

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of            )  
Columbia Gas of Ohio, Inc. for                )  
Authority to Defer Environmental            )  
Investigation and Remediation Costs.      )            Case No. 08-0606-GA-AAM

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**ANNUAL DEFERRAL REPORT OF  
COLUMBIA GAS OF OHIO, INC.**

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On May 19, 2008, Columbia Gas of Ohio, Inc. (“Columbia”) filed its Application in this docket, requesting authority to defer on its books environmental investigation and remediation costs. By Entry dated September 24, 2008, the Commission approved the Application. Paragraph 11 of said Entry provides:

Prior to their deferral on its books, we require Columbia to make an annual filing in this docket detailing the costs incurred in the prior 12-month period covered by the deferrals and the total amount deferred to date.

Pursuant to Paragraph 11 of the September 24, 2008 Entry, Columbia provides the following information. The costs Columbia incurred for the period December 2019 through November 2020, and which Columbia proposes to defer, are \$3,660,205.35. These costs are comprised of expenses incurred in the continued remediation of sites in Toledo, Fremont, Fostoria, Athens, Portsmouth, Lorain, Elyria, and Columbus, Ohio. Columbia’s projects and costs are described in the following attachments:

- Attachment 1 – Marion project description
- Attachment 2 – Bellevue project description
- Attachment 3 – Grandview Heights/Goodale project description
- Attachment 4 – Toledo (Swan Creek) project description
- Attachment 5 – Toledo cost detail
- Attachment 6 – Fremont project description

- Attachment 7 – Fremont cost detail
- Attachment 8 – Fostoria (Crocker Street) project description
- Attachment 9 – Fostoria (Crocker Street) cost detail
- Attachment 10 – Athens project description
- Attachment 11 – Athens cost detail
- Attachment 12 – Portsmouth project description
- Attachment 13 – Portsmouth cost detail
- Attachment 14 – Lorain project description
- Attachment 15 – Lorain cost detail
- Attachment 16 – Elyria project description
- Attachment 17 – Elyria cost detail
- Attachment 18 – Columbus I project description
- Attachment 19 – Columbus I cost detail
- Attachment 20 – Columbus II project description
- Attachment 21 – Columbus II cost detail
- Attachment 22 – Fostoria II (Wood Street) project description
- Attachment 23 – Fostoria II (Wood Street) cost detail
- Attachment 24 – Toledo II project description
- Attachment 25 – Toledo II cost detail

Additionally, Columbia has included in this report, as Attachment 26, a schedule showing the amounts deferred by year for all projects, and the total amount deferred to date.

Respectfully submitted by,

**COLUMBIA GAS OF OHIO, INC.**

*/s/ Joseph M. Clark*

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## CERTIFICATE OF SERVICE

The Public Utilities Commission of Ohio's e-filing system will electronically serve notice of the filing of this document on the parties referenced on the service list of the docket card who have electronically subscribed to the case. In addition, the undersigned hereby certifies that a copy of the foregoing document is also being served via electronic mail on the 9th day of December, 2020 upon the parties listed below.

/s/ Joseph M. Clark

By: Joseph M. Clark

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# **ATTACHMENT 1**

## Marion

Description: This was a former manufactured gas plant (“MGP”) site located at the southwest corner of West Street and Canal Street, which have since been named Prospect Street and Columbia Street respectively, in Marion, Marion County, Ohio. This MGP site, formerly owned by Marion Gas-Light Company, was operated from 1862 until 1902. Review of historical information, including Sanborn Fire Insurance Maps, deeds and other records, indicates the facility contained a number of structures including retorts, a coal shed, a meter house, tar well and gas holders. This former MGP plant was demolished between 1908 and 1914, with the property being redeveloped as housing with approximately 18 houses being constructed in the footprint of the MGP. Columbia has reviewed its corporate history and has determined it is a successor to entities that owned and operated the MGP.

A Phase I Assessment and phase II assessment were completed in 2006. Based upon findings of those investigations, 18 homes were purchased and demolished in advance of further site investigation activities in 2008. Remediation of the soil impacts was completed in 2011 and a No Further Action letter and Covenant Not to Sue (“CNS”) was received in 2013 from Ohio EPA under the Voluntary Action Program (“VAP”).

In November 2014, additional activities required under Ohio’s VAP and related to the CNS were completed. These activities included submittal of documentation and participation in a meeting with the Ohio EPA related to a random CNS audit conducted by the Ohio EPA. The final audit report has not been received to date by Columbia.

No activities were performed during the twelve-month periods ending in November 2015, 2016, 2017, 2018, 2019, and 2020. No additional activities are expected at this location.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period January 2008 through November 2020, exclusive of the \$25,000 to be funded by Columbia, were \$910,678.93. This amount was deferred previously.

## **ATTACHMENT 2**

## Bellevue

Description: This former MGP site is located on Howard Street, southwest of the intersection of Howard Street and Hamilton Street in Bellevue, Sandusky County, Ohio. A multi-unit residential structure and at least one private residence are located within the footprint of the former MGP. The site is bounded to the south by active railroad tracks beyond which lie a manufacturing facility and a residential area. The site is bounded to the north and west by residential areas. The site is bounded to the east by several residences beyond which lies an apparent railcar maintenance facility.

Based on a review of readily available historical information, including the Sanborn Fire Insurance maps, the MGP was constructed prior to 1899, and consisted of a gas plant building and a gas holder. A rail siding was also located adjacent to the plant, likely used for coal delivery. The 1901 Brown's Directory of American Gas Companies ("Brown's Directory") indicates that the facility was in operation in 1901 and that both coal carbonization and water gas processes were used to produce gas. A comparison of the 1899 and 1906 Sanborn Fire Insurance Maps indicate that the MGP building was expanded during this time period. The 1904 Brown's Directory states that manufactured gas operations had ceased and transitioned to natural gas prior to 1904. Columbia has reviewed its corporate history and has determined it is a successor to entities that owned and operated the MGP.

A Phase I environmental site assessment was completed in 2011 and a Phase II site assessment(s) were conducted between 2011 and 2013. Remediation of MGP soil impacts was completed in late 2013 and a No Further Action letter was issued by the VAP Certified Professional ("CP") for the project.

During the twelve-month periods ending in November 2015, 2016, 2017, 2018, 2019, and 2020, there were no additional activities performed or required. No additional activities are expected at this location.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period July 2009 through November 2020, exclusive of the \$25,000 to be funded by Columbia, were \$555,823.98. This amount was deferred previously.



## **ATTACHMENT 3**

## Grandview Heights

Description: These facilities were comprised of a former district office, service center, warehouse, meter shops and phone center located at 825 Burr Avenue, 860 Burr Avenue, 901 Burr Avenue, 909 Burr Avenue and 920 Goodale Street, Grandview Heights, Ohio. These properties were sold by Columbia in December 2008, pursuant to a Letter Agreement For Purchase of Real Estate, (“Letter Agreement”) dated July 18, 2008, as amended, between Columbia and NRI Equity Land Investments, LLC (“NRI”), and joined by Nationwide Realty Investors, Ltd. The purpose of this Letter Agreement was to clarify, resolve and allocate the financial responsibilities for the environmental condition of certain portions of the property and to close the transaction as contemplated by the Letter Agreement. Pursuant to the Letter Agreement the parties agreed that certain tests and investigations documented the presence of lead and polynuclear aromatic hydrocarbons (“PAHs”) on or under the property which require investigation, cleanup, removal action, remedial action or other corrective action. Columbia agreed to pay a portion of the cost of the investigation and remediation costs associated therewith and a portion of the costs of the investigation, cleanup, removal action, remedial action or corrective action undertaken with respect to the documented presence of lead and PAHs on the property through: (1) a reduction in the purchase price of the property set forth in Agreement by the sum of \$200,000; and, (2) payment to NRI of the sum of \$500,000 toward NRI’s costs that it has incurred or will incur, in the performance of investigation, cleanup, removal action, remedial action or corrective action as consideration for NRI’s assumption of this responsibility. This amount was based on Columbia’s evaluation of a report prepared by NRI’s consultant. This report included preliminary cost evaluations that included estimates ranging from a low of \$508,500 up to \$3,218,565 dependent upon the intended use of the land.

During the twelve-month periods ending in November 2015, 2016, 2017, 2018, 2019, and 2020, no activities were completed on Grandview Heights. No additional activities are expected at this location.

Total Project Costs: Total incremental costs incurred by Columbia during the January 2008 through November 2020, exclusive of the \$25,000 to be funded by Columbia, were \$475,000. This amount was deferred previously.

## **ATTACHMENT 4**

## Toledo (Swan Creek)

Description: The former Toledo Gas Light and Coke Company site located at 333 South Erie Street, Toledo, was owned and operated by Columbia as a Service Center until it sold the property and building in March 2011. The site is in the process of being remediated in accordance with Ohio's VAP regulations by the new property owner, River Road Redevelopment H, LLC ("R3II"). While the site was originally entered into the VAP with Columbia as the remedial applicant, after purchasing the property, R3II is now the remedial applicant. The Ohio EPA issued a Covenant Not to Sue for the site on November 10, 2014.

The former MGP property, located at 333 South Erie Street, Toledo, is adjacent to Swan Creek. The indemnification with R3I1 does not cover remediation of Swan Creek. Columbia will manage any sediment investigation and remediation under a future regulatory scenario. Sediments have been subject to a preliminary ecological assessment and limited sampling which indicated some areas of MGP related impacts. The state and federal regulatory agencies have expressed interest in the status of Swan Creek as a tributary to the Maumee River which is an identified Area of Concern under the Federal Great Lakes Legacy Act. There is a documented history of multiple parties discharging to the creek. Additional sediment investigation will be necessary since the extent of impacts and responsibility for those impacts have yet to be determined. In 2011, Columbia authorized an evaluation of: 1) sediment remedial approaches; 2) potential participation in Great Lakes Legacy Act Funding; and, 3) the potential impacts from other sources.

During the twelve-month periods ending in November 2015, 2016, and 2017, no activities were completed on Swan Creek.

Costs were incurred in 2018, 2019, and 2020 to monitor agency initiatives to characterize Swan Creek sediment quality under the Great Lakes Legacy Act and to evaluate other potential contributors to Swan Creek sediment degradation. In addition, the annual cost modeling evaluation was completed.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the January 2008 through November 2020, exclusive of the \$25,000 to be funded by Columbia, were \$165,036.53. This amount is comprised of \$163,773.16 previously deferred and \$1,263.37 (through November 2020) for work performed during the period December 2019 through November 2020. Attachment 5 sets forth a

detailed breakdown of these expenses incurred during the period December 2019 through November 2020.

## **ATTACHMENT 5**

Columbia Gas of Ohio, Inc.  
 Summary of Toledo, River, Environmental Expenses  
 January 2008 - November 2020

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	November-11	3C23	07330	1121	28,000.00	Installation of data logger and summarization of sediment issues
2	Total through November 30, 2011				28,000.00	
3	June-13	3C23	07901	1031	304.94	Environmental Refresh Cost
4	June-13	3C23	07901	1031	283.58	Environmental Refresh Cost
5	Total				588.52	
6	Total December 2012 - November 2013				588.52	
7	March-17	3021	05602	E019	22,203.72	Professional Services
8	March-17	3021	05602	E019	16,593.61	Professional Services
9	Total				38,797.33	
10	April-17	3021	05602	E019	3,902.05	Professional Services
11	Total				3,902.05	
12	June-17	3021	05602	E019	893.18	Professional Services
13	June-17	3021	05602	E019	2,519.75	Professional Services
14	Total				3,412.93	
15	July-17	3021	05602	E019	6,262.50	Professional Services
16	Total				6,262.50	
17	November-19	3021	05602	E019	10,643.50	Professional Services
18	Total				10,643.50	
19	Total December 2016 - November 2017				63,018.31	
20	March-18	3021	05605	E019	9,636.24	Professional Services
21	March-18	3021	05605	E019	5,556.00	Professional Services
22	March-18	3021	05605	E019	17,781.35	Professional Services
23	Total				32,973.59	
24	May-18	3021	05602	E019	20,896.00	Professional Services
25	May-18	3021	05602	E019	5,070.25	Professional Services
26	Total				25,966.25	
27	June-18	3021	05602	E019	3,835.00	Professional Services
28	Total				3,835.00	
29	September-18	3021	05602	E019	6,423.00	Professional Services
30	September-18	3021	05602	E019	13,290.00	Professional Services
31	Total				19,713.00	
32	Total December 2017 - November 2018				82,487.84	
33	February-19	3021	05602	E019	3,397.50	Professional Services
34	Total				3,397.50	
35	March-19	3021	05602	E019	5,565.91	Professional Services
36	March-19	3021	05602	E019	2,700.88	Professional Services
37	March-19	3021	05602	E019	2,583.00	Professional Services
38	Total				10,849.79	
39	August-19	3021	05602	E019	172.48	Professional Services

Columbia Gas of Ohio, Inc.  
 Summary of Toledo, River, Environmental Expenses  
 January 2008 - November 2020

40	Total				172.48	
41	October-19	3021	05602	E019	258.72	Professional Services
42	Total				258.72	
43	Total December 2018 - November 2019				14,678.49	
44	July-20	3021	05602	E019	1,147.40	Professional Services
45	Total				1,147.40	
46	August-20	3021	05602	E019	168.42	Web Services and Support
47	August-20	3021	05602	E019	488.45	Professional Services
48	Total				656.87	
49	October-20	3021	05602	E019	(540.90)	Professional Services Refund
50	Total				(540.90)	
51	Total December 2019 - November 2020				1,263.37	
52	Total All Payments				190,036.53	
53	Less: Company Funded Amount				25,000.00	
54	Net Deferred Amount				165,036.53	



## **ATTACHMENT 6**

## Fremont

Description: An MGP operated at the Site from about 1873 to 1904 on two parcels at Justice and Knapp Streets, Fremont, Sandusky County, Ohio. The MGP Property was owned by a predecessor of Columbia from 1863 to 1929. The Holder Property was owned by a predecessor of Columbia from 1901 to 1935. A Phase I Assessment for the site was completed in 2011.

