

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of
Columbia Gas of Ohio, Inc.
Columbus, OH 43215

We have performed the procedures enumerated below, which were agreed to by Columbia Gas of Ohio, Inc. (the "Company") and the Public Utilities Commission of Ohio (the "PUCO") on the Company's compliance with PUCO Case No. 87-244-GE-UNC and No. 20-421-GA-PIP in conjunction with the balance of accumulated deferrals for the Percentage of Income Payment Plan Rider ("PIPP") for the period April 1, 2019 through March 31, 2020. The Company is responsible for compliance with those requirements. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures that we performed, and our findings are as follows:

Agreed-Upon Procedures for the Uncollectible Customer Accounts Receivable Recovery Mechanism under Case No. 20-421-GA-PIP

- A. We obtained from the Company management, and proved the mathematical accuracy of, the accounting schedules summarizing the deferred PIPP balances by month for the following items for the period April 1, 2019 to March 31, 2020 with no exception:
 1. Net deferred PIPP arrearages of \$10,540,606.
 2. PIPP Recoveries of (\$23,234,822).
- B. We agreed the March 31, 2020 PIPP regulatory asset balance per the schedules obtained in Step A to the general ledger and identified no differences.
- C. We randomly selected 3 months (June 2019, December 2019, and March 2020) included in the schedules obtained in Step A above and performed the following procedures:
 1. We obtained the detail of net deferred PIPP arrearages for the selected months and the 'Regulatory Services Monthly PIP Report' out of the DIS system for the months selected and the previous month. We agreed the net deferred PIPP arrearage balance in the detail to the current month report with no exception. We recalculated the selected months' activity by subtracting the current month balance from the prior month balance using the applicable 'Regulatory Services Monthly PIP Report' and agreed the monthly activity to the schedules obtained in Step A and identified no difference.
 - a. We haphazardly selected three customer arrearages for each of the 3 months (9 total selections) and

1. Agreed the arrearage to the customer's invoice and identified no differences.
 2. Inspected, within the DIS customer information system, the customer's arrearage upon the date of their most recent income reverification and identified no differences.
 3. For 2 applicable selections, we recalculated the monthly incentive credit and delta credit received by the customer in the month selected and identified no differences.
2. For each of the three months selected we obtained the calculation of PIPP recoveries as derived by multiplying eligible sales volumes by the PIPP rider rate.
- a. We compared sales, Standard Choice Offer ("SCO"), Choice and transportation volumes to the appropriate Distributed Information System ("DIS"), Gas Accounting System ("GMB/GAS") and Gas Transportation System ("GTS") reports based on eligible billing categories by comparing the billing category numbers in the reports to the billing category definitions and identified no differences.
 - b. We compared the PIPP rider rates for the Company with those permitted by the PUCO, as initially outlined in Case No. 87-244-GE-UNC and with rates approved in Case No. 18-421-GA-PIP for May 31, 2018 through May 30, 2019 and Case No. 19-421-GA-PIP for May 31, 2019 through May 28, 2020 and determined whether the rates have been applied to eligible volumes by comparing the rates to approved tariff sheets and identified no differences.
- D. We haphazardly selected nine customer write-offs included in the calculation of the Company's uncollectible expense tracker and validated the customer's arrearage was not included in the calculation of the PIPP tracker with no exceptions.
- E. We haphazardly selected 25 customer bills (4 residential Choice, 4 commercial Choice, 4 residential sales, 4 commercial sales, 4 residential SCO and 5 commercial SCO) from the period April 1, 2019 through March 31, 2020 and agreed the PIPP rider rate in Step C 2. b. (above) and identified no differences. We recalculated the total amount of the PIPP rider on each selected bill and identified no differences.

Individual exceptions identified in performing the procedures described above of less than \$1,000 were not included in our report on these agreed-upon procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Company's compliance with PUCO Case No. 87-244- GE-UNC and No. 20-421-GA-PIP in conjunction with the balance of accumulated deferrals for the Percentage of Income Payment Plan Rider ("PIPP") for the period April 1, 2019 through March 31, 2020. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Company and the PUCO and is not intended to be, and should not be, used by anyone other than the specified parties.

Deloitte + Touche LLP

October 20, 2020

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Summary: Report Independent Accountants' Report of Deloitte & Touche LLP electronically filed by Ms. Melissa L. Thompson on behalf of Columbia Gas of Ohio, Inc.