

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Annual Application )  
of Columbia Gas of Ohio, Inc. for an Ad- ) Case No. 20-1712-GA-RDR  
justment to Rider IRP and Rider DSM )  
Rates. )

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

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Columbia Gas of Ohio, Inc. ("Columbia"), pursuant to the Commission's Opinion and Order dated December 3, 2008 in Case Nos. 08-0072-GA-AIR, *et al.*,<sup>1</sup> and pursuant to R.C. 4929.11, respectfully requests that the Public Utilities Commission of Ohio ("Commission") grant Columbia authority to amend Columbia's filed tariffs in order to adjust Columbia's Rider IRP and Rider DSM. In support of this Application, Columbia states as follows:

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

2. This Application is made pursuant to the Commission's Opinion and Orders in Case Nos. 08-0072-GA-AIR, *et al.* (dated December 3, 2008), 11-5515-GA-ALT (dated November 28, 2012), 16-2422-GA-ALT (dated January 31, 2018), and pursuant to R.C. 4929.11, and requests authority to adjust Columbia's Rider IRP and Rider DSM. The counties and municipalities served by Columbia are listed in the Notice of Intent filed in this docket on November 24, 2020.

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

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

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

4. Rider IRP consists of three components. The first component recovers the costs associated with the replacement of natural gas risers that are prone to failure, along with the costs associated with the maintenance, repair and replacement of customer service lines that have been determined by Columbia to present an existing or probable hazard to persons and property. The second component recovers the costs associated with Columbia's Accelerated Mains Replacement Program ("AMRP"). Under the AMRP, Columbia plans to replace approximately 4,100 miles of bare steel pipe, cast iron/wrought iron pipe, and unprotected coated steel pipe over a period of approximately twenty-five years. The third component recovers the costs associated with Columbia's installation of Automatic Meter Reading Devices ("AMRD"). During the calendar years 2009 through 2013, Columbia installed AMRDs throughout its system at a total cost of approximately \$79.1 million. The AMRD program concluded in 2013.

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

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

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

6. Rider DSM provides for the recovery of costs related to the implementation of a DSM program that will enable customers to reduce bills through various conservation programs as set forth in the Application filed in Case No. 08-833-GA-UNC on July 1, 2008, and approved by the Commission in its Finding and Order dated July 23, 2008.<sup>3</sup> Rider DSM applies to rate schedules:

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

7. Pursuant to Chapter I of the Standard Filing Requirements of the Commission, Appendix A to Ohio Adm.Code 4901-7-01, Columbia gave notice to the Commission on November 24, 2020, of its intent to file this Application. Pursuant to R.C. 4909.43(B), and Chapter I of the Commission's Standard Filing Requirements, Appendix to Ohio

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

Adm.Code 4901-7-01, Columbia also on November 24, 2020 notified in writing the mayor and legislative authority of each affected municipality of its intent to file this Application.

8. Columbia's Application is based upon a test year beginning January 1, 2020, and ending December 31, 2020, and a date certain of December 31, 2020, for property valuation.

9. Columbia estimates that the rate changes proposed herein, if granted in full and factoring in the applicable rate caps approved by the Commission, would increase gross revenues by \$25,118,442.

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

<b>Schedule</b>	<b>Description</b>
Attachment A	Summary of Rates by Rate Schedule
Attachment B	Proposed Rate Schedules
Attachment C	Typical Bill Comparison
Schedule AMRP-1	AMRP Calculation of Revenue Requirement
Schedule AMRP-2	AMRP Plant Additions by Month
Schedule AMRP-3	AMRP Cost of Removal by Month
Schedule AMRP-4	AMRP Original Cost Retired by Month
Schedule AMRP-5	AMRP Provision for Depreciation
Schedule AMRP-6	AMRP Post in Service Carrying Cost
Schedule AMRP-7	AMRP Annualized Property Tax Expense Calculation
Schedule AMRP-8	AMRP Deferred Tax-Liberalized Depreciation
Schedule AMRP-9A	AMRP O&M Expenses
Schedule AMRP-9B	AMRP O&M Savings
Schedule AMRP-10	AMRP Revenue Reconciliation
Schedule AMRP-11	AMRP Computation of Projected Impact Per Customer
Schedule AMRP-12	AMRP Calculation of Excess Deferred Tax Adjustment
Schedule AMRP-13	AMRP Computation of Excess Deferred Tax Balance
Schedule R-1	RISER Calculation of Revenue Requirement
Schedule R-2	RISER Plant Additions by Month
Schedule R-3	RISER Cost of Removal by Month
Schedule R-4	RISER Original Cost Retired by Month
Schedule R-5	RISER Provision for Depreciation

Schedule R-6	RISER Post in Service Carrying Cost
Schedule R-7	RISER Annualized Property Tax Expense Calculation
Schedule R-8	RISER Deferred Tax-Liberalized Depreciation
Schedule R-9	RISER O&M Expenses
Schedule R-10	RISER Revenue Reconciliation
Schedule R-11	RISER Computation of Projected Impact Per Customer
Schedule R-12	RISER Calculation of Excess Deferred Tax Adjustment
Schedule R-13	RISER Computation of Excess Deferred Tax Balance
Schedule AMRD-1	AMRD Calculation of Revenue Requirement
Schedule AMRD-2	AMRD Plant Additions by Month
Schedule AMRD-3	AMRD Cost of Removal by Month
Schedule AMRD-4	AMRD Original Cost Retired by Month
Schedule AMRD-5	AMRD Provision for Depreciation
Schedule AMRD-6	AMRD Post in Service Carrying Cost
Schedule AMRD-7	AMRD Annualized Property Tax Calculation
Schedule AMRD-8	AMRD Deferred Tax-Liberalized Depreciation
Schedule AMRD-9A	AMRD O&M Expenses
Schedule AMRD-9B	AMRD O&M Savings
Schedule AMRD-10	AMRD Revenue Reconciliation
Schedule AMRD-11	AMRD Computation of Projected Impact Per Customer
Schedule AMRD-12	AMRD Calculation of Excess Deferred Tax Adjustment
Schedule AMRD-13	AMRD Computation of Excess Deferred Tax Balance
Schedule DSM-1	DSM Revenue Requirement Calculation
Schedule DSM-2	DSM Expenditures by Month
Schedule DSM-3	DSM Recoveries by Month
Schedule DSM-4	DSM Carrying Costs
Schedule DSM-5	DSM Shared Savings Incentive
Schedule DSM-6	DSM Computation of Rate Per Mcf

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

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

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

14. The calculation of savings resulting from the installation of AMRDs through December 31, 2019, is included in Schedule AMRD-9B and discussed in the testimony of Columbia witness Freiman. Columbia's AMRD program is more generally discussed in the testimony of Columbia witness Thompson.

15. Columbia's AMRP construction plans for 2021 are discussed in the testimony of Columbia witness Slowbe, filed this same date. Columbia's investment in infrastructure replacement under the AMRP (including service line replacement costs and the other cost components included in Columbia's application) is included on Schedule AMRP-2. The pipeline mileage retired (by type) is discussed in the testimony of Columbia witness Slowbe. The revenue requirement for the investment in infrastructure replacement is reflected on Schedules AMRP-1. The derivation of rates proposed to be effective May 2021 is set forth on Schedule AMRP-11.

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

17. Documentation of the factors used to determine the priority of pipe replaced in 2020 is discussed in the testimony of Columbia witness Slowbe.

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

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

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

- (A) Accept this Application for filing;
- (B) Find that this Application and the attached schedules are in accordance with R.C. 4909.18 and 4929.11, and the rules of the Commission;
- (C) Find that the current rates and charges for gas service are unjust, unreasonable and insufficient to yield reasonable compensation to Columbia for the gas service rendered;
- (D) Find that the rates, charges and other provisions of the proposed rate schedules included in Attachment B are just and reasonable, and approve the same;
- (E) Find that Columbia is in compliance with R.C. 4905.35;
- (F) Approve any changes in Columbia's accounting methods that may be necessary to implement the Commission's approval of this Application;
- (G) Fix the date on or after which service provided is subject to the proposed rates; and,
- (H) Grant any other approval necessary and proper in order to implement the relief requested by this Application.

Respectfully submitted,

**COLUMBIA GAS OF OHIO, INC.**

By: /s/ John R. Ryan

John R. Ryan

John R. Ryan, Sr. Counsel (0090607)

P.O. Box 117

290 W. Nationwide Blvd.

Columbus, Ohio 43216-0117

Telephone: (614) 285-2220

Email: johnryan@nisource.com

(Willing to accept service by email)

Attorney for

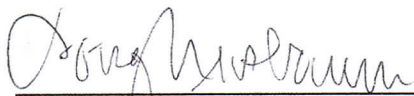
**COLUMBIA GAS OF OHIO, INC.**



# AFFIDAVIT

STATE OF OHIO )  
 ) ss:  
FRANKLIN COUNTY )

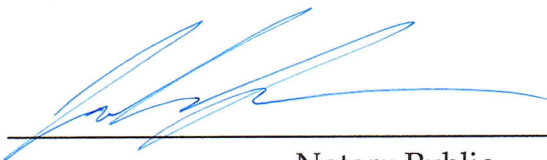
Douglas Nusbaum, being first duly cautioned and sworn, deposes and says that he is the Vice President of Customer and External Affairs of Columbia Gas of Ohio, Inc., Applicant herein, that the statements and schedules submitted herewith contain proposed revisions to existing schedule sheets, establish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



Douglas Nusbaum

Vice President of Customer and External Affairs, Columbia Gas of Ohio, Inc.

Sworn to before me and subscribed in my presence this 18<sup>th</sup> day of February, 2021.



Notary Public

SEAL



John R. Ryan III  
Attorney At Law  
Notary Public, State of Ohio  
My commission has no expiration date  
Sec. 147.03 R.C.

# AFFIDAVIT

STATE OF OHIO

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ss:

FRANKLIN COUNTY

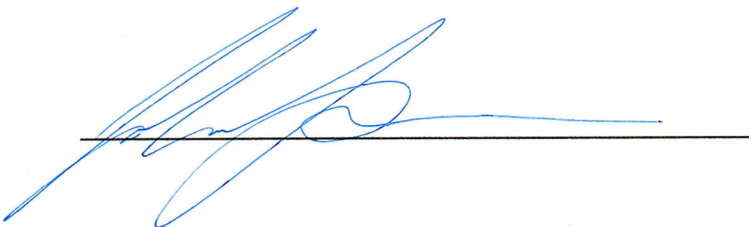
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Randy G. Hulen, being first duly cautioned and sworn, deposes and says that he is the Treasurer of Columbia Gas of Ohio, Inc., Applicant herein, that the statements and schedules submitted herewith contain proposed revisions to existing schedule sheets,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



Randy G. Hulen  
Treasurer

Sworn to before me and subscribed in my presence this 16 day of February, 2021.



SEAL



John R Ryan III  
Attorney At Law  
Notary Public, State of Ohio  
My commission has no expiration date  
Sec. 147.03 R.C.

## CERTIFICATE OF SERVICE

The Public Utilities Commission of Ohio's e-filing system will electronically serve notice of the filing of this document on the parties referenced on the service list of the docket card who have electronically subscribed to the case. In addition, the undersigned hereby certifies that a copy of the foregoing document is also being served via electronic mail on the 25th day of February, 2021 upon the parties listed below.

/s/ John R. Ryan

John R. Ryan

Attorney for  
**COLUMBIA GAS OF OHIO, INC.**

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ATTACHMENT A  
SUMMARY OF RATES BY RATE SCHEDULE

Columbia Gas of Ohio, Inc.  
Case No. 20-1712-GA-RDR  
Summary of Rates by Class  
Effective May 2021

Attachment A

**Infrastructure Replacement Program**

	<b>Riser</b> Sch R-11	<b>AMRP</b> Sch AMRP-11	<b>AMRD</b> Sch AMRD-11	<b>Total Monthly Rate</b>
<b>Small General Service</b>	<b>\$2.78</b>	<b>\$9.01</b>	<b>\$0.19</b>	<b>\$11.98</b>
<u>Includes:</u>				
Small General Sales Service				
Small General Sales Service-Schools				
Small General Transportation Service				
Full Requirements Small General Transportation Service				
<b>General Service</b>	<b>\$3.39</b>	<b>\$102.57</b>	<b>\$2.22</b>	<b>\$108.18</b>
<u>Includes:</u>				
General Service				
General Service - Schools				
General Transportation Service				
General Transportation Service - Schools				
Full Requirement General Transportation Service				
Full Requirement General Transportation Service - Schools				
<b>Large General Service</b>	<b>\$0.00</b>	<b>\$3,440.13</b>	<b>\$0.00</b>	<b>\$3,440.13</b>
<u>Includes:</u>				
Large General Sales Service				
Large General Transportation Service				
Full Requirements Large General Transportation Service				
Full Requirements Large General Transportation Service				
Large General Transportation Service - Mainline				

	<b><u>Revenue Requirement by Rate Schedule</u></b>			
	<b>Riser</b>	<b>AMRP</b>	<b>AMRD</b>	<b>Total</b>
<b>Small General Service</b>	<b>\$48,014,979</b>	<b>\$155,864,025</b>	<b>\$3,317,137</b>	<b>\$207,196,141</b>
<b>General Service</b>	<b>1,572,021</b>	<b>47,576,105</b>	<b>1,028,288</b>	<b>50,176,414</b>
<b>Large General Service</b>	<b>0</b>	<b>11,951,001</b>	<b>0</b>	<b>11,951,001</b>
	<b>\$49,587,000</b>	<b>\$215,391,131</b>	<b>\$4,345,425</b>	<b>\$269,323,556</b>

**Demand Side Management Program**

<b>Total Revenue Requirement</b>	<b>\$24,038,372</b>
<b>Small General Service Rate per MCF</b>	<b>\$0.2086</b>
<u>Includes:</u>	
Small General Sales Service	
Small General Sales Service-Schools	
Small General Transportation Service	
Full Requirements Small General Transportation Service	

ATTACHMENT B  
PROPOSED RATE SCHEDULES

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION  
AND SALE OF GAS**

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**RIDER IRP –  
INFRASTRUCTURE REPLACEMENT PROGRAM RIDER**

**APPLICABILITY**

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

**DESCRIPTION**

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

- a) **Riser and Hazardous Customer Service Line Replacement Program** - The replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure and the maintenance, repair and replacement of hazardous customer-owned service lines.
- b) **Accelerated Mains Replacement Program** – The replacement of bare steel and cast iron or wrought iron main lines, and associated company and customer-owned metallic service lines.
- c) **Automated Meter Read** - The installation of automated meter reading devices on meters located inside customer's premises.

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

**RATE**

Rate SGS, Small General Service	<del>\$11.98</del> <del>\$10.91</del> /Month
Rate GS, General Service	<del>\$108.18</del> <del>\$93.91</del> /Month
Rate LGS, Large General Service	<del>\$3,440.13</del> <del>\$2,984.08</del> /Month

**RECONCILIATION ADJUSTMENTS**

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

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 22, 2020 in Case No. 19-1940-GA-RDR-~~

Issued: ~~April 24, 2020~~

Effective: With meter readings on or after  
~~April 29, 2020~~

Issued By  
~~Vincent A. Parisi~~~~Daniel A. Creekmur~~, President

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION  
AND SALE OF GAS**

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**DEMAND SIDE MANAGEMENT RIDER**

**APPLICABILITY**

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

**DESCRIPTION**

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

**RATE**

All gas consumed per account per month \$0.2086~~\$0.2013~~/Mcf

**RECONCILIATION ADJUSTMENTS**

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

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued on ~~December 2, 2020 in Case No. 19-1940-GA-RDR.~~

Issued: ~~December 11, 2020~~

Effective: With meter readings on or after  
~~December 30, 2020~~

Issued By  
Vincent A Parisi, President



## RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

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### RIDER IRP – INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

#### APPLICABILITY

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

#### DESCRIPTION

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

- a) **Riser and Hazardous Customer Service Line Replacement Program** - The replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure and the maintenance, repair and replacement of hazardous customer-owned service lines.
- b) **Accelerated Mains Replacement Program** – The replacement of bare steel and cast iron or wrought iron main lines, and associated company and customer-owned metallic service lines.
- c) **Automated Meter Reading Devices Program** – The installation of automated meter reading devices on meters located inside customer's premises.

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

#### RATE

Rate SGTS, Small General Transportation Service	<del>\$11.98</del> <del>\$10.91</del> /Month
Rate GTS, General Transportation Service	<del>\$108.18</del> <del>\$93.91</del> /Month
Rate LGTS, Large General Transportation Service	<del>\$3,440.13</del> <del>\$2,984.08</del> /Month

#### RECONCILIATION ADJUSTMENTS

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

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 22, 2020 in Case No. 19-1940 GA-RDR-~~

Issued: ~~April 24, 2020~~

Effective: With meter readings on or after  
~~April 29, 2020~~

Issued By  
~~Vincent A. Parisi~~~~Daniel A. Creekmur~~, President

COLUMBIA GAS OF OHIO, INC.  
No. 73

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION  
AND SALE OF GAS**

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**DEMAND SIDE MANAGEMENT RIDER**

**APPLICABILITY**

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

**DESCRIPTION**

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

**RATE**

All gas consumed per account per month \$0.2086~~\$0.2013~~/Mcf

**RECONCILIATION ADJUSTMENTS**

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

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued on ~~December 2, 2020 in Case No. 19-1940-GA-RDR.~~

Issued: ~~December 11, 2020~~

Effective: With meter readings on or after  
~~December 30, 2020~~

Issued By  
Vincent A. Parisi, President

SECTION VII  
PART 29 - BILLING ADJUSTMENTS

RIDER IRP –  
INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

29.3 **APPLICABILITY**

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

29.4 **DESCRIPTION**

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

- a) **Riser and Hazardous Customer Service Line Replacement Program** - The replacement of customer-owned Natural Gas Risers identified in the November 24, 2006 Report by the Staff of the Public Utilities Commission of Ohio in Case No. 05-463-GA-COI as prone to failure and the maintenance, repair and replacement of hazardous customer-owned service lines.
- b) **Accelerated Mains Replacement Program** – The replacement of bare steel and cast iron or wrought iron main lines, and associated company and customer-owned metallic service lines.
- c) **Automated Meter Reading Devices Program** – The installation of automated meter reading devices on meters located inside customer's premises.

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

29.5 **RATE**

Rate FRSGTS, Full Requirements Small General Transportation Service	<del>\$11.98</del> <del>\$10.94</del> /Month
Rate FRGTS Full Requirements General Transportation Service	<del>\$108.18</del> <del>\$93.94</del> /Month
Rate FRLGTS, Full Requirements Large General Transportation Service	<del>\$3,440.13</del> <del>\$2,984.08</del> /Month

**RECONCILIATION ADJUSTMENTS**

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

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 22, 2020 in Case No. 19-1940 GA-RDR-~~

Issued: ~~April 24, 2020~~

Effective: With meter readings on or after  
~~April 29, 2020~~

Issued By  
~~Vincent A. Parisi~~~~Daniel A. Creekmur~~, President

SECTION VII  
PART 29 - BILLING ADJUSTMENTS

DEMAND SIDE MANAGEMENT RIDER

29.6 APPLICABILITY

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

29.7 DESCRIPTION

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

29.8 RATE

All gas consumed per account per month \$0.20860-2013/Mcf

RECONCILIATION ADJUSTMENTS

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

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued on ~~December 2, 2020 in Case No. 19-1940-GA-RDR.~~

Issued: ~~December 11, 2020~~

Effective: With meter readings on or after  
~~December 30, 2020~~

Issued By  
Vincent A. Parisi, President

ATTACHMENT C  
TYPICAL BILL COMPARISON

ATTACHMENT C  
SHEET 1 OF 18

ATTACHMENT C  
SHEET 2 OF 18

ATTACHMENT C  
SHEET 3 OF 18

[illegible]



ATTACHMENT C  
SHEET 4 OF 18

[illegible]

## RATE SCHEDULE FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS)

ATTACHMENT C  
SHEET 5 OF 18

[illegible]

## RATE SCHEDULE FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS - SCO)

ATTACHMENT C  
SHEET 6 OF 18

[illegible]

### RATE SCHEDULE FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS - SCHOOLS)

ATTACHMENT C  
SHEET 7 OF 18

[illegible]