A Phase II assessment was started in 2012 and is ongoing. Columbia has conducted multiple sampling events at the Site between August 2012 and October 2018 including three soil sampling events, two phases of Tar Green Optical Screening Tool ("TarGOST®") investigation to identify and delineate dense non-aqueous phase ("DNAPL") impacts at the Site, multiple groundwater sampling events and multiple vapor/air sampling events.

During the twelve-month period ending in November 2019, additional investigation work to address data gaps was completed on both of the MGP parcels. A Pass-Through Demonstration was submitted to the Ohio EPA to demonstrate that Chlorinated Volatile Organic Compounds ("CVOCs") detected in groundwater and sub-slab vapor at the Site are not associated with the former MGP operations that occurred at the Site or following the former MGP operations. The Ohio EPA did not accept the Pass-Through Demonstration for the Holder property and Columbia is negotiating with the Ohio EPA on next steps for 2020.

During the twelve-month period ending in November 2020, a Remedial Alternatives Evaluation was completed and the annual cost modeling evaluation was completed. It is anticipated that Columbia will meet with the property owner in early 2021 to discuss proposed remedial work for 2021.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2010 through November 2020, exclusive of the \$25,000 to be funded by Columbia, were \$1,072,733.31. This amount is comprised of \$1,012,612.95 previously deferred and \$60,120.36 (through November 2020) for work performed during the period December 2019 through November 2020. Attachment 7 sets forth a detailed breakdown of these expenses incurred during the period December 2019 through November 2020.

# **ATTACHMENT 7**

Columbia Gas of Ohio, Inc.  
 Summary of Fremont Environmental Expenses  
 January 2008 - November 2020

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	September-11	3C23	07703	1053	488.75	Community relations services
2	Total				488.75	
3	October-11	3C23	07703	1053	1,148.00	Dues for MGP Consortium
4	October-11	3C23	07703	1053	32,765.63	Site assessment
5	Total				33,913.63	
6	November-11	3C23	07703	1053	8,820.80	Site assessment
7	Total				8,820.80	
8	Total December 2010 - November 2011				43,223.18	
9	December-11	3C23	07703	1053	431.25	Professional Services
10	Total				431.25	
11	January-12	3C23	07703	1053	860.05	Site assessment
12	January-12	3C23	07703	1053	1,046.77	Environmental refresh costs
13	January-12	3C23	07703	1053	1,403.62	Environmental refresh costs
14	Total				3,310.44	
15	February-12	3C23	07703	1053	2,009.00	Cost modeling
16	Total				2,009.00	
17	June-12	3C23	07703	1053	161.75	Environmental refresh costs
18	June-12	3C23	07703	1053	577.94	Environmental refresh costs
19	Total				739.69	
20	August-12	3C23	07703	1053	173.81	Environmental refresh costs
21	Total				173.81	
22	September-12	3C23	07703	1053	5,254.98	Site assessment
23	September-12	3C23	07703	1053	2,899.94	Professional Services
24	Total				8,154.92	
25	October-12	3C23	07703	1053	222.64	Site assessment
26	Total				222.64	
27	November-12	3C23	07703	1053	4,155.89	Professional Services
28	Total				4,155.89	
29	Total December 2011 - November 2012				19,197.64	
30	December-12	3C23	07703	1053	2,791.88	Site Assessment/Professional Services
31	Total				2,791.88	
32	January-13	3C23	07703	1053	5,981.04	Site Assessment/Professional Services
33	January-13	3B60	07703	1053	1,842.00	Site Assessment/Professional Services
34	January-13	3B60	07703	1053	19,559.50	Site Assessment/Professional Services
35	January-13	3B60	07703	1053	2,100.00	Site Assessment/Professional Services
36	Total				29,482.54	
37	March-13	3C23	07703	1053	2,752.43	Site Assessment/Professional Services
38	March-13	3C23	07703	1053	6,946.37	Professional Services
39	Total				9,698.80	

Columbia Gas of Ohio, Inc.  
 Summary of Fremont Environmental Expenses  
 January 2008 - November 2020

40	April-13	3C23	07703	1053	552.06	Professional Services
41	April-13	3C23	07703	1053	810.00	Professional Services
42	Total				1,362.06	
43	May-13	3C23	07703	1053	535.45	Professional Services
44	May-13	3C23	07703	1053	17.33	Environmental Refresh Cost
45	Total				552.78	
46	June-13	3B60	07703	1053	1,175.00	Site Assessment
47	June-13	3B60	07703	1053	604.00	Site Assessment
48	June-13	3B60	07703	1053	2,712.00	Site Assessment
49	June-13	3B60	07703	1053	2,712.00	Site Assessment
50	June-13	3C23	07703	1053	5,113.72	Professional Services
51	June-13	3C23	07703	1053	304.94	Environmental Refresh Cost
52	June-13	3C23	07703	1053	283.58	Environmental Refresh Cost
53	Total				12,905.24	
54	July-13	3C23	07703	1053	5,503.88	Professional Services
55	Total				5,503.88	
56	August-13	3C23	07703	1053	6,097.90	Site Assessment/Professional Services
57	August-13	3B60	07703	1053	150.00	Professional Services
58	August-13	0072	07703	1053	66.73	Environmental Refresh Cost
59	Total				6,314.63	
60	September-13	3C23	07703	1053	16,623.64	Site Assessment/Professional Services
61	September-13	3B60	07703	1053	1,655.55	Environmental Testing
62	September-13	3B60	07703	1053	1,655.55	Environmental Testing
63	September-13	3B60	07703	1053	2,752.00	Environmental Testing
64	September-13	3B60	07703	1053	48.75	Environmental Testing
65	September-13	3B60	07703	1053	2,820.00	Environmental Testing
66	Total				25,555.49	
67	October-13	3C23	07703	1053	36,406.42	Site Assessment/Professional Services
68	October-13	0072	07703	1053	92.42	Environmental Refresh Cost
69	Total				36,498.84	
70	November-13	3C23	07703	1053	6,407.40	Professional Services
71	November-13	3C23	07703	1053	2.35	Environmental Refresh Cost
72	Total				6,409.75	
73	Total December 2012 - November 2013				137,075.89	
74	December-13	3C23	07703	1053	799.60	Professional Services
75	December-13	3C23	07703	1053	54.19	Environmental Refresh Cost
76	Total				853.79	
77	January-14	3C23	07703	1053	480.00	Professional Services
78	January-14	3B66	07703	1053	478.00	Environmental Testing
79	Total				958.00	
80	February-14	3B60	07703	1053	265.65	Environmental Testing
81	February-14	3C23	07703	1053	2,158.90	Professional Services
82	Total				2,424.55	
83	March-14	3C23	07703	1053	894.60	Professional Services
84	March-14	3B60	07703	1053	2,725.00	Environmental Testing
85	Total				3,619.60	
86	April-14	3021	05602	E013	2,824.67	Professional Services
87	April-14	3021	05602	E013	13.59	Environmental Refresh Cost

Columbia Gas of Ohio, Inc.  
 Summary of Fremont Environmental Expenses  
 January 2008 - November 2020

88	Total				2,838.26	
89	May-14	3021	05602	E013	1,362.13	Professional Services
90	May-14	3021	05602	E013	162.13	Environmental Refresh Cost
91	Total				1,524.26	
92	June-14	3021	05602	E013	3,086.54	Professional Services
93	June-14	3021	05602	E013	625.72	Environmental Refresh Cost
94	Total				3,712.26	
95	July-14	3021	05602	E013	7,824.00	Environmental Testing
96	July-14	3021	05602	E013	1,131.00	Environmental Testing
97	Total				8,955.00	
98	August-14	3021	05602	E013	24,179.80	Site Assessment
99	Total				24,179.80	
100	October-14	3021	05602	E013	6,532.78	Professional Services
101	October-14	3021	05602	E013	6,673.30	Professional Services
102	Total				13,206.08	
103	November-14	3021	05602	E013	2,153.34	Professional Services
104	Total				2,153.34	
105	Total December 2013 - November 2014				64,424.94	
106	December-14	3021	05602	E013	5,794.08	Site Assessment/Professional Services
107	December-14	3021	05602	E013	8,836.61	Site Assessment/Professional Services
108	Total				14,630.69	
109	February-15	3021	05602	E013	39,985.81	Site Assessment/Professional Services
110	February-15	3021	05602	E013	380.57	Environmental Refresh Cost
111	February-15	3021	05602	E013	5,125.34	Site Assessment/Professional Services
112	Total				45,491.72	
113	May-15	3021	05602	E013	16,467.50	Environmental Testing
114	May-15	3021	05602	E013	2,050.00	Environmental Testing
115	May-15	3021	05602	E013	3,185.50	Environmental Testing
116	May-15	3021	05602	E013	3,346.00	Environmental Testing
117	May-15	3021	05602	E013	3,437.31	Environmental Refresh Cost
118	May-15	3021	05602	E013	10,551.17	Site Assessment/Professional Services
119	May-15	3021	05602	E013	2,285.00	Environmental Testing
120	May-15	3021	05602	E013	8,812.20	Site Assessment/Professional Services
121	May-15	3021	05602	E013	4,184.45	Site Assessment/Professional Services
122	Total				54,319.13	
123	August-15	3021	05602	E013	2,823.69	Site Assessment/Professional Services
124	Total				2,823.69	
125	September-15	3021	05602	E013	346.67	Environmental Refresh Cost
126	Total				346.67	
127	October-15	3021	05605	E013	1,124.94	Technical Assitance
128	October-15	3021	05602	E013	1,855.29	Environmental Refresh Cost
129	Total				2,980.23	
130	November-15	3021	05602	E013	867.92	Data Hosting

Columbia Gas of Ohio, Inc.  
 Summary of Fremont Environmental Expenses  
 January 2008 - November 2020

131	Total				867.92	
132	Total December 2014 - November 2015				121,460.05	
133	December-15	3021	05605	E013	1,780.69	Professional Services
134	December-15	3021	05605	E013	992.36	Technical Assitance
135	December-15	3021	05602	E013	13,195.99	Site Assessment/Professional Services
136	Total				15,969.04	
137	January-16	3021	05602	E013	93.30	Professional Services
138	Total				93.30	
139	February-16	3021	05602	E013	1,758.73	Site Assessment/Professional Services
140	Total				1,758.73	
141	April-16	3021	05602	E013	29.84	Professional Services
142	April-16	3021	05605	E013	1,531.43	Technical Assitance
143	Total				1,561.27	
144	May-16	3021	05606	E013	2,390.39	Technical Assitance
145	May-16	3021	05602	E013	2,800.55	Professional Services
146	May-16	3021	05602	E013	1,115.00	Test America
147	Total				6,305.94	
148	June-16	3021	05602	E013	36,812.97	Professional Services
149	June-16	3021	05602	E013	705.00	Test America
150	Total				37,517.97	
151	July-16	3021	05602	E013	3,364.00	Test America
152	July-16	3021	05602	E013	3,367.00	Test America
153	July-16	3021	05602	E013	1,487.00	Test America
154	July-16	3021	05602	E013	17,929.61	Professional Services
155	July-16	3021	05602	E013	4,732.85	Professional Services
156	Total				30,880.46	
157	August-16	3021	05602	E013	2,894.00	Test America
158	August-16	3021	05602	E013	2,897.00	Test America
159	August-16	3021	05602	E013	2,427.00	Test America
160	Total				8,218.00	
161	September-16	3021	05602	E013	2,085.13	Professional Services
162	September-16	3021	05602	E013	1,469.00	Test America
163	September-16	3021	05602	E013	14,026.89	Professional Services
164	Total				17,581.02	
165	October-16	3021	05602	E013	94.34	Professional Services
166	Total				94.34	
167	November-16	3021	05602	E013	930.89	Professional Services
168	Total				930.89	
169	Total December 2015 - November 2016				120,910.96	
170	December-16	3021	05602	E013	(10,866.50)	Environmental Testing
171	December-16	3021	05602	E013	5,270.36	Professional Services
172	Total				(5,596.14)	
173	January-17	3021	05602	E013	4,249.90	Professional Services
174	Total				4,249.90	
175	February-17	3021	05602	E013	1,710.21	Professional Services

