

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Co-)
lumbia Gas of Ohio, Inc. for Authority)
to Amend its Filed Tariffs to Increase the) Case No. 21-637-GA-AIR
Rates and Charges for Gas Services and)
Related Matters.)

In the Matter of the Application of Co-)
lumbia Gas of Ohio, Inc. for Approval of) Case No. 21-638-GA-ALT
an Alternative Form of Regulation.)

In the Matter of the Application of Co-)
lumbia Gas of Ohio, Inc. for Approval of)
a Demand Side Management Program) Case No. 21-639-GA-UNC
for its Residential and Commercial Cus-)
tomers.)

In the Matter of the Application of Co-)
lumbia Gas of Ohio, Inc. for Approval to) Case No. 21-640-GA-AAM
Change Accounting Methods.)

**MOTION OF COLUMBIA GAS OF OHIO, INC.
TO ESTABLISH TEST PERIOD AND DATE CERTAIN
AND FOR WAIVERS OF STANDARD FILING REQUIREMENTS**

No later than June 30, 2021, Columbia Gas of Ohio, Inc. (“Columbia”) will file an application for an increase in its distribution rates pursuant to R.C. 4909.18. Pursuant to R.C. 4909.15(C), Columbia moves the Public Utilities Commission of Ohio (“Commission”) to establish the following test period and date certain for that application:

Test period: January 1, 2021 to December 31, 2021
Date certain: March 31, 2021

Columbia also will file an application for approval to continue its existing Infrastructure Replacement Program (IRP) and Capital Expenditure Program (CEP) Riders; to adopt a new Federally Mandated Investment (FMI) Rider to recover increased costs imposed under the Pipeline and Hazardous Materials Safety Administration (PHMSA) “mega rule” and other future mandated governmental spending; to continue its Demand Side Management (DSM) program and its associated rider; and to make various changes to Columbia’s tariffs and accounting methods.

In connection with these applications, pursuant to Ohio Adm.Code 4901-7-01 and 4901:1-19-02(D) and Section II(A)(4) of the Commission’s Standard Filing Requirements (SFRs), Columbia respectfully requests that the Commission waive certain of the applicable SFRs in Ohio Adm.Code 4901-7-01, Appendix A. A description of the specific standard filing requirements that Columbia is asking the Commission to waive, and the reasons supporting Columbia’s Motion, are set forth in the attached Memorandum in Support.

Respectfully submitted,

/s/ Joseph M. Clark

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MEMORANDUM IN SUPPORT

1. Proposal of Test Period and Date Certain

“[T]he General Assembly has delegated authority to the PUCO to set just and reasonable rates for public utilities under its jurisdiction,” and “has done so by providing a detailed, comprehensive and * * * mandatory ratemaking formula under R.C. 4909.15.”¹ That statute “requires the PUCO to make a series of determinations – the valuation of the utility’s property in service as of date certain (R.C. 4909.15(A)(1)), a fair and reasonable rate of return on that investment (R.C. 4909.15(A)(2)), and the expenses incurred in providing service during the test [period] (R.C. 4909.15(A)(4)).”²

Section 4909.15(C) states that “[t]he utility may propose a test period * * * that is any twelve-month period beginning not more than six months prior to the date the application is filed and ending not more than nine months subsequent to that date.” It also states that the “date certain” for a natural gas company shall be “not later than the end of the test period.”³

In 2017, Columbia filed an application to establish a Capital Expenditure Program (CEP) Rider. The following October, Columbia filed a Stipulation signed by Commission Staff and other parties in which Columbia agreed to file an application to adjust its base rates with a test period of calendar year 2021 and a date certain earlier than the rate case’s filing date, unless otherwise ordered by the Commission.⁴ The Commission adopted the Stipulation on November 28, 2018.⁵

In this proceeding, Columbia is proposing a test period of calendar year 2021 and a date certain of March 31, 2021. Because this test period and date certain comply with R.C. 4909.15 and the adopted Stipulation in the CEP Rider case, Columbia asks the Commission to approve the proposed test period and date certain.