COLUMBIA GAS OF OHIO, INC.  
CASE NO. 20-1712-GA-RDR  
TYPICAL BILL COMPARISON

**PROPOSED RATES EFFECTIVE: MAY 2021**

ATTACHMENT C  
SHEET 8 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		FUEL COST PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)					BILL INCLUDING FUEL COST (L=G+J)			
1	GENERAL SERVICE														
2	FIRST 25 MCF		2.0923	2.0923	0.0000	0.0%						3.8300			
3	NEXT 75 MCF		1.6989	1.6989	0.0000	0.0%									
4	OVER 100 MCF		1.4474	1.4474	0.0000	0.0%									
5	CUSTOMER CHARGE		150.35	164.62	14.27	9.5%									
6		0.0						157.85	172.83	14.98	9.5%	-	157.85	172.83	9.5%
7		1.0						160.21	175.19	14.98	9.4%	4.02	164.23	179.21	9.1%
8		5.0						169.67	184.65	14.98	8.8%	20.11	189.77	204.75	7.9%
9		10.0						181.49	196.47	14.98	8.3%	40.21	221.70	236.68	6.8%
10		15.0						193.31	208.29	14.98	7.8%	60.32	253.62	268.60	5.9%
11		20.0						205.13	220.11	14.98	7.3%	80.42	285.55	300.53	5.2%
12		25.0						216.95	231.93	14.98	6.9%	100.53	317.47	332.45	4.7%
13		30.0						226.70	241.68	14.98	6.6%	120.63	347.33	362.31	4.3%
14		35.0						236.45	251.44	14.98	6.3%	140.74	377.19	392.17	4.0%
15		40.0						246.21	261.19	14.98	6.1%	160.84	407.05	422.03	3.7%
16		45.0						255.96	270.94	14.98	5.9%	180.95	436.91	451.89	3.4%
17		50.0						265.72	280.70	14.98	5.6%	201.05	466.77	481.75	3.2%
18		60.0						285.23	300.21	14.98	5.3%	241.26	526.49	541.47	2.8%
19		70.0						304.73	319.72	14.98	4.9%	281.47	586.20	601.19	2.6%
20		80.0						324.24	339.22	14.98	4.6%	321.68	645.92	660.90	2.3%
21		90.0						343.75	358.73	14.98	4.4%	361.89	705.64	720.62	2.1%
22		100.0						363.26	378.24	14.98	4.1%	402.10	765.36	780.34	2.0%
23		125.0						403.55	418.53	14.98	3.7%	502.63	906.18	921.16	1.7%
24		150.0						443.84	458.82	14.98	3.4%	603.15	1,046.99	1,061.98	1.4%
25		175.0						484.13	499.12	14.98	3.1%	703.68	1,187.81	1,202.79	1.3%
26		200.0						524.43	539.41	14.98	2.9%	804.20	1,328.63	1,343.61	1.1%
27		225.0						564.72	579.70	14.98	2.7%	904.73	1,469.44	1,484.42	1.0%
28		250.0						605.01	619.99	14.98	2.5%	1,005.25	1,610.26	1,625.24	0.9%
29		300.0						685.59	700.57	14.98	2.2%	1,206.30	1,891.89	1,906.87	0.8%
30		400.0						846.76	861.74	14.98	1.8%	1,608.40	2,455.16	2,470.14	0.6%
31		500.0						1,007.92	1,022.90	14.98	1.5%	2,010.50	3,018.42	3,033.41	0.5%
32		600.0						1,169.09	1,184.07	14.98	1.3%	2,412.60	3,581.69	3,596.67	0.4%
33		700.0						1,330.25	1,345.24	14.98	1.1%	2,814.70	4,144.96	4,159.94	0.4%
34		800.0						1,491.42	1,506.40	14.98	1.0%	3,216.80	4,708.22	4,723.20	0.3%
35		900.0						1,652.58	1,667.57	14.98	0.9%	3,618.90	5,271.49	5,286.47	0.3%
36		1,000.0						1,813.75	1,828.73	14.98	0.8%	4,021.00	5,834.75	5,849.73	0.3%
37		1,500.0						2,619.58	2,634.56	14.98	0.6%	6,031.50	8,651.08	8,666.06	0.2%
38	EXCISE TAX FIRST 100		0.1593												
39	EXCISE TAX NEXT 1900		0.0877												
40	EXCISE TAX OVER 2000		0.0411												
41	GROSS RECEIPTS TAX		4.987%												

ATTACHMENT C  
SHEET 9 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		FUEL COST ADDITIONS PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)					BILL INCLUDING FUEL COST (L=G+J)			
1 GENERAL SERVICE - SCHOOLS															
2	FIRST 25 MCF		2.0115	2.0115	0.0000	0.0%						3.8300			
3	NEXT 75 MCF		1.6378	1.6378	0.0000	0.0%									
4	OVER 100 MCF		1.3989	1.3989	0.0000	0.0%									
5	CUSTOMER CHARGE		149.29	163.56	14.27	9.6%									
6		0.0						156.74	171.72	14.98	9.6%	-	156.74	171.72	9.6%
7		1.0						159.01	174.00	14.98	9.4%	4.02	163.04	178.02	9.2%
8		5.0						168.13	183.11	14.98	8.9%	20.11	188.24	203.22	8.0%
9		10.0						179.53	194.51	14.98	8.3%	40.21	219.74	234.72	6.8%
10		15.0						190.92	205.90	14.98	7.8%	60.32	251.24	266.22	6.0%
11		20.0						202.32	217.30	14.98	7.4%	80.42	282.74	297.72	5.3%
12		25.0						213.71	228.69	14.98	7.0%	100.53	314.24	329.22	4.8%
13		30.0						223.15	238.13	14.98	6.7%	120.63	343.78	358.76	4.4%
14		35.0						232.58	247.56	14.98	6.4%	140.74	373.31	388.30	4.0%
15		40.0						242.01	256.99	14.98	6.2%	160.84	402.85	417.83	3.7%
16		45.0						251.45	266.43	14.98	6.0%	180.95	432.39	447.37	3.5%
17		50.0						260.88	275.86	14.98	5.7%	201.05	461.93	476.91	3.2%
18		60.0						279.75	294.73	14.98	5.4%	241.26	521.01	535.99	2.9%
19		70.0						298.61	313.60	14.98	5.0%	281.47	580.08	595.07	2.6%
20		80.0						317.48	332.46	14.98	4.7%	321.68	639.16	654.14	2.3%
21		90.0						336.35	351.33	14.98	4.5%	361.89	698.24	713.22	2.1%
22		100.0						355.22	370.20	14.98	4.2%	402.10	757.32	772.30	2.0%
23		125.0						394.23	409.22	14.98	3.8%	502.63	896.86	911.84	1.7%
24		150.0						433.25	448.23	14.98	3.5%	603.15	1,036.40	1,051.38	1.4%
25		175.0						472.27	487.25	14.98	3.2%	703.68	1,175.95	1,190.93	1.3%
26		200.0						511.29	526.27	14.98	2.9%	804.20	1,315.49	1,330.47	1.1%
27		225.0						550.31	565.29	14.98	2.7%	904.73	1,455.03	1,470.01	1.0%
28		250.0						589.33	604.31	14.98	2.5%	1,005.25	1,594.58	1,609.56	0.9%
29		300.0						667.36	682.34	14.98	2.2%	1,206.30	1,873.66	1,888.65	0.8%
30		400.0						823.44	838.42	14.98	1.8%	1,608.40	2,431.84	2,446.82	0.6%
31		500.0						979.51	994.49	14.98	1.5%	2,010.50	2,990.01	3,004.99	0.5%
32		600.0						1,135.58	1,150.57	14.98	1.3%	2,412.60	3,548.19	3,563.17	0.4%
33		700.0						1,291.66	1,306.64	14.98	1.2%	2,814.70	4,106.36	4,121.34	0.4%
34		800.0						1,447.73	1,462.71	14.98	1.0%	3,216.80	4,664.53	4,679.51	0.3%
35		900.0						1,603.81	1,618.79	14.98	0.9%	3,618.90	5,222.71	5,237.69	0.3%
36		1,000.0						1,759.88	1,774.86	14.98	0.9%	4,021.00	5,780.88	5,795.86	0.3%
37		1,500.0						2,540.25	2,555.23	14.98	0.6%	6,031.50	8,571.75	8,586.73	0.2%
38	EXCISE TAX FIRST 100		0.1593												
39	EXCISE TAX NEXT 1900		0.0877												
40	EXCISE TAX OVER 2000		0.0411												
41	GROSS RECEIPTS TAX		4.987%												

**PROPOSED RATES EFFECTIVE: MAY 2021**

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		FUEL COST PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)					BILL INCLUDING FUEL COST (L=G+J)			
1 GENERAL TRANSPORTATION SERVICE															
2	FIRST 25 MCF		1.7414	1.7414	0.0000	0.0%						3.8300			
3	NEXT 75 MCF		1.3480	1.3480	0.0000	0.0%									
4	OVER 100 MCF		1.0965	1.0965	0.0000	0.0%									
5	CUSTOMER CHARGE		150.35	164.62	14.27	9.5%									
6		0.0						157.85	172.83	14.98	9.5%	-	157.85	172.83	9.5%
7		1.0						159.84	174.83	14.98	9.4%	4.12	163.96	178.94	9.1%
8		5.0						167.83	182.81	14.98	8.9%	20.59	188.41	203.39	8.0%
9		10.0						177.80	192.78	14.98	8.4%	41.17	218.98	233.96	6.8%
10		15.0						187.78	202.76	14.98	8.0%	61.76	249.54	264.52	6.0%
11		20.0						197.76	212.74	14.98	7.6%	82.35	280.10	295.08	5.3%
12		25.0						207.74	222.72	14.98	7.2%	102.93	310.67	325.65	4.8%
13		30.0						215.65	230.63	14.98	6.9%	123.52	339.16	354.15	4.4%
14		35.0						223.56	238.54	14.98	6.7%	144.10	367.66	382.65	4.1%
15		40.0						231.47	246.45	14.98	6.5%	164.69	396.16	411.14	3.8%
16		45.0						239.38	254.37	14.98	6.3%	185.28	424.66	439.64	3.5%
17		50.0						247.30	262.28	14.98	6.1%	205.86	453.16	468.14	3.3%
18		60.0						263.12	278.10	14.98	5.7%	247.04	510.16	525.14	2.9%
19		70.0						278.95	293.93	14.98	5.4%	288.21	567.15	582.14	2.6%
20		80.0						294.77	309.75	14.98	5.1%	329.38	624.15	639.13	2.4%
21		90.0						310.60	325.58	14.98	4.8%	370.55	681.15	696.13	2.2%
22		100.0						326.42	341.40	14.98	4.6%	411.73	738.15	753.13	2.0%
23		125.0						357.50	372.48	14.98	4.2%	514.66	872.16	887.14	1.7%
24		150.0						388.58	403.56	14.98	3.9%	617.59	1,006.17	1,021.15	1.5%
25		175.0						419.66	434.65	14.98	3.6%	720.52	1,140.18	1,155.16	1.3%
26		200.0						450.75	465.73	14.98	3.3%	823.45	1,274.20	1,289.18	1.2%
27		225.0						481.83	496.81	14.98	3.1%	926.38	1,408.21	1,423.19	1.1%
28		250.0						512.91	527.89	14.98	2.9%	1,029.31	1,542.22	1,557.20	1.0%
29		300.0						575.07	590.05	14.98	2.6%	1,235.18	1,810.25	1,825.23	0.8%
30		400.0						699.40	714.38	14.98	2.1%	1,646.90	2,346.30	2,361.28	0.6%
31		500.0						823.72	838.70	14.98	1.8%	2,058.63	2,882.35	2,897.33	0.5%
32		600.0						948.05	963.03	14.98	1.6%	2,470.35	3,418.40	3,4	

ATTACHMENT C  
SHEET 11 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		FUEL COST ADDITIONS PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)					BILL INCLUDING FUEL COST (L=G+J)			
1	GENERAL TRANSPORTATION SERVICE - SCHOOLS														
2	FIRST 25 MCF		1.6606	1.6606	0.0000	0.0%						3.8300			
3	NEXT 75 MCF		1.2869	1.2869	0.0000	0.0%									
4	OVER 100 MCF		1.0480	1.0480	0.0000	0.0%									
5	CUSTOMER CHARGE		149.29	163.56	14.27	9.6%									
6		0.0						156.74	171.72	14.98	9.6%	-	156.74	171.72	9.6%
7		1.0						158.65	173.63	14.98	9.4%	4.12	162.76	177.74	9.2%
8		5.0						166.29	181.27	14.98	9.0%	20.59	186.87	201.86	8.0%
9		10.0						175.84	190.82	14.98	8.5%	41.17	217.01	232.00	6.9%
10		15.0						185.39	200.38	14.98	8.1%	61.76	247.15	262.14	6.1%
11		20.0						194.95	209.93	14.98	7.7%	82.35	277.29	292.27	5.4%
12		25.0						204.50	219.48	14.98	7.3%	102.93	307.43	322.41	4.9%
13		30.0						212.09	227.07	14.98	7.1%	123.52	335.61	350.59	4.5%
14		35.0						219.68	234.67	14.98	6.8%	144.10	363.79	378.77	4.1%
15		40.0						227.28	242.26	14.98	6.6%	164.69	391.97	406.95	3.8%
16		45.0						234.87	249.85	14.98	6.4%	185.28	420.14	435.13	3.6%
17		50.0						242.46	257.44	14.98	6.2%	205.86	448.32	463.30	3.3%
18		60.0						257.64	272.62	14.98	5.8%	247.04	504.68	519.66	3.0%
19		70.0						272.83	287.81	14.98	5.5%	288.21	561.03	576.02	2.7%
20		80.0						288.01	302.99	14.98	5.2%	329.38	617.39	632.37	2.4%
21		90.0						303.19	318.17	14.98	4.9%	370.55	673.74	688.73	2.2%
22		100.0						318.38	333.36	14.98	4.7%	411.73	730.10	745.08	2.1%
23		125.0						348.18	363.17	14.98	4.3%	514.66	862.84	877.82	1.7%
24		150.0						377.99	392.97	14.98	4.0%	617.59	995.58	1,010.56	1.5%
25		175.0						407.80	422.78	14.98	3.7%	720.52	1,128.32	1,143.30	1.3%
26		200.0						437.61	452.59	14.98	3.4%	823.45	1,261.06	1,276.04	1.2%
27		225.0						467.42	482.40	14.98	3.2%	926.38	1,393.80	1,408.78	1.1%
28		250.0						497.23	512.21	14.98	3.0%	1,029.31	1,526.54	1,541.52	1.0%
29		300.0						556.84	571.82	14.98	2.7%	1,235.18	1,792.02	1,807.00	0.8%
30		400.0						676.08	691.06	14.98	2.2%	1,646.90	2,322.98	2,337.96	0.6%
31		500.0						795.31	810.29	14.98	1.9%	2,058.63	2,853.94	2,868.92	0.5%
32		600.0						914.54	929.53	14.98	1.6%	2,470.35	3,384.89	3,399.88	0.4%
33		700.0						1,033.78	1,048.76	14.98	1.4%	2,882.08	3,915.85	3,930.83	0.4%
34		800.0						1,153.01	1,167.99	14.98	1.3%	3,293.80	4,446.81	4,461.79	0.3%
35		900.0						1,272.25	1,287.23	14.98	1.2%	3,705.53	4,977.77	4,992.75	0.3%
36		1,000.0						1,391.48	1,406.46	14.98	1.1%	4,117.25	5,508.73	5,523.71	0.3%
37		1,500.0						1,987.65	2,002.63	14.98	0.8%	6,175.88	8,163.52	8,178.50	0.2%
38	EXCISE TAX FIRST 100		0.1593												
39	EXCISE TAX NEXT 1900		0.0877												
40	EXCISE TAX OVER 2000		0.0411												
41	GROSS RECEIPTS TAX		4.987%												



### TYPICAL BILL COMPARISON

**PROPOSED RATES EFFECTIVE: MAY 2021**

SHEET 12 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1 FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE														
2	FIRST 25 MCF		2.0746	2.0746	0.0000	0.0%					3.8300			
3	NEXT 75 MCF		1.6812	1.6812	0.0000	0.0%								
4	OVER 100 MCF		1.4297	1.4297	0.0000	0.0%								
5	CUSTOMER CHARGE		150.35	164.62	14.27	9.5%								
6		0.0					157.85	172.83	14.98	9.5%	-	157.85	172.83	9.5%
7		1.0					160.19	175.17	14.98	9.4%	4.12	164.31	179.29	9.1%
8		5.0					169.57	184.56	14.98	8.8%	20.59	190.16	205.14	7.9%
9		10.0					181.30	196.28	14.98	8.3%	41.17	222.47	237.46	6.7%
10		15.0					193.03	208.01	14.98	7.8%	61.76	254.79	269.77	5.9%
11		20.0					204.75	219.74	14.98	7.3%	82.35	287.10	302.08	5.2%
12		25.0					216.48	231.46	14.98	6.9%	102.93	319.41	334.39	4.7%
13		30.0					226.14	241.12	14.98	6.6%	123.52	349.66	364.64	4.3%
14		35.0					235.80	250.79	14.98	6.4%	144.10	379.91	394.89	3.9%
15		40.0					245.46	260.45	14.98	6.1%	164.69	410.15	425.14	3.7%
16		45.0					255.13	270.11	14.98	5.9%	185.28	440.40	455.38	3.4%
17		50.0					264.79	279.77	14.98	5.7%	205.86	470.65	485.63	3.2%
18		60.0					284.11	299.09	14.98	5.3%	247.04	531.15	546.13	2.8%
19		70.0					303.43	318.42	14.98	4.9%	288.21	591.64	606.62	2.5%
20		80.0					322.76	337.74	14.98	4.6%	329.38	652.14	667.12	2.3%
21		90.0					342.08	357.06	14.98	4.4%	370.55	712.63	727.61	2.1%
22		100.0					361.40	376.38	14.98	4.1%	411.73	773.13	788.11	1.9%
23		125.0					401.23	416.21	14.98	3.7%	514.66	915.89	930.87	1.6%
24		150.0					441.06	456.04	14.98	3.4%	617.59	1,058.64	1,073.62	1.4%
25		175.0					480.88	495.86	14.98	3.1%	720.52	1,201.40	1,216.38	1.2%
26		200.0					520.71	535.69	14.98	2.9%	823.45	1,344.16	1,359.14	1.1%
27		225.0					560.54	575.52	14.98	2.7%	926.38	1,486.92	1,501.90	1.0%
28		250.0					600.36	615.34	14.98	2.5%	1,029.31	1,629.68	1,644.66	0.9%
29		300.0					680.02	695.00	14.98	2.2%	1,235.18	1,915.19	1,930.17	0.8%
30		400.0					839.32	854.31	14.98	1.8%	1,646.90	2,486.22	2,501.21	0.6%
31		500.0					998.63	1,013.61	14.98	1.5%	2,058.63	3,057.26	3,072.24	0.5%
32		600.0					1,157.94	1,172.92	14.98	1.3%	2,470.35	3,628.29	3,643.27	0.4%
33		700.0					1,317.25	1,332.23	14.98	1.1%	2,882.08	4,199.32	4,214.30	0.4%
34		800.0					1,476.55	1,491.53	14.98	1.0%	3,293.80	4,770.35	4,785.33	0.3%
35		900.0					1,635.86	1,650.84	14.98	0.9%	3,705.53	5,341.39	5,356.37	0.3%
36		1,000.0					1,795.17	1,810.15	14.98	0.8%	4,117.25	5,912.42	5,927.40	0.3%
37		1,500.0					2,591.70	2,606.69	14.98	0.6%	6,175.88	8,767.58	8,782.56	0.2%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

COLUMBIA GAS OF OHIO, INC.  
CASE NO. 20-1712-GA-RDR  
TYPICAL BILL COMPARISON

**PROPOSED RATES EFFECTIVE: MAY 2021**

ATTACHMENT C  
SHEET 13 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - STANDARD CHOICE OFFER (SCO)													
2	FIRST 25 MCF		2.0746	2.0746	0.0000	0.0%					3.8300			
3	NEXT 75 MCF		1.6812	1.6812	0.0000	0.0%								
4	OVER 100 MCF		1.4297	1.4297	0.0000	0.0%								
5	CUSTOMER CHARGE		150.35	164.62	14.27	9.5%								
6		0.0					157.85	172.83	14.98	9.5%	-	157.85	172.83	9.5%
7		1.0					160.19	175.17	14.98	9.4%	4.12	164.31	179.29	9.1%
8		5.0					169.57	184.56	14.98	8.8%	20.59	190.16	205.14	7.9%
9		10.0					181.30	196.28	14.98	8.3%	41.17	222.47	237.46	6.7%
10		15.0					193.03	208.01	14.98	7.8%	61.76	254.79	269.77	5.9%
11		20.0					204.75	219.74	14.98	7.3%	82.35	287.10	302.08	5.2%
12		25.0					216.48	231.46	14.98	6.9%	102.93	319.41	334.39	4.7%
13		30.0					226.14	241.12	14.98	6.6%	123.52	349.66	364.64	4.3%
14		35.0					235.80	250.79	14.98	6.4%	144.10	379.91	394.89	3.9%
15		40.0					245.46	260.45	14.98	6.1%	164.69	410.15	425.14	3.7%
16		45.0					255.13	270.11	14.98	5.9%	185.28	440.40	455.38	3.4%
17		50.0					264.79	279.77	14.98	5.7%	205.86	470.65	485.63	3.2%
18		60.0					284.11	299.09	14.98	5.3%	247.04	531.15	546.13	2.8%
19		70.0					303.43	318.42	14.98	4.9%	288.21	591.64	606.62	2.5%
20		80.0					322.76	337.74	14.98	4.6%	329.38	652.14	667.12	2.3%
21		90.0					342.08	357.06	14.98	4.4%	370.55	712.63	727.61	2.1%
22		100.0					361.40	376.38	14.98	4.1%	411.73	773.13	788.11	1.9%
23		125.0					401.23	416.21	14.98	3.7%	514.66	915.89	930.87	1.6%
24		150.0					441.06	456.04	14.98	3.4%	617.59	1,058.64	1,073.62	1.4%
25		175.0					480.88	495.86	14.98	3.1%	720.52	1,201.40	1,216.38	1.2%
26		200.0					520.71	535.69	14.98	2.9%	823.45	1,344.16	1,359.14	1.1%
27		225.0					560.54	575.52	14.98	2.7%	926.38	1,486.92	1,501.90	1.0%
28		250.0					600.36	615.34	14.98	2.5%	1,029.31	1,629.68	1,644.66	0.9%
29		300.0					680.02	695.00	14.98	2.2%	1,235.18	1,915.19	1,930.17	0.8%
30		400.0					839.32	854.31	14.98	1.8%	1,646.90	2,486.22	2,501.21	0.6%
31		500.0					998.63	1,013.61	14.98	1.5%	2,058.63	3,057.26	3,072.24	0.5%
32		600.0					1,157.94	1,172.92	14.98	1.3%	2,470.35	3,628.29	3,643.27	0.4%
33		700.0					1,317.25	1,332.23	14.98	1.1%	2,882.08	4,199.32	4,214.30	0.4%
34		800.0					1,476.55	1,491.53	14.98	1.0%	3,293.80	4,770.35	4,785.33	0.3%
35		900.0					1,635.86	1,650.84	14.98	0.9%	3,705.53	5,341.39	5,356.37	0.3%
36		1,000.0					1,795.17	1,810.15	14.98	0.8%	4,117.25	5,912.42	5,927.40	0.3%
37		1,500.0					2,591.70	2,606.69	14.98	0.6%	6,175.88	8,767.58	8,782.56	0.2%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											
42	FRANKLIN COUNTY SALES TAX		7.500%											

