

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Annual Application )  
of Columbia Gas of Ohio, Inc. for an Ad- ) Case No. 21-1185-GA-RDR  
justment to Rider IRP and Rider DSM )  
Rates. )

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

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Pursuant to the Commission's December 3, 2008 Opinion and Order in Case Nos. 08-0072-GA-AIR, et al. ("the Columbia Rate Case") Columbia Gas of Ohio, Inc. ("Columbia") submits this Notice of Intent to File an Application to Adjust Rider IRP and Rider DSM Rates ("Pre-Filing Notice") for costs incurred during calendar year 2021 and April 1, 2021 through December 31, 2021.

In the Columbia Rate Case, the Commission approved Columbia's use of an automatic adjustment mechanism to recover costs associated with Columbia's Infrastructure Replacement Program ("IRP") and its Demand Side Management ("DSM") Program. The Commission's Order in the Columbia Rate Case contemplated periodic filings of applications and adjustments of Rider IRP and Rider DSM. The current rates for Rider IRP and DSM were approved in the Commission's April 21, 2021 Opinion and Order in Case No. 20-1712-GA-RDR.

The Commission approved Rider IRP and Rider DSM and the annual adjustment mechanism for the riders in the Columbia Rate Case in accordance with the alternative rate plan provisions in R.C. 4929.05. Therefore, the application to be filed in this docket will not be an application for an increase in rates under R.C. 4909.18.

On June 30, 2021, Columbia filed an application to amend base rates and for approval of an alternative rate plan in Case No. 21-0637-GA-AIR, et al. In its Application, Columbia proposed to incorporate Rider IRP-eligible assets from January 1, 2021 to March 31, 2021 and the existing Rider IRP assets into its base rates. Assuming that Columbia's proceeding is not concluded by Unit 1 of May 2022, Columbia is proposing to increase the Rider IRP rate to include twelve-months of Rider IRP-eligible capital expenditures. Once the Commission issues an Opinion and Order in Case No. 21-0637-GA-AIR, et al., and Columbia is able to place its new base rates into effect, Columbia will adjust Rider IRP to recover only the Rider IRP capital placed in service from April 1, 2021 through December 31, 2021.

In order to facilitate a timely review of the application to be filed in this docket, Columbia hereby submits the following:

(1) PFN Exhibit 1

- (a) This Pre-Filing Notice is Columbia's statement of notice of intent to file an application for an adjustment of Columbia's Rider IRP and DSM rates;
- (b) The service area to be included in the application for an adjustment of Columbia's Rider IRP and DSM rates includes all of Columbia's customers served in the following counties:

Allen	Ashland	Athens	Belmont	Carroll
Champaign	Clark	Columbiana	Coshocton	Crawford
Cuyahoga	Delaware	Erie	Fairfield	Franklin
Fulton	Gallia	Greene	Guernsey	Hancock
Hardin	Harrison	Hocking	Holmes	Huron
Jackson	Jefferson	Knox	Lawrence	Licking
Logan	Lorain	Lucas	Madison	Mahoning

Marion	Medina	Meigs	Monroe	Morgan
Morrow	Muskingum	Noble	Ottawa	Perry
Pickaway	Richland	Ross	Sandusky	Scioto
Seneca	Stark	Summit	Tuscarawas	Union
Vinton	Warren	Washington	Wayne	Wood
Wyandot				

- (c) The application will be based on the test period for twelve months ending December 31, 2021, and the nine months ending December 31, 2021, and a date certain of December 31, 2021.
- (2) PFN Exhibit 2 - A listing of the incorporated municipalities included in the application, and the titles and addresses of the mayors and legislative authorities to whom copies of this Pre-Filing Notice were sent, is attached hereto as PFN Exhibit 2.
- (3) PFN Exhibit 3 - Copies of the proposed tariff sheets that are intended to replace or add to current tariff schedules are attached hereto as PFN Exhibit 3.
- (4) PFN Exhibit 4 - A copy of the Typical Bill Comparison, is attached hereto as PFN Exhibit 4.
- (5) PFN Exhibit 5 – A copy of the letter sent to mayors and legislative authorities of municipalities listed in PFN Exhibit 2.
- (6) PFN Exhibit 6 – A summary of rates by class
- (7) PFN Exhibit 7A – Study – Rider IRP (AMRP)  
 PFN Exhibit 7B – Study – Rider IRP (Risers)  
 PFN Exhibit 7C – Study – Rider IRP (AMRD)  
 PFN Exhibit 7D – Study – Rider DSM

(8) PFN Exhibit 8 – Study – Rider IRP

In February, 2022, Columbia will file its application for approval of a specific Rider IRP rate and a specific Rider DSM rate based on updated schedules reflecting actual costs incurred for the test year. The proposed tariffs attached hereto as Columbia's PFN Exhibit 3 would generate annual revenue increases of approximately \$30.3 million associated with Rider IRP and an increase of approximately \$5.3 million associated with Rider DSM, and are required to provide Columbia with the opportunity to earn a fair rate of return.

Respectfully submitted,

**COLUMBIA GAS OF OHIO, INC.**

/s/ John R. Ryan

John R. Ryan (0090607)

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

John R. Ryan, Senior Counsel (0090607)

Columbia Gas of Ohio, Inc.

290 W. Nationwide Blvd.

P.O. Box 117

Columbus, OH 43216-0117

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johnryan@nisource.com

(Willing to accept service by e-mail)

Attorneys for

**COLUMBIA GAS OF OHIO, INC.**

PFN EXHIBIT 2

LISTING OF  
INCORPORATED MUNICIPALITIES,  
MAYORS AND  
LEGISLATIVE AUTHORITIES,  
AND OTHER PARTIES  
SERVED WITH THIS NOTICE