Columbia Gas of Ohio, Inc.  
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176	February-17	3021	05005	E013	18.12	Professional Services
177	Total				1,728.33	
178	March-17	3021	05602	E013	3,844.17	Professional Services
179	March-17	3021	05602	E013	6,080.77	Professional Services
180	Total				9,924.94	
181	April-17	3021	05602	E013	1,440.00	Professional Services
182	Total				1,440.00	
183	May-17	3021	05602	E013	6,848.35	Professional Services
184	Total				6,848.35	
185	June-17	3021	05602	E013	3,448.62	Professional Services
186	June-17	3021	05602	E013	302.83	Professional Services
187	June-17	3021	05602	E013	94.34	Professional Services
188	June-17	3021	05602	E013	11.98	Parcel Services
189	Total				3,857.77	
190	July-17	3021	05606	E013	2,147.88	Professional Services
191	July-17	3021	05602	E013	1,590.00	Professional Services
192	Total				3,737.88	
193	August-17	3021	05602	E013	118.60	Professional Services
194	Total				118.60	
195	September-17	3021	05602	E013	2,076.77	Professional Services
196	September-17	3021	05602	E013	5,475.66	Professional Services
197	September-17	3021	05602	E013	83.67	Professional Services
198	September-17	3021	05606	E013	1,640.90	Professional Services
199	September-17	3021	05005	E013	810.57	Web Services and Support
200	September-17	3021	05605	E013	534.61	Professional Services
201	Total				10,622.18	
202	October-17	3021	05602	E013	41.46	Professional Services
203	October-17	3021	05602	E013	6,618.66	Professional Services
204	October-17	3021	05602	E013	45.09	Professional Services
205	October-17	3021	05602	E013	37.86	Professional Services
206	October-17	3021	05602	E013	10.87	Professional Services
207	October-17	3021	05602	E013	300.00	Professional Services
208	October-17	3021	05602	E013	8,309.00	Environmental Testing
209	October-17	3021	05602	E013	35.28	Professional Services
210	Total				15,398.22	
211	November-17	3021	05602	E013	14,326.53	Professional Services
212	November-17	3021	05602	E013	76.82	Professional Services
213	November-17	3021	05602	E013	2,854.00	Environmental Testing
214	November-17	3021	05602	E013	6,731.00	Environmental Testing
215	Total				23,988.35	
216	Total December 2016 - November 2017				76,318.38	
217	December-17	3021	05602	E013	90.10	Professional Services
218	December-17	3021	05602	E013	32.49	Professional Services
219	December-17	3021	05606	E013	2,091.30	Professional Services
220	December-17	3021	05605	E013	3,316.71	Professional Services
221	December-17	3021	05605	E013	14,764.82	Professional Services
222	Total				20,295.42	
223	January-18	3021	05602	E013	31.75	Professional Services
224	Total				31.75	



Columbia Gas of Ohio, Inc.  
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225	February-18	3021	05602	E013	2.52	Professional Services
226	February-18	3021	05602	E013	9.97	Professional Services
227	Total				12.49	
228	April-18	3021	05602	E013	1.34	Professional Services
229	April-18	3021	05602	E013	21.87	Professional Services
230	Total				23.21	
231	May-18	4524	05605	E013	19,200.00	Environmental Testing
232	May-18	3021	05602	E013	53.35	Professional Services
233	Total				19,253.35	
234	June-18	3021	05602	E013	443.27	Professional Services
235	Total				443.27	
236	July-18	3021	05602	E013	7,727.62	Professional Services
237	July-18	3021	05602	E013	293.50	Environmental Testing
238	July-18	3021	05602	E013	2,146.50	Environmental Testing
239	July-18	3021	05602	E013	2,460.00	Environmental Testing
240	Total				12,627.62	
241	August-18	3021	05005	E013	94.34	Professional Services
242	August-18	3021	05602	E013	290.90	Professional Services
243	August-18	3021	05605	E013	3,633.00	Environmental Testing
244	August-18	3021	05602	E013	45,838.26	Professional Services
245	August-18	3021	05605	E013	5,545.50	Environmental Testing
246	August-18	3021	05605	E013	7,197.00	Environmental Testing
247	August-18	3021	05605	E013	12,304.00	Professional Services
248	Total				74,903.00	
249	September-18	3021	05602	E013	51,989.23	Professional Services
250	September-18	3021	05605	E013	943.02	Project start up and coordination, wipe sampling investigation
251	September-18	3021	05602	E013	4,043.00	Professional Services
252	Total				56,975.25	
253	October-18	3021	05602	E013	107.35	Professional Services
254	October-18	3021	05602	E013	6,439.18	Professional Services
255	October-18	3021	05602	E013	165,660.90	Professional Services
256	October-18	3021	05602	E013	695.00	Professional Services
257	Total				172,902.43	
258	November-18	3021	05602	E013	14.49	Professional Services
259	November-18	3021	05602	E013	17,196.44	Professional Services
260	November-18	3021	05605	E013	5,984.00	Environmental Testing
261	November-18	3021	05605	E013	7,197.00	Environmental Testing
262	November-18	3021	05605	E013	5,217.00	Professional Services
263	Total				35,608.93	
264	Total December 2017 - November 2018				393,076.72	
265	December-18	3021	05602	E013	2,591.00	Remediation
266	December-18	3021	05602	E013	2,445.00	Environmental Testing
267	December-18	3021	05005	E013	1.19	Professional Services
268	Total				5,037.19	
269	January-19	3021	05602	E013	8,596.66	Professional Services
270	Total				8,596.66	
271	February-19	3021	05005	E013	126.63	Professional Services
272	Total				126.63	
273	April-19	3021	05602	E013	499.93	Professional Services

Columbia Gas of Ohio, Inc.  
 Summary of Fremont Environmental Expenses  
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274	Total				499.93	
275	May-19	3021	05602	E013	129.17	Professional Services
276	May-19	3021	05602	E013	1,250.00	Environmental Testing
277	Total				1,379.17	
278	June-19	3021	05602	E013	38,908.54	Professional Services
279	June-19	3021	05602	E013	411.16	Professional Services
280	Total				39,319.70	
281	July-19	3021	05602	E013	490.82	Professional Services
282	Total				490.82	
283	August-19	3021	05005	E013	862.35	Web Services and Support
284	Total				862.35	
285	September-19	3021	05602	E013	126.15	Professional Services
286	Total				126.15	
287	October-19	3021	05602	E013	7.01	Professional Services
288	October-19	3021	05602	E013	3,439.58	Professional Services
289	October-19	3021	05602	E013	1,360.00	Environmental Testing
290	Total				4,806.59	
291	November-19	3021	05602	E013	680.00	Environmental Testing
292	Total				680.00	
293	Total December 2018 - November 2019				61,925.19	
294	December-19	3021	05602	E013	66.10	Professional Services
295	Total				66.10	
296	April-20	3021	05605	E013	2,040.00	Environmental Testing
297	Total				2,040.00	
298	June-20	3021	05605	E013	49,767.28	Professional Services
299	June-20	3021	05605	E013	2,280.00	Professional Services
300	Total				52,047.28	
301	July-20	3021	05602	E013	1,147.40	Professional Services
302	Total				1,147.40	
303	August-20	3021	05605	E013	1,020.00	Environmental Testing
304	August-20	3021	05602	E013	168.42	Web Services and Support
305	August-20	3021	05602	E013	488.45	Professional Services
306	Total				1,676.87	
307	September-20	3021	05602	E013	1,254.61	Professional Services
308	Total				1,254.61	
309	October-20	3021	05602	E013	(540.90)	Professional Services Refund
310	October-20	3021	05605	E013	1,020.00	Environmental Testing
311	Total				479.10	
312	November-20	3021	05602	E013	1,409.00	Web Services and Support
313	Total				1,409.00	
307	Total December 2019 - November 2020				60,120.36	

Columbia Gas of Ohio, Inc.  
Summary of Fremont Environmental Expenses  
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308	Total All Payments	1,097,733.31
309	Less: Company Funded Amount	25,000.00
310	Net Deferred Amount	1,072,733.31

**ATTACHMENT 8**

## **Fostoria I (Crocker St.)**

Description: In 2011 Columbia authorized a history consulting firm to research corporate successors to the late nineteenth century and early twentieth century entities known to have been associated with two former MGPs located in Fostoria, Ohio. Columbia has reviewed its corporate history and has determined it is a successor to entities that owned or operated the former MGP on Crocker Street. Therefore, in 2011 Columbia authorized a consultant to conduct a Phase I Property Assessment at that MGP property in conformance with Ohio's VAP regulations. In addition, Columbia performed a historic evaluation to confirm site ownership, past operating practices and availability of historic information to aid in site evaluation.

Efforts continued to identify and contact the property owners in order to negotiate access to the Fostoria I (Crocker Street) MGP. The owner agreed to allow access to Columbia for investigation work in November 2018. No costs were incurred between December 2017 and November 2018 for this work.

During the twelve-month period ending in November 2019 a Phase II site investigation was conducted that included soil borings, test pits, monitoring well installation and sampling, and soil vapor sampling. Also in 2019, a Community Relation Plan was developed and instituted.

During the twelve-month period ending November 2020, the following work was completed: in December 2019 to January 2020, an additional pre-design subsurface investigation was performed. Remediation of MGP subsurface impacts identified in the Phase II and pre-design investigations was initiated in August of 2020 and completed in early November of 2020. In addition the annual cost modeling evaluation was completed. An environmental restrictive covenant (ERC) will be presented to the current property owner to be recorded in early 2021 with No Further Action documentation by the VAP Certified Professional.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2010 through November 2020, exclusive of the \$25,000 to be funded by Columbia, were \$1,644,655.72. This amount was deferred previously. This amount is comprised of \$185,207.94 previously deferred and \$1,459,447.76 (through November 2020) for work performed during the period December 2019 through November 2020. Attachment 9 sets forth a detailed breakdown of these expenses incurred during the period December 2019 through November 2020.

## **ATTACHMENT 9**

Columbia Gas of Ohio, Inc.  
 Summary of Fostoria I Environmental Expenses  
 January 2008 - November 2020

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	January-11	3C23	07901	1031	562.00	Title searches
2	Total				562.00	
3	July-11	3C23	07901	1031	3,939.74	Targeted historical research - Phase I
4	Total				3,939.74	
5	August-11	3C23	07901	1031	7,151.32	Targeted historical research - Phase II
6	Total				7,151.32	
7	September-11	3C23	07901	1031	1,490.00	Targeted historical research - Phase II
8	Total				1,490.00	
9	October-11	3C23	07901	1031	60,000.00	Site assessment
10	Total				60,000.00	
11	Total December 2010 - November 2011				73,143.06	
12	January-12	3C23	07901	1031	1,046.77	Environmental refresh costs
13	January-12	3C23	07901	1031	1,403.62	Environmental refresh costs
14	Total				2,450.39	
15	February-12	3C23	07901	1031	2,009.00	Cost Modeling
16	Total				2,009.00	
17	June-12	3C23	07901	1031	161.75	Environmental refresh costs
18	June-12	3C23	07901	1031	577.94	Environmental refresh costs
19	Total				739.69	
20	August-12	3C23	07901	1031	173.81	Environmental refresh costs
21	Total				173.81	
22	November-12	3C23	07901	1031	570.00	Site assessment
23	November-12	3C23	07901	1031	1,500.00	Professional services
24	November-12	3C23	07901	1031	1,341.87	Site assessment
25	November-12	3C23	07901	1031	1,500.00	Professional services
26	November-12	3C23	07901	1031	197.70	Site assessment
27	Total				5,109.57	
28	Total December 2011 - November 2012				10,482.46	
29	June-13	3C23	07901	1031	609.88	Environmental Refresh Cost
30	June-13	3C23	07901	1031	283.58	Environmental Refresh Cost
31	Total				893.46	
32	August-13	3C23	07901	1031	66.74	Environmental Refresh Cost
33	Total				66.74	
34	October-13	3C23	07901	1031	92.42	Environmental Refresh Cost
35	Total				92.42	
36	November-13	3C23	07901	1031	4.70	Environmental Refresh Cost
37	Total				4.70	
38	Total December 2012 - November 2013				1,057.32	
39	December-13	3C23	07901	1031	108.38	Environmental Refresh Cost
40	Total				108.38	
41	April-14	3021	05602	E012	27.18	Environmental Refresh Cost
42	Total				27.18	
43	May-14	3021	05602	E012	324.16	Environmental Refresh Cost
44	Total				324.16	
45	June-14	3021	05602	E012	1,152.00	Targeted historical research - Phase II
46	June-14	3021	05602	E012	960.00	Targeted historical research - Phase II

