

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of Commission's
Investigation of Cobra Pipeline
Company, LTD's Tariff No. 2

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Case No.20-1613-PL-COI

PUBLIC DISCLOSURE

On May 7, 2021, a pre-trial conference was held in this matter, Case No. 20-1613-PL-COI. During the pre-trial conference, the Attorney Examiner issued an oral Order calling for Cobra release certain documents from their "Confidential" status so that they may be entered into the public record. The attached documents are done in response to that Order.

Respectfully submitted,

/s/ Justin M. Dortch

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Justin M. Dortch (00900048)

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Attorneys for Respondent

COBRA PIPELINE COMPANY, LTD.

CERTIFICATE OF SERVICE

The PUCO's e-filing system will serve notice of this filing upon counsel for the parties and the Staff of the Public Utilities Commission of Ohio. Further, I hereby certify that a true and accurate copy of the foregoing was served upon counsel for the parties this May 21, 2021, by electronic mail:

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/s/ Justin M. Dortch

Cobra Pipeline Company, LTD
Income Statement
For the Twelve Months
Ending May 31, 2020

Revenues	
Telemeter Charges CT	\$ 375.00
Telemeter Charges HV	3,375.00
Telemeter Charges NT	2,250.00
Rev Firm Demand Chg CT	55,462.50
Rev Firm Demand Chg HV	139,612.50
Rev Firm Demand Chg NT	26,775.00
Rev Interrupt Commod Chg CT	12,217.62
Rev Interrupt Commod Chg HV	88,874.70
Rev Interrupt Commod Chg NT	53,218.15
Rev Interrupt Commod Chg CLE	169.00
Rev Process/Compress CT	2,965.25
CH 11 Meter Charges CT	1,125.00
CH 11 Meter Charges HV	10,750.00
CH 11 Meter Charges NT	9,125.00
CH 11 Meter Charges OTP/Orwell	10,375.00
CH 11 Rev Transportation	(16.56)
CH 11 Rev Firm CT	77,212.50
CH 11 Rev Firm HV	224,762.50
CH 11 Rev Firm NT	37,275.00
CH 11 Rev Firm Overrun CT	20,493.50
CH 11 Rev Firm Overrun HV	77,189.50
CH 11 Rev Firm Overrun NT	8,184.00
CH 11 Rev Transportation CT	31,132.67
CH 11 Rev Transportation HV	308,937.20
CH 11 Rev Transportation NT	307,913.10
CH 11 Rev Transportation CLE	20,133.00
CH 11 Rev Process/Compress CT	5,963.00

Total Revenues	<u>1,535,849.13</u>
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Gross Profit	<u>1,535,849.13</u>
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Expenses	
Opr Proc Other Purch CTP	1,497.59
Opr Compr Other Purch CTC	1,342.76
Opr Mains Other Purch CT	9,198.44
Opr Mains Other Purch HV	25,988.60
Opr Mains Other Purch NT	(26,923.60)
Lease Expenses HV	410.00
Lease Expenses NT	473.00
Admin Salaries	128,322.10
Admin Supp/Exp Other Purch	24,062.62
Professional Services-Legal	26,312.77
Professional Svcs-Nomination	9,936.00
Property/General Insurance	23,258.99
Insurance Workers Comp	189.38
Admin Benefits	26,205.72
Maint Compr Other Purch CTC	40.24
Depreciation Expense	126,352.44
Vehicle and Equipment Leased	851.96

Cobra Pipeline Company, LTD
Income Statement
For the Twelve Months
Ending May 31, 2020

Rent HV	3,700.00
Regulatory Safety - Ohio	12,566.00
Regulatory Safety - Federal	4,375.00
Excise Taxes	15,055.00
Payroll Taxes	10,565.46
Real Estate Taxes - CT (Wash)	925.46
Real Estate Taxes - HV(Holmes)	285.25
Real Estate Taxes - NT (Trum)	2,403.97
Misc (Income)Expense	180.66
Interest Exp L/T Debt	35,129.52
Interest Expense	(8,613.26)
CH 11 Oper CT Compressor	5,244.01
CH 11 Oper CT	48,913.18
CH 11 Oper HV	24,818.70
CH 11 Oper NT	30,879.77
CH11 Gas Imbalance Loss(Gain)	(112.00)
CH 11 Lease Exp CT	2,024.11
CH 11 Lease Exp HV	2,143.00
CH 11 Lease Exp NT	1,552.51
CH 11 Lease Exp Misc	1,543.62
CH 11 Admin Salaries	292,897.14
CH 11 Admin Exp	58,681.38
CH 11 Admin 8635 East Ave	12,670.22
CH 11 Prof Services-Legal	37,862.42
CH 11 Nomination Service	19,872.00
CH 11 Property/General Insuran	50,663.68
CH 11 Ins Workers Comp	17.39
CH 11 Admin Benefits	50,961.64
CH 11 Leak Repair CT	66,575.32
Ch 11 Depreciation	159,503.63
Ch 11 GM Equip Lease	8,292.35
Ch 11 Rent HV	3,700.00
CH 11 Ohio Safety Regulatory	29,883.83
CH 11 Federal Safety Regulati	27,867.19
CH11- Excise Tax	12,800.67
CH 11 Payroll Taxes	23,224.46
CH11-Personal Property Tax	658,462.10
CH 11 RE Taxes CT (Wash)	946.40
CH 11 RE Taxes HV(Holmes)	92.53
CH 11 RE Taxes NT (Trum)	2,604.97
CH 11 Misc Expense(Income)	(9,756.65)
CH 11 Ally & Westfield Int Exp	57,009.70
Total Expenses	<u>2,135,931.34</u>
Net Income	<u>(\$ 600,082.21)</u>

Cobra Pipeline Company, LTD
Balance Sheet
May 31, 2020

ASSETS

Current Assets		
Cash - CH 11 Fifth Third	\$	204,237.16
Cash - CH 11 Tax Account		129,842.34
A/R Customers		71,021.10
A/R Assoc Co (See Schedule A)		4,021,101.69
Prepaid Insurance		3,182.02
Customer Exchange Gas		<u>10,533.00</u>
Total Current Assets		4,439,917.31
Property and Equipment		
MM& ROW		22,505,088.28
FFE		523,933.30
Vehicles		436,746.92
Leased Assets		1,864,187.13
Accumulated Depreciation		<u>(21,675,152.65)</u>
Total Property and Equipment		3,654,802.98
Total Assets	\$	<u>8,094,720.29</u>

LIABILITIES AND CAPITAL

Current Liabilities		
A/P Vendors		584,765.04
CH 11 A/P Vendors		53,767.67
Related A/P Pre Petition(See Sched B)		2,369,352.02
Accrued Excise Taxes Pre Petition		121,928.58
CH11-Accrued Excise Tax		187,830.00
Accrued PP Taxes - PrePetition		4,354,781.11
CH11-Accrued PP Tax		1,193,749.79
Note Payable Huntington ST		1,868,554.26
TCO Exchange Gas		(1,401.00)
Ch 11 Accrued Payroll		<u>19,644.00</u>
Total Current Liabilities		10,752,971.47
Long-Term Liabilities		
Note Payable Ally Veh 23		14,862.69
Note Payable Ally Vehicle 25		20,328.81
Note Payable - Kubota Credit		19,395.56
Total Long-Term Liabilities		<u>54,587.06</u>
Total Liabilities		10,807,558.53
Capital		
Paid-In Capital - RMO		(205,439.98)
Paid-In Capital FCCC Co. II		102,579.00
Retained Earnings		(2,689,194.63)
Net Income		<u>79,217.37</u>
Total Capital		<u>(2,712,838.24)</u>
Total Liabilities & Capital	\$	<u>8,094,720.29</u>

Cobra Pipeline Company, LTD
Balance Sheet
May 31, 2020

Schedule A

A/R Assoc Co. - OTP	55,009.68	
A/R Assoc Co. - Lake Shore	1,453,768.14	
A/R Assoc Co - Chowder	119,282.56	
A/R Assoc Co - Ohio Rural Nat	7,770.24	
A/R Assoc Co - Nat Gas Marketi	2,023.13	
A/R Assoc Co - Heisley Hopkins	54,998.00	
A/R Assoc Co - Big Oats	37.50	
A/R Assoc-Lightning PipelineLtd	192,744.73	
A/R Assoc Co - Cubby's	300.94	
A/R Assoc Co - RMO	2,135,166.77	4,021,101.69

Sched B

A/P Assoc Co - OTP	1,991,409.66	
A/P Assoc Co - OsAir	17,734.36	
Accrued Interest Payable	360,208.00	2,369,352.02

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of Commission's	:	
Investigation of Cobra Pipeline	:	Case No.20-1613-PL-COI
Company, LTD's Tariff No. 2	:	

DESCRIPTION OF SCHEDULES A & B

Schedules A & B describe accounts receivables, account payable, and associated interest involving companies that were once affiliated with Richard M. Osborne. Cobra anticipates these items being dissolved or released from its Balance Sheet upon completion of its Bankruptcy Case, docketed as Case No. 19-15961 in the United State Bankruptcy Court for the Northern District of Ohio.

