

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Co-)
lumbia Gas of Ohio, Inc. for Approval to) Case No. 14-1615-GA-AAM
Change Accounting Methods.)

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

Columbia Gas of Ohio, Inc. ("Columbia"), pursuant to the Commission's December 14, 2014 Finding and Order adopting the Pipeline Safety Program ("PSP") and the Commission's August 26, 2016 Opinion and Order amending the PSP, respectfully submits its annual report detailing Columbia's PSP-related expenses deferred in calendar year 2020. In support of its annual report, Columbia states as follows:

1. Columbia is a natural gas company and a public utility within the meaning of R.C. 4905.02 and 4905.03, and is therefore subject to the jurisdiction of the Commission.

2. On December 17, 2014, pursuant to R.C. 4905.13, the Commission approved Columbia's application to establish a regulatory asset to defer to up to \$15 million annually to increase customer safety through the PSP. The Commission required Columbia to file an annual report for its PSP by June 1 each year. The Commission further required Columbia's annual report to include an audit report prepared by Columbia's external auditor summarizing its findings with respect to the accuracy of Columbia's accounting for PSP-related expenditures.

3. The Commission also established that, with the filing of the annual report, Staff conducts an annual review of reported program expenditures and should file a Staff Report no later than 90 days subsequent to the annual report. Once the Staff Report is filed, Columbia is granted 30 days to accept Staff's recommendations or to object thereto.

4. On August 26, 2016, the Commission authorized Columbia to defer up to \$25 million annually beginning in calendar year 2016. This incremental \$10

million of deferral authority would have a fixed 3% interest rate per annum for carrying costs and would fund solely Columbia's Damage Prevention Technology Initiative through December 31, 2023. Thereafter, Columbia's authority to defer would revert back to \$15 million annually.

5. In support of this annual report, Columbia includes the following appendices:

Attachment A – Financial Schedules detailing the PSP-related expenses deferred in calendar year 2020.

Attachment B – Audit Report prepared by Columbia's independent auditor, Deloitte & Touché, LLP

Attachment C – PSP Programmatic Review for the four initiatives supported by the PSP

WHEREFORE, Columbia respectfully submits this annual report for Commission Staff's review, and requests a recommendation that all 2020 PSP-related expenses be deferred.

Respectfully submitted by,

COLUMBIA GAS OF OHIO, INC.

/s/ Joseph M. Clark

Joseph M. Clark, Counsel of Record

Joseph M. Clark, Asst. Gen. Counsel
(0080711)

John R. Ryan, Senior Counsel (0090607)

P.O. Box 117

290 W. Nationwide Blvd.

Columbus, Ohio 43216-0117

Telephone: (614) 460-6988

(614) 285-2220

E-mail: josephclark@nisource.com

johnryan@nisource.com

(Willing to accept service by e-mail)

Attorneys for

COLUMBIA GAS OF OHIO, INC

ATTACHMENT A

**Columbia Gas of Ohio
Pipeline Safety Program
2020 Annual Report**

Initiative	2015	2016	2017	2018	2019	2020	Total
Enhanced Public Awareness Initiative (EPAI)	\$ 1,394,861.19	\$ 1,625,261.56	\$ 1,416,023.36	\$ 1,577,559.34	\$ 1,123,884.14	\$ 1,036,159.82	\$ 8,173,749.41
Cross Bore Safety Initiative (CBSI)	\$ 978,703.31	\$ 2,123,511.10	\$ 2,048,728.04	\$ 1,938,628.86	\$ 1,516,473.31	\$ 1,027,209.11	\$ 9,633,253.73
Advanced Workforce Training Initiative (AWTI)	\$ 3,731,850.27	\$ 5,691,231.82	\$ 6,332,873.22	\$ 4,575,696.99	\$ 5,706,976.55	\$ 4,998,569.72	\$ 31,037,198.57
Damage Prevention Technology Initiative (DPTI)	\$ 5,340,996.75	\$ 9,938,760.58	\$ 14,594,278.79	\$ 15,616,066.76	\$ 16,458,559.80	\$ 17,418,039.72	\$ 79,366,702.40
Carrying Costs	\$ 142,884.01	\$ 1,098,422.57	\$ 1,914,431.63	\$ 2,963,882.76	\$ 3,962,387.99	\$ 4,856,655.86	\$ 14,938,664.82
Total	\$ 11,589,295.53	\$ 20,477,187.63	\$ 26,306,335.04	\$ 26,671,834.71	\$ 28,768,281.79	\$ 29,336,634.23	\$ 143,149,568.93