## RATE SCHEDULE FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE-SCHOOLS (FRGTS-SCHOOLS)

ATTACHMENT C  
SHEET 14 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - SCHOOLS													
2	FIRST 25 MCF		1.9938	1.9938	0.0000	0.0%					3.8300			
3	NEXT 75 MCF		1.6201	1.6201	0.0000	0.0%								
4	OVER 100 MCF		1.3812	1.3812	0.0000	0.0%								
5	CUSTOMER CHARGE		149.29	163.56	14.27	9.6%								
6		0.0					156.74	171.72	14.98	9.6%	-	156.74	171.72	9.6%
7		1.0					159.00	173.98	14.98	9.4%	4.12	163.11	178.09	9.2%
8		5.0					168.04	183.02	14.98	8.9%	20.59	188.62	203.61	7.9%
9		10.0					179.34	194.32	14.98	8.4%	41.17	220.51	235.49	6.8%
10		15.0					190.64	205.62	14.98	7.9%	61.76	252.40	267.38	5.9%
11		20.0					201.94	216.93	14.98	7.4%	82.35	284.29	299.27	5.3%
12		25.0					213.25	228.23	14.98	7.0%	102.93	316.18	331.16	4.7%
13		30.0					222.59	237.57	14.98	6.7%	123.52	346.11	361.09	4.3%
14		35.0					231.93	246.91	14.98	6.5%	144.10	376.03	391.01	4.0%
15		40.0					241.27	256.25	14.98	6.2%	164.69	405.96	420.94	3.7%
16		45.0					250.61	265.59	14.98	6.0%	185.28	435.89	450.87	3.4%
17		50.0					259.95	274.93	14.98	5.8%	205.86	465.81	480.79	3.2%
18		60.0					278.63	293.61	14.98	5.4%	247.04	525.67	540.65	2.9%
19		70.0					297.31	312.29	14.98	5.0%	288.21	585.52	600.50	2.6%
20		80.0					315.99	330.98	14.98	4.7%	329.38	645.37	660.36	2.3%
21		90.0					334.68	349.66	14.98	4.5%	370.55	705.23	720.21	2.1%
22		100.0					353.36	368.34	14.98	4.2%	411.73	765.08	780.06	2.0%
23		125.0					391.91	406.89	14.98	3.8%	514.66	906.57	921.55	1.7%
24		150.0					430.47	445.45	14.98	3.5%	617.59	1,048.05	1,063.03	1.4%
25		175.0					469.02	484.00	14.98	3.2%	720.52	1,189.54	1,204.52	1.3%
26		200.0					507.57	522.55	14.98	3.0%	823.45	1,331.02	1,346.00	1.1%
27		225.0					546.13	561.11	14.98	2.7%	926.38	1,472.51	1,487.49	1.0%
28		250.0					584.68	599.66	14.98	2.6%	1,029.31	1,613.99	1,628.97	0.9%
29		300.0					661.79	676.77	14.98	2.3%	1,235.18	1,896.96	1,911.94	0.8%
30		400.0					816.00	830.99	14.98	1.8%	1,646.90	2,462.90	2,477.89	0.6%
31		500.0					970.22	985.20	14.98	1.5%	2,058.63	3,028.84	3,043.83	0.5%
32		600.0					1,124.43	1,139.42	14.98	1.3%	2,470.35	3,594.78	3,609.77	0.4%
33		700.0					1,278.65	1,293.63	14.98	1.2%	2,882.08	4,160.72	4,175.71	0.4%
34		800.0					1,432.87	1,447.85	14.98	1.0%	3,293.80	4,726.67	4,741.65	0.3%
35		900.0					1,587.08	1,602.06	14.98	0.9%	3,705.53	5,292.61	5,307.59	0.3%
36		1,000.0					1,741.30	1,756.28	14.98	0.9%	4,117.25	5,858.55	5,873.53	0.3%
37		1,500.0					2,512.37	2,527.35	14.98	0.6%	6,175.88	8,688.25	8,703.23	0.2%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

ATTACHMENT C  
SHEET 15 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		FUEL COST PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)					BILL INCLUDING FUEL COST (L=G+J)			
1	LARGE GENERAL SERVICE														
2	FIRST 2,000 MCF		0.7983	0.7983	0.0000	0.0%						3.8300			
3	NEXT 13,000 MCF		0.6488	0.6488	0.0000	0.0%									
4	NEXT 85,000 MCF		0.6186	0.6186	0.0000	0.0%									
5	OVER 100,000 MCF		0.5753	0.5753	0.0000	0.0%									
6	CUSTOMER CHARGE		4374.81	4830.86	456.05	10.4%									
7		0.0						4,592.98	5,071.77	478.79	10.4%	-	4,592.98	5,071.77	10.4%
8		1,000.0						5,530.68	6,009.48	478.79	8.7%	4,021.00	9,551.69	10,030.48	5.0%
9		1,500.0						5,995.78	6,474.57	478.79	8.0%	6,031.50	12,027.28	12,506.07	4.0%
10		2,000.0						6,460.87	6,939.66	478.79	7.4%	8,042.00	14,502.87	14,981.67	3.3%
11		3,000.0						7,185.17	7,663.97	478.79	6.7%	12,063.01	19,248.18	19,726.97	2.5%
12		5,000.0						8,633.78	9,112.58	478.79	5.5%	20,105.01	28,738.79	29,217.59	1.7%
13		10,000.0						12,255.31	12,734.10	478.79	3.9%	40,210.02	52,465.33	52,944.13	0.9%
14		15,000.0						15,876.84	16,355.63	478.79	3.0%	60,315.03	76,191.87	76,670.66	0.6%
15		17,500.0						17,608.34	18,087.13	478.79	2.7%	70,367.54	87,975.87	88,454.67	0.5%
16		20,000.0						19,339.83	19,818.63	478.79	2.5%	80,420.04	99,759.88	100,238.67	0.5%
17		50,000.0						40,117.81	40,596.60	478.79	1.2%	201,050.11	241,167.92	241,646.71	0.2%
18		70,000.0						53,969.80	54,448.59	478.79	0.9%	281,470.15	335,439.94	335,918.74	0.1%
19		85,000.0						64,358.78	64,837.58	478.79	0.7%	341,785.18	406,143.96	406,622.76	0.1%
20		100,000.0						74,747.77	75,226.57	478.79	0.6%	402,100.21	476,847.98	477,326.78	0.1%
21		150,000.0						107,104.77	107,583.56	478.79	0.4%	603,150.32	710,255.08	710,733.87	0.1%
22		200,000.0						139,461.76	139,940.55	478.79	0.3%	804,200.42	943,662.18	944,140.97	0.1%
23		250,000.0						171,818.75	172,297.55	478.79	0.3%	1,005,250.53	1,177,069.28	1,177,548.07	0.0%
24		300,000.0						204,175.75	204,654.54	478.79	0.2%	1,206,300.63	1,410,476.38	1,410,955.17	0.0%
25		350,000.0						236,532.74	237,011.53	478.79	0.2%	1,407,350.74	1,643,883.47	1,644,362.27	0.0%
26		400,000.0						268,889.73	269,368.53	478.79	0.2%	1,608,400.84	1,877,290.57	1,877,769.37	0.0%
27		450,000.0						301,246.73	301,725.52	478.79	0.2%	1,809,450.95	2,110,697.67	2,111,176.46	0.0%
28		500,000.0						333,603.72	334,082.51	478.79	0.1%	2,010,501.05	2,344,104.77	2,344,583.56	0.0%
29	EXCISE TAX FIRST 100		0.1593												
30	EXCISE TAX NEXT 1900		0.0877												
31	EXCISE TAX OVER 2000		0.0411												
32	EXCISE TAX FLEXED RATE		0.0200												
33	GROSS RECEIPTS TAX		4.987%												

ATTACHMENT C  
SHEET 16 OF 18

## TYPICAL BILL COMPARISON

**PROPOSED RATES EFFECTIVE: MAY 2021**

SHEET 17 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1 FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE														
2	FIRST 2,000 MCF		0.7806	0.7806	0.0000	0.0%					3.8300			
3	NEXT 13,000 MCF		0.6311	0.6311	0.0000	0.0%								
4	NEXT 85,000 MCF		0.6009	0.6009	0.0000	0.0%								
5	OVER 100,000 MCF		0.5576	0.5576	0.0000	0.0%								
6	CUSTOMER CHARGE		4374.81	4830.86	456.05	10.4%								
7		0.0					4,592.98	5,071.77	478.79	10.4%	-	4,592.98	5,071.77	10.4%
8		1,000.0					5,512.10	5,990.89	478.79	8.7%	4,117.25	9,629.35	10,108.14	5.0%
9		1,500.0					5,967.90	6,446.70	478.79	8.0%	6,175.88	12,143.78	12,622.57	3.9%
10		2,000.0					6,423.70	6,902.50	478.79	7.5%	8,234.50	14,658.20	15,137.00	3.3%
11		3,000.0					7,129.43	7,608.22	478.79	6.7%	12,351.75	19,481.18	19,959.97	2.5%
12		5,000.0					8,540.87	9,019.66	478.79	5.6%	20,586.25	29,127.12	29,605.91	1.6%
13		10,000.0					12,069.48	12,548.28	478.79	4.0%	41,172.50	53,241.98	53,720.78	0.9%
14		15,000.0					15,598.10	16,076.89	478.79	3.1%	61,758.75	77,356.85	77,835.64	0.6%
15		17,500.0					17,283.14	17,761.93	478.79	2.8%	72,051.88	89,335.01	89,813.81	0.5%
16		20,000.0					18,968.18	19,446.97	478.79	2.5%	82,345.00	101,313.18	101,791.97	0.5%
17		50,000.0					39,188.68	39,667.47	478.79	1.2%	205,862.50	245,051.18	245,529.97	0.2%
18		70,000.0					52,669.01	53,147.80	478.79	0.9%	288,207.50	340,876.51	341,355.30	0.1%
19		85,000.0					62,779.25	63,258.05	478.79	0.8%	349,966.25	412,745.50	413,224.30	0.1%
20		100,000.0					72,889.50	73,368.30	478.79	0.7%	411,725.00	484,614.50	485,093.30	0.1%
21		150,000.0					104,317.36	104,796.15	478.79	0.5%	617,587.50	721,904.86	722,383.65	0.1%
22		200,000.0					135,745.22	136,224.01	478.79	0.4%	823,450.00	959,195.22	959,674.01	0.0%
23		250,000.0					167,173.08	167,651.87	478.79	0.3%	1,029,312.50	1,196,485.58	1,196,964.37	0.0%
24		300,000.0					198,600.94	199,079.73	478.79	0.2%	1,235,175.00	1,433,775.94	1,434,254.73	0.0%
25		350,000.0					230,028.80	230,507.59	478.79	0.2%	1,441,037.50	1,671,066.30	1,671,545.09	0.0%
26		400,000.0					261,456.65	261,935.45	478.79	0.2%	1,646,900.00	1,908,356.65	1,908,835.45	0.0%
27		450,000.0					292,884.51	293,363.31	478.79	0.2%	1,852,762.50	2,145,647.01	2,146,125.81	0.0%
28		500,000.0					324,312.37	324,791.16	478.79	0.1%	2,058,625.00	2,382,937.37	2,383,416.16	0.0%
29	EXCISE TAX FIRST 100		0.1593											
30	EXCISE TAX NEXT 1900		0.0877											
31	EXCISE TAX OVER 2000		0.0411											
32	EXCISE TAX FLEXED RATE		0.0200											
33	GROSS RECEIPTS TAX		4.987%											
34	FRANKLIN COUNTY SALES TAX		7.500%											

ATTACHMENT C  
SHEET 18 OF 18

## STUDY – RIDER IRP (AMRP)



**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program**  
**Case No. 20-1712-GA-RDR**  
**Calculation of Revenue Requirement**

Data: 2020 - 12 Months Actual 0 Months Estimate

Schedule AMRP-1

Line No.		Actual Through December 31, 2019	Activity Through December 31, 2020	Total As Of December 31, 2020	Reference
<b>Return on Investment</b>					
1	Plant In-Service				
2	Additions	\$1,658,878,883	\$182,907,207	\$1,841,786,091	Schedule 2
3	Retirements	(161,595,029)	(21,987,379)	(183,582,409)	Schedule 4
4	Total Plant In-Service	<u>\$1,497,283,854</u>	<u>\$160,919,828</u>	<u>\$1,658,203,682</u>	Line 2 + Line 3
Less: Accumulated Provision for Depreciation					
5	Depreciation Expense	\$172,721,107	\$40,544,703	\$213,265,810	Schedule 5
6	Cost of Removal	(57,893,995)	(7,920,503)	(65,814,497)	Schedule 3
7	Retirements	(161,595,029)	(21,987,379)	(183,582,409)	Schedule 4
8	Total Accumulated Provision for Depreciation	<u>(\$46,767,917)</u>	<u>\$10,636,821</u>	<u>(\$36,131,096)</u>	Lines 5 + 6 + 7
9	Net Deferred Depreciation	21,727,753	2,367,291	24,095,044	Schedule 5
10	Net Deferred PISCC	58,834,428	5,827,334	64,661,762	Schedule 6
11	Net Deferred Property Taxes	9,632,270	1,346,385	10,978,655	Schedule 7
12	Excess Deferred Income Tax Liability	(96,266,207)	4,093,135	(92,173,071)	Schedule 13
13	Deferred Taxes on PISCC	(12,355,230)	(1,223,740)	(13,578,970)	(Line 10 * 21%)
14	Deferred Taxes on Deferred Property Taxes	(2,022,777)	(282,741)	(2,305,517)	(Line 11 * 21%)
15	Deferred Taxes on Liberalized Depreciation	<u>(151,113,153)</u>	<u>(13,417,187)</u>	<u>(164,530,340)</u>	Schedule 8
16	Net Rate Base	\$1,372,488,855	\$148,993,485	\$1,521,482,340	Line 4 - Line 8 + Lines 9 through 15
17	Approved Pre-tax Rate of Return	9.52%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR and Case No. 17-2202-GA-ALT
18	Annualized Return on Rate Base	\$130,660,939	\$14,184,180	\$144,845,119	Line 16 * Line 17
<b>Operating Expenses</b>					
19	Annualized Depreciation	34,599,555	3,699,477	38,299,032	Schedule 5
20	Annualized Deferred Depreciation Amortization	603,455	73,332	676,787	Schedule 5
21	Annualized PISCC Amortization	1,540,078	172,149	1,712,228	Schedule 6
22	Annualized Property Tax Expense	31,834,533	2,861,811	34,696,343	Schedule 7
23	Deferred Property Tax Expense Amortization	240,126	36,297	276,424	Schedule 7
24	Operation & Maintenance Expense	95,351	82,270	177,621	Schedule 9A
25	Operation & Maintenance Savings	(2,000,000)	(250,000)	(2,250,000)	Schedule 9B
26	<b>Revenue Requirement</b>	<u><b>\$197,574,037</b></u>	<u><b>\$20,859,516</b></u>	<u><b>\$218,433,553</b></u>	Lines 18 through 25
27	Prior Year's (Over)/Under Recovered Balance	(649,207)	2,349,316	1,700,109	Schedule 10
28	Annual Excess ADIT Pass Back	(3,902,758)	(839,773)	(4,742,531)	Schedule 12
29	Retroactive Tax Adjustment - Rate	0	0	0	
30	Retroactive ADIT Adjustment	0	0	0	
31	<b>TOTAL Amount to be collected beginning May 2021</b>	<u><b>\$193,022,072</b></u>	<u><b>\$22,369,058</b></u>	<u><b>\$215,391,131</b></u>	<b>Lines 26 through 30</b>

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 20-1712-GA-RDR  
Plant Additions by Month

Data: 2020 - 12 Months Actual 0 Months Estimate

Schedule AMRP-2

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Cumulative Total
1	376.25 Mains	\$0	\$20,347,124	\$21,533,254	\$21,892,932	\$60,359,901	\$96,833,709	\$111,683,266	\$109,803,511	\$116,028,263	\$138,165,952	\$114,716,410	\$108,141,924	\$135,612,801	\$118,144,824	\$1,173,263,871
2	380.25 Service Lines	\$0	\$11,053,405	\$12,260,758	\$9,539,165	\$47,183,102	\$58,162,765	\$55,905,473	\$56,179,571	\$66,793,153	\$76,568,563	\$68,209,026	\$62,519,854	\$73,212,515	\$64,762,383	\$662,349,735
3	382.25 Meter Move Out	\$0	\$5,608,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,608,745
4	383.25 House Regulators	\$0	\$0	\$563,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$563,740
5	TOTAL Balance	\$0	\$37,009,274	\$34,357,752	\$31,432,097	\$107,543,003	\$154,996,474	\$167,588,738	\$165,983,083	\$182,821,416	\$214,734,515	\$182,925,437	\$170,661,778	\$208,825,316	\$182,907,207	\$1,841,786,091
	Additions by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL		
6	376.25 Mains	\$3,221,653	\$4,093,351	\$5,983,514	\$7,058,295	\$7,449,991	\$8,750,960	\$9,487,750	\$8,536,226	\$8,606,755	\$18,515,366	\$10,753,254	\$25,687,710		\$118,144,824	
7	380.25 Service Lines	\$1,380,587	\$4,275,096	\$3,111,833	\$643,044	\$2,233,814	\$8,177,179	\$9,329,668	\$10,915,717	\$9,594,060	\$7,010,907	\$4,983,373	\$3,107,106		\$64,762,383	
8	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
9	383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
10	TOTAL Additions	\$4,602,240	\$8,368,447	\$9,095,346	\$7,701,339	\$9,683,805	\$16,928,138	\$18,817,418	\$19,451,943	\$18,200,815	\$25,526,273	\$15,736,627	\$28,794,816	\$182,907,207		
	Cumulative Additions by Month															
11	376.25 Mains Cum. Additions	\$3,221,653	\$7,315,004	\$13,298,517	\$20,356,812	\$27,806,804	\$36,557,763	\$46,045,513	\$54,581,739	\$63,188,494	\$81,703,861	\$92,457,114	\$118,144,824			
12	380.25 Service Lines Cum. Additions	\$1,380,587	\$5,655,683	\$8,767,516	\$9,410,560	\$11,644,374	\$19,821,552	\$29,151,220	\$40,066,938	\$49,660,998	\$56,671,905	\$61,655,277	\$64,762,383			
13	382.25 Meter Move Out Cum. Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
14	383.25 House Regulators Cum. Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
15	TOTAL Cumulative Plant Additions	\$4,602,240	\$12,970,687	\$22,066,033	\$29,767,373	\$39,451,177	\$56,379,315	\$75,196,734	\$94,648,677	\$112,849,492	\$138,375,765	\$154,112,392	\$182,907,207			

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 20-1712-GA-RDR  
Cost of Removal By Month

Data: 2020 - 12 Months Actual 0 Months Estimate

Schedule AMRP-3

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Cumulative TOTAL
1	376.25 Mains	\$0	(\$123,274)	(\$601,724)	(\$513,771)	(\$503,172)	(\$950,298)	(\$521,831)	(\$531,534)	(\$683,015)	(\$577,348)	(\$561,198)	(\$459,776)	(\$522,057)	(\$302,925)	(\$6,851,923)
2	380.25 Service Lines	\$0	(\$1,505,006)	(\$832,494)	(\$841,194)	(\$2,346,927)	(\$5,490,960)	(\$5,997,918)	(\$5,551,070)	(\$5,436,321)	(\$8,942,570)	(\$5,106,765)	(\$5,892,292)	(\$3,396,419)	(\$7,617,578)	(\$58,957,514)
3	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	383.25 House Regulators	\$0	\$0	(\$5,060)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,060)
5	TOTAL Balance	\$0	(\$1,628,280)	(\$1,439,278)	(\$1,354,965)	(\$2,850,099)	(\$6,441,258)	(\$6,519,749)	(\$6,082,604)	(\$6,119,336)	(\$9,519,918)	(\$5,667,963)	(\$6,352,068)	(\$3,918,476)	(\$7,920,503)	(\$65,814,497)
	Cost of Removal by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL		
6	376.25 Mains	(\$31,856)	(\$17,065)	(\$5,167)	(\$12,565)	(\$21,399)	(\$63,567)	(\$45,004)	(\$70,791)	(\$18,628)	(\$1,106)	(\$7,707)	(\$8,070)	(\$302,925)		
7	380.25 Service Lines	(\$203,088)	(\$324,732)	(\$759,466)	(\$756,943)	(\$1,374,159)	(\$795,546)	(\$608,578)	(\$538,859)	(\$425,061)	(\$577,102)	(\$622,751)	(\$631,291)	(\$7,617,578)		
8	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
9	383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
10	TOTAL Cost of Removal	(\$234,944)	(\$341,797)	(\$764,634)	(\$769,508)	(\$1,395,558)	(\$859,113)	(\$653,583)	(\$609,649)	(\$443,689)	(\$578,208)	(\$630,458)	(\$639,361)	(\$7,920,503)		
	Cumulative Cost of Removal by Month															
11	376.25 Mains Cumulative Cost of Removal	(\$31,856)	(\$48,921)	(\$54,088)	(\$66,653)	(\$88,052)	(\$151,619)	(\$196,623)	(\$267,414)	(\$286,042)	(\$287,148)	(\$294,855)	(\$302,925)			
12	380.25 Service Lines Cumulative Cost of Removal	(\$203,088)	(\$527,820)	(\$1,287,287)	(\$2,044,230)	(\$3,418,389)	(\$4,213,935)	(\$4,822,513)	(\$5,361,372)	(\$5,786,433)	(\$6,363,535)	(\$6,986,287)	(\$7,617,578)			
13	382.25 Meter Move Out Cumulative Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
14	383.25 House Regulators Cumulative Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
15	TOTAL Cumulative Cost of Removal	(\$234,944)	(\$576,741)	(\$1,341,375)	(\$2,110,883)	(\$3,506,441)	(\$4,365,554)	(\$5,019,137)	(\$5,628,786)	(\$6,072,475)	(\$6,650,684)	(\$7,281,142)	(\$7,920,503)			

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 20-1712-GA-RDR  
Original Cost Retired By Month

