.020%			
79		Sub-Total OTP Rider					44,314	9.920%		9.916%	
80		Gas Cost Revenue		-	-	-		-	0.000%	0.000%	
81		Total 63-GTS-NEO				446,887	44,314	-		9.916%	
82	63-GTS-ONG	GENERAL TRANSPORTATION SERVICE-ORWELL AREA									
83		Customer Charge	12		\$ 100.00	\$ 1,200					
84		Commodity Charge		9,784	2.4541	24,011					
85		Sub-Total Dist. Revenue				25,211	-	0.000%		0.000%	
86		OTP Distribution Rider-Fixed				-	113	9.420%			
87		OTP Distribution Rider-Volumetric				-	1,713	7.130%			
88		Sub-Total OTP Rider					1,826	7.240%		7.243%	
89		Gas Cost Revenue		-	-	-		-	0.000%	0.000%	
90		Total 63-GTS-ONG				25,211	1,826	-		7.243%	
91	64-LGTS-NEO	LARGE GENERAL TRANSPORTATION SERVICE-NEO AREA									
92		Customer Charge	144		\$ 300.00	\$ 43,200					
93		Commodity Charge		368,086	0.6826	251,255					
94		Sub-Total Dist. Revenue				294,455	-	0.000%		0.000%	
95		OTP Distribution Rider-Fixed				-	4,058	9.390%			
96		OTP Distribution Rider-Volumetric				-	26,454	10.530%			
97		Sub-Total OTP Rider					30,512	10.360%		10.362%	
98		Gas Cost Revenue		-	-	-		-	0.000%	0.000%	
99		Total 64-LGTS-NEO				294,455	30,512	-		10.362%	
100	64-LGTS-ONG	LARGE GENERAL TRANSPORTATION SERVICE-ORWELL AREA									
101		Customer Charge	-		\$ 300.00	\$ -					
102		Commodity Charge		-	-	-					
103		Sub-Total Dist. Revenue				-	-	0.000%		0.000%	
104		OTP Distribution Rider-Fixed				-	-	0.000%			
105		OTP Distribution Rider-Volumetric				-	-	0.000%			
106		Sub-Total OTP Rider					-	0.000%		0.000%	
107		Gas Cost Revenue		-	-	-		-	0.000%	0.000%	
108		Total 64-LGTS-ONG				-	-	-		0.000%	

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 18-1720-GA-AIR  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

Schedule E-4-NEO

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Work Paper Reference No(s): Schedule E-4.1

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LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CURRENT ANNUALIZED				OTP DIST REVENUE INCREASE (M)	% INCREASE IN DIST REVENUE N=M/L	GAS COST REVENUE DECREASE (O)	% DECREASE IN GAS COST REVENUE (P=O/L)	% INCREASE IN TOTAL REVENUE (Q=(O+M)/L)
			CUSTOMER BILLS (C)	SALES MCF (D)	CURRENT RATE (K=L/D)	CURRENT REVENUE (L)					
109		<b>TOTAL TARIFF DIST. REVENUE</b>	356,333	4,733,357		16,445,412		0.000%		0.00%	0.000%
110		<b>TOTAL OTP FIXED</b>		-		-	788,540	9.390%			
111		<b>TOTAL OTP VOLUMETRIC</b>		-		-	756,360	9.390%			
112		<b>TOTAL OTP REVENUE</b>					1,544,900				5.717%
113		<b>SUB-TOTAL GAS COST REVENUE</b>		4,142,910		10,578,093			(666,016)	-6.30%	-6.296%
114		<b>CONTRACT SERVICE</b>	1,023	2,121,533		1,098,419	-	0.000%			0.000%
115		<b>OTP CONTRACT SERVICE</b>				-	13,141 (1)		-		
116		<b>MISCELLANEOUS REVENUE</b>				94,152	-	0.000%			0.000%
117		<b>RATE ROUNDING</b>				46					
118		<b>TOTAL COMPANY</b>	357,356	6,854,890		\$ 28,216,122	1,558,041	9.470%	\$ (666,016)	-6.30%	3.161%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated	Schedule E-4.1-NEO
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PROPOSED ANNUALIZED										
LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES MCF (D)	PROPOSED RATE (E)	REVENUE (F)	% OF DIST REVENUE (G)	OTP DIST REVENUE (H)	GAS COST REVENUE (I)	PROPOSED REVENUE TOTAL (J)
1	36-SGS-NEO	SMALL GENERAL SERVICE								
2		CUSTOMER CHARGE								
3		BILLS	212,122		\$ 20.00	\$ 4,242,440	62.359%			\$ 4,242,440
4		COMMODITY CHARGE								
5		ALL MCF		1,742,647	\$ 1.4695	2,560,820				2,560,820
6		TOTAL COMMODITY CHARGE				2,560,820	37.641%			2,560,820
7		SUB-TOTAL - DISTRIBUTION REVENUE				6,803,260	100.000%			6,803,260
8		OTP DISTRIBUTION RIDER								
9		FIXED	212,122		\$ 1.88			398,540		398,540
10		VOLUMETRIC		1,742,647	\$ 0.1696			295,627		295,627
11		GAS COST REVENUE		1,742,647	\$ 2.3925				4,169,352	4,169,352
12		UNCOLLECTIBLE EXPENSE RIDER		1,742,647	0.0232	40,429		-	-	40,429
13		PIPP RIDER		1,742,647	-	-		-	-	-
14		EXCISE TAX - 0-100 MCF		1,742,647	0.0411	71,623		-	-	71,623
15		EXCISE TAX - 101-2000 MCF		-	0.0411	-		-	-	-
16		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-		-	-	-
17		GROSS RECEIPT TAX RIDER			4.9869%	344,790 (1)		34,617	207,921	552,711
18		TOTAL TARIFF				\$ 7,260,102		\$ 728,784	\$ 4,377,273	\$ 12,331,542
19		(1) Revenue exempt from gross receipts tax				\$ 1,400				

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

Schedule E-4.1-NEO

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PROPOSED ANNUALIZED										
LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES MCF (D)	PROPOSED RATE (E)	REVENUE (F)	% OF DIST REVENUE (G)	OTP DIST REVENUE (H)	GAS COST REVENUE (I)	PROPOSED REVENUE TOTAL (J)
1	36-SGS-ONG	SMALL GENERAL SERVICE-ORWELL AREA								
2		CUSTOMER CHARGE								
3		BILLS	125,397		\$ 20.00	\$ 2,507,940	51.558%			\$ 2,507,940
4		COMMODITY CHARGE								
5		ALL MCF		980,320	\$ 2.4037	2,356,395	48.442%			2,356,395
6		TOTAL COMMODITY CHARGE				2,356,395	48.442%			2,356,395
7		SUB-TOTAL - DISTRIBUTION REVENUE				4,864,335	100.000%			4,864,335
8		OTP DISTRIBUTION RIDER								
9		FIXED	125,397		\$ 1.88			235,599		235,599
10		VOLUMETRIC		980,320	\$ 0.1696			166,303		166,303
11		GAS COST REVENUE		980,320	\$ 2.3925				2,345,455	2,345,455
12		UNCOLLECTIBLE EXPENSE RIDER		980,320	\$ 0.1465	143,617		-	-	143,617
13		PIPP RIDER		980,320	-	-		-	-	-
14		EXCISE TAX - 0-100 MCF		980,320	0.0411	40,291		-	-	40,291
15		EXCISE TAX - 101-2000 MCF		-	0.0411	-		-	-	-
16		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-		-	-	-
17		GROSS RECEIPT TAX RIDER			4.9869%	250,990	(1)	20,042	116,965	367,955
18		TOTAL TARIFF				\$ 5,299,233		\$ 421,944	\$ 2,462,420	\$ 8,163,555
19		(1) Revenue exempt from gross receipts tax				\$ 15,253				

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated	Schedule E-4.1-NEO
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PROPOSED ANNUALIZED										
LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES MCF (D)	PROPOSED RATE (E)	REVENUE (F)	% OF DIST REVENUE (G)	OTP DIST REVENUE (H)	GAS COST REVENUE (I)	PROPOSED REVENUE TOTAL (J)
1	37-GS-1-NEO	GENERAL SERVICE-GS-1								
2		CUSTOMER CHARGE								
3		BILLS	5,748		\$ 50.00	\$ 287,400	80.065%			287,400
4		COMMODITY CHARGE								
5		ALL MCF		40,970	\$ 1.7466	71,558	19.935%			71,558
6		TOTAL COMMODITY CHARGE				71,558				71,558
7		SUB-TOTAL - REVENUE				358,958	100.000%			358,958
8		OTP DISTRIBUTION RIDER								
9		FIXED	5,748		\$ 4.70			26,998		26,998
10		VOLUMETRIC		40,970	\$ 0.1751			7,172		7,172
11		GAS COST REVENUE		40,970	\$ 2.3925				98,022	98,022
12		UNCOLLECTIBLE EXPENSE RIDER		40,970	0.0232	951		-	-	951
13		PIPP RIDER		40,970	-	-		-	-	-
14		EXCISE TAX - 0-100 MCF		40,970	0.0411	1,684		-	-	1,684
15		EXCISE TAX - 101-2000 MCF		-	0.0411	-		-	-	-
16		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-		-	-	-
17		GROSS RECEIPT TAX RIDER			4.9869%	18,032		1,704	4,888	22,920
18		TOTAL TARIFF				\$ 379,625		\$ 35,874	\$ 102,910	\$ 516,705

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated	Schedule E-4.1-NEO
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PROPOSED ANNUALIZED										
LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES MCF (D)	PROPOSED RATE (E)	REVENUE (F)	% OF DIST REVENUE (G)	OTP DIST REVENUE (H)	GAS COST REVENUE (I)	PROPOSED REVENUE TOTAL (J)
1	37-GS-2-NEO	GENERAL SERVICE-GS-2								
2		CUSTOMER CHARGE								
3		BILLS	10,145		\$ 100.00	\$ 1,014,500	282.624%			1,014,500
4		COMMODITY CHARGE								
5		ALL MCF		959,718	\$ 1.7466	1,676,243	466.975%	-	-	1,676,243
6		TOTAL COMMODITY CHARGE				1,676,243		-	-	1,676,243
7		SUB-TOTAL - REVENUE				2,690,743	749.599%	-	-	2,690,743
8		OTP DISTRIBUTION RIDER								
9		FIXED	10,145		\$ 9.39			95,304		95,304
10		VOLUMETRIC		959,718	\$ 0.1751			168,000		168,000
11		GAS COST REVENUE		959,718	\$ 2.3925				2,296,164	2,296,164
12		UNCOLLECTIBLE EXPENSE RIDER		959,718	0.0232	22,265		-	-	22,265
13		PIPP RIDER		959,718	-	-		-	-	-
14		EXCISE TAX - 0-100 MCF		959,718	0.0411	39,444		-	-	39,444
15		EXCISE TAX - 101-2000 MCF		-	0.0411	-		-	-	-
16		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-		-	-	-
17		GROSS RECEIPT TAX RIDER			4.9869%	137,262		13,131	114,507	251,769
18		TOTAL TARIFF				\$ 2,889,714		\$ 276,435	\$ 2,410,671	\$ 5,563,689

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

Schedule E-4.1-NEO

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Work Paper Reference No(s): No Applicable Workpaper

Witness Responsible: JHenthorne

PROPOSED ANNUALIZED										
LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES MCF (D)	PROPOSED RATE (E)	REVENUE (F)	% OF DIST REVENUE (G)	OTP DIST REVENUE (H)	GAS COST REVENUE (I)	PROPOSED REVENUE TOTAL (J)
1	37-GS-1-ONG	GENERAL SERVICE-GS-1-ORWELL AREA								
2		CUSTOMER CHARGE								
3		BILLS	48		\$ 50.00	\$ 2,400	91.498%			\$ 2,400
4		COMMODITY CHARGE								
5		ALL MCF		91	\$ 2.4541	223	8.502%			223
6		TOTAL COMMODITY CHARGE				223	8.502%			223
7		SUB-TOTAL - DISTRIBUTION REVENUE				2,623	100.000%			2,623
8		OTP DISTRIBUTION RIDER								
9		FIXED	48		\$ 4.70			225		225
10		VOLUMETRIC		91	\$ 0.1751			16		16
11		GAS COST REVENUE		91	\$ 2.3925				218	218
12		UNCOLLECTIBLE EXPENSE RIDER		91	\$ 0.1465	13		-	-	13
13		PIPP RIDER		91	-	-		-	-	-
14		EXCISE TAX - 0-100 MCF		91	0.0411	4		-	-	4
15		EXCISE TAX - 101-2000 MCF		-	0.0411	-		-	-	-
16		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-		-	-	-
17		GROSS RECEIPT TAX RIDER			4.98690%	132		12	11	143
18		TOTAL TARIFF				\$ 2,772		\$ 253	\$ 229	\$ 3,242

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated	Schedule E-4.1-NEO
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PROPOSED ANNUALIZED										
LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES MCF (D)	PROPOSED RATE (E)	REVENUE (F)	% OF DIST REVENUE (G)	OTP DIST REVENUE (H)	GAS COST REVENUE (I)	PROPOSED REVENUE TOTAL (J)
1	37-GS-2-ONG	GENERAL SERVICE-GS-2								
2		CUSTOMER CHARGE								
3		BILLS	1,845		\$ 100.00	\$ 184,500	24.630%			\$ 184,500
4		COMMODITY CHARGE								
5		ALL MCF		230,064	\$ 2.4541	564,600	75.370%			564,600
6		TOTAL COMMODITY CHARGE				564,600	75.370%			564,600
7		SUB-TOTAL - DISTRIBUTION REVENUE				749,100	100.000%			749,100
8		OTP DISTRIBUTION RIDER								
9		FIXED	1,845		\$ 9.39			17,332		17,332
10		VOLUMETRIC		230,064	\$ 0.1751			40,273		40,273
11		GAS COST REVENUE		230,064	\$ 2.3925				550,437	550,437
12		UNCOLLECTIBLE EXPENSE RIDER		230,064	\$ 0.1465	33,704		-	-	33,704
13		PIPP RIDER		230,064	-	-		-	-	-
14		EXCISE TAX - 0-100 MCF		230,064	0.0411	9,456		-	-	9,456
15		EXCISE TAX - 101-2000 MCF		-	0.0411	-		-	-	-
16		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-		-	-	-
17		GROSS RECEIPT TAX RIDER			4.98690%	39,509		2,873	27,450	66,959
18		TOTAL TARIFF				\$ 831,769		\$ 60,478	\$ 577,887	\$ 1,467,261

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated	Schedule E-4.1-NEO
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PROPOSED ANNUALIZED										
LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES MCF (D)	PROPOSED RATE (E)	REVENUE (F)	% OF DIST REVENUE (G)	OTP DIST REVENUE (H)	GAS COST REVENUE (I)	PROPOSED REVENUE TOTAL (J)
1	38-LGS-NEO	LARGE GENERAL SERVICE-NEO AREA								
2		CUSTOMER CHARGE								
3		BILLS	92		\$ 300.00	\$ 27,600	22.331%			27,600
4		COMMODITY CHARGE								
5		FIRST 50 MCF		3,710	\$ 1.0000	3,710	3.002%			3,710
6		NEXT 2,450 MCF		75,589	0.7500	56,692	45.869%			56,692
7		OVER 2,500 MCF		66,035	0.5390	35,593	28.798%			35,593
8		TOTAL COMMODITY CHARGE				95,995				95,995
9		SUB-TOTAL - REVENUE				123,595	100.000%			123,595
10		OTP DISTRIBUTION RIDER								
11		FIXED	92		\$ 28.18			2,593		2,593
12		VOLUMETRIC		145,334	\$ 0.0719			10,445		10,445
13		GAS COST REVENUE		145,334	\$ 2.3925				347,717	347,717
14		UNCOLLECTIBLE EXPENSE RIDER		145,334	0.0232	3,372		-	-	3,372
15		PIPP RIDER		145,334	-	-		-	-	-
16		EXCISE TAX - 0-100 MCF		145,334	0.0411	5,973		-	-	5,973
17		EXCISE TAX - 101-2000 MCF		-	0.0411	-		-	-	-
18		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-		-	-	-
19		GROSS RECEIPT TAX RIDER			4.9869%	6,630		650	-	6,630
20		TOTAL TARIFF				\$ 139,570		\$ 13,688	\$ 347,717	\$ 500,325

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

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PROPOSED ANNUALIZED										
LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES MCF (D)	PROPOSED RATE (E)	REVENUE (F)	% OF DIST REVENUE (G)	OTP DIST REVENUE (H)	GAS COST REVENUE (I)	PROPOSED REVENUE TOTAL (J)
1	38-LGS-ONG	LARGE GENERAL SERVICE-ORWELL AREA								
2		CUSTOMER CHARGE								
3		BILLS	24		\$ 300.00	\$ 7,200	8.348%			\$ 7,200
4		COMMODITY CHARGE								
5		FIRST 100 MCF		2,236	\$ 2.5000	5,590	6.482%			5,590
6		NEXT 2,400 MCF		33,605	1.9500	65,530	75.981%			65,530
6		NEXT 7,500 MCF		7,925	1.0000	7,925	9.189%			7,925
7		OVER 10,000 MCF		-	0.7500	-	0.000%			-
8		TOTAL COMMODITY CHARGE				79,045	91.652%			79,045
9		SUB-TOTAL - DISTRIBUTION REVENUE				86,245	100.000%			86,245
10		OTP DISTRIBUTION RIDER								
11		FIXED	24		\$ 28.18			676		676
12		VOLUMETRIC		43,766	\$ 0.0719			3,145		3,145
13		GAS COST REVENUE		43,766	\$ 2.3925				104,712	104,712
14		UNCOLLECTIBLE EXPENSE RIDER		43,766	\$ 0.1465	6,412		-	-	6,412
15		PIPP RIDER		43,766	-	-		-	-	-
16		EXCISE TAX - 0-100 MCF		43,766	0.0411	1,799		-	-	1,799
17		EXCISE TAX - 101-2000 MCF		-	0.0411	-		-	-	-
18		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-		-	-	-
19		GROSS RECEIPT TAX RIDER			4.98690%	4,710		191	5,222	9,932
20		TOTAL TARIFF				\$ 99,166		\$ 4,012	\$ 109,934	\$ 212,921

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated	Schedule E-4.1-NEO
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PROPOSED ANNUALIZED										
LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES MCF (D)	PROPOSED RATE (E)	REVENUE (F)	% OF DIST REVENUE (G)	OTP DIST REVENUE (H)	GAS COST REVENUE (I)	PROPOSED REVENUE TOTAL (J)
1	63-GTS-NEO	GENERAL TRANSPORTATION SERVICE-NEO AREA								
2		CUSTOMER CHARGE								
3		BILLS	756		\$ 100.00	\$ 75,600	12.935%			\$ 75,600
4		COMMODITY CHARGE								
5		ALL MCF		212,577	\$ 1.7466	371,287	63.526%			371,287
6		TOTAL COMMODITY CHARGE				371,287	63.526%			371,287
7		CONTRACT SERVICE	225	93,628		137,582	23.540%			137,582
8		SUB-TOTAL - REVENUE	981	93,628		584,469	100.000%			584,469
9		OTP DISTRIBUTION RIDER								
10		FIXED	756		\$ 9.39			7,102		7,102
11		VOLUMETRIC		212,577	\$ 0.1751			37,212		37,212
12		GAS COST REVENUE		-	\$ -				-	-
13		UNCOLLECTIBLE EXPENSE RIDER		-	-	-		-	-	-
14		PIPP RIDER		-	-	-		-	-	-
15		EXCISE TAX - 0-100 MCF		212,577	0.0411	8,737		-	-	8,737
16		EXCISE TAX - 101-2000 MCF		-	0.0411	-		-	-	-
17		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-		-	-	-
18		EXCISE TAX -CONTRACT SERVICE		93,628	0.0200	1,873		-	-	1,873
19		GROSS RECEIPT TAX RIDER			4.9869%	29,676		2,210	-	29,676
20		TOTAL TARIFF				\$ 624,755		\$ 46,524	\$ -	\$ 669,069