Fixed Asset Summary 5-31-20

	Acq Cost	Accum Deprec	Test Year Depreciation
Sched A	523,933.30	445,782.43	19,674.94
Sched B	436,746.92	291,651.31	64,925.45
Sched C	22,502,265.67	19,920,002.58	170,995.40
Sched D	1,864,187.13	1,016,308.44	30,243.29
	<u>25,327,133.02</u>	<u>21,673,744.76</u>	<u>285,839.08</u>
 Trial Balance	 25,329,829.00	 21,675,154.00	 285,856.09
 Unknown difference	 (2,695.98)	 (1,409.24)	 (17.01)

**Cobra Office Furniture,
Equipment, and Field Tools**

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Schedule B

Cobra Vehicles

Asset Account ID	Accum Depreciation	Account Description	Acq. Cost	Service Date	Usual Life/Months	Monthly Depreciation	2020	2019 Monthly Depreciation	2020 Monthly Depreciation	Depreciation Test Year Total	Used by	
							5/31/2020		6/30/20			6/1 to 12/31/19
101039200000	108039200000	ATV	5,345.61	4/1/2009	120.00	44.71	0.00	5,345.61	0.00	12.19	0	parked
101039200000	108039200000	ATV - Leak Detection Equip Ttr	5,328.00	4/1/2009	120.00	44.38	0.00	5,328.00	0.00	11.11	0	parked
101039200000	108039200000	Vehicle 21 Ford Truck T548 2013 (Onair)	16,415.87	8/1/2015	48.00	342.00	0.00	16,415.87	0.00	199.50	0	parked
			27,587.48			435.09	0.00	27,587.48	0.00	222.80	0	
101039200001	108039200001	Vehicle 18 2015 GMC K25 ex 897	39,579.54	6/1/2016	78.00	507.42	2,537.09	28,502.20	10,809.40	507.42	507.42	parked
101039200001	108039200001	Vehicle 25 Truck 5989 GMC K25	41,825.52	11/30/2017	78.00	493.86	2,419.30	14,593.95	27,351.86	493.86	493.86	parked
			81,504.06			997.42	4,955.39	43,185.88	38,271.26	997.08	997.08	
101039200002	108039200002	Vehicle 24 2013 Chev Silverado ex 5659 NT	30,028.26	6/1/2017	36.00	834.06	1,390.12	28,080.09	1,946.17	834.06	278.02	Spanish
101039200002	108039200002	ATV	8,845.81	4/1/2009	120.00	48.71	0.00	5,845.81	0.00	12.19	0	
101039200002	108039200002	ATV - Leak Detection Equip Ttr	5,248.00	4/1/2009	120.00	43.73	0.00	5,248.00	0.00	10.94	0	
			41,118.87			925.51	1,390.12	39,173.20	1,946.17	857.19	278.02	6,104.33
												7,350.45
101039200003	108039200003	Vehicle 17 2015 GMC K25 ex 806	38,266.04	8/1/2015	78.00	503.78	2,619.91	28,483.88	10,831.36	503.78	503.78	parked
101039200003	108039200003	Vehicle 19 2015 Canyon ex 971	37,719.16	1/21/2016	78.00	483.50	2,417.51	31,186.86	8,627.30	483.5	483.5	PA
101039200003	108039200003	Vehicle 20 2015 Canyon ex 595	37,194.20	1/21/2016	78.00	478.85	2,394.24	30,799.76	6,437.44	478.85	478.85	PA
101039200003	108039200003	Vehicle 22 2016 Chev Colorado Crew Cab SN 505	37,134.68	3/16/2016	78.00	476.08	2,380.45	24,042.56	13,082.14	476.08	476.08	Elkitt
101039200003	108039200003	Vehicle 23 2016 Cadillac 3661 Escalade	92,098.44	10/1/2016	78.00	1,188.44	5,942.20	92,291.38	40,407.08	1,188.44	1,188.44	RMO
101039200003	108039200003	Vehicle 26 2011 Ford Superduty 8254	30,000.00	2/18/2018	78.00	384.62	1,823.08	10,578.98	18,423.02	384.62	384.62	Virozman
101039200003	108039200003	2018 Cam Ttr 3117	12,500.00	2/15/2018	78.00	160.26	801.26	4,407.08	8,082.91	160.26	160.26	Blackbrook
			286,536.51			3,673.54	18,367.68	181,724.27	104,411.24	3,673.54	3,673.54	29,714.78
												44,087.46

Schedule C

Cobra Mains, Meters, R.O.W.

Account Description	Acq. Cost	Net Book Value	Service Date	Useful Life/Months	Monthly Depr	2020 Depreciation 5/1/2020	5/31/20 Accum Depr	5/31/20 Book Value	2019 Monthly Depreciation	2020 Monthly Depreciation 6/1 to 12/31/19	Test Year Total		
Rights of Way-TCO - Churchtown	CT	180,838.42	70,034.89	2/1/2008	360.00	502.33	0.00	180,838.42	0.00	352.47	0	2,467.30	2,467.30
Mains-TCO - Churchtown	CT	8,520,248.07	3,310,518.88	2/1/2008	540.00	15,778.24	0.00	8,520,248.07	0.00	-	0	-	0
Mains-TCO - Churchtown-Depr Complete	CT	-137,778.93	-137,778.93	2/1/2008	540.00	59.10	0.00	-137,778.93	0.00	0	0	0	0
Mains - Churchtown - 1887 2011-04	CT	31,915.07	31,915.07	12/31/2011	540.00	59.10	296.31	5,968.28	25,945.73	59.10	59.10	59.10	59.10
PUCO CWR Adj for Capitalized Labor	CT	-3,543.00	0.00				-206.27	6,888.17	29,113.72	66.32	66.32	66.32	66.32
Mains - Churchtown - 1445 - 2011-05	CT	35,811.89	35,811.89	12/31/2011	540.00	66.32	341.59	6,888.17	29,113.72	66.32	66.32	66.32	66.32
PUCO CWR Adj for Capitalized Labor	CT	-3,168.00	0.00				-480.71	14,615.43	63,526.29	144.71	144.71	144.71	144.71
Mains - Churchtown - 5535 - 2011-10	CT	78,141.72	78,141.72	12/31/2011	540.00	144.71	722.53	14,615.43	63,526.29	144.71	144.71	144.71	144.71
PUCO CWR Adj for Capitalized Labor	CT	-586.00	0.00				-90.45	2,242.08	8,745.23	22.20	22.20	22.20	22.20
Mains - Churchtown - 900 - 2011-11	CT	11,987.32	11,987.32	12/31/2011	540.00	22.20	110.84	2,242.08	8,745.23	22.20	22.20	22.20	22.20
PUCO CWR Adj for Capitalized Labor	CT	-586.00	0.00				-90.45	2,242.08	8,745.23	22.20	22.20	22.20	22.20
Mains - Churchtown - 748 - 2011-12	CT	6,642.01	6,642.01	12/31/2011	540.00	12.30	61.30	1,242.30	5,399.71	12.30	12.30	12.30	12.30
PUCO CWR Adj for Capitalized Labor	CT	-1,085.00	0.00				-84.67	4,463.13	21,451.87	47.89	47.89	47.89	47.89
Mains - Churchtown - 748 - 2011-12 Add'l	CT	25,915.00	25,915.00	2012	540.00	47.89	239.95	4,463.13	21,451.87	47.89	47.89	47.89	47.89
Mains - O452 4300' 8" pipe	CT	52,508.95	52,508.95	6/1/17	540.00	97.24	482.16	3,500.52	49,008.43	97.24	97.24	97.24	97.24
Mains - O217 80000" Beverly-Barlow Cat	CT	27,133.44	27,133.44	6/1/17	540.00	50.25	251.24	1,808.83	25,324.61	50.25	50.25	50.25	50.25
Measuring & Regulating-TCO-Churchtown	CT	8,652,532.54	3,442,783.35			16,228.09	2,500.49	8,423,008.99	229,513.55	500.11	500.11	3,510.77	6,001.28
PUCO TCO Acq Adj	CT	278,256.66	156,288.39	2/1/2008	300.00	830.86	4,830.83	257,261.15	32,110.51	930.86	930.86	930.86	930.86
Meter Stations-Churchtown	CT	13,516.00	122,467.14	1/1/09	360.00	340.19	1,700.93	46,605.68	75,861.46	340.19	340.19	340.19	340.19
Meter Stations-Churchtown	CT	108,889.82	108,889.82	1/1/09	360.00	305.19	1,525.37	41,811.43	68,059.39	305.19	305.19	305.19	305.19
Meter - Buck Road	CT	129,800.00	129,800.00	1/1/2009	360.00	360.56	1,802.78	49,336.30	80,403.70	360.56	360.56	360.56	360.56
Meter Equip - Churchtown	CT	2,980.44	2,980.44	8/1/2008	360.00	8.31	41.53	1,179.69	1,810.75	8.31	8.31	8.31	8.31
Meter Equip - Churchtown	CT	84,329.75	84,329.75	1/1/2010	360.00	234.25	1,171.25	29,281.16	55,048.57	234.25	234.25	234.25	234.25
Meter-Warner Lower Salem	CT	3,683.95	3,683.95	12/31/2011	360.00	10.23	51.12	1,083.55	2,650.40	10.23	10.23	10.23	10.23
O452 Tap Install	CT	11,209.90	11,209.90	12/31/2018	360.00	31.14	135.69	529.38	10,680.54	31.14	31.14	31.14	31.14
Comm Equip Telemetering-TCO	CT	743,607.86	620,620.39			3,196.91	11,350.25	427,098.34	316,509.32	2220.72	2286.05	15,546.07	26,876.32
	CT	312,912.50	136,231.40	2/1/2008	360.00	869.20	4,316.01	167,862.51	145,049.99	869.20	869.20	6,034.40	10,430.41
	CT	9,889,881.12	4,289,680.03			16,176.75	9,199,808.28	681,072.86	3,942.50	3,635.36	21,567.55	46,774.29	
Land-TCO - Holmesville	HV	4,120.12	4,120.12		NONE	0.00	0.00	0.00	4,120.12	12.16	12.16	12.16	12.16
Land Rights-TCO - Holmesville	HV	4,377.32	1,882.82	2/1/2008	360.00	12.16	60.30	4,038.47	338.85	12.16	12.16	85.12	145.92
	HV	8,497.44	6,002.74			12.16	60.30	4,038.47	4,458.97	12.16	12.16	85.12	145.92
Rights of Way-TCO	HV	91.27	5.90	2/1/2008	360.00	0.25	0.00	91.27	0.00	0.00	0	-	0
Rights of Way-TCO - Holmesville	HV	127,595.39	54,551.78	2/1/2008	360.00	354.43	1,772.19	128,499.30	2,086.09	354.43	354.43	2,457.01	4,253.17
	HV	127,595.39	54,551.78			354.43	1,772.19	128,550.57	2,086.09	354.43	354.43	2,457.01	4,253.17
Lines-TCO	HV	14,883.10	6,004.83	2/1/2008	300.00	49.61	0.00	14,883.10	0.00	0	0	0	0
Mains-TCO - Holmesville	HV	3,617,605.46	1,486,905.08	2/1/2008	540.00	6,898.27	0.00	3,617,605.46	0.00	4357.00	0	0	0
Mains - HV Expansion 08-05	HV	54,578.17	54,578.17	1/1/2010	540.00	101.07	505.35	12,633.81	41,944.36	101.07	101.07	101.07	101.07
Mains - HV Loop 08-07	HV	264,844.90	264,844.90	7/1/2010	540.00	490.08	2,450.42	56,316.80	206,325.10	490.08	490.08	490.08	490.08
Line Improvement	HV	16,890.00	16,890.00	12/1/2008	540.00	31.28	156.39	4,316.44	12,573.56	31.28	31.28	31.28	31.28
Mains-TCO - Holmesville	HV	7,224.48	7,224.48	2/1/2008	540.00	-13.38	-64.69	6,167.58	-1,056.90	-13.38	-13.38	-13.38	-13.38
Mains - Holmesville - 462 - 2010-05	HV	48,202.71	48,202.71	12/31/2011	540.00	88.26	446.32	9,015.64	39,187.07	88.26	88.26	88.26	88.26
PUCO CWR Adj for Capitalized Labor	HV	-6,177.00	-4,712.40	4/30/2012	540.00	0.00	0.00	-4,712.40	0.00	0	0	-	0
Mains - Holmesville - 306 - 2012-03-Depr Complete	HV	-4,712.40	-4,712.40	4/30/2012	540.00	10.72	53.61	-4,712.40	4,749.93	10.72	10.72	10.72	10.72
Mains - Holmesville - 306 - 2012-03	HV	5,789.95	5,789.95					1,040.02	4,749.93	10.72	10.72	10.72	10.72
PUCO CWR Adj for Capitalized Labor	HV	-1,991.02	0.00					-1,214.49					

Schedule C

Cobra Mains, Meters, R.O.W.

