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July 14, 2021

Ms. Tanowa Troupe
Secretary, Office of Administration
Public Utilities Commission of Ohio, Docketing Division
180 East Broad Street
Columbus, Ohio 43215

RE: *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 No. 21-637-GA-AIR, et al.

Dear Ms. Troupe:

Please find the attached amended Schedule C-9 and amended Schedule D-1B associated with the Application filed in the above-captioned case.

Please contact me directly with any questions.

Sincerely,

/s/ John R. Ryan

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CERTIFICATE OF SERVICE

The Public Utilities Commission of Ohio's e-filing system will electronically serve notice of the filing of this document on the parties referenced on the service list of the docket card who have electronically subscribed to the case. In addition, the undersigned hereby certifies that a copy of the foregoing document is also being served via electronic mail on the 14th day of July, 2021, upon the parties listed below.

/s/ John R. Ryan

John R. Ryan

Attorney for

COLUMBIA GAS OF OHIO, INC.

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COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
TOTAL COMPANY OPERATION AND MAINTENANCE PAYROLL COSTS
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 3 MOS. ACTUAL, 9 MONTHS ESTIMATED

TYPE OF FILING: ORIGINAL

WORK PAPER REFERENCE NO(S):

Schedules C-2.1, WPC-2.1a-g, C-3.14, C-3.15, C-3.16, C-3.20, C-3.26, C-3.30, WPC-3.21k,
WPC-3.21n-q, Schedule C-9.1 and WPC 9.1a-d

SCHEDULE C-9

PAGE 1 OF 3

WITNESS RESPONSIBLE:

SHAEFFER

LINE NO.	DESCRIPTION	OPERATION AND MAINTENANCE EXPENSE ⁽¹⁾				
		TOTAL COMPANY UNADJUSTED \$000	ALLOCATION %	JURISDICTIONAL UNADJUSTED \$000	ADJUSTMENTS \$000	JURISDICTIONAL ADJUSTED \$000
1	<u>Payroll Costs:</u>					
2	Labor (inclusive of Incentive)	119,800	100%	119,800	8,036	127,836
3						
4	<u>Employee Benefits:</u>					
5	Medical, Life & LTD Insurance Plans	16,279	100%	16,279	1,026	17,305
6	Retirement Income Plan	(1,276)	100%	(1,276)	3,449	2,173
7	OPEB	4,771	100%	4,771	(4,288)	483
8	Thrift Plan	5,363	100%	5,363	34	5,397
9	Total Benefits	25,136		25,136	221	25,357
10						
11	<u>Payroll Taxes:</u>					
12	F.I.C.A.	8,584	100%	8,584	374	8,958
13	Federal Unemployment	264	100%	264	32	296
14	State Unemployment	221	100%	221	(10)	212
15	Other Payroll Taxes	0	100%	0	(0)	0
16	Total Payroll Taxes	9,069		9,069	397	9,466
17	Total Payroll Costs	154,005		154,005	8,654	162,659

Notes:

(1) Operations and Maintenance payroll cost information includes costs allocated to Columbia Gas of Ohio from NiSource Corporate Services Company ("NCSC"). NCSC employee payroll costs are allocated based on the work performed on behalf of Columbia Gas of Ohio. This work includes professional and technical activities in the areas of Accounting and Finance, Legal Services, Information Technology, Human Resources, Safety, Capital Execution, Customer Service, New Business, Supply Chain, Facilities/Real Estate, and Energy Supply and Optimization, among others.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
TOTAL COMPANY ALLOCATED CORPORATE SERVICES OPERATION AND MAINTENANCE PAYROLL COSTS
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 3 MOS. ACTUAL, 9 MONTHS ESTIMATED
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S):
Schedule C-2.1, WPC-2.1a-g, WPC-3.21k, WPC-3.21n-q and Schedule C-9.1-Page 10