Columbia Gas of Ohio, Inc.  
 Summary of Fostoria I Environmental Expenses  
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47	June-14	3021	05602	E012	625.72	Cost Modeling
48	June-14	3021	05602	E012	1,536.00	Site assessment
49	Total				4,273.72	
50	Total December 2013 - November 2014				4,733.44	
51	February-15	3021	05602	E012	380.58	Environmental Refresh Cost
52	Total				380.58	
53	April-15	3021	05602	E012	1,312.94	Site assessment
54	Total				1,312.94	
55	June-15	3021	05602	E012	1,302.53	Site assessment
56	Total				1,302.53	
57	July-15	3021	05605	E012	3,508.21	Professional services
58	Total				3,508.21	
59	Total December 2014 - November 2015				6,504.26	
60	December-16	3021	05602	E012	600.00	Professional Services
61	Total				600.00	
62	Total December 2016 - November 2017				600.00	
63	November-18	3021	05602	E012	390.00	Professional Services
64	Total				390.00	
65	Total December 2017 - November 2018				390.00	
66	May-19	3021	05605	E012	3,550.53	Environmental technologies & Comm
67	May-19	3021	05602	E012	4,535.39	Environmental technologies & Comm
68	Total				8,085.92	
69	July-19	3021	05605	E012	2,946.76	Environmental technologies & Comm
70	Total				2,946.76	
71	August-19	3021	05605	E012	56.25	Environmental technologies
72	August-19	3021	05602	E012	87,098.05	Professional Services
73	Total				87,154.30	
74	October-19	3021	05602	E012	2,727.00	Remediation
75	October-19	3021	05602	E012	1,406.25	Environmental technologies
76	October-19	3021	05605	E012	337.50	Environmental technologies & Comm
77	October-19	3021	05602	E012	3,988.35	Professional Services
78	Total				8,459.10	
79	November-19	3021	05605	E012	6,651.34	Professional Services
80	Total				6,651.34	
81	Total December 2018 - November 2019				113,297.42	
82	December-19	3021	05605	E012	19,450.75	Professional Services
83	December-19	3021	05605	E012	56.25	Professional Services
84	Total				19,507.00	
85	January-20	3021	05602	E012	991.00	Environmental Testing
86	January-20	3021	05602	E012	1,554.00	Environmental Testing
87	Total				2,545.00	
88	February-20	3021	05602	E012	611.00	Remediation
89	February-20	3021	05605	E012	2,672.25	Professional Services
90	February-20	3021	05603	E012	55,436.94	Professional Services
91	February-20	3021	05602	E012	6,994.00	Environmental Testing
92	February-20	3021	05602	E012	2,606.00	Environmental Testing
90	Total				68,320.19	
91	March-20	3021	05605	E012	1,435.00	Professional Services
92	March-20	3021	05603	E012	38,430.24	Professional Services
93	Total				39,865.24	
94	April-20	3021	05605	E012	6,522.95	Professional Services



Columbia Gas of Ohio, Inc.  
 Summary of Fostoria I Environmental Expenses  
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95	April-20	3021	05602	E012	3,362.00	Environmental Testing
96	Total				9,884.95	
97	May-20	3021	05605	E012	485.25	Professional Services
98	May-20	3021	05603	E012	14,285.45	Professional Services
99	Total				14,770.70	
100	June-20	3021	05603	E012	64,874.66	Professional Services
101	Total				64,874.66	
102	July-20	3021	05605	E012	900.00	Professional Services
103	July-20	3021	05602	E012	1,147.40	Professional Services
104	July-20	3021	05603	E012	39,741.56	Professional Services
105	Total				41,788.96	
106	August-20	3021	05603	E012	5,403.65	Professional Services
107	August-20	3021	05602	E012	168.42	Web Services and Support
108	August-20	3021	05605	E012	1,590.46	Professional Services
109	August-20	3021	05602	E012	488.45	Professional Services
110	August-20	3021	05603	E012	1,019.51	Professional Services
109	Total				8,670.49	
110	September-20	3021	05603	E012	450.00	Professional Services
111	Total				450.00	
112	October-20	3021	05602	E012	(540.90)	Professional Services
113	October-20	3021	05603	E012	92,621.73	Professional Services
114	October-20	3021	05602	E012	5,030.00	Environmental Testing
115	Total				97,110.83	
116	November-20	3021	05602	E012	1,409.00	Web Services and Support
117	November-20	3021	05603	E012	1,362.75	Professional Services
118	November-20	3021	05603	E012	1,092,249.99	Remediation
119	November-20	3021	05603	E012	(3,362.00)	Environmental Testing Refund
120	Total				1,091,659.74	
121	Total December 2019 - November 2020				1,459,447.76	
122	Total All Payments				1,669,655.72	
123	Less: Company Funded Amount				25,000.00	
124	Net Deferred Amount				1,644,655.72	

## **ATTACHMENT 10**

## Athens

Description: The former Athens MGP (The Athens Gas Light Company and The Athens Gas Light and Electric Company) operated from about 1872 until about 1898. Historic Sanborn Fire Insurance Maps indicated the MGP structures included two gas holders, retort and purification buildings, and materials storage. Columbia has reviewed its corporate history and has determined that it is a successor to entities that owned and/or operated the Athens MGP.

During the prior years of 2014 through 2017, Columbia focused efforts to contact the property owner in order to negotiate access to conduct the Ohio VAP Phase I and II Property Assessment. Columbia also met with additional stakeholders from the City of Athens, Ohio University, and Athens County Health Department as community outreach prior to starting the investigation.

In November 2018 access was obtained from the City of Athens, Ohio University, and MGP property owner and the investigation began onsite and adjacent properties.

During the twelve-month period ending in November 2019, additional investigation activities were completed including soil sampling, a Tar-Specific Green Optical Screening Tool (TarGOST®) investigation to identify and delineate DNAPL impacts at the Site, a Geoprobe Direct Image Low-Level MIP ("LL MIP") investigation to identify and delineate Volatile Organic Compounds ("VOCs"), additional groundwater wells were installed several groundwater sampling events were performed and several soil vapor/indoor air sampling events were completed.

During the twelve-month period ending in November 2020, two rounds of investigation groundwater sampling was completed, additional ground water evaluation was undertaken, indoor air sampling was completed in occupied buildings, and the annual cost modeling evaluation was completed. An additional groundwater sampling event will take place in early 2021. The Remedial Alternatives Evaluation will also be finalized in early 2021.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2013 through November 2020, exclusive of the \$25,000 to be funded by Columbia, were \$650,946.37. This amount is comprised of \$581,517.56 previously deferred and \$69,428.81 (through November 2020) for work performed during the period December 2019 through November 2020. Attachment 11 sets

forth a detailed description of these expenses during the period December 2019 through November 2020.

## **ATTACHMENT 11**

Columbia Gas of Ohio, Inc.  
 Summary of Athens Environmental Expenses  
 January 2008 - November 2020

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	January-12	3C23	07601	1520	1,046.77	Environmental Refresh Cost
2	January-12	3C23	07601	1520	1,403.62	Environmental Refresh Cost
3	Total				2,450.39	
4	June-12	3C23	07601	1520	577.94	Environmental Refresh Cost
5	June-12	3C23	07601	1520	161.75	Environmental Refresh Cost
6	Total				739.69	
7	August-12	3C23	07601	1520	14,400.00	Professional Services
8	Total				14,400.00	
9	September-12	0072	07601	1520	173.81	Environmental Refresh Cost
10	Total				173.81	
11	October-12	3C23	07601	1521	120.74	Environmental Refresh Cost
12	Total				120.74	
13	November-12	3C23	07601	1521	1,341.88	Site Assessment
14	November-12	3C23	07601	1521	570.00	NFA Letter / Reporting
15	November-12	3C23	07601	1521	1,499.96	Professional services
16	November-12	3C23	07601	1521	1,500.00	Professional services
17	November-12	3C23	07601	1521	197.70	Site Assessment
18	Total				5,109.54	
19	Total December 2011 - November 2012				22,994.17	
20	May-13	3C23	07601	1520	17.33	Environmental Refresh Cost
21	Total				17.33	
22	June-13	3C23	07601	1521	283.60	Environmental Refresh Cost
23	June-13	3C23	07601	1521	304.94	Environmental Refresh Cost
24	Total				588.54	
25	October-13	3C23	07601	1521	2,300.00	Professional Services
26	October-13	3C23	07601	1521	6,000.00	Phase II Property Assessment
27	Total				8,300.00	
28	Total December 2012 - November 2013				8,905.87	
29	March-14	3C23	07601	1521	6.59	Environmental Refresh Cost
30	Total				6.59	
31	April-14	3021	05602	E004	13.59	Environmental Refresh Cost
32	Total				13.59	
33	May-14	3021	05602	E004	162.13	Environmental Refresh Cost
34	Total				162.13	
35	June-14	3021	05602	E004	625.72	Environmental Refresh Cost
36	Total				625.72	
37	October-14	3021	05602	E004	585.85	Professional Services
38	October-14	3021	05602	E004	2,702.05	Professional Services
39	Total				3,287.90	
40	November-14	3021	05602	E004	2,292.20	Professional Services
41	Total				2,292.20	
42	Total December 2013 - November 2014				6,388.13	
43	December-14	3021	05602	E004	468.35	Professional Services
44	Total				468.35	
45	January-15	3021	05602	E004	2,933.53	Professional Services
46	Total				2,933.53	

Columbia Gas of Ohio, Inc.  
 Summary of Athens Environmental Expenses  
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47	February-15	3021	05602	E004	380.58	Environmental Refresh Cost
48	Total				380.58	
49	March-15	3021	05602	E004	438.98	Professional Services
50	March-15	3021	05602	E004	490.80	Environmental Refresh Cost
51	Total				929.78	
52	May-15	3021	05605	E004	560.00	Professional Services
53	Total				560.00	
54	September-15	3021	05602	E004	346.67	Environmental Refresh Cost
55	Total				346.67	
56	October-15	3021	05602	E004	1,855.29	Environmental Refresh Cost
57	Total				1,855.29	
58	November-15	3021	05602	E004	867.92	Data Hosting
59	November-15	3021	05602	E004	1,481.77	Professional Services
60	Total				2,349.69	
61	Total December 2014 - November 2015				9,823.89	
63	December-15	3021	05602	E004	1,780.69	Professional services
64	Total				1,780.69	
65	January-16	3021	05602	E004	93.30	Professional services
66	January-16	3021	05602	E004	271.16	Professional services
67	Total				364.46	
68	March-16	3021	05602	E004	1,966.90	Professional services
69	Total				1,966.90	
70	April-16	3021	05602	E004	29.84	Professional services
71	Total				29.84	
72	October-16	3021	05602	E004	94.34	Professional services
73	Total				94.34	
74	Total December 2015 - November 2016				4,236.23	
75	December-16	3021	05602	E004	3,943.52	Professional Services
76	December-16	3021	05602	E004	3,981.01	Professional Services
77	Total				7,924.53	
	February-17	3021	05005	E004	18.11	Professional Services
	Total				18.11	
78	May-17	3021	29001	E004	19.75	Professional Services
79	Total				19.75	
80	June-17	3021	05602	E004	575.14	Professional Services
81	June-17	3021	05602	E004	302.83	Professional Services
82	June-17	3021	05602	E004	94.34	Professional Services
83	Total				972.31	
84	August-17	3021	05602	E004	118.60	Professional Services
85	Total				118.60	
86	September-17	3021	05005	E004	810.57	Web Services and Support
87	September-17	3021	05602	E004	83.67	Professional Services
88	Total				894.24	
89	October-17	3021	29001	E004	37.86	Professional Services
90	October-17	3021	29001	E004	35.28	Professional Services
91	October-17	3021	29001	E004	45.09	Professional Services
92	October-17	3021	05602	E004	10.87	Professional Services
93	October-17	3021	29001	E004	41.46	Professional Services
94	Total				170.56	

Columbia Gas of Ohio, Inc.  
 Summary of Athens Environmental Expenses  
 January 2008 - November 2020

95	November-17	3021	29001	E004	76.82	Professional Services
96	Total				76.82	
97	Total December 2016 - November 2017				10,194.92	
98	December-17	3021	29001	E004	90.10	Professional Services
99	December-17	3021	05602	E004	32.49	Professional Services
100	Total				122.59	
101	January-18	3021	29001	E004	31.75	Professional Services
102	Total				31.75	
103	February-18	3021	29001	E004	2.52	Professional Services
104	February-18	3021	05602	E004	9.97	Professional Services
105	Total				12.49	
106	April-18	3021	29001	E004	1.34	Professional Services
107	April-18	3021	05602	E004	21.87	Professional Services
108	Total				23.21	
109	May-18	3021	05602	E004	53.35	Professional Services
110	Total				53.35	
111	June-18	3021	05602	E004	6,056.57	Professional Services
112	June-18	3021	05602	E004	443.27	Professional Services
113	June-18	3021	05602	E004	2,500.00	Environmental Testing
114	Total				8,999.84	
115	July-18	3021	05602	E004	240.50	Professional Services
116	Total				240.50	
117	August-18	3021	05602	E004	290.90	Professional Services
118	August-18	3021	05005	E004	94.34	Professional Services
119	August-18	3021	05602	E004	696.00	Environmental Testing
120	August-18	3021	05602	E004	984.00	Environmental Testing
121	August-18	3021	05602	E004	2,060.00	Environmental Testing
122	August-18	3021	05602	E004	2,029.00	Environmental Testing
123	August-18	3021	05602	E004	2,322.00	Environmental Testing
124	August-18	3021	05602	E004	32,725.02	Professional Services
125	August-18	3021	05602	E004	1,024.00	Environmental Testing
126	Total				42,225.26	
127	September-18	3021	05005	E004	943.02	Professional Services
128	September-18	3021	05602	E004	32,604.82	Project start up and coordination, wipe sampling investigation
129	September-18	3021	05602	E004	10,145.55	Professional Services
130	Total				43,693.39	
131	October-18	3021	05602	E004	5,336.00	Environmental Testing
132	October-18	3021	05602	E004	5,356.00	Environmental Testing
133	October-18	3021	05602	E004	107.35	Professional Services
134	Total				10,799.35	
135	November-18	3021	05602	E004	8,665.37	Professional Services
136	November-18	3021	05602	E004	14.49	Professional Services
137	November-18	3021	05602	E004	52,912.55	Professional Services
138	Total				61,592.41	
139	Total December 2017 - November 2018				167,794.14	
140	December-18	3021	05005	E004	1.19	Professional Services
141	December-18	3021	05602	E004	9,458.47	Professional Services
142	Total				9,459.66	
143	January-19	3021	05602	E004	11,093.00	Environmental Testing
144	Total				11,093.00	
145	February-19	3021	05005	E004	126.62	Professional Services
146	February-19	3021	05602	E004	1,798.00	Environmental Testing
147	Total				1,924.62	
148	March-19	3021	05602	E004	3,340.00	Environmental Testing