Account Description	Acq. Cost	Net Book Value	Service Date	Useful Life/Mths	Monthly Depr	2020 Depreciation 6/31/2020	5/31/20 Accum Depr	6/31/20 Book Value	2019 Monthly Depreciation	2020 Monthly Depreciation	Depreciation 6/1 to 12/31/19	Treat Year Total
Mains - Holmesville - 305' - 201203 Add1	HV	5,285.56	5/285.56	8/31/2012	540.00	8.79	49.54	910.31	4,375.25	8.79	9.79	45,170.45
Mains - HV Leak 09-07/Mains-TCO - Holmesville-Depr Complete	HV	-32,806.28	-32,806.28	8/31/2012	540.00	45.75	0.00	20,311.07	45.75	0	0	0
Mains - HV Leak Repair L3227	HV	21,957.97	21,957.97	6/1/2017	480.00	67.35	1,648.90	30,712.89	67.35	67.35	93.48	93.48
CWP-1V-6' L-379granite Twp Ho	HV	33,137.56	33,137.56	6/1/2017	492.00	97.77	3,519.60	45,757.90	97.77	97.77	93.48	93.48
L3261 Repair 6' SR 83 1200	HV	49,277.70	49,277.70	6/1/2017	504.00	168.88	844.38	61,080.31	168.88	168.88	93.48	93.48
CWP-SR83 L-3480 Leak Repair	HV	87,139.89	87,139.89	6/1/2017	516.00	124.05	4,465.75	61,031.80	124.05	124.05	93.48	93.48
CWP-L376 Replacement	HV	65,487.35	65,487.35	6/1/2017	528.00	7,467.71	6,113.11	546,872.14	5578.62	1222.62	39,057.34	45,170.45
Measuring & Regulating-TCO	HV	5,344.19	2,428.11	2/1/2008	300.00	17.81	0.00	5,344.19	0.00	7.89	0	0
Measuring & Regulating-TCO-Holmesville	HV	412,173.00	249,274.61	2/1/2008	300.00	1,373.91	6,894.55	361,370.23	60,962.77	1,373.91	13,739.41	13,739.41
PUCO TCO Acq ad1	HV	-16,170.00	-16,170.00	1/1/09	360.00	1,373.91	11,275.00	72,411.27	324.72	324.72	0	0
Meter Stations-Holmesville	HV	118,897.41	118,897.41	1/1/09	360.00	324.72	1,623.59	44,486.14	45,838.15	205.55	205.55	205.55
Meter Stations-Holmesville	HV	73,988.70	73,988.70	1/1/09	360.00	205.55	1,027.76	28,160.55	12,988.73	55.56	55.56	55.56
Meter Stations-Holmesville	HV	20,000.00	20,000.00	1/1/09	360.00	55.56	277.79	7,611.27	4,932.08	20.47	20.47	20.47
Meter Equip Tap - Holmesville	HV	7,367.54	7,367.54	7/1/2010	360.00	20.47	102.33	2,435.46	11,072.82	47.12	47.12	47.12
Meter Equip Columbia Bidirectional - Holmesville	HV	16,962.26	16,962.26	1/1/2010	360.00	4.17	235.39	5,869.74	891.82	4.17	4.17	4.17
Meter Equip Regulator Stat - James&Graber - Holmesville	HV	1,500.00	1,500.00	4/1/2008	360.00	4.17	26.83	608.48	11,208.90	48.17	48.17	48.17
Meter-6' NEO CR207 Tap	HV	17,700.00	17,700.00	6/1/2008	360.00	48.17	245.53	6,480.10	15,754.11	155.98	155.98	155.98
Meter-6' NEO CR207 Tap	HV	56,153.25	56,153.25	12/31/2011	360.00	155.98	773.31	40,389.14	2256.80	2248.83	15,754.11	15,754.11
PUCO CWP A-3, or Capitalized Labor	HV	-31,805.00	-31,805.00	3/1/2012	300.00	12.28	51.40	1,215.72	2,468.06	12.28	12.28	12.28
M & R Equip Berlin TBS	HV	3,683.78	3,683.78	3/1/2012	300.00	11,244.55	479,305.99	282,474.14	2256.80	2248.83	15,754.11	15,754.11
	HV	731,780.13	566,965.56			18,130.62	4,302,310.05	808,001.34	8,203.01	3,836.14	57,421.07	76,811.68
Other Land, Old Gas-TCO	NT	281.20	281.20		NONE	0.00	0.00	281.20	0	0	0	0
Other Land Rights, Old Gas-TCO	NT	12,171.87	12,171.87		NONE	0.00	0.00	12,171.87	0	0	0	0
Land-TCO - N- Trumbull	NT	2,011.86	2,011.86		NONE	0.00	0.00	2,011.86	0	0	0	0
Land Rights-TCO - N- Trumbull	NT	818.62	491.71	2/1/2008	360.00	2.28	11.36	611.18	208.44	2.28	2.28	2.28
PUCO TCO A-3 ad1	NT	1,000.00	1,000.00									
	NT	15,284.35	14,556.44									
Rights of Way-TCO - N- Trumbull	NT	505,211.53	159,209.01	2/1/2008	360.00	1,403.37	0.00	505,211.53	0	0	0	0
Right of Way	NT	3,000.00	3,000.00	1/1/2010	360.00	8.33	41.67	1,041.55	8,444.32	8.33	8.33	8.33
Parallel Rights of Way	NT	9,595.87	9,595.87	6/1/2017	300.00	31.99	1,599.93	1,151.55	8,444.32	31.99	31.99	31.99
	NT	517,807.40	171,804.88									
Mains-TCO - N- Trumbull	NT	5,441,947.71	1,635,269.02	2/1/2008	540.00	10,077.68	0.00	5,441,947.71	0	0	0	0
Mains - V341 Hartley Rd Ext	NT	138,084.46	138,084.46	5/1/2008	540.00	255.67	1,278.37	34,004.58	104,059.88	255.67	255.67	255.67
Mains - Columbiana Hartley South Line	NT	39,240.39	39,240.39	7/1/2009	540.00	72.67	382.34	9,519.54	28,720.85	72.67	72.67	72.67
Mains - Sidley	NT	103,376.73	103,376.73	4/1/2010	540.00	181.44	857.19	23,355.54	80,021.19	181.44	181.44	181.44
Mains - Beaver 10-03	NT	15,259.17	15,259.17	12/1/2010	540.00	28.26	141.35	3,221.44	12,037.73	28.26	28.26	28.26
	NT	5,737,888.46	1,931,209.77									
Measuring & Regulating-TCO-N- Trumbull	NT	244,536.24	199,971.74	2/1/2008	300.00	615.12	4,075.80	163,854.48	80,681.76	615.12	615.12	615.12
PUCO TCO Acq ad1	NT	-205,638.00	-205,638.00	1/1/09	360.00	129.96	467.40	12,606.81	20,846.19	93.48	93.48	93.48
Meter Stations-N- Trumbull	NT	33,653.00	33,653.00	1/1/09	360.00	83.48	1,928.07	44,608.84	72,611.86	93.48	93.48	93.48
Meter Stations-N- Trumbull	NT	117,220.70	117,220.70	1/1/09	360.00	325.61	1,928.07	44,608.84	72,611.86	325.61	325.61	325.61

Schedule C

Cobra Mains, Meters, R.O.W.