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

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PROPOSED ANNUALIZED										
LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES MCF (D)	PROPOSED RATE (E)	REVENUE (F)	% OF DIST REVENUE (G)	OTP DIST REVENUE (H)	GAS COST REVENUE (I)	PROPOSED REVENUE TOTAL (J)
1	63-GTS-ONG	GENERAL TRANSPORTATION SERVICE-ORWELL AREA								
2		CUSTOMER CHARGE								
3		BILLS	12		\$ 100.00	\$ 1,200	0.593%			\$ 1,200
4		COMMODITY CHARGE								
5		ALL MCF		9,784	\$ 2.4541	24,011	11.874%			24,011
6		TOTAL COMMODITY CHARGE				24,011	11.874%			24,011
7		CONTRACT SERVICE	524	117,810		177,002	87.533%			177,002
8		SUB-TOTAL -REVENUE	536	127,594		202,213	100.000%			202,213
9		OTP DISTRIBUTION RIDER								
10		FIXED	12		\$ 9.39			113		113
11		VOLUMETRIC		9,784	\$ 0.1751			1,713		1,713
12		OTP CONTRACT SERVICE	24	13,727	0.9573			13,141		13,141
13		GAS COST REVENUE		-	-				-	-
14		UNCOLLECTIBLE EXPENSE RIDER		-	-	-		-	-	-
15		PIPP RIDER		-	-	-		-	-	-
16		EXCISE TAX - 0-100 MCF		9,784	0.0411	402		-	-	402
17		EXCISE TAX - 101-2000 MCF		-	0.0411	-		-	-	-
18		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-		-	-	-
19		EXCISE TAX -CONTRACT SERVICE		117,810	0.0411	4,842		-	-	4,842
20		EXCISE TAX -CONTRACT SERVICE		-	0.0411	-		-	-	-
21		GROSS RECEIPT TAX RIDER			4.98690%	10,023		746	-	10,023
22		TOTAL TARIFF				\$ 217,480		\$ 15,713	\$ -	\$ 232,447
23		(1) Revenue exempt from gross receipts tax				\$ 6,450				

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

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PROPOSED ANNUALIZED										
LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES MCF (D)	PROPOSED RATE (E)	REVENUE (F)	% OF DIST REVENUE (G)	OTP DIST REVENUE (H)	GAS COST REVENUE (I)	PROPOSED REVENUE TOTAL (J)
1	64-LGTS-NEO	LARGE GENERAL TRANSPORTATION SERVICE-NEO AREA								
2		CUSTOMER CHARGE								
3		BILLS	144		\$ 300.00	\$ 43,200	5.879%			\$ 43,200
4		COMMODITY CHARGE								
5		FIRST 50 MCF		6,693	\$ 1.0000	6,693	0.911%			6,693
6		NEXT 2,450 MCF		235,882	0.7500	176,912	24.077%			176,912
7		NEXT 7,500 MCF		125,511	0.5390	67,650	9.207%			67,650
8		OVER 10,000 MCF		-	0.1570	-	0.000%			-
9		TOTAL COMMODITY CHARGE				251,255	34.195%			251,255
10		CONTRACT SERVICE	108	1,605,374		440,327	59.926%			440,327
11		SUB-TOTAL - DISTRIBUTION REVENUE				734,782	100.000%			734,782
12		OTP DISTRIBUTION RIDER								
13		FIXED	144		\$ 28.18			4,058		4,058
14		VOLUMETRIC		368,086	\$ 0.0719			26,454		26,454
15		GAS COST REVENUE		-	\$ -			-		-
16		UNCOLLECTIBLE EXPENSE RIDER		-	-	-		-		-
17		PIPP RIDER		-	-	-		-		-
18		EXCISE TAX - 0-100 MCF		13,261	0.0411	545		-		545
19		EXCISE TAX - 101-2000 MCF		196,993	0.0411	8,096		-		8,096
20		EXCISE TAX - OVER 2,000 MCF		157,832	0.0411	6,487		-		6,487
21		EXCISE TAX - CONTRACT SERVICE		3,134,814	0.0200	62,696		-		62,696
22		GROSS RECEIPT TAX RIDER			4.9869%	29,423		1,522		29,423
23		TOTAL TARIFF				\$ 842,029		\$ 32,034	\$ -	\$ 872,541
24		(1) Revenue exempt from gross receipts tax				\$ 222,589				

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

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PROPOSED ANNUALIZED										
LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES MCF (D)	PROPOSED RATE (E)	REVENUE (F)	% OF DIST REVENUE (G)	OTP DIST REVENUE (H)	GAS COST REVENUE (I)	PROPOSED REVENUE TOTAL (J)
1	<b>64-LGTS-ONG</b>	<b>LARGE GENERAL TRANSPORTATION SERVICE-ORWELL AREA</b>								
2		CUSTOMER CHARGE								
3		BILLS	-		\$ 300.00	\$ -	0.000%			\$ -
4		COMMODITY CHARGE								
5		FIRST 100 MCF		-	\$ 2.5000	-	0.000%			-
6		NEXT 2,400 MCF		-	1.9500	-	0.000%			-
7		NEXT 7,500 MCF		-	1.0000	-	0.000%			-
8		OVER 10,000 MCF		-	0.7500	-	0.000%			-
9		TOTAL COMMODITY CHARGE				-	0.000%			-
10		CONTRACT SERVICE	166	304,721		343,508	100.000%			343,508
11		SUB-TOTAL - DISTRIBUTION REVENUE				<u>343,508</u>	<u>100.000%</u>			<u>343,508</u>
12		OTP DISTRIBUTION RIDER								
13		FIXED	-		\$ -			-		-
14		VOLUMETRIC		-	\$ -			-		-
15		GAS COST REVENUE		-	\$ -				-	-
16		UNCOLLECTIBLE EXPENSE RIDER		-	\$ -	-		-	-	-
17		PIPP RIDER		-	-	-		-	-	-
18		EXCISE TAX - 0-100 MCF		-	0.0411	-		-	-	-
19		EXCISE TAX - 101-2000 MCF		-	0.0411	-		-	-	-
20		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-		-	-	-
21		EXCISE TAX -CONTRACT SERVICE		304,721	0.0411	12,524		-	-	12,524
22		GROSS RECEIPT TAX RIDER			4.98690%	17,755		-	-	17,755
23		TOTAL TARIFF				<u>\$ 373,787</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 373,787</u>

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

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PROPOSED ANNUALIZED										
LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES MCF (D)	PROPOSED RATE (E)	REVENUE (F)	% OF DIST REVENUE (G)	OTP DIST REVENUE (H)	GAS COST REVENUE (I)	PROPOSED REVENUE TOTAL (J)
1	<b>TOTAL-NEO</b>	<b>TOTAL REVENUE</b>								
2		CUSTOMER CHARGE								
3		BILLS	356,333			\$ 8,393,980	47.846%			\$ 8,393,980
4		TOTAL COMMODITY CHARGE		4,733,357		8,051,432	45.893%			8,051,432
5		CONTRACT SERVICE	1,023	2,121,533		1,098,419	6.261%			1,098,419
6		SUB-TOTAL - DIST. REVENUE	357,356	6,854,890		17,543,831	100.000%			17,543,831
7		OTP DISTRIBUTION RIDER								
8		FIXED	356,333					788,540		788,540
9		VOLUMETRIC		4,733,357				756,360		756,360
10		OTP CONTRACT SERVICE	24	13,727				13,141		13,141
11		GAS COST REVENUE		4,142,910					9,912,077	9,912,077
12		MISCELLANEOUS REVENUE								
13		LATE PAYMENT CHARGES				58,407		-	-	58,407
14		RECONNECT FEES				29,975		-	-	29,975
15		RETURN CHECK CHARGE				3,490		-	-	3,490
16		FIELD COLLECTION FEES				715		-	-	715
17		PROPANE SALES				392		-	-	392
18		OTHER				1,173		-	-	1,173
19		TOTAL MISCELLANEOUS REVENUE				94,152		-	-	94,152
20		TOTAL ALL REVENUE				17,637,983		1,558,041	9,912,077	29,108,101
21		UNCOLLECTIBLE EXPENSE RIDER		6,854,890		250,763		-	-	250,763
22		PIPP RIDER		6,854,890		-		-	-	-
23		EXCISE TAX		8,384,330		276,476		-	-	276,476
24		GROSS RECEIPT TAX RIDER			4.9869%	888,932		77,698	476,964	1,365,896
25		TOTAL TARIFF				\$ 19,054,154		\$ 1,635,739	\$ 10,389,041	\$ 31,001,236

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

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LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CURRENT ANNUALIZED				OTP DIST REVENUE INCREASE (M)	% INCREASE IN DIST REVENUE (N=M/L)	GAS COST REVENUE DECREASE (O)	% DECREASE IN GAS COST REVENUE (P=O/L)	% INCREASE IN TOTAL REVENUE (Q=(O+M)/L)
			CUSTOMER BILLS (C)	SALES MCF (D)	CURRENT RATE (K)	CURRENT REVENUE (L)					
1	36-SGS-NEO	SMALL GENERAL SERVICE-NEO AREA									
2		CUSTOMER CHARGE									
3		BILLS	212,122		\$ 20.00	\$ 4,242,440	\$ -	0.000%			0.000%
4		COMMODITY CHARGE									
5		ALL MCF		1,742,647	1.4695	2,560,820	-	0.000%			0.000%
6		TOTAL COMMODITY CHARGE				2,560,820	-	0.000%			0.000%
7		SUB-TOTAL - DISTRIBUTION REVENUE				6,803,260	-	0.000%			0.000%
8		OTP DISTRIBUTION RIDER									6.170%
9		FIXED	212,122		-	-	398,540	9.390%			
10		VOLUMETRIC		1,742,647	-	-	295,627	11.540%			
11		GAS COST REVENUE		1,742,647	2.5533	4,449,501			(280,149)	-6.300%	-2.490%
12		UNCOLLECTIBLE EXPENSE RIDER		1,742,647	0.0232	40,429	-	0.000%			0.000%
13		PIPP RIDER		1,742,647	-	-	-	0.000%			0.000%
14		EXCISE TAX - 0-100 MCF		1,742,647	0.0411	71,623	-	0.000%			0.000%
15		EXCISE TAX - 101-2000 MCF		-	0.0411	-	-	0.000%			0.000%
16		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-	-	0.000%			0.000%
17		GROSS RECEIPT TAX RIDER			4.9869%	566,682	(1) 34,617	6.110%	(13,971)	-2.470%	0.180%
18		TOTAL TARIFF				\$ 11,931,495	\$ 728,784	6.110%	\$ (294,120)	-2.470%	3.640%
19		(1) Revenue exempt from gross receipts tax				\$ 1,400					

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

Schedule E-4.1-NEO

Type of Filing: "X" Original\_\_Updated\_\_Revised

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Work Paper Reference No(s): No Applicable Workpaper

Witness Responsible: JHenthorne

LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	CURRENT ANNUALIZED			OTP DIST REVENUE INCREASE (M)	% INCREASE IN DIST REVENUE (N=M/L)	GAS COST REVENUE DECREASE (O)	% DECREASE IN GAS COST REVENUE (P=O/L)	% INCREASE IN TOTAL REVENUE (Q=(O+M)/L)
				SALES MCF (D)	CURRENT RATE (K)	CURRENT REVENUE (L)					
1	36-SGS-ONG	SMALL GENERAL SERVICE-ORWELL AREA									
2		CUSTOMER CHARGE									
3		BILLS	125,397		\$ 20.00	\$ 2,507,940	\$ -	0.000%			0.000%
4		COMMODITY CHARGE									
5		ALL MCF		980,320	\$ 2.4037	2,356,395	-	0.000%			0.000%
6		TOTAL COMMODITY CHARGE				2,356,395	-	0.000%			0.000%
7		SUB-TOTAL - DISTRIBUTION REVENUE				4,864,335	-	0.000%			0.000%
8		OTP DISTRIBUTION RIDER									5.460%
9		FIXED	125,397		-	-	235,599	9.390%			
10		VOLUMETRIC		980,320	-	-	166,303	7.060%			
11		GAS COST REVENUE		980,320	2.5533	2,503,051			(157,596)	-6.300%	-2.140%
12		UNCOLLECTIBLE EXPENSE RIDER		980,320	0.1465	143,617	-	0.000%			0.000%
13		PIPP RIDER		980,320	-	-	-	0.000%			0.000%
14		EXCISE TAX - 0-100 MCF		980,320	0.0411	40,291	-	0.000%			0.000%
15		EXCISE TAX - 101-2000 MCF		-	0.0411	-	-	0.000%			0.000%
16		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-	-	0.000%			0.000%
17		GROSS RECEIPT TAX RIDER			4.9869%	375,815	(1) 20,042	5.330%	(7,859)	-2.090%	0.170%
18		TOTAL TARIFF				\$ 7,927,109	\$ 421,944	5.320%	\$ (165,455)	-2.090%	3.240%
19		(1) Revenue exempt from gross receipts tax				\$ 15,253					

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

Schedule E-4.1-NEO

Type of Filing: "X" Original\_\_Updated\_\_Revised

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Work Paper Reference No(s): No Applicable Workpaper

Witness Responsible: JHenthorne

LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CURRENT ANNUALIZED				OTP DIST REVENUE INCREASE (M)	% INCREASE IN DIST REVENUE (N=M/L)	GAS COST REVENUE DECREASE (O)	% DECREASE IN GAS COST REVENUE (P=O/L)	% INCREASE IN TOTAL REVENUE (Q=(O+M)/L)
			CUSTOMER BILLS (C)	SALES MCF (D)	CURRENT RATE (K)	CURRENT REVENUE (L)					
1	37-GS-1-NEO	GENERAL SERVICE-GS-1-NEO AREA									
2		CUSTOMER CHARGE									
3		BILLS	5,748		\$ 50.00	\$ 287,400	\$ -	0.000%			0.000%
4		COMMODITY CHARGE									
5		ALL MCF		40,970	\$ 1.7466	71,558	-	0.000%			0.000%
6		TOTAL COMMODITY CHARGE				71,558	-	0.000%			0.000%
7		SUB-TOTAL - DISTRIBUTION REVENUE				358,958	-	0.000%			0.000%
8		OTP DISTRIBUTION RIDER									7.370%
9		FIXED	5,748		-	-	26,998	9.390%			
10		VOLUMETRIC		40,970	-	-	7,172	10.020%			
11		GAS COST REVENUE		40,970	2.5533	104,609			(6,587)	-6.300%	-1.420%
12		UNCOLLECTIBLE EXPENSE RIDER		40,970	0.0232	951	-	0.000%			0.000%
13		PIPP RIDER		40,970	-	-	-	0.000%			0.000%
14		EXCISE TAX - 0-100 MCF		40,970	0.0411	1,684	-	0.000%			0.000%
15		EXCISE TAX - 101-2000 MCF		-	0.0411	-	-	0.000%			0.000%
16		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-	-	0.000%			0.000%
17		GROSS RECEIPT TAX RIDER			4.9869%	23,250	1,704	7.330%	(328)	-1.410%	0.300%
18		TOTAL TARIFF				\$ 489,452	\$ 35,874	7.330%	\$ (6,915)	-1.410%	5.920%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

Schedule E-4.1-NEO

Type of Filing: "X" Original\_\_Updated\_\_Revised

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Work Paper Reference No(s): No Applicable Workpaper

Witness Responsible: JHenthorne

LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CURRENT ANNUALIZED				OTP DIST REVENUE INCREASE (M)	% INCREASE IN DIST REVENUE (N=M/L)	GAS COST REVENUE DECREASE (O)	% DECREASE IN GAS COST REVENUE (P=O/L)	% INCREASE IN TOTAL REVENUE (Q=(O+M)/L)
			CUSTOMER BILLS (C)	SALES MCF (D)	CURRENT RATE (K)	CURRENT REVENUE (L)					
1	37-GS-2-NEO	GENERAL SERVICE-GS-2-NEO AREA									
2		CUSTOMER CHARGE									
3		BILLS	10,145		\$ 100.00	\$ 1,014,500	\$ -	0.000%			0.000%
4		COMMODITY CHARGE									
5		ALL MCF		959,718	\$ 1.7466	1,676,243	-	0.000%			0.000%
6		TOTAL COMMODITY CHARGE				1,676,243	-	0.000%			0.000%
7		SUB-TOTAL - DISTRIBUTION REVENUE				2,690,743	-	0.000%			0.000%
8		OTP DISTRIBUTION RIDER									5.120%
9		FIXED	10,145		-	-	95,304	9.390%			
10		VOLUMETRIC		959,718	-	-	168,000	10.020%			
11		GAS COST REVENUE		959,718	2.5533	2,450,448			(154,284)	-6.300%	-3.000%
12		UNCOLLECTIBLE EXPENSE RIDER		959,718	0.0232	22,265	-	0.000%			0.000%
13		PIPP RIDER		959,718	-	-	-	0.000%			0.000%
14		EXCISE TAX - 0-100 MCF		959,718	0.0411	39,444	-	0.000%			0.000%
15		EXCISE TAX - 101-2000 MCF		-	0.0411	-	-	0.000%			0.000%
16		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-	-	0.000%			0.000%
17		GROSS RECEIPT TAX RIDER			4.9869%	259,463	13,131	5.060%	(7,694)	-2.970%	0.110%
18		TOTAL TARIFF				\$ 5,462,363	\$ 276,435	5.060%	\$ (161,978)	-2.970%	2.100%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

Schedule E-4.1-NEO

Type of Filing: "X" Original\_\_Updated\_\_Revised

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Work Paper Reference No(s): No Applicable Workpaper

Witness Responsible: JHenthorne

LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	CURRENT ANNUALIZED			OTP DIST REVENUE INCREASE (M)	% INCREASE IN DIST REVENUE (N=M/L)	GAS COST REVENUE DECREASE (O)	% DECREASE IN GAS COST REVENUE (P=O/L)	% INCREASE IN TOTAL REVENUE (Q=(O+M)/L)
				SALES MCF (D)	CURRENT RATE (K)	CURRENT REVENUE (L)					
1	37-GS-1-ONG	GENERAL SERVICE-GS-1-ORWELL AREA									
2		CUSTOMER CHARGE									
3		BILLS	48		\$ 50.00	\$ 2,400	\$ -	0.000%			0.000%
4		COMMODITY CHARGE									
5		ALL MCF		91	\$ 2.4541	223	-	0.000%			0.000%
6		TOTAL COMMODITY CHARGE				223	-	0.000%			0.000%
7		SUB-TOTAL - DISTRIBUTION REVENUE				2,623	-	0.000%			0.000%
8		OTP DISTRIBUTION RIDER									8.440%
9		FIXED	48		-	-	225	9.380%			
10		VOLUMETRIC		91	-	-	16	7.170%			
11		GAS COST REVENUE		91	2.5533	232			(14)	-6.030%	-0.490%
12		UNCOLLECTIBLE EXPENSE RIDER		91	0.1465	13	-	0.000%			0.000%
13		PIPP RIDER		91	-	-	-	0.000%			0.000%
14		EXCISE TAX - 0-100 MCF		91	0.0411	4	-	0.000%			0.000%
15		EXCISE TAX - 101-2000 MCF		-	0.0411	-	-	0.000%			0.000%
16		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-	-	0.000%			0.000%
17		GROSS RECEIPT TAX RIDER			4.98690%	144	12	8.330%	(1)	-0.690%	0.390%
18		TOTAL TARIFF				\$ 3,016	\$ 253	8.390%	\$ (15)	-0.500%	7.890%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