Columbia Gas of Ohio, Inc.  
 Summary of Athens Environmental Expenses  
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149	Total				3,340.00	
150	April-19	3021	05005	E004	499.93	Professional Services
151	April-19	3021	05602	E004	689.20	Environmental Testing
152	Total				1,189.13	
153	May-19	3021	05602	E004	812.31	Environ Tech & Comm
154	May-19	3021	05602	E004	730.75	Professional Services
155	May-19	3021	05602	E004	477.00	Environ Tech & Comm
156	May-19	3021	05602	E004	129.17	Professional Services
157	May-19	3021	05602	E004	1,250.00	Environmental Testing
158	Total				3,399.23	
159	June-19	3021	05602	E004	136,864.89	Professional Services
160	June-19	3021	05602	E004	479.35	Professional Services
161	June-19	3021	05602	E004	881.18	Professional Services
162	Total				138,225.42	
163	July-19	3021	05005	E004	3,077.00	Environ Tech & Comm
164	July-19	3021	05602	E004	490.82	Professional Services
165	Total				3,567.82	
166	August-19	3021	05005	E004	862.35	Web Services and Support
167	August-19	3021	05602	E004	7,493.17	Professional Services
168	August-19	3021	05602	E004	102.75	Environ Tech & Comm
169	August-19	3021	05602	E004	13,959.00	Environmental Testing
170	Total				22,417.27	
171	September-19	3021	05602	E004	126.15	Professional Services
172	September-19	3021	05602	E004	2,009.00	Environmental Testing
173	Total				2,135.15	
174	October-19	3021	05005	E004	1,145.00	Environmental Testing
175	October-19	3021	05602	E004	146,589.30	Professional Services
176	October-19	3021	05602	E004	7.01	Professional Services
177	October-19	3021	05602	E004	600.00	Environmental Testing
178	Total				148,341.31	
179	November-19	3021	05602	E004	30,787.60	Professional Services
180	November-19	3021	05602	E004	300.00	Environmental Testing
181	Total				31,087.60	
182	Total December 2018 - November 2019				376,180.21	
183	December-19	3021	05605	E004	450.00	Environmental Testing
184	Total				450.00	
185	January-20	3021	05602	E004	6,529.00	Environmental Testing
186	Total				6,529.00	
187	February-20	3021	05602	E004	1,680.00	Environmental Testing
188	Total				1,680.00	
189	March-20	3021	05602	E004	74.66	Professional Services
190	Total				74.66	
191	April-20	3021	05605	E004	1,270.30	Professional Services
192	April-20	3021	05605	E004	450.00	Environmental Testing
193	Total				1,720.30	
194	June-20	3021	05602	E004	38,120.00	Professional Services
195	Total				38,120.00	
196	July-20	3021	05602	E004	1,147.07	Professional Services
197	Total				1,147.07	
198	August-20	3021	05602	E004	488.38	Professional Services
199	August-20	3021	05605	E004	450.00	Environmental Testing
200	Total				938.38	

Columbia Gas of Ohio, Inc.  
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201	October-20	3021	05602	E004	17,451.17	Professional Services
202	October-20	3021	05602	E004	(540.77)	Professional Services Refund
203	October-20	3021	05605	E004	450.00	Environmental Testing
204	Total				17,360.40	
205	November-20	3021	05602	E004	1,409.00	Web Services and Support
206	Total				1,409.00	
207	Total December 2019 - November 2020				69,428.81	
208	Total All Payments				675,946.37	
209	Less: Company Funded Amount				25,000.00	
210	Net Deferred Amount				650,946.37	

## **ATTACHMENT 12**

## Portsmouth

Description: The former Portsmouth MGP operated in the vicinity of West Second, Madison and Jefferson Streets in Portsmouth between 1884 and 1905. Historical Sanborn Fire Insurance Maps indicated that MGP structures included three gas holders, retort and purifications buildings and materials storage. Columbia has reviewed its corporate history and has determined it is a successor to entities that owned and operated the MGP.

A Phase I environmental site investigation and phase II site investigation were initiated in 2014 and 2015. Supplemental phase II site investigations were completed in 2015 and 2016. Remediation of the “northern parcel” soil impacts was completed in 2018 and a No Further Action letter was issued by the VAP CP for the site.

During the twelve-month period ending November 2019, efforts were successful in negotiating access with the property owner to the “southern parcel” of the MGP. In November 2019, a pre-design investigation was initiated and completed in December.

During the twelve-month period ending November 2020, a remedial design was created and put out to bid, and the remedy was awarded. Remediation of MGP subsurface soil impacts was initiated on the southern parcel in June of 2020 and substantially completed by the end of August. Well abandonment activities occurred in October of 2020 as well as the annual cost modeling evaluation. An environmental restrictive covenant (ERC) was recorded on the southern parcel in August 2020. Anticipated work for 2021 is No Further Action (NFA) documentation by the VAP Certified Professional.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2013 through November 2020, exclusive of the \$25,000 to be funded by Columbia, were \$3,509,054.44. This amount is comprised of \$1,491,316.38 previously deferred and \$2,017,738.06 (through November 2020 for work performed during the period December 2019 through November 2020. Attachment 13 sets forth a detailed description of these expenses during the period December 2019 through November 2020.

## **ATTACHMENT 13**

Columbia Gas of Ohio, Inc.  
 Summary of Portsmouth Environmental Expenses  
 January 2008 - November 2020

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	September-09	3C23	07905	1541	1,450.00	Environmental Refresh Cost
2	Total				1,450.00	
3	Total December 2008 - November 2009				1,450.00	
4	November-11	3C23	07905	1541	3,000.00	Environmental Refresh Cost
5	Total				3,000.00	
6	Total December 2010 - November 2011				3,000.00	
7	March-12	3C23	07905	1541	46.41	Professional Services
8	Total				46.41	
8	June-12	3C23	07905	1541	3,860.15	Targeted Historical Research
10	Total				3,860.15	
11	August-12	3C23	07905	1541	193.32	Site Visit and Data Review
12	August-12	3C23	07905	1541	8,960.21	Targeted Historical Research
13	Total				9,153.53	
14	September-12	3C23	07905	1541	1,242.27	Site Visit and Data Review
15	Total				1,242.27	
16	October-12	3C23	07905	1541	213.75	Targeted Historical Research
17	October-12	3C23	07905	1541	2,402.00	Property Assessment
18	Total				2,615.75	
19	Total December 2011 - November 2012				16,918.11	
20	January-13	3C23	07905	1541	944.25	Targeted Historical Research
21	Total				944.25	
22	May-13	3C23	07905	1541	17.35	Environmental Refresh Cost
23	Total				17.35	
24	June-13	3C23	07905	1541	304.94	Environmental Refresh Cost
25	June-13	3C23	07905	1541	283.58	Environmental Refresh Cost
26	Total				588.52	
27	November-13	3C23	07905	1541	2.35	Environmental Refresh Cost
28	Total				2.35	
29	Total December 2012 - November 2013				1,552.47	
30	December-13	3C23	07905	1541	54.19	Environmental Refresh Cost
31	Total				54.19	
32	March-14	3C23	07905	1541	3,492.29	Professional Services
33	Total				3,492.29	
34	April-14	3021	05602	E017	4,461.51	Site Visit and Data Review
35	April-14	3021	05602	E017	13.59	Environmental Refresh Cost
36	Total				4,475.10	
37	May-14	3021	05602	E017	162.13	Environmental Refresh Cost
38	Total				162.13	
39	June-14	3021	05602	E017	1,613.11	Site Visit and Data Review
40	June-14	3021	05602	E017	7,233.76	Professional Services
41	June-14	3021	05602	E017	4,759.51	Community Relations Support
42	June-14	3021	05602	E017	625.72	Environmental Refresh Cost
43	Total				14,232.10	
44	August-14	3021	05602	E017	2,373.07	Community Relations Support
45	Total				2,373.07	

Columbia Gas of Ohio, Inc.  
 Summary of Portsmouth Environmental Expenses  
 January 2008 - November 2020

46	September-14	3021	05602	E017	801.90	Community Relations Support
47	Total				801.90	
48	October-14	3021	05602	E017	2,588.45	Community Relations Support
49	Total				2,588.45	
50	November-14	3021	05602	E017	3,600.00	Site Access
51	Total				3,600.00	
52	Total December 2013 - November 2014				31,779.23	
53	December-14	3021	05602	E017	550.33	Project Management
54	December-14	3021	05602	E017	1,598.06	Site Visit and Data Review
55	December-14	3021	05602	E017	3,265.32	Community Relations Support
56	December-14	3021	05602	E017	33,852.33	Site Investigation
57	December-14	3021	05602	E017	1,647.18	Community Relations Support
58	Total				40,913.22	
59	January-15	3021	05602	E017	144,380.35	Site Investigation
60	January-15	3021	05602	E017	270.00	Professional Services
61	Total				144,650.35	
62	February-15	3021	05602	E017	380.57	Environmental Refresh Cost
63	February-15	3021	05602	E017	378.50	Professional Services
64	Total				759.07	
65	March-15	3021	05602	E017	4,000.13	Site Investigation
66	March-15	3021	05602	E017	960.24	Project Management
67	March-15	3021	05602	E017	2,933.53	Professional Services
68	March-15	3021	05602	E017	270.00	Professional Services
69	Total				8,163.90	
70	April-15	3021	05602	E017	312.52	Project Management
71	April-15	3021	05602	E017	3,403.22	Project Management
72	Total				3,715.74	
73	May-15	3021	05602	E017	26,870.32	Environmental Testing
74	May-15	3021	05602	E017	434.05	Project Management
75	May-15	3021	05602	E017	1,753.38	Project Management
76	May-15	3021	05602	E017	19,921.78	Site Investigation
77	May-15	3021	05602	E017	281.06	Environmental Refresh Cost
78	Total				49,260.59	
79	June-15	3021	05602	E017	12,597.00	Environmental Testing
80	June-15	3021	05602	E017	2,151.09	Professional Services
81	June-15	3021	05602	E017	26,273.50	Site Investigation
82	Total				41,021.59	
83	July-15	3021	05602	E017	7,213.49	Site Investigation
84	July-15	3021	05602	E017	446.34	Project Management
85	July-15	3021	05602	E017	1,226.78	Site Investigation
86	Total				8,886.61	
87	August-15	3021	05602	E017	9,535.42	Project Management
88	August-15	3021	05602	E017	2,143.32	Project Management
89	Total				11,678.74	
90	September-15	3021	05602	E017	346.66	Environmental Refresh Cost
91	Total				346.66	
92	October-15	3021	05602	E017	479.26	Project Management
93	October-15	3021	05602	E017	3,237.12	Site Investigation and Data Review
94	October-15	3021	05602	E017	1,624.38	Data Review
95	October-15	3021	05602	E017	1,855.29	Environmental Refresh Cost
96	Total				7,196.05	
97	November-15	3021	05602	E017	867.92	Data Hosting
98	November-15	3021	05602	E017	6,572.06	Data Review
99	November-15	3021	05602	E017	670.21	Soil Boring & Well Installation
100	November-15	3021	05602	E017	384.10	Project Management
101	November-15	3021	05602	E017	258.45	Off-Site Access Support