Account Description	Acq. Cost	Net Book Value	Service Date	Useful Life/Months	Monthly Depr	2020 Depreciation 7/31/2020	6/31/20 Accum	5/31/20 Book Value	2019 Monthly Depreciation	2020 Monthly Depreciation	Depreciation 6/1 to 12/31/19	Total
Meter Stations - N. Turnbull	NT	51,433.86	1/1/2010	360.00	142.87	714.36	17,859.84	33,575.02	142.87	142.87		
Meter Equip Farmington Module - N. Turnbull	NT	5,978.44	1/1/2009	360.00	16.61	83.03	2,275.29	3,703.16	16.61	16.61		
Meter Equip Columbia Bidirectional - N. Turnbull	NT	14,286.18	6/1/2010	360.00	39.68	198.42	4,801.82	9,484.36	39.68	39.68		
Meter Equip Tap - N. Turnbull	NT	10,117.33	7/1/2010	360.00	28.10	140.52	3,344.63	6,773.10	28.10	28.1		
		477,225.85			1,591.14	7,307.90	249,550.20	227,675.65	1461.47	1461.47	10,230.24	17,337.69
NT	6,749,206.06	2,550,632.44				10,260.55	6,289,614.81	478,591.25	2,052.11	2,052.11	14,364.77	24,825.35
Mains - Burkhardt Farms Grain Dryer	Other	83,239.83	12/31/2011	540.00	154.15	770.74	15,589.18	67,670.67	154.15	154.15		
PUCO Equip Adj for Capitalized Labor	Other	-3,870.00					-343.95					
Mains - Steiber Bros., Inc. Grain Dryer	Other	37,674.83	12/31/2011	540.00	69.77	348.94	7,046.61	30,628.22	69.77	69.77		
PUCO Equip Adj for Capitalized Labor	Other	-3,089.00					-274.53					
Mains - H.E. Walker Farms Grain Dryer	Other	25,972.65	12/31/2011	540.00	48.10	240.49	4,857.88	21,114.77	48.1	48.1		
PUCO Equip Adj for Capitalized Labor	Other	-1,420.60					-126.22					
Mains - LF Farms Grain Dryer	Other	14,334.19	12/31/2011	540.00	26.54	132.72	2,680.87	11,653.32	26.54	26.54		
PUCO Equip Adj for Capitalized Labor	Other	-1,172.40					-104.13					
Mains - Decker Nursery, Inc. Grain Dryer	Other	12,989.94	12/31/2011	540.00	24.07	120.37	2,431.42	10,558.52	24.07	24.07		
PUCO Equip Adj for Capitalized Labor	Other	-1,986.30					-178.71					
Mains - Harrison Farms Grain Dryer	Other	6,432.96	12/31/2011	540.00	11.91	59.56	1,203.17	5,228.79	11.91	11.91		
PUCO Equip Adj for Capitalized Labor	Other	-2,414.00					-214.95					
Mains - Harrison Farms Grain Dryer	Other	8,199.93	6/1/2017	540.00	17.04	35.18	613.37	8,589.56	17.04	17.04		
Mains - Hardison Farms Grain Dryer	Other	49,926.35	6/1/2017	540.00	92.46	462.28	3,328.47	46,597.88	92.46	92.46		
Mains - Hard Family Farm	Other	4,154.48	12/31/2011	540.00	7.89	39.47	777.00	3,377.48	7.89	7.89		
Mains - Evans Farms Grain Dryer	Other	-438.00					-37.57					
PUCO Equip Adj for Capitalized Labor	Other	3,568.51	12/31/2011	540.00	6.61	33.04	697.48	2,901.05	6.61	6.61		
Mains - Erickson Corn, Grain Dryer	Other	103,702.80	6/1/2017	540.00	192.04	960.21	6,913.49	96,789.12	192.04	192.04		
Mains - Whitmer's Feed	Other	351,206.27			650.38	3,251.91	48,088.98	305,117.29	650.38	650.38	4,562.88	7,804.57
Masuring & Regulating-Burkhardt Farms Grain Dryer	Other	35,080.83	12/31/2011	300.00	116.87	584.35	11,803.95	23,277.08	116.87	116.87		
PUCO Equip Adj for Capitalized Labor	Other	-3,370.00					-215.95					
Masuring & Regulating-Steiber Bros., Inc. Grain Dryer	Other	7,881.85	6/1/2017	300.00	25.81	129.02	788.23	6,913.62	25.81	25.81		
PUCO Equip Adj for Capitalized Labor	Other	47,788.32	12/31/2011	300.00	159.33	796.64	16,092.09	31,706.23	159.33	159.33		
Masuring & Regulating-Steiber Bros., Inc. Grain Dryer	Other	-5,084.00					-411.86					
Masuring & Regulating-H.E. Walker Farms Grain Dryer	Other	7,240.86	6/1/2017	300.00	24.14	120.66	724.14	6,516.72	24.14	24.14		
PUCO Equip Adj for Capitalized Labor	Other	39,268.55	12/31/2011	300.00	130.90	651.48	13,220.47	26,048.08	130.9	130.9		
Masuring & Regulating-LF Farms Grain Dryer	Other	-1,420.00					-134.32					
Masuring & Regulating-LF Farms Grain Dryer	Other	44,789.23	12/31/2011	300.00	149.33	746.85	15,082.40	29,716.83	149.33	149.33		
PUCO Equip Adj for Capitalized Labor	Other	-1,172.00					-133.30					
Masuring & Regulating-Decker Nursery, Inc. Grain Dryer	Other	8,949.94	6/1/2017	300.00	29.83	149.17	1,073.86	7,875.98	29.83	29.83		
PUCO Equip Adj for Capitalized Labor	Other	22,106.94	12/31/2011	300.00	73.69	366.45	7,442.67	14,664.27	73.69	73.69		
Masuring & Regulating-Harrison Farms Grain Dryer	Other	-1,986.00					-225.07					
PUCO Equip Adj for Capitalized Labor	Other	21,492.58	6/1/2017	300.00	71.84	356.21	2,579.09	18,913.49	71.84	71.84		
Masuring & Regulating-Harrison Farms Grain Dryer	Other	31,008.39	12/31/2011	300.00	103.36	516.81	10,439.48	20,569.91	103.36	103.36		
PUCO Equip Adj for Capitalized Labor	Other	-2,114.50					-321.87					
Masuring & Regulating-Hard Family Farm	Other	7,057.25	6/1/2017	300.00	23.52	117.62	846.82	6,210.43	23.52	23.52		
Masuring & Regulating-Evans Farms Grain Dryer	Other	55,894.66	6/1/2017	300.00	186.32	331.58	6,885.41	49,109.25	186.32	186.32		
PUCO Equip Adj for Capitalized Labor	Other	30,325.82	12/31/2011	300.00	101.09	505.43	10,209.74	20,116.08	101.09	101.09		
		-235.00					-53.60					
		11,837.51	6/1/2017	300.00	39.46	197.39	1,420.52	10,416.99	39.46	39.46		

Schedule C

Cobra Mains, Meters, R.O.W.

[illegible]

Schedule D Cobra Leased Assets

Asset Account ID	Account Depreciation	Account Description	Acq. Cost	Acq. Date	Service Life/Min	Monthly Deprec	2019 Depreciation 5/1/2020	2019 Accum Deprec	2019 Book Value	2019 Monthly Depreciation	2020 Monthly Depreciation	Depreciation 6/1 to 12/31/19	Total Year Total
101038600000	108036500000	Land-TCO - Churchoon Harley Road	118,442.40	2/1/2008	NONE	12.55	0.00	0.00	118,442.40	0	0	-	0
101038600000	108036500000	Land Rights-TCO - Churchoon	4,824.72	2/1/2008	380.00	12.55	0.00	4,824.72	0.00	0	0	-	0
101038600000	108036500000	Compressor Structures-TCO-Churchoon	227,000.89	2/1/2008	240.00	945.84	0.00	227,000.89	0.00	0.00	0	-	0
101038600000	108036500000	Compressor Station Equip-TCO-Churchoon	1,281,838.46	2/1/2008	300.00	4,273.12	0.00	674,134.84	607,801.92	4,273.12	0.00	-	0
101038600000	108036500000	P/C/O TCO Acq. Adj	-384,395.82										
101038600000	108036500000	Meter Equip Compressor Stat - Churchoon	4,485.00	6/1/2010	380.00	12.48	0.00	1,385.38	3,098.82	12.48	0	-	0
101038600000	108036500000	Meter Equip Compressor Eagle Res Superheat Controller - Churchoon	12,559.58	5/1/2011	380.00	34.89	0.00	3,828.37	8,731.22	34.89	0	-	0
			1,526,942.04			5,266.31	-	806,156.28	819,822.76	4,320.47	0	30,245.29	30,245.25
101037100000	108037100000	Shipping Plant Rebuild	133,279.38	1/1/2009	300.00	444.28	0.00	58,642.38	74,636.99	444.28	0	3,109.52	0
101038600002	108036500002	Land and Land Rights, Gas-TCO Newton Falls Bldg	15,423.57		NONE		0.00	0.00	0.00	0	0	-	0
101037100001	108037100001	Other Equipment, Churchoon-TCO	88,435.05	2/1/2008	380.00	184.54	922.71	48,882.05	19,553.00	184.54	184.54	1,191.75	2,384.45
		P/C/O TCO Acq. Adj	-48,455.85			0.00							
			1,864,187.13				972.71	1,016,308.44	892,455.15	4,764.73		53,353.11	50,248.29

Property
Schedules

Sched A	8,082.94
Sched B	64,925.45
Sched C	187,391.29
Sched D	<u>30,243.29</u>
	290,642.97
	285,856.09
Unknown difference	4,786.88

Schedule A Cobra Office Furniture, Equipment, and FieldTools

Asset Account ID	Accum Depreciation	Account Description	Acq. Cost	Service Date	Useful Life/Months	Monthly Depr	5/31/20 Book Value	2019 Monthly Depreciation	2020 Monthly Depreciation	Depreciation 6/1 to 12/31/19	Test Year Total
101039100000	108039100000	Office Furn/Equip Misc.	8,259.34	2/1/2008	120.00	68.83	0.00	0	0		
101039100000	108039100000	Office Furn/Equip (30) 5-Draw Steel File Cabinets	17,418.40	2/1/2008	120.00	145.15	0.00	0	0		
101039100000	108039100000	Office Furn/Equip Misc.	9,529.50	7/1/2008	120.00	79.41	0.00	0	0		
101039100000	108039100000	Office Furn/Equip Chairs & Bookcase	2,822.88	7/1/2009	120.00	23.52	0.00	0	0		
101039100000	108039100000	Office Furn/Equip (6)-50" Televisions	10,327.32	1/1/2008	120.00	86.06	0.00	0	0		
101039100000	108039100000	Office Furn/Equip Mapping System	1,801.04	5/1/2008	120.00	15.01	0.00	0	0		
101039100000	108039100000	Office Furn/Equip Peachtree Software Premium 2008	1,014.62	1/1/2008	36.00	0.00	0.00	0	0		
101039100000	108039100000	Office Furn/Equip QuickNorm/Installation	3,900.00	3/1/2008	120.00	32.50	0.00	0	0		
			55,073.10			450.49	0.00	0	0		
101039400000	108039400000	Field Tools Flame Pk 400 Leak Detector	4,295.00	2/1/2008	120.00	35.79	0.00	0	0		
101039400000	108039400000	Field Tools Line Locators	3,680.87	3/1/2008	120.00	30.67	0.00	0	0		
101039400000	108039400000	Field Tools Ridge #83089 Pipe Cutter 466-HWS	1,594.30	3/1/2008	120.00	12.78	0.00	0	0		
101039400000	108039400000	Field Tools Ridge #83170 Pipe Cutter 472-HWS	2,470.40	3/1/2008	120.00	20.59	0.00	0	0		
			11,980.67			99.84	0.00	0	0		
101039500000	108039500000	Laboratory Equipment-TCO	1,523.92	2/1/2008	180.00	8.47	0.00	0	0		
101039400001	108039400001	Field Tools Flame Pk 400 Leak Detector	4,295.00	2/1/2008	120.00	35.79	0.00	0	0		
101039400001	108039400001	Field Tools Line Locators	3,680.87	3/1/2008	120.00	30.67	0.00	0	0		
101039400001	108039400001	Field Tools Line Locators	3,680.97	3/1/2008	120.00	30.67	0.00	0	0		
101039400001	108039400001	Field Tools Precision Test Gauges	1,192.28	3/1/2008	120.00	9.94	0.00	0	0		
101039400001	108039400001	Field Tools/Equip Gas Surveyor	2,584.61	12/1/2011	120.00	21.54	387.67	21.54	21.54		
			15,433.81			128.62	387.67	21.54	21.54		358.47
101039400002	108039400002	Field Tools Line Locators	3,687.35	3/1/2008	120.00	30.73	0.00	0	0		
101039400002	108039400002	Field Tools Dual Element Transducer	1,112.33	11/1/2008	120.00	9.27	0.00	0	0		
101039400002	108039400002	Field Tools Flame Pk 400 Leak Detector	2,700.00	7/1/2009	120.00	22.50	0.00	0.00	0		
101039400002	108039400002	Field Tools Flame Pk 400 Leak Detector	4,469.42	12/1/2010	120.00	37.25	239.37	37.25	34.08		
			11,969.11			98.74	239.37	37.25	34.08		431.15
101039400003	108039400003	Field Tools/Equip Line Locators	3,680.97	3/1/2008	120.00	30.67	0.00	0	0		
101039400003	108039400003	Field Tools/Equip Survey	55,002.32	9/1/2008	120.00	458.35	0.00	0	0		
101039400003	108039400003	Field Tools/Equip KTA	1,740.00	11/1/2008	120.00	14.50	0.00	0	0		
101039400003	108039400003	Field Tools/Equip Handhelds	5,880.40	2/1/2008	120.00	49.84	0.00	4.06	0		
101039400003	108039400003	Field Tools/Equip Pressure Gauges	1,927.88	10/1/2011	120.00	16.07	256.98	16.07	16.07		
101039400003	108039400003	Kubota SVL95-28HFC sn 34011	77,582.00	5/18/2017	180.00	431.01	61,850.11	431.01	431.01		
101039400003	108039400003	2010 CAT Mulcher	10,000.00	2/22/2018	120.00	83.33	7,708.37	83.33	83.33		
101039400003	108039400003	Daveco Mower Head	10,000.00	2/22/2018	120.00	83.33	7,708.37	83.33	83.33		
			165,793.57			1,186.11	77,523.84	617.80	613.74		7,393.32
			261,774.18								
			261,774.18				78,150.87	569.36	4,736.13		8,062.94