Schedule E-4.1-NEO

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LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CURRENT ANNUALIZED				OTP DIST REVENUE INCREASE (M)	% INCREASE IN DIST REVENUE (N=M/L)	GAS COST REVENUE DECREASE (O)	% DECREASE IN GAS COST REVENUE (P=O/L)	% INCREASE IN TOTAL REVENUE (Q=(O+M)/L)
			CUSTOMER BILLS (C)	SALES MCF (D)	CURRENT RATE (K)	CURRENT REVENUE (L)					
1	37-GS-2-ONG	GENERAL SERVICE-GS-2-ORWELL AREA									
2		CUSTOMER CHARGE									
3		BILLS	1,845		\$ 100.00	\$ 184,500	\$ -	0.000%			0.000%
4		COMMODITY CHARGE									
5		ALL MCF		230,064	\$ 2.4541	564,600	-	0.000%			0.000%
6		TOTAL COMMODITY CHARGE				564,600	-	0.000%			0.000%
7		SUB-TOTAL - DISTRIBUTION REVENUE				749,100	-	0.000%			0.000%
8		OTP DISTRIBUTION RIDER									4.310%
9		FIXED	1,845		-	-	17,332	9.390%			
10		VOLUMETRIC		230,064	-	-	40,273	7.130%			
11		GAS COST REVENUE		230,064	2.5533	587,423			(36,986)	-6.300%	-2.770%
12		UNCOLLECTIBLE EXPENSE RIDER		230,064	0.1465	33,704	-	0.000%			0.000%
13		PIPP RIDER		230,064	-	-	-	0.000%			0.000%
14		EXCISE TAX - 0-100 MCF		230,064	0.0411	9,456	-	0.000%			0.000%
15		EXCISE TAX - 101-2000 MCF		-	0.0411	-	-	0.000%			0.000%
16		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-	-	0.000%			0.000%
17		GROSS RECEIPT TAX RIDER			4.98690%	68,802	2,873	4.180%	(1,844)	-2.680%	0.080%
18		TOTAL TARIFF				\$ 1,448,485	\$ 60,478	4.180%	\$ (38,830)	-2.680%	1.490%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

Schedule E-4.1-NEO

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			CURRENT ANNUALIZED								
LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES MCF (D)	CURRENT RATE (K)	CURRENT REVENUE (L)	OTP DIST REVENUE INCREASE (M)	% INCREASE IN DIST REVENUE (N=M/L)	GAS COST REVENUE DECREASE (O)	% DECREASE IN GAS COST REVENUE (P=O/L)	% INCREASE IN TOTAL REVENUE (Q=(O+M)/L)
1	38-LGS-NEO	LARGE GENERAL SERVICE-NEO AREA									
2		CUSTOMER CHARGE									
3		BILLS	92		\$ 300.00	\$ 27,600	\$ -	0.000%			0.000%
4		COMMODITY CHARGE									
5		FIRST 50 MCF		3,710	\$ 1.0000	3,710	-	0.000%			0.000%
6		NEXT 2,450 MCF		75,589	0.7500	56,692	-	0.000%			0.000%
7		OVER 2,500 MCF		66,035	0.5390	35,593	-	0.000%			0.000%
8		TOTAL COMMODITY CHARGE				95,995	-	0.000%			0.000%
9		SUB-TOTAL - DISTRIBUTION REVENUE				123,595	-	0.00%			0.000%
10		OTP DISTRIBUTION RIDER									2.640%
11		FIXED	92		-	-	2,593	9.390%			
12		VOLUMETRIC		145,334	-	-	10,445	10.880%			
13		GAS COST REVENUE		145,334	2.5533	371,081			(23,364)	-6.300%	-4.720%
14		UNCOLLECTIBLE EXPENSE RIDER		145,334	0.0232	3,372	-	0.000%			0.000%
15		PIPP RIDER		145,334	-	-	-	0.000%			0.000%
16		EXCISE TAX - 0-100 MCF		145,334	0.0411	5,973	-	0.000%			0.000%
17		EXCISE TAX - 101-2000 MCF		-	0.0411	-	-	0.000%			0.000%
18		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-	-	0.000%			0.000%
19		GROSS RECEIPT TAX RIDER			4.9869%	25,135	650	2.590%	(1,165)	-4.630%	-0.100%
20		TOTAL TARIFF				\$ 529,156	\$ 13,688	2.590%	\$ (24,529)	-4.640%	-2.050%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. CURRENT RATES

Data: 3 Months Actual, 9 Months Estimated

Schedule E-4.1-NEO

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LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CUSTOMER BILLS (C)	CURRENT ANNUALIZED			OTP DIST REVENUE INCREASE (M)	% INCREASE IN DIST REVENUE (N=M/L)	GAS COST REVENUE DECREASE (O)	% DECREASE IN GAS COST REVENUE (P=O/L)	% INCREASE IN TOTAL REVENUE (Q=(O+M)/L)
				SALES MCF (D)	CURRENT RATE (K)	CURRENT REVENUE (L)					
1	38-LGS-ONG	LARGE GENERAL SERVICE-ORWELL AREA									
2		CUSTOMER CHARGE									
3		BILLS	24		\$ 300.00	\$ 7,200	\$ -	0.000%			0.000%
4		COMMODITY CHARGE									
5		FIRST 100 MCF		2,236	\$ 2.5000	5,590	-	0.000%			0.000%
6		NEXT 2,400 MCF		33,605	1.9500	65,530	-	0.000%			0.000%
6		NEXT 7,500 MCF		7,925	1.0000	7,925	-	0.000%			0.000%
7		OVER 10,000 MCF		-	0.7500	-	-	0.000%			0.000%
8		TOTAL COMMODITY CHARGE				79,045	-	-			0.000%
9		SUB-TOTAL - DISTRIBUTION REVENUE				86,245	-	0.000%			0.000%
10		OTP DISTRIBUTION RIDER									1.930%
11		FIXED	24		-	-	676	9.390%			
12		VOLUMETRIC		43,766	-	-	3,145	3.980%			
13		GAS COST REVENUE		43,766	2.5533	111,748			(7,036)	-6.300%	-3.550%
14		UNCOLLECTIBLE EXPENSE RIDER		43,766	0.1465	6,412	-	0.000%			0.000%
15		PIPP RIDER		43,766	-	-	-	0.000%			0.000%
16		EXCISE TAX - 0-100 MCF		43,766	0.0411	1,799	-	0.000%			0.000%
17		EXCISE TAX - 101-2000 MCF		-	0.0411	-	-	0.000%			0.000%
18		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-	-	0.000%			0.000%
19		GROSS RECEIPT TAX RIDER			4.98690%	10,282	191	1.860%	(351)	-3.410%	-0.080%
20		TOTAL TARIFF				\$ 216,486	\$ 4,012	1.850%	\$ (7,387)	-3.410%	-1.560%

Data: 3 Months Actual, 9 Months Estimated	Schedule E-4.1-NEO
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Data: 3 Months Actual, 9 Months Estimated	Schedule E-4.1-NEO
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LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CURRENT ANNUALIZED			OTP DIST REVENUE INCREASE (M)	% INCREASE IN DIST REVENUE (N=M/L)	GAS COST REVENUE DECREASE (O)	% DECREASE IN GAS COST REVENUE (P=O/L)	% INCREASE IN TOTAL REVENUE (Q=(O+M)/L)
			CUSTOMER BILLS (C)	SALES MCF (D)	CURRENT RATE (K)					
1	63-GTS-ONG	GENERAL TRANSPORTATION SERVICE-ORWELL AREA								
2		CUSTOMER CHARGE								
3		BILLS	12		\$ 100.00	\$ 1,200	\$ -	0.000%		0.000%
4		COMMODITY CHARGE								
5		ALL MCF		9,784	\$ 2.4541	24,011	-	0.000%		0.000%
6		TOTAL COMMODITY CHARGE				24,011	-	0.000%		0.000%
7		CONTRACT SERVICE	524	117,810		177,002	-	0.000%		0.000%
8		SUB-TOTAL - REVENUE	536	127,594		202,213	-	0.000%		0.000%
9		OTP DISTRIBUTION RIDER								7.240% (2)
10		FIXED	12		-	-	113	9.420%		
11		VOLUMETRIC		9,784	-	-	1,713	7.130% (2)		
12		OTP CONTRACT SERVICE		-	-	-	13,141	0.000% (2)		0.000% (2)
13		GAS COST REVENUE		-	-	-		-	0.000%	0.000%
14		UNCOLLECTIBLE EXPENSE RIDER		-	-	-	-	0.000%		0.000%
15		PIPP RIDER		-	-	-	-	0.000%		0.000%
16		EXCISE TAX - 0-100 MCF		9,784	0.0411	402	-	0.000%		0.000%
17		EXCISE TAX - 101-2000 MCF		-	0.0411	-	-	0.000%		0.000%
18		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-	-	0.000%		0.000%
19		EXCISE TAX -CONTRACT SERVICE		117,810	0.0411	4,842	-	0.000%		0.000%
20		EXCISE TAX -CONTRACT SERVICE		-	0.0411	-	-	0.000%		0.000%
21		GROSS RECEIPT TAX RIDER			4.98690%	10,023 (1)	746	7.440%	-	0.000% 0.370%
22		TOTAL TARIFF				\$ 217,480	\$ 15,713	7.230%	\$ -	0.000% 7.230%
23		(1) Revenue exempt from gross receipts tax				\$ 6,450				
24		(2) Excludes revenue from contract service								



Data: 3 Months Actual, 9 Months Estimated	Schedule E-4.1-NEO
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LINE NO.	RATE CODE (A)	DESCRIPTION (B)	CURRENT ANNUALIZED				OTP DIST REVENUE INCREASE (M)	% INCREASE IN DIST REVENUE (N=M/L)	GAS COST REVENUE DECREASE (O)	% DECREASE IN GAS COST REVENUE (P=O/L)	% INCREASE IN TOTAL REVENUE (Q=(O+M)/L)
			CUSTOMER BILLS (C)	SALES MCF (D)	CURRENT RATE (K)	CURRENT REVENUE (L)					
1	64-LGTS-ONG	LARGE GENERAL TRANSPORTATION SERVICE-ORWELL AREA									
2		CUSTOMER CHARGE									
3		BILLS	-		\$ 300.00	\$ -	\$ -	0.000%			0.000%
4		COMMODITY CHARGE									
5		FIRST 100 MCF		-	\$ 2.5000	-	-	0.000%			0.000%
6		NEXT 2,400 MCF		-	1.9500	-	-	0.000%			0.000%
7		NEXT 7,500 MCF		-	1.0000	-	-	0.000%			0.000%
8		OVER 10,000 MCF		-	0.7500	-	-	0.000%			0.000%
9		TOTAL COMMODITY CHARGE				-	-	-			0.000%
10		CONTRACT SERVICE	166	304,721		343,508	-	0.000%			0.000%
11		SUB-TOTAL - DISTRIBUTION REVENUE				343,508	-	0.000%			0.000%
12		OTP DISTRIBUTION RIDER									0.000%
13		FIXED	-		-	-	-	0.000%			
14		VOLUMETRIC		-	-	-	-	0.000% (1)			
15		GAS COST REVENUE		-	-	-			-	0.000%	0.000%
16		UNCOLLECTIBLE EXPENSE RIDER		-	-	-	-	0.000%			0.000%
17		PIPP RIDER		-	-	-	-	0.000%			0.000%
18		EXCISE TAX - 0-100 MCF		-	0.0411	-	-	0.000%			0.000%
19		EXCISE TAX - 101-2000 MCF		-	0.0411	-	-	0.000%			0.000%
20		EXCISE TAX - OVER 2,000 MCF		-	0.0411	-	-	0.000%			0.000%
21		EXCISE TAX -CONTRACT SERVICE		304,721	0.0411	12,524	-	0.000%			0.000%
22		GROSS RECEIPT TAX RIDER			4.98690%	17,755	-	0.000%	-	0.000%	0.000%
23		TOTAL TARIFF				\$ 373,787	\$ -	0.000%	\$ -	0.000%	0.000%

24 (1) Excludes revenue from contract service



NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
TYPICAL BILL COMPARISON

Data: 3 Months Actual, 9 Months Estimated  
Type of Filing: "X" Original\_\_Updated\_\_Revised  
Work Paper Reference No(s): No Applicable Work Paper

Schedule E-5-NEO

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Witness Responsible: JHenthorne

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL (1)	PROPOSED BILL (1)	DOLLAR INCREASE	PERCENT INCREASE	CURRENT GAS COST RECOVERY (2) \$ 2.55330	PROPOSED GAS COST RECOVERY (2) \$ 2.39254	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
(A)	(B)	(C) (MCF)	(D) (\$)	(E) (\$)	(F=E-D) (\$)	(G=F/D) (%)	(H) (\$)	(I) (\$)	(J=I-H) (\$)	(K=J/H) (%)	(L=D+H) (\$)	(M=E+I) (\$)	(I=(M-L)/L) (%)
1	<b>SMALL GENERAL SERVICE-NEO AREA</b>												
2	36-SGS-NEO	-	\$ 21.00	\$ 22.97	\$ 1.97	9.39%	\$ -	\$ -	\$ -	0.00%	\$ 21.00	\$ 22.97	9.39%
3	36-SGS-NEO	1	22.46	24.61	2.15	9.57%	2.68	2.51	(0.17)	-6.30%	25.14	27.13	7.88%
4	36-SGS-NEO	2	23.93	26.26	2.33	9.73%	5.36	5.02	(0.34)	-6.30%	29.29	31.28	6.80%
5	36-SGS-NEO	3	25.39	27.90	2.51	9.87%	8.04	7.54	(0.51)	-6.30%	33.44	35.44	5.98%
6	36-SGS-NEO	4	26.86	29.54	2.68	10.00%	10.72	10.05	(0.68)	-6.30%	37.58	39.59	5.35%
7	36-SGS-NEO	5	28.33	31.19	2.86	10.11%	13.40	12.56	(0.84)	-6.30%	41.73	43.75	4.84%
8	36-SGS-NEO	6	29.79	32.83	3.04	10.21%	16.08	15.07	(1.01)	-6.30%	45.87	47.90	4.42%
9	36-SGS-NEO	7	31.26	34.48	3.22	10.30%	18.76	17.58	(1.18)	-6.30%	50.02	52.06	4.07%
10	36-SGS-NEO	8	32.72	36.12	3.40	10.38%	21.45	20.09	(1.35)	-6.30%	54.17	56.21	3.78%
11	36-SGS-NEO	9	34.19	37.76	3.58	10.46%	24.13	22.61	(1.52)	-6.30%	58.31	60.37	3.53%
12	36-SGS-NEO	10	35.65	39.41	3.75	10.53%	26.81	25.12	(1.69)	-6.30%	62.46	64.53	3.31%
13	36-SGS-NEO	15	42.98	47.63	4.64	10.80%	40.21	37.68	(2.53)	-6.30%	83.19	85.30	2.54%
14	36-SGS-NEO	20	50.31	55.84	5.53	11.00%	53.61	50.24	(3.38)	-6.30%	103.92	106.08	2.08%
15	36-SGS-NEO	25	57.64	64.06	6.43	11.15%	67.02	62.80	(4.22)	-6.30%	124.65	126.86	1.77%
16	36-SGS-NEO	30	64.97	72.28	7.32	11.26%	80.42	75.36	(5.06)	-6.30%	145.38	147.64	1.55%
17	36-SGS-NEO	35	72.29	80.50	8.21	11.35%	93.82	87.91	(5.91)	-6.30%	166.12	168.41	1.38%
18	36-SGS-NEO	40	79.62	88.72	9.10	11.42%	107.23	100.47	(6.75)	-6.30%	186.85	189.19	1.26%
19	36-SGS-NEO	45	86.95	96.94	9.99	11.49%	120.63	113.03	(7.59)	-6.30%	207.58	209.97	1.15%
20	36-SGS-NEO	50	94.28	105.16	10.88	11.54%	134.03	125.59	(8.44)	-6.30%	228.31	230.75	1.07%
21	(1) Current Bill and Proposed Bill include all charges except gas cost recovery plus applicable gross receipts tax.												
22	(2) Gas cost recovery equals volume x rate plus applicable gross receipts tax.												

	Current Rates	Proposed Rates
23 <b>SMALL GENERAL SERVICE-NEO AREA</b>		
24 Customer Charge	\$ 20.00	\$ 21.88
25 Commodity Charge	1.46950	1.63914
26 Gas Cost Recovery	2.55330	2.39254
27 Uncollectible Expense Rider	0.02320	0.02320
28 PIPP Rider	-	-
29 Income Tax Credit Rider	(0.13781)	(0.13781)
30 Excise Tax - 0-100 MCF	0.04110	0.04110
31 Excise Tax - 101-2000 MCF	0.04110	0.04110
32 Excise Tax - Over 2,000 MCF	0.04110	0.04110
33 Gross Receipts Tax Rider	4.9869%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
TYPICAL BILL COMPARISON

Data: 3 Months Actual, 9 Months Estimated  
Type of Filing: "X" Original\_\_Updated\_\_Revised  
Work Paper Reference No(s): No Applicable Work Paper

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Witness Responsible: JHenthorne

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL (1)	PROPOSED BILL (1)	DOLLAR INCREASE	PERCENT INCREASE	CURRENT GAS COST RECOVERY (2)	PROPOSED GAS COST RECOVERY (2)	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
(A)	(B)	(C)	(D)	(E)	(F=E-D)	(G=F/D)	(H)	(I)	(J=I-H)	(K=J/H)	(L=D+H)	(M=E+I)	(I=(M-L)/L)
		(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(%)
1	<b>SMALL GENERAL SERVICE-ORWELL AREA</b>												
2	36-SGS-ONG	-	\$ 21.00	\$ 22.97	\$ 1.97	9.39%	\$ -	\$ -	\$ -	0.00%	\$ 21.00	\$ 22.97	9.39%
3	36-SGS-ONG	1	23.57	25.72	2.15	9.12%	2.68	2.51	(0.17)	-6.30%	26.25	28.24	7.55%
4	36-SGS-ONG	2	26.15	28.48	2.33	8.91%	5.36	5.02	(0.34)	-6.30%	31.51	33.50	6.32%
5	36-SGS-ONG	3	28.72	31.23	2.51	8.73%	8.04	7.54	(0.51)	-6.30%	36.77	38.77	5.44%
6	36-SGS-ONG	4	31.30	33.99	2.68	8.58%	10.72	10.05	(0.68)	-6.30%	42.02	44.03	4.78%
7	36-SGS-ONG	5	33.88	36.74	2.86	8.45%	13.40	12.56	(0.84)	-6.30%	47.28	49.30	4.27%
8	36-SGS-ONG	6	36.45	39.49	3.04	8.34%	16.08	15.07	(1.01)	-6.30%	52.54	54.56	3.86%
9	36-SGS-ONG	7	39.03	42.25	3.22	8.25%	18.76	17.58	(1.18)	-6.30%	57.79	59.83	3.53%
10	36-SGS-ONG	8	41.60	45.00	3.40	8.17%	21.45	20.09	(1.35)	-6.30%	63.05	65.10	3.25%
11	36-SGS-ONG	9	44.18	47.76	3.58	8.09%	24.13	22.61	(1.52)	-6.30%	68.31	70.36	3.01%
12	36-SGS-ONG	10	46.76	50.51	3.75	8.03%	26.81	25.12	(1.69)	-6.30%	73.56	75.63	2.81%
13	36-SGS-ONG	15	59.64	64.28	4.64	7.79%	40.21	37.68	(2.53)	-6.30%	99.84	101.96	2.12%
14	36-SGS-ONG	20	72.51	78.05	5.53	7.63%	53.61	50.24	(3.38)	-6.30%	126.13	128.29	1.71%
15	36-SGS-ONG	25	85.39	91.82	6.43	7.52%	67.02	62.80	(4.22)	-6.30%	152.41	154.61	1.45%
16	36-SGS-ONG	30	98.27	105.59	7.32	7.44%	80.42	75.36	(5.06)	-6.30%	178.69	180.94	1.26%
17	36-SGS-ONG	35	111.15	119.36	8.21	7.38%	93.82	87.91	(5.91)	-6.30%	204.97	207.27	1.12%
18	36-SGS-ONG	40	124.03	133.13	9.10	7.33%	107.23	100.47	(6.75)	-6.30%	231.26	233.60	1.01%
19	36-SGS-ONG	45	136.91	146.90	9.99	7.29%	120.63	113.03	(7.59)	-6.30%	257.54	259.93	0.93%
20	36-SGS-ONG	50	149.79	160.67	10.88	7.26%	134.03	125.59	(8.44)	-6.30%	283.82	286.26	0.86%
21	(1) Current Bill and Proposed Bill include all charges except gas cost recovery plus applicable gross receipts tax.												
22	(2) Gas cost recovery equals volume x rate plus applicable gross receipts tax.												