City of Akron Mayor  
166 South High Street  
Akron, Ohio 44308

City of Akron Council President  
166 South High Street  
Akron, Ohio 44308

City of Alliance Mayor  
504 E. Main St.  
Alliance, OH 44601

City of Alliance Council President  
504 E. Main St.  
Alliance, OH 44601

City of Amherst Mayor  
206 S. Main St.  
Amherst, OH 44001

City of Amherst Council President  
206 S. Main St.  
Amherst, OH 44001

City of Ashland Mayor  
206 Claremont Ave.  
Ashland, OH 44805

City of Ashland Council President  
206 Claremont Ave.  
Ashland, OH 44805

City of Athens Mayor  
8 E. Washington St.  
Athens, OH 45701

City of Athens Council President  
8 E. Washington St.  
Athens, OH 45701

City of Avon Mayor  
36080 Chester Rd.  
Avon, OH 44011

City of Avon Council President  
36080 Chester Rd.  
Avon, OH 44011

City of Avon Lake Mayor  
150 Avon Belden Rd.  
Avon Lake, OH 44012

City of Avon Lake Council President  
150 Avon Belden Rd.  
Avon Lake, OH 44012

City of Bay Village Mayor  
350 Dover Center Rd.  
Bay Village, OH 44140

City of Bay Village Council President  
350 Dover Center Rd.  
Bay Village, OH 44140

City of Bellevue Mayor  
3000 Seneca Industrial Parkway  
Bellevue, OH 44811

City of Bellevue Council President  
3000 Seneca Industrial Parkway  
Bellevue, OH 44811

City of Berea Mayor  
11 Berea Commons  
Berea, OH 44017

City of Berea Council President  
11 Berea Commons  
Berea, OH 44017

City of Bexley Mayor  
2242 E. Main St.  
Bexley, OH 43209

City of Bexley Council President  
2242 E. Main St.  
Bexley, OH 43209

City of Bowling Green Mayor  
304 N. Church St.  
Bowling Green, OH 43402

City of Bowling Green Council  
President  
304 N. Church St.  
Bowling Green, OH 43402

City of Broadview Heights Mayor  
9543 Broadview Rd.  
Broadview Heights, OH 44147

City of Broadview Heights Council  
President  
9543 Broadview Rd.  
Broadview Heights, OH 44147

City of Brunswick Mayor  
4095 Center  
Brunswick, OH 44212

City of Brunswick Council President  
4095 Center  
Brunswick, OH 44212

City of Bucyrus Mayor  
500 S. Sandusky Ave.  
Bucyrus, OH 44820

City of Bucyrus Council President  
500 S. Sandusky Ave.  
Bucyrus, OH 44820

City of Cambridge Mayor  
1131 Steubenville Ave.  
Cambridge, OH 43725

City of Cambridge Council President  
1131 Steubenville Ave.  
Cambridge, OH 43725

City of Canfield Mayor  
104 Lisbon St.  
Canfield, OH 44406

City of Canfield Council President  
104 Lisbon St.  
Canfield, OH 44406

City of Chillicothe Mayor  
35 S. Paint St.  
Chillicothe, OH 45601

City of Chillicothe Council President  
35 S. Paint St.  
Chillicothe, OH 45601

City of Circleville Mayor  
130 Court St.  
Circleville, OH 43113

City of Circleville Council President  
130 Court St.  
Circleville, OH 43113

City of Clyde Mayor  
222 N. Main St.  
Clyde, OH 43410

City of Clyde Council President  
222 N. Main St.  
Clyde, OH 43410

City of Columbiana Mayor  
28 W. Friend St.  
Columbiana, OH 44408

City of Columbiana Council President  
28 W. Friend St.  
Columbiana, OH 44408

City of Columbus Mayor  
90 W. Broad St.  
Columbus, OH 43215

City of Columbus Council President  
90 W. Broad St.  
Columbus, OH 43215

City of Coshocton Mayor  
760 Chestnut St.  
Coshocton, OH 43812

City of Coshocton Council President  
760 Chestnut St.  
Coshocton, OH 43812

City of Crestline Mayor  
100 N. Seltzer St  
Crestline, OH 44827

City of Crestline Council President  
100 N. Seltzer St  
Crestline, OH 44827

City of Delaware Mayor  
1 S. Sandusky St.  
Delaware, OH 43015

City of Delaware Council President  
1 S. Sandusky St.  
Delaware, OH 43015

City of Dublin Mayor  
5200 Emerald Pkwy.  
Dublin, OH 43017

City of Dublin Council President  
5200 Emerald Pkwy.  
Dublin, OH 43017

City of East Liverpool Mayor  
126 W. Sixth St.  
East Liverpool, OH 43920

City of East Liverpool Council President  
126 W. Sixth St.  
East Liverpool, OH 43920

City of Elyria Mayor  
131 Court St.  
Elyria, OH 44035

City of Elyria Council President  
131 Court St.  
Elyria, OH 44035

City of Findlay Mayor  
318 Dorney Plaza  
Findlay, OH 45840

City of Findlay Council President  
318 Dorney Plaza  
Findlay, OH 45840

City of Fostoria Mayor  
213 S. Main St.  
Fostoria, OH 44830

City of Fostoria Council President  
213 S. Main St.  
Fostoria, OH 44830



City of Fremont Mayor  
323 S. Front St.  
Fremont, OH 43420

City of Fremont Council President  
323 S. Front St.  
Fremont, OH 43420

City of Gahanna Mayor  
200 S. Hamilton Rd.  
Gahanna, OH 43230

City of Gahanna Council President  
200 S. Hamilton Rd.  
Gahanna, OH 43230

City of Galion Manager  
301 Harding Way  
Galion, OH 44833

City of Galion Council President  
301 Harding Way  
Galion, OH 44833

City of Grandview Heights Mayor  
1016 Grandview Ave.  
Grandview Heights, OH 43212

City of Grandview Heights Council  
President  
1016 Grandview Ave.  
Grandview Heights, OH 43212

City of Grove City Mayor  
4035 Broadway St.  
Grove City, OH 43123

City of Grove City Council President  
4035 Broadway St.  
Grove City, OH 43123

City of Hilliard Mayor  
3800 Municipal Way  
Hilliard, OH 43026

City of Hilliard Council President  
3800 Municipal Way  
Hilliard, OH 43026

City of Huron Mayor  
417 Main St.  
Huron, OH 44839

City of Huron Council President  
417 Main St.  
Huron, OH 44839

City of Ironton Mayor  
301 S. 3rd St., P.O. Box 704  
Ironton, OH 45638

City of Ironton Council President  
301 S. 3rd St., P.O. Box 704  
Ironton, OH 45638