2020 Initiative	January	February	March	April	May	June	July	August	September	October	November	December	Total
Enhanced Public Awareness Initiative (EPAI)	-	-	-	192,172.05	143,772.17	169,653.73	61,298.38	89,316.06	73,589.85	108,963.06	88,198.62	109,195.90	\$ 1,036,159.82
Cross Bore Safety Initiative (CBSI)	77,980.19	92,302.40	133,196.59	160,782.92	144,712.92	116,079.55	111,486.01	78,767.52	57,581.39	16,428.35	15,168.87	22,722.40	\$ 1,027,209.11
Advanced Workforce Training Initiative (AWTI)	485,326.99	776,112.43	523,539.57	448,858.31	245,786.49	354,994.67	244,542.29	393,458.94	340,684.69	280,457.36	287,165.71	617,642.27	\$ 4,998,569.72
Damage Prevention Technology Initiative (DPTI)	(104,279.70)	2,618,520.14	1,040,034.19	1,809,690.55	1,271,894.54	1,634,942.01	1,211,645.91	1,754,111.21	1,853,952.19	1,558,671.78	1,764,167.51	1,004,689.39	\$ 17,418,039.72
Program Cost Total	459,027.48	3,486,934.97	1,696,770.35	2,611,503.83	1,806,166.12	2,275,669.96	1,628,972.59	2,315,653.73	2,325,808.12	1,964,520.55	2,154,700.71	1,754,249.96	\$ 24,479,978.37
Carrying Costs	382,708.76	363,891.87	396,821.98	390,531.79	410,376.42	403,609.42	414,466.49	420,793.34	415,224.69	394,797.54	420,804.83	442,628.73	\$ 4,856,655.86
Total	\$ 841,736.24	\$ 3,850,826.84	\$ 2,093,592.33	\$ 3,002,035.62	\$ 2,216,542.54	\$ 2,679,279.38	\$ 2,043,439.08	\$ 2,736,447.07	\$ 2,741,032.81	\$ 2,359,318.09	\$ 2,575,505.54	\$ 2,196,878.69	\$ 29,336,634.23

ATTACHMENT B

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

Public Utilities Commission of Ohio No. 14-1615-GA-AAM and No. 16-0552-GA-AAM

We have performed the procedures enumerated below, which were agreed to by Columbia Gas of Ohio, Inc. (the "Company" or "you") and the Public Utilities Commission of Ohio's (the "PUCO") on the Company's compliance with PUCO Case No. 14-1615-GA-AAM and No. 16-0552-GA-AAM with regard to the balance of accumulated cost deferrals for the Pipeline Safety Program ("PSP") for the period January 1, 2020 through December 31, 2020. The Company is responsible for compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

AGREED-UPON PROCEDURES

- 1) We obtained from Company management the detail of the PSP cost deferrals by month for the period from January 1, 2020 to December 31, 2020, agreed the cost deferrals to the Company's annual report to be filed with the Public Utilities Commission of Ohio (PUCO), and identified no differences. We also performed the following procedures:
 - a. We removed the prior year PSP activity included in the detail of the PSP cost deferrals by month obtained in Step 1 above by filtering the detail to exclude all rows with the Journal Description 'Journal from closing.' We agreed the total remaining activity to the change in accounts 18236600, 18236601 and 18236602 from January 1, 2020 to December 31, 2020 in the Company's general ledger and identified no differences.
 - b. We randomly selected 3 months included in the schedule obtained in Step 1 above. For each month selected, we randomly selected five individual cost line items from the schedule (15 total selections) and agreed the cost included in the detail to supporting documentation, see below for results:
 - i. We selected 3 labor charges of full-time employees and recalculated the total charges by multiplying the total hours charged by the employee to a PSP work order by the employee labor rate with no exception. We agreed the total hours charged to a PSP work order by the employee for each selection to a screenshot from the EASI system and the employee labor rate to a screenshot from the LaborDS Database and identified no differences.
 - ii. We selected 3 labor charges of temporary personnel and recalculated the total charges by multiplying the total hours charged by the employee to a PSP work order by the employee labor rate with no exception. We agreed the total hours charged and the employee's labor rate to a screenshot from the Agile One system and identified no differences.