¹ *Columbus S. Power Co. v. Pub. Util. Comm.*, 67 Ohio St.3d 535, 537, 620 N.E.2d 835 (1993) (citing *Gen. Motors Corp. v. Pub. Util. Comm.*, 47 Ohio St.2d 58, 351 N.E.2d 183 (1976)).

² *Columbus S. Power Co.*, 67 Ohio St.3d at 537.

³ R.C. 4909.15(C)(1) and (2).

⁴ *In the Matter of the Application of Columbia Gas of Ohio, Inc. for Approval of an Alternative Form of Regulation*, Case No. 17-2202-GA-ALT, Stipulation and Recommendation at ¶ 17 (Oct. 25, 2018).

⁵ *In the Matter of the Application of Columbia Gas of Ohio, Inc. for Approval of an Alternative Form of Regulation*, Case No. 17-2202-GA-ALT, Opinion and Order at ¶ 59 (Nov. 28, 2018).

2. Waiver of Certain Standard Filing Requirements

2.1. The Commission will waive filing requirements if the utility sets forth specific reasons for the request and shows good cause.

A public utility filing an application for an increase in rates must generally comply with the Standard Filing Requirements (SFRs) set forth in Appendix A to Ohio Adm.Code 4901-7-01.⁶ However, the Commission may waive portions of the SFRs if the utility timely moves to waive them and the Commission grants the waiver before the utility files its rate increase application.⁷ A waiver request will be considered timely if it is “filed thirty days or more before the docketing of the application with the commission.”⁸ The Commission may waive a requirement of the SFRs if the utility specifically explains its request for waiver and shows good cause, so long as the requirement is not statutorily mandated.⁹ Determining whether the utility has shown good cause requires “due regard” to, *inter alia*:

- i. whether the other information provided by the utility would allow Staff to “effectively and efficiently review the application”;
- ii. whether the utility normally maintains the information in question, or has that information reasonably available to it; and
- iii. the utility’s cost to provide the information in question.¹⁰

Similarly, a natural gas company filing an alternative rate plan application for an increase in rates must generally submit the exhibits described in R.C. 4909.18(A) - (D) and Ohio Adm.Code 4901-7-01.¹¹ However, the Commission may waive any requirement of Ohio Adm.Code Chapter 4901:1-19 that is not statutorily mandated upon a showing of good cause.¹²

⁶ Ohio Adm.Code 4901-7-01.

⁷ *Id.*

⁸ SFR Chapter II, § (A)(4)(e).

⁹ SFR Chapter II, § (A)(4)(a) and (d).

¹⁰ SFR Chapter II, § (A)(4)(d).

¹¹ Ohio Adm.Code 4901:1-19-06(C).

¹² Ohio Adm.Code 4901:1-19-02(D).

2.2. Columbia meets the “good cause” standard for waiving the standard filing requirements specified in this Memorandum.

Columbia respectfully submits the following requests for waiver of the standard filing requirements. As discussed below, none of the requirements is statutorily required, and Columbia has good cause for seeking each waiver.

2.2.1. Chapter II, Supplemental Information Provided at Filing, Paragraph (C)(3) – Annual reports to shareholders for the most recent five years and the most recent statistical supplement

The cited provision of the SFRs requires the applicant utility to deliver to the Commission’s Utilities Department, Office of the Rate Case Manager, four copies of its annual shareholder reports for the prior five years, and/or its parent company’s annual shareholder reports if the applicant is a wholly owned subsidiary, along with “the most recent statistical supplement.” Staff has proposed eliminating this requirement from the SFRs.¹³

Columbia is a wholly owned subsidiary of NiSource Gas Distribution Group, Inc., which is a wholly owned subsidiary of NiSource Inc. (“NiSource”). NiSource’s annual shareholder reports for 2017 through 2020, and its Segment and Financial Information for First Quarter 2021, are available on NiSource’s website at <https://investors.nisource.com/financial-filings-and-reports/quarterly-and-annual-materials/default.aspx>. NiSource’s annual shareholder report for 2016 is available at <https://www.nisource.com/docs/librariesprovider2/sustainability-archives/2016/2016-integrated-annual-report-pdf.pdf>. NiSource’s annual proxy statements are also available on NiSource’s website at <https://investors.nisource.com/financial-filings-and-reports/sec-filings/default.aspx>.