Schedule B

Cobra Vehicles

Asset Account ID	Accum Depreciation	Account Description	Service Date	Useful Life/Mths	Monthly Depn	5/31/20 Book Value	2019 Monthly Depreciation	2020 Monthly Depreciation	Depreciation 8/1 to 12/31/19	Test Year Total	Used by
101039200003	108039200000	ATV	CT	120.00	48.71	0.00	0.00	12.19	0		
101039200000	108039200000	ATV - Leak Detection Equip Tlr	CT	120.00	44.38	0.00	0.00	11.11	0		
101039200000	108039200003	Vehicle 21 Ford Truck 7648 2013 (Osair)	CT	48.00	342.00	0.00	198.50	0	0		
					435.09	0.00	222.80	0	1,559.40	1,559.60	parked
101039200001	108039200001	Vehicle 18 2015 GMC K25 sn 897	HV	78.00	507.42	10,909.40	507.42	507.42	507.42		
101039200001	108039200001	Vehicle 25 Truck 5589 GMC K25	HV	78.00	483.66	27,361.86	483.66	483.66	483.66		parked
					507.42	39,271.26	981.08	981.08	981.08	6,937.58	11,892.95
101039200002	108039200002	Vehicle 24 2013 Chev Silverado sn 5958 NT	NT	36.00	834.06	1,946.17	834.06	278.02	0		
101039200002	108039200002	ATV	NT	120.00	48.71	0.00	12.19	0	0		Stanish
101039200002	108039200002	ATV - Leak Detection Equip Tlr	NT	120.00	43.73	0.00	10.84	0	0		
					928.51	1,946.17	857.19	278.02	6,000.13	7,390.45	
101039200003	108039200003	Vehicle 17 2015 GMC K25 sn 908	WLBV	78.00	-148.54						
101039200003	108039200003	Vehicle 19 2015 Canyon sn 971	WLBV	78.00	503.78	10,831.35	503.78	503.78	503.78		parked
101039200003	108039200003	Vehicle 20 2015 Canyon sn 558	WLBV	78.00	483.50	6,527.30	483.5	483.5	483.5		PA
101039200003	108039200003	Vehicle 22 2016 Chev Colorado Crew Cab SN 505	WLBV	78.00	476.85	6,437.44	476.85	476.85	476.85		PA
101039200003	108039200003	Vehicle 23 2016 Cadillac 3581 Escalade	WLBV	78.00	476.09	13,092.14	476.09	476.09	476.09		Elliott
101039200003	108039200003	Vehicle 25 2011 Ford Superduty 9264	WLBV	78.00	1,188.44	40,407.08	1188.44	1188.44	1188.44		RMO
101039200003	108039200003	2016 CAM Tlr 3117	WLBV	78.00	384.62	19,423.02	384.62	384.62	384.62		Vrooman
					150.28	8,092.91	180.28	160.26	160.26		Blackbrook
					3,673.54	104,811.24	3,673.54	3,673.54	26,716.78	44,082.46	

Schedule C

Cobra Mains, Meters, R.O.W.

Account Description	Acq. Cost	Net Book Value	Service Date	Useful Life/Months	Monthly Depr	5/31/20 Book Value	2019 Depreciation	2020 Monthly Depreciation	Depreciation 6/1 to 12/31/19	Total
Rights of Way-TCO - Churchtown	180,838.42	70,034.89	2/1/2008	360.00	502.33	0.00	352.47	0	2,457.30	2,457.30
Mains-TCO - Churchtown	8,520,248.07	3,310,518.88	2/1/2008	540.00	15,778.24	0.00	-	0	-	-
Mains-TCO - Churchtown-Depr Complete	-137,778.93	-137,778.93	2/1/2008	540.00	59.10	25,945.79	59.10	59.10	59.10	59.10
Mains - Churchtown - 189' 2011-04	31,915.07	31,915.07	12/31/2011	540.00	59.10	25,945.79	59.10	59.10	59.10	59.10
PUCO CWIP Adj for Capitalized Labor	-2,343.00	-2,343.00	12/31/2011	540.00	66.32	29,113.72	66.32	66.32	66.32	66.32
Mains - Churchtown - 1445' - 2011-05	35,811.89	35,811.89	12/31/2011	540.00	144.71	63,526.28	144.71	144.71	144.71	144.71
PUCO CWIP Adj for Capitalized Labor	-5,183.00	-5,183.00	12/31/2011	540.00	22.20	9,745.23	22.20	22.20	22.20	22.20
Mains - Churchtown - 5935' - 2011-10	78,141.72	78,141.72	12/31/2011	540.00	12.30	5,399.71	12.30	12.30	12.30	12.30
PUCO CWIP Adj for Capitalized Labor	-568.00	-568.00	12/31/2011	540.00	47.99	21,461.87	47.99	47.99	47.99	47.99
Mains - Churchtown - 900' - 2011-11	11,987.32	11,987.32	12/31/2011	540.00	97.24	49,008.43	97.24	97.24	97.24	97.24
PUCO CWIP Adj for Capitalized Labor	-565.00	-565.00	12/31/2011	540.00	50.25	25,324.51	50.25	50.25	50.25	50.25
Mains - Churchtown - 746' - 2011-12	6,842.01	6,842.01	12/31/2011	540.00	16,229.08	228,513.55	500.11	500.11	3,500.77	8,001.28
PUCO CWIP Adj for Capitalized Labor	-1,085.00	-1,085.00	2012	540.00	930.86	32,110.51	930.86	930.86	930.86	930.86
Mains - Q452 4300' 6" pipe	25,915.00	25,915.00	6/1/17	540.00	976.19	75,861.46	340.19	340.19	340.19	340.19
Mains - Q217 60000' Beverly-Barlow Cat	52,506.95	52,506.95	6/1/17	540.00	340.19	68,058.39	305.19	305.19	305.19	305.19
Measuring & Regulating-TCO-Churchtown	27,133.44	27,133.44	6/1/17	540.00	360.56	80,403.70	360.56	360.56	360.56	360.56
PUCO TCO Acq Adj	8,642,775.54	3,433,046.35	2/1/2008	300.00	8.31	1,810.75	8.31	8.31	8.31	8.31
Meter Stations-Churchtown	279,256.66	156,269.39	2/1/2008	360.00	234.25	55,048.57	234.25	234.25	234.25	234.25
Meter - Buck Road	13,568.00	122,487.14	1/1/109	360.00	10.23	2,650.40	10.23	10.23	10.23	10.23
Meter Equip - Churchtown	109,859.82	109,859.82	1/1/109	360.00	31.14	10,680.54	31.14	31.14	31.14	31.14
Meter Equip - Churchtown	129,800.00	128,800.00	1/1/2008	360.00	3,186.91	316,509.32	2220.72	2266.05	15,545.07	26,875.32
Meter Equip - Churchtown	2,990.44	2,990.44	8/1/2008	360.00	869.20	145,048.99	869.20	869.20	3,084.40	10,430.41
Meter-Warner Lower Salem	84,329.75	84,329.75	1/1/2010	360.00	3,635.36	691,072.85	3,635.36	3,635.36	27,567.53	45,774.28
Q452 Tap Install	3,683.95	3,683.95	12/31/2011	360.00	3,635.36	691,072.85	3,635.36	3,635.36	27,567.53	45,774.28
Comm Equip Telemetering-TCO	11,209.90	11,209.90	12/31/2018	360.00	869.20	145,048.99	869.20	869.20	3,084.40	10,430.41
Land-TCO - Holmesville	757,206.66	620,620.39	2/1/2008	360.00	3,186.91	316,509.32	2220.72	2266.05	15,545.07	26,875.32
Land Rights-TCO - Holmesville	312,912.50	136,231.40	2/1/2008	360.00	869.20	145,048.99	869.20	869.20	3,084.40	10,430.41
Rights of Way-TCO	9,893,733.12	4,258,933.03	2/1/2008	360.00	3,186.91	316,509.32	2220.72	2266.05	15,545.07	26,875.32
Land-TCO - Holmesville	4,120.12	4,120.12	2/1/2008	NONE	12.16	4,120.12	12.16	12.16	12.16	12.16
Land Rights-TCO - Holmesville	4,377.32	1,882.62	2/1/2008	360.00	12.16	338.85	12.16	12.16	12.16	12.16
Rights of Way-TCO	8,497.44	6,002.74	2/1/2008	360.00	12.16	4,458.97	12.16	12.16	12.16	12.16
Land-TCO - Holmesville	81.27	5.90	2/1/2008	360.00	0.25	0.00	0.00	0	0	0
Rights of Way-TCO	127,595.38	54,551.78	2/1/2008	360.00	354.43	2,096.09	354.43	354.43	354.43	354.43
Land-TCO - Holmesville	127,686.66	54,557.66	2/1/2008	360.00	354.69	2,096.09	354.43	354.43	354.43	354.43
Rights of Way-TCO	14,883.10	6,004.83	2/1/2008	300.00	49.81	0.00	0	0	2,465.01	4,265.17
Lines-TCO										

Schedule C

Cobra Mains, Meters, R.O.W.