- iii. We selected 3 electric utility charges, and agreed the total cost by obtaining a third-party invoice and identified no differences.
 - iv. We selected 3 consulting service charges, and agreed the total cost to a third-party invoice and identified no differences.
 - v. We selected 3 charges for other maintenance services and agreed the total cost by obtaining a third-party contractor invoice from the WMS system and identified no differences.
- 2) We obtained from Company management the monthly detail of the carrying charges included in the PSP deferrals for the period from January 1, 2020 to December 31, 2020 and performed the following procedures:
 - a. We agreed the total activity per the monthly detail of the carrying charges to the total carrying charges included in the schedule obtained in Step 1 above by filtering the detail to include only the cost element '9257' and identified no differences.
 - b. We randomly selected 3 months in the period from January 1, 2020 to December 31, 2020, and recalculated the monthly carrying charges for each selected month by multiplying the Company's weighted average long-term debt interest rate of 5.03% for January 1, 2020 to March 31, 2020, 4.88% from April 1, 2020 to June 30, 2020, 4.71% from July 1, 2020 to December 31, 2020 or 3.0% for Damage Prevention Technology Initiative (DPTI) charges, by the average of the monthly beginning and ending balance of accounts 18236600, 18236601 and 18236602 with no exception.
 - i. We agreed the beginning monthly balance of accounts 18236600, 18236601 and 18236602 to the sum of the 2020 activity from the detail of the PSP cost deferrals by month obtained in Step 1 through the previous month excluding carrying costs and the 2018 through 2019 activity excluding carrying costs per the respective annual schedules, and identified no differences.
 - ii. We agreed the ending monthly balance of accounts 18236600, 18236601 and 18236602 to the sum of the 2020 activity from the detail of the PSP cost deferrals by month obtained in Step 1 through the selected month excluding carrying costs plus the 2018 through 2019 activity excluding carrying costs per the respective annual schedules, and identified no differences.

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

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Company's compliance with PUCO Case No. 14-1615-GA-AAM and No. 16-0552-GA-AAM in conjunction with the balance of accumulated cost deferrals for the Pipeline Safety Program ("PSP") for the period January 1, 2020 through December 31, 2020. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Deloitte + Touche LLP

May 27, 2021

ATTACHMENT C

ENHANCED PUBLIC AWARENESS INITIATIVE

INCREASING NATURAL GAS AWARENESS AND GAS INFRASTRUCTURE SAFETY

Baseline Survey (July/August 2015) and Annual Surveys (May 2016, May 2017, May 2018, May 2019, May 2020, and May 2021)