Accordingly, Columbia asks that the Commission waive the requirement to provide this information to Staff at filing and, instead, allow Columbia to provide the URLs for the webpages on NiSource’s website where Staff can find the requested reports, statistical supplement, and SEC filings.

¹³ *In the Matter of the Commission’s Review of the Standard Filing Requirements for Rate Increases in Ohio Adm.Code Chapter 4901-7, Case No. 19-2103-AU-ORD, Entry, Attachment A at p. 22 of 170 (Dec. 16, 2020).*

2.2.2. Chapter II, Supplemental Information Provided at Filing, Paragraph (C)(4) – Most recent SEC Form 10-K, 10-Q, and 8-K of the applicant and/or its parent company

The cited portion of the SFRs requires the applicant utility to deliver to Staff four copies of its “most recent SEC Form 10-K, 10-Q, and 8-K” and/or its parent company’s SEC filings if the applicant is a wholly owned subsidiary. It also requires the applicant utility to “provide all subsequent 10-K, 10-Q, and 8-K SEC reports to the staff through the date of the hearing.” Staff has proposed eliminating this requirement from the SFRs as well.¹⁴ NiSource’s most recent 10-K, 10-Q, and 8-K filings are available on NiSource’s website at <https://investors.nisource.com/financial-filings-and-reports/sec-filings/default.aspx>, and NiSource regularly updates this page with its most recent SEC filings. Accordingly, Columbia asks that the Commission waive the requirement to provide this information to Staff at filing and, instead, allow Columbia to provide the URL for the webpage on NiSource’s website where Staff can find the requested reports.

2.2.3. Chapter II, Supplemental Information Provided at Filing, Paragraph (C)(6) – Worksheet Showing Monthly Test Year Data and Totals

The cited portion of the SFRs requires the applicant utility to provide “monthly test year data and totals” by “FERC, NARUC, or PUCO account” that “agree with Schedule C-2.1, Column 1.” Columbia does not prepare its operating income statements by FERC account as part of its budget process. Accordingly, Columbia requests waiver of this requirement. However, Columbia intends to provide budget data by FERC account based on allocations using historical data and explain its variances on a cost element/activity basis. When Staff begins its audit process, Columbia will give Staff detailed definitions of all cost elements and activities used by Columbia to develop its operating budgets and accounting. The Commission waived similar requirements for Columbia in its last rate case.¹⁵

¹⁴ *In the Matter of the Commission’s Review of the Standard Filing Requirements for Rate Increases in Ohio Adm.Code Chapter 4901-7, Case No. 19-2103-AU-ORD, Entry, Attachment A at p. 22 of 170 (Dec. 16, 2020).*

¹⁵ *In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Amend its Filed Tariffs to Increase the Rates and Charges for Gas Services and Related Matters, Case Nos. 08-72-GA-AIR, et al., Entry at ¶¶ 9, 14 (Feb. 27, 2008).*

2.2.4. Chapter II, Supplemental Information Provided at Filing, Paragraph (C)(13) – Federal income tax information

The cited provision of the SFRs requires the applicant utility to provide certain federal income tax information to the Commission’s Utilities Department, Office of the Rate Case Manager, when the utility files its application. Columbia’s federal income tax returns include confidential information. Columbia requests permission to make these income tax returns available to Staff at Columbia’s offices during normal business hours. The Commission granted a similar request from AEP Ohio in its current distribution rate case.¹⁶