Data: 2020 - 12 Months Actual 0 Months Estimate

Schedule AMRP- 4

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Cumulative TOTAL
1	376.25 Mains	\$0	(\$1,502,427)	(\$2,871,419)	(\$2,617,919)	(\$3,677,229)	(\$7,399,369)	(\$8,879,966)	(\$7,540,001)	(\$8,269,513)	(\$7,150,849)	(\$6,405,297)	(\$4,413,428)	(\$4,939,799)	(\$9,939,016)	(\$75,606,233)
2	380.25 Service Lines	\$0	(\$3,633,260)	(\$2,183,975)	(\$1,738,350)	(\$8,560,573)	(\$11,821,609)	(\$10,659,801)	(\$9,432,743)	(\$9,697,886)	(\$10,724,233)	(\$8,954,747)	(\$9,026,562)	(\$9,409,957)	(\$12,048,363)	(\$107,892,058)
3	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	383.25 House Regulators	\$0	\$0	(\$84,118)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$84,118)
5	TOTAL Balance	\$0	(\$5,135,688)	(\$5,139,512)	(\$4,356,269)	(\$12,237,802)	(\$19,220,978)	(\$19,539,767)	(\$16,972,744)	(\$17,967,399)	(\$17,875,082)	(\$15,360,044)	(\$13,439,990)	(\$14,349,756)	(\$21,987,379)	(\$183,582,409)
	Retirements by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL		
6	376.25 Mains	(\$205,387)	(\$55,895)	(\$426,660)	(\$131,851)	(\$44,575)	(\$62,058)	(\$273,782)	(\$250,048)	(\$249,645)	(\$1,095,047)	(\$967,748)	(\$6,176,321)	(\$9,939,016)		
7	380.25 Service Lines	(\$317,699)	(\$441,635)	(\$1,275,847)	(\$136,423)	(\$1,526,386)	(\$85,775)	(\$1,253,097)	(\$3,639,713)	(\$24,211)	(\$2,063,790)	(\$162,591)	(\$1,121,195)	(\$12,048,363)		
8	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
9	383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
10	TOTAL Cost Retired	(\$523,086)	(\$497,530)	(\$1,702,507)	(\$268,274)	(\$1,570,961)	(\$147,833)	(\$1,526,879)	(\$3,889,761)	(\$273,856)	(\$3,158,837)	(\$1,130,339)	(\$7,297,516)	(\$21,987,379)		
	Cumulative Retirements by Month															
11	376.25 Mains Cum. Retirement Cost	(\$205,387)	(\$261,282)	(\$687,941)	(\$819,792)	(\$864,367)	(\$926,425)	(\$1,200,207)	(\$1,450,256)	(\$1,699,901)	(\$2,794,948)	(\$3,762,695)	(\$9,939,016)			
12	380.25 Service Lines Cum. Retirement Cost	(\$317,699)	(\$759,335)	(\$2,035,182)	(\$2,171,605)	(\$3,697,991)	(\$3,783,766)	(\$5,036,863)	(\$8,676,576)	(\$8,700,787)	(\$10,764,577)	(\$10,927,168)	(\$12,048,363)			
13	382.25 Meter Move Out Cum. Retirement Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
14	383.25 House Regulators Cum. Retirement Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
15	TOTAL Cumulative Retirement Cost	(\$523,086)	(\$1,020,617)	(\$2,723,123)	(\$2,991,397)	(\$4,562,358)	(\$4,710,191)	(\$6,237,070)	(\$10,126,831)	(\$10,400,688)	(\$13,559,525)	(\$14,689,864)	(\$21,987,379)			

### Provision for Depreciation

Page 1 of 2

No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
1	2008 376.25 Mains		\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	
2	2008 380.25 Service Lines		\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	
3	2008 382.25 Meter Move Out		\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	
4	2008 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	TOTAL Provision for Depreciation		\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
6	2009 376.25 Mains		\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	
7	2009 380.25 Service Lines		\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	
8	2009 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	2009 383.25 House Regulators		\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	
10	TOTAL Provision for Depreciation		\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
11	2010 376.25 Mains		\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	
12	2010 380.25 Service Lines		\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	
13	2010 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	2010 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TOTAL Provision for Depreciation		\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
16	2011 376.25 Mains		\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	
17	2011 380.25 Service Lines		\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	
18	2011 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	2011 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	TOTAL Provision for Depreciation		\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
21	2012 376.25 Mains		\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	
22	2012 380.25 Service Lines		\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	
23	2012 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	2012 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	TOTAL Provision for Depreciation		\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
26	2013 376.25 Mains		\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	
27	2013 380.25 Service Lines		\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	
28	2013 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	2013 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	TOTAL Provision for Depreciation		\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
31	2014 376.25 Mains		\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	
32	2014 380.25 Service Lines		\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	
33	2014 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	2014 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	TOTAL Provision for Depreciation		\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
36	2015 376.25 Mains		\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	
37	2015 380.25 Service Lines		\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	
38	2015 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	2015 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40	TOTAL Provision for Depreciation		\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
41	2016 376.25 Mains		\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	
42	2016 380.25 Service Lines		\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	
43	2016 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
44	2016 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
45	TOTAL Provision for Depreciation		\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	



## Provision for Depreciation

## Schedule AMRP-5

No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<b><u>2020 Depreciation Expense on Prior Years' Investment:</u></b>															
1	2017 376.25 Mains		\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	
2	2017 380.25 Service Lines		\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	
3	2017 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	2017 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	TOTAL Provision for Depreciation		\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	
<b><u>2020 Depreciation Expense on Prior Years' Investment:</u></b>															
6	2018 376.25 Mains		\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	
7	2018 380.25 Service Lines		\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	
8	2018 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	2018 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	TOTAL Provision for Depreciation		\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	
<b><u>2020 Depreciation Expense on Prior Years' Investment:</u></b>															
11	2019 376.25 Mains		\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	
12	2019 380.25 Service Lines		\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	
13	2019 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	2019 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TOTAL Provision for Depreciation		\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	
<b><u>2020 Depreciation Expense on Current Years' Investment:</u></b>															
16	2020 376.25 Mains		\$2,497	\$8,166	\$15,975	\$26,083	\$37,327	\$49,883	\$64,018	\$77,986	\$91,272	\$112,292	\$134,975	\$163,217	
17	2020 380.25 Service Lines		\$1,841	\$9,382	\$19,231	\$24,237	\$28,073	\$41,955	\$65,297	\$92,291	\$119,637	\$141,777	\$157,770	\$168,557	
18	2020 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	2020 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	TOTAL Provision for Depreciation		\$4,338	\$17,548	\$35,206	\$50,320	\$65,400	\$91,837	\$129,315	\$170,277	\$210,909	\$254,069	\$292,744	\$331,773	
<b><u>TOTAL ACCUMULATED DEPRECIATION</u></b>															
21	376.25 Mains Accum Depn	\$85,607,698	\$87,245,629	\$88,889,230	\$90,540,640	\$92,202,157	\$93,874,919	\$95,560,236	\$97,259,688	\$98,973,108	\$100,699,815	\$102,447,541	\$104,217,950	\$106,016,601	
22	380.25 Service Lines Accum Depn	\$85,493,825	\$87,089,232	\$88,692,180	\$90,304,977	\$91,922,781	\$93,544,420	\$95,179,941	\$96,838,804	\$98,524,661	\$100,237,865	\$101,973,208	\$103,724,544	\$105,486,667	
23	382.25 Meter Move Out Accum Depn	\$1,400,116	\$1,410,352	\$1,420,588	\$1,430,824	\$1,441,059	\$1,451,295	\$1,461,531	\$1,471,767	\$1,482,003	\$1,492,239	\$1,502,475	\$1,512,711	\$1,522,947	
24	383.25 House Regulators Accum Depn	\$219,469	\$221,146	\$222,823	\$224,500	\$226,177	\$227,854	\$229,531	\$231,209	\$232,886	\$234,563	\$236,240	\$237,917	\$239,594	
25	TOTAL Accumulated Depreciation	\$172,721,107	\$175,966,358	\$179,224,820	\$182,500,940	\$185,792,174	\$189,098,488	\$192,431,239	\$195,801,468	\$199,212,659	\$202,664,482	\$206,159,464	\$209,693,123	\$213,265,810	
<b><u>DEFERRED DEPRECIATION:</u></b>															
27	376.25 Mains Defrd Depn	\$11,843,955	\$204,881	\$210,347	\$217,783	\$227,458	\$36,022	\$48,495	\$62,369	\$75,932	\$88,831	\$108,808	\$129,893	\$152,598	\$13,407,370
28	380.25 Service Lines Defrd Depn	\$11,886,981	\$171,557	\$178,086	\$185,645	\$188,769	\$20,247	\$31,979	\$53,536	\$74,006	\$96,467	\$115,823	\$128,847	\$137,923	\$13,269,868
29	382.25 Meter Move Out Defrd Depn	\$89,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89,913
30	383.25 House Regulators Defrd Depn	\$22,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,542
31	Amortization	(\$2,115,638)	(\$44,177)	(\$44,177)	(\$44,177)	(\$44,177)	(\$50,288)	(\$50,288)	(\$50,288)	(\$50,288)	(\$50,288)	(\$50,288)	(\$50,288)	(\$50,288)	(\$2,694,648)
32	Cumulative Balance	\$21,727,753	\$332,261	\$344,256	\$359,251	\$372,049	\$5,981	\$30,186	\$65,618	\$99,650	\$135,010	\$174,344	\$208,452	\$240,233	\$24,095,044
<b><u>ANNUALIZED DEPRECIATION:</u></b>															
															</

## Post in Service Carrying Cost

## Schedule AMRP-6

[illegible]

**2020 PISCC Current Year's Investment:**

6	2020 376.25 Mains	\$0	\$13,504	\$30,662	\$55,743	\$85,329	\$116,557	\$143,489	\$180,729	\$214,233	\$248,015	\$320,688	\$362,894	\$1,771,843
7	2020 380.25 Service Lines	\$0	\$5,787	\$23,707	\$36,751	\$39,446	\$48,809	\$77,800	\$114,419	\$157,263	\$194,919	\$222,437	\$241,997	\$1,163,334
8	2020 382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	2020 383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TOTAL PISCC	\$0	\$19,291	\$54,369	\$92,493	\$124,775	\$165,366	\$221,289	\$295,147	\$371,496	\$442,934	\$543,125	\$604,891	\$2,935,177

### **CUMULATIVE PISCC Additions:**

11	376.25 Mains Cum PISCC	\$568,444	\$1,150,391	\$1,749,497	\$2,373,684	\$3,027,456	\$3,144,013	\$3,287,502	\$3,468,231	\$3,682,464	\$3,930,479	\$4,251,167	\$4,614,061
12	380.25 Service Lines Cum PISCC	\$ 306,882	\$ 619,552	\$ 950,141	\$ 1,293,774	\$ 1,640,102	\$ 1,688,912	\$ 1,766,711	\$ 1,881,130	\$ 2,038,393	\$ 2,233,312	\$ 2,455,749	\$ 2,697,746
13	382.25 Meter Move Out Cum PISCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	383.25 House Regulators Cum PISCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	TOTAL Accumulated PISCC	\$875,326	\$1,769,943	\$2,699,638	\$3,667,458	\$4,667,559	\$4,832,925	\$5,054,214	\$5,349,361	\$5,720,857	\$6,163,791	\$6,706,916	\$7,311,807

		Beginning													
<u>DEFERRED PISCC:</u>		Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
16	376.25 Mains Def'd PISCC	\$38,859,957	\$568,444	\$581,948	\$599,106	\$624,187	\$653,773	\$116,557	\$143,489	\$180,729	\$214,233	\$248,015	\$320,688	\$362,894	\$43,474,018
17	380.25 Service Lines Def'd PISCC	\$25,316,043	\$306,882	\$312,669	\$330,589	\$343,633	\$346,328	\$48,809	\$77,800	\$114,419	\$157,263	\$194,919	\$222,437	\$241,997	\$28,013,789
18	382.25 Meter Move Out Def'd PISCC	\$259,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$259,634
19	383.25 House Regulators Def'd PISCC	\$41,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,563
20	Amortization	(\$5,642,768)	(\$114,439)	(\$114,439)	(\$114,439)	(\$114,439)	(\$128,340)	(\$128,340)	(\$128,340)	(\$128,340)	(\$128,340)	(\$128,340)	(\$128,340)	(\$128,340)	(\$7,127,241)
21	Cumulative Balance PISCC	\$58,834,428	\$760,887	\$780,179	\$815,256	\$853,381	\$871,761	\$37,026	\$92,949	\$166,807	\$243,156	\$314,594	\$414,785	\$476,551	\$64,661,762

**ANNUALIZED PISCC AMORTIZATION:**

		2020
22	Cumulative PISCC Additions-Mains	\$43,474,018
23	Cumulative PISCC Additions-Service Lines	\$28,013,789
24	Cumulative PISCC Additions-Move Outs	\$259,634
25	Cumulative PISCC Additions-House Regulators	\$41,563
26	TOTAL Cumulative PISCC Additions	<u>\$71,789,004</u>
27	Depreciation Rate-Mains	1.86%
28	Depreciation Rate-Services	3.20%
29	Depreciation Rate-Meter Move Outs	2.19%
30	Depreciation Rate-House Regulators	3.57%
31	Annualized PISCC Amortization Mains	\$808,617
32	Annualized PISCC Amortization Services	\$896,441
33	Annualized PISCC Amortization Meter Move Outs	\$5,686
34	Annualized PISCC Amortization House Regulators	\$1,484
35	TOTAL Annualized PISCC Amortization	<u>\$1,712,228</u>

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 20-1712-GA-RDR  
Annualized Property Tax Expense Calculation

Data: 2020 - 12 Months Actual 0 Months Estimate

Schedule AMRP-7

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	TOTAL
1	Annual Investment as of December 31 of prior year <sup>(1)</sup>	\$32,599,417	\$29,218,240	\$27,075,828	\$95,305,201	\$147,202,628	\$159,827,543	\$159,480,824	\$175,862,642	\$207,815,071	\$176,733,803	\$164,566,743	202,950,526	172,342,272	
2	Percent Good <sup>(2)</sup>	58.30%	61.70%	65.00%	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	\$19,005,460	\$18,027,654	\$17,599,288	\$65,093,452	\$105,544,284	\$119,870,657	\$124,873,485	\$143,679,778	\$176,642,811	\$156,055,948	\$150,907,703	\$192,803,000	\$169,412,453	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	\$4,751,365	\$4,506,914	\$4,399,822	\$16,273,363	\$26,386,071	\$29,967,664	\$31,218,371	\$35,919,945	\$44,160,703	\$39,013,987	\$37,726,926	\$48,200,750	\$42,353,113	
6	Average Property Tax Rate per \$1,000 of Valuation	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	
7	Property Tax	\$451,807	\$428,562	\$418,379	\$1,547,434	\$2,509,051	\$2,849,625	\$2,968,555	\$3,415,628	\$4,199,241	\$3,709,840	\$3,587,453	\$4,583,409	\$4,027,358	\$34,696,343

<sup>(1)</sup> Annual Investment equals Plant Additions - Original Cost Retired

<sup>(2)</sup> Columbia's Annual Report, Schedule C - 30 Year Class Life Distribution Plant

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
Deferred Property Tax Expense Calculation															
8	Deferral <sup>(3)</sup>	\$10,391,379	\$394,180	\$394,180	\$394,180	\$394,180									\$11,968,097
9	Amortization	(\$759,109)	(\$17,562)	(\$17,562)	(\$17,562)	(\$17,562)	(\$20,011)	(\$20,011)	(\$20,011)	(\$20,011)	(\$20,011)	(\$20,011)	(\$20,011)	(\$20,011)	(\$989,442)
10	Net Deferral Balance	\$9,632,270	\$376,617	\$376,617	\$376,617	\$376,617	(\$20,011)	(\$20,011)	(\$20,011)	(\$20,011)	(\$20,011)	(\$20,011)	(\$20,011)	(\$20,011)	\$10,978,655

<sup>(3)</sup> Deferred property taxes are based off of the 2020 Property Tax Expense shown on Schedule AMRP-7, Case No. 19-1940-GA-RDR

Annualized Property Tax Amortization:

11	Cumulative Deferred Property Tax-AMRP	2020 \$11,968,097
12	Weighted Average Depreciation Rate	2.31%
13	Annualized Deferred Property Tax Amortization	\$276,424



Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 20-1712-GA-RDR  
Deferred Tax - Liberalized Depreciation

Data: 2020 - 12 Months Actual 0 Months Estimate

Schedule AMRP-8

Line No.	Description	2008	2009	2010	2011	2012	2012 Accrual to Return Adj	2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	2019	2020	Cumulative TOTAL
1	Plant Additions	\$37,009,274	\$34,357,752	\$31,432,097	\$107,543,003	\$154,996,474		\$167,588,738	\$165,983,083	\$182,821,416	\$214,734,515	\$128,663,756	\$54,261,680	\$170,661,778	\$208,825,316	\$182,907,207	
2	Original Cost of Retirement	(\$5,135,688)	(\$5,139,512)	(\$4,356,269)	(\$12,237,802)	(\$19,220,978)		(\$19,539,767)	(\$16,972,744)	(\$17,967,399)	(\$17,875,082)	(\$10,504,637)	(\$4,855,406)	(\$13,439,990)	(\$14,349,756)	(\$21,987,379)	
3	TOTAL Net Plant Additions	\$31,873,587	\$29,218,240	\$27,075,828	\$95,305,201	\$135,775,496		\$148,048,972	\$149,010,338	\$164,854,016	\$196,859,434	\$118,159,119	\$49,406,274	\$157,221,788	\$194,475,561	\$160,919,828	
4	Depreciation Expense - Plant	\$269,489	\$1,047,944	\$1,623,961	\$2,684,696	\$5,822,446		\$8,776,864	\$12,097,178	\$15,499,189	\$19,881,819	\$17,831,650	\$6,507,057	\$28,039,373	\$31,794,367	\$36,055,123	
5	MACRS Depn/Amort (Calculated Below)	\$1,593,679	\$4,488,903	\$24,674,936	\$113,721,237	\$105,866,115		\$92,934,654	\$115,205,965	\$134,076,797	\$160,136,450	\$104,693,739	\$54,261,680	\$57,459,997	\$72,611,235	\$99,378,857	
6	Difference between Book Depn & Tax Depn	(\$1,324,190)	(\$3,440,959)	(\$23,050,975)	(\$111,036,541)	(\$100,043,669)		(\$84,157,790)	(\$103,108,787)	(\$118,577,607)	(\$140,254,632)	(\$86,862,089)	(\$47,754,624)	(\$29,420,624)	(\$40,816,868)	(\$63,323,733)	
7	Federal Income Tax Rate	21%	21%	21%	21%	21%		21%	21%	21%	21%	21%	21%	21%	21%	21%	
8	Deferred Tax-Liberalized Depreciation	(\$278,080)	(\$722,601)	(\$4,840,705)	(\$23,317,674)	(\$21,009,170)		(\$17,673,136)	(\$21,652,845)	(\$24,901,298)	(\$29,453,473)	(\$18,241,039)	(\$10,028,471)	(\$6,178,331)	(\$8,571,542)	(\$13,297,984)	(\$200,166,348)
9	NOL Attributable to Deferred Taxes	\$0	\$0	\$1,344,601	\$4,931,771	\$7,868,255		(\$1,793,705)	\$6,213,823.80	(\$5,673,010)	\$16,543,387	\$3,484,645	\$0	(\$1,173,804)	\$4,009,248	(\$119,203)	\$35,636,008
10	Total Deferred Taxes	(\$278,080)	(\$722,601)	(\$3,496,104)	(\$18,385,902)	(\$13,140,915)		(\$19,466,841)	(\$15,439,021)	(\$30,574,308)	(\$12,910,086)	(\$14,756,394)	(\$10,028,471)	(\$7,352,135)	(\$4,562,294)	(\$13,417,187)	(\$164,530,340)
11		2008	2009	2010	2011	2012		2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	2019	2020	TOTAL
12		2008	\$1,593,679	\$0	\$0												\$1,593,679
13		2009	\$3,027,991	\$1,460,912	\$0												\$4,488,903
14		2010	\$2,725,192	\$2,775,733	\$19,174,012												\$24,674,936
15		2011	\$2,454,266	\$2,498,160	\$1,225,808	\$107,543,003											\$113,721,237
16		2012	\$2,208,840	\$2,249,804	\$1,103,228		\$100,304,242										\$105,866,115
17		2013	\$1,985,724	\$2,024,824	\$993,550		\$4,102,059	(\$16,648,924)	\$100,477,421								\$92,934,654
18		2014	\$1,880,542	\$1,820,296	\$894,195		\$3,794,078	\$1,248,609	\$5,033,523	\$100,534,723							\$115,205,965
19		2015	\$1,880,542	\$1,723,876	\$803,872		\$3,509,963	\$1,155,108	\$4,655,608	\$4,908,797	\$115,439,031						\$134,076,797
20		2016	\$1,883,729	\$1,723,876	\$761,292		\$3,246,304	\$1,068,339	\$4,306,978	\$4,540,246	\$5,053,854	\$137,551,833					\$160,136,450
21		2017	\$1,880,542	\$1,726,798	\$761,292		\$3,003,101	\$988,303	\$3,983,449	\$4,200,255	\$4,674,412	\$5,788,902	\$77,686,686	\$54,261,680			\$158,955,419
22		2018	\$1,883,729	\$1,723,876	\$762,582		\$2,777,513	\$914,063	\$3,685,021	\$3,884,743	\$4,324,374	\$5,354,273	\$3,823,413		\$28,326,410		\$57,459,997
23		2019	\$1,880,542	\$1,726,798	\$761,292		\$2,569,540	\$845,620	\$3,408,209	\$3,593,710	\$3,999,538	\$4,953,324	\$3,536,352	\$10,675,522	\$34,660,787		\$72,611,235
24		2020	\$1,883,729	\$1,723,876	\$762,582		\$2,535,447	\$834,400	\$3,153,012	\$3,323,757	\$3,699,905	\$4,581,243	\$3,271,536	\$9,874,008	\$13,062,792	\$50,672,569	\$99,378,857
25		2021	\$1,880,542	\$1,726,798	\$761,292		\$2,534,878	\$834,213	\$3,111,176	\$3,074,883	\$3,421,975	\$4,238,031	\$3,025,787	\$9,134,603	\$12,082,042	\$9,917,941	\$55,744,162
26		2022	\$1,883,729	\$1,723,876	\$762,582		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,165,747	\$3,919,677	\$2,799,105	\$8,448,436	\$11,177,291	\$9,173,306	\$52,568,159
27		2023	\$940,271	\$1,726,798	\$761,292		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,626,183	\$2,588,841	\$7,815,506	\$10,337,683	\$8,486,373	\$48,920,359
28		2024	\$0	\$861,938	\$762,582		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,394,995	\$7,228,418	\$9,563,216	\$7,848,899	\$44,875,570
29		2025	\$0	\$0	\$380,646		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,218	\$6,687,174	\$8,844,844	\$7,260,884	\$41,751,447
30		2026	\$0	\$0	\$0		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,688	\$6,598,446	\$8,182,566	\$6,715,459	\$40,074,680
31		2027	\$0	\$0	\$0		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,218	\$6,596,967	\$8,073,996	\$6,212,624	\$39,461,486
32		2028	\$0	\$0	\$0		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,688	\$6,598,446	\$8,072,187	\$6,130,192	\$39,379,033
33		2029	\$0	\$0	\$0		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,218	\$6,596,967	\$8,073,996	\$6,128,818	\$39,377,680
34		2030	\$0	\$0	\$0		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,688	\$6,598,446	\$8,072,187	\$6,130,192	\$39,379,033
35		2031	\$0	\$0	\$0		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,218	\$6,596,967	\$8,073,996	\$6,128,818	\$39,377,680
36		2032	\$0	\$0	\$0		\$1,267,723	\$417,200	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,688	\$6,598,446	\$8,072,187	\$6,130,192	\$37,694,110
37		2033	\$0	\$0	\$0		\$0	\$0	\$1,555,588	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,218	\$6,596,967	\$8,073,996	\$6,128,818	\$34,453,000
38		2034	\$0	\$0	\$0		\$0	\$0	\$0	\$1,517,042	\$3,123,042	\$3,578,069	\$2,362,688	\$6,598,446	\$8,072,187	\$6,130,192	\$31,381,665
39		2035	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$1,561,871	\$3,577,267	\$2,363,218	\$6,596,967	\$8,073,996	\$6,128,818	\$28,302,137
40		2036	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$1,789,034	\$2,362,688		\$6,598,446	\$8,072,187	\$6,130,192	\$24,952,547
41		2037	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$1,181,609		\$6,596,967	\$8,073,996	\$6,128,818	\$21,981,390
42		2038	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0		\$3,299,223	\$8,072,187	\$6,130,192	\$17,501,601
43		2039	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$4,036,998	\$6,128,818	\$10,165,816
44		2040	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$3,065,096	\$3,065,096
	TOTAL	\$31,873,587	\$29,218,240	\$31,432,099	\$107,543,003	\$154,996,474	(\$0)	\$167,588,738	\$165,983,083	\$182,821,416	\$214,734,515	\$128,663,756	\$54,261,680	\$170,661,778	\$208,825,316	\$182,907,207	\$1,831,510,893