	Affected Public							Excavators							Emergency Responders							Public Officials						
	2015	2016	2017	2018	2019	2020	2021	2015	2016	2017	2018	2019	2020	2021	2015	2016	2017	2018	2019	2020	2021	2015	2016	2017	2018	2019	2020	2021
Natural Gas in close proximity.	90%	90%	66%	72%	67%	64%	60%								84%	91%	86%	*	85%	89%	84%	84%	76%	78%	80%	81%	84%	85%
In the past year, do you recall seeing, hearing or reading any information regarding natural gas safety?	44%	41%	39%	51%	35%	36%	37%	40%	53%	75%	54%	62%	67%	65%	45%	55%	63%	77%	62%	68%	53%	46%	56%	48%	60%	57%	54%	53%
Do you know what natural gas smells like?	88%	88%	87%	94%	80%	85%	80%	95%	92%	100%	84%	98%	100%	98%	97%	98%	97%	77%	96%	97%	97%	93%	96%	95%	75%	98%	96%	97%
Aware of locator service?	83%	79%	90%	75%	79%	80%	80%	97%	99%	100%	99%	100%	100%	100%	98%	92%	97%	*	99%	99%	98%	98%	100%	99%	99%	97%	99%	99%
What number are you supposed to call before digging?	18%	32%	39%	22%	66%	57%	70%	56%	64%	70%	88%	72%	71%	87%	44%	69%	65%	*	80%	81%	78%	50%	58%	62%	*	79%	84%	89%
Heard of '811' or another free 'One Call' number?	45%	51%	57%	75%	49%	54%	50%	90%	92%	92%	83%	98%	96%	98%	82%	91%	93%	*	97%	93%	92%	88%	90%	82%	*	90%	89%	89%
Is calling before you dig required by law?	22%	29%	26%	63%	24%	39%	34%	62%	75%	82%	*	76%	94%	84%	80%	82%	76%	*	81%	87%	82%	64%	60%	56%	76%	61%	68%	63%
Ohio has significant penalties for digging without calling to have utilities located.	47%	42%	27%	94%	32%	40%	41%	65%	71%	38%	*	44%	58%	63%	48%	47%	44%	*	42%	51%	52%	47%	46%	40%	*	48%	39%	44%

*For calendar year 2018, Columbia utilized the Ohio Gas Association survey for its PSP Public Awareness survey. This survey does not include several comparable questions to previous surveys.

STATISTICS AND SUCCESSES

1. Paid Media Campaigns

- *Stop. Leave. Call. (Jan – April, Nov – Dec), Call 811 (May – Sept) and CO Safety (Feb – March, Nov – Dec)*
- **Total Impressions:** 20.8M
- **Social:** 4.6M impressions, with 1.8M video completions and 8K clicks to website. CO Safety video educating on proper CO alarm use was the most popular video
- **Hulu:** 891.6K impressions, 98% video completion rate
- **Radio:** 13.9M impressions (metro, small market, Pandora)
- **Paid Search:** 120K impressions, 13.6K clicks to website
- **Pinterest:** 1.2M impressions, 2.5K link clicks to website

2. Content Sharing Programs

- With in-person events cancelled for the majority of the year, Columbia established content sharing programs with over 84 partners to locally disseminate safety messages (safety towns, city municipalities, first responders).

3. Custom Nursery and Hardware Partnerships

- Columbia partnered with garden and hardware stores to tag and distribute more than 55,000 pieces of branded stock with 811 message; grew program participation by 25%, including the addition of seven territory Lowe's.

4. Dig Into Safety Family Program

- Kid-friendly activity sheets created moments for families to discuss natural gas safety while spending more time at home. 500 families participated within 10 days of the program launch and were rewarded with a sweet treat.

5. Daylight Saving Stinks – and So Does Natural Gas

- Eight stores in populous cities across the territory gave away SLC branded coffee to make Daylight Saving day “stink” a little less. Emails and social posts with the SLC message promoted the program.

OTHER MEASURES OF EFFECTIVENESS

PROGRESS TOWARDS REDUCING RISKS TO COLUMBIA'S SYSTEM

- Excavators pose the largest risk. Standardized presentation materials were used to ensure consistent messaging across the service territory. Content programs launched with 16 city municipalities to improve relationships with public officials.

MIDTERM ADJUSTMENTS TO INITIATIVE

- After COVID forced in-person events to be cancelled, Columbia pivoted and created digital storybooks, activity sheets and more to create authentic, memorable moments for families to discuss natural gas safety.

RESULTS OF ONGOING AND FUTURE INVESTIGATIONS

- Columbia's surveys show that excavators have heard about 811 (90% in 2015 to 98% in 2021) and knowing what number to call before digging (56% in 2015 to 87% in 2020)

IDENTIFYING EFFICIENCIES AND IMPLEMENTING COST SAVINGS MEASURES

- Columbia partnered with over 100 community organizations to efficiently share safety messages in hyper-local ways via trusted and beloved partners.