2.2.5. Chapter II, Supplemental Information Provided at Filing, Paragraph (C)(15) – Copies of Advertisements Charged to Advertising Expense

The cited provision of the SFRs requires the applicant utility to provide, “[a]t the time of filing of the two-month update[,] a copy of all advertisements whose costs were charged to advertising expense in the actual months of test year[,]” with “the cost of the ad and the account charged” indicated on the copy of each ad. The cited provision also requires the utility to estimate “the cost of those ads that may be included in the budgeted portion of the test year.” Due to the large volume of advertisements for the costs associated with the Pipeline Safety Program (PSP) that are Public Awareness costs recorded to Account 909, Cost Element 3001, Columbia respectfully requests that the Commission waive the requirement to provide copies of those advertisements to the Utilities Department, Office of the Rate Case Manager. Columbia will respond, however, to data requests regarding PSP advertisements during this proceeding.

2.2.6. Chapter II, Supplemental Information Provided at Audit, Paragraph (D)(3) – Transactions with Affiliated Companies

The cited provision of the SFRs requires the applicant utility to provide to Commission Staff, on the first day of the field audit, certain information regarding the utility’s transactions with affiliated companies “which affect the operating income statement, plant in service accounts, and inventories * * *.” In particular, the cited provision requires the utility to identify “[a]ll contracts between the utility and any affiliated company” and describe “the general nature of [the] transaction”;

¹⁶ See *In the Matter of the Application of Ohio Power Co. for an Increase in Electric Distribution Rates*, Case Nos. 20-585-EL-AIR, Entry at ¶¶ 9, 11 (May 6, 2020).

provide “[a] statement showing all affiliated transactions by account”; and explain “the method(s) used to allocate common and overhead costs.”

Columbia does not separately identify all affiliate transactions in its budgeting process. Columbia does, however, identify affiliate transactions for its affiliate, NiSource Corporate Service Company, which consists of the majority of the non-gas cost affiliate transactions. Columbia intends to provide information related to NiSource Corporate Service Company transactions, all historical affiliate information requested, and actual data for the test year as it becomes available. Columbia respectfully requests that the Commission waive the requirement to provide information related to all other affiliate transactions in the forecasted period of its test year because that information is not available. The Commission approved a similar request from Columbia in its last rate case.¹⁷

Additionally, Columbia currently has two contracts with affiliated companies that include confidential information, one of which contains confidential information. Columbia requests that Staff review this document at Columbia’s offices during normal business hours. Again, the Commission approved a similar request from Columbia in its last rate case.¹⁸

2.2.7. Chapter II, Supplemental Information Provided at Audit, Paragraph (D)(10) – Quarterly shareholder reports of the applicant and/or its parent company for the most recent five quarters

The cited provision of the SFRs requires the applicant utility to make available to Staff, on the first day of the field audit, the applicant’s five most recent quarterly reports to shareholders and/or its parent company’s quarterly reports if the applicant is a wholly owned subsidiary. Staff has proposed eliminating this

¹⁷ *In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Amend its Filed Tariffs to Increase the Rates and Charges for Gas Services and Related Matters*, Case Nos. 08-72-GA-AIR, et al., Entry at ¶ 7 (Feb. 27, 2008).

¹⁸ *In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Amend its Filed Tariffs to Increase the Rates and Charges for Gas Services and Related Matters*, Case Nos. 08-72-GA-AIR, et al., Entry at ¶ 8 (Feb. 27, 2008).

requirement from the SFRs.¹⁹ NiSource's most recent quarterly reports to its shareholders are available on NiSource's website at <https://investors.nisource.com/financial-filings-and-reports/quarterly-and-annual-materials/default.aspx>. Accordingly, Columbia asks that the Commission waive the requirement to provide this information to Staff at filing and, instead, provide the URL for the webpage on NiSource's website where Staff can find the requested reports.