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 20-1712-GA-RDR  
O&M Expenses

Data: 2020 - 12 Months Actual 0 Months Estimate

Schedule AMRP-9A

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Cumulative TOTAL
1	O&M Expenses	\$0	\$26,859	\$88,576	\$57,848	\$124,322	\$149,329	\$121,829	\$181,425	\$115,912	\$137,354	\$68,284	\$40,680	\$95,351	\$177,621	\$1,385,390
	Expenses:	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL		
2	AMRP Education Costs	\$2,270	\$7,325	\$7,642	\$45,081	\$20,818	\$25,913	\$16,887	\$17,724	\$9,037	\$9,676	\$0	\$15,248	\$177,621		
3	2008 Expenses <sup>(1)</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
4	TOTAL	\$2,270	\$7,325	\$7,642	\$45,081	\$20,818	\$25,913	\$16,887	\$17,724	\$9,037	\$9,676	\$0	\$15,248	\$177,621		

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

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 20-1712-GA-RDR  
O&M Savings

Data: 2020 - 12 Months Actual 0 Months Estimate

Schedule AMRP-9B

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Cumulative TOTAL
1	Actual O&M Savings	\$0	\$0	(\$413,613)	(\$164,854)	(\$384,866)	(\$727,936)	(\$136,120)	\$0	\$0	\$0	(\$373,298)	\$0	\$0	(\$2,200,687)
2	Additional Agreed Upon O&M Savings	\$0	\$0	\$0	\$0	(\$365,134)	(\$272,064)	(\$1,113,880)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	(\$1,626,702)	(\$2,000,000)	(\$2,250,000)	(\$11,377,780)
3	Total Reported O&M Savings	\$0	\$0	(\$413,613)	(\$164,854)	(\$750,000)	(\$1,000,000)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	(\$2,000,000)	(\$2,000,000)	(\$2,250,000)	(\$13,578,467)
<b>Incremental Expense/(Savings):</b>		<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>TOTAL</b>	
4	Leak Inspection	(\$103,456)	\$10,366	\$100,928	\$114,167	\$158,161	\$107,102	\$77,431	\$100,313	\$127,030	\$24,527	\$192,124	(\$38,222)	\$870,471	
5	Leak Repair	\$314,657	\$390,371	\$523,973	\$368,125	\$283,908	\$291,133	\$54,012	\$132,898	(\$26,195)	(\$80,199)	(\$24,309)	(\$220,385)	\$2,007,989	
6	General/Other	\$75,135	(\$105,711)	\$48,372	\$136,698	\$184,206	\$13,190	\$146,152	\$232,557	\$238,582	\$289,694	\$435,521	\$415,345	\$2,109,741	
7	Supervision & Engineering	\$114,876	\$68,939	\$118,923	\$79,425	\$30,218	\$77,376	\$110,436	\$255,074	\$101,908	\$91,759	\$82,272	\$123,200	\$1,254,408	
8	TOTAL Mains & Services Expense	\$401,212	\$363,966	\$792,195	\$698,415	\$656,493	\$488,802	\$388,031	\$720,841	\$441,326	\$325,781	\$685,609	\$279,937	\$6,242,609	
<b>Test Year Expense Level <sup>(1)</sup></b>															
9	Leak Inspection	\$202,133	\$156,017	\$154,055	\$185,647	\$212,884	\$196,915	\$241,942	\$281,053	\$230,309	\$192,442	(\$24,549)	\$120,334	\$2,149,182	
10	Leak Repair	\$548,124	\$641,267	\$534,980	\$650,509	\$680,128	\$755,367	\$874,439	\$711,662	\$803,077	\$767,195	\$585,233	\$621,441	\$8,173,422	
11	General/Other	\$338,892	\$434,983	\$437,127	\$329,398	\$304,082	\$342,196	\$263,877	\$258,585	\$287,745	\$337,369	\$425,779	\$566,243	\$4,326,276	
12	Supervision & Engineering	\$225,767	\$281,907	\$216,338	\$228,861	\$215,945	\$195,483	\$160,105	\$28,245	\$185,237	\$210,218	\$200,847	\$201,941	\$2,350,894	
13	TOTAL Mains & Services Expense	\$1,314,916	\$1,514,174	\$1,342,500	\$1,394,415	\$1,413,039	\$1,489,961	\$1,540,363	\$1,279,545	\$1,506,368	\$1,507,224	\$1,187,310	\$1,509,959	\$16,999,774	
<b>2020 Expense Level</b>															
14	Leak Inspection	\$98,677	\$166,383	\$254,983	\$299,814	\$371,045	\$304,017	\$319,373	\$381,366	\$357,339	\$216,969	\$167,575	\$82,112	\$3,019,653	
15	Leak Repair	\$862,781	\$1,031,638	\$1,058,953	\$1,018,634	\$964,036	\$1,046,500	\$928,451	\$844,560	\$776,882	\$686,996	\$560,924	\$401,056	\$10,181,411	
16	General/Other	\$414,027	\$329,272	\$485,499	\$466,096	\$488,288	\$355,386	\$410,029	\$491,142	\$526,327	\$627,063	\$861,300	\$981,588	\$6,436,017	
17	Supervision & Engineering	\$340,643	\$350,846	\$335,261	\$308,286	\$246,163	\$272,859	\$270,541	\$283,319	\$287,145	\$301,977	\$283,119	\$325,141	\$3,605,302	
18	TOTAL Mains & Services Expense	\$1,716,128	\$1,878,140	\$2,134,695	\$2,092,830	\$2,069,532	\$1,978,763	\$1,928,394	\$2,000,386	\$1,947,694	\$1,833,005	\$1,872,919	\$1,789,897	\$23,242,383	

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

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program**  
**Case No. 20-1712-GA-RDR**  
**Revenue Reconciliation**

**Schedule AMRP-10**

**Line  
No.**

1	Revenue Requirement Per Case No. 19-1940-GA-RDR	\$193,022,072
2	January - April 2020 Revenue Requirement	\$54,028,899
3	Revenue Recoveries January 2020 - April 2021	(\$245,350,863)
4	<b>TOTAL (Over)/Under Collected</b>	<b><u>\$1,700,109</u></b>

		Customers <sup>(1)</sup>			Rate			Revenue <sup>(1)</sup>			
		SGS	GS	LGS	SGS	GS	LGS	SGS	GS	LGS	TOTAL
5	January-20	1,441,996	40,771	293	\$6.71	\$75.17	\$2,441.62	\$9,675,793	\$3,064,756	\$715,395	\$13,455,944
6	February-20	1,446,419	40,740	290	\$6.71	\$75.17	\$2,441.62	\$9,705,471	\$3,062,426	\$708,070	\$13,475,967
7	March-20	1,447,953	40,801	289	\$6.71	\$75.17	\$2,441.62	\$9,715,765	\$3,067,011	\$705,628	\$13,488,404
8	April-20	1,445,287	40,735	285	\$6.71	\$75.17	\$2,441.62	\$9,697,876	\$3,062,050	\$695,862	\$13,455,787
9	May-20	1,447,961	40,740	288	\$8.08	\$88.53	\$2,984.08	\$11,699,525	\$3,606,712	\$859,415	\$16,165,652
10	June-20	1,449,052	40,628	286	\$8.08	\$88.53	\$2,984.08	\$11,708,340	\$3,596,797	\$853,447	\$16,158,584
11	July-20	1,450,515	40,535	285	\$8.08	\$88.53	\$2,984.08	\$11,720,161	\$3,588,564	\$850,463	\$16,159,188
12	August-20	1,451,813	40,405	281	\$8.08	\$88.53	\$2,984.08	\$11,730,649	\$3,577,055	\$838,526	\$16,146,230
13	September-20	1,446,884	40,344	280	\$8.08	\$88.53	\$2,984.08	\$11,690,823	\$3,571,654	\$835,542	\$16,098,019
14	October-20	1,449,106	37,076	279	\$8.08	\$88.53	\$2,984.08	\$11,708,776	\$3,282,338	\$832,558	\$15,823,673
15	November-20	1,452,347	37,205	278	\$8.08	\$88.53	\$2,984.08	\$11,734,964	\$3,293,759	\$829,574	\$15,858,297
16	December-20	1,457,016	37,293	280	\$8.08	\$88.53	\$2,984.08	\$11,772,689	\$3,301,549	\$835,542	\$15,909,781
17	January-21	1,449,563	36,273	287	\$8.08	\$88.53	\$2,984.08	\$11,712,469	\$3,211,249	\$856,431	\$15,780,149
18	February-21	1,454,985	36,259	286	\$8.08	\$88.53	\$2,984.08	\$11,756,279	\$3,210,009	\$853,447	\$15,819,735
19	March-21	1,453,263	36,296	289	\$8.08	\$88.53	\$2,984.08	\$11,742,365	\$3,213,285	\$862,399	\$15,818,049
20	April-21	1,444,780	36,193	288	\$8.08	\$88.53	\$2,984.08	\$11,673,822	\$3,204,166	\$859,415	\$15,737,404
											<b><u>\$245,350,863</u></b>

(1) Customers and Revenue based on Actuals for December 2020 YTD and Projections for January 2021 through April 2021.

**Columbia Gas of Ohio, Inc.**  
**Case No. 20-1712-GA-RDR**  
**Computation of Projected Impact per Customer - AMRP**  
**For Rates Effective May 2021**

**Schedule AMRP-11**

<b>Line No.</b>	<b>Description</b>	<b>Reference</b>	<b>Amount</b>
1	Revenue Requirement Plus Over/Under from Case No. 19-1940-GA-RDR	<b>Sch. AMRP-1 Line 31</b>	\$215,391,131
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR <sup>(1)</sup></u>		
2	SGS Class		\$613,479
3	GS Class		\$187,259
4	LGS Class		\$47,039
5	TOTAL		<u>\$847,777</u>
	<u>Percent by Class</u>		
6	SGS Class	Line 2/Line 5	72.36%
7	GS Class	Line 3/Line 5	22.09%
8	LGS Class	Line 4/Line 5	5.55%
9	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
10	SGS Class	Line 6 * Line 1	\$155,864,025
11	GS Class	Line 7 * Line 1	\$47,576,105
12	LGS Class	Line 8 * Line 1	\$11,951,001
13	TOTAL		<u>\$215,391,131</u>
	<u>Number of Projected Bills TME April 2021</u>		
14	SGS Class		17,294,245
15	GS Class		463,849
16	LGS Class		3,474
17	TOTAL		<u>17,761,568</u>
18	<b>PROJECTED IMPACT PER MONTH - SGS CLASS</b>		<b>\$9.01</b>
19	<b>PROJECTED IMPACT PER MONTH - GS CLASS</b>		<b>\$102.57</b>
20	<b>PROJECTED IMPACT PER MONTH - LGS CLASS</b>		<b>\$3,440.13</b>

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

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 20-1712-GA-RDR  
Calculation of Excess Deferred Tax Adjustment

SCHEDULE AMRP-12

LINE NO.	DESCRIPTION	REFERENCE	DEFERRED TAX - PROTECTED		DEFERRED TAX - NOT PROTECTED		TOTAL
			DEPRECIATION 1/ 2/	NOL 2/	MIXED SERVICES 2/	PISCC/PROPERTY 2/	
	A	B	C	D	E	F	G = C + D + E+F
1	ADIT BALANCE BEFORE REDUCTION IN FEDERAL TAX RATE		(274,027,298)	54,866,278	(12,836,897)	(19,082,249)	(251,080,166)
2	ADIT BALANCE AFTER REDUCTION IN FEDERAL TAX RATE		(164,416,379)	32,919,767	(7,702,138)	(11,449,349)	(150,648,100)
3	CHANGE IN ADIT BALANCE	Ln 1 - Ln 2	(109,610,919)	21,946,511	(5,134,759)	(7,632,900)	(100,432,066)
4	AMORTIZATION - RATE BASE		(2,215,613)	596,957	(855,793)	(1,272,150)	(3,746,600)
5	TAX GROSS UP FACTOR	3/	1.265823	1.265823	1.265823	1.265823	
6	GROSS-UP AMOUNT	Ln 3 X Ln 4	(138,747,999)	27,780,394	(6,499,695)	(9,661,898)	(127,129,198)
7	AMORTIZATION - 2018 REVENUE REQUIREMENT		(1,451,983)	755,641	(1,083,282)	(1,610,316)	(3,389,940)
8	AMORTIZATION - 2019 REVENUE REQUIREMENT		(1,964,800)	755,641	(1,083,282)	(1,610,316)	(3,902,758)
9	AMORTIZATION - 2020 REVENUE REQUIREMENT		(2,804,573)	755,641	(1,083,282)	(1,610,316)	(4,742,531)

NOTES:

- 1/ Representative level of amortization under the Average Rate Assumption Method [ARAM]  
2/ Actual balance at December 31, 2017.  
3/ Tax Gross-up Calculation:
- |               |                    |          |
|---------------|--------------------|----------|
| A             | New Statutory Rate | 21.0000% |
| B = 1-A       |                    | 79.0000% |
| C = (.21/.79) | Gross-up           | 0.265823 |

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 20-1712-GA-RDR  
Computation of Excess Deferred Tax Balance

SCHEDULE AMRP-13

CALENDAR YEAR	LESS PASS BACK	BALANCE APRIL 30
2018		(100,432,066)
2019	(4,165,860)	(96,266,207)
2020	(4,093,135)	(92,173,071)

## STUDY – RIDER IRP (RISERS)



**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Riser Program**  
**Case No. 20-1712-GA-RDR**  
**Revenue Requirement Calculation**

Data: 2020 - 12 Months Actual 0 Month Estimates

**Schedule R-1**

Line No.		Actual Through December 31, 2019	Activity Through December 31, 2020	Total As Of December 31, 2020	Reference
<b>Return on Investment</b>					
1	Plant In-Service				
2	Additions	\$409,530,517	\$29,687,040	\$439,217,556	Schedule 2
3	Retirements	0	0	0	Schedule 4
4	Total Plant In-Service	<u>\$409,530,517</u>	<u>\$29,687,040</u>	<u>\$439,217,556</u>	Line 2 + Line 3
Less: Accumulated Provision for Depreciation					
5	Depreciation Expense	\$93,845,441	\$13,261,240	\$107,106,681	Schedule 5
6	Cost of Removal	0	0	0	Schedule 3
7	Retirements	0	0	0	Schedule 4
8	Total Accumulated Provision for Depreciation	<u>\$93,845,441</u>	<u>\$13,261,240</u>	<u>\$107,106,681</u>	Lines 5 + 6 + 7
9	Net Deferred Plant Depreciation	\$8,078,330	\$117,385	\$8,195,714	Schedule 5
10	Net Deferred PISCC	14,808,191	133,603	14,941,794	Schedule 6
11	Net Deferred Property Taxes	2,502,846	102,322	2,605,169	Schedule 7
12	Excess Deferred Tax Liability	(24,222,215)	957,171	(23,265,044)	Schedule 13
13	Deferred Taxes on PISCC	(3,109,720)	(28,057)	(3,137,777)	(Line 10 * 21%)
14	Deferred Taxes on Property Taxes	(525,598)	(21,488)	(547,085)	(Line 11 * 21%)
15	Deferred Taxes on Liberalized Depreciation	<u>(35,875,667)</u>	<u>(1,893,109)</u>	<u>(37,768,777)</u>	Schedule 8
16	Net Rate Base	\$277,341,243	15,793,626	\$293,134,870	Line 4 - Line 8 + Lines 9 through 15
17	Approved Pre-tax Rate of Return	9.52%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR and Case No. 17-2202-GA-ALT
18	Annualized Return on Rate Base	\$26,402,886	1,503,553	\$27,906,440	Line 16 * Line 17
<b>Operating Expenses</b>					
19	Annualized Depreciation	13,104,977	949,985	14,054,962	Schedule 5
20	Annualized Deferred Depreciation Amortization	319,461	13,714	333,175	Schedule 5
21	Annualized PISCC Amortization	588,158	22,656	610,814	Schedule 6
22	Annualized Property Tax Expense	7,423,260	386,369	7,809,629	Schedule 7
23	Deferred Property Tax Expense Amortization	98,405	6,347	104,752	Schedule 7
24	Operation & Maintenance Expense	0	0	0	Schedule 9
25	<b>Revenue Requirement</b>	<u>\$47,937,146</u>	<u>\$2,882,624</u>	<u>\$50,819,771</u>	Lines 18 through 24
26	Prior Year's (Over)/Under Recovered Balance	34,738	(157,949)	(123,212)	Schedule 10
27	Annual Excess ADIT Pass Back	(907,559)	(202,000)	(1,109,559)	Schedule 12
28	Retroactive Tax Adjustment - Rate	0	0	0	
29	Retroactive ADIT Adjustment	0	0	0	
30	<b>TOTAL Amount to be collected beginning May 2021</b>	<u>\$47,064,325</u>	<u>\$2,522,675</u>	<u>\$49,587,000</u>	Line 25 through Line 29

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 20-1712-GA-RDR  
Plant Additions by Month

Data: 2020 - 12 Months Actual 0 Month Estimates

Schedule R-2

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Cumulative Total
1	380.12 Risers	\$0	\$35,132,630	\$43,503,089	\$53,726,962	\$11,918,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$144,280,865
2	380.13 Services	\$0	\$9,658,514	\$23,031,528	\$21,907,660	\$24,861,956	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$24,341,381	\$28,917,496	\$25,528,736	\$29,687,040	\$294,936,691
3	TOTAL Balance	\$0	\$44,791,144	\$66,534,617	\$75,634,622	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$24,341,381	\$28,917,496	\$25,528,736	\$29,687,040	\$439,217,556
	Additions by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL		
4	380.12 Risers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
5	380.13 Service Lines	\$225,698	\$432,926	\$402,464	\$129,378	\$214,337	\$272,090	\$342,936	\$350,848	\$269,416	\$545,871	\$24,135,336	\$2,365,740		\$29,687,040	
6	TOTAL Additions	\$225,698	\$432,926	\$402,464	\$129,378	\$214,337	\$272,090	\$342,936	\$350,848	\$269,416	\$545,871	\$24,135,336	\$2,365,740		\$29,687,040	
	Cumulative Additions by Month															
7	Risers Cumulative Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
8	Service Lines Cumulative Balance	\$225,698	\$658,623	\$1,061,088	\$1,190,466	\$1,404,803	\$1,676,893	\$2,019,828	\$2,370,676	\$2,640,092	\$3,185,963	\$27,321,299	\$29,687,040			
9	TOTAL Cumulative Plant Additions	\$225,698	\$658,623	\$1,061,088	\$1,190,466	\$1,404,803	\$1,676,893	\$2,019,828	\$2,370,676	\$2,640,092	\$3,185,963	\$27,321,299	\$29,687,040			

**Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 20-1712-GA-RDR  
Cost of Removal by Month**

Data: 2020 - 12 Months Actual 0 Month Estimates

**Schedule R-3**[illegible]

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Riser Program**  
**Case No. 20-1712-GA-RDR**  
**Original Cost Retired by Month**

Data: 2020 - 12 Months Actual 0 Month Estimates

**Schedule R-4**[illegible]

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 20-1712-GA-RDR  
Provision for Plant Depreciation