City of Jackson Mayor  
145 Broadway St.  
Jackson, OH 45640

City of Jackson Council President  
145 Broadway St.  
Jackson, OH 45640

City of Lancaster Mayor  
104 E. Main Street  
Lancaster, OH 43130

City of Lancaster Council President  
104 E. Main Street  
Lancaster, OH 43130

City of Logan Mayor  
10 S. Mulberry St.  
Logan, OH 43138

City of Logan Council President  
10 S. Mulberry St.  
Logan, OH 43138

City of London Mayor  
6 E. Second St.  
London, OH 43140

City of London Council President  
6 E. Second St.  
London, OH 43140

City of Lorain Mayor  
200 W. Erie Ave.  
Lorain, OH 44052

City of Lorain Council President  
200 W. Erie Ave.  
Lorain, OH 44052

City of Mansfield Mayor  
30 N. Diamond St.  
Mansfield, OH 44902

City of Mansfield Council President  
30 N. Diamond St.  
Mansfield, OH 44902

City of Marion Mayor  
233 W. Center St.  
Marion, OH 43302

City of Marion Council President  
233 W. Center St.  
Marion, OH 43302

City of Martins Ferry Mayor  
35 S. Fifth St.  
Martins Ferry, OH 43935

City of Martins Ferry Council President  
35 S. Fifth St.  
Martins Ferry, OH 43935

City of Marysville Mayor  
125 E. Sixth St.  
Marysville, OH 43040

City of Marysville Council President  
125 E. Sixth St.  
Marysville, OH 43040

City of Maumee Mayor  
400 Conant St.  
Maumee, OH 43537

City of Maumee Council President  
400 Conant St.  
Maumee, OH 43537

City of Medina Mayor  
132 N. Elmwood, P.O. Box 703  
Medina, OH 44258

City of Medina Council President  
132 N. Elmwood, P.O. Box 703  
Medina, OH 44258

City of Middleburg Heights Mayor  
15700 Bagley Rd.  
Middleburg Heights, OH 44130

City of Middleburg Heights Council President  
15700 Bagley Rd.  
Middleburg Heights, OH 44130

City of Mt. Vernon Mayor  
40 Public Sq.  
Mt. Vernon, OH 43050

City of Mt. Vernon Council President  
40 Public Sq.  
Mt. Vernon, OH 43050

City of Nelsonville Manager  
211 Lake Hope Dr.  
Nelsonville, OH 45764

City of Nelsonville Council President  
211 Lake Hope Dr.  
Nelsonville, OH 45764

City of New Lexington Mayor  
125 S. Main St.  
New Lexington, OH 43764

City of New Lexington Council President  
125 S. Main St.  
New Lexington, OH 43764

City of Newark Mayor  
40 W. Main St.  
Newark, OH 43055

City of Newark Council President  
40 W. Main St.  
Newark, OH 43055

City of North Ridgeville Mayor  
7307 Avon Belden Rd.  
North Ridgeville, OH 44039

City of North Ridgeville Council President  
7307 Avon Belden Rd.  
North Ridgeville, OH 44039

City of North Royalton Mayor  
14600 State Rd  
North Royalton, OH 44133

City of North Royalton Council President  
14600 State Rd  
North Royalton, OH 44133

City of Northwood Mayor  
6000 Wales Rd.  
Northwood, OH 43619 1480

City of Northwood Council President  
6000 Wales Rd.  
Northwood, OH 43619 1480

City of Norwalk Mayor  
38 Whittlesey, P.O. Box 30  
Norwalk, OH 44857

City of Norwalk Council President  
38 Whittlesey, P.O. Box 30  
Norwalk, OH 44857

City of Oberlin Mayor  
85 S. Main St.  
Oberlin, OH 44074

City of Oberlin Council President  
85 S. Main St.  
Oberlin, OH 44074

City of Olmsted Falls Mayor  
26100 Bagley Rd.  
Olmsted Falls, OH 44138

City of Olmsted Falls Council President  
26100 Bagley Rd.  
Olmsted Falls, OH 44138

City of Ontario Mayor 555 Stumbo Rd. Ontario, OH 44862	City of Ontario Council President 555 Stumbo Rd. Ontario, OH 44862	City of Oregon Mayor 5330 Seaman Rd. Oregon, OH 43616
City of Oregon Council President 5330 Seaman Rd. Oregon, OH 43616	City of Parma Mayor 6611 Ridge Rd. Parma, OH 44129	City of Parma Council President 6611 Ridge Rd. Parma, OH 44129
City of Parma Heights Mayor 6281 Pearl Rd. Parma Heights, OH 44130	City of Parma Heights Council President 6281 Pearl Rd. Parma Heights, OH 44130	City of Pataskala Mayor 621 W. Broad St. Pataskala, OH 43062
City of Pataskala Council President 621 W. Broad St. Pataskala, OH 43062	City of Perrysburg Mayor 201 W. Indiana Ave. Perrysburg, OH 43551 1582	City of Perrysburg Council President 201 W. Indiana Ave. Perrysburg, OH 43551 1582
City of Pickerington Mayor 100 Lockville Rd. Pickerington, OH 43147	City of Pickerington Council President 100 Lockville Rd. Pickerington, OH 43147	City of Port Clinton Mayor 1868 E. Perry St. Port Clinton, OH 43452
City of Port Clinton Council President 1868 E. Perry St. Port Clinton, OH 43452	City of Portsmouth Mayor 728 Second St. Portsmouth, OH 45662	City of Portsmouth Council President 728 Second St. Portsmouth, OH 45662
City of Powell Mayor 47 Hall St. Powell, OH 43065	City of Powell Council President 47 Hall St. Powell, OH 43065	City of Reynoldsburg Mayor 7232 E. Main St. Reynoldsburg, OH 43068
City of Reynoldsburg Council President 7232 E. Main St. Reynoldsburg, OH 43068	City of Richfield Mayor 4410 W. Streetsboro Rd. Richfield, Ohio 44286	City of Richfield Council President 4410 W. Streetsboro Rd. Richfield, Ohio 44286
City of Rittman Mayor 30 N. Main St. Rittman, OH 44270	City of Rittman Council President 30 N. Main St. Rittman, OH 44270	City of Rossford Mayor 133 Osborn St. Rossford, OH 43460
City of Rossford Council President 133 Osborn St. Rossford, OH 43460	City of Salem Mayor 231 S. Broadway Ave. Salem, OH 44460	City of Salem Council President 231 S. Broadway Ave. Salem, OH 44460