DAMAGE PREVENTION TECHNOLOGY INITIATIVE

2020 DISTRIBUTION FACILITIES LOCATED

Columbia Gas of Ohio – 2020 Year-to-Date Statistics ¹	
Total Distribution Facility Footage	24,878,500
Main Lines	14,989,644
Service Lines	9,888,757
Transmission Lines	99
Field Collectors (2020 YE)	177

¹ Walked footage as of December 31, 2020

TOTAL FACILITIES LOCATED (2015 – 2020)

Columbia Gas of Ohio – Program Statistics ¹	
Total Distribution Facility Footage	105,412,181
Main Lines	58,298,182
Service Lines	47,110,671
Transmission Lines	3,328
Field Collectors (average)	140

DAMAGE PREVENTION RISK MODEL (DPRM)

- DPRM predicts the riskiest one-call tickets and guides Damage Prevention Specialists (DPSs) to contact with excavators in the field
- Columbia's DPRM served as a model for predictive risk analytics for the other Columbia companies

DAMAGES FROM RECORD ERRORS

- Anticipated outgrowth of implementing a more robust system of maps and records is a decrease in damages due to a lack of updated records in Columbia's system
- Columbia is also reviewing its service line records to decrease its damages due to poor records.
- To set a baseline for this metric, in 2014, out of the 1933 damages, 494 were due to record errors (25.5%). In 2015, out of 1,802 damages, 367 were due to record error (20.4%); in 2016, out of 1,251 damages, 265 were due to record error (21.1%); in 2017 out of 1,625 damages, 287 were due to record error (17.6%); in 2018, out of 1,589 damages, 267 were due to record error (16.8%); in 2019, out of 1,826 damages, 438 were due to record error (24%); and in 2020, out of 1,557 damages, 349 were due to record error (22.4%). Columbia anticipates, over the life of the program, a decrease in damages from record error.

OTHER MEASURES OF EFFECTIVENESS

PROGRESS TOWARDS REDUCING RISKS TO COLUMBIA'S SYSTEM

- Once it meets a critical mass, damages due to records errors should decrease
- DPRM guides DPSs to meet in the field with excavators working on high risk tickets

RESULTS OF ONGOING AND FUTURE INVESTIGATIONS

- Columbia management of DPSs will continue to drive full utilization of DPRM, with particular focus on highest risk tickets

MIDTERM ADJUSTMENTS TO DAMAGE PREVENTION TECHNOLOGY INITIATIVE

- Columbia did not make any mid-term adjustments to this initiative in 2020.

IDENTIFYING INEFFICIENCIES AND IMPLEMENTING COST SAVINGS MEASURES

- Columbia continues to move geographically throughout its service territory to obtain GPS data
- Columbia continues to review collection processes to manage towards higher quality delivery and identify cost savings for the program

CROSS BORE SAFETY AND REMEDIATION INITIATIVE

CROSS BORES IDENTIFIED AND REMEDIATED

Targeted Camera Program

	2015	2016	2017	2018	2019	2020
Sewer mains, laterals and storm sewer facilities inspected (miles)	87	192.9	149.5	127	122.6	82.1
Gas Cross bores	23	35	58	40	27	20
Non-Gas Cross Bores	20	34	54	86	81	39

Cross Bores Identified in the Field

	2015	2016	2017	2018	2019	2020
Gas cross bores reported to Columbia	50	116	94	87	97	82

- Cross bores identified in the field during AMRP projects, construction, or by municipalities, plumbers and other stakeholders

CROSS BORE RISK RANKING MODEL

- The cross bore risk model identified central Ohio, Springfield, and Portsmouth to guide Columbia's inspections
- Columbia's tool is being updated to Synergi Pipeline to advance performance down to the detailed pipeline segment level and improve the metrics driving locations to find legacy cross bores
- This improved model will be included as part of the overall DIMP risk model to assist in assessing overall risk.