Data: 2020 - 12 Months Actual 0 Month Estimates

Schedule R-5

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>2020 Depreciation Expense on Prior Year's Investment:</u>															
1	2008 380.12 Risers		\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	
2	2008 380.13 Services		\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	
3	TOTAL Provision for Plant Depreciation		\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	
<u>2020 Depreciation Expense on Prior Year's Investment:</u>															
4	2009 380.12 Risers		\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	
5	2009 380.13 Services		\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	
6	TOTAL Provision for Plant Depreciation		\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	
<u>2020 Depreciation Expense on Prior Year's Investment:</u>															
7	2010 380.12 Risers		\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	
8	2010 380.13 Services		\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	
9	TOTAL Provision for Plant Depreciation		\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	
<u>2020 Depreciation Expense on Prior Year's Investment:</u>															
10	2011 380.12 Risers		\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	
11	2011 380.13 Services		\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	
12	TOTAL Provision for Plant Depreciation		\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	
<u>2020 Depreciation Expense on Prior Year's Investment:</u>															
13	2012 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	2012 380.13 Services		\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	
15	TOTAL Provision for Plant Depreciation		\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	
<u>2020 Depreciation Expense on Prior Year's Investment:</u>															
16	2013 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	2013 380.13 Services		\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	
18	TOTAL Provision for Plant Depreciation		\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	
<u>2020 Depreciation Expense on Prior Year's Investment:</u>															
19	2014 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	2014 380.13 Services		\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	
21	TOTAL Provision for Plant Depreciation		\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	
<u>2020 Depreciation Expense on Prior Year's Investment:</u>															
22	2015 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	2015 380.13 Services		\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	
24	TOTAL Provision for Plant Depreciation		\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	
<u>2020 Depreciation Expense on Prior Year's Investment:</u>															
25	2016 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	2016 380.13 Services		\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	
27	TOTAL Provision for Plant Depreciation		\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	
<u>2020 Depreciation Expense on Prior Year's Investment:</u>															
28	2017 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	2017 380.13 Services		\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	
30	TOTAL Provision for Plant Depreciation		\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	
<u>2020 Depreciation Expense on Prior Year's Investment:</u>															
31	2018 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32	2018 380.13 Services		\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	
33	TOTAL Provision for Plant Depreciation		\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	
<u>2020 Depreciation Expense on Prior Year's Investment:</u>															
34	2019 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	2019 380.13 Services		\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	
36	TOTAL Provision for Plant Depreciation		\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	
<u>2020 Depreciation Expense on Current Year's Investment:</u>															
37	2020 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38	2020 380.13 Services		\$301	\$1,179	\$2,293	\$3,002	\$3,460	\$4,109	\$4,929	\$5,854	\$6,681	\$7,768	\$40,676	\$76,011	
39	TOTAL Provision for Plant Depreciation		\$301	\$1,179	\$2,293	\$3,002	\$3,460	\$4,109	\$4,929	\$5,854	\$6,681	\$7,768	\$40,676	\$76,011	
<u>TOTAL ACCUMULATED DEPRECIATION</u>															
40	Risers Accumulated Depreciation	\$46,699,655	\$47,084,404	\$47,469,153	\$47,853,902	\$48,238,651	\$48,623,400	\$49,008,149	\$49,392,898	\$49,777,647	\$50,162,396	\$50,547,145	\$50,931,894	\$51,316,643	
41	Service Lines Accumulated Depreciation	\$47,145,786	\$47,853,419	\$48,561,931	\$49,271,556	\$49,981,890	\$50,692,683	\$51,404,124	\$52,116,386	\$52,829,572	\$53,543,586	\$54,258,686	\$55,006,695	\$55,790,038	
42	TOTAL Accumulated Plant Depreciation	\$93,845,441	\$94,937,823	\$96,031,084	\$97,125,458	\$98,220,541	\$99,316,083	\$100,412,273	\$101,509,284	\$102,607,219	\$103,705,981	\$104,805,831	\$105,938,589	\$107,106,681	

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
43	Risers-Deferred Depreciation	\$3,426,557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,426,557
44	Service Lines-Deferred Depreciation	\$6,556,587	\$68,378	\$69,256	\$70,370	\$71,079	\$3,460	\$4,109	\$4,929	\$5,854	\$6,681	\$7,768	\$40,676	\$6,985,158
45	Amortization	(\$1,904,814)	(\$24,553)	(\$24,553)	(\$24,553)	(\$24,553)	(\$26,622)	(\$26,622)	(\$26,622)	(\$26,622)	(\$26,622)	(\$26,622)	(\$26,622)	(\$2,216,000)
46	Cumulative Balance	\$8,078,330	\$43,825	\$44,703	\$45,817	\$46,526	(\$23,161)	(\$22,513)	(\$21,693)	(\$20,768)	(\$19,941)	(\$18,854)	\$14,055	\$49,389

ANNUALIZED PLANT DEPRECIATION EXPENSE:

	2020
47	Cumulative Riser Additions
48	Cumulative Service Additions
49	TOTAL Cumulative Plant Additions
50	Depreciation Rate
51	Annualized Depreciation

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

	2020
Cumulative Deferred Depreciation- Risers	\$3,426,557
Cumulative Deferred Depreciation- Service	\$6,985,158
TOTAL Cumulative Deferred Plant Depreciation	\$10,411,714
Depreciation Rate	3.20%
Annualized Deferred Plant Depreciation Amortization	\$333,175

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 20-1712-GA-RDR  
Post in Service Carrying Cost

Data: 2020 - 12 Months Actual 0 Month Estimates

Schedule R-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<b><u>2020 PISCC Prior Year's Investment:</u></b>															
1	2019 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	2019 380.13 Services		\$107,008	\$107,008	\$107,008	\$107,008	\$107,008	\$107,008	\$0	\$0	\$0	\$0	\$0	\$0	\$535,040
3	TOTAL PISCC		\$107,008	\$107,008	\$107,008	\$107,008	\$107,008	\$107,008	\$0	\$0	\$0	\$0	\$0	\$0	\$535,040
<b><u>2020 PISCC Current Year's Investment:</u></b>															
4	2020 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	2020 380.13 Service Lines		\$0	\$946	\$2,761	\$4,448	\$4,990	\$5,888	\$6,582	\$7,928	\$9,305	\$10,362	\$12,505	\$107,236	\$172,951
6	TOTAL PISCC		\$0	\$946	\$2,761	\$4,448	\$4,990	\$5,888	\$6,582	\$7,928	\$9,305	\$10,362	\$12,505	\$107,236	\$172,951
<b><u>CUMULATIVE PISCC Additions:</u></b>															
7	Risers Cumulative PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	Service Lines Cumulative PISCC		\$107,008	\$214,962	\$324,731	\$436,186	\$548,184	\$554,073	\$560,655	\$568,582	\$577,887	\$588,250	\$600,755	\$707,991	
9	TOTAL Accumulated PISCC		\$107,008	\$214,962	\$324,731	\$436,186	\$548,184	\$554,073	\$560,655	\$568,582	\$577,887	\$588,250	\$600,755	\$707,991	

		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<b><u>DEFERRED PISCC:</u></b>															
10	Risers-Deferred PISCC	\$6,552,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,552,012
11	Service Lines-Deferred PISCC	\$11,827,936	\$107,008	\$107,954	\$109,769	\$111,456	\$111,998	\$5,888	\$6,582	\$7,928	\$9,305	\$10,362	\$12,505	\$107,236	\$12,535,927
12	Amortization-Deferred PISCC	(\$3,571,757)	(\$45,571)	(\$45,571)	(\$45,571)	(\$45,571)	(\$49,013)	(\$49,013)	(\$49,013)	(\$49,013)	(\$49,013)	(\$49,013)	(\$49,013)	(\$49,013)	(\$4,146,145)
13	Cumulative Balance PISCC	\$14,808,191	\$61,437	\$62,383	\$64,198	\$65,885	\$62,985	(\$43,125)	(\$42,431)	(\$41,085)	(\$39,708)	(\$38,651)	(\$36,508)	\$58,223	\$14,941,794

**ANNUALIZED PISCC AMORTIZATION:**

		<b>2020</b>
14	Cumulative PISCC Additions-Risers	\$6,552,012
15	Cumulative PISCC Additions-Service Lines	\$12,535,927
16	TOTAL Cumulative PISCC Additions	\$19,087,939
17	Depreciation Rate	3.20%
18	Annualized PISCC Amortization	\$610,814

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 20-1712-GA-RDR  
Annualized Property Tax Expense Calculation

Data: 2020 - 12 Months Actual 0 Month Estimates

Schedule R-7

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	TOTAL
1	Annual Investment as of December 31 of prior year <sup>(1)</sup>	\$48,047,547	\$66,534,617	\$75,634,622	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$24,341,381	\$28,917,496	\$25,528,736	\$29,687,040	
2	Percent Good <sup>(2)</sup>	58.30%	61.70%	65.00%	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	\$28,011,720	\$41,051,859	\$49,162,504	\$25,120,836	\$16,075,643	\$15,916,680	\$16,894,826	\$16,817,821	\$18,017,914	\$21,493,439	\$26,517,344	\$24,252,299	\$29,182,360	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	\$7,002,930	\$10,262,965	\$12,290,626	\$6,280,209	\$4,018,911	\$3,979,170	\$4,223,706	\$4,204,455	\$4,504,479	\$5,373,360	\$6,629,336	\$6,063,075	\$7,295,590	
6	Average Property Tax Rate per \$1,000 of Valuation	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	
7	Property Tax	\$665,909	\$975,905	\$1,168,716	\$597,185	\$382,158	\$378,379	\$401,632	\$399,802	\$428,331	\$510,953	\$630,384	\$576,538	\$693,738	\$7,809,629

<sup>(1)</sup> Annual Investment = Plant Additions - Original Cost Retired

<sup>(2)</sup> Columbia's Annual Report, Schedule C - 30 Year Class Life Distribution Plant

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
Deferred Property Tax Expense Calculation															
8	Deferral <sup>(3)</sup>	\$3,075,155	\$49,583	\$49,583	\$49,583	\$49,583									\$3,273,487
9	Amortization	(\$572,309)	(\$7,602)	(\$7,602)	(\$7,602)	(\$7,602)	(\$8,200)	(\$8,200)	(\$8,200)	(\$8,200)	(\$8,200)	(\$8,200)	(\$8,200)	(\$8,200)	(\$668,318)
10	Net Deferral Balance	\$2,502,846	\$41,981	\$41,981	\$41,981	\$41,981	(\$8,200)	(\$8,200)	(\$8,200)	(\$8,200)	(\$8,200)	(\$8,200)	(\$8,200)	(\$8,200)	\$2,605,169

<sup>(3)</sup> Deferred property taxes are based off of the 2020 Property Tax Expense shown on Schedule R-7, Case No. 19-1940-GA-RDR

Annualized Property Tax Amortization:

	2020
11 Cumulative Deferred Property Tax Expense	\$3,273,487
12 Depreciation Rate	3.20%
13 Annual Deferred Property Tax Amortization	\$104,752



Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 20-1712-GA-RDR  
Deferred Tax - Liberalized Depreciation

Data: 2020 - 12 Months Actual 0 Month Estimates

Schedule R-8

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	2019	2020	Cumulative TOTAL
1	Plant Additions	\$44,791,144	\$66,534,617	\$75,634,622	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$15,136,127	\$9,205,254	\$28,917,496	\$25,528,736	\$29,687,040	
2	Depreciation Expense-Plant	\$376,399	\$2,399,805	\$4,591,160	\$6,586,846	\$7,518,771	\$8,189,246	\$8,899,944	\$9,556,722	\$10,243,533	\$8,111,294	\$2,807,035	\$11,809,317	\$12,755,369	\$13,261,240	
3	MACRS Depn/Amort (Calculated Below)	\$2,239,557	\$7,581,890	\$66,067,499	\$47,889,523	\$22,687,769	\$21,438,267	\$21,634,638	\$21,299,051	\$22,232,828	\$18,934,940	\$9,205,254	\$15,943,767	\$16,939,453	\$22,183,917	
4	Difference between Book Depn & Tax Depn	(\$1,863,158)	(\$5,182,085)	(\$61,476,339)	(\$41,302,677)	(\$15,168,998)	(\$13,249,021)	(\$12,734,693)	(\$11,742,329)	(\$11,989,296)	(\$10,823,646)	(\$6,398,219)	(\$4,134,450)	(\$4,184,084)	(\$8,922,676)	
5	Federal Income Tax Rate	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	
6	Deferred Tax-Liberalized Depreciation	(\$391,263)	(\$1,088,238)	(\$12,910,031)	(\$8,673,562)	(\$3,185,490)	(\$2,782,294)	(\$2,674,286)	(\$2,465,889)	(\$2,517,752)	(\$2,272,966)	(\$1,343,626)	(\$868,234)	(\$878,658)	(\$1,873,762)	(\$43,926,051)
7	NOL Attributable to Deferred Taxes	\$0	\$0	\$3,597,152	\$73,397	\$1,141,973	(\$228,497)	\$807,909	(\$1,647,666)	\$1,602,841	\$463,684	\$0	(\$176,493)	\$542,322	(\$19,347)	\$6,157,275
8	Total Deferred Taxes	(\$391,263)	(\$1,088,238)	(\$9,312,879)	(\$8,600,165)	(\$2,043,517)	(\$3,010,792)	(\$1,866,377)	(\$4,113,555)	(\$914,911)	(\$1,809,282)	(\$1,343,626)	(\$1,044,727)	(\$336,336)	(\$1,893,109)	(\$37,768,777)
9		2008	2009	2010	2011	2012	2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	2019	2020	TOTAL
10		\$2,239,557														\$2,239,557
11		\$4,255,159	\$3,326,731													\$7,581,890
12		\$3,829,643	\$6,320,789	\$55,917,068												\$66,067,499
13		\$3,448,918	\$5,688,710	\$1,971,755	\$36,780,140											\$47,889,523
14		\$3,104,026	\$5,123,166	\$1,774,580		\$12,685,998										\$22,687,769
15		\$2,790,488	\$4,610,849	\$1,598,160		\$730,128	\$11,708,642									\$21,438,267
16		\$2,642,677	\$4,145,107	\$1,438,344		\$675,310	\$713,545	\$12,019,655								\$21,634,638
17		\$2,642,677	\$3,925,542	\$1,293,056		\$624,740	\$659,972	\$716,829	\$11,436,234							\$21,299,051
18		\$2,647,157	\$3,925,542	\$1,224,564		\$577,812	\$610,551	\$663,010	\$686,170	\$11,898,024						\$22,232,828
19		\$2,642,677	\$3,932,196	\$1,224,564		\$534,524	\$564,688	\$613,361	\$634,652	\$697,488	\$8,090,789	\$9,205,254				\$28,140,194
20		\$2,647,157	\$3,925,542	\$1,226,639		\$494,371	\$522,383	\$567,287	\$587,127	\$645,121	\$528,419		\$4,799,721			\$15,943,767
21		\$2,642,677	\$3,932,196	\$1,224,564		\$457,354	\$483,143	\$524,788	\$543,024	\$596,812	\$488,745		\$1,808,896	\$4,237,255		\$16,939,453
22		\$2,647,157	\$3,925,542	\$1,226,639		\$451,286	\$446,966	\$485,366	\$502,342	\$551,981	\$452,146		\$1,673,085	\$1,596,916	\$8,224,490	\$22,183,917
23		\$2,642,677	\$3,932,196	\$1,224,564		\$451,185	\$441,036	\$449,024	\$464,607	\$510,628	\$418,182		\$1,547,797	\$1,477,020	\$1,609,747	\$15,168,663
24		\$2,647,157	\$3,925,542	\$1,226,639		\$451,286	\$440,937	\$443,066	\$429,819	\$472,271	\$386,853		\$1,431,531	\$1,366,415	\$1,488,888	\$14,710,403
25		\$1,321,339	\$3,932,196	\$1,224,564		\$451,185	\$441,036	\$442,966	\$424,115	\$436,908	\$357,793		\$1,324,285	\$1,263,774	\$1,377,394	\$12,997,555
26		\$0	\$1,962,771	\$1,226,639		\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$331,003		\$1,224,807	\$1,169,096	\$1,273,928	\$9,378,664
27		\$0	\$0	\$612,282		\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$1,133,097	\$1,081,275	\$1,178,489	\$6,522,071
28		\$0	\$0	\$0		\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$1,118,062	\$1,000,313	\$1,089,963	\$5,725,296
29		\$0	\$0	\$0		\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$1,117,812	\$987,040	\$1,008,350	\$5,630,129
30		\$0	\$0	\$0		\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$1,118,062	\$986,819	\$994,970	\$5,616,809
31		\$0	\$0	\$0		\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$1,117,812	\$987,040	\$994,747	\$5,616,527
32		\$0	\$0	\$0		\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$1,118,062	\$986,819	\$994,970	\$5,616,809
33		\$0	\$0	\$0		\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$1,117,812	\$987,040	\$994,747	\$5,616,527
34		\$0	\$0	\$0		\$225,643	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$1,118,062	\$986,819	\$994,970	\$5,391,166
35		\$0	\$0	\$0		\$0	\$220,518	\$442,966	\$424,115	\$431,015	\$326,611		\$1,117,812	\$987,040	\$994,747	\$4,944,824
36		\$0	\$0	\$0		\$0	\$0	\$221,533	\$424,020	\$431,111	\$326,538		\$1,118,062	\$986,819	\$994,970	\$4,503,054
37		\$0	\$0	\$0		\$0	\$0	\$0	\$212,058	\$431,015	\$326,611		\$1,117,812	\$987,040	\$994,747	\$4,069,282
38		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$215,556	\$326,538		\$1,118,062	\$986,819	\$994,970	\$3,641,945
39		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$163,305		\$1,117,812	\$987,040	\$994,747	\$3,262,905
40		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0		\$559,031	\$986,819	\$994,970	\$2,540,820
41		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$493,520	\$994,747	\$1,488,267
42	TOTAL	\$44,791,144	\$66,534,617	\$75,634,621	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$15,136,127	\$9,205,254	\$28,917,496	\$25,528,736	\$29,687,040	\$439,217,555



Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 20-1712-GA-RDR  
O&M Expenses

Data: 2020 - 12 Months Actual 0 Month Estimates

Schedule R-9

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Cumulative TOTAL
1	O&M Expenses	\$5,164,926	\$1,276,134	\$227,552	\$223,460	\$123,830	\$104,138	\$32,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,152,691
	Expenses:	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL		
2	Riser Identification Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
3	Riser Education Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
4	Misc. Riser Deferrals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
5	2008 Education Expense <sup>(1)</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
6	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0

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

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Riser Program**  
**Case No. 20-1712-GA-RDR**  
**Revenue Reconciliation**

**Schedule R-10**

**Line  
No.**

1	Revenue Requirement Per Case No. 19-1940-GA-RDR	\$47,064,325
2	January - April 2020 Revenue Requirement	\$14,602,254
3	Revenue Recoveries January 2020 - April 2021	(\$61,789,791)
4	<b>TOTAL (Over)/Under Collected</b>	<b><u>(\$123,212)</u></b>

		Customers <sup>(1)</sup>		Rate		Revenue <sup>(1)</sup>		
		SGS	GS	SGS	GS	SGS	GS	TOTAL
5	January-20	1,441,996	40,771	\$2.44	\$2.93	\$3,518,470	\$119,459	\$3,637,929
6	February-20	1,446,419	40,740	\$2.44	\$2.93	\$3,529,262	\$119,368	\$3,648,631
7	March-20	1,447,953	40,801	\$2.44	\$2.93	\$3,533,005	\$119,547	\$3,652,552
8	April-20	1,445,287	40,735	\$2.44	\$2.93	\$3,526,500	\$119,354	\$3,645,854
9	May-20	1,447,961	40,740	\$2.63	\$3.10	\$3,808,137	\$126,294	\$3,934,431
10	June-20	1,449,052	40,628	\$2.63	\$3.10	\$3,811,007	\$125,947	\$3,936,954
11	July-20	1,450,515	40,535	\$2.63	\$3.10	\$3,814,854	\$125,659	\$3,940,513
12	August-20	1,451,813	40,405	\$2.63	\$3.10	\$3,818,268	\$125,256	\$3,943,524
13	September-20	1,446,884	40,344	\$2.63	\$3.10	\$3,805,305	\$125,066	\$3,930,371
14	October-20	1,449,106	37,076	\$2.63	\$3.10	\$3,811,149	\$114,936	\$3,926,084
15	November-20	1,452,347	37,205	\$2.63	\$3.10	\$3,819,673	\$115,336	\$3,935,008
16	December-20	1,457,016	37,293	\$2.63	\$3.10	\$3,831,952	\$115,608	\$3,947,560
17	January-21	1,449,563	36,273	\$2.63	\$3.10	\$3,812,351	\$112,446	\$3,924,797
18	February-21	1,454,985	36,259	\$2.63	\$3.10	\$3,826,611	\$112,403	\$3,939,013
19	March-21	1,453,263	36,296	\$2.63	\$3.10	\$3,822,082	\$112,518	\$3,934,599
20	April-21	1,444,780	36,193	\$2.63	\$3.10	\$3,799,771	\$112,198	\$3,911,970
								<b><u>\$61,789,791</u></b>

(1) Customers and Revenue based on Actuals for December 2020 YTD and Projections for January 2021 through April 2021.