Account Description	Acq. Cost	Net Book Value	Service Date	Useful Life/Months	Monthly Dep'n	5/31/20 Book Value	2019 Monthly Depreciation	2020 Monthly Depreciation	Depreciation 5/1 to 12/31/19	Test Year Total
Mains-TCO - Holmesville	3,917,805.46	1,496,908.08	2/1/2008	540.00	8,599.27	0.00	8898.27	101.07	0	
Mains - HV Expansion 08-06	54,578.17	54,578.17	7/1/2010	540.00	101.07	41,944.36	101.07	101.07	0	
Mains - HV Leak 09-07	264,644.90	264,644.90	7/1/2010	540.00	490.08	208,325.10	490.08	490.08	0	
Line Improvement	16,890.00	16,890.00	12/1/2008	540.00	31.28	12,573.56	31.28	31.28	0	
Mains-TCO - Holmesville	-7,224.48	-7,224.48	2/1/2008	540.00	-13.38	-1,056.90	-13.38	-13.38	0	
Mains - Holmesville - 462' - 2010-05	48,202.71	48,202.71	12/31/2011	540.00	88.26	39,187.07	88.26	88.26	0	
PUCO CWIP Adj for Capitalized Labor	-8,177.00	-8,177.00	4/30/2012	540.00	0.00	0.00	0.00	0.00	0	
Mains - Holmesville - 306' - 2012-03-Depr Complete	5,789.95	5,789.95	4/30/2012	540.00	10.72	4,749.93	10.72	10.72	0	
Mains - Holmesville - 306' - 2012-03	-1,491.00	-1,491.00	8/31/2012	540.00	9.79	4,375.25	9.79	9.79	0	
PUCO CWIP Adj for Capitalized Labor	5,285.56	5,285.56	8/31/2012	540.00	0.00	0.00	0.00	0.00	0	
Mains - Holmesville - 306' - 2012-03 Add'l	-32,608.28	-32,608.28	8/31/2012	540.00	45.75	20,311.07	45.75	45.75	0	
Mains - HV Leak 09-07/Mains-TCO - Holmesville-Depr Complete	21,957.97	21,957.97	6/1/2017	480.00	67.35	30,712.89	67.35	67.35	0	
Mains - HV Leak Repair L3227	33,137.56	33,137.56	6/1/2017	492.00	97.77	45,757.90	97.77	97.77	0	
CWIP-HV 6" L-370Prairie Twp Ho	49,277.70	49,277.70	6/1/2017	504.00	188.88	81,060.31	168.88	168.88	0	
L3281 Repair 8" SR 83 '1200'	87,139.89	87,139.89	6/1/2017	516.00	124.05	61,031.60	124.05	124.05	0	
CWIP-SR83 L-3480 Leak Repair	65,497.35	65,497.35	6/1/2017	528.00	7,487.71	546,972.14	7921.89	1222.62	55,453.23	61,586.34
CWIP-L376 Replacement	4,232,678.16	2,108,278.51	6/1/2017							
Measuring & Regulating-TCO	5,344.19	2,428.11	2/1/2008	300.00	17.81	0.00	7.89	0	0	
Measuring & Regulating-TCO-Holmesville	412,173.00	249,274.51	2/1/2008	300.00	1,373.91	50,862.77	1,373.91	1373.91	0	
PUCO TCO Acq Adj	-16,108.00				1,373.91				0	
Meter Stations-Holmesville	116,897.41	116,897.41	1/1/109	360.00	324.72	72,411.27	324.72	324.72	0	
Meter Stations-Holmesville	73,998.70	73,998.70	1/1/109	360.00	205.55	45,838.15	205.55	205.55	0	
Meter Stations-Holmesville	20,000.00	20,000.00	1/1/109	360.00	55.56	12,388.73	55.56	55.56	0	
Meter Equip Tap - Holmesville	7,367.54	7,367.54	7/1/2010	360.00	20.47	4,932.08	20.47	20.47	0	
Meter Equip Columbia Bidirectional - Holmesville	16,962.26	16,962.26	1/1/2010	360.00	47.12	11,072.52	47.12	47.12	0	
Meter Equip - Holmesville	1,500.00	1,500.00	4/1/2008	360.00	4.17	891.52	4.17	4.17	0	
Meter Equip Regulator Stat - James&Graber - Holmesville	17,700.00	17,700.00	6/1/2009	360.00	49.17	11,209.90	49.17	49.17	0	
Meter-6" NEO CR207 Tap	56,153.25	56,153.25	12/31/2011	360.00	155.98	40,399.14	155.98	155.98	0	
PUCO CWIP Adj for Capitalized Labor	-31,808.00				12.28	2,468.08	12.28	12.28	0	
M & R Equip Berlin TBS	3,683.78	3,683.78	3/1/2012	300.00	3,640.63	252,474.14	2256.80	2248.93	13,797.60	27,042.15
	683,884.13	565,965.56								
HV	5,052,727.39	2,735,804.47			11,475.19	805,001.34	10,545.28	3,838.14	73,816.98	93,007.58
Other Land, Old Gas-TCO	281.20	281.20		NONE					0	
Other Land Rights, Old Gas-TCO	12,171.87	12,171.87		NONE					0	
Land-TCO - N. Trumbull	2,011.66	2,011.66		NONE					0	
Land Rights-TCO - N. Trumbull	819.62	481.71	2/1/2008	360.00	2.28	208.44	2.28	2.28	0	
PUCO TCO Acq adj	1,000.00									

Schedule C

Cobra Mains, Meters, R.O.W.

Account Description	Acq. Cost	Net Book Value	Service Date	Useful Life/Months	Monthly Depr	5/31/20 Book Value	2019 Monthly Depreciation	2020 Monthly Depreciation	Depreciation 5/1 to 12/31/19	Test Year Total
Rights of Way-TCO - N. Trumbull	NT	505,211.53	159,209.01	2/1/2008	360.00	1,403.37	0	0	0	27.34
Right of Way	NT	3,000.00	3,000.00	1/1/2010	360.00	8.33	8.33	8.33	8.33	15.86
Parallel Rights of Way	NT	8,595.87	9,595.87	6/1/2017	300.00	31.99	31.99	31.99	31.99	15.86
		517,807.40	171,804.88		1,411.70	10,402.77	40.32	40.32	382.24	463.94
Mains-TCO - N. Trumbull	NT	5,441,947.71	1,635,269.02	2/1/2008	540.00	10,077.68	0	0	0	6,576.47
Mains - V341 Hartley Rd Ext	NT	138,084.46	138,084.46	5/1/2009	540.00	255.67	255.67	255.67	255.67	255.67
Mains - Columbiana Hartley South Line	NT	39,240.39	39,240.39	7/1/2009	540.00	72.67	72.67	72.67	72.67	72.67
Mains - Sidley	NT	103,376.73	103,376.73	4/1/2010	540.00	191.44	191.44	191.44	191.44	191.44
Mains - Beaver 10-03	NT	15,259.17	15,259.17	12/1/2010	540.00	28.26	28.26	28.26	28.26	28.26
		5,737,888.46	1,931,209.77		10,625.72	225,839.66	548.04	548.04	5,336.28	6,576.47
Measuring & Regulating-TCO-N. Trumbull	NT	244,536.24	199,971.74	2/1/2008	300.00	815.12	815.12	815.12	815.12	815.12
PUCO TCO Acq adj	NT	-205,636.00				129.68				
Meter Stations-N. Trumbull	NT	33,653.00	33,653.00	1/1/109	360.00	93.48	20,846.19	93.48	93.48	93.48
Meter Stations-N. Trumbull	NT	117,220.70	117,220.70	1/1/109	360.00	325.61	72,811.86	325.61	325.61	325.61
Meter Stations-N. Trumbull	NT	51,433.98	51,433.98	1/1/2010	360.00	142.87	33,575.02	142.87	142.87	142.87
Meter Equip Farmington Module - N. Trumbull	NT	5,978.44	5,978.44	1/1/2009	360.00	16.61	3,703.16	16.61	16.61	16.61
Meter Equip Columbia Bidirectional - N. Trumbull	NT	14,286.18	14,286.18	5/1/2010	360.00	39.68	8,484.56	39.68	39.68	39.68
Meter Equip Tap - N. Trumbull	NT	10,117.33	10,117.33	7/1/2010	360.00	28.10	6,773.10	28.10	28.10	28.10
		271,587.85	432,661.35		1,581.14	227,675.65	1461.47	1461.47	10,230.26	17,537.69
NT		6,543,568.06	2,550,632.44			478,591.25	2,052.11	2,052.11	14,364.77	24,325.95
Mains - Burkhardt Farms Grain Dryer	Other	83,239.83	83,239.83	12/31/2011	540.00	154.15	154.15	154.15	154.15	154.15
PUCO CWIP Adj for Capitalized Labor	Other	-3,672.00								
Mains - Stieber Bros., Inc. Grain Dryer	Other	37,674.83	37,674.83	12/31/2011	540.00	69.77	69.77	69.77	69.77	69.77
PUCO CWIP Adj for Capitalized Labor	Other	-3,089.00								
Mains - H.E. Walter Farms Grain Dryer	Other	25,972.65	25,972.65	12/31/2011	540.00	48.10	48.10	48.10	48.10	48.10
PUCO CWIP Adj for Capitalized Labor	Other	-1,420.60								
Mains - LF Farms Grain Dryer	Other	14,334.19	14,334.19	12/31/2011	540.00	26.54	26.54	26.54	26.54	26.54
PUCO CWIP Adj for Capitalized Labor	Other	-1,172.00								
Mains - Decker Nursery, Inc. Grain Dryer	Other	12,999.94	12,999.94	12/31/2011	540.00	24.07	24.07	24.07	24.07	24.07
PUCO CWIP Adj for Capitalized Labor	Other	-1,988.00								
Mains - Harrison Farms Grain Dryer	Other	6,432.96	6,432.96	12/31/2011	540.00	11.91	11.91	11.91	11.91	11.91
PUCO CWIP Adj for Capitalized Labor	Other	-2,414.00								
Mains - Hord Family Farm	Other	8,196.93	8,196.93	6/1/2017	540.00	17.04	17.04	17.04	17.04	17.04
Mains - Evans Farms Grain Dryer	Other	48,926.35	48,926.35	6/1/2017	540.00	92.46	92.46	92.46	92.46	92.46
PUCO CWIP Adj for Capitalized Labor	Other	4,154.48	4,154.48	12/31/2011	540.00	7.69	7.69	7.69	7.69	7.69
PUCO CWIP Adj for Capitalized Labor	Other	-426.00								
Mains - Elchorn Com. Grain Dryer	Other	3,568.51	3,568.51	12/31/2011	540.00	6.61	6.61	6.61	6.61	6.61

Schedule C

Cobra Mains, Meters, R.O.W.