	Current Rates	Proposed Rates
23 <b>SMALL GENERAL SERVICE-ORWELL AREA</b>		
24 Customer Charge	\$ 20.00	\$ 21.88
25 Commodity Charge	2.40370	2.57334
26 Gas Cost Recovery	2.55330	2.39254
27 Uncollectible Expense Rider	0.14650	0.14650
28 PIPP Rider	-	-
29 Income Tax Credit Rider	(0.13781)	(0.13781)
30 Excise Tax - 0-100 MCF	0.04110	0.04110
31 Excise Tax - 101-2000 MCF	0.04110	0.04110
32 Excise Tax - Over 2,000 MCF	0.04110	0.04110
33 Gross Receipts Tax Rider	4.9869%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
TYPICAL BILL COMPARISON

Data: 3 Months Actual, 9 Months Estimated  
Type of Filing: "X" Original\_\_Updated\_\_Revised  
Work Paper Reference No(s): No Applicable Work Paper

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Witness Responsible: JHenthorne

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL (1)	PROPOSED BILL (1)	DOLLAR INCREASE	PERCENT INCREASE	CURRENT GAS COST RECOVERY (2) \$ 2.55330	PROPOSED GAS COST RECOVERY (2) \$ 2.39254	DOLLAR INCREASE/ (DECREASE) (J=I-H)	PERCENT INCREASE/ (DECREASE) (K=J/H)	TOTAL CURRENT BILL (L=D+H)	TOTAL PROPOSED BILL (M=E+I)	PERCENT INCREASE (I=(M-L)/L)
(A)	(B)	(C) (MCF)	(D) (\$)	(E) (\$)	(F=E-D) (\$)	(G=F/D) (%)	(H) (\$)	(I) (\$)	(J=I-H) (\$)	(K=J/H) (%)	(L=D+H) (\$)	(M=E+I) (\$)	(I=(M-L)/L) (%)
1	<b>GENERAL SERVICE-GS-1-NEO AREA</b>												
2	37-GS-NEO	-	\$ 52.49	\$ 57.42	\$ 4.93	9.39%	\$ -	\$ -	\$ -	0.00%	\$ 52.49	\$ 57.42	9.39%
3	37-GS-NEO	1	54.30	59.41	5.12	9.42%	2.68	2.51	(0.17)	-6.30%	56.98	61.92	8.68%
4	37-GS-NEO	2	56.10	61.40	5.30	9.45%	5.36	5.02	(0.34)	-6.30%	61.46	66.42	8.07%
5	37-GS-NEO	3	57.90	63.38	5.48	9.47%	8.04	7.54	(0.51)	-6.30%	65.94	70.92	7.55%
6	37-GS-NEO	4	59.70	65.37	5.67	9.49%	10.72	10.05	(0.68)	-6.30%	70.42	75.41	7.09%
7	37-GS-NEO	5	61.50	67.35	5.85	9.51%	13.40	12.56	(0.84)	-6.30%	74.91	79.91	6.68%
8	37-GS-NEO	10	70.51	77.28	6.77	9.60%	26.81	25.12	(1.69)	-6.30%	97.32	102.40	5.22%
9	37-GS-NEO	20	88.53	97.14	8.61	9.72%	53.61	50.24	(3.38)	-6.30%	142.14	147.38	3.68%
10	37-GS-NEO	30	106.55	117.00	10.44	9.80%	80.42	75.36	(5.06)	-6.30%	186.97	192.35	2.88%
11	37-GS-NEO	40	124.57	136.85	12.28	9.86%	107.23	100.47	(6.75)	-6.30%	231.80	237.33	2.39%
12	37-GS-NEO	50	142.59	156.71	14.12	9.90%	134.03	125.59	(8.44)	-6.30%	276.62	282.30	2.05%
13	37-GS-NEO	60	160.61	176.57	15.96	9.94%	160.84	150.71	(10.13)	-6.30%	321.45	327.28	1.81%
14	37-GS-NEO	70	178.63	196.42	17.80	9.96%	187.64	175.83	(11.81)	-6.30%	366.27	372.25	1.63%
15	37-GS-NEO	80	196.65	216.28	19.63	9.98%	214.45	200.95	(13.50)	-6.30%	411.10	417.23	1.49%
16	37-GS-NEO	90	214.67	236.14	21.47	10.00%	241.26	226.07	(15.19)	-6.30%	455.92	462.20	1.38%
17	37-GS-NEO	100	232.68	255.99	23.31	10.02%	268.06	251.19	(16.88)	-6.30%	500.75	507.18	1.28%
18	37-GS-NEO	120	268.72	295.71	26.98	10.04%	321.68	301.42	(20.25)	-6.30%	590.40	597.13	1.14%
19	37-GS-NEO	140	304.76	335.42	30.66	10.06%	375.29	351.66	(23.63)	-6.30%	680.05	687.08	1.03%
20	37-GS-NEO	160	340.80	375.14	34.34	10.08%	428.90	401.90	(27.00)	-6.30%	769.70	777.03	0.95%
21	37-GS-NEO	180	376.84	414.85	38.01	10.09%	482.51	452.13	(30.38)	-6.30%	859.35	866.98	0.89%
22	37-GS-NEO	200	412.88	454.56	41.69	10.10%	536.13	502.37	(33.76)	-6.30%	949.00	956.93	0.84%

23 (1) Current Bill and Proposed Bill include all charges except gas cost recovery plus applicable gross receipts tax.

24 (2) Gas cost recovery equals volume x rate plus applicable gross receipts tax.

	Current Rates	Proposed Rates
25 GENERAL SERVICE-GS-1-NEO AREA		
26 Customer Charge	\$ 50.00	\$ 54.70
27 Commodity Charge	1.74660	1.92165
28 Gas Cost Recovery	2.55330	2.39254
29 Uncollectible Expense Rider	0.02320	0.02320
30 PIPP Rider	-	-
31 Income Tax Credit Rider	(0.09458)	(0.09458)
32 Excise Tax - 0-100 MCF	0.04110	0.04110
33 Excise Tax - 101-2000 MCF	0.04110	0.04110
34 Excise Tax - Over 2,000 MCF	0.04110	0.04110
35 Gross Receipts Tax Rider	4.9869%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
TYPICAL BILL COMPARISON

Data: 3 Months Actual, 9 Months Estimated  
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Witness Responsible: JHenthorne

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL (1)	PROPOSED BILL (1)	DOLLAR INCREASE	PERCENT INCREASE	CURRENT GAS COST RECOVERY (2) \$ 2.55330	PROPOSED GAS COST RECOVERY (2) \$ 2.39254	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
(A)	(B)	(C) (MCF)	(D) (\$)	(E) (\$)	(F=E-D) (\$)	(G=F/D) (%)	(H) (\$)	(I) (\$)	(J=I-H) (\$)	(K=J/H) (%)	(L=D+H) (\$)	(M=E+I) (\$)	(I=(M-L)/L) (%)
1	<b>GENERAL SERVICE-GS-2-NEO AREA</b>												
2	37-GS-NEO	-	\$ 104.99	\$ 114.85	\$ 9.86	9.39%	\$ -	\$ -	\$ -	0.00%	\$ 104.99	\$ 114.85	9.39%
3	37-GS-NEO	25	150.03	164.49	14.46	9.64%	67.02	62.80	(4.22)	-6.30%	217.05	227.29	4.72%
4	37-GS-NEO	50	195.08	214.13	19.05	9.77%	134.03	125.59	(8.44)	-6.30%	329.11	339.73	3.22%
5	37-GS-NEO	75	240.13	263.78	23.65	9.85%	201.05	188.39	(12.66)	-6.30%	441.18	452.17	2.49%
6	37-GS-NEO	100	285.18	313.42	28.24	9.90%	268.06	251.19	(16.88)	-6.30%	553.24	564.60	2.05%
7	37-GS-NEO	150	375.27	412.70	37.43	9.97%	402.09	376.78	(25.32)	-6.30%	777.37	789.48	1.56%
8	37-GS-NEO	200	465.37	511.99	46.62	10.02%	536.13	502.37	(33.76)	-6.30%	1,001.50	1,014.36	1.28%
9	37-GS-NEO	250	555.46	611.27	55.81	10.05%	670.16	627.96	(42.19)	-6.30%	1,225.62	1,239.24	1.11%
10	37-GS-NEO	300	645.56	710.56	65.00	10.07%	804.19	753.56	(50.63)	-6.30%	1,449.75	1,464.11	0.99%
11	37-GS-NEO	350	735.66	809.84	74.19	10.08%	938.22	879.15	(59.07)	-6.30%	1,673.88	1,688.99	0.90%
12	37-GS-NEO	400	825.75	909.13	83.38	10.10%	1,072.25	1,004.74	(67.51)	-6.30%	1,898.00	1,913.87	0.84%
13	37-GS-NEO	450	915.85	1,008.41	92.56	10.11%	1,206.28	1,130.33	(75.95)	-6.30%	2,122.13	2,138.75	0.78%
14	37-GS-NEO	500	1,005.94	1,107.70	101.75	10.12%	1,340.32	1,255.93	(84.39)	-6.30%	2,346.26	2,363.62	0.74%
15	37-GS-NEO	600	1,186.13	1,306.26	120.13	10.13%	1,608.38	1,507.11	(101.27)	-6.30%	2,794.51	2,813.38	0.68%
16	37-GS-NEO	700	1,366.32	1,504.83	138.51	10.14%	1,876.44	1,758.30	(118.14)	-6.30%	3,242.77	3,263.13	0.63%
17	37-GS-NEO	800	1,546.52	1,703.40	156.89	10.14%	2,144.50	2,009.48	(135.02)	-6.30%	3,691.02	3,712.89	0.59%
18	37-GS-NEO	900	1,726.71	1,901.97	175.27	10.15%	2,412.57	2,260.67	(151.90)	-6.30%	4,139.27	4,162.64	0.56%
19	37-GS-NEO	1,000	1,906.90	2,100.54	193.64	10.15%	2,680.63	2,511.85	(168.78)	-6.30%	4,587.53	4,612.40	0.54%
20	37-GS-NEO	2,000	3,708.81	4,086.23	377.43	10.18%	5,361.26	5,023.71	(337.55)	-6.30%	9,070.07	9,109.94	0.44%
21	37-GS-NEO	3,000	5,510.72	6,071.93	561.21	10.18%	8,041.89	7,535.56	(506.33)	-6.30%	13,552.61	13,607.49	0.40%
22	37-GS-NEO	4,000	7,312.63	8,057.62	744.99	10.19%	10,722.52	10,047.41	(675.11)	-6.30%	18,035.15	18,105.03	0.39%
23	37-GS-NEO	5,000	9,114.54	10,043.31	928.77	10.19%	13,403.15	12,559.27	(843.88)	-6.30%	22,517.70	22,602.58	0.38%

24 (1) Current Bill and Proposed Bill include all charges except gas cost recovery plus applicable gross receipts tax.

25 (2) Gas cost recovery equals volume x rate plus applicable gross receipts tax.

	Current Rates	Proposed Rates
26 GENERAL SERVICE-GS-2-NEO AREA		
27 Customer Charge	\$ 100.00	\$ 109.39
28 Commodity Charge - First 500 MCF	1.74660	1.92165
29 Gas Cost Recovery	2.55330	2.39254
30 Uncollectible Expense Rider	0.02320	0.02320
31 PIPP Rider	-	-
32 Income Tax Credit Rider	(0.09458)	(0.09458)
33 Excise Tax - 0-100 MCF	0.04110	0.04110
34 Excise Tax - 101-2000 MCF	0.04110	0.04110
35 Excise Tax - Over 2,000 MCF	0.04110	0.04110
36 Gross Receipts Tax Rider	4.9869%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
TYPICAL BILL COMPARISON

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Type of Filing: "X" Original\_\_Updated\_\_Revised  
Work Paper Reference No(s): No Applicable Work Paper

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Witness Responsible: JHenthorne

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL (1)	PROPOSED BILL (1)	DOLLAR INCREASE	PERCENT INCREASE	CURRENT GAS COST RECOVERY (2) \$ 2.55330	PROPOSED GAS COST RECOVERY (2) \$ 2.39254	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
(A)	(B)	(C) (MCF)	(D) (\$)	(E) (\$)	(F=E-D) (\$)	(G=F/D) (%)	(H) (\$)	(I) (\$)	(J=I-H) (\$)	(K=J/H) (%)	(L=D+H) (\$)	(M=E+I) (\$)	(I=(M-L)/L) (%)
1	<b>GENERAL SERVICE-GS-1-ORWELL AREA</b>												
2	37-GS-ONG	-	\$ 52.49	\$ 57.42	\$ 4.93	9.39%	\$ -	\$ -	\$ -	0.00%	\$ 52.49	\$ 57.42	9.39%
3	37-GS-ONG	1	55.17	60.28	5.12	9.27%	2.68	2.51	(0.17)	-6.30%	57.85	62.79	8.55%
4	37-GS-ONG	2	57.84	63.14	5.30	9.16%	5.36	5.02	(0.34)	-6.30%	63.20	68.16	7.85%
5	37-GS-ONG	3	60.52	66.00	5.48	9.06%	8.04	7.54	(0.51)	-6.30%	68.56	73.53	7.26%
6	37-GS-ONG	4	63.19	68.86	5.67	8.97%	10.72	10.05	(0.68)	-6.30%	73.91	78.90	6.75%
7	37-GS-ONG	5	65.86	71.71	5.85	8.88%	13.40	12.56	(0.84)	-6.30%	79.27	84.27	6.32%
8	37-GS-ONG	10	79.23	86.00	6.77	8.54%	26.81	25.12	(1.69)	-6.30%	106.04	111.12	4.79%
9	37-GS-ONG	20	105.98	114.58	8.61	8.12%	53.61	50.24	(3.38)	-6.30%	159.59	164.82	3.28%
10	37-GS-ONG	30	132.72	143.16	10.44	7.87%	80.42	75.36	(5.06)	-6.30%	213.14	218.52	2.52%
11	37-GS-ONG	40	159.46	171.74	12.28	7.70%	107.23	100.47	(6.75)	-6.30%	266.68	272.22	2.07%
12	37-GS-ONG	50	186.20	200.32	14.12	7.58%	134.03	125.59	(8.44)	-6.30%	320.23	325.91	1.77%
13	37-GS-ONG	60	212.94	228.90	15.96	7.49%	160.84	150.71	(10.13)	-6.30%	373.78	379.61	1.56%
14	37-GS-ONG	70	239.68	257.48	17.80	7.42%	187.64	175.83	(11.81)	-6.30%	427.33	433.31	1.40%
15	37-GS-ONG	80	266.42	286.06	19.63	7.37%	214.45	200.95	(13.50)	-6.30%	480.88	487.01	1.28%
16	37-GS-ONG	90	293.17	314.64	21.47	7.32%	241.26	226.07	(15.19)	-6.30%	534.42	540.70	1.18%
17	37-GS-ONG	100	319.91	343.22	23.31	7.29%	268.06	251.19	(16.88)	-6.30%	587.97	594.40	1.09%
18	37-GS-ONG	120	373.39	400.38	26.98	7.23%	321.68	301.42	(20.25)	-6.30%	695.07	701.80	0.97%
19	37-GS-ONG	140	426.87	457.53	30.66	7.18%	375.29	351.66	(23.63)	-6.30%	802.16	809.19	0.88%
20	37-GS-ONG	160	480.36	514.69	34.34	7.15%	428.90	401.90	(27.00)	-6.30%	909.26	916.59	0.81%
21	37-GS-ONG	180	533.84	571.85	38.01	7.12%	482.51	452.13	(30.38)	-6.30%	1,016.35	1,023.98	0.75%
22	37-GS-ONG	200	587.32	629.01	41.69	7.10%	536.13	502.37	(33.76)	-6.30%	1,123.45	1,131.38	0.71%

23 (1) Current Bill and Proposed Bill include all charges except gas cost recovery plus applicable gross receipts tax.

24 (2) Gas cost recovery equals volume x rate plus applicable gross receipts tax.

	Current Rates	Proposed Rates
25 GENERAL SERVICE-GS-1-ORWELL AREA		
26 Customer Charge	\$ 50.00	\$ 54.70
27 Commodity Charge	2.45410	2.62915
28 Gas Cost Recovery	2.55330	2.39254
29 Uncollectible Expense Rider	0.14650	0.14650
30 PIPP Rider	-	-
31 Income Tax Credit Rider	(0.09458)	(0.09458)
32 Excise Tax - 0-100 MCF	0.04110	0.04110
33 Excise Tax - 101-2000 MCF	0.04110	0.04110
34 Excise Tax - Over 2,000 MCF	0.04110	0.04110
35 Gross Receipts Tax Rider	4.9869%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
TYPICAL BILL COMPARISON

Data: 3 Months Actual, 9 Months Estimated  
Type of Filing: "X" Original\_\_Updated\_\_Revised  
Work Paper Reference No(s): No Applicable Work Paper

Schedule E-5-NEO

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Witness Responsible: JHenthorne

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL (1)	PROPOSED BILL (1)	DOLLAR INCREASE	PERCENT INCREASE	CURRENT GAS COST RECOVERY (2) \$ 2.55330	PROPOSED GAS COST RECOVERY (2) \$ 2.39254	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
(A)	(B)	(C) (MCF)	(D) (\$)	(E) (\$)	(F=E-D) (\$)	(G=F/D) (%)	(H) (\$)	(I) (\$)	(J=I-H) (\$)	(K=J/H) (%)	(L=D+H) (\$)	(M=E+I) (\$)	(I=(M-L)/L) (%)
1	<b>GENERAL SERVICE-GS-2-ORWELL AREA</b>												
2	37-GS-ONG	-	\$ 104.99	\$ 114.85	\$ 9.86	9.39%	\$ -	\$ -	\$ -	0.00%	\$ 104.99	\$ 114.85	9.39%
3	37-GS-ONG	25	171.84	186.30	14.46	8.41%	67.02	62.80	(4.22)	-6.30%	238.86	249.09	4.29%
4	37-GS-ONG	50	238.69	257.75	19.05	7.98%	134.03	125.59	(8.44)	-6.30%	372.73	383.34	2.85%
5	37-GS-ONG	75	305.55	329.19	23.65	7.74%	201.05	188.39	(12.66)	-6.30%	506.59	517.58	2.17%
6	37-GS-ONG	100	372.40	400.64	28.24	7.58%	268.06	251.19	(16.88)	-6.30%	640.46	651.83	1.77%
7	37-GS-ONG	150	506.11	543.54	37.43	7.40%	402.09	376.78	(25.32)	-6.30%	908.20	920.32	1.33%
8	37-GS-ONG	200	639.82	686.43	46.62	7.29%	536.13	502.37	(33.76)	-6.30%	1,175.94	1,188.80	1.09%
9	37-GS-ONG	250	773.52	829.33	55.81	7.21%	670.16	627.96	(42.19)	-6.30%	1,443.68	1,457.29	0.94%
10	37-GS-ONG	300	907.23	972.23	65.00	7.16%	804.19	753.56	(50.63)	-6.30%	1,711.42	1,725.78	0.84%
11	37-GS-ONG	350	1,040.94	1,115.12	74.19	7.13%	938.22	879.15	(59.07)	-6.30%	1,979.16	1,994.27	0.76%
12	37-GS-ONG	400	1,174.64	1,258.02	83.38	7.10%	1,072.25	1,004.74	(67.51)	-6.30%	2,246.90	2,262.76	0.71%
13	37-GS-ONG	450	1,308.35	1,400.92	92.56	7.07%	1,206.28	1,130.33	(75.95)	-6.30%	2,514.63	2,531.25	0.66%
14	37-GS-ONG	500	1,442.06	1,543.81	101.75	7.06%	1,340.32	1,255.93	(84.39)	-6.30%	2,782.37	2,799.74	0.62%
15	37-GS-ONG	600	1,709.47	1,829.60	120.13	7.03%	1,608.38	1,507.11	(101.27)	-6.30%	3,317.85	3,336.72	0.57%
16	37-GS-ONG	700	1,976.89	2,115.40	138.51	7.01%	1,876.44	1,758.30	(118.14)	-6.30%	3,853.33	3,873.69	0.53%
17	37-GS-ONG	800	2,244.30	2,401.19	156.89	6.99%	2,144.50	2,009.48	(135.02)	-6.30%	4,388.81	4,410.67	0.50%
18	37-GS-ONG	900	2,511.71	2,686.98	175.27	6.98%	2,412.57	2,260.67	(151.90)	-6.30%	4,924.28	4,947.65	0.47%
19	37-GS-ONG	1,000	2,779.13	2,972.77	193.64	6.97%	2,680.63	2,511.85	(168.78)	-6.30%	5,459.76	5,484.63	0.46%
20	37-GS-ONG	2,000	5,453.27	5,830.70	377.43	6.92%	5,361.26	5,023.71	(337.55)	-6.30%	10,814.53	10,854.40	0.37%
21	37-GS-ONG	3,000	8,127.41	8,688.62	561.21	6.91%	8,041.89	7,535.56	(506.33)	-6.30%	16,169.31	16,224.18	0.34%
22	37-GS-ONG	4,000	10,801.56	11,546.54	744.99	6.90%	10,722.52	10,047.41	(675.11)	-6.30%	21,524.08	21,593.96	0.32%
23	37-GS-ONG	5,000	13,475.70	14,404.47	928.77	6.89%	13,403.15	12,559.27	(843.88)	-6.30%	26,878.85	26,963.74	0.32%
24	(1) Current Bill and Proposed Bill include all charges except gas cost recovery plus applicable gross receipts tax.												
25	(2) Gas cost recovery equals volume x rate plus applicable gross receipts tax.												