REDUCING CROSS BORE RISK

- In the long-term, cross bore risk on Columbia's DIMP should decrease as cross bores are remediated

CROSS BORE WEBSITE, PLUMBER BROCHURE, AND PUBLIC EDUCATION

- Columbia continues to update its sewer safety website: www.columbiagasohio.com/stay-safe/sewer-line-safety
- Columbia enhanced its digital cross bore education campaign by creating a video now viewable on the website and is now in out for distribution by the Damage Prevention specialist across Ohio.
- Columbia continued its public awareness messaging on YouTube. The video has now been viewed 4588 times.
- Columbia contributed an article in the Ohio PHC Contractor magazine which provided safety information related to cross bores. Ohio PHC Contractor magazine has a reach of over 6,000 contractors.

OTHER MEASURES OF EFFECTIVENESS

PROGRESS TOWARDS REDUCING RISKS TO COLUMBIA'S SYSTEM

- By identifying and remediating cross bores, the initiative will decrease cross bores

RESULTS OF ONGOING AND FUTURE INVESTIGATIONS

- With additional education to municipalities and plumbers, Columbia is receiving more referrals and notifications of cross bores

MIDTERM ADJUSTMENTS TO DAMAGE PREVENTION TECHNOLOGY INITIATIVE

- Columbia looks for new and innovative ways to reach out to plumbers and contractors.

IDENTIFYING INEFFICIENCIES AND IMPLEMENTING COST SAVINGS MEASURES

- Columbia continuously monitors the contractor costs per foot to minimize expenses
- Columbia renewed its contract with external business partners through 2023 with minimal (2%) increase in costs.

ADVANCED WORKFORCE TRAINING INITIATIVE

TRAINING BY THE STATISTICS

New Service Technicians

	2020 attendees / hours		Program totals / hours:	
Service 1	47	1,880	154	6,160
Service 2A	45	3,240	141	8,448
Service 2B	31	2,480	126	10,080
Service 3	45	1,800	129	5,160
2020 graduates: 27				
Cumulative program graduates: 77				

New Plant Technicians

	2020 attendees / hours		Program totals / hours:	
Plant Basic	55	6,600	256	30,720
Plant 1A	55	660	211	2,532
Plant 1B	55	2,200	210	6,328
Plant 1C	74	5,328	205	10,912
2020 graduates: 37				
Cumulative program graduates: 131				

Community and Company Outreach

- Trained 162 external emergency responders on Gas Basics, Fire School, and emergency response activities
- 1,564 people (internal and external) utilized and/or toured the facility

Training Facility – Year in Review – Since January 1, 2020, the Training Facility delivered 379 courses to 2,578 attendees. Since the Training Facility opened, Columbia delivered 850 courses to 5,786 attendees.

TRAINING CURRICULUM: BUILDING NEW MODULES

Pipeline Integrity, Safety, and Customer Service

- Columbia continued to develop role specific Emergency Preparedness and Response training program for Incident Command.
- Columbia further the development of training for employees overseeing construction work (coordinators/inspectors) with a structured on-the-job training program.
- Columbia furthered the development of our competency training program (targeted individual learning).
- Columbia furthered developed the Measurement and Regulation curriculum by developing on stage of a structured on-the-job training program.

OTHER MEASURES OF EFFECTIVENESS

PROGRESS TOWARDS REDUCING RISKS TO COLUMBIA'S SYSTEM

- With a more comprehensive training, employees are able to better maintain Columbia's system
- Columbia will also be able to reduce incidents and other safety hazards due to operator error

MIDTERM ADJUSTMENTS TO ADVANCED WORKFORCE TRAINING INITIATIVE

- Columbia suspended outside services curriculum development due to Covid-19.
- Columbia incorporated lessons learned from past safety incidents into its curriculum

RESULTS OF ONGOING AND FUTURE INVESTIGATIONS

- Columbia is utilizing data to prioritize curriculum development and revisions.

IDENTIFYING INEFFICIENCIES AND IMPLEMENTING COST SAVINGS MEASURES

- Columbia is sharing the cost of building new curriculum with its affiliates

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5/28/2021 2:42:44 PM

in

Case No(s). 14-1615-GA-AAM

Summary: Annual Report for calendar year 2020 of Columbia Gas of Ohio, Inc. electronically filed by Ms. Melissa L. Thompson on behalf of Columbia Gas of Ohio, Inc.