City of Sandusky Mayor  
222 Meigs St.  
Sandusky, OH 44870

City of Sandusky Council President  
222 Meigs St.  
Sandusky, OH 44870

City of Sheffield Lake Mayor  
609 Harris Rd.  
Sheffield Lake, OH 44054

City of Sheffield Lake Council President  
609 Harris Rd.  
Sheffield Lake, OH 44054

City of Shelby Mayor  
43 W. Main St.  
Shelby, OH 44875

City of Shelby Council President  
43 W. Main St.  
Shelby, OH 44875

City of Springfield Mayor  
76 E. High St.  
Springfield, OH 45502

City of Springfield Council President  
76 E. High St.  
Springfield, OH 45502

City of St. Clairsville Mayor  
100 N. Market St.  
St. Clairsville, OH 43950

City of St. Clairsville Council President  
100 N. Market St.  
St. Clairsville, OH 43950

City of Steubenville Mayor  
300 Market St.  
Steubenville, OH 43952

City of Steubenville Council President  
300 Market St.  
Steubenville, OH 43952

City of Strongsville Mayor  
16099 Foltz Pkwy.  
Strongsville, OH 44149

City of Strongsville Council President  
16099 Foltz Pkwy.  
Strongsville, OH 44149

City of Sylvania Mayor  
6730 Monroe St.  
Sylvania, OH 43560

City of Sylvania Council President  
6730 Monroe St.  
Sylvania, OH 43560

City of Tiffin Mayor  
51 E. Market St.  
Tiffin, OH 44883

City of Tiffin Council President  
51 E. Market St.  
Tiffin, OH 44883

City of Toledo Mayor  
One Government Center, Suite 2200  
Toledo, OH 43604

City of Toledo Council President  
One Government Center, Suite 2200  
Toledo, OH 43604

City of Toronto Mayor  
416 Clark St., P.O. Box 189  
Toronto, OH 43964

City of Toronto Council President  
416 Clark St., P.O. Box 189  
Toronto, OH 43964

City of Upper Arlington Mayor  
3600 Tremont Rd.  
Upper Arlington, OH 43221

City of Upper Arlington Council President  
3600 Tremont Rd.  
Upper Arlington, OH 43221

City of Upper Sandusky Mayor  
119 N. Seventh St.  
Upper Sandusky, OH 43351

City of Upper Sandusky Council President  
119 N. Seventh St.  
Upper Sandusky, OH 43351

City of Urbana Mayor  
205 S. Main St., P.O. Box 747  
Urbana, OH 43078

City of Urbana Council President  
205 S. Main St., P.O. Box 747  
Urbana, OH 43078

City of Vermilion Mayor  
5511 Liberty Ave.  
Vermilion, OH 44089

City of Vermilion Council President  
5511 Liberty Ave.  
Vermilion, OH 44089

City of Wadsworth Mayor  
120 Maple Street  
Wadsworth, Ohio 44281

City of Wadsworth Council President  
120 Maple Street  
Wadsworth, Ohio 44281

City of Wellston Mayor  
203 E. Broadway St.  
Wellston, OH 45692

City of Wellston Council President  
203 E. Broadway St.  
Wellston, OH 45692

City of Westerville Mayor  
21 S. State St.  
Westerville, OH 43081

City of Westerville Council President  
21 S. State St.  
Westerville, OH 43081

City of Westlake Mayor  
27700 Hilliard Blvd.  
Westlake, OH 44145

City of Westlake Council President  
27700 Hilliard Blvd.  
Westlake, OH 44145

City of Whitehall Mayor  
360 S. Yearling Rd.  
Whitehall, OH 43213

City of Whitehall Council President  
360 S. Yearling Rd.  
Whitehall, OH 43213

City of Willard Mayor  
631 Myrtle Ave., P.O. Box 367  
Willard, OH 44890

City of Willard Council President  
631 Myrtle Ave., P.O. Box 367  
Willard, OH 44890

City of Worthington Mayor  
6550 N. High St.  
Worthington, OH 43085

City of Worthington Council President  
6550 N. High St.  
Worthington, OH 43085

City of Zanesville Mayor  
401 Market St.  
Zanesville, OH 43701

City of Zanesville Council President  
401 Market St.  
Zanesville, OH 43701

Village Green Camp Member  
200 Main St., P.O. Box 43  
Green Camp, OH 43322 0043

Village Green Camp Clerk/Treasurer  
200 Main St., P.O. Box 43  
Green Camp, OH 43322 0043

Village of Ada Mayor  
115 W. Buckeye Ave., P.O. Box 292  
Ada, OH 45810

Village of Ada Clerk/Treasurer  
115 W. Buckeye Ave., P.O. Box 292  
Ada, OH 45810

Village of Adelphi Mayor  
11759 Market St., P.O. Box 568  
Adelphi, OH 43101

Village of Adelphi Clerk/Treasurer  
11759 Market St., P.O. Box 568  
Adelphi, OH 43101

Village of Albany Mayor  
P.O. Box 153  
Albany, OH 45710

Village of Albany Clerk/Treasurer  
P.O. Box 153  
Albany, OH 45710

Village of Alexandria Mayor  
4 W. Main, P.O. Box 96  
Alexandria, OH 43001

Village of Alexandria Clerk/Treasurer  
4 W. Main, P.O. Box 96  
Alexandria, OH 43001

Village of Alger Mayor  
207 Angle St, Box 400  
Alger, OH 45812

Village of Alger Clerk/Treasurer  
207 Angle St, Box 400  
Alger, OH 45812

Village of Amanda Mayor  
116 E. Main St., P.O. Box 250  
Amanda, OH 43102

Village of Amanda Clerk/Treasurer  
116 E. Main St., P.O. Box 250  
Amanda, OH 43102

Village of Amesville Mayor  
P.O. Box 190  
Amesville, OH 45711

Village of Amesville Clerk/Treasurer  
P.O. Box 190  
Amesville, OH 45711

Village of Amsterdam Mayor  
103 Springfield St.  
Amsterdam, OH 43903 0115

Village of Amsterdam Clerk/Treasurer  
103 Springfield St.  
Amsterdam, OH 43903 0115