	Current Rates	Proposed Rates
26 GENERAL SERVICE-GS-2-ORWELL AREA		
27 Customer Charge	\$ 100.00	\$ 109.39
28 Commodity Charge - First 500 MCF	2.45410	2.62915
29 Gas Cost Recovery	2.55330	2.39254
30 Uncollectible Expense Rider	0.14650	0.14650
31 PIPP Rider	-	-
32 Income Tax Credit Rider	(0.09458)	(0.09458)
33 Excise Tax - 0-100 MCF	0.04110	0.04110
34 Excise Tax - 101-2000 MCF	0.04110	0.04110
35 Excise Tax - Over 2,000 MCF	0.04110	0.04110
36 Gross Receipts Tax Rider	4.9869%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
TYPICAL BILL COMPARISON

Data: 3 Months Actual, 9 Months Estimated  
Type of Filing: "X" Original\_\_Updated\_\_Revised  
Work Paper Reference No(s): No Applicable Work Paper

Schedule E-5-NEO

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Witness Responsible: JHenthorne

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL (1)	PROPOSED BILL (1)	DOLLAR INCREASE	PERCENT INCREASE	CURRENT GAS COST RECOVERY (2) \$ 2.55330	PROPOSED GAS COST RECOVERY (2) \$ 2.39254	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
(A)	(B)	(C) (MCF)	(D) (\$)	(E) (\$)	(F=E-D) (\$)	(G=F/D) (%)	(H) (\$)	(I) (\$)	(J=I-H) (\$)	(K=J/H) (%)	(L=D+H) (\$)	(M=E+I) (\$)	(I=(M-L)/L) (%)
1	<b>LARGE GENERAL SERVICE-NEO AREA</b>												
2	38-LGS-NEO	-	\$ 314.96	\$ 344.55	\$ 29.59	9.39%	\$ -	\$ -	\$ -	0.00%	\$ 314.96	\$ 344.55	9.39%
3	38-LGS-NEO	25	342.13	373.60	31.47	9.20%	67.02	62.80	(4.22)	-6.30%	409.15	436.40	6.66%
4	38-LGS-NEO	50	369.30	402.66	33.36	9.03%	134.03	125.59	(8.44)	-6.30%	503.33	528.25	4.95%
5	38-LGS-NEO	100	410.52	447.65	37.13	9.05%	268.06	251.19	(16.88)	-6.30%	678.58	698.84	2.98%
6	38-LGS-NEO	200	492.95	537.63	44.68	9.06%	536.13	502.37	(33.76)	-6.30%	1,029.08	1,040.00	1.06%
7	38-LGS-NEO	300	575.39	627.61	52.22	9.08%	804.19	753.56	(50.63)	-6.30%	1,379.58	1,381.17	0.12%
8	38-LGS-NEO	400	657.82	717.59	59.77	9.09%	1,072.25	1,004.74	(67.51)	-6.30%	1,730.07	1,722.33	-0.45%
9	38-LGS-NEO	500	740.26	807.57	67.31	9.09%	1,340.32	1,255.93	(84.39)	-6.30%	2,080.57	2,063.50	-0.82%
10	38-LGS-NEO	600	822.69	897.55	74.86	9.10%	1,608.38	1,507.11	(101.27)	-6.30%	2,431.07	2,404.66	-1.09%
11	38-LGS-NEO	700	905.13	987.53	82.40	9.10%	1,876.44	1,758.30	(118.14)	-6.30%	2,781.57	2,745.83	-1.28%
12	38-LGS-NEO	800	987.56	1,077.51	89.95	9.11%	2,144.50	2,009.48	(135.02)	-6.30%	3,132.07	3,086.99	-1.44%
13	38-LGS-NEO	900	1,070.00	1,167.49	97.50	9.11%	2,412.57	2,260.67	(151.90)	-6.30%	3,482.56	3,428.16	-1.56%
14	38-LGS-NEO	1,000	1,152.43	1,257.47	105.04	9.11%	2,680.63	2,511.85	(168.78)	-6.30%	3,833.06	3,769.32	-1.66%
15	38-LGS-NEO	2,000	1,976.78	2,157.27	180.49	9.13%	5,361.26	5,023.71	(337.55)	-6.30%	7,338.04	7,180.98	-2.14%
16	38-LGS-NEO	2,500	2,388.95	2,607.17	218.22	9.13%	6,701.58	6,279.63	(421.94)	-6.30%	9,090.53	8,886.81	-2.24%
17	38-LGS-NEO	5,000	3,896.01	4,302.87	406.86	10.44%	13,403.15	12,559.27	(843.88)	-6.30%	17,299.16	16,862.14	-2.53%
18	38-LGS-NEO	7,500	5,403.07	5,998.56	595.49	11.02%	20,104.73	18,838.90	(1,265.83)	-6.30%	25,507.80	24,837.47	-2.63%
19	(1) Current Bill and Proposed Bill include all charges except gas cost recovery plus applicable gross receipts tax.												
20	(2) Gas cost recovery equals volume x rate plus applicable gross receipts tax.												

	Current Rates	Proposed Rates
21 <b>LARGE GENERAL SERVICE-NEO AREA</b>		
22 Customer Charge	\$ 300.00	\$ 328.18
23 Commodity Charge - First 50 MCF	1.00000	1.07187
24 Commodity Charge - Next 2,450 MCF	0.75000	0.82187
25 Commodity Charge - Over 2,500 MCF	0.53900	0.61087
26 Gas Cost Recovery	2.55330	2.39254
27 Uncollectible Expense Rider	0.02320	0.02320
28 PIPP Rider	-	-
29 Income Tax Credit Rider	(0.02911)	(0.02911)
30 Excise Tax - 0-100 MCF	0.04110	0.04110
31 Excise Tax - 101-2000 MCF	0.04110	0.04110
32 Excise Tax - Over 2,000 MCF	0.04110	0.04110
33 Gross Receipts Tax Rider	4.9869%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
TYPICAL BILL COMPARISON

Data: 3 Months Actual, 9 Months Estimated  
Type of Filing: "X" Original\_\_Updated\_\_Revised  
Work Paper Reference No(s): No Applicable Work Paper

Schedule E-5-NEO  
Page 8 of 12  
Witness Responsible: JHenthorne

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL (1)	PROPOSED BILL (1)	DOLLAR INCREASE	PERCENT INCREASE	CURRENT GAS COST RECOVERY (2) \$ 2.55330	PROPOSED GAS COST RECOVERY (2) \$ 2.39254	DOLLAR INCREASE/ (DECREASE) (J=I-H)	PERCENT INCREASE/ (DECREASE) (K=J/H)	TOTAL CURRENT BILL (L=D+H)	TOTAL PROPOSED BILL (M=E+I)	PERCENT INCREASE (I=(M-L)/L)
(A)	(B)	(C) (MCF)	(D) (\$)	(E) (\$)	(F=E-D) (\$)	(G=F/D) (%)	(H) (\$)	(I) (\$)	(J=I-H) (\$)	(K=J/H) (%)	(L=D+H) (\$)	(M=E+I) (\$)	(I=(M-L)/L) (%)
1	<b>LARGE GENERAL SERVICE-ORWELL AREA</b>												
2	38-LGS-ONG	-	\$ 314.96	\$ 344.55	\$ 29.59	9.39%	\$ -	\$ -	\$ -	0.00%	\$ 314.96	\$ 344.55	9.39%
3	38-LGS-ONG	25	384.74	416.21	31.47	8.18%	67.02	62.80	(4.22)	-6.30%	451.75	479.01	6.03%
4	38-LGS-ONG	50	454.51	487.87	33.36	7.34%	134.03	125.59	(8.44)	-6.30%	588.55	613.47	4.23%
5	38-LGS-ONG	100	594.07	631.20	37.13	6.25%	268.06	251.19	(16.88)	-6.30%	862.13	882.38	2.35%
6	38-LGS-ONG	500	1,479.52	1,546.84	67.31	4.55%	1,340.32	1,255.93	(84.39)	-6.30%	2,819.84	2,802.76	-0.61%
7	38-LGS-ONG	750	2,032.93	2,119.11	86.18	4.24%	2,010.47	1,883.89	(126.58)	-6.30%	4,043.41	4,003.00	-1.00%
8	38-LGS-ONG	1,000	2,586.34	2,691.38	105.04	4.06%	2,680.63	2,511.85	(168.78)	-6.30%	5,266.97	5,203.24	-1.21%
9	38-LGS-ONG	1,250	3,139.75	3,263.66	123.90	3.95%	3,350.79	3,139.82	(210.97)	-6.30%	6,490.54	6,403.47	-1.34%
10	38-LGS-ONG	1,500	3,693.16	3,835.93	142.77	3.87%	4,020.95	3,767.78	(253.17)	-6.30%	7,714.11	7,603.71	-1.43%
11	38-LGS-ONG	2,000	4,799.98	4,980.47	180.49	3.76%	5,361.26	5,023.71	(337.55)	-6.30%	10,161.24	10,004.18	-1.55%
12	38-LGS-ONG	2,500	5,906.80	6,125.02	218.22	3.69%	6,701.58	6,279.63	(421.94)	-6.30%	12,608.38	12,404.65	-1.62%
13	38-LGS-ONG	3,000	6,514.93	6,770.88	255.95	3.93%	8,041.89	7,535.56	(506.33)	-6.30%	14,556.82	14,306.44	-1.72%
14	38-LGS-ONG	4,000	7,731.19	8,062.60	331.40	4.29%	10,722.52	10,047.41	(675.11)	-6.30%	18,453.72	18,110.01	-1.86%
15	38-LGS-ONG	5,000	8,947.46	9,354.31	406.86	4.55%	13,403.15	12,559.27	(843.88)	-6.30%	22,350.61	21,913.58	-1.96%
16	38-LGS-ONG	7,500	11,988.11	12,583.60	595.49	4.97%	20,104.73	18,838.90	(1,265.83)	-6.30%	32,092.84	31,422.51	-2.09%
17	38-LGS-ONG	10,000	15,028.77	15,812.90	784.13	5.22%	26,806.31	25,118.54	(1,687.77)	-6.30%	41,835.07	40,931.43	-2.16%
18	(1) Current Bill and Proposed Bill include all charges except gas cost recovery plus applicable gross receipts tax.												
19	(2) Gas cost recovery equals volume x rate plus applicable gross receipts tax.												

	Current Rates	Proposed Rates
20 <b>LARGE GENERAL SERVICE-ORWELL AREA</b>		
21 Customer Charge	\$ 300.00	\$ 328.18
22 Commodity Charge - First 100 MCF	2.50000	2.57187
23 Commodity Charge - Next 2,400 MCF	1.95000	2.02187
24 Commodity Charge - Next 7,500 MCF	1.00000	1.07187
25 Commodity Charge - Over 10,000 MCF	0.75000	0.82187
26 Gas Cost Recovery	2.55330	2.39254
27 Uncollectible Expense Rider	0.14650	0.14650
28 PIPP Rider	-	-
29 Income Tax Credit Rider	(0.02911)	(0.02911)
30 Excise Tax - 0-100 MCF	0.04110	0.04110
31 Excise Tax - 101-2000 MCF	0.04110	0.04110
32 Excise Tax - Over 2,000 MCF	0.04110	0.04110
33 Gross Receipts Tax Rider	4.9869%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
TYPICAL BILL COMPARISON

Data: 3 Months Actual, 9 Months Estimated  
Type of Filing: "X" Original\_\_Updated\_\_Revised  
Work Paper Reference No(s): No Applicable Work Paper

Schedule E-5-NEO

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Witness Responsible: JHenthorne

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL (1)	PROPOSED BILL (1)	DOLLAR INCREASE	PERCENT INCREASE	CURRENT GAS COST RECOVERY (2) \$ -	PROPOSED GAS COST RECOVERY (2) \$ -	DOLLAR INCREASE/ (DECREASE) (J=I-H)	PERCENT INCREASE/ (DECREASE) (K=J/H)	TOTAL CURRENT BILL (L=D+H)	TOTAL PROPOSED BILL (M=E+I)	PERCENT INCREASE (I=(M-L)/L)
(A)	(B)	(C) (MCF)	(D) (\$)	(E) (\$)	(F=E-D) (\$)	(G=F/D) (%)	(H) (\$)	(I) (\$)	(J=I-H) (\$)	(K=J/H) (%)	(L=D+H) (\$)	(M=E+I) (\$)	(I=(M-L)/L) (%)
1	<b>GENERAL TRANSPORTATION SERVICE-NEO AREA</b>												
2	63-GTS-NEO	-	\$ 104.99	\$ 114.85	\$ 9.86	9.39%	\$ -	\$ -	\$ -	0.00%	\$ 104.99	\$ 114.85	9.39%
3	63-GTS-NEO	25	149.43	163.88	14.46	9.68%	-	-	-	0.00%	149.43	163.88	9.68%
4	63-GTS-NEO	50	193.86	212.92	19.05	9.83%	-	-	-	0.00%	193.86	212.92	9.83%
5	63-GTS-NEO	75	238.30	261.95	23.65	9.92%	-	-	-	0.00%	238.30	261.95	9.92%
6	63-GTS-NEO	100	282.74	310.98	28.24	9.99%	-	-	-	0.00%	282.74	310.98	9.99%
7	63-GTS-NEO	150	371.62	409.05	37.43	10.07%	-	-	-	0.00%	371.62	409.05	10.07%
8	63-GTS-NEO	200	460.50	507.12	46.62	10.12%	-	-	-	0.00%	460.50	507.12	10.12%
9	63-GTS-NEO	250	549.38	605.18	55.81	10.16%	-	-	-	0.00%	549.38	605.18	10.16%
10	63-GTS-NEO	300	638.25	703.25	65.00	10.18%	-	-	-	0.00%	638.25	703.25	10.18%
11	63-GTS-NEO	350	727.13	801.32	74.19	10.20%	-	-	-	0.00%	727.13	801.32	10.20%
12	63-GTS-NEO	400	816.01	899.38	83.38	10.22%	-	-	-	0.00%	816.01	899.38	10.22%
13	63-GTS-NEO	450	904.89	997.45	92.56	10.23%	-	-	-	0.00%	904.89	997.45	10.23%
14	63-GTS-NEO	500	993.76	1,095.52	101.75	10.24%	-	-	-	0.00%	993.76	1,095.52	10.24%
15	63-GTS-NEO	600	1,171.52	1,291.65	120.13	10.25%	-	-	-	0.00%	1,171.52	1,291.65	10.25%
16	63-GTS-NEO	700	1,349.27	1,487.78	138.51	10.27%	-	-	-	0.00%	1,349.27	1,487.78	10.27%
17	63-GTS-NEO	800	1,527.03	1,683.92	156.89	10.27%	-	-	-	0.00%	1,527.03	1,683.92	10.27%
18	63-GTS-NEO	900	1,704.79	1,880.05	175.27	10.28%	-	-	-	0.00%	1,704.79	1,880.05	10.28%
19	63-GTS-NEO	1,000	1,882.54	2,076.18	193.64	10.29%	-	-	-	0.00%	1,882.54	2,076.18	10.29%
20	63-GTS-NEO	2,000	3,660.10	4,037.52	377.43	10.31%	-	-	-	0.00%	3,660.10	4,037.52	10.31%
21	63-GTS-NEO	3,000	5,437.65	5,998.86	561.21	10.32%	-	-	-	0.00%	5,437.65	5,998.86	10.32%
22	63-GTS-NEO	4,000	7,215.20	7,960.19	744.99	10.33%	-	-	-	0.00%	7,215.20	7,960.19	10.33%
23	63-GTS-NEO	5,000	8,992.76	9,921.53	928.77	10.33%	-	-	-	0.00%	8,992.76	9,921.53	10.33%
24	(1) Current Bill and Proposed Bill include all charges except gas cost recovery plus applicable gross receipts tax.												
25	(2) Gas cost recovery equals volume x rate plus applicable gross receipts tax.												

	Current Rates	Proposed Rates
26 GENERAL TRANSPORTATION SERVICE-NEO AREA		
27 Customer Charge	\$ 100.00	\$ 109.39
28 Commodity Charge - All MCF	1.74660	1.92165
29 Gas Cost Recovery	-	-
30 Uncollectible Expense Rider	-	-
31 PIPP Rider	-	-
32 Income Tax Credit Rider	(0.09458)	(0.09458)
33 Excise Tax - 0-100 MCF	0.04110	0.04110
34 Excise Tax - 101-2000 MCF	0.04110	0.04110
35 Excise Tax - Over 2,000 MCF	0.04110	0.04110
36 Gross Receipts Tax Rider	4.9869%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
TYPICAL BILL COMPARISON

Data: 3 Months Actual, 9 Months Estimated  
Type of Filing: "X" Original\_\_Updated\_\_Revised  
Work Paper Reference No(s): No Applicable Work Paper

Schedule E-5-NEO

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Witness Responsible: JHenthorne

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL (1)	PROPOSED BILL (1)	DOLLAR INCREASE	PERCENT INCREASE	CURRENT GAS COST RECOVERY (2) \$ -	PROPOSED GAS COST RECOVERY (2) \$ -	DOLLAR INCREASE/ (DECREASE) (J=I-H)	PERCENT INCREASE/ (DECREASE) (K=J/H)	TOTAL CURRENT BILL (L=D+H)	TOTAL PROPOSED BILL (M=E+I)	PERCENT INCREASE (I=(M-L)/L)
(A)	(B)	(C) (MCF)	(D) (\$)	(E) (\$)	(F=E-D) (\$)	(G=F/D) (%)	(H) (\$)	(I) (\$)	(J=I-H) (\$)	(K=J/H) (%)	(L=D+H) (\$)	(M=E+I) (\$)	(I=(M-L)/L) (%)
1	<b>GENERAL TRANSPORTATION SERVICE-ORWELL AREA</b>												
2	63-GTS-ONG	-	\$ 104.99	\$ 114.85	\$ 9.86	9.39%	\$ -	\$ -	\$ -	0.00%	\$ 104.99	\$ 114.85	9.39%
3	63-GTS-ONG	25	168.00	182.45	14.46	8.61%	-	-	-	0.00%	168.00	182.45	8.61%
4	63-GTS-ONG	50	231.00	250.06	19.05	8.25%	-	-	-	0.00%	231.00	250.06	8.25%
5	63-GTS-ONG	75	294.01	317.66	23.65	8.04%	-	-	-	0.00%	294.01	317.66	8.04%
6	63-GTS-ONG	100	357.02	385.26	28.24	7.91%	-	-	-	0.00%	357.02	385.26	7.91%
7	63-GTS-ONG	150	483.04	520.47	37.43	7.75%	-	-	-	0.00%	483.04	520.47	7.75%
8	63-GTS-ONG	200	609.05	655.67	46.62	7.65%	-	-	-	0.00%	609.05	655.67	7.65%
9	63-GTS-ONG	250	735.07	790.88	55.81	7.59%	-	-	-	0.00%	735.07	790.88	7.59%
10	63-GTS-ONG	300	861.09	926.08	65.00	7.55%	-	-	-	0.00%	861.09	926.08	7.55%
11	63-GTS-ONG	350	987.10	1,061.29	74.19	7.52%	-	-	-	0.00%	987.10	1,061.29	7.52%
12	63-GTS-ONG	400	1,113.12	1,196.50	83.38	7.49%	-	-	-	0.00%	1,113.12	1,196.50	7.49%
13	63-GTS-ONG	450	1,239.14	1,331.70	92.56	7.47%	-	-	-	0.00%	1,239.14	1,331.70	7.47%
14	63-GTS-ONG	500	1,365.16	1,466.91	101.75	7.45%	-	-	-	0.00%	1,365.16	1,466.91	7.45%
15	63-GTS-ONG	600	1,617.19	1,737.32	120.13	7.43%	-	-	-	0.00%	1,617.19	1,737.32	7.43%
16	63-GTS-ONG	700	1,869.22	2,007.73	138.51	7.41%	-	-	-	0.00%	1,869.22	2,007.73	7.41%
17	63-GTS-ONG	800	2,121.26	2,278.14	156.89	7.40%	-	-	-	0.00%	2,121.26	2,278.14	7.40%
18	63-GTS-ONG	900	2,373.29	2,548.56	175.27	7.38%	-	-	-	0.00%	2,373.29	2,548.56	7.38%
19	63-GTS-ONG	1,000	2,625.32	2,818.97	193.64	7.38%	-	-	-	0.00%	2,625.32	2,818.97	7.38%
20	63-GTS-ONG	2,000	5,145.66	5,523.09	377.43	7.33%	-	-	-	0.00%	5,145.66	5,523.09	7.33%
21	63-GTS-ONG	3,000	7,666.00	8,227.20	561.21	7.32%	-	-	-	0.00%	7,666.00	8,227.20	7.32%
22	63-GTS-ONG	4,000	10,186.33	10,931.32	744.99	7.31%	-	-	-	0.00%	10,186.33	10,931.32	7.31%
23	63-GTS-ONG	5,000	12,706.67	13,635.44	928.77	7.31%	-	-	-	0.00%	12,706.67	13,635.44	7.31%
24	(1) Current Bill and Proposed Bill include all charges except gas cost recovery plus applicable gross receipts tax.												
25	(2) Gas cost recovery equals volume x rate plus applicable gross receipts tax.												