- 2.2.8. Chapter II, Supplemental Information Provided at Audit, Paragraph (D)(12) – Current federal income tax returns
Chapter II, Supplemental Information Provided at Audit, Paragraph (D)(19) – State income tax returns

The cited provisions of the SFRs require the applicant utility to make its current federal income tax returns (and/or the applicant's portions of the consolidated returns) and state income tax returns (if the tax is included in jurisdictional operating expenses) available to Commission Staff on the first day of the field audit. These returns include confidential information. Columbia requests permission to make these income tax returns available to Staff at Columbia's offices during normal business hours. The Commission approved a similar request from Columbia in its last rate case.²⁰

- 2.2.9. Chapter II, Section C, Paragraph (B)(3) – Operating Revenues and Expenses By Account – Jurisdictional Allocation (Schedule C-2.1)

The cited portion of the SFRs requires the applicant utility to provide "a detailed operating income statement by FERC, NARUC or PUCO account in generally the same format as specified on Schedule C-2.1." As indicated above, Columbia does not prepare its operating income statements by FERC account as part of its budget process. Accordingly, Columbia requests that the Commission waive this requirement. However, Columbia intends to provide budget data by FERC account based on allocations using historical data and explain its variances on a

¹⁹ *In the Matter of the Commission's Review of the Standard Filing Requirements for Rate Increases in Ohio Adm. Code Chapter 4901-7*, Case No. 19-2103-AU-ORD, Entry, Attachment A at p. 27 of 170 (Dec. 16, 2020).

²⁰ *In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Amend its Filed Tariffs to Increase the Rates and Charges for Gas Services and Related Matters*, Case Nos. 08-72-GA-AIR, et al., Entry at ¶ 6 (Feb. 27, 2008).

cost element/activity basis. Additionally, when Staff begins its audit process, Columbia will give Staff detailed definitions of all cost elements and activities used by Columbia to develop its operating budgets and accounting. The Commission waived this requirement for Columbia in its last rate case.²¹

2.2.10. Chapter II, Section C, Paragraph (D)(7) – Total Company Payroll Analysis by Employee Classifications / Payroll Distribution (Schedule C-9.1)

The cited portion of the SFRs requires the applicant utility to provide “the payroll analysis as specified on Schedule C-9.1 for the most recent five calendar years and the test year. One form shall be completed for the total company data and one form for each of the utility’s employee classification or payroll distributions.” Columbia does not project manhours or payroll taxes, and thus cannot provide projected manhours (lines 2-5 on Schedule C-9.1) or payroll taxes (lines 16-18 on Schedule C-9.1) for the test period. Accordingly, Columbia requests that the Commission waive the requirement to project manhours and payroll taxes for the test year. Instead, for projected test year hours, Columbia proposes to use the last known actual hours. And for projected payroll taxes, Columbia proposes to use the test year normalized labor operation and maintenance expense experience ratio to arrive at the gross payroll tax for the projected period.

2.2.11. Chapter II, Section C, Paragraph (E)(4) – Analysis of Reserve for Uncollectible Accounts (Schedule C-12)

The cited portion of the SFRs requires the applicant utility to “[p]rovide a total company analysis of uncollectibles for the three most recent calendar years and the test year in the format specified on Schedule C-12.” In Case Nos. 03-1127-GA-UNC and 03-2572-GA-ATA, the Commission approved Columbia’s recovery of uncollectible expenses from the Small General Service (SGS), General Service (GS), Small General Transportation Service (SGTS), General Transportation Service (GTS), Full Requirements Small General Transportation Service (FRSGTS), and Full Requirements General Transportation Service (FRGTS) rate classes through an Uncollectible Expense Rider. See P.U.C.O. No. 2, Twentieth Revised

²¹ *In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Amend its Filed Tariffs to Increase the Rates and Charges for Gas Services and Related Matters*, Case Nos. 08-72-GA-AIR, et al., Entry at ¶ 9 (Feb. 27, 2008).