Village of Ashley Mayor  
14 E. High St.  
Ashley, OH 43003

Village of Ashley Clerk/Treasurer  
14 E. High St.  
Ashley, OH 43003

Village of Ashville Mayor  
200 Station St., P.O. Box 195  
Ashville, OH 43103

Village of Ashville Clerk/Treasurer  
200 Station St., P.O. Box 195  
Ashville, OH 43103

Village of Attica Mayor  
20 S. Main St., P.O. Box 564  
Attica, OH 44807

Village of Attica Clerk/Treasurer  
20 S. Main St., P.O. Box 564  
Attica, OH 44807

Village of Bailey Lakes Mayor  
P.O. Box 989  
Bailey Lakes, OH 44805

Village of Bailey Lakes Clerk/Treasurer  
P.O. Box 989  
Bailey Lakes, OH 44805

Village of Bairdstown Mayor  
101 W. Main St., North Baltimore  
Bairdstown, OH 45872

Village of Bairdstown Clerk/Treasurer  
101 W. Main St., North Baltimore  
Bairdstown, OH 45872

Village of Baltimore Mayor  
103 W. Market St.  
Baltimore, OH 43105

Village of Baltimore Clerk/Treasurer  
103 W. Market St.  
Baltimore, OH 43105

Village of Barnesville Mayor  
P.O. Box 190  
Barnesville, OH 43713

Village of Barnesville Clerk/Treasurer  
P.O. Box 190  
Barnesville, OH 43713

Village of Bay View Mayor  
304 E. Bay View Dr.  
Bay View, OH 44870

Village of Bay View Clerk/Treasurer  
304 E. Bay View Dr.  
Bay View, OH 44870

Village of Beach City Mayor  
105 E. Main St., Box 695  
Beach City, OH 44608 0695

Village of Beach City Clerk/Treasurer  
105 E. Main St., Box 695  
Beach City, OH 44608 0695

Village of Bellaire Mayor  
3197 Belmont St.  
Bellaire, OH 43906

Village of Bellaire Clerk/Treasurer  
3197 Belmont St.  
Bellaire, OH 43906

Village of Belle Center Mayor  
104 W. Buckeye St., P.O. Box 508  
Belle Center, OH 43310

Village of Belle Center Clerk/Treasurer  
104 W. Buckeye St., P.O. Box 508  
Belle Center, OH 43310

Village of Belle Valley Mayor  
15959 Wolf Run Rd., Caldwell  
Belle Valley, OH 43724

Village of Belle Valley Clerk/Treasurer  
15959 Wolf Run Rd., Caldwell  
Belle Valley, OH 43724

Village of Bellville Mayor  
142 Park Pl.  
Bellville, OH 44813

Village of Bellville Clerk/Treasurer  
142 Park Pl.  
Bellville, OH 44813

Village of Belmont Mayor  
P.O. Box 68  
Belmont, OH 43718

Village of Belmont Clerk/Treasurer  
P.O. Box 68  
Belmont, OH 43718

Village of Beloit Mayor  
5th St., P.O. Box 276  
Beloit, OH 44609

Village of Beloit Clerk/Treasurer  
5th St., P.O. Box 276  
Beloit, OH 44609

Village of Bergholz Mayor  
P.O. Box 242  
Bergholz, OH 43908

Village of Bergholz Clerk/Treasurer  
P.O. Box 242  
Bergholz, OH 43908

Village of Berlin Heights Mayor  
8 W. Main St., P.O. Box 30  
Berlin Heights, OH 44814

Village of Berlin Heights  
Clerk/Treasurer  
8 W. Main St., P.O. Box 30  
Berlin Heights, OH 44814

Village of Bethesda Mayor  
P.O. Box 95  
Bethesda, OH 43719

Village of Bethesda Clerk/Treasurer  
P.O. Box 95  
Bethesda, OH 43719

Village of Bloomdale Mayor  
102 S. Maple St.  
Bloomdale, OH 44817

Village of Bloomdale Clerk/Treasurer  
102 S. Maple St.  
Bloomdale, OH 44817

Village of Bloomville Mayor  
10 Beeghly Ave.  
Bloomville, OH 44818

Village of Bloomville Clerk/Treasurer  
10 Beeghly Ave.  
Bloomville, OH 44818

Village of Bolivar Mayor  
109 N. Canal St., P.O. Box 117  
Bolivar, OH 44612

Village of Bolivar Clerk/Treasurer  
109 N. Canal St., P.O. Box 117  
Bolivar, OH 44612

Village of Bradner Mayor  
130 N. Main St., P.O. Box 599  
Bradner, OH 43406

Village of Bradner Clerk/Treasurer  
130 N. Main St., P.O. Box 599  
Bradner, OH 43406

Village of Bremen Mayor  
P.O. Box 127  
Bremen, OH 43107

Village of Bremen Clerk/Treasurer  
P.O. Box 127  
Bremen, OH 43107

Village of Brewster Mayor  
302 S. Wabash  
Brewster, OH 44613

Village of Brewster Clerk/Treasurer  
302 S. Wabash  
Brewster, OH 44613

Village of Brice Mayor  
P.O. Box 65, 5990 Columbus St.  
Brice, OH 43109

Village of Brice Clerk/Treasurer  
P.O. Box 65, 5990 Columbus St.  
Brice, OH 43109

Village of Bridgeport Mayor  
301 Main St.  
Bridgeport, OH 43912

Village of Bridgeport Clerk/Treasurer  
301 Main St.  
Bridgeport, OH 43912

Village of Brookside Mayor  
875 National Rd.  
Brookside, OH 43912

Village of Brookside Clerk/Treasurer  
875 National Rd.  
Brookside, OH 43912

Village of Buchtel Mayor  
17710 N. Akron Ave., P.O. Box 311  
Buchtel, OH 45716

Village of Buchtel Clerk/Treasurer  
17710 N. Akron Ave., P.O. Box 311  
Buchtel, OH 45716