	Current Rates	Proposed Rates
26 GENERAL TRANSPORTATION-ORWELL AREA		
27 Customer Charge	\$ 100.00	\$ 109.39
28 Commodity Charge - All MCF	2.45410	2.62915
29 Gas Cost Recovery	-	-
30 Uncollectible Expense Rider	-	-
31 PIPP Rider	-	-
32 Income Tax Credit Rider	(0.09458)	(0.09458)
33 Excise Tax - 0-100 MCF	0.04110	0.04110
34 Excise Tax - 101-2000 MCF	0.04110	0.04110
35 Excise Tax - Over 2,000 MCF	0.04110	0.04110
36 Gross Receipts Tax Rider	4.9869%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
TYPICAL BILL COMPARISON

Data: 3 Months Actual, 9 Months Estimated  
Type of Filing: "X" Original\_\_Updated\_\_Revised  
Work Paper Reference No(s): No Applicable Work Paper

Schedule E-5-NEO

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Witness Responsible: JHenthorne

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL (1)	PROPOSED BILL (1)	DOLLAR INCREASE (F=E-D)	PERCENT INCREASE (G=F/D)	CURRENT GAS COST RECOVERY (2) \$ -	PROPOSED GAS COST RECOVERY (2) \$ -	DOLLAR INCREASE/ (DECREASE) (J=I-H)	PERCENT INCREASE/ (DECREASE) (K=J/H)	TOTAL CURRENT BILL (L=D+H)	TOTAL PROPOSED BILL (M=E+I)	PERCENT INCREASE (I=(M-L)/L)
(A)	(B)	(C) (MCF)	(D) (\$)	(E) (\$)	(F=E-D) (\$)	(G=F/D) (%)	(H) (\$)	(I) (\$)	(J=I-H) (\$)	(K=J/H) (%)	(L=D+H) (\$)	(M=E+I) (\$)	(I=(M-L)/L) (%)
1	<b>LARGE GENERAL TRANSPORTATION SERVICE-NEO AREA</b>												
2	64-LGTS-NEO	-	\$ 314.96	\$ 344.55	\$ 29.59	9.39%	\$ -	\$ -	\$ -	0.00%	\$ 314.96	\$ 344.55	9.39%
3	64-LGTS-NEO	25	341.52	373.00	31.47	9.22%	-	-	-	0.00%	341.52	373.00	9.22%
4	64-LGTS-NEO	50	368.08	401.44	33.36	9.06%	-	-	-	0.00%	368.08	401.44	9.06%
5	64-LGTS-NEO	100	421.21	458.34	37.13	8.82%	-	-	-	0.00%	421.21	458.34	8.82%
6	64-LGTS-NEO	500	846.19	913.50	67.31	7.95%	-	-	-	0.00%	846.19	913.50	7.95%
7	64-LGTS-NEO	750	1,111.80	1,197.98	86.18	7.75%	-	-	-	0.00%	1,111.80	1,197.98	7.75%
8	64-LGTS-NEO	1,000	1,377.42	1,482.46	105.04	7.63%	-	-	-	0.00%	1,377.42	1,482.46	7.63%
9	64-LGTS-NEO	1,250	1,643.03	1,766.94	123.90	7.54%	-	-	-	0.00%	1,643.03	1,766.94	7.54%
10	64-LGTS-NEO	1,500	1,908.65	2,051.41	142.77	7.48%	-	-	-	0.00%	1,908.65	2,051.41	7.48%
11	64-LGTS-NEO	2,000	2,439.87	2,620.37	180.49	7.40%	-	-	-	0.00%	2,439.87	2,620.37	7.40%
12	64-LGTS-NEO	2,500	2,328.06	2,546.28	218.22	9.37%	-	-	-	0.00%	2,328.06	2,546.28	9.37%
13	64-LGTS-NEO	3,000	2,617.29	2,873.24	255.95	9.78%	-	-	-	0.00%	2,617.29	2,873.24	9.78%
14	64-LGTS-NEO	4,000	3,195.76	3,527.16	331.40	10.37%	-	-	-	0.00%	3,195.76	3,527.16	10.37%
15	64-LGTS-NEO	5,000	3,774.23	4,181.08	406.86	10.78%	-	-	-	0.00%	3,774.23	4,181.08	10.78%
16	64-LGTS-NEO	7,500	5,220.39	5,815.89	595.49	11.41%	-	-	-	0.00%	5,220.39	5,815.89	11.41%
17	64-LGTS-NEO	10,000	6,666.12	7,448.84	782.72	11.74%	-	-	-	0.00%	6,666.12	7,448.84	11.74%
18	(1) Current Bill and Proposed Bill include all charges except gas cost recovery plus applicable gross receipts tax.												
19	(2) Gas cost recovery equals volume x rate plus applicable gross receipts tax.												

	Current Rates	Proposed Rates
20 <b>LARGE GENERAL TRANSPORTATION-NEO AREA</b>		
21 Customer Charge	\$ 300.00	\$ 328.18
22 Commodity Charge - First 50 MCF	1.00000	1.07187
23 Commodity Charge - Next 2,450 MCF	0.75000	0.82187
24 Commodity Charge - Next 7,500 MCF	0.53900	0.61087
25 Commodity Charge - Over 10,000 MCF	0.15700	0.22887
26 Gas Cost Recovery	-	-
27 Uncollectible Expense Rider	-	-
28 PIPP Rider	-	-
29 Income Tax Credit Rider	(0.02911)	(0.02911)
30 Excise Tax - 0-100 MCF	0.04110	0.04110
31 Excise Tax - 101-2000 MCF	0.04110	0.04110
32 Excise Tax - Over 2,000 MCF	0.04110	0.04110
33 Gross Receipts Tax Rider	4.9869%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.  
CASE NO. 20-1427-GA-ALT  
TYPICAL BILL COMPARISON

Data: 3 Months Actual, 9 Months Estimated  
Type of Filing: "X" Original\_\_Updated\_\_Revised  
Work Paper Reference No(s): No Applicable Work Paper

Schedule E-5-NEO

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Witness Responsible: JHenthorne

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL (1)	PROPOSED BILL (1)	DOLLAR INCREASE (F=E-D)	PERCENT INCREASE (G=F/D)	CURRENT GAS COST RECOVERY (2)	PROPOSED GAS COST RECOVERY (2)	DOLLAR INCREASE/ (DECREASE) (J=I-H)	PERCENT INCREASE/ (DECREASE) (K=J/H)	TOTAL CURRENT BILL (L=D+H)	TOTAL PROPOSED BILL (M=E+I)	PERCENT INCREASE (I=(M-L)/L)
(A)	(B)	(C)	(D)	(E)	(F=E-D)	(G=F/D)	(H)	(I)	(J=I-H)	(K=J/H)	(L=D+H)	(M=E+I)	(I=(M-L)/L)
		(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(%)
1	<b>LARGE GENERAL TRANSPORTATION SERVICE-ORWELL AREA</b>												
2	64-LGTS-ONG	-	\$ 314.96	\$ 314.96	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ 314.96	\$ 314.96	0.00%
3	64-LGTS-ONG	25	380.89	380.89	-	0.00%	-	-	-	0.00%	380.89	380.89	0.00%
4	64-LGTS-ONG	50	446.82	446.82	-	0.00%	-	-	-	0.00%	446.82	446.82	0.00%
5	64-LGTS-ONG	100	578.69	578.69	-	0.00%	-	-	-	0.00%	578.69	578.69	0.00%
6	64-LGTS-ONG	500	1,633.59	1,633.59	-	0.00%	-	-	-	0.00%	1,633.59	1,633.59	0.00%
7	64-LGTS-ONG	750	2,292.91	2,292.91	-	0.00%	-	-	-	0.00%	2,292.91	2,292.91	0.00%
8	64-LGTS-ONG	1,000	2,952.22	2,952.22	-	0.00%	-	-	-	0.00%	2,952.22	2,952.22	0.00%
9	64-LGTS-ONG	1,250	3,611.54	3,611.54	-	0.00%	-	-	-	0.00%	3,611.54	3,611.54	0.00%
10	64-LGTS-ONG	1,500	4,270.85	4,270.85	-	0.00%	-	-	-	0.00%	4,270.85	4,270.85	0.00%
11	64-LGTS-ONG	2,000	5,589.48	5,589.48	-	0.00%	-	-	-	0.00%	5,589.48	5,589.48	0.00%
12	64-LGTS-ONG	2,500	5,522.28	5,522.28	-	0.00%	-	-	-	0.00%	5,522.28	5,522.28	0.00%
13	64-LGTS-ONG	3,000	6,053.51	6,053.51	-	0.00%	-	-	-	0.00%	6,053.51	6,053.51	0.00%
14	64-LGTS-ONG	4,000	7,115.97	7,115.97	-	0.00%	-	-	-	0.00%	7,115.97	7,115.97	0.00%
15	64-LGTS-ONG	5,000	8,178.43	8,178.43	-	0.00%	-	-	-	0.00%	8,178.43	8,178.43	0.00%
16	64-LGTS-ONG	7,500	10,834.57	10,834.57	-	0.00%	-	-	-	0.00%	10,834.57	10,834.57	0.00%
17	64-LGTS-ONG	10,000	13,490.27	13,490.27	-	0.00%	-	-	-	0.00%	13,490.27	13,490.27	0.00%
18	(1) Current Bill and Proposed Bill include all charges except gas cost recovery plus applicable gross receipts tax.												
19	(2) Gas cost recovery equals volume x rate plus applicable gross receipts tax.												

	Current Rates	Proposed Rates
20 <b>LARGE GENERAL TRANSPORTATION-ORWELL AREA</b>		
21 Customer Charge	\$ 300.00	\$ 300.00
22 Commodity Charge - First 100 MCF	2.50000	2.50000
23 Commodity Charge - Next 2,400 MCF	1.95000	1.95000
24 Commodity Charge - Next 7,500 MCF	1.00000	1.00000
25 Commodity Charge - Over 10,000 MCF	0.75000	0.75000
26 Gas Cost Recovery	-	-
27 Uncollectible Expense Rider	-	-
28 PIPP Rider	-	-
29 Income Tax Credit Rider	(0.02911)	(0.02911)
30 Excise Tax - 0-100 MCF	0.04110	0.04110
31 Excise Tax - 101-2000 MCF	0.04110	0.04110
32 Excise Tax - Over 2,000 MCF	0.04110	0.04110
33 Gross Receipts Tax Rider	4.9869%	4.9869%

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
CASE NO. 20-1427-GA-ALT

WORKPAPER TO ADJUST ORIGINAL COST OF OTP ASSETS TO AMOUNT SPECIFIED IN ORDER FROM CASE NO. 19-1921-PL-ATR

WPB-2.1  
PAGE 1 OF 1

LINE NO. (A)	FERC ACCT. NO. (B)	ACCOUNT TITLE (C)	TOTAL NEO-OTP BEFORE ADJ. (D)	ADJUSTMENT PERCENTAGE (E)	TOTAL NEO-OTP ADJUSTMENT (F)	ALLOCATION % (G)	TOTAL ADJUSTED NEO-OTP (H)
1		<u>Distribution Plant:</u>					
2	374	Land	\$ 36,600	-13.29668%	\$ (4,867) (1)	100%	\$ 31,733
3	374	Rights of Way	5,870	-13.29668%	(780) (1)	100%	5,090
4	376	Mains-Distribution	15,090,928	-13.29668%	(2,006,592) (1)	100%	13,084,336
5	381	Meters	155,627	-13.29668%	(20,693) (1)	100%	134,934
6	378	RTU Measure-1010369-0	42,492	-13.29668%	(5,650) (1)	100%	36,842
7		Total Distribution Plant	<u>\$ 15,331,517</u>		<u>\$ (2,038,582)</u>		<u>\$ 13,292,935</u>
8		<u>General Plant:</u>					
9	396	Power Operated Equipment	\$ 20,698	-13.29668%	\$ (2,752) (1)	100%	\$ 17,946
10	390	Structures & Improvements	525,823	-100.00000%	(525,823) (2)	100%	-
11		Total General Plant	<u>\$ 546,521</u>		<u>\$ (528,575)</u>		<u>\$ 17,946</u>
12		Total Plant	<u>\$ 15,878,038</u>		<u>\$ (2,567,157)</u>		<u>\$ 13,310,881</u>

13 (1) To adjust original cost of OTP assets to amount specified in Order approving transfer to NEO in CASE NO. 19-1921-PL-ATR.

14 (2) To remove buildings and structures excluded from purchase.

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 WORKPAPER TO ROLL FORWARD RESERVE FOR DEPRECIATION OF OTP ASSETS TO DATE CERTAIN.

WPB-3a  
 PAGE 1 OF 2

LINE NO. (A)	FERC ACCT. NO. (B)	DESCRIPTION (C)	TOTAL NEO-OTP BEFORE ADJ. FROM WPB-3b (D)	ADJUSTMENT PERCENTAGE (E)	TOTAL NEO-OTP ADJUSTMENT (F)	ALLOCATION % (G)	TOTAL ADJUSTED 9/1/2019 (H)	DEPRECIATION TO DATE CERTAIN (I)	TOTAL ACCUMULATED DEPRECIATION (J)
1		<u>Distribution Plant:</u>							
2	374	Land	\$ -	-13.29668%	\$ - (1)	100%	\$ -	\$ -	\$ -
3	374	Rights of Way	(2,487)	-13.29668%	330 (1)	100%	(2,157)	-	(2,157)
4	376	Mains-Distribution	(4,636,269)	-13.29668%	616,470 (1)	100%	(4,019,799)	(259,506)	(4,279,305)
5	381	Meters	(57,959)	-13.29668%	7,707 (1)	100%	(50,252)	(2,923)	(53,175)
6	378	RTU Measure-1010369-0	(15,933)	-13.29668%	2,119 (1)	100%	(13,814)	(798)	(14,612)
7		Total Distribution Plant	<u>\$ (4,712,648)</u>		<u>\$ 626,626</u>		<u>\$ (4,086,022)</u>	<u>\$ (263,227)</u>	<u>\$ (4,349,249)</u>
8		<u>General Plant:</u>							
9	396	Power Operated Equipment	\$ (17,184)	-13.29668%	\$ 2,285 (1)	100%	\$ (14,899)	\$ (374)	\$ (15,273)
10	390	Structures & Improvements	(210,396)	-100.00000%	210,396 (2)	100%	-	-	-
11		Total General Plant	<u>\$ (227,580)</u>		<u>\$ 212,681</u>		<u>\$ (14,899)</u>	<u>\$ (374)</u>	<u>\$ (15,273)</u>
12		Total Plant	<u><u>\$ (4,940,228)</u></u>		<u><u>\$ 839,307</u></u>		<u><u>\$ (4,100,921)</u></u>	<u><u>\$ (263,601)</u></u>	<u><u>\$ (4,364,522)</u></u>

13 (1) To adjust reserve for depreciation of OTP assets to amount specified in Order approving transfer to NEO in CASE NO. 19-1921-PL-ATR.

14 (2) To remove reserve for depreciation on buildings and structures excluded from purchase.

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 WORKPAPER TO ROLL FORWARD RESERVE FOR DEPRECIATION OF OTP ASSETS TO DATE CERTAIN.

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LINE NO.	FERC ACCT. NO.	DESCRIPTION	TOTAL NEO-OTP PLANT INVEST	ACCRUAL RATE	BALANCE 9/1/2019	ACCRUALS			BALANCE 8/31/2019
(A)	(B)	(D)	(E)	(F)	(G)	2019 (1)	2020 (2)	TOTAL	(L)
						(H)	(I)	(J)	
1		<u>Distribution Plant:</u>							
2	374	Land	\$ 31,733	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
3	374	Rights of Way	5,090	0.00%	(2,157)	-	-	-	(2,157)
4	376	Mains-Distribution	13,084,336	2.38%	(4,019,799)	(103,802)	(155,704)	(259,506)	(4,279,305)
5	381	Meters	134,934	2.60%	(50,252)	(1,169)	(1,754)	(2,923)	(53,175)
6	378	RTU Measure-1010369-0	36,842	2.60%	(13,814)	(319)	(479)	(798)	(14,612)
7		Total Distribution Plant	<u>\$ 13,292,935</u>		<u>\$ (4,086,022)</u>	<u>\$ (105,290)</u>	<u>\$ (157,937)</u>	<u>\$ (263,227)</u>	<u>\$ (4,349,249)</u>
8		<u>General Plant:</u>							
9	390	Structures & Improvements	\$ 17,946	2.50%	\$ (14,899)	\$ (150)	\$ (224)	\$ (374)	\$ (15,273)
10		Power Operated Equipment	-	6.92%	-	-	-	-	-
11		Total General Plant	<u>17,946</u>		<u>(14,899)</u>	<u>(150)</u>	<u>(224)</u>	<u>(374)</u>	<u>(15,273)</u>
12		Total Plant	<u>\$ 13,310,881</u>		<u>\$ (4,100,921)</u>	<u>\$ (105,440)</u>	<u>\$ (158,161)</u>	<u>\$ (263,601)</u>	<u>\$ (4,364,522)</u>

13 (1) 2019 includes 4 months depreciation through 12/31/2019.

14 (2) 2020 includes 6 months depreciation through 6/30/2020.