Sheet No. 29, Twelfth Revised Sheet No. 69, and Section VII, Nineteenth Revised Sheet No. 29.²²

Because the Uncollectible Expense Rider's true-up provision eliminates the need for Columbia to develop uncollectible reserve levels, Columbia no longer projects uncollectible reserve levels as part of its budget process. Accordingly, Columbia requests that the Commission waive this requirement to the extent it requires Columbia to provide test year information. Columbia will, however, file historical uncollectible reserve levels. The Commission waived this requirement for Columbia in its last rate case.²³

2.2.12. Chapter II, Section D, Paragraph (C)(1) – Embedded Cost of Short-Term Debt (Schedule D-2)

The cited portion of the SFRs requires the applicant utility to “[p]rovide supporting schedules as of the date certain or most recent available historic calendar quarter for * * * [e]mbedded cost of short-term debt, if any, [on] Schedule D-2.” Section D, “Rate of Return,” relates to the rate fixation requirements in R.C. 4909.15. In 1999, the Supreme Court of Ohio summarized the ratemaking process under R.C. 4909.15 as follows:

R.C. 4909.15(A) requires the commission to determine the following: the valuation of the utility's property in service as of a date certain, i.e. its rate base; a fair and reasonable return on that investment; and the expenses incurred in providing service during the test year. Once these determinations are made, the commission, pursuant to R.C. 4909.15(B), computes the gross annual revenues to which the utility is entitled by adding the dollar return on the utility's investment to the utility's test-year expenses. Pursuant to R.C. 4909.15(C), the commission then determines the utility's revenues during the test period. If the revenues received by the utility during the test year are less than the gross annual revenues to which the

²² Uncollectible expenses for the Large General Service (LGS) and Large General Transportation Service (LGTS) rate classes are recovered through base rates.

²³ *In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Amend its Filed Tariffs to Increase the Rates and Charges for Gas Services and Related Matters*, Case Nos. 08-72-GA-AIR *et al.*, Entry at ¶ 11 (Feb. 27, 2008).

utility is entitled, the commission must set new rates that will raise the necessary revenue.²⁴

The statute further instructs the Commission, in setting those new rates, to “[i]nclud[e] a fair and reasonable rate of return determined by the commission with reference to a cost of debt equal to the actual embedded cost of debt of such public utility * * * .” R.C. 4909.15(E)(2)(a).

A public utility’s “cost of debt” is part of its capital structure. As the Commission explained in a 1975 opinion:

Each of the sources of permanent funds which make up the capital structure (long term debt, preferred stock and common equity) have costs associated with them. Such costs are, in effect, the annual interest rates the utility must pay to the suppliers of these various forms of capital. When these costs have been determined, they are multiplied by the percent of the capital structure the component with which they are associated represents, the sum of the products equalling the weighted cost of capital to the company. Under the analysis, the resulting percentage is considered to be evidence of a fair rate of return, and is applied to the statutory rate base to determine the dollar return to which an applicant utility is entitled.²⁵

However, “[t]he Commission has consistently rejected the inclusion of short-term debt in the capital structure[,] because short-term debt is not a permanent source of capital, the amounts vary over time, and its cost is relatively volatile.”²⁶ The Supreme Court of Ohio has approved that approach, holding that “the exclusion of short-term debt in ascertaining the cost of capital [is] neither unlawful nor unreasonable. The commission’s approach [is] in conformity with testimony to the effect that capital structure, by generally accepted definitions, does not include

²⁴ (Citations omitted.) *Cincinnati Gas & Elec. Co. v. Pub. Util. Comm.*, 86 Ohio St.3d 53, 54 (1999).

²⁵ *In the Matter of the Application of The Cincinnati Gas & Electric Co. for an Increase in its Electric Rates*, Case No. 72-415-Y, Opinion and Order on Rehearing, 1975 Ohio PUC LEXIS 1, *7-8 (Oct. 17, 1975).