Village of Burbank Mayor  
P.O. Box 145  
Burbank, OH 44214

Village of Burbank Clerk/Treasurer  
P.O. Box 145  
Burbank, OH 44214

Village of Butler Mayor  
33 W. Elm St., P.O. Box 307  
Butler, OH 44822

Village of Butler Clerk/Treasurer  
33 W. Elm St., P.O. Box 307  
Butler, OH 44822

Village of Byesville Mayor  
221 Main St., P.O. Box 8  
Byesville, OH 43723

Village of Byesville Clerk/Treasurer  
221 Main St., P.O. Box 8  
Byesville, OH 43723

Village of Cadiz Mayor  
128 Court St.  
Cadiz, OH 43907

Village of Cadiz Clerk/Treasurer  
128 Court St.  
Cadiz, OH 43907

Village of Caldwell Mayor  
215 West St.  
Caldwell, OH 43724 1380

Village of Caldwell Clerk/Treasurer  
215 West St.  
Caldwell, OH 43724 1380

Village of Caledonia Mayor  
P.O. Box 110  
Caledonia, OH 43314 0110

Village of Caledonia Clerk/Treasurer  
P.O. Box 110  
Caledonia, OH 43314 0110

Village of Canal Winchester Mayor  
36 S. High St.  
Canal Winchester, OH 43110

Village of Canal Winchester  
Clerk/Treasurer  
36 S. High St.  
Canal Winchester, OH 43110

Village of Cardington Mayor  
215 Park St.  
Cardington, OH 43315

Village of Cardington Clerk/Treasurer  
215 Park St.  
Cardington, OH 43315

Village of Carey Mayor  
127 N. Vance St.  
Carey, OH 43316

Village of Carey Clerk/Treasurer  
127 N. Vance St.  
Carey, OH 43316

Village of Carroll Mayor  
68 Center St., P.O. Box 367  
Carroll, OH 43112

Village of Carroll Clerk/Treasurer  
68 Center St., P.O. Box 367  
Carroll, OH 43112

Village of Carrollton Mayor  
80 Second St. SW  
Carrollton, OH 44615

Village of Carrollton Clerk/Treasurer  
80 Second St. SW  
Carrollton, OH 44615

Village of Castalia Mayor  
126 Main St., P.O. Box 451  
Castalia, OH 44824

Village of Castalia Clerk/Treasurer  
126 Main St., P.O. Box 451  
Castalia, OH 44824

Village of Centerburg Mayor  
P.O. Box D  
Centerburg, OH 43011

Village of Centerburg Clerk/Treasurer  
P.O. Box D  
Centerburg, OH 43011

Village of Chauncey Mayor  
42 Converse St., P.O. Box 227  
Chauncey, OH 45719

Village of Chauncey Clerk/Treasurer  
42 Converse St., P.O. Box 227  
Chauncey, OH 45719

Village of Chesapeake Mayor  
P.O. Box 388  
Chesapeake, OH 45619

Village of Chesapeake Clerk/Treasurer  
P.O. Box 388  
Chesapeake, OH 45619



Village of Cheshire Mayor  
119 State Route 554, P.O. Box 276  
Cheshire, OH 45620

Village of Cheshire Clerk/Treasurer  
119 State Route 554, P.O. Box 276  
Cheshire, OH 45620

Village of Chesterhill Mayor  
7380 Marion St., P.O. Box 191  
Chesterhill, OH 43728

Village of Chesterhill Clerk/Treasurer  
7380 Marion St., P.O. Box 191  
Chesterhill, OH 43728

Village of Chippewa Lake & Briarwood  
Beach Mayor  
P.O. Box 25  
Chippewa Lake, OH 44215 0025

Village of Chippewa Lake & Briarwood  
Beach Clerk/Treasurer  
P.O. Box 25  
Chippewa Lake, OH 44215 0025

Village of Clarington Mayor  
361 Market St., P.O. Box 215  
Clarington, OH 43915

Village of Clarington Clerk/Treasurer  
361 Market St., P.O. Box 215  
Clarington, OH 43915

Village of Clay Center Mayor  
450 Main St.  
Clay Center, OH 43408

Village of Clay Center Clerk/Treasurer  
450 Main St.  
Clay Center, OH 43408

Village of Coal Grove Mayor  
513 Carlton Davidson Ln.  
Coal Grove, OH 45638

Village of Coal Grove Clerk/Treasurer  
513 Carlton Davidson Ln.  
Coal Grove, OH 45638

Village of Coalton Mayor  
P.O. Box 98  
Coalton, OH 45621

Village of Coalton Clerk/Treasurer  
P.O. Box 98  
Coalton, OH 45621

Village of Commercial Point Mayor  
P.O. Box 56  
Commercial Point, OH 43116

Village of Commercial Point  
Clerk/Treasurer  
P.O. Box 56  
Commercial Point, OH 43116

Village of Conesville Mayor  
P.O. Box 204  
Conesville, OH 43811

Village of Conesville Clerk/Treasurer  
P.O. Box 204  
Conesville, OH 43811

Village of Congress Mayor  
106 S Maple St  
West Salem, OH 44287

Village of Congress Clerk/Treasurer  
106 S Maple St  
West Salem, OH 44287

Village of Coolville Mayor  
P.O. Box 64  
Coolville, OH 45723

Village of Coolville Clerk/Treasurer  
P.O. Box 64  
Coolville, OH 45723

Village of Corning Mayor  
115 Corning Ave., P.O. Box 447  
Corning, OH 43730

Village of Corning Clerk/Treasurer  
115 Corning Ave., P.O. Box 447  
Corning, OH 43730

Village of Creston Mayor  
100 N. Main St., P.O. Box 194  
Creston, OH 44217

Village of Creston Clerk/Treasurer  
100 N. Main St., P.O. Box 194  
Creston, OH 44217

Village of Crooksville Mayor  
98 S. Buckeye St.  
Crooksville, OH 43731

Village of Crooksville Clerk/Treasurer  
98 S. Buckeye St.  
Crooksville, OH 43731

Village of Cumberland Mayor  
444 W. Main St.  
Cumberland, OH 43732

Village of Cumberland Clerk/Treasurer  
444 W. Main St.  
Cumberland, OH 43732

Village of Dalton Mayor  
1 W. Main St., P.O. Box 493  
Dalton, OH 44618

Village of Dalton Clerk/Treasurer  
1 W. Main St., P.O. Box 493  
Dalton, OH 44618