NORTHEAST OHIO NATURAL GAS CORP.  
 ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
 CASE NO. 20-1427-GA-ALT  
 WORKPAPER TO ROLL FORWARD ACCUMULATED DEPRECIATION TO AUGUST 31, 2019  
 AS OF DATE CERTAIN, JUNE 30, 2020

**WPB-3b**  
**PAGE 1 OF 1**

LINE NO. (A)	FERC ACCT. NO. (B)	COMPANY ACCT. NO. (C)	DESCRIPTION (D)	TOTAL NEO-OTP PLANT INVEST (E)	DEPREC. LIVES (F)	BALANCE 12/31/2015 (G)	ACCRUALS				BALANCE 8/31/2019 (L)
							2016 (H)	2017 (I)	2018 (J)	2019 (1) (K)	
1			<u>Distribution Plant:</u>								
2	374	1010365-1	Land	\$ 36,600		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	374	1010365-1	Rights of Way	5,870	30	(1,769)	(196)	(196)	(196)	(130)	(2,487)
4	376	10103670	Mains-Distribution	15,090,928	45	(3,406,638)	(335,354)	(335,354)	(335,354)	(223,569)	(4,636,269)
5	381	1010369-0	Meters	155,627	30	(38,937)	(5,188)	(5,188)	(5,188)	(3,458)	(57,959)
6	378	1010369-0	RTU Measure-1010369-0	42,492	30	(10,741)	(1,416)	(1,416)	(1,416)	(944)	(15,933)
7			Total Distribution Plant	<u>\$ 15,331,517</u>		<u>\$ (3,458,085)</u>	<u>\$ (342,154)</u>	<u>\$ (342,154)</u>	<u>\$ (342,154)</u>	<u>\$ (228,101)</u>	<u>\$ (4,712,648)</u>
8			<u>General Plant:</u>								
9	390	1010390-0	Building - Lost Nation	\$ 258,740	39	\$ (80,981)	\$ (6,634)	\$ (6,634)	\$ (6,634)	\$ (4,423)	\$ (105,306)
10			Lower Floor Buildout Lost Nation	12,961	20	(3,888)	(648)	(648)	(648)	(432)	(6,264)
11			Office Improvements-1010390-0	254,122	30	(67,766)	(8,471)	(8,471)	(8,471)	(5,647)	(98,826)
12				525,823		(152,635)	(15,753)	(15,753)	(15,753)	(10,502)	(210,396)
13	396	1010371-0	Power Operated Equipment	20,698	12	(10,859)	(1,725)	(1,725)	(1,725)	(1,150)	(17,184)
14			Total General Plant	<u>\$ 546,521</u>		<u>\$ (163,494)</u>	<u>\$ (17,478)</u>	<u>\$ (17,478)</u>	<u>\$ (17,478)</u>	<u>\$ (11,652)</u>	<u>\$ (227,580)</u>
15			Total Plant	<u>\$ 15,878,038</u>		<u>\$ (3,621,579)</u>	<u>\$ (359,632)</u>	<u>\$ (359,632)</u>	<u>\$ (359,632)</u>	<u>\$ (239,753)</u>	<u>\$ (4,940,228)</u>

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
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TWELVE MONTHS ENDED JUNE 30, 2020

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Line Num	Mon/ Year	NEO Volumes MCF	Rate \$ 1.01	Telemeter Fees	Brainard Volumes	Rate \$ 1.01	Knox Energy Volumes	Rate \$ 1.01	Newbury Schools Volumes	Meter Charge	Rate \$ 0.90	GNR Volumes	Invoice Amount
1	<b>Actual Revenue as Billed by OTP</b>												
2	Jul-19	9,411.5	\$ 9,505.62	\$ 2,000.00	5.7	\$ 5.76	62.4	\$ 63.02	28.9	\$ 20.00	\$ 26.01	22,255.6	\$ 15,878.30
3	Aug-19	17,001.4	17,171.41	2,000.00	5.9	5.96	67.1	67.77	24.3	20.00	21.87	23,803.8	16,966.46
4	Sep-19	12,177.0	12,298.77	2,000.00	6.0	6.06	58.3	58.88	22.4	20.00	20.16	19,803.0	14,109.30
5	Oct-19	28,006.8	28,286.87	2,000.00	494.8	499.75	94.7	95.65	592.9	20.00	533.61	26,254.1	18,800.29
6	Nov-19	87,300.8	88,173.81	2,000.00	506.7	511.77	732.3	739.62	1,519.3	20.00	1,367.37	39,992.6	28,778.31
7	Dec-19	82,181.0	83,002.81	-	692.6	699.53	677.0	683.77	1,216.4	20.00	1,094.76	28,373.4	20,115.28
8	Jan-20	107,697.3	108,774.27	-	679.2	685.99	869.3	877.99	1,583.0	20.00	1,424.70	34,153.1	24,328.25
9	Feb-20	99,052.0	100,042.52	-	5,927.1	5,986.37	793.0	800.93	1,275.5	20.00	1,147.95	32,434.2	23,115.36
10	Mar-20	75,912.9	76,672.03	-	563.6	569.24	581.7	587.52	861.7	20.00	775.53	28,483.1	20,214.19
11	Apr-20	54,242.4	54,784.82	-	553.7	559.24	451.3	455.81	746.8	20.00	672.12	26,627.0	18,943.35
12	May-20	33,218.3	33,550.48	-	158.1	159.68	323.4	326.63	452.2	20.00	406.98	29,330.8	21,073.19
13	Jun-20	13,455.3	13,589.85	-	9.2	9.29	66.3	66.96	68.4	20.00	61.56	19,613.8	14,025.97
14	Total	619,656.7	\$ 625,853.26	\$ 10,000.00	9,602.6	\$ 9,698.64	4,776.8	\$ 4,824.55	8,391.8	\$ 240.00	\$ 7,552.62	331,124.5	\$ 236,348.25
15	Bills			12			12		12			12	
16					Actual								
17					Volume	Amount							
18	Total OTP Revenue				973,552.4	\$ 894,517.32							
19	Total Charged to NEO				629,259.3	\$ 645,551.90							
20	Total Contract Revenue				13,168.6	\$ 12,617.17							

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Line Num	Mon/ Year	NEO Volumes MCF	Rate \$ 1.01	Telemeter Fees	Brainard Volumes	Rate \$ 1.01	Knox Energy Volumes	Rate \$ 1.01	Newbury Schools Volumes	Meter Charge	Rate \$ 0.90	GNR Volumes	Invoice Amount
21	<b>Normalized OTP Revenue</b>												
22	Jul-19	9,411.5	\$ 9,505.62	\$ -	5.7	\$ 5.76	62.4	\$ 63.02	28.9	\$ 20.00	\$ 26.01	22,255.6	\$ 15,878.30
23	Aug-19	17,001.4	17,171.41	-	5.9	5.96	67.1	67.77	24.3	20.00	21.87	23,803.8	16,966.46
24	Sep-19	12,177.0	12,298.77	-	6.0	6.06	58.3	58.88	22.4	20.00	20.16	19,803.0	14,109.30
25	Oct-19	29,617.9	29,914.03	-	548.0	553.48	98.0	98.93	654.5	20.00	589.05	26,563.2	19,021.60
26	Nov-19	76,607.1	77,373.12	-	434.4	438.74	636.0	642.31	1,303.9	20.00	1,173.51	37,316.6	26,852.65
27	Dec-19	87,363.6	88,237.19	-	744.2	751.64	723.1	730.28	1,305.8	20.00	1,175.22	29,167.9	20,678.50
28	Jan-20	132,802.7	134,130.68	-	858.1	866.68	1,083.1	1,093.88	1,996.5	20.00	1,796.85	38,638.2	27,523.08
29	Feb-20	105,910.7	106,969.76	-	6,400.2	6,464.20	851.2	859.66	1,375.3	20.00	1,237.77	33,719.7	24,031.48
30	Mar-20	93,350.2	94,283.65	-	718.7	725.89	725.5	732.70	1,093.9	20.00	984.51	31,959.7	22,681.47
31	Apr-20	46,437.0	46,901.32	-	449.5	454.00	377.8	381.53	609.8	20.00	548.82	24,795.7	17,640.47
32	May-20	25,016.3	25,266.41	-	95.7	96.66	217.4	219.52	277.8	20.00	250.02	27,602.1	19,831.14
33	Jun-20	13,455.3	13,589.85	-	9.2	9.29	66.3	66.96	68.4	20.00	61.56	19,613.8	14,025.97
34	Total	649,150.3	\$ 655,641.81	\$ -	10,275.6	\$ 10,378.36	4,965.8	\$ 5,015.44	8,761.5	\$ 240.00	\$ 7,885.35	335,238.9	\$ 239,240.42
35	Bills			12			12		12			12	
36													
37													
38													
39	Total OTP Revenue				1,008,392.1	\$ 918,401.38	34,839.7	\$ 23,884.06	1,028,617.3	\$ 937,743.79		(20,225.20)	\$ (19,342.41)
40	Total Charged to NEO				659,425.9	\$ 666,020.17	30,166.6	\$ 20,468.27	675,600.0	\$ 682,356.00		(16,174.1)	\$ (16,335.83)
42	Total Contract Revenue				13,727.3	\$ 13,140.79	558.7	\$ 523.62	14,218.3	\$ 13,602.44		(491.0)	\$ (461.65)
41	Amount Included in NEO's GCR												
42	Jul-19				Actual		Normalized	Difference					
43	Aug-19				\$ 9,511.38		\$ 9,511.38	\$ -					
44	Sep-19				17,177.37		17,177.37	-					
45	Oct-19				12,304.83		12,304.83	-					
46	Nov-19				28,786.62		30,467.51	1,680.89					
47	Dec-19				88,685.58		77,811.86	(10,873.72)					
48	Jan-20				83,921.71		88,988.83	5,067.12					
49	Feb-20				109,460.26		134,997.36	25,537.10					
50	Mar-20				106,028.90		113,433.96	7,405.06					
51	Apr-20				77,241.27		95,009.54	17,768.27					
52	May-20				55,344.06		47,355.32	(7,988.74)					
53	Jun-20				33,710.16		25,363.07	(8,347.09)					
54	Total				13,599.14		13,599.14	-					
					\$ 635,771.27		\$ 666,020.17	\$ 30,248.89					

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	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Total
55 Normal-Cleveland Area	6.5	11.9	98.8	375.9	723.9	977.3	1,210.0	1,031.3	851.2	463.2	167.6	39.5	5,957.1
56 Actual-Cleveland Area	-	6.0	24.0	339.0	846.0	909.0	956.0	955.0	666.0	572.0	284.0	23.0	5,580.0
57 Difference	6.5	5.9	74.8	36.9	(122.1)	68.3	254.0	76.3	185.2	(108.8)	(116.4)	16.5	377.1
58 Factor	1.0000	1.0000	1.0000	1.1088	0.8557	1.0751	1.2657	1.0799	1.2781	0.8098	0.5901	1.0000	1.0676
59 <b>Actual Volumes</b>													
60 NEO	9,411.5	17,001.4	12,177.0	28,006.8	87,300.8	82,181.0	107,697.3	99,052.0	75,912.9	54,242.4	33,218.3	13,455.3	619,656.7
61 BRN	5.7	5.9	6.0	494.8	506.7	692.6	679.2	5,927.1	563.6	553.7	158.1	9.2	9,602.6
62 Knox	62.4	67.1	58.3	94.7	732.3	677.0	869.3	793.0	581.7	451.3	323.4	66.3	4,776.8
63 Newbury	28.9	24.3	22.4	592.9	1,519.3	1,216.4	1,583.0	1,275.5	861.7	746.8	452.2	68.4	8,391.8
64 GNR	2,417.1	2,491.4	2,500.4	5,293.6	20,995.7	13,028.1	19,335.0	18,543.1	14,956.2	12,082.4	6,672.1	2,386.8	120,701.9
65 GNR Process (1)	19,838.5	21,312.4	17,302.6	20,960.5	18,996.9	15,345.3	14,818.1	13,891.1	13,526.9	14,544.6	22,658.7	17,227.0	210,422.6
66	31,764.1	40,902.5	32,066.7	55,443.3	130,051.7	113,140.4	144,981.9	139,481.8	106,403.0	82,621.2	63,482.8	33,213.0	973,552.4
67 <b>Base Load Volumes</b>													
68 NEO	9,411.5	17,001.4	12,177.0	13,206.5	13,206.5	13,206.5	13,206.5	13,206.5	13,206.5	13,206.5	13,206.5	13,455.3	157,696.8
69 BRN	5.7	5.9	6.0	5.8	5.8	5.8	5.8	5.8	5.8	5.8	5.8	9.2	73.2
70 Knox	62.4	67.1	58.3	64.8	64.8	64.8	64.8	64.8	64.8	64.8	64.8	66.3	772.1
71 Newbury	28.9	24.3	22.4	26.6	26.6	26.6	26.6	26.6	26.6	26.6	26.6	68.4	356.8
72 GNR	2,417.1	2,491.4	2,500.4	2,454.3	2,454.3	2,454.3	2,454.3	2,454.3	2,454.3	2,454.3	2,454.3	2,386.8	29,429.7
73 GNR Process	19,838.5	21,312.4	17,302.6	20,960.5	18,996.9	15,345.3	14,818.1	13,891.1	13,526.9	14,544.6	22,658.7	17,227.0	210,422.6
74	31,764.1	40,902.5	32,066.7	36,718.4	34,754.8	31,103.2	30,576.0	29,649.0	29,284.8	30,302.5	38,416.6	33,213.0	398,751.2
75 <b>Heat Sensitive Volumes</b>													
76 NEO	-	-	-	14,800.4	74,094.4	68,974.6	94,490.9	85,845.6	62,706.5	41,036.0	20,011.9	-	461,959.9
77 BRN	-	-	-	489.0	500.9	686.8	673.4	5,921.3	557.8	547.9	152.3	-	9,529.4
78 Knox	-	-	-	30.0	667.6	612.3	804.6	728.3	517.0	386.6	258.7	-	4,004.7
79 Newbury	-	-	-	566.3	1,492.7	1,189.8	1,556.4	1,248.9	835.1	720.2	425.6	-	8,035.0
80 GNR	-	-	-	2,839.4	18,541.5	10,573.9	16,880.8	16,088.9	12,502.0	9,628.2	4,217.9	-	91,272.2
81 GNR Process	-	-	-	-	-	-	-	-	-	-	-	-	-
82	-	-	-	18,725.0	95,297.0	82,037.3	114,406.0	109,832.9	77,118.3	52,318.8	25,066.3	-	574,801.2
83 <b>Heat Sensitive Volumes Normalized</b>													
84 NEO	-	-	-	16,411.4	63,400.6	74,157.1	119,596.2	92,704.2	80,143.7	33,230.5	11,809.8	-	491,453.5
85 BRN	-	-	-	542.2	428.6	738.4	852.3	6,394.4	712.9	443.7	89.9	-	10,202.4
86 Knox	-	-	-	33.2	571.2	658.3	1,018.3	786.4	660.7	313.0	152.6	-	4,193.7
87 Newbury	-	-	-	627.9	1,277.3	1,279.2	1,969.9	1,348.7	1,067.3	583.2	251.2	-	8,404.7
88 GNR	-	-	-	3,148.4	15,865.4	11,368.3	21,365.8	17,374.3	15,978.5	7,796.8	2,489.1	-	95,386.6
89 GNR Process	-	-	-	-	-	-	-	-	-	-	-	-	-
90	-	-	-	20,763.1	81,543.1	88,201.3	144,802.5	118,608.0	98,563.1	42,367.2	14,792.6	-	609,640.9
91 <b>Total Normalized with Base Load</b>													
92 NEO	9,411.5	17,001.4	12,177.0	29,617.9	76,607.1	87,363.6	132,802.7	105,910.7	93,350.2	46,437.0	25,016.3	13,455.3	649,150.3
93 BRN	5.7	5.9	6.0	548.0	434.4	744.2	858.1	6,400.2	718.7	449.5	95.7	9.2	10,275.6
94 Knox	62.4	67.1	58.3	98.0	636.0	723.1	1,083.1	851.2	725.5	377.8	217.4	66.3	4,965.8
95 Newbury	28.9	24.3	22.4	654.5	1,303.9	1,305.8	1,996.5	1,375.3	1,093.9	609.8	277.8	68.4	8,761.5
96 GNR	2,417.1	2,491.4	2,500.4	5,602.7	18,319.7	13,822.6	23,820.1	19,828.6	18,432.8	10,251.1	4,943.4	2,386.8	124,816.3
97 GNR Process	19,838.5	21,312.4	17,302.6	20,960.5	18,996.9	15,345.3	14,818.1	13,891.1	13,526.9	14,544.6	22,658.7	17,227.0	210,422.6
98	31,764.1	40,902.5	32,066.7	57,481.5	116,297.9	119,304.5	175,378.5	148,257.0	127,847.9	72,669.7	53,209.2	33,213.0	1,008,392.1

NORTHEAST OHIO NATURAL GAS CORP.  
ORWELL TRUMBELL PIPELINE ASSETS (NEO-OTP)  
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1,008,358.7

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	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Total
<b>99 (1) Detail of GNR Process Load</b>													
100 Grand River Asphalt	10,387.0	10,101.7	7,468.4	9,188.0	4,478.0	1,923.0	1.0	-	-	823.0	9,072.0	7,769.0	61,211.1
101 Osborne T-35 Asphalt	-	-	-	6.4	37.6	49.4	24.0	23.0	18.0	17.0	1,547.0	707.0	2,429.4
102 Osborne Concrete	562.0	1,094.0	372.0	1,175.0	560.0	740.3	617.9	635.0	570.0	476.9	78.4	2.2	6,883.7
103 Osborne Office	3.5	2.3	2.3	12.2	468.7	150.0	51.6	52.7	39.9	28.0	14.5	0.8	826.5
104 Roll-Kraft	8.3	12.7	27.4	69.3	179.5	281.7	258.4	485.7	118.2	189.7	20.9	25.3	1,677.1
105 Lake Health Hospitals	8,727.2	9,938.8	9,292.3	10,323.4	12,961.6	11,905.0	13,513.6	12,366.7	12,564.4	12,912.5	11,865.2	8,608.0	134,978.7
106 Brennan's Restaurant	58.5	65.0	54.6	56.6	74.8	76.8	85.4	84.3	67.5	32.3	41.1	67.2	764.1
107 Red Wine & Brew	92.0	97.9	85.6	129.6	236.7	219.1	266.2	243.7	148.9	65.2	19.6	47.5	1,652.0
108	19,838.5	21,312.4	17,302.6	20,960.5	18,996.9	15,345.3	14,818.1	13,891.1	13,526.9	14,544.6	22,658.7	17,227.0	210,422.6
<b>109 Actual Volumes</b>													
110 Aexcel Corporation	1.6	2.4	4.4	78.4	306.9	370.0	428.0	456.3	346.0	335.7	143.0	17.9	2,490.6
111 American Roll Form - W	0.4	0.4	0.6	58.6	501.6	727.5	769.9	659.2	657.5	535.6	354.7	-	4,266.0
112 Anodizing Specialists	92.5	98.9	94.0	112.2	283.3	337.5	395.5	404.5	273.8	254.1	132.7	98.1	2,577.1
113 B.B. Bradley	-	-	-	11.5	131.2	183.3	201.4	172.3	128.8	91.8	30.0	-	950.3
114 Breckenridge Village	498.4	531.4	553.0	1,035.1	2,375.4	2,930.8	3,020.8	2,702.2	2,342.0	2,187.6	1,305.2	601.4	20,083.3
115 Brennan's Restraunt (Ri	58.5	65.0	54.6	56.6	74.8	76.8	85.4	84.3	67.5	32.3	41.1	67.2	764.1
116 Cantex	34.0	33.0	14.0	126.0	1,021.0	1,713.0	1,564.0	1,516.0	1,210.0	899.0	315.0	44.0	8,489.0
117 CRT (Componet Repair	276.7	327.9	333.2	1,239.5	3,973.9	4,666.8	4,379.5	4,599.1	3,670.4	3,197.2	1,368.7	349.5	28,382.4
118 Cres Cor	14.7	17.3	17.5	55.9	306.2	523.8	631.0	584.2	442.0	342.3	50.7	127.6	3,113.2
119 DCR Systems	53.7	67.1	60.8	105.8	332.5	462.6	463.8	455.9	353.8	291.7	137.0	54.8	2,839.5
120 Eye Lighting	70.6	103.3	97.9	142.6	352.6	539.3	696.8	594.1	430.1	400.7	242.1	100.3	3,770.4
121 Fairport Trucking	1.6	1.6	1.6	2.6	71.3	59.7	67.4	80.9	61.8	8.4	5.0	1.5	363.4
122 Grand River Asphalt	10,387.0	10,101.7	7,468.4	9,188.0	4,478.0	1,923.0	1.0	-	-	823.0	9,072.0	7,769.0	61,211.1
123 Lake Forest Village	132.0	25.9	38.9	-	-	-	-	-	-	-	-	-	196.8
124 LaMalfa Party Center	132.7	139.2	133.8	191.3	391.2	472.7	495.9	506.9	420.3	198.6	184.5	80.7	3,347.8
125 MC Sign	1.2	0.8	0.7	24.0	135.2	217.2	239.9	224.5	163.8	183.0	71.1	2.8	1,264.2
126 Mentor Lumber	1.1	1.2	1.3	12.9	224.9	330.9	370.6	339.9	237.5	168.0	84.9	1.3	1,774.5
127 Munson Township	5.9	6.6	12.2	16.2	92.2	134.2	132.6	122.7	89.1	67.8	25.2	5.9	710.6
128 Osborne Concrete	562.0	1,094.0	372.0	1,175.0	560.0	740.3	617.9	635.0	570.0	476.9	78.4	2.2	6,883.7
129 Osborne Office	3.5	2.3	2.3	12.2	468.7	150.0	51.6	52.7	39.9	28.0	14.5	0.8	826.5
130 Osborne (T-35 Asphalt I	-	-	-	6.4	37.6	49.4	24.0	23.0	18.0	17.0	1,547.0	707.0	2,429.4
131 Painesville Schools	163.5	261.8	637.6	1,141.2	2,421.4	3,057.4	3,050.2	2,765.5	2,243.7	1,635.4	1,414.0	419.1	19,210.8
132 Roll-Kraft	8.3	12.7	27.4	69.3	179.5	281.7	258.4	485.7	118.2	189.7	20.9	25.3	1,677.1
133 R W Sidley	0.5	0.9	0.7	3.4	26.7	37.5	37.3	30.5	25.7	28.8	11.8	0.6	204.4
134 Steris	64.7	108.7	125.4	207.6	564.8	734.7	767.4	746.5	629.6	642.7	391.5	153.3	5,136.9
135 T&T Machine - Callande	0.3	0.3	0.4	58.2	248.1	203.5	260.5	203.4	155.8	121.9	27.6	0.7	1,280.7
136 YMCA (Central)	439.0	373.7	372.4	670.6	1,235.3	1,325.7	1,362.5	1,378.5	1,074.5	492.1	377.4	327.3	9,429.0
137 YMCA (West)	371.0	389.0	-	-	-	-	-	-	-	-	-	-	760.0
138 Great Lakes Growers (E	61.0	-	-	-	-	-	-	-	-	-	-	-	61.0
139 Red Wine & Brew (D&S	92.0	97.9	85.6	129.6	236.7	219.1	266.2	243.7	148.9	65.2	19.6	47.5	1,652.0
140 Lake Health Hospitals	8,727.2	9,938.8	9,292.3	10,323.4	12,961.6	11,905.0	13,513.6	12,366.7	12,564.4	12,912.5	11,865.2	8,608.0	134,978.7
141													
142 Total	22,255.6	23,803.8	19,803.0	26,254.1	33,992.6	34,373.4	34,153.1	32,434.2	28,483.1	26,627.0	29,330.8	19,613.8	331,124.5
143 Check Total	22,255.6	23,803.8	19,803.0	26,254.1	33,992.6	28,373.4	34,153.1	32,434.2	28,483.1	26,627.0	29,330.8	19,613.8	331,124.5
144 Difference	-	-	-	-	6,000.00	(6,000.00)	-	-	-	-	-	-	-