²⁶ *In the Matter of the Applications of Columbia Gas of Ohio, Inc. to Establish a Uniform Rate for Natural Gas Service within the Company’s Lake Erie Region, Northwestern Region, Central Region, Eastern Region, and Southeastern Region*, Case Nos. 88-716-GA-AIR, *et al.*, Opinion and Order, 1989 Ohio PUC LEXIS 1069, *133-134 (October 17, 1989).

short-term debt.”²⁷ Additionally, the Standard Filing Requirements follow that approach by excluding short-term debt from the classes of capital in the Rate of Return Summary. *See* Standard Filing Requirements, Chapter II, Section D, Schedule D-1.²⁸

Because the short-term debt is not part of a public utility’s capital structure, and because the Commission and the Ohio Supreme Court have affirmed the exclusion of short-term debt in calculating a public utility’s cost of capital, Columbia requests that the Commission waive the requirement to submit Schedule D-2 or any other information on Columbia’s embedded cost of short-term debt.

2.2.13. Chapter II, Section D, Paragraph (D) – Comparative Financial Data (Schedule D-5)

The cited portion of the SFRs requires the applicant utility to “[p]rovide a comparison of financial data for the test year and the ten most recent fiscal years * * * as illustrated in Schedule D-5.” The general instructions for SFR Section D state that an applicant utility “whose securities are not traded publicly” must “submit all data required in section ‘D’ on an applicant-stand-alone basis and also on a parent-consolidated basis.” However, the financial data for NiSource is not directly comparable before and after 2016, because Columbia’s one-time affiliate Columbia Pipeline Group separated from NiSource on July 1, 2015. Accordingly, Columbia requests that the Commission waive the requirement to provide the financial data requested in Schedule D-5 on a parent-consolidated basis for the ten most recent fiscal years. Instead, Columbia asks that it be permitted to provide that financial data on a parent-consolidated basis for the five most recent fiscal years – *i.e.*, for the period after the separation of Columbia Pipeline Group.

²⁷ *Masury Water Co. v. Pub. Util. Com.*, 58 Ohio St.2d 147, 149, 389 N.E.2d 478 (1979).

²⁸ In the “Definitions” section of Chapter II of the Standard Filing Requirements, Section D (Rate of Return), at paragraph (E)(8), the Commission includes a definition of “Return on average total capital.” That paragraph defines “Return on average total capital” to mean “Income available for fixed charges” divided by “Average total capitalization including short term debt[.]” However, none of the Schedules in Section D still uses the phrase “Return on average total capital[.]” which further supports the conclusion that short-term debt is irrelevant to determining rate of return.

2.2.14. Chapter II, Section E, Paragraph (B)(2) – Current Tariff Schedules (Schedule E-2)

The cited provision of the SFRs requires the applicant utility to provide a “[c]lean copy of current tariff schedules * * * .” Copies of Columbia’s current tariff schedules are available on the Commission’s website at <https://puco.ohio.gov/wps/portal/gov/puco/documents-and-rules/tariffs>. They are also available on Columbia’s website at <https://www.columbiagas-ohio.com/docs/librariesprovider5/rates-and-tariffs/ohio-tariff.pdf?sfvrsn=107>. Excluding current tariff sheets from Columbia’s application will shorten the filing by over 200 pages and save reams of paper if Staff, intervenors, or other interested parties print the application. Accordingly, Columbia asks that Staff waive the requirement to include this information in its application.

For the reasons provided above, Columbia respectfully requests that the Commission grant this Motion and waive the above-specified portion of the standard filing requirements and of the alternative regulation plan requirements.

Respectfully submitted,

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Summary: Motion of Columbia Gas of Ohio, Inc. to Establish Test Period and Date Certain and for Waivers of Standard Filing Requirements electronically filed by Ms. Melissa L. Thompson on behalf of Columbia Gas of Ohio, Inc.