Village of Donnelsville Mayor  
15 S. Hampton Rd., P.O. Box 36  
Donnelsville, OH 45319

Village of Donnelsville Clerk/Treasurer  
15 S. Hampton Rd., P.O. Box 36  
Donnelsville, OH 45319

Village of Dresden Mayor  
904 Chestnut St., P.O. Box 539  
Dresden, OH 43821

Village of Dresden Clerk/Treasurer  
904 Chestnut St., P.O. Box 539  
Dresden, OH 43821

Village of East Sparta Mayor  
9353 Main St., P.O. Box 302  
East Sparta, OH 44626

Village of East Sparta Clerk/Treasurer  
9353 Main St., P.O. Box 302  
East Sparta, OH 44626

Village of Edison Mayor  
103 N. Boundary St., P.O. Box 245  
Edison, OH 43320

Village of Edison Clerk/Treasurer  
103 N. Boundary St., P.O. Box 245  
Edison, OH 43320

Village of Elmore Mayor  
344 Rice St., P.O. Box 3  
Elmore, OH 43416

Village of Elmore Clerk/Treasurer  
344 Rice St., P.O. Box 3  
Elmore, OH 43416

Village of Empire Mayor  
151 Nessley St., P.O. Box 307  
Empire, OH 43926

Village of Empire Clerk/Treasurer  
151 Nessley St., P.O. Box 307  
Empire, OH 43926

Village of Enon Mayor  
363 E. Main St., P.O. Box 232  
Enon, OH 45323

Village of Enon Clerk/Treasurer  
363 E. Main St., P.O. Box 232  
Enon, OH 45323

Village of Flushing Mayor  
212 High St., P.O. Box 66  
Flushing, OH 43977

Village of Flushing Clerk/Treasurer  
212 High St., P.O. Box 66  
Flushing, OH 43977

Village of Fazeysburg Mayor  
7 Second St., P.O. Box 160  
Fazeysburg, OH 43822

Village of Fazeysburg Clerk/Treasurer  
7 Second St., P.O. Box 160  
Fazeysburg, OH 43822

Village of Fredericksburg Mayor  
206 N. Mills St., P.O. Box 278  
Fredericksburg, OH 44627

Village of Fredericksburg  
Clerk/Treasurer  
206 N. Mills St., P.O. Box 278  
Fredericksburg, OH 44627

Village of Fredericktown Mayor  
2 E. Sandusky St.  
Fredericktown, OH 43019

Village of Fredericktown  
Clerk/Treasurer  
2 E. Sandusky St.  
Fredericktown, OH 43019

Village of Fulton Mayor  
120 W. Main St., P.O. Box 5  
Fulton, OH 43321

Village of Fulton Clerk/Treasurer  
120 W. Main St., P.O. Box 5  
Fulton, OH 43321

Village of Fultonham Mayor  
7740 Old Town Rd., P.O. Box 285  
Fultonham, OH 43738

Village of Fultonham Clerk/Treasurer  
7740 Old Town Rd., P.O. Box 285  
Fultonham, OH 43738

Village of Galena Mayor  
9 W. Columbus St.  
Galena, OH 43021

Village of Galena Clerk/Treasurer  
9 W. Columbus St.  
Galena, OH 43021

Village of Gallipolis Manager  
333 Third Ave  
Gallipolis, OH 45631

Village of Gallipolis Clerk/Treasurer  
333 Third Ave  
Gallipolis, OH 45631

Village of Gambier Mayor  
115 Meadown Ln., P.O. Box 1984  
Gambier, OH 43022

Village of Gambier Clerk/Treasurer  
115 Meadown Ln., P.O. Box 1984  
Gambier, OH 43022

Village of Genoa Mayor  
102 E. Sixth St.  
Genoa, OH 43430

Village of Genoa Clerk/Treasurer  
102 E. Sixth St.  
Genoa, OH 43430

Village of Gibsonburg Mayor  
120 N. Main St.  
Gibsonburg, OH 43431

Village of Gibsonburg Clerk/Treasurer  
120 N. Main St.  
Gibsonburg, OH 43431

Village of Gloria Glens Park Mayor  
P.O. Box 457  
Chippewa Lake, OH 44215

Village of Gloria Glens Park  
Clerk/Treasurer  
P.O. Box 457  
Chippewa Lake, OH 44215

Village of Glouster Mayor  
16 Front St.  
Glouster, OH 45732

Village of Glouster Clerk/Treasurer  
16 Front St.  
Glouster, OH 45732

Village of Gnadenhutten Mayor  
131 S. Walnut St., P.O. Box 129  
Gnadenhutten, OH 44629

Village of Gnadenhutten  
Clerk/Treasurer  
131 S. Walnut St., P.O. Box 129  
Gnadenhutten, OH 44629

Village of Grafton Mayor  
960 Main St.  
Grafton, OH 44044

Village of Grafton Clerk/Treasurer  
960 Main St.  
Grafton, OH 44044

Village of Granville Mayor  
141 E. Broadway, P.O. Box 514  
Granville, OH 43023

Village of Granville Clerk/Treasurer  
141 E. Broadway, P.O. Box 514  
Granville, OH 43023

Village of Green Camp Mayor  
P.O. Box 43  
Green Camp, OH 43322

Village of Green Camp Clerk/Treasurer  
P.O. Box 43  
Green Camp, OH 43322

Village of Green Springs Mayor  
120 Catherine St., P.O. Box 536  
Green Springs, OH 44836

Village of Green Springs  
Clerk/Treasurer  
120 Catherine St., P.O. Box 536  
Green Springs, OH 44836

Village of Greenwich Mayor  
45 Main St.  
Greenwich, OH 44837

Village of Greenwich Clerk/Treasurer  
45 Main St.  
Greenwich, OH 44837

Village of Groveport Mayor  
655 Blacklick St.  
Groveport, OH 43125

Village of Groveport Clerk/Treasurer  
655 Blacklick St.  
Groveport, OH 43125

Village of Hamden Mayor  
48 Railroad St., P.O. Box 355  
Hamden, OH 45634

Village of Hamden Clerk/Treasurer  
48 Railroad St., P.O. Box 355  
Hamden, OH 45634