SCHEDULE C-9
PAGE 3 OF 3
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	DESCRIPTION	OPERATION AND MAINTENANCE EXPENSE ⁽¹⁾				
		TOTAL COMPANY UNADJUSTED \$000	ALLOCATION %	JURISDICTIONAL UNADJUSTED \$000	ADJUSTMENTS \$000	JURISDICTIONAL ADJUSTED \$000
1	<u>Payroll Costs:</u>					
2	Labor (inclusive of Incentive)	60,925	100%	60,925	2,249	63,174
3						
4	<u>Employee Benefits:</u>					
5	Medical, Life & LTD Insurance Plans	8,039	100%	8,039	252	8,291
6	Retirement Income Plan	1,252	100%	1,252	39	1,291
7	OPEB	356	100%	356	11	367
8	Thrift Plan	2,616	100%	2,616	82	2,698
9	Total Benefits	12,262		12,262	384	12,646
10						
11	<u>Payroll Taxes [2]:</u>					
12	F.I.C.A.	4,194	100%	4,194	(344)	3,850
13	Federal Unemployment	46	100%	46	(4)	42
14	State Unemployment	189	100%	189	(16)	174
15	Other Payroll Taxes	0	100%	0	(0)	0
16	Total Payroll Taxes	4,429		4,429	(363)	4,066
17	Total Payroll Costs	77,616		77,616	2,270	79,886

Notes:

(1) Operations and Maintenance payroll cost information includes costs allocated to Columbia Gas of Ohio from NiSource Corporate Services Company ("NCSC"). NCSC employee payroll costs are allocated based on the work performed on behalf of Columbia Gas of Ohio. This work includes professional and technical activities in the areas of Accounting and Finance, Legal Services, Information Technology, Human Resources, Safety, Capital Execution, Customer Service, New Business, Supply Chain, Facilities/Real Estate, and Energy Supply and Optimization, among others.

(2) Allocation of Payroll Taxes for F.I.C.A., Federal Unemployment and State Unemployment for the projected test year period of April through December 2021 is based on the calendar year 2020 actual experience.

NISOURCE INC.
CASE NO. 21-637-GA-AIR
RATE of RETURN SUMMARY
AS OF MARCH 31, 2021

DATE OF CAPITAL STRUCTURE: MARCH 31, 2021
TYPE OF FILING: ORIGINAL
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE D-1B
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P.R. MOUL

LINE NO.	CLASS of CAPITAL	REFERENCE	AMOUNT (\$000)	% of TOTAL	COST	WEIGHTED COST
1	Long-term debt	D-3	8,848,961	59.49%	4.63%	2.75%
2						
3	Preferred stock	D-4	880,000	5.92%	6.26%	0.37%
4						
5	Common equity	D-1.1	<u>5,145,676</u>	<u>34.59%</u>	<u>14.31%</u> ⁽¹⁾	<u>4.95%</u>
6						
7	Total capital		<u><u>14,874,638</u></u>	<u><u>100.00%</u></u>		<u><u>8.07%</u></u>
8						
9	Accumulated deferred investment					
10	tax credit - Acct 255		<u><u>8,247</u></u>			
11						
12	Accumulated deferred income					
13	taxes - Acct 281 (accel amort)		<u><u>0</u></u>			
14						
15	Accumulated deferred income					
16	taxes - Acct 282		<u><u>429,385</u></u>			
17						
18	Accumulated deferred income					
19	taxes - Acct 283		<u><u>2,259,728</u></u>			

Footnote: ⁽¹⁾ Adjusted to accommodate the higher financial risk with the NiSource common equity ratio. The DCF leverage adjustment and the CAPM beta adjustment were modified to accommodate the NiSource 34.59% common equity ratio.

This foregoing document was electronically filed with the Public Utilities

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in

Case No(s). 21-0637-GA-AIR, 21-0638-GA-ALT, 21-0639-GA-UNC, 21-0640-GA-AAM

Summary: Correspondence regarding Schedule C-9 and Schedule D-1B electronically filed by Ms. Melissa L. Thompson on behalf of Columbia Gas of Ohio, Inc.