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Line Num	FERC	Company	Description	3 Months	9 Months	Unadjusted			Adjusted	Actual						Total
				Actual 6/30/2020	Projection 3/31/2021	Test Year 3/31/2021	Reclasses	Adjustments	Test Year 3/31/2021	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	
38	489	4910007	Revenue	\$ 158,746	\$ 778,996	\$ 937,742	\$ -	(19,341)	\$ 918,401	\$ 136,111	\$ 131,113	\$ 98,839	\$ 75,435	\$ 55,537	\$ 27,774	\$ 524,809
39	874	8740001	Labor	18,856	67,277	86,133	-	3,569	89,702	4,214	6,362	4,333	3,344	7,730	7,782	33,765
40	875	8750401	Meter Reading	6,796	-	6,796	-	(6,796)	-	2,421	2,335	2,339	2,346	2,099	2,351	13,891
41	880	8800213	Supplies	-	-	-	-	-	-	201	425	-	-	-	-	626
42	880	9210341	Permits & License	-	-	-	-	-	-	110	-	-	-	-	-	110
43	880	9210371	Communication	214	-	214	(214)	-	-	84	103	56	107	51	56	457
44	880	9210376	Cell Phones	120	4,500	4,620	214	1,166	6,000	40	40	40	40	40	40	240
45	880		Professional certification	-	4,500	4,500	-	1,500	6,000	-	-	-	-	-	-	-
46				334	9,000	9,334	-	2,666	12,000	435	568	96	147	91	96	1,433
47	923	9230127	Legal	4,988	75,001	79,989	-	20,011	100,000	-	-	-	-	4,655	333	4,988
48	923	9230199	Outside Service Other	5,230	-	5,230	(5,230)	-	-	-	-	-	5,230	-	-	5,230
49				10,218	75,001	85,219	(5,230)	20,011	100,000	-	-	-	5,230	4,655	333	10,218
50	926.2	9200037	Emp Benefits	183	11,655	11,838	-	3,702	15,540	-	-	-	183	-	-	183
51	887	8910999	Maintenance	881	45,000	45,881	5,230	8,889	60,000	-	2,300	-	-	-	881	3,181
52	403	6030001	Depreciation	34,313	237,242	271,555	-	44,767	316,322	17,745	17,745	17,745	4,213	15,050	15,050	87,548
53	403	6040004	Amortization	(34,341)	-	(34,341)	-	34,341	-	(11,447)	(11,447)	(11,447)	(11,447)	(11,447)	(11,447)	(68,682)
54	403	6050001	Accretion	4,972	-	4,972	-	(4,972)	-	2,558	2,558	2,558	628	2,172	2,172	12,646
55			Total Dep and Amort	4,944	237,242	242,186	-	74,136	316,322	8,856	8,856	8,856	(6,606)	5,775	5,775	31,512
56	408.1	6081002	Employer FICA	1,466	6,178	7,644	-	592	8,236	-	480	329	256	686	524	2,275
57	408.1	6081003	Fed & St Unemploy	-	-	-	-	-	-	-	320	91	-	-	-	411
58	408.1	6081012	Personal Property Tax	15,750	57,484	73,234	-	3,411	76,645	5,250	5,250	5,250	5,250	5,250	5,250	31,500
59				17,216	63,662	80,878	-	4,003	84,881	5,250	6,050	5,670	5,506	5,936	5,774	34,186
60	408.1	6081013	MCF Tax	42	-	42	-	(42)	-	101	41	29	24	8	10	213
61	408.1	6081014	Gross Receipts Tax	104	-	104	-	(104)	-	(3,215)	100	70	58	21	25	(2,941)
62			Synchronized Interest					150,299	150,299							
63			Income Tax	20,706	27,080	47,786	-	(28,958)	18,828	24,837	21,945	16,383	13,500	6,465	741	83,871
64			Total	\$ 80,280	\$ 535,917	\$ 616,197	\$ -	\$ 81,076	\$ 697,273	\$ 42,899	\$ 48,557	\$ 37,776	\$ 23,732	\$ 32,780	\$ 23,768	\$ 209,512
65			Net Income	\$ 78,466	\$ 243,079	\$ 321,545	\$ -	(100,417)	\$ 221,128	\$ 93,212	\$ 82,556	\$ 61,063	\$ 51,703	\$ 22,757	\$ 4,006	\$ 315,297

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Line Num	FERC	Company	Description	Projected												Total
				Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	
66	489	4910007	Revenue	\$ 165,431	\$ 139,583	\$ 119,428	\$ 65,946	\$ 45,684	\$ 27,774	\$ 25,499	\$ 34,253	\$ 26,513	\$ 50,197	\$ 106,499	\$ 111,593	\$ 918,400
67	874	8740001	Labor	7,475	7,475	7,475	7,475	7,475	7,475	7,475	7,475	7,475	7,475	7,476	7,476	89,702
68	875	8750401	Meter Reading	-	-	-	-	-	-	-	-	-	-	-	-	-
69	880	8800213	Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
70	880	9210341	Permits & License	-	-	-	-	-	-	-	-	-	-	-	-	-
71	880	9210371	Communication	-	-	-	-	-	-	-	-	-	-	-	-	-
72	880	9210376	Cell Phones	500	500	500	500	500	500	500	500	500	500	500	500	6,000
73	880		Professional certification	500	500	500	500	500	500	500	500	500	500	500	500	6,000
74				1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
75	923	9230127	Legal	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,334	8,334	8,334	8,334	100,000
76	923	9230199	Outside Service Other	-	-	-	-	-	-	-	-	-	-	-	-	-
77				8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,334	8,334	8,334	8,334	100,000
78	926.2	9200037	Emp Benefits	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	15,540
79	887	8910999	Maintenance	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
80	403	6030001	Depreciation	26,360	26,360	26,360	26,360	26,360	26,360	26,360	26,360	26,360	26,360	26,361	26,361	316,322
81		6040004	Amortization													
82	403	6050001	Accretion													
83			Total Dep and Amort	26,360	26,360	26,360	26,360	26,360	26,360	26,360	26,360	26,360	26,360	26,361	26,361	316,322
84	408.1	6081002	Employer FICA	686	686	686	686	686	686	686	686	687	687	687	687	8,236
85	408.1	6081003	Fed & St Unemploy													
86	408.1	6081012	Personal Property Tax	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,388	76,645
87				7,073	7,073	7,073	7,073	7,073	7,073	7,073	7,073	7,074	7,074	7,074	7,075	84,881
88	408.1	6081013	MCF Tax													
89	408.1	6081014	Gross Receipts Tax													
90			Synchronized Interest													
91			Income Tax	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,008	36,107
92			Total	\$ 59,545	\$ 59,545	\$ 59,545	\$ 59,545	\$ 59,545	\$ 59,545	\$ 59,545	\$ 59,545	\$ 59,547	\$ 59,547	\$ 59,549	\$ 59,549	\$ 714,552
93			Net Income	\$ 105,886	\$ 80,038	\$ 59,883	\$ 6,401	\$ (13,861)	\$ (31,771)	\$ (34,046)	\$ (25,292)	\$ (33,034)	\$ (9,350)	\$ 46,950	\$ 52,044	\$ 203,848

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2019 Report									
		Net Taxable Cost	Assessed Value	Property Tax Payable in 2020					
		1/1/2020	estimated	actual per assessment ltr	est. value, est. tax rate	actual values, est. tax rate	actual values, actual tax rate		
Geauga		1,058,343	260,027	-	25,958	-	-		
Lake		1,890,205	464,410	-	48,583	-	-		
Portage		103,195	25,354	-	2,104	-	-		
		3,051,743	749,792	-	76,645	-	-		
Total		3,051,743	749,790	-	76,645	-	-		
per PPT report		3,051,743	749,792	-	-	-	-		
		-	-	-	-	-	-		
		Net Taxable Cost	Assessed Value	CY2020 Tax Rate			Property Tax payable in 2021		
Taxing District		1/1/2020	estimated	actual per assessment ltr	LY rates in effect	actual	est. values, est. tax rate	actual values, est. tax rate	actual values, actual tax rate
<b>Geauga</b>									
AUBURN TWP-KENSTON LSD	28-0010	139,991	34,395			121.88	4,192	-	-
BURTON TWP-BERKSHIRE LSD	28-0030	99,347	24,409			85.10	2,077	-	-
BURTON VIL-BERKSHIRE LSD	28-0040	26,560	6,526			86.75	566	-	-
CHARDON TWP-CHARDON LSD	28-0050	206,597	50,759			108.48	5,506	-	-
CHARDON CITY-CHARDON LSD	28-0060	29,993	7,369			112.28	827	-	-
MIDDLEFIELD TWP-CARDINAL LSD	28-0140	40,992	10,071			93.62	943	-	-
MIDDLEFIELD VIL-CARDINAL LSD	28-0150	45,762	11,243			90.47	1,017	-	-
MUNSON TWP-CHARDON LSD	28-0170	123,686	30,389			114.18	3,470	-	-
NEWBURY TWP-NEWBURY LSD	28-0190	345,415	84,866			86.73	7,360	-	-
Geauga		1,058,343	260,027	-			25,958	-	-
				(260,027)					
<b>Lake</b>									
KIRTLAND CTY-KIRT CT-KIRT LSD	43-0060	69,996	17,197			106.13	1,825	-	-
MENTOR CITY-MENTOR EVSD	43-0130	539,648	132,588			104.62	13,871	-	-
PAINESVILLE CITY/PA CSD	43-0170	114,759	28,195			125.63	3,542	-	-
PAINESVILLE TWP-RIVERSIDE LSD	43-0180	787,358	193,448			108.22	20,935	-	-
WILLOUGHBY CITY-WLLGHBY E CSD	43-0240	378,446	92,981			90.45	8,410	-	-
Lake		1,890,205	464,409	-			48,583	-	-
				(464,409)					
<b>Portage</b>									
MANTUA TWP-CRESTWOOD LSD	67-0230	103,195	25,354			82.97	2,104	-	-
Portage		103,195	25,354	-			2,104	-	-
				(25,354)					
TOTAL		3,051,743	749,790	-			76,645	-	-

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<u>County Rates - Historic actual</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b><u>Geauga</u></b>							
AUBURN TWP-KENSTON LSD	121.88	121.43	121.43	121.19	121.24	114.83	113.75
BURTON TWP-BERKSHIRE LSD	85.10	85.10	81.45	82.35	78.35	76.15	76.35
BURTON VIL-BERKSHIRE LSD	86.75	86.75	83.10	83.10	80.85	78.65	78.85
CHARDON TWP-CHARDON LSD	108.48	108.48	104.33	103.83	103.83	100.88	101.58
CHARDON CITY-CHARDON LSD	112.28	112.28	108.38	107.88	107.88	105.68	106.38
MIDDLEFIELD TWP-CARDINAL LSD	93.62	93.62	91.11	84.58	83.61	80.69	81.41
MIDDLEFIELD VIL-CARDINAL LSD	90.47	90.47	90.46	83.18	82.21	79.29	80.01
MUNSON TWP-CHARDON LSD	114.18	114.18	110.28	109.78	108.13	105.93	106.63
NEWBURY TWP-NEWBURY LSD	86.73	101.13	101.30	101.14	101.17	99.24	92.09
<b><u>Lake</u></b>							
KIRTLAND CTY-KIRT CT-KIRT LSD	106.13	108.29	108.95	108.83	108.57	108.97	107.29
MENTOR CITY-MENTOR EVSD	104.62	104.58	104.55	104.21	99.36	99.22	99.29
PAINESVILLE CITY/PA CSD	125.63	123.31	123.97	123.65	123.59	123.34	123.15
PAINESVILLE TWP-RIVERSIDE LSD	108.22	108.45	106.22	97.88	95.33	95.89	94.59
WILLOUGHBY CITY-WLLGHBY E CSD	90.45	89.66	91.17	91.02	90.76	87.26	87.35
<b><u>Portage</u></b>							
MANTUA TWP-CRESTWOOD LSD	82.97	83.02	83.54	83.65	83.71	83.95	83.44

WP-E-4.1-NEO  
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Line Num	Rate Code	Description	Customer Charge	Volumetric Charge	Total Distribution	Percent Total Distribution	Split on Total Distribution	Volume Mcf	Customer Bills	Split Fixed & Volumetric				To E-4.1 Proposed		
										Fixed Recovery	Volumetric Recovery	Customer Charge	Volumetric Charge	Fixed	Volumetric	Total
1	36-SGS-NEO	Small General Service-NEO Area	\$ 4,242,440	\$ 2,560,820	\$ 6,803,260	41.369%	\$ 639,107	1,742,647.0	212,122	\$ 398,540	\$ 240,567	\$ 1.88	\$ 0.1696	\$ 398,540	\$ 295,627	694,167
2	36-SGS-ONG	Small General Service-Orwell Area	2,507,940	2,356,395	4,864,335	29.579%	456,961	980,320.0	125,397	235,599	221,362			235,599	166,303	401,902
3	37-GS-1-NEO	General Service-GS-1-NEO Area	287,400	71,558	358,958	2.183%	33,721	40,970.0	5,748	26,999	6,722	\$ 4.70	\$ 0.1751	26,998	7,172	34,170
4	37-GS-2-NEO	General Service-GS-2-NEO Area	1,014,500	1,676,243	2,690,743	16.362%	252,772	959,718.0	10,145	95,303	157,469	\$ 9.39		95,304	168,000	263,304
5	37-GS-1-ONG	General Service-GS-1-Orwell Area	2,400	223	2,623	0.016%	246	91.0	48	225	21			225	16	241
6	37-GS-2-ONG	General Service-GS-2-Orwell Area	184,500	564,600	749,100	4.555%	70,372	230,064.0	1,845	17,332	53,040			17,332	40,273	57,605
7	38-LGS-NEO	Large General Service-NEO Area	27,600	95,995	123,595	0.752%	11,610	145,334.0	92	2,593	9,017	\$ 28.18	\$ 0.0719	2,593	10,445	13,038
8	38-LGS-ONG	Large General Service-Orwell Area	7,200	79,045	86,245	0.524%	8,101	43,766.0	24	676	7,425			676	3,145	3,821
9	63-GTS-NEO	General Transportation-NEO Area	75,600	371,287	446,887	2.717%	41,981	212,577.0	756	7,102	34,879			7,102	37,212	44,314
10	63-GTS-ONG	General Transportation-Orwell Area	1,200	24,011	25,211	0.153%	2,368	9,784.0	12	113	2,255			113	1,713	1,826
11	64-LGTS-NEO	Lg General Transportation-NEO Area	43,200	251,255	294,455	1.791%	27,661	368,086.0	144	4,058	23,603			4,058	26,454	30,512
12	64-LGTS-ONG	Lg General Transportation-Orwell Area	-	-	-	0.000%	-	-						-	-	-
13		Total Tariffed Distribution Revenue	\$ 8,393,980	\$ 8,051,432	\$ 16,445,412	100.000%	\$ 1,544,900	4,733,357.0		\$ 788,540	\$ 756,360			\$ 788,540	\$ 756,360	\$ 1,544,900
14		Contract Service			1,098,419		13,141	13,727.3						-	13,141	13,141
15		Total Distribution Revenue			\$ 17,543,831		\$ 1,558,041	4,747,084.3						\$ 788,540	\$ 769,501	\$ 1,558,041
16		Small General Service	\$ 6,750,380	\$ 4,917,215	\$ 11,667,595	70.947%	\$ 1,096,068							634,139	461,930	1,096,069
17		General Service	1,565,600	2,707,922	4,273,522	25.986%	401,460							147,074	254,386	401,460
18		Lg General Service	78,000	426,295	504,295	3.067%	47,372							7,327	40,044	47,371
19		Total Tariffed Distribution Revenue	\$ 8,393,980	\$ 8,051,432	\$ 16,445,412	100.000%	\$ 1,544,900							\$ 788,540	\$ 756,360	\$ 1,544,900
20		From Schedule C-1					\$ 1,544,900									
22		From Schedule E-4-Tariffed												\$ 788,540	\$ 756,360	\$ 1,544,900
23		From Schedule E-4-Contract												-	13,141	13,141
24		Totals												\$ 788,540	\$ 769,501	\$ 1,558,041
25								Full Service								Gas Cost
26								Volumes Only								Reduction
27		Gas Cost Revenue Reduction - Amount to be Removed From GCR / Tariff Sales Volumes						4,142,910.0						\$ (0.1608)		\$ (666,020)
28		Rate Rounding														4
29		Total from Schedule E-4														\$ (666,016)

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

**Commission of Ohio Docketing Information System on**

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**in**

**Case No(s). 20-1427-GA-ALT**

Summary: Application Schedules A-E electronically filed by Mr. Trevor Alexander on behalf of Northeast Ohio Natural Gas Corp.