Columbia Gas of Ohio, Inc.  
Case No. 20-1712-GA-RDR  
Computation of Projected Impact per Customer - Riser Program  
For Rates Effective May 2021

Schedule R-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 19-1940-GA-RDR	Sch R-1 Line 27	\$49,587,000
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR <sup>(1)</sup></u>		
2	SGS Class		\$473,882
3	GS Class		\$15,515
4	TOTAL		<u>\$489,397</u>
	<u>Percent by Class</u>		
5	SGS Class	Line 2/Line 4	96.83%
6	GS Class	Line 3/Line 4	3.17%
7	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
8	SGS Class	Line 5 * Line 1	\$48,014,979
9	GS Class	Line 6 * Line 1	\$1,572,021
10	TOTAL		<u>\$49,587,000</u>
	<u>Number of Projected Bills TME April 2022</u>		
11	SGS Class		17,294,245
12	GS Class		463,849
13	TOTAL		<u>17,758,094</u>
14	PROJECTED IMPACT PER MONTH - SGS CLASS		\$2.78
15	PROJECTED IMPACT PER MONTH - GS CLASS		\$3.39

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

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 20-1712-GA-RDR  
Calculation of Excess Deferred Tax Adjustment

SCHEDULE R-12

LINE NO.	DESCRIPTION	REFERENCE	DEFERRED TAX - PROTECTED		DEFERRED TAX - NOT PROTECTED		TOTAL
			DEPRECIATION	NOL	MIXED SERVICES	PISCC/PROPERTY	
	A	B	C	D	E	F	G = C + D + E+F
			2/	2/	2/	2/	
1	ADIT BALANCE BEFORE REDUCTION IN FEDERAL TAX RATE		(65,914,794)	9,684,655	(1,260,873)	(5,473,777)	(62,964,789)
2	ADIT BALANCE AFTER REDUCTION IN FEDERAL TAX RATE		(39,548,876)	5,810,793	(756,524)	(3,284,266)	(37,778,873)
3	CHANGE IN ADIT BALANCE	Ln 1 - Ln 2	(26,365,918)	3,873,862	(504,349)	(2,189,511)	(25,185,916)
4	AMORTIZATION - RATE BASE		(532,946)	105,371	(84,058)	(364,918)	(876,551)
5	TAX GROSS UP FACTOR	3/	1.265823	1.265823	1.265823	1.265823	
6	GROSS-UP AMOUNT	Ln 3 X Ln 4	(33,374,579)	4,903,623	(638,417)	(2,771,533)	(31,880,906)
7	CALENDAR YEAR 2018 AMORTIZATION		(349,261)	133,381	(106,403)	(461,922)	(784,205)
8	CALENDAR YEAR 2019 AMORTIZATION		(472,615)	133,381	(106,403)	(461,922)	(907,559)
9	CALENDAR YEAR 2020 AMORTIZATION		(674,615)	133,381	(106,403)	(461,922)	(1,109,559)

NOTES:

- 1/ Representative level of amortization under the Average Rate Assumption Method [ARAM]  
2/ Actual balance at December 31, 2017.  
3/ Tax Gross-up Calculation:  
A  
B = 1-A  
C = (.21/.79)

New Statutory Rate	21.0000%
	79.0000%
Gross-up	0.265823

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Riser Program**  
**Case No. 20-1712-GA-RDR**  
**Computation of Excess Deferred Tax Balance**

**SCHEDULE RISER-13**

<b>CALENDAR YEAR</b>	<b>LESS PASS BACK</b>	<b>BALANCE APRIL 30</b>
2018		(25,185,916)
2019	(963,701)	(24,222,215)
2020	(957,171)	(23,265,044)

## STUDY – RIDER IRP (AMRD)

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Automated Meter Reading Devices**  
**Case No. 20-1712-GA-RDR**  
**Revenue Requirement Calculation**

Data: 2020 - 12 Months Actual 0 Month Estimates

**Schedule AMRD-1**

Line No.		Actual Through December 31, 2019	Activity Through December 31, 2020	Total As Of December 31, 2020	Reference
<b>Return on Investment</b>					
1	Plant In-Service				
2	Additions	\$79,581,132	\$0	\$79,581,132	Schedule 2
3	Devices Not Installed	(\$480,467)	\$0	(\$480,467)	Schedule 2
4	Retirements	0	0	0	Schedule 4
5	Total Plant In-Service	<u>\$79,100,665</u>	<u>\$0</u>	<u>\$79,100,665</u>	Lines 2 + 3 + 4
Less: Accumulated Provision for Depreciation					
6	Depreciation Expense	\$45,676,186	\$5,276,014	\$50,952,200	Schedule 5
7	Cost of Removal	0	0	0	Schedule 3
8	Retirements	0	0	0	Schedule 4
9	Total Accumulated Provision for Depreciation	<u>\$45,676,186</u>	<u>\$5,276,014</u>	<u>\$50,952,200</u>	Lines 6 + 7 + 8
10	Net Deferred Plant Depreciation	\$2,073,256	(\$270,445)	\$1,802,811	Schedule 5
11	Net Deferred PISCC	1,906,818	(\$246,490)	1,660,327	Schedule 6
12	Net Deferred Property Taxes	311,165	(38,117)	273,047	Schedule 7
13	Excess Deferred Income Tax Liability	(3,324,116)	147,448	(3,176,667)	Schedule 13
14	Deferred Taxes on PISCC	(400,432)	51,763	(348,669)	(Line 11 * 21%)
15	Deferred Taxes on Property Taxes	(65,345)	8,005	(57,340)	(Line 12 * 21%)
16	Deferred Taxes on Liberalized Depreciation	<u>(3,177,702)</u>	<u>798,989</u>	<u>(2,378,713)</u>	Schedule 8
17	Net Rate Base	\$30,748,124	(\$4,824,862)	\$25,923,262	Line 5 - Line 9 + Lines 10 Through 16
18	Approved Pre-tax Rate of Return	9.52%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR and Case No. 17-2202-GA-ALT
19	Annualized Return on Rate Base	\$2,927,221	(\$459,327)	\$2,467,894	Line 17 * Line 18
<b>Operating Expenses</b>					
20	Annualized Depreciation	\$5,276,014	0	\$5,276,014	Schedule 5
21	Annualized Deferred Depreciation Amortization	270,446	0	270,446	Schedule 5
22	Annualized PISCC Amortization	246,489	0	246,489	Schedule 6
23	Annualized Property Tax Expense	1,330,189	(59,072)	1,271,117	Schedule 7
24	Deferred Property Tax Expense Amortization	38,117	0	38,117	Schedule 7
25	Operation & Maintenance Expense	0	0	0	Schedule 9A
26	Operation & Maintenance Savings	(5,200,747)	33,120	(5,167,628)	Schedule 9B
27	<b>Revenue Requirement</b>	<u>\$4,887,730</u>	<u>(\$485,278.99)</u>	<u>\$4,402,451</u>	Lines 19 through 26
28	Prior Year's (Over)/Under Recovered Balance	(108,037)	221,963	113,925	Schedule 10
29	Stipulated Reduction to Revenue Requirement	0	0	0	
30	Annual Excess ADIT Pass Back	(139,534)	(31,418)	(170,952)	Schedule 12
31	Retroactive Tax Adjustment - Rate	0	0	0	
32	Retroactive ADIT Adjustment	0	0	0	
33	<b>TOTAL Amount to be collected beginning May 2021</b>	<u>\$4,640,159</u>	<u>(\$294,734)</u>	<u>\$4,345,425</u>	Lines 27 through 32

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Automated Meter Reading Devices**  
**Case No. 20-1712-GA-RDR**  
**Plant Additions by Month**

Data: 2020 - 12 Months Actual 0 Month Estimates

## Schedule AMRD-2

[illegible]



**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Automated Meter Reading Devices**  
**Case No. 20-1712-GA-RDR**  
**Cost of Removal By Month**

Data: 2020 - 12 Months Actual 0 Month Estimates

### Schedule AMRD-3

[illegible]

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Automated Meter Reading Devices**  
**Case No. 20-1712-GA-RDR**  
**Original Cost Retired By Month**

Data: 2020 - 12 Months Actual 0 Month Estimates

## Schedule AMRD-4

[illegible]

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Automated Meter Reading Devices  
Case No. 20-1712-GA-RDR  
Provision for Plant Depreciation

Data: 2020 - 12 Months Actual 0 Month Estimates

Schedule AMRD-5

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
1	2009 AMRD		\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$693,532
2	TOTAL Provision for Plant Depreciation		\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$693,532
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
3	2010 AMRD		\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$1,496,922
4	TOTAL Provision for Plant Depreciation		\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$1,496,922
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
5	2011 AMRD		\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$1,471,020
6	TOTAL Provision for Plant Depreciation		\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$1,471,020
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
7	2012 AMRD		\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$1,517,171
8	TOTAL Provision for Plant Depreciation		\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$1,517,171
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
9	2013 AMRD		\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$97,369
10	TOTAL Provision for Plant Depreciation		\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$97,369
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
11	2014 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL Provision for Plant Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>2020 Depreciation Expense on Prior Years' Investment:</u>															
13	2015 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL Provision for Plant Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>TOTAL ACCUMULATED DEPRECIATION</u>															
15	AMRD	\$45,676,186	\$46,115,853	\$46,555,521	\$46,995,189	\$47,434,857	\$47,874,525	\$48,314,193	\$48,753,861	\$49,193,528	\$49,633,196	\$50,072,864	\$50,512,532	\$50,952,200	
16	TOTAL Accumulated Plant Depreciation	\$45,676,186	\$46,115,853	\$46,555,521	\$46,995,189	\$47,434,857	\$47,874,525	\$48,314,193	\$48,753,861	\$49,193,528	\$49,633,196	\$50,072,864	\$50,512,532	\$50,952,200	

		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
17	AMRD	\$4,054,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,054,666
18	Amortization	(\$1,981,410)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$2,251,856)
19	Cumulative Balance	\$2,073,256	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	\$1,802,811

ANNUALIZED PLANT DEPRECIATION EXPENSE:

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

20	Cumulative AMRD Additions	2020 \$79,100,665	Cumulative Deferred Depreciation- AMRD	2020 \$4,054,666
21	TOTAL Cumulative Plant Additions	\$79,100,665	TOTAL Cumulative Deferred Plant Depreciation	\$4,054,666
22	Depreciation Rate	6.67%	Depreciation Rate	6.67%
23	Annualized Depreciation	\$5,276,014	Annualized Deferred Plant Depreciation Amort	\$270,446

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Automated Meter Reading Devices  
Case No. 20-1712-GA-RDR  
Post in Service Carrying Cost

Data: 2020 - 12 Months Actual 0 Month Estimates

Schedule AMRD-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>2020 PISCC Prior Years' Investment:</u>															
1	2019 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	TOTAL PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>2020 PISCC Current Year's Investment:</u>															
3	2020 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>CUMULATIVE PISCC Additions:</u>															
5	AMRD Cumulative PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	TOTAL Accumulated PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
7	AMRD-Deferred PISCC	\$3,695,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,695,494
8	Amortization-Deferred PISCC	(\$1,788,676)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$2,035,166)
9	Cumulative Balance PISCC	\$1,906,818	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	\$1,660,327

ANNUALIZED PISCC AMORTIZATION:

		2020
10	Cumulative PISCC Additions-AMRD	\$3,695,494
11	TOTAL Cumulative PISCC Additions	\$3,695,494
12	Depreciation Rate	6.67%
13	Annualized PISCC Amortization	\$246,489

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Automated Meter Reading Devices  
Case No. 20-1712-GA-RDR  
Annualized Property Tax Expense Calculation

Data: 2020 - 12 Months Actual 0 Month Estimates Schedule AMRD-7

Line No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	TOTAL
1	Annual Investment as of December 31 of prior year <sup>(1)</sup>	\$10,397,777	\$22,442,610	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	Percent Good <sup>(2)</sup>	61.70%	65.00%	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	\$6,415,428	\$14,587,697	\$15,063,066	\$16,309,023	\$1,094,859	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	\$1,603,857	\$3,646,924	\$3,765,767	\$4,077,256	\$273,715	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	Average Property Tax Rate per \$1,000 of Valuation	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	
7	Property Tax	\$152,511	\$346,786	\$358,087	\$387,706	\$26,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,271,117

<sup>(1)</sup> Annual Investment = Plant Additions - Original Cost Retired  
<sup>(2)</sup> Columbia's Annual Report, Schedule C - 30 Year Class Life Distribution Plant

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
Deferred Property Tax Expense Calculation															
8	Deferral <sup>(3)</sup>	\$571,471	\$0	\$0	\$0	\$0									\$571,471
9	Amortization	(\$260,307)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$298,424)
10	Net Deferral Balance	\$311,165	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	\$273,047

<sup>(3)</sup> Deferred property taxes are based off of the 2020 Property Tax Expense shown on Schedule AMRD-7, Case No. 19-1940-GA-RDR

Annualized Property Tax Amortization:

11	Cumulative Deferred Property Tax	2020 \$571,471
12	Weighted Average Depreciation Rate	6.67%
13	Annualized Deferred Property Tax Amortization	<u>\$38,117</u>



**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Automated Meter Reading Devices**  
**Case No. 20-1712-GA-RDR**  
**O&M Expenses**

Data: 2020 - 12 Months Actual 0 Month Estimates

**Schedule AMRD-9A**

[illegible]

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Automated Meter Reading Devices  
Case No. 20-1712-GA-RDR  
O&M Savings

Data: 2020 - 12 Months Actual 0 Month Estimates

Schedule AMRD-9B

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Cumulative TOTAL
1	O&M Savings	\$0	\$0	(\$60,180)	(\$1,076,925)	(\$2,295,268)	(\$3,502,089)	(\$4,731,063)	(\$4,899,837)	(\$5,028,473)	(\$5,014,379)	(\$5,102,036)	(\$5,059,841)	(\$5,200,747)	(\$5,167,628)	(\$47,138,465)
	<b>2020 Savings:</b>															
2	FERC 902, Meter Reading Expense	(\$4,919,276)														
3	MGSS Mailings	(\$22,978)														
4	AMRD Installs included in Base Rates	\$0														
5	Meter Reading Customer Contact Expense	(\$225,374)														
6	TOTAL	(\$5,167,628)														

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
7 Test Year Baseline FERC 902 Charges	\$562,706	\$139,236	\$950,629	\$601,662	\$575,865	\$562,145	\$549,412	\$571,510	\$544,795	\$527,225	\$530,785	\$531,562	\$6,647,531
8 2020 Actual FERC 902 Charges	\$160,491	\$36,125	\$279,542	\$114,467	\$163,553	\$243,213	\$48,136	\$143,179	\$132,656	\$139,730	\$132,348	\$134,817	\$1,728,256
9 Incremental Expense/(Savings)	(\$402,215)	(\$103,111)	(\$671,087)	(\$487,195)	(\$412,312)	(\$318,932)	(\$501,276)	(\$428,331)	(\$412,139)	(\$387,495)	(\$398,437)	(\$396,745)	(\$4,919,276)

	Test Year Baseline Expense	2020 Expense	Incremental Expense/ (Savings)
MGSS Mailings			
10 Number MGSS Letters Mailed	45,591	0	
11 Cost Per Letter	\$0.504	\$0.000	
12 Expense - MGSS Letters	\$22,978	\$0	(\$22,978)

	Test Year Baseline Expense	2020 Expense	Incremental Expense/ (Savings)
Meter Reading Customer Contact Savings			
13 Number of Meter Reading Contacts	61,077	0	
14 Contractual Cost Per Call	\$3.690	\$0.000	
15 Expense - Meter Reading Contacts	\$225,374	\$0	(\$225,374)



**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Automated Meter Reading Devices**  
**Case No. 20-1712-GA-RDR**  
**Revenue Reconciliation**

**Schedule AMRD-10**

**Line  
No.**

1	Revenue Requirement Per Case No. 19-1940-GA-RDR	\$4,640,159
2	January - April 2020 Revenue Requirement	\$1,751,118
3	Revenue Recoveries January 2020 - April 2021	(\$6,277,352)
4	<b>TOTAL (Over)/Under Collected</b>	<b><u>\$113,925</u></b>

		Customers <sup>(1)</sup>		Rate		Revenue <sup>(1)</sup>		
		SGS	GS	SGS	GS	SGS	GS	TOTAL
5	January-20	1,441,996	40,771	\$0.23	\$2.57	\$331,659	\$104,781	\$436,441
6	February-20	1,446,419	40,740	\$0.23	\$2.57	\$332,676	\$104,702	\$437,378
7	March-20	1,447,953	40,801	\$0.23	\$2.57	\$333,029	\$104,859	\$437,888
8	April-20	1,445,287	40,735	\$0.23	\$2.57	\$332,416	\$104,689	\$437,105
9	May-20	1,447,961	40,740	\$0.20	\$2.28	\$289,592	\$92,887	\$382,479
10	June-20	1,449,052	40,628	\$0.20	\$2.28	\$289,810	\$92,632	\$382,442
11	July-20	1,450,515	40,535	\$0.20	\$2.28	\$290,103	\$92,420	\$382,523
12	August-20	1,451,813	40,405	\$0.20	\$2.28	\$290,363	\$92,123	\$382,486
13	September-20	1,446,884	40,344	\$0.20	\$2.28	\$289,377	\$91,984	\$381,361
14	October-20	1,449,106	37,076	\$0.20	\$2.28	\$289,821	\$84,533	\$374,354
15	November-20	1,452,347	37,205	\$0.20	\$2.28	\$290,469	\$84,827	\$375,297
16	December-20	1,457,016	37,293	\$0.20	\$2.28	\$291,403	\$85,028	\$376,431
17	January-21	1,449,563	36,273	\$0.20	\$2.28	\$289,913	\$82,702	\$372,615
18	February-21	1,454,985	36,259	\$0.20	\$2.28	\$290,997	\$82,671	\$373,668
19	March-21	1,453,263	36,296	\$0.20	\$2.28	\$290,653	\$82,755	\$373,407
20	April-21	1,444,780	36,193	\$0.20	\$2.28	\$288,956	\$82,520	\$371,476
								<b><u>\$6,277,352</u></b>

(1) Customers and Revenue based on Actuals for December 2020 YTD and Projections for January 2021 through April 2021.

Columbia Gas of Ohio, Inc.  
Case No. 20-1712-GA-RDR  
Computation of Projected Impact per Customer - Automated Meter Reading Devices  
For Rates Effective May 2021

Schedule AMRD-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 19-1940-GA-RDR	Sch AMRD-1 Line 32	\$4,345,425
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR <sup>(1)</sup></u>		
2	SGS Class		\$77,247
3	GS Class		\$23,946
4	TOTAL		<u>\$101,193</u>
	<u>Percent by Class</u>		
5	SGS Class	Line 2/Line 4	76.34%
6	GS Class	Line 3/Line 4	23.66%
7	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
8	SGS Class	Line 5 * Line 1	\$3,317,137
9	GS Class	Line 6 * Line 1	\$1,028,288
10	TOTAL		<u>\$4,345,425</u>
	<u>Number of Projected Bills TME April 2021</u>		
11	SGS Class		17,294,245
12	GS Class		463,849
13	TOTAL		<u>17,758,094</u>
14	PROJECTED IMPACT PER MONTH - SGS CLASS		\$0.19
15	PROJECTED IMPACT PER MONTH - GS CLASS		\$2.22

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

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Automated Meter Reading Devices  
Case No. 20-1712-GA-RDR  
Calculation of Excess Deferred Tax Adjustment

SCHEDULE AMRD-12

LINE NO.	DESCRIPTION	REFERENCE	DEFERRED TAX - PROTECTED		DEFERRED TAX - NOT PROTECTED		TOTAL
			DEPRECIATION	NOL	MIXED SERVICES	PISCC/PROPERTY	
	A	B	C 2/	D 2/	E 2/	F 2/	G = C + D + E+F
1	ADIT BALANCE BEFORE REDUCTION IN FEDERAL TAX RATE		(10,252,000)	2,813,566	(266,073)	(975,519)	(8,680,026)
2	ADIT BALANCE AFTER REDUCTION IN FEDERAL TAX RATE		(6,151,200)	1,688,140	(159,644)	(585,311)	(5,208,016)
3	CHANGE IN ADIT BALANCE	Ln 1 - Ln 2	(4,100,800)	1,125,426	(106,429)	(390,208)	(3,472,010)
4	AMORTIZATION - RATE BASE		(82,891)	30,612	(17,738)	(65,035)	(135,052)
5	TAX GROSS UP FACTOR		1.265823	1.265823	1.265823	1.265823	
6	GROSS-UP AMOUNT	Ln 4 X Ln 5	(5,190,886)	1,424,590	(134,721)	(493,934)	(4,394,950)
7	AMORTIZATION CALENDAR YEAR 2018		(54,322)	38,750	(22,453)	(82,322)	(120,348)
8	AMORTIZATION CALENDAR YEAR 2019		(73,508)	38,750	(22,453)	(82,322)	(139,534)
9	AMORTIZATION CALENDAR YEAR 2020		(104,926)	38,750	(22,453)	(82,322)	(170,952)

NOTES:

- 1/ Representative level of amortization under the Average Rate Assumption Method [ARAM]  
2/ Actual balance at December 31, 2017.  
3/ Tax Gross-up Calculation:  
A New Statutory Rate 21.0000%  
B = 1-A 79.0000%  
C = (.21/.79) Gross-up 0.265823

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Automated Meter Reading Devices**  
**Case No. 20-1712-GA-RDR**  
**Computation of Excess Deferred Tax Balance**

**SCHEDULE AMRD-13**

<b>CALENDAR YEAR</b>	<b>LESS PASS BACK</b>	<b>BALANCE APRIL 30</b>
2018		(3,472,010)
2019	(147,894)	(3,324,116)
2020	(147,448)	(3,176,667)

## STUDY – RIDER DSM

Columbia Gas of Ohio, Inc.  
Demand Side Management Program  
Case No. 20-1712-GA-RDR  
Revenue Requirement Calculation