Columbia Gas of Ohio, Inc.  
 Summary of Portsmouth Environmental Expenses  
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102	Total				8,752.74	
103	Total December 2014 - November 2015				325,345.26	
104	December-15	3021	05605	E017	1,780.69	Professional services
105	December-15	3021	05602	E017	4,290.00	Building Materials
106	December-15	3021	05602	E017	780.00	Professional services
107	Total				6,850.69	
108	January-16	3021	05602	E017	8,605.05	Professional services
109	January-16	3021	05602	E017	93.30	Professional services
110	Total				8,698.35	
111	February-16	3021	05602	E017	2,660.71	Professional services
112	February-16	3021	05602	E017	11,004.50	Environmental Testing
113	February-16	3021	05602	E017	16,655.60	Professional services
114	Total				30,320.81	
115	April-16	3021	05602	E017	576.14	Professional services
116	April-16	3021	05602	E017	16,424.17	Professional services
117	April-16	3021	05602	E017	6,755.02	Professional services
118	April-16	3021	05602	E017	29.84	Professional services
119	Total				23,785.17	
120	May-16	3021	05602	E017	3,009.73	Professional services
121	Total				3,009.73	
122	June-16	3021	05602	E017	768.19	Professional services
123	Total				768.19	
124	July-16	3021	05602	E017	1,461.00	Environmental Testing
125	Total				1,461.00	
126	September-16	3021	05602	E017	3,434.77	Professional services
127	Total				3,434.77	
128	October-16	3021	05602	E017	94.34	Professional services
129	October-16	3021	05602	E017	1,176.93	Professional services
130	Total				1,271.27	
131	November-16	3021	05602	E017	2,831.00	Land Survey
132	Total				2,831.00	
133	Total December 2015 - November 2016				82,430.98	
134	December-16	3021	05602	E017	521.68	Professional Services
135	December-16	3021	05602	E017	2,136.00	Environmental Testing
136	Total				2,657.68	
137	January-17	3021	05602	E017	13,684.91	Professional Services
138	January-17	3021	05602	E017	1,171.89	Professional Services
139	Total				14,856.80	
140	February-17	3021	05602	E017	1,377.46	
141	February-17	3021	05602	E017	314.16	
142	February-17	3021	05005	E017	18.12	Professional Services
143	Total				1,709.74	
144	June-17	3021	05602	E017	787.12	Professional Services
145	June-17	3021	05602	E017	302.83	Professional Services
146	June-17	3021	05602	E017	94.34	Professional Services
147	Total				1,184.29	
148	July-17	3021	05602	E017	1,536.40	Professional Services
149	Total				1,536.40	
150	August-17	3021	05602	E017	118.60	Professional Services
151	August-17	3021	05602	E017	333.71	Professional Services
152	August-17	3021	05602	E017	192.05	Professional Services
153	Total				644.36	



Columbia Gas of Ohio, Inc.  
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154	September-17	3021	05005	E017	810.57	Web Services and Support
155	September-17	3021	05602	E017	83.67	Professional Services
156	Total				894.24	
157	October-17	3021	05602	E017	10.87	Professional Services
158	October-17	3021	05602	E017	35.28	Professional Services
159	October-17	3021	05602	E017	45.09	Professional Services
160	October-17	3002	05605	E017	30,000.00	Building Materials
161	October-17	3021	05602	E017	37.86	Professional Services
162	October-17	3021	05602	E017	1,941.49	Professional Services
163	October-17	3021	05602	E017	41.46	Professional Services
164	Total				32,112.05	
165	November-17	3021	05602	E017	76.82	Professional Services
166	Total				76.82	
167	Total December 2016 - November 2017				55,672.38	
168	December-17	3021	05602	E017	622.23	Professional Services
169	December-17	3021	05602	E017	32.49	Professional Services
170	December-17	3021	05602	E017	615.49	Professional Services
171	December-17	3021	05602	E017	90.10	Professional Services
172	Total				1,360.31	
173	January-18	3021	05602	E017	31.75	Professional Services
174	Total				31.75	
175	February-18	3021	05602	E017	2.52	Professional Services
176	February-18	3021	05603	E017	17,079.92	Professional Services
177	February-18	3021	05602	E017	9.97	Professional Services
178	Total				17,092.41	
179	March-18	3021	05602	E017	79.37	Professional Services
180	March-18	3021	05603	E017	4,334.11	Professional Services
181	March-18	3021	05602	E017	9,558.58	Professional Services
182	Total				13,972.06	
183	April-18	3021	05602	E017	1.34	Professional Services
184	April-18	3021	05603	E017	13,800.68	Professional Services
185	April-18	3021	05602	E017	21.87	Professional Services
186	Total				13,823.89	
187	May-18	3021	05602	E017	53.38	Professional Services
188	May-18	3021	05603	E017	654,568.77	Professional Services
189	Total				654,622.15	
190	June-18	3021	05603	E017	47,485.85	Professional Services
191	June-18	3021	05603	E017	552.53	Professional Services
192	June-18	3021	05602	E017	443.27	Professional Services
193	Total				48,481.65	
194	July-18	3021	05602	E017	240.50	Professional Services
195	Total				240.50	
196	August-18	3021	05602	E017	625.19	Professional Services
197	August-18	3021	05005	E017	94.34	Professional Services
198	August-18	3021	05602	E017	290.90	Professional Services
199	August-18	3021	05603	E017	20,704.19	Professional Services
200	August-18	3021	05602	E017	706.00	Environmental Testing
201	August-18	3021	05603	E017	85,520.46	Professional Services
202	August-18	3021	05603	E017	10,040.53	Professional Services
203	Total				117,981.61	
204	September-18	3021	05603	E017	12,473.40	Professional Services
205	September-18	3002	05605	E017	30,000.00	Building Materials
206	September-18	3021	05005	E017	943.02	Project start up and coordination, wipe sampling investigation
207	Total				43,416.42	
208	October-18	3021	05602	E017	107.35	Professional Services
209	October-18	3021	05603	E017	706.00	Environmental Testing
210	October-18	3021	05603	E017	7,685.35	Professional Services
211	October-18	3021	05603	E017	353.00	Environmental Testing
212	October-18	3021	05603	E017	563.00	Environmental Testing
213	Total				9,414.70	

Columbia Gas of Ohio, Inc.  
 Summary of Portsmouth Environmental Expenses  
 January 2008 - November 2020

214	November-18	3021	05603	E017	6,776.43	Professional Services
215	November-18	3021	05603	E017	993.53	Professional Services
216	November-18	3021	05603	E017	1,013.40	Professional Services
217	November-18	3021	05602	E017	14.49	Professional Services
218	Total				8,797.85	
219	Total December 2017 - November 2018				929,235.30	
220	December-18	3021	05603	E017	1.19	Professional Services
221	December-18	3021	05603	E017	183.91	Professional Services
222	Total				185.10	
223	January-19	3021	05603	E017	289.09	Professional Services
224	Total				289.09	
225	February-19	3021	05005	E017	7.91	Professional Services
226	February-19	3021	05602	E017	174.30	Professional Services
227	February-19	3021	05603	E017	15,161.69	Professional Services
228	Total				15,343.90	
229	April-19	3021	05602	E017	497.28	Professional Services
230	Total				497.28	
231	May-19	3021	05605	E017	3,733.67	Environ Tech & Comm
232	May-19	3021	05602	E017	129.17	Professional Services
233	Total				3,862.84	
234	June-19	3021	05602	E017	411.16	Professional Services
235	Total				411.16	
236	July-19	3021	05605	E017	678.75	Environ Tech & Comm
237	July-19	3021	05602	E017	490.82	Professional Services
238	Total				1,169.57	
239	August-19	3021	05005	E017	862.35	Web Services and Support
240	August-19	3021	05605	E017	675.00	Professional Services
241	Total				1,537.35	
242	September-19	3021	05603	E017	3,387.95	Environ Tech & Comm
243	September-19	4524	05603	E017	30,000.00	Dari Crème
244	September-19	3021	05602	E017	126.15	Professional Services
245	Total				33,514.10	
246	October-19	3021	05603	E017	56.25	Environ Tech & Comm
247	October-19	3021	05603	E017	562.50	Environ Tech & Comm
248	October-19	3021	05603	E017	7.01	Professional Services
249	October-19	3021	05602	E017	6,017.25	Professional Services
250	Total				6,643.01	
251	November-19	3021	05602	E017	5,479.25	Professional Services
252	Total				5,479.25	
253	Total December 2018 - November 2019				68,932.65	
254	December-19	3021	05603	E017	14,261.85	Professional Services
255	Total				14,261.85	
256	January-20	3021	05605	E017	281.25	Professional Services
257	January-20	3021	05603	E017	46,657.88	Professional Services
258	January-20	3021	05603	E017	8,529.00	Environmental Testing
259	Total				55,468.13	
260	February-20	3021	05605	E017	2,834.12	Professional Services
261	February-20	3021	05603	E017	29,427.47	Professional Services
262	Total				32,261.59	
263	March-20	3021	05605	E017	7,098.00	Professional Services
264	March-20	3021	05603	E017	22,742.64	Professional Services
265	Total				29,840.64	
266	April-20	3021	05605	E017	5,874.55	Professional Services

Columbia Gas of Ohio, Inc.  
 Summary of Portsmouth Environmental Expenses  
 January 2008 - November 2020

267	April-20	3021	05605	E017	1,209.75	Professional Services
268	Total				7,084.30	
269	May-20	3021	05605	E017	3,569.65	Professional Services
270	May-20	3021	05603	E017	20,466.53	Professional Services
271	May-20	3021	05602	E017	1,807.00	Environmental Testing
272	Total				25,843.18	
273	June-20	3021	05603	E017	50,000.00	Dari Crème
274	June-20	3021	05603	E017	15,472.41	Professional Services
275	Total				65,472.41	
276	July-20	3021	05605	E017	1,084.37	Professional Services
277	July-20	3000	05605	E017	5,175.00	Professional Services
278	July-20	3021	05603	E017	419,358.84	Remediation
279	July-20	3021	05602	E017	1,147.40	Professional Services
280	July-20	3021	05603	E017	88,169.26	Professional Services
281	Total				514,934.87	
282	August-20	3000	05605	E017	787.50	Professional Services
283	August-20	3021	05602	E017	168.42	Web Services and Support
284	August-20	3021	05603	E017	612,395.28	Remediation
285	August-20	3021	05602	E017	488.45	Professional Services
286	August-20	3021	05603	E017	140,337.55	Professional Services
287	Total				754,177.20	
288	September-20	3021	05603	E017	30,000.00	Dari Crème
289	September-20	3000	05605	E017	3,794.10	Professional Services
290	Total				33,794.10	
291	October-20	3021	05602	E017	(540.90)	Professional Services Refund
292	October-20	3021	05603	E017	21,626.84	Professional Services
293	October-20	3021	05602	E017	7,105.80	Environmental Testing
294	Total				28,191.74	
295	November-20	3021	05602	E017	1,409.00	Web Services and Support
296	November-20	3021	05603	E017	453,591.05	Remediation
297	November-20	3021	05602	E017	1,408.00	Web Services and Support
298	Total				456,408.05	
263	Total December 2018 - November 2019				2,017,738.06	
264	Total All Payments				3,534,054.44	
265	Less: Company Funded Amount				25,000.00	
266	Net Deferred Amount				3,509,054.44	

## **ATTACHMENT 14**

## Lorain

Description: In 2013 and 2014, Columbia authorized a history consultant firm to research corporate successors to the late nineteenth century and early twentieth century entities known to have been associated with the former MGP Site located in Lorain, Ohio. In addition, Columbia asked that this review include a confirmation of site ownership, past operating practices, and available historic information to aid in future site evaluation. Columbia has reviewed its corporate history and has determined that it is a successor to entities that owned and/or operated the Lorain MGP.

During the twelve-month period ending in November 2014, limited activities were completed to finish the historic evaluation and update the contingent environmental liability.

No activities were performed during the twelve-month periods ending in November 2015, 2016, 2017, and 2018.

During the twelve-month period ending in November 2019, Columbia contracted with a consultant to begin the process of conducting a Phase I and II project assessment in conformance with Ohio's VAP. A formal Communication Work Plan was developed and efforts were made to identify and contact the property owners in order to negotiate access to the Lorain MGP.

During the twelve-month period ending in November 2020, Columbia met with the property owners in order to negotiate access to conduct the Ohio VAP Phase I and II Property Assessment. Access has not been granted. In addition, the annual cost modeling evaluation was completed.

In the future, Columbia will continue to pursue access to conduct investigations consistent with Ohio VAP and conduct community outreach and negotiate access as required.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2013 through November 2020, exclusive of the \$25,000 to be funded by Columbia, were \$26,861.09. This amount is comprised of \$1,473.00 previously deferred and \$25,388.09 (through November 2020) for work performed during the period December 2019 through November 2020. Attachment 15 sets forth a detailed description of these expenses during the period December 2019 through November 2020.