Village of Hanging Rock Mayor  
100 Scioto Ave.  
Hanging Rock, OH 45638

Village of Hanging Rock  
Clerk/Treasurer  
100 Scioto Ave.  
Hanging Rock, OH 45638

Village of Hanover Mayor  
224 Valley Blvd. NE, Newark  
Hanover, OH 43055

Village of Hanover Clerk/Treasurer  
224 Valley Blvd. NE, Newark  
Hanover, OH 43055

Village of Hanoverton Mayor  
P.O. Box 177  
Hanoverton, OH 44423

Village of Hanoverton Clerk/Treasurer  
P.O. Box 177  
Hanoverton, OH 44423

Village of Harpster Mayor  
P.O. Box 96  
Harpster, OH 43323 0096

Village of Harpster Clerk/Treasurer  
P.O. Box 96  
Harpster, OH 43323 0096

Village of Harrisburg Mayor  
P.O. Box 17, 1100 High St.  
Harrisburg, OH 43126

Village of Harrisburg Clerk/Treasurer  
P.O. Box 17, 1100 High St.  
Harrisburg, OH 43126

Village of Hartford Mayor  
PO Box 253  
Croton, OH 43013

Village of Hartford Clerk/Treasurer  
PO Box 253  
Croton, OH 43013

Village of Hayesville Mayor  
5 S. Mechanic St.  
Hayesville, OH 44838

Village of Hayesville Clerk/Treasurer  
5 S. Mechanic St.  
Hayesville, OH 44838

Village of Hebron Mayor  
934 W. Main St., P.O. Box 898  
Hebron, OH 43025

Village of Hebron Clerk/Treasurer  
934 W. Main St., P.O. Box 898  
Hebron, OH 43025

Village of Helena Mayor  
P.O. Box 85  
Helena, OH 43435

Village of Helena Clerk/Treasurer  
P.O. Box 85  
Helena, OH 43435

Village of Hemlock Mayor  
8810 Main St. SE  
Hemlock, OH 43730 9217

Village of Hemlock Clerk/Treasurer  
8810 Main St. SE  
Hemlock, OH 43730 9217

Village of Holland Mayor  
1245 Clarion Ave.  
Holland, OH 43528

Village of Holland Clerk/Treasurer  
1245 Clarion Ave.  
Holland, OH 43528

Village of Hopedale Mayor  
105 E. Main St., P.O. Box 476  
Hopedale, OH 43976

Village of Hopedale Clerk/Treasurer  
105 E. Main St., P.O. Box 476  
Hopedale, OH 43976

Village of Irondale Mayor  
P.O. Box 211  
Irondale, OH 43932

Village of Irondale Clerk/Treasurer  
P.O. Box 211  
Irondale, OH 43932

Village of Jacksonville Mayor  
P.O. Box 185  
Jacksonville, OH 45740

Village of Jacksonville Clerk/Treasurer  
P.O. Box 185  
Jacksonville, OH 45740

Village of Jeromesville Mayor  
P.O. Box 83  
Jeromesville, OH 44840

Village of Jeromesville Clerk/Treasurer  
P.O. Box 83  
Jeromesville, OH 44840

Village of Jewett Mayor  
P.O. Box 192  
Jewett, OH 43986

Village of Jewett Clerk/Treasurer  
P.O. Box 192  
Jewett, OH 43986

Village of Johnstown Mayor  
599 S. Main St., P.O. Box 457  
Johnstown, OH 43031

Village of Johnstown Clerk/Treasurer  
599 S. Main St., P.O. Box 457  
Johnstown, OH 43031

Village of Junction City Mayor  
111 W. Front St., P.O. Box 105  
Junction City, OH 43748

Village of Junction City Clerk/Treasurer  
111 W. Front St., P.O. Box 105  
Junction City, OH 43748

Village of Killbuck Mayor  
P.O. Box 424  
Killbuck, OH 44637

Village of Killbuck Clerk/Treasurer  
P.O. Box 424  
Killbuck, OH 44637

Village of Kingston Mayor  
20 E. Pickaway St., P.O. Box 650  
Kingston, OH 45644

Village of Kingston Clerk/Treasurer  
20 E. Pickaway St., P.O. Box 650  
Kingston, OH 45644

Village of Kipton Mayor  
299 State St., P.O. Box 177  
Kipton, OH 44049

Village of Kipton Clerk/Treasurer  
299 State St., P.O. Box 177  
Kipton, OH 44049

Village of Kirkersville Mayor  
135 N. 4th St., P.O. Box 211  
Kirkersville, OH 43033

Village of Kirkersville Clerk/Treasurer  
135 N. 4th St., P.O. Box 211  
Kirkersville, OH 43033

Village of LaGrange Mayor  
355 South Center St.  
LaGrange, OH 44050

Village of LaGrange Clerk/Treasurer  
355 South Center St.  
LaGrange, OH 44050

Village of LaRue Mayor  
P.O. Box 33  
LaRue, OH 43332

Village of LaRue Clerk/Treasurer  
P.O. Box 33  
LaRue, OH 43332

Village of Laurelville Mayor  
18751 Main St., P.O. Box 393  
Laurelville, OH 43135

Village of Laurelville Clerk/Treasurer  
18751 Main St., P.O. Box 393  
Laurelville, OH 43135

Village of Leetonia Mayor  
300 E. Main St.  
Leetonia, OH 44431

Village of Leetonia Clerk/Treasurer  
300 E. Main St.  
Leetonia, OH 44431

Village of Lexington Mayor  
44 W. Main St.  
Lexington, OH 44904

Village of Lexington Clerk/Treasurer  
44 W. Main St.  
Lexington, OH 44904

Village of Lisbon Mayor  
203 N. Market St.  
Lisbon, OH 44432

Village of Lisbon Clerk/Treasurer  
203 N. Market St.  
Lisbon, OH 44432

Village of Lithopolis Mayor  
P.O. Box 278, 33 N. Market St.  
Lithopolis, OH 43136

Village of Lithopolis Clerk/Treasurer  
P.O. Box 278, 33 N. Market St.  
Lithopolis, OH 43136

Village of Lodi Mayor  
108 Ainsworth St.  