Data: 2020 - 12 Months Actual 0 Months Estimate

Schedule DSM-1

Line No.	Actual Thru December 31, 2008 (1)	Actual Thru December 31, 2009 (2)	Actual Thru December 31, 2010 (3)	Actual Thru December 31, 2011 (4)	Actual Thru December 31, 2012 (5)	Actual Thru December 31, 2013 (6)	Actual Thru December 31, 2014 (7)	Actual Thru December 31, 2015 (8)	Actual Thru December 31, 2016 (9)	Actual Thru December 31, 2017 (10)	Actual Thru December 31, 2018 (11)	Actual Thru December 31, 2019	Actual Thru December 31, 2020 (12)	Total As Of December 31, 2020 (13 = 1 thru 12)	Reference
<b>DSM Expenditures</b>															
1 Home Performance Solutions	\$0	\$606,870	\$5,094,514	\$11,076,753	\$8,042,078	\$7,885,709	\$7,365,714	\$5,702,631	\$4,088,973	\$4,257,244	\$4,886,244	\$6,148,426	\$4,518,619	\$69,673,774	DSM-2
2 Simple Energy Solutions	\$0	\$387,682	\$286,293	\$433,001	\$344,365	\$373,944	\$390,860	\$426,529	\$317,792	\$1,050,869	\$2,389,597	\$1,832,198	\$3,583,510	\$11,786,642	DSM-2
3 New Home Solutions	\$0	\$0	\$401,353	\$1,519,893	\$2,186,540	\$3,435,744	\$2,807,250	\$2,624,200	\$2,472,436	\$2,440,609	\$2,675,864	\$3,081,359	\$3,433,886	\$27,079,134	DSM-2
4 Furnace Market Research	\$0	\$0	\$56,489	\$23,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,657	DSM-2
5 Small Business Energy Solutions	\$0	\$118,016	\$286,691	(\$32,179)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372,528	DSM-2
6 Residential Energy Efficiency Education for Students	\$0	\$7,700	\$7,700	\$977	\$298,315	\$411,185	\$292,204	\$301,609	\$370,085	\$279,564	\$314,134	\$349,151	\$362,289	\$2,994,913	DSM-2
7 Energy Design Solutions	\$0	\$0	\$89,867	\$130,280	\$250	\$192	\$7,492	\$184,941	\$237,473	\$348,020	\$377,727	\$399,800	\$499,721	\$2,275,762	DSM-2
8 Innovative Energy Solutions	\$0	\$0	\$0	\$149,566	\$256,111	\$615,620	\$1,921,759	\$2,080,769	\$2,743,906	\$1,377,304	\$1,571,036	\$1,318,987	\$1,146,085	\$13,181,143	DSM-2
9 Home Energy Report Program	\$0	\$0	\$0	\$0	\$19,063	\$577,109	\$1,074,460	\$1,505,737	\$2,442,049	\$1,319,486	\$1,984,924	\$1,635,501	\$1,678,215	\$12,236,544	DSM-2
10 Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$39,903	\$128,351	\$6,230	\$2,531	\$0	\$0	\$0	\$0	\$177,016	DSM-2
11 High Efficiency Heating System Rebate	\$0	\$0	\$0	\$0	\$0	\$419,186	\$1,980,251	\$2,261,939	\$2,538,800	\$2,267,236	\$2,515,321	\$2,709,441	\$2,940,053	\$17,632,225	DSM-2
12 EPA Portfolio Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,906	\$80,697	\$80,625	\$235,228	DSM-2
13 Online Energy Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$875	\$160,747	\$140,847	\$152,685	\$141,736	\$106,453	\$227,588	\$930,932	DSM-2
14 Program Administration	\$0	\$315,443	\$278,030	\$278,172	\$272,771	\$437,779	\$517,341	\$510,424	\$585,376	\$974,953	\$508,179	\$613,776	\$495,401	\$5,787,646	DSM-2
15 Program Development	\$84,443	\$20,764	\$35,231	\$16,845	\$5,470	\$8,967	\$200	\$65,968	\$0	\$0	\$0	\$0	\$0	\$237,889	DSM-2
16 WarmChoice	\$0	\$0	\$0	\$0	\$2,672,017	\$3,677,733	\$4,021,415	\$4,717,330	\$4,673,722	\$4,926,741	\$4,707,229	\$4,306,407	\$1,144,977	\$34,847,571	DSM-2
17 Staff Adjustment			\$0	\$0	\$0	\$0	\$0	\$0	(\$5,994)	\$0	\$0	\$0	\$0	(\$5,994)	DSM-2
18 Total	\$84,443	\$1,456,475	\$6,506,169	\$13,596,477	\$14,096,980	\$17,883,072	\$20,508,172	\$20,549,052	\$20,607,995	\$19,394,712	\$22,145,897	\$22,582,197	\$20,110,969	\$199,522,611	Sum of Lines 1 through 17
19 Actual Recoveries			(\$1,497,816)	(\$6,769,419)	(\$14,473,920)	(\$16,204,727)	(\$19,149,567)	(\$17,349,284)	(\$24,938,783)	(\$23,921,590)	(\$27,830,714)	(\$22,876,418)	(\$23,546,871)	(\$198,559,109)	DSM-3
20 Adjustment based on Actual Recoveries			(\$84,803)	\$858,043	(\$205,840)	(\$1,575,078)	(\$458,352)	\$968,953	\$2,579,467	(\$1,102,489)	(\$148,041)	\$2,029,362	\$0	\$2,861,223	DSM-3
21 Carrying Costs	\$1,719	\$21,915	\$189,189	\$654,539	\$1,071,002	\$1,164,850	\$1,256,616	\$1,339,502	\$1,464,157	\$1,321,402	\$1,256,860	\$1,087,489	\$1,075,047	\$11,904,287	DSM-4
22 Shared Savings Incentive <sup>1</sup>					\$100,579	\$197,683	\$603,673	\$667,982	\$1,043,253	\$2,502,500	\$862,455	\$461,225	\$673,820	\$7,113,169	DSM-5, Page 1 of 2
23 Shared Savings Gross Up <sup>1</sup>					\$0	\$0	\$0	\$0	\$0	\$665,214	\$229,258	\$122,603	\$179,115	\$1,196,190	DSM-5, Page 2 of 2
24 Total Revenue Requirement	\$86,162	\$1,478,390	\$5,112,739	\$8,339,640	\$588,801	\$1,465,800	\$2,760,542	\$6,176,206	\$756,090	(\$1,140,250)	(\$3,484,284)	\$3,406,457	(\$1,507,920)	\$24,038,372	Sum of Lines 18 through 23

Notes:  
(1) Shared Savings Incentive and Shared Savings Gross Up for 2019, as prescribed in PUCO Case No. 19-1940-GA-RDR approved December 2, 2020.

Columbia Gas of Ohio, Inc.  
Demand Side Management Program  
Case No. 20-1712-GA-RDR  
Expenditures by Month

Data: 2020 - 12 Months Actual 0 Months Estimate

Schedule DSM-2

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Cumulative Total
1	Home Performance Solutions	\$0	\$606,870	\$5,094,514	\$11,076,753	\$8,042,078	\$7,885,709	\$7,365,714	\$5,702,631	\$4,088,973	\$4,257,244	\$4,886,244	\$6,148,426	\$4,518,619	\$69,673,774
2	Simple Energy Solutions	\$0	\$387,682	\$256,293	\$433,001	\$344,365	\$373,944	\$390,860	\$426,529	\$317,792	\$1,050,869	\$2,389,597	\$1,832,198	\$3,583,510	\$11,786,642
3	New Home Solutions	\$0	\$0	\$401,353	\$1,519,893	\$2,186,540	\$3,435,744	\$2,807,250	\$2,624,200	\$2,472,436	\$2,440,609	\$2,675,864	\$3,081,359	\$3,433,886	\$27,079,134
4	Furnace Market Research	\$0	\$0	\$56,489	\$23,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,657
5	Small Business Energy Solutions	\$0	\$118,016	\$286,691	(\$32,179)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372,528
6	Residential Energy Efficiency Education for Students	\$0	\$7,700	\$7,700	\$977	\$298,315	\$411,185	\$292,204	\$301,609	\$370,085	\$279,564	\$314,134	\$349,151	\$362,289	\$2,994,913
7	Energy Design Solutions	\$0	\$0	\$89,867	\$130,280	\$250	\$192	\$7,492	\$184,941	\$237,473	\$348,020	\$377,727	\$399,800	\$499,721	\$2,275,762
8	Innovative Energy Solutions	\$0	\$0	\$0	\$149,566	\$256,111	\$615,620	\$1,921,759	\$2,080,769	\$2,743,906	\$1,377,304	\$1,571,036	\$1,318,987	\$1,146,085	\$13,181,143
9	Home Energy Report Program	\$0	\$0	\$0	\$0	\$19,063	\$577,109	\$1,074,460	\$1,505,737	\$2,442,049	\$1,319,486	\$1,984,924	\$1,635,501	\$1,678,215	\$12,236,544
10	Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$39,903	\$128,351	\$6,230	\$2,531	\$0	\$0	\$0	\$0	\$177,016
11	High Efficiency Heating System Rebate	\$0	\$0	\$0	\$0	\$0	\$419,186	\$1,980,251	\$2,261,939	\$2,538,800	\$2,267,236	\$2,515,321	\$2,709,441	\$2,940,053	\$17,632,225
12	EPA Portfolio Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,906	\$80,697	\$80,625	\$235,228
13	Online Energy Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$875	\$160,747	\$140,847	\$152,685	\$141,736	\$106,453	\$227,588	\$930,932
14	Program Administration	\$0	\$315,443	\$278,030	\$278,172	\$272,771	\$437,779	\$517,341	\$510,424	\$585,376	\$974,953	\$508,179	\$613,776	\$495,401	\$5,787,646
15	Program Development	\$84,443	\$20,764	\$35,231	\$16,845	\$5,470	\$8,967	\$200	\$65,968	\$0	\$0	\$0	\$0	\$0	\$237,889
16	WarmChoice	\$0	\$0	\$0	\$0	\$2,672,017	\$3,677,733	\$4,021,415	\$4,717,330	\$4,673,722	\$4,926,741	\$4,707,229	\$4,306,407	\$1,144,977	\$34,847,571
17	Staff Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,994)	\$0	\$0	\$0	\$0	(\$5,994)
18	TOTAL Expenditures by Year	\$84,443	\$1,456,475	\$6,506,169	\$13,596,477	\$14,096,980	\$17,883,072	\$20,508,172	\$20,549,052	\$20,607,995	\$19,394,712	\$22,145,897	\$22,582,197	\$20,110,969	\$199,522,611
Expenditures by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
19	Home Performance Solutions	\$37,145	\$448,030	\$839,585	(\$114,745)	\$209,636	\$530,711	(\$176,102)	\$124,194	\$1,038,881	(\$402,630)	\$480,345	\$1,503,570	\$4,518,619	
20	Simple Energy Solutions	\$141,584	\$212,695	\$228,035	(\$67,106)	\$61,205	\$1,154,078	(\$153,853)	\$219,422	\$254,438	\$20,862	\$656,798	\$855,353	\$3,583,510	
21	New Home Solutions	\$210,283	\$152,815	\$575,289	\$220,491	\$383,453	\$475,428	(\$5,854)	\$170,816	\$437,964	\$11,830	\$53,144	\$748,228	\$3,433,886	
22	Furnace Market Research	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	Small Business Energy Solutions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Residential Energy Efficiency Education for Students	\$10,258	\$10,475	\$40,558	\$10,400	\$860	\$29,876	(\$8,676)	\$212,964	\$20,294	\$850	\$10,399	\$24,031	\$362,289	
25	Energy Design Solutions	\$1,219	\$49,350	\$53,239	\$1,464	\$12,811	\$69,664	(\$17,116)	\$50,007	\$86,436	(\$54,703)	\$64,382	\$182,967	\$499,721	
26	Innovative Energy Solutions	\$82,044	\$67,454	\$155,544	\$11,836	\$32,510	\$132,994	(\$19,166)	\$35,233	\$222,503	\$37,584	\$109,744	\$277,804	\$1,146,085	
27	Home Energy Report Program	\$163,441	\$29,070	\$373,695	(\$238,341)	\$280,404	\$111,533	(\$68,564)	\$215,190	\$365,360	(\$359,252)	\$363,092	\$442,587	\$1,678,215	
28	Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	High Efficiency Heating System Rebate	\$9,610	\$385,870	\$474,644	\$5,604	\$182,834	\$432,441	(\$228,231)	\$238,502	\$604,331	(\$225,136)	\$284,660	\$774,924	\$2,940,053	
30	EPA Portfolio Manager	\$6,719	\$6,719	\$6,719	\$6,719	\$6,719	\$13,438	(\$6,719)	\$0	\$20,156	\$6,719	\$6,719	\$6,719	\$80,625	
31	Online Energy Audit	\$64,768	\$3,341	\$10,177	\$64,272	\$1,450	\$11,260	\$32,729	\$1,712	\$2,012	\$32,987	\$1,340	\$1,540	\$227,588	
32	Program Administration	\$20,312	\$63,200	\$93,307	\$37,664	\$40,988	\$93,450	(\$9,116)	\$16,951	\$57,074	\$5,465	\$21,836	\$54,273	\$495,401	
33	Program Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	WarmChoice	\$108,592	\$34,354	\$21,470	\$20,281	\$75,116	\$25,239	(\$4,918)	\$34,477	\$39,786	\$1,408	\$40,572	\$748,601	\$1,144,977	
35	TOTAL Expenditures	\$855,974	\$1,463,372	\$2,872,261	(\$41,462)	\$1,287,986	\$3,080,112	(\$665,586)	\$1,319,467	\$3,149,235	(\$924,016)	\$2,093,030	\$5,620,596	\$20,110,969	
Cumulative Expenditures															
36	DSM Cumulative Expenditures	\$180,267,616	\$181,730,988	\$184,603,249	\$184,561,788	\$185,849,774	\$188,929,886	\$188,264,300	\$189,583,767	\$192,733,002	\$191,808,985	\$193,902,015	\$199,522,611		
37	Total Cumulative DSM Expenditures	\$180,267,616	\$181,730,988	\$184,603,249	\$184,561,788	\$185,849,774	\$188,929,886	\$188,264,300	\$189,583,767	\$192,733,002	\$191,808,985	\$193,902,015	\$199,522,611		

**Columbia Gas of Ohio, Inc.**  
**Demand Side Management Program**  
**Case No. 20-1712-GA-RDR**  
**Recoveries by Month**

Data: 2020 - 12 Months Actual 0 Months Estimate

Schedule DSM-3

	TOTAL SGS Throughput in MCF (1)	TOTAL DSM Recoveries (1)
1 May 2020	8,257,151	\$1,615,986
2 June 2020	3,380,851	\$661,742
3 July 2020	1,832,511	\$359,025
4 August 2020	1,639,341	\$321,517
5 September 2020	1,795,257	\$351,915
6 October 2020	3,151,386	\$616,738
7 November 2020	7,120,003	\$1,393,410
8 December 2020	14,773,413	\$2,891,179
9 January 2021	22,553,329	\$4,539,985
10 February 2021	22,600,374	\$4,549,455
11 March 2021	18,837,594	\$3,792,008
12 April 2021	12,190,314	\$2,453,910
13	118,131,523	\$23,546,871

	Rate effective 5/20-4/21	
	SGS Throughput in MCF (1)	DSM Recoveries (1)
14 May 2020	8,256,530	\$1,615,841
15 June 2020	3,377,028	\$660,849
16 July 2020	1,831,617	\$358,817
17 August 2020	1,639,159	\$321,475
18 September 2020	1,794,644	\$351,772
19 October 2020	3,151,090	\$616,669
20 November 2020	7,119,937	\$1,393,395
21 December 2020	14,773,122	\$2,891,111
22 January 2021	22,553,329	\$4,539,985
23 February 2021	22,600,374	\$4,549,455
24 March 2021	18,837,594	\$3,792,008
25 April 2021	12,190,314	\$2,453,910
26	118,124,738	\$23,545,286

Rate effective 5/19-4/20		Rate effective 5/18-4/19		Rate effective 5/17-4-18	
SGS Throughput in MCF (1)	DSM Recoveries (1)	SGS Throughput in MCF	DSM Recoveries	SGS Throughput in MCF	DSM Recoveries
0	\$0	621	\$145	0	\$0
0	\$0	3,823	\$893	0	\$0
0	\$0	893	\$209	0	\$0
0	\$0	182	\$43	0	\$0
0	\$0	614	\$143	0	\$0
0	\$0	296	\$69	0	\$0
0	\$0	66	\$15	0	\$0
0	\$0	291	\$68	0	\$0
0	\$0	0	\$0	0	\$0
0	\$0	0	\$0	0	\$0
0	\$0	0	\$0	0	\$0
0	\$0	0	\$0	0	\$0
-	\$0	6,785	\$1,585	-	\$0

	EXPECTED RECOVERIES AS FILED 2/20	
	SGS Throughput in MCF (2)	DSM Recoveries (2)
27 May 2019	5,638,807	\$1,103,661
28 June 2019	2,616,349	\$512,157
29 July 2019	1,822,807	\$357,135
30 August 2019	1,587,049	\$311,396
31 September 2019	1,702,318	\$333,785
32 October 2019	2,340,441	\$458,335
33 November 2019	8,806,988	\$1,723,627
34 December 2019	17,457,394	\$3,416,509
35 January 2020	22,234,586	\$4,351,309
36 February 2020	22,060,252	\$4,317,191
37 March 2020	18,744,883	\$3,668,374
38 April 2020	11,869,894	\$2,322,938
39	116,881,769	\$22,876,418

ACTUAL RECOVERIES 5/19 - 4/20						
Rate effective 5/19-4/20		Rate effective 5/18-4/19		Rate effective 5/17-4-18		
SGS Throughput in MCF (3)	DSM Recoveries (3)	SGS Throughput in MCF (3)	DSM Recoveries (3)	SGS Throughput in MCF (3)	DSM Recoveries (3)	2020 Adjustment (4)
5,634,327	\$1,102,635	3,610	\$843	870	\$183	\$0
2,611,855	\$511,141	3,050	\$713	1,444	\$303	\$0
1,820,907	\$356,697	1,687	\$394	214	\$45	\$0
1,584,741	\$310,859	2,201	\$514	107	\$22	\$0
1,700,968	\$333,482	795	\$186	555	\$117	\$0
2,338,166	\$457,827	1,298	\$303	977	\$205	\$0
8,803,471	\$1,722,859	1,261	\$294	2,256	\$474	\$0
17,454,277	\$3,415,805	2,111	\$493	1,007	\$211	\$0
18,768,127	\$3,672,918	3,602	\$841	450	\$94	(\$677,455)
18,701,595	\$3,659,901	810	\$189	295	\$62	(\$657,039)
16,520,957	\$3,233,153	804	\$188	616	\$129	(\$434,903)
10,540,210	\$2,062,758	910	\$213	11	\$2	(\$259,965)
106,479,601	\$20,840,036	22,139	\$5,172	8,802	\$1,849	(\$2,029,362)

- (1) January 2021 through April 2021 throughput has been forecasted.  
(2) Based on recoveries as filed in DSM Rider filing 2/28/2020.  
(3) Actual recoveries from May 2019-April 2020.  
(4) Adjustment to projected recoveries based on actual data.



Columbia Gas of Ohio, Inc.  
Demand Side Management Program  
Case No. 20-1712-GA-RDR  
Carrying Costs

Data: 2020 - 12 Months Actual 0 Months Estimate

Schedule DSM-4

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Cumulative Total
1	Carrying Costs	\$1,719	\$21,915	\$189,189	\$654,539	\$1,071,002	\$1,164,850	\$1,256,616	\$1,339,502	\$1,464,157	\$1,321,402	\$1,256,860	\$1,087,489	\$1,075,047	\$11,904,287
	Average Monthly Balance	January	February	March	April	May	June	July	August	September	October	November	December		
2	Beginning Balance	\$26,763,642	\$23,945,763	\$21,748,983	\$21,387,774	\$19,283,339	\$18,955,339	\$21,373,709	\$20,349,098	\$21,347,047	\$24,144,367	\$22,603,613	\$23,303,233		
3	Additional Costs	\$855,974	\$1,463,372	\$2,872,261	(\$41,462)	\$1,287,986	\$3,080,112	(\$665,586)	\$1,319,467	\$3,149,235	(\$924,016)	\$2,093,030	\$5,620,596		
4	Recoveries	(\$3,673,854)	(\$3,660,152)	(\$3,233,471)	(\$2,062,973)	(\$1,615,986)	(\$661,742)	(\$359,025)	(\$321,517)	(\$351,915)	(\$616,738)	(\$1,393,410)	(\$2,307,352)		
5	Shared Savings Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
6	Ending Balance	\$23,945,763	\$21,748,983	\$21,387,774	\$19,283,339	\$18,955,339	\$21,373,709	\$20,349,098	\$21,347,047	\$24,144,367	\$22,603,613	\$23,303,233	\$26,616,476		
7	Average Monthly Balance	\$25,354,702	\$22,847,373	\$21,568,378	\$20,335,556	\$19,119,339	\$20,164,524	\$20,861,403	\$20,848,072	\$22,745,707	\$23,373,990	\$22,953,423	\$24,959,855		
	Carrying Costs	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
8	Carrying Costs	\$108,021	\$91,059	\$91,890	\$83,843	\$81,456	\$83,137	\$86,227	\$86,172	\$90,983	\$84,072	\$88,615	\$99,573	\$1,075,047	

**Columbia Gas of Ohio, Inc.  
Demand Side Management Program  
Case No. 20-1712-GA-RDR  
Shared Savings Incentive**

**Schedule DSM-5**

Page 1 of 2

Line No.	Description	Amount
1	Total Annual Budget	\$34,197,174
2	Projected Annual Expenditures	\$27,210,991
3	Percentage of Annual Budget Spent (Line 2 divided by Line 1)	79.6%
4	Total Annual Natural Gas Savings Target (MCF)	753,946
5	Projected Annual Natural Gas Savings (MCF)	1,122,469
6	Percentage of Natural Gas Savings Target Achieved (Line 5 divided by Line 4)	148.9%
7	Net Present Value of Projected Program Lifetime Energy Savings	\$37,681,040
8	Projected Program Costs	\$27,210,991
9	Difference (Line 7 less Line 8)	\$10,470,049
10	<u>Shared Savings Level Achieved</u>	10.0%
11	Shared Savings Incentive (Line 9 multiplied by Line 10) <sup>(1)</sup>	\$673,820
12	Grossed Up Shared Savings Incentive	\$852,935

Notes:

(1) Shared savings amount based on DSM Program savings, as prescribed in PUCO Case 16-1309-GA-UNC, and capped over the term of the DSM Program ending on December 31, 2022 at \$4.5 million and grossed up for taxes.

**Columbia Gas of Ohio, Inc.**  
**Demand Side Management Program**  
**Case No. 20-1712-GA-RDR**  
**Shared Savings Incentive Gross Up**

**Schedule DSM-5**

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Line No.	Computation of Gross Conversion Factor	
1	Operating Revenue	100%
2	Less: Gross Receipts Tax	0%
3	Income Before Federal Income Tax (1) - (2)	100%
4	Federal Income Tax @ 21%	21%
5	Income After Income Tax (3) - (4)	79%
6	Gross Revenue Conversion Factor (1)/(5)	1.27
7	Shared Savings Incentive (DSM-5 Line 11)	\$ 673,820
8	Gross Up (7)*(6)-(7)	\$ 179,115
Total Shared Savings (7)+(8)		\$ 852,935

**Columbia Gas of Ohio, Inc.**  
**Demand Side Management Program**  
**Case No. 20-1712-GA-RDR**  
**Computation of Rate Per Mcf**  
**For Rates Effective May 2021**

**Schedule DSM-6**

Line No.	Description	Reference	Amount
1	TOTAL REVENUE REQUIREMENT	Sch DSM-1	\$24,038,372
2	SGS Projected Annual Throughput, MCF <sup>(1)</sup>		115,212,601
3	SGS Rate per MCF	Line 1 divided by Line 2	\$0.2086

Notes:

(1) Includes SGS, SGTS, and FRSGTS throughput for Twelve Months Ended April 2022

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

**Commission of Ohio Docketing Information System on**

**2/25/2021 2:45:26 PM**

**in**

**Case No(s). 20-1712-GA-RDR**

Summary: Application Application to Adjust Rider IRP and Rider DSM Rates electronically filed by Mr. John R Ryan on behalf of Columbia Gas of Ohio