Account Description	Acq. Cost	Net Book Value	Service Date	Useful Life/Mths	Monthly Depr	5/31/20 Book Value	2019 Monthly Depreciation	2020 Monthly Depreciation	Depreciation 8/1 to 12/31/19	Test Year Total
Mains - Whitmer's Feed	103,702.60	103,702.60	6/1/2017	540.00	192.04	96,789.12	192.04	192.04	192.04	7,204.57
	336,827.27	351,205.27			650.38	305,117.29	650.38	650.38	4,552.62	
Measuring & Regulating-Burkhardt Farms Grain Dryer	35,060.93	35,060.93	12/31/2011	300.00	116.87	23,257.08	116.87	116.87		
PUCO CWIP Adj for Capitalized Labor	-3,870.00									
	7,681.85	7,681.85	6/1/2017	300.00	25.61	6,913.62	25.61	25.61		
Measuring & Regulating-Sheber Bros., Inc. Grain Dryer	47,798.32	47,798.32	12/31/2011	300.00	159.33	31,706.23	159.33	159.33		
PUCO CWIP Adj for Capitalized Labor	-3,045.00									
	7,240.86	7,240.86	6/1/2017	300.00	24.14	6,516.72	24.14	24.14		
Measuring & Regulating-H.E. Walter Farms Grain Dryer	39,268.55	39,268.55	12/31/2011	300.00	130.90	26,048.08	130.9	130.9		
PUCO CWIP Adj for Capitalized Labor	-1,420.90									
Measuring & Regulating-LF Farms Grain Dryer	44,799.23	44,799.23	12/31/2011	300.00	149.33	29,716.83	149.33	149.33		
PUCO CWIP Adj for Capitalized Labor	-1,172.00									
	8,949.94	8,949.94	6/1/2017	300.00	29.83	7,875.98	29.83	29.83		
Measuring & Regulating-Decker Nursery, Inc. Grain Dryer	22,106.94	22,106.94	12/31/2011	300.00	73.69	14,884.27	73.69	73.69		
PUCO CWIP Adj for Capitalized Labor	-1,398.00									
	21,492.58	21,492.58	6/1/2017	300.00	71.64	18,913.49	71.64	71.64		
Measuring & Regulating-Harrison Farms Grain Dryer	31,008.39	31,008.39	12/31/2011	300.00	103.36	20,568.91	103.36	103.36		
PUCO CWIP Adj for Capitalized Labor	-2,414.00									
	7,057.25	7,057.25	6/1/2017	300.00	23.52	6,210.43	23.52	23.52		
Measuring & Regulating-Hord Family Farm	55,894.66	55,894.66	6/1/2017	300.00	186.32	49,198.25	186.32	186.32		
Measuring & Regulating-Evans Farms Grain Dryer	30,325.82	30,325.82	12/31/2011	300.00	101.09	20,116.08	101.09	101.09		
PUCO CWIP Adj for Capitalized Labor	-425.00									
	11,837.51	11,837.51	6/1/2017	300.00	39.46	10,416.99	39.46	39.46		
Measuring & Regulating-Eichorn Com. Grain Dryer	3,162.00	3,162.00	12/31/2011	300.00	10.54	2,087.46	10.54	10.54		
Measuring & Regulating-Whitmer's Feed	30,976.00	30,976.00	6/1/2017	300.00	103.25	27,258.92	103.25	103.25		
	390,281.83	404,660.83			1,348.87	301,480.35	1,347.88	1,348.88	9,435.16	16,179.51
Other	727,109.10	755,867.10			1,999.25	606,597.64	1,998.26	1,999.26	13,987.82	23,984.08
PUCO adjustments to individual assets unknown difference	208,147.00 (1,000.00)									
Total	22,424,284.67	10,302,237.04			#VALUE!	2,582,263.08	18,538.15	11,524.87	129,767.08	187,391.29

Schedule D

Cobra Leased Assets

rev 11-14-19

Asset Account ID	Accum Depreciation	Account Description	Acq. Cost	Acq. Cost	Acq. & Dep 2012	Monthly Depn	5/31/20 Book Value	2019 Monthly Depreciation	2020 Monthly Depreciation	Depreciation 8/1 to 12/31/19	Test Year Total
101036500000	108036500000	Land-TCO - Churchtown Hanley Road	CT	118,442.40	118,442.40		118,442.40	0	0		
101036500000	108036500000	Land Rights-TCO - Churchtown	CT	4,624.69	4,624.69	12.85	0.00	0	0		
				123,067.09	123,067.09	12.85	118,442.40	0	0		0
101036800000	108036800000	Compressor Structures-TCO-Churchtown	CT	227,000.59	227,000.59	945.84	0.00	0.00	0		
101036800000	108036800000	Compressor Station Equip-TCO-Churchtown	CT	1,281,938.46	1,281,938.46	4,273.12	607,801.92	4,273.12	0.00		
		PUCO TCO Acq Adj		-164,988.00							
101036800000	108036800000	Meter Equip Compressor Stat - Churchtown	CT	4,485.00	4,485.00	12.46	3,089.62	12.46	0		0
101036800000	108036800000	Meter Equip Compressor Eagle Res Superheat	CT	12,559.59	12,559.59	34.89	8,831.22	34.89	0		
		Controller - Churchtown		1,420,984.04	1,525,982.04	5,266.31	819,822.76	4,320.47		30,243.25	30,243.25
101037100000	108037100000	Stripping Plant Rebuild	CT	133,279.39	133,279.39	444.26	74,538.99	444.26	0	3,109.82	0.00
101036500002	108036500002	Land and Land Rights, Gas-TCO Newton Falls Bldg	NT	15,423.57	15,423.57		0.00	0	0		0.00
101037100001	108037100001	Other Equipment, Odorant-TCO	CT	86,435.05	86,435.05	184.54	19,553.00	184.54	184.54	1,251.79	2,214.49
		PUCO TCO Acq Adj		-86,435.05	-86,435.05	0.00					
				1,759,189.13			832,455.15	4,764.73		33,353.11	30,243.25

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of Commission's	:	
Investigation of Cobra Pipeline	:	Case No.20-1613-PL-COI
Company, LTD's Tariff No. 2	:	

DESCRIPTION OF CAPITAL ACCOUNTS

The Capital Accounts for Cobra Pipeline Company, LTD's ("Cobra's) current owners are described in the Balance Sheet Submitted. Cobra anticipates these items being dissolved or released from its Balance Sheet upon completion of its Bankruptcy Case, docketed as Case No. 19-15961 in the United State Bankruptcy Court for the Northern District of Ohio.

Cobra Pipeline Company, LTD
General Ledger
For the Period From Jun 1, 2019 to May 31, 2020

Filter Criteria includes: 1) IDs: Multiple IDs. Report order is by ID. Report is printed with shortened de

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
211000000100	Paid-In Capital - RMO	6/1/19			Beginning Balance			205,439.98
211000000100	Paid-In Capital - RMO	7/1/19			Beginning Balance			205,439.98
211000000100	Paid-In Capital - RMO	8/1/19			Beginning Balance			205,439.98
211000000100	Paid-In Capital - RMO	9/1/19			Beginning Balance			205,439.98
211000000100	Paid-In Capital - RMO	10/1/19			Beginning Balance			205,439.98
211000000100	Paid-In Capital - RMO	11/1/19			Beginning Balance			205,439.98
211000000100	Paid-In Capital - RMO	12/1/19			Beginning Balance			205,439.98
211000000100	Paid-In Capital - RMO	12/31/19			Fiscal Year End Balance			205,439.98
211000000100	Paid-In Capital - RMO							
211000000100	Paid-In Capital - RMO	1/1/20			Beginning Balance			205,439.98
211000000100	Paid-In Capital - RMO	2/1/20			Beginning Balance			205,439.98
211000000100	Paid-In Capital - RMO	3/1/20			Beginning Balance			205,439.98
211000000100	Paid-In Capital - RMO	4/1/20			Beginning Balance			205,439.98
211000000100	Paid-In Capital - RMO	5/1/20			Beginning Balance			205,439.98
		5/31/20			Ending Balance			205,439.98
211000000200	Paid-In Capital FCCC Co. 6/1/19				Beginning Balance			-102,579.00
211000000200	Paid-In Capital FCCC Co. 7/1/19				Beginning Balance			-102,579.00
211000000200	Paid-In Capital FCCC Co. 8/1/19				Beginning Balance			-102,579.00
211000000200	Paid-In Capital FCCC Co. 9/1/19				Beginning Balance			-102,579.00
211000000200	Paid-In Capital FCCC Co. 10/1/19				Beginning Balance			-102,579.00
211000000200	Paid-In Capital FCCC Co. 11/1/19				Beginning Balance			-102,579.00
211000000200	Paid-In Capital FCCC Co. 12/1/19				Beginning Balance			-102,579.00
211000000200	Paid-In Capital FCCC Co. 12/31/19				Fiscal Year End Balance			-102,579.00
211000000200	Paid-In Capital FCCC Co. II							
211000000200	Paid-In Capital FCCC Co. 1/1/20				Beginning Balance			-102,579.00
211000000200	Paid-In Capital FCCC Co. 2/1/20				Beginning Balance			-102,579.00
211000000200	Paid-In Capital FCCC Co. 3/1/20				Beginning Balance			-102,579.00
211000000200	Paid-In Capital FCCC Co. 4/1/20				Beginning Balance			-102,579.00
211000000200	Paid-In Capital FCCC Co. 5/1/20				Beginning Balance			-102,579.00
		5/31/20			Ending Balance			-102,579.00

Cobra Pipeline Company, LTD
General Ledger

For the Period From Jun 1, 2019 to May 31, 2020

Filter Criteria includes: 1) IDs: Multiple IDs. Report order is by ID. Report is printed with shortened de

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
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Test Year Actual Revenue and Expense