## **ATTACHMENT 15**

Columbia Gas of Ohio, Inc.  
 Summary of Lorain Environmental Expenses  
 January 2008 - November 2020

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	January-12	3C23	07001	1222	1,046.77	Environmental Refresh Cost
2	January-12	3C23	07001	1222	1,403.62	Environmental Refresh Cost
3	Total				2,450.39	
4	August-12	3C23	07001	1222	20,475.00	Targeted historical research
5	Total				20,475.00	
6	Nov-12	3C23	07001	1222	250.04	Professional Services
7	Nov-12	3C23	07001	1222	250.00	Environmental Refresh Cost
8	Nov-12	3C23	07001	1222	250.00	Professional Services
9	Total				750.04	
10	Total December 2011 - November 2012				23,675.43	
11	May-13	3C23	07001	1222	17.33	Environmental Refresh Cost
12	Total				17.33	
13	June-13	3C23	07001	1222	283.58	Environmental Refresh Cost
14	June-13	3C23	07001	1222	304.94	Environmental Refresh Cost
15	Total				588.52	
16	Total December 2012 - November 2013				605.85	
17	Apr-14	3021	05602	E014	13.59	Environmental Refresh Cost
18	Total				13.59	
19	May-14	3021	05602	E014	162.13	Environmental Refresh Cost
20	Total				162.13	
21	Jun-14	3021	05602	E014	2,016.00	Targeted historical research - Phase II
22	Total				2,016.00	
23	Total December 2013 - November 2014				2,191.72	
24	December-19	3021	05605	E014	4,465.36	Professional Services
25	Total				4,465.36	
26	January-20	3021	05602	E014	6,705.53	Professional Services
27	Total				6,705.53	
28	February-20	3021	05605	E014	168.75	Professional Services
29	February-20	3021	05605	E014	1,857.43	Professional Services
30	Total				2,026.18	
31	April-20	3021	05602	E014	2,736.65	Professional Services

Columbia Gas of Ohio, Inc.  
 Summary of Lorain Environmental Expenses  
 January 2008 - November 2020

32	Total				2,736.65	
33	June-20	3021	05605	E014	843.75	Professional Services
34	Total				843.75	
35	July-20	3021	05602	E014	980.00	Professional Services
36	July-20	3021	05605	E014	4,277.25	Professional Services
37	July-20	3021	05602	E014	1,147.40	Professional Services
38	Total				6,404.65	
39	August-20	3021	05602	E014	168.42	Web Services and Support
40	August-20	3021	05602	E014	488.45	Professional Services
41	Total				656.87	
42	September-20	3021	05602	E014	1,415.00	Professional Services
43	September-20	3021	05602	E014	675.00	Professional Services
44	Total				2,090.00	
45	October-20	3021	05602	E014	(540.90)	Professional Services Refund
46	Total				(540.90)	
45	Total December 2019 - November 2020				25,388.09	
46	Total All Payments				51,861.09	
47	Less: Company Funded Amount				25,000.00	
48	Net Deferred Amount				26,861.09	



## **ATTACHMENT 16**

## Elyria

Description: The former Elyria MGP operated from 1878 to 1902 on Maple Street (renamed Locust Street) in Elyria, Ohio, on property that was subsequently used by others for solvent recovery operations and which is now designated as a Superfund site. Companies that contributed used solvents in those operations and are now working to remediate the site under the direction of U.S. EPA (“USEPA”) and Ohio EPA. Columbia has reviewed its corporate history and has determined it is a successor to an entity that owned and operated the MGP.

The Elyria MGP occupied a property with a long history of commercial and industrial uses which started with the MGP (for over 20 years) and ended with solvent recovery operations (also for over 20 years), but also included the other industrial uses summarized below for relatively brief periods:

- I.T.S Rubber Company for shoe manufacturing (rubber heels of shoes);
- Standard Oil facility;
- Sinclair refining facility;
- Coal Yard;
- Concrete Facility;
- Heat and Stove Facility;
- Machine shop;
- Foundry; and
- Ice company.

The waste solvent reclamation activities at the site were operated by Obitts Chemical Company (1960 to 1974) and then Chemical Recovery Systems (“CRS”) (1974 to 1982). These facilities processed petroleum solvents, chlorinated solvents, and related petroleum wastes and marketed them for reuse. USEPA filed a lawsuit against CRS in 1981, requiring the owners to abate environmental issues that had been identified at the site. CRS completed a limited soils removal effort under USEPA Order and then filed for bankruptcy in 1982.

USEPA subsequently ordered CRS to conduct additional environmental remediation in 1983 that included additional soil excavation and erection of a site security fence. In the 1980’s little happened at the fence site. Ohio EPA, USEPA and

other agencies conducted assessments of site conditions during the 1990s and ultimately added the site to the Superfund list and negotiated an Administrative Order with a number of potentially responsible parties (“PRPs” or “Settling Parties”) that had contracted historically with the former CRS to dispose of or recycle spent solvents in 2002. Since 2002, these Settling Parties have conducted remedial investigation and reviewed remedial options for the site in a Comprehensive Environmental Response, Compensation, and Liability Act (“CERCLA”)-type program with USEPA and Ohio EPA oversight.<sup>1</sup>

Studies completed by the Settling Parties identified impacts that resembled those from former MGP operations mixed with their solvent reclamation releases. A historic evaluation was conducted in which they identified Columbia as a successor to the MGP operator. They contacted Columbia and asked that Columbia become a participating member of the Settling Parties cleaning up the site.

The contamination identified at the site has impacted ground water in fractured bedrock beneath the site, and thus remediation to traditional USEPA clean up standards was not considered to be possible within a 30 year time frame. The Settling Parties proposed a technical impracticability (“TI”) waiver for site cleanup, which would allow contaminants under the site to remain without removal (at a substantially lower cost). USEPA has requested further investigation before it will decide whether to grant the requested TI waiver. That investigation work is expected to continue through 2020 and perhaps beyond.

In October of 2018, the USEPA issued Columbia a General Notice Letter for the CRS Site indicating that it may be responsible under CERCLA, USEPA encouraged Columbia to communicate/work with the PRPs conducting work at the site. As a result, in the twelve-months ending 30 November 2019, Columbia incurred costs to evaluate work being conducted by the Settling Parties and proposed by USEPA to complete site characterization and to support the approval of a TI approach for the site. In addition, Columbia has secured technical experts to better understand the nature of the MGP site’s contribution to the site contamination in order to support the negotiation of prudent participation at the site and potentially with the PRPs.

During the twelve-month period ending November 2020, Columbia initiated a negotiation of a USEPA Removal Order to allow work to complete an investigation of the former manufactured gas plant facilities. As part of this USEPA process,

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<sup>1</sup> CERCLA is commonly known as the federal Superfund Law for clean up at the site.

Columbia developed a Field Sampling Plan to detail proposed remedial investigation activities within the footprint of the former holders to address current data gaps associated with the former holder pit. It is anticipated the Order and Field Sampling Plan will be finalized in early 2021 to allow the investigation of the MGP to be completed in 2021. In addition, the annual cost modeling evaluation was completed.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2008 through November 2020, exclusive of the \$25,000 to be funded by Columbia, were \$84,225.06. This amount is comprised of \$62,459.64 previously deferred and \$21,765.42 (through November 2020) for work performed during the period December 2019 through November 2020. Attachment 17 sets forth a detailed description.

## **ATTACHMENT 17**

Columbia Gas of Ohio, Inc.  
 Summary of Elyria Environmental Expenses  
 January 2008 - November 2020

Line No.	Month	CE	ACTIV	TRAN	CNTR	Amount	Description	
1	January-12	3021	05602	E010		1,403.62	Professional Services	
2	January-12	3021	05602	E010		1,046.77	Professional Services	
3	Total					2,450.39		
4	July-12	3021	05602	E010		161.75	Professional Services	
5	July-12	3021	05602	E010		577.94	Cost Modeling	
6	Total					739.69		
7	September-12	3021	05602	E010		173.81	Cost Modeling	
8	Total					173.81		
9	November-12	3021	05602	E010		1,341.88	Professional Services	
10	November-12	3021	05602	E010		197.70	Professional Services	
11	November-12	3021	05602	E010		1,500.00	Professional Services	
12	November-12	3021	05602	E010		1,500.00	Professional Services	
13	November-12	3021	05602	E010		570.00	Professional Services	
14	Total					5,109.58		
15	Total December 2011 - November 2012						8,473.47	
16	December-12	3021	05602	E010		1,752.97	Professional Services	
17	Total					1,752.97		
18	January-13	3021	05602	E010		1,557.16	Professional Services	
19	Total					1,557.16		
20	February-13	3021	05602	E010		2,641.75	Professional Services	
21	Total					2,641.75		
22	May-13	3021	05602	E010		17.33	Cost Modeling	
23	Total					17.33		
24	June-13	3021	05602	E010		283.58	Cost Modeling	
25	Total					283.58		
26	July-13	3021	05602	E010		975.31	Professional Services	
27	Total					975.31		
28	August-13	3021	05602	E010		66.73	Cost Modeling	
29	Total					66.73		
30	September-13	3021	05602	E010		1,950.00	Professional Services	

Columbia Gas of Ohio, Inc.  
 Summary of Elyria Environmental Expenses  
 January 2008 - November 2020

31	Total				1,950.00	
32	October-13	3021	05602	E010	92.41	Cost Modeling
33	Total				92.41	
34	November-13	3021	05602	E010	2.35	Cost Modeling
35	November-13	3021	05602	E010	304.95	Professional Services
36	Total				307.30	
37	Total December 2012 - November 2013				9,644.54	
38	December-13	3021	05602	E010	54.00	Professional Services
39	Total				54.00	
40	April-14	3021	05602	E010	461.51	Professional Services
41	Total				461.51	
42	May-14	3021	05602	E010	162.13	Professional Services
43	Total				162.13	
44	Total December 2013 - November 2014				677.64	
44	April-19	3021	05602	E010	4,473.75	Professional Services
45	Total				4,473.75	
46	May-19	3021	05602	E010	16,197.64	Site Evaluation
47	May-19	3021	05602	E010	6,938.75	Professional Services
48	Total				23,136.39	
49	June-19	3021	05602	E010	1,770.00	Site Evaluation
50	June-19	3021	05602	E010	8,336.15	Professional Services
51	Total				10,106.15	
52	July-19	3021	05602	E010	13,570.00	Site Evaluation
53	July-19	3021	05602	E010	1,546.25	Professional Services
54	Total				15,116.25	
55	August-19	3021	05602	E010	10,756.45	Site Evaluation
56	Total				10,756.45	
57	October-19	3021	05602	E010	5,075.00	Professional Services
58	Total				5,075.00	
59	Total December 2018 - November 2019				68,663.99	
60	December-19	3021	05602	E010	700.00	Professional Services
61	December-19	3021	05602	E010	2,625.00	Professional Services

Columbia Gas of Ohio, Inc.  
 Summary of Elyria Environmental Expenses  
 January 2008 - November 2020

62	Total				3,325.00	
63	January-20	3021	05602	E010	557.50	Professional Services
64	Total				557.50	
65	April-20	3021	05602	E010	2,360.00	Site Evaluation
66	April-20	3021	05602	E010	900.00	Professional Services
67	April-20	3021	05604	E010	(562.70)	Professional Services
68	Total				2,697.30	
69	May-20	3021	05602	E010	4,553.00	Professional Services
70	May-20	3021	05602	E010	1,770.00	Site Evaluation
71	Total				6,323.00	
72	July-20	3021	05602	E010	1,147.40	Professional Services
73	July-20	3021	05602	E010	788.00	Professional Services
74	Total				1,935.40	
75	August-20	3021	05602	E010	168.42	Web Services and Support
76	August-20	3021	05602	E010	488.45	Professional Services
77	Total				656.87	
78	October-20	3021	05602	E010	(540.90)	Professional Services Refund
79	October-20	3021	05602	E010	1,770.00	Site Evaluation
80	October-20	3021	05602	E010	540.00	Professional Services
81	Total				1,769.10	
82	November-20	3021	05602	E010	1,656.00	Professional Services
83	November-20	3021	05602	E010	590.00	Site Evaluation
84	November-20	3021	05602	E010	1,805.25	Professional Services
85	November-20	3021	05602	E010	450.00	Professional Services
86	Total				4,501.25	
87	Total December 2019 - November 2020				21,765.42	
88	Total All Payments				109,225.06	
89	Less: Company Funded Amount				25,000.00	
90	Net Deferred Amount				84,225.06	



**ATTACHMENT 18**

## Columbus I

Description: The former Columbus I manufactured gas plant operated from 1846 to 1904 on property bounded by West Spring, North Front, West Long and Marconi Streets in downtown Columbus. The western 50% of the parcel was formerly used for parking, however this property was recently purchased and the parking garage closed and demolished. Redevelopment of this parcel is planned, but the schedule is unknown. The northeast quarter of the property is occupied by the Bureau of Workers Compensation and the southeast quarter is the Michael B. Coleman Governmental Center.

In 2012 and 2014, Columbia authorized a history consultant firm to research corporate successors to the late nineteenth century and early twentieth century entities known to have been associated with the former MGP Site located in Columbus, Ohio. In addition, Columbia asked that this review include a confirmation of site ownership, past operating practices, and available historic information to aid in future site evaluation. Columbia has reviewed its corporate history and has determined that it is a successor to entities that owned and/or operated the Columbus I MGP.

Additionally in 2014, Columbia retained a community relations specialist to begin the development of a community relations plan and fact sheets in anticipation of negotiating access to perform a Phase I and Phase II environmental site investigation. In 2019 a formal Communications Work Plan was completed. It is anticipated that access will be negotiated with the current owner and if allowed a Phase I investigation.

During the twelve-month period ending November 2020, there were no additional activities performed except for updating of the site cost model.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2008 through November 2020, exclusive of the \$25,000 to be funded by Columbia, were \$2,991.78. This amount is comprised of \$1,728.41 previously deferred and \$1,263.17 (through November 2020) for work performed during the period December 2019 through November 2020. Attachment 19 sets forth a detailed description.