Pre-Petition			Post-Petition											Totals
Jun-19	Jul-19	Aug-19		Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20		
Revenues														
\$ 125.00	\$ 125.00	\$ 125.00	CH 11 Meter Charges CT	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,500.00	
1,125.00	1,125.00	1,125.00	CH 11 Meter Charges HV	1,125.00	1,125.00	1,125.00	1,125.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	14,125.00	
750.00	750.00	750.00	CH 11 Meter Charges NT	750.00	750.00	750.00	750.00	3,125.00	750.00	750.00	750.00	750.00	11,375.00	
0	0	0	CH 11 Meter Charges OTP/Orwell					2,375.00	1,875.00	2,125.00	2,125.00	1,875.00	10,375.00	
10,875.00	22,475.00	0.00	Rev Firm Demand Chg CT	22,112.50	22,112.50		0.00	11,237.50	10,512.50	11,237.50	10,875.00	11,237.50	132,675.00	
27,375.00	56,575.00	0.00	Rev Firm Demand Chg HV	55,662.50	55,662.50		0.00	34,487.50	32,262.50	34,487.50	33,375.00	34,487.50	364,375.00	
5,250.00	10,850.00	0.00	Rev Firm Demand Chg NT	10,675.00	10,675.00		0.00	5,425.00	5,075.00	5,425.00	5,250.00	5,425.00	64,050.00	
0.00	0.00	0.00	Rev Firm Overrun Chg CT	0.00	2,238.50	7,214.00	6,246.50	4,549.00	245.50	0.00	0.00	0.00	20,493.50	
0.00	0.00	0.00	Rev Firm Overrun Chg HV	0.00	7,195.00	14,159.50	27,336.00	21,244.00	4,964.50	1,598.00	692.50	77,189.50		
0.00	0.00	0.00	Rev Firm Overrun Chg NT	0.00	799.50	2,130.00	2,365.00	2,889.50	0.00	0.00	0.00	0.00	8,184.00	
2,879.42	6,748.30	2,589.90	CH 11 Rev Transportation CT	2,294.90	2,610.10	3,819.00	3,903.00	4,871.00	3,853.00	3,723.50	2,910.60	3,147.57	43,350.29	
31,624.20	32,157.00	25,093.50	CH 11 Rev Transportation HV	26,603.00	31,238.60	40,559.00	44,956.00	39,895.20	41,728.40	35,556.50	25,452.70	23,007.80	397,811.90	
17,157.50	19,558.00	16,502.65	CH 11 Rev Transportation NT	16,565.05	32,141.65	38,291.20	45,439.20	47,660.45	45,041.70	43,279.15	20,660.05	18,834.65	361,131.25	
71.00	48.50	49.50	CH 11 Rev Transportation CLE	595.00	7,425.94	6,813.50	1,900.00	1,178.50	1,186.00	642.50	266.50	108.50	20,285.44	
814.75	980.75	1,169.75	CH 11 Rev Process/Compress CT	950.75	807.50	3,335.25	575.25	254.25	14.75	25.25	0.00	0.00	8,928.25	
98,046.87	151,392.55	47,405.30	Total Revenues	137,458.70	76,223.79	193,500.95	122,276.95	187,771.90	172,356.35	143,836.90	104,637.85	100,941.02	1,535,849.13	
98,046.87	151,392.55	47,405.30	Gross Profit	137,458.70	76,223.79	193,500.95	122,276.95	187,771.90	172,356.35	143,836.90	104,637.85	100,941.02	1,535,849.13	
Expenses														
0.00	0.00	0.00	CH 11 Leak Repair CT	0.00	0	0	0	67,077.26	(501.94)	0.00	0.00	0.00	66,575.32	
557.69	428.64	1,854.02	Opr Compr Other Purch CT	0.00	1,174.86	431.49	375.16	488.94	562.19	1,173.93	516.56	520.88	8,084.36	
1,896.14	2,958.06	3,707.16	Opr Mains Other Purch CT	637.08	7,573.10	4,895.13	7,119.74	3,406.79	2,572.15	7,743.55	11,219.09	4,383.63	58,111.62	
5,298.88	12,000.49	5,659.50	Opr Mains Other Purch HV	3,029.73	5,275.82	1,957.31	867.93	2,836.23	862.70	4,635.00	4,800.51	3,583.20	50,807.30	
2,904.35	3,060.62	12,183.12	Opr Mains Other Purch NT	(45,071.69)	3,554.95	2,272.57	2,231.85	3,024.87	3,093.52	12,930.50	1,947.46	1,824.05	3,956.17	
0	0	0	CH11 Gas Imbalance Loss(Gain)	0	0	0	(112.00)	0	0	0	0	0	(112.00)	
0.00	0.00	0.00	Lease Expenses CT	0.00	500.00	202.00	713.08	0	100.00	110.00	399.03	0.00	2,024.11	
0.00	400.00	10.00	Lease Expenses HV	0.00	200.00	0.00	0.00	0	1,805.00	100.00	38.00	0.00	2,553.00	
0.00	473.00	0.00	Lease Expenses NT	0.00	350.00	0.00	1,202.51	0	0	0	0	0	2,025.51	
0.00	0.00	0.00	Lease Expenses Misc	0.00	1,543.62	0.00	0.00	0	0	0	0	0	1,543.62	
32,184.26	37,033.09	34,372.64	Admin Salaries	33,575.11	36,371.67	33,393.35	31,846.52	42,192.94	31,983.41	35,705.50	35,827.96	36,732.79	421,219.24	
6,890.19	4,837.70	6,582.84	Admin Supp/Exp/Other Purch CT	5,751.89	9,127.71	5,248.54	10,375.43	8,661.64	6,992.13	6,009.29	8,645.62	3,621.02	82,744.00	
0.00			CH 11 Admin 8635 East Ave	0	0	1,595.14	1,501.66	2,017.16	2,339.98	1,744.00	1,867.46	1,604.82	12,670.22	
1,008.00	4,123.08	17,500.00	Professional Services-Legal	3,681.69	6,376.56	0.00	26,740.23	0	4,708.13	0.00	537.50	0.00	64,175.19	
2,484.00	2,484.00	2,484.00	Professional Svcs-Nomination	2,484.00	2,484.00	2,484.00	2,484.00	2,484.00	2,484.00	2,484.00	2,484.00	2,484.00	29,808.00	
5,692.38	4,474.55	9,450.75	Property/General Insurance	3,641.31	11,848.77	6,099.22	6,443.96	4,635.84	5,362.28	8,048.09	3,291.95	4,933.57	73,922.67	
0.00	376.69	(154.31)	Insurance Workers Comp	(33.00)	0	0	0	0	0	0	0	0	189.38	
6,728.01	6,728.01	6,021.69	Admin Benefits	6,728.01	6,728.01	6,767.19	5,396.53	5,925.53	6,536.08	6,536.08	6,536.14	6,536.08	77,167.36	
0.00	22.52	17.72	Deprec Comp Other Purch CTC	0.00	0	0	0	0	0	0	0	0	40.24	
31,588.11	31,588.11	31,588.11	Depreciation Expense	31,588.11	31,588.11	31,588.11	9,946.81	17,276.12	17,276.12	17,276.12	17,276.12	17,276.12	285,856.07	
212.99	212.99	212.99	Vehicle and Equipment Leased	212.99	212.99	6,079.36	212.99	(212.99)	0.00	0.00	0.00	0.00	9,144.31	
925.00	925.00	925.00	Rent HV	925.00	925.00	925.00	0.00	925.00	0.00	0.00	0.00	925.00	7,400.00	
3,141.50	3,141.50	3,141.50	Regulatory Safety - Ohio	3,141.50	3,513.41	5,141.50	3,366.50	3,141.50	5,096.42	3,141.50	3,141.50	3,341.50	42,449.83	
0.00	4,375.00	0.00	Regulatory Safety - Federal	0.00	0	0	0	350.00	146.00	0.00	27,371.19	0.00	32,242.19	
38,402.00	0.00	(23,347.00)	Excise Taxes	0.00	0	0	0	0	0	12,800.67	0.00	0.00	27,855.67	
2,299.80	2,361.58	3,533.85	Payroll Taxes	2,370.23	2,329.02	2,309.16	2,324.39	5,572.87	3,077.23	2,723.32	2,449.91	2,438.61	33,789.92	
0	0	0	CH11-Personal Property Tax	0.00	0	0	658,462.10	0	0	0	0	0	658,462.10	
925.46	0.00	0.00	Real Estate Taxes - CT (Wash)	0.00	0	0	0	0	946.40	0.00	0.00	0.00	1,871.86	
0.00			Real Estate Taxes - HV(Holmes)	285.75	0	0	0	75.73	16.80	0.00	0.00	0.00	377.78	
180.66	2,403.97	0	Real Estate Taxes - NT (Trum)	0.00	128.84	0.00	0.00	405.92	2,070.21	0.00	0.00	0.00	5,189.60	
0	0.00	0.00	Misc (Income) Expense	0.00	0	0	0	0	0	0	(9,000.00)	(756.65)	(9,756.65)	
9,094.79	8,757.30	8,761.33	Mortgage Exp L/T Debt	8,516.10	8,594.52	9,000.00	8,880.20	8,594.41	9,176.57	9,225.19	9,159.99	(5,621.18)	92,139.22	
95.72	95.72	83.65	Interest Expense	(8,888.35)	0	0	0	0	0	0	0	0	(8,613.26)	
152,509.93	133,261.62	124,588.56	Total Expenses	52,574.96	140,400.96	122,389.07	779,879.59	177,954.71	107,630.38	132,386.74	128,509.99	83,827.44	2,135,913.95	
(\$ 54,463.06)	\$ 18,130.93	(\$ 77,183.26)	Net Income	\$ 84,883.74	(\$ 64,177.17)	\$ 71,111.88	(\$ 657,602.64)	\$ 9,817.19	\$ 64,725.97	\$ 11,450.16	(\$ 23,872.14)	\$ 17,113.58	(600,064.82)	

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of Commission's	:	
Investigation of Cobra Pipeline	:	Case No.20-1613-PL-COI
Company, LTD's Tariff No. 2	:	

RETAINED EARNINGS

Cobra Pipeline Company, LTD ("Cobra") did not have retained earnings between the
June 1, 2019 and May 31, 2020.

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

5/21/2021 12:05:14 PM

in

Case No(s). 20-1613-PL-COI

Summary: Notification Public Disclosure per May 7, 2021 Pre-Trial Hearing. electronically filed by Mr. Justin M Dortch on behalf of Cobra Pipeline Company, LTD