## **ATTACHMENT 19**

Columbia Gas of Ohio, Inc.  
 Summary of Columbus I Environmental Expenses  
 January 2008 - November 2020

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	January-12	3021	05602	E006	1,403.62	Professional Services
2	January-12	3021	05602	E006	1,046.77	Professional Services
3	Total				2,450.39	
4	July-12	3021	05602	E006	577.94	Cost Modeling
5	July-12	3021	05602	E006	161.75	Professional Services
6	Total				739.69	
7	September-12	3021	05602	E006	11,437.00	Professional Services
8	September-12	3021	05602	E006	173.81	Professional Services
9	Total				11,610.81	
10	November-12	3021	05602	E006	1,341.88	Professional Services
11	November-12	3021	05602	E006	197.70	Professional Services
12	November-12	3021	05602	E006	1,500.00	Professional Services
13	November-12	3021	05602	E006	1,500.05	Professional Services
14	November-12	3021	05602	E006	570.00	Professional Services
15	Total				5,109.63	
16	Total December 2011 - November 2012				19,910.52	
17	January-13	3021	05602	E006	120.74	Professional Services
18	Total				120.74	
19	May-13	3021	05602	E006	17.33	Cost Modeling
20	Total				17.33	
21	June-13	3021	05602	E006	283.58	Cost Modeling
22	Total				283.58	
23	November-13	3021	05602	E006	304.95	Professional Services
24	November-13	3021	05602	E006	2.34	Cost Modeling
25	Total				307.29	
26	Total December 2012 - November 2013				728.94	
27	December-13	3021	05602	E006	55.00	Cost Modeling
27	Total				55.00	
28	March-14	3021	05602	E006	6.59	Cost Modeling
29	Total				6.59	
30	April-14	3021	05602	E006	865.23	Professional Services
31	Total				865.23	
32	May-14	3021	05602	E006	162.13	Professional Services

Columbia Gas of Ohio, Inc.  
 Summary of Columbus I Environmental Expenses  
 January 2008 - November 2020

33	Total				162.13	
34	Total December 2013 - November 2014				1,088.95	
35	November-19	3021	05602	E006	5,000.00	Professional Services
36	Total December 2018 - November 2019				5,000.00	
37	July-20	3021	05602	E006	1,147.40	Professional Services
38	Total				1,147.40	
39	August-20	3021	05602	E006	168.42	Web Services and Support
40	August-20	3021	05602	E006	488.45	Professional Services
41	Total				656.87	
42	October-20	3021	05602	E006	(540.90)	Professional Services Refund
43	Total				(540.90)	
42	Total December 2019 - November 2020				1,263.37	
43	Total All Payments				27,991.78	
44	Less: Company Funded Amount				25,000.00	
45	Net Deferred Amount				2,991.78	

**ATTACHMENT 20**

## **Columbus II**

Description: The former Columbus II manufactured gas plant operated from 1846 to 1901 on property located near I-670 and Goodale Street in downtown Columbus, Ohio.

Work began on this site in 2012 and 2014, Columbia authorized a history consultant firm to research corporate successors to the late nineteenth century and early twentieth century entities known to have been associated with the former MGP Site. In addition, Columbia asked that this review include a confirmation of site ownership, past operating practices, and available historic information to aid in future site evaluation. Columbia has reviewed its corporate history and has determined that it is a successor to entities that owned and/or operated the Columbus II MGP.

During the twelve-month period ending November 2019, a formal Communication Work Plan was developed.

During the twelve-month period ending November 2020, a survey was conducted to confirm the site's location and the annual site cost model was updated.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2008 through November 2020, exclusive of the \$25,000 to be funded by Columbia, were \$2,140.03. This amount is comprised of \$876.66 previously deferred and \$1,263.37 (through November 2020) for work performed during the period December 2019 through November 2020. Attachment 21 sets forth a detailed description

## **ATTACHMENT 21**



Columbia Gas of Ohio, Inc.  
 Summary of Columbus II Environmental Expenses  
 January 2008 - November 2020

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	January-12	3021	05602	E007	1,403.62	Professional Services
2	January-12	3021	05602	E007	1,046.77	Professional Services
3	Total				2,450.39	
4	July-12	3021	05602	E007	161.75	Professional Services
5	July-12	3021	05602	E007	577.94	Cost Modeling
6	Total				739.69	
7	August-12	3021	05602	E007	11,437.00	Professional Services
8	August-12	3021	05602	E007	173.81	Cost Modeling
9	Total				11,610.81	
10	November-12	3021	05602	E007	1,341.82	Professional Services
11	November-12	3021	05602	E007	197.70	Professional Services
12	November-12	3021	05602	E007	1,500.00	Professional Services
13	November-12	3021	05602	E007	1,500.00	Professional Services
14	November-12	3021	05602	E007	570.00	Professional Services
15	Total				5,109.52	
16	Total December 2011 - November 2012				19,910.41	
17	January-13	3021	05602	E007	120.74	Professional Services
18	Total				120.74	
19	May-13	3021	05602	E007	17.33	Professional Services
20	Total				17.33	
21	June-13	3021	05602	E007	283.58	Professional Services
22	Total				283.58	
23	November-13	3021	05602	E007	307.29	Cost Modeling
24	Total				307.29	
25	Total December 2013 - November 2014				728.94	
26	December-13	3021	05602	E007	55.00	Professional Services
27	Total				55.00	
28	March-14	3021	05602	E007	6.59	Professional Services
29	Total				6.59	
30	April-14	3021	05602	E007	13.59	Professional Services
31	Total				13.59	
32	May-14	3021	05602	E007	162.13	Professional Services
33	Total				162.13	
34	Total December 2014 - November 2015				237.31	
35	November-19	3021	05602	E007	5,000.00	Professional Services
36	Total December 2018 - November 2019				5,000.00	
37	July-20	3021	05602	E007	1,147.40	Professional Services

Columbia Gas of Ohio, Inc.  
Summary of Columbus II Environmental Expenses  
January 2008 - November 2020

38	Total				1,147.40
39	August-20	3021	05602	E007	168.42 Web Services and Support
40	August-20	3021	05602	E007	488.45 Professional Services
41	Total				656.87
42	October-20	3021	05602	E007	(540.90) Professional Services Refund
43	Total				(540.90)
44	Total December 2019 - November 2020				1,263.37
45	Total All Payments				27,140.03
46	Less: Company Funded Amount				25,000.00
47	Net Deferred Amount				2,140.03

## **ATTACHMENT 22**

## **Fostoria II (Wood Street)**

Description: The former Fostoria II manufactured gas plant operated from approximately 1887 to 1901 on property located at 209 N. Wood Street in downtown Fostoria, Ohio. Columbia authorized a history consultant firm to research corporate successors to the late nineteenth century and early twentieth century entities known to have been associated with the former MGP Site. In addition, Columbia asked that this review include a confirmation of site ownership, past operating practices, and available historic information to aid in future site evaluation. Columbia is reviewing its corporate history to determine if it is a successor to entities that owned and/or operated the Fostoria II MGP.

During the twelve-month period ending November 2019, Columbia contracted with a consultant to begin the process of conducting a Phase I and II project assessment in conformance with Ohio's VAP. Also, a formal Communication Work Plan was developed. It is anticipated that access will be negotiated with the current owner(s) of the former MGP parcel in 2020 prior to the completion of a Phase I.

During the twelve-month period ending November 2020, there was no additional activities performed except for the updating of the sites cost model.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2008 through November 2020, exclusive of the \$25,000 to be funded by Columbia, were \$4,525.37. This amount is comprised of \$3,262.00 previously deferred and \$1,263.37 (through November 2020) for work performed during the period December 2019 through November 2020. Attachment 23 sets forth a detailed description.

**ATTACHMENT 23**

Columbia Gas of Ohio, Inc.  
 Summary of Fostoria II Environmental Expenses  
 January 2008 - November 2020

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	November-19	3021	05602	E011	9,200.00	Professional Services
2	November-19	3021	05602	E011	19,062.00	Professional Services
3	Total December 2018 - November 2019				28,262.00	
4	June-20	3021	05602	E011	1,147.40	Professional Services
5	Total				1,147.40	
4	August-20	3021	05602	E011	168.42	Web Services and Support
5	August-20	3021	05602	E011	488.45	Professional Services
6	Total				656.87	
7	October-20	3021	05602	E011	(540.90)	Professional Services Refund
8	Total				(540.90)	
9	Total December 2019 - November 2020				1,263.37	
10	Total All Payments				29,525.37	
11	Less: Company Funded Amount				25,000.00	
12	Net Deferred Amount				4,525.37	

## **ATTACHMENT 24**

## Toledo II

Description: The former Toledo II MGP operated in the vicinity of West Central Avenue and Interstate 75 in Toledo, Lucas County, Ohio. The site is currently owned by the City of Toledo, and occupied by the Division of Streets, Bridges and Harbor.

The former MGP operated on the site from 1918 to 1945 under the Atlas Chemical Company (1918-1928) and the Ohio Fuel Gas Company (1928-1945). Both Atlas Chemical and the Ohio Fuel Gas companies were, ultimately, subsidiaries of Columbia, confirming that Columbia Gas is a successor to entities that owned and/or operated the Toledo II MGP.

The Ohio Fuel Gas Company abandoned operations at the Central Avenue plant in 1945 and eventually sold the property in 1951. Ownership of the property changed several times between 1951 and 1973 when purchased by the City of Toledo. According to Sanborn Insurance Fire Maps, the various former MGP structures were razed by the different owners during the period of 1952-1976.

No activities were performed during the twelve-month periods ending in November 2015, 2016, 2017, and 2018. Activity during the twelve-month period ending November 2019 included record review and drafting a community relations plan.

During the twelve-month period ending November 2020, there were no additional activities performed except for updating of the annual site cost model.

Total Project Costs to Date: Total incremental costs incurred by Columbia during the period December 2008 through November 2020, exclusive of the \$25,000 to be funded by Columbia, were \$2,600.80. This amount is comprised of \$1,337.43 previously deferred and \$1,263.37 (through November 2020) for work performed during the period December 2019 through November 2020. Attachment 25 sets forth a detailed description.



**ATTACHMENT 25**

Columbia Gas of Ohio, Inc.  
 Summary of Toledo II Environmental Expenses  
 January 2008 - November 2020

Line No.	Month	CE	ACTIV	TRAN CNTR	Amount	Description
1	January-12	3021	05602	E020	1,403.62	Professional Services
2	January-12	3021	05602	E020	1,046.77	Professional Services
3	Total				2,450.39	
4	July-12	3021	05602	E020	161.75	Professional Services
5	July-12	3021	05602	E020	577.93	Cost Modeling
6	Total				739.68	
7	September-12	3021	05602	E020	173.81	Cost Modeling
8	Total				173.81	
9	November-12	3021	05602	E020	1,500.00	Professional Services
10	November-12	3021	05602	E020	1,341.87	Professional Services
11	November-12	3021	05602	E020	570.00	Professional Services
12	November-12	3021	05602	E020	197.72	Professional Services
13	Total				3,609.59	
14	Total December 2011 - November 2012				6,973.47	
15	December-12	3021	05602	E020	1,500.00	Professional Services
16	Total				1,500.00	
17	January-13	3021	05602	E020	120.74	Cost Modeling
18	Total				120.74	
19	February-13	3021	05602	E020	9,297.40	Professional Services
20	Total				9,297.40	
21	June-13	3021	05602	E020	283.58	Cost Modeling
22	Total				283.58	
23	November-13	3021	05602	E020	304.94	Professional Services
24	Total				304.94	
25	Total December 2012 - November 2013				11,506.66	
26	March-14	3021	05602	E020	6.58	cost modeling
27	Total				6.58	
28	April-14	3021	05602	E020	13.59	Professional Services
29	Total				13.59	
30	May-14	3021	05602	E020	162.13	Professional Services
31	Total				162.13	
32	Total December 2013 - November 2014				182.30	
33	November-19	3021	05602	E020	7,675.00	Professional Services

Columbia Gas of Ohio, Inc.  
Summary of Toledo II Environmental Expenses  
January 2008 - November 2020

34	Total December 2018 - November 2019				7,675.00	
35	July-20	3021	05602	E020	1,147.40	Professional Services
36	Total				1,147.40	
37	August-20	3021	05602	E020	168.42	Web Services and Support
38	August-20	3021	05602	E020	488.45	Professional Services
39	Total				656.87	
40	October-20	3021	05602	E020	(540.90)	Professional Services Refund
41	Total				(540.90)	
42	Total December 2019 - November 2020				1,263.37	
43	Total All Payments				27,600.80	
44	Less: Company Funded Amount				25,000.00	
45	Net Deferred Amount				2,600.80	

**ATTACHMENT 26**

Columbia Gas of Ohio, Inc.  
 Summary of Environmental Remediation Expenses  
 January 2008 through November 30, 2020

Accounting Period	Toledo 1															Total \$
	Marion \$	Bellevue \$	Columbus I \$	Columbus II \$	Goodale \$	(Swan Creek) \$	Toledo II \$	Elyria \$	Fremont \$	Fostoria I \$	Fostoria II \$	Athens \$	Portsmouth \$	Lorain \$		
Prior Reporting Periods	910,678.93	555,823.98	1,728.41	876.66	475,000.00	163,773.16	1,337.43	62,459.64	1,012,612.95	185,207.96	3,262.00	581,517.56	1,491,316.38	1,473.00	5,447,068.06	
Dec. 2019 - Nov. 2020	-	-	1,263.37	1,263.37	-	1,263.37	1,263.37	21,765.42	60,120.36	1,459,447.76	1,263.37	69,428.81	2,017,738.06	25,388.09	3,660,205.35	
Total	910,678.93	555,823.98	2,991.78	2,140.03	475,000.00	165,036.53	2,600.80	84,225.06	1,072,733.31	1,644,655.72	4,525.37	650,946.37	3,509,054.44	26,861.09	9,107,273.41	

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

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**Case No(s). 08-0606-GA-AAM**

Summary: Annual Report Deferral Report of Columbia Gas of Ohio, Inc. electronically filed by Ms. Melissa L. Thompson on behalf of Columbia Gas of Ohio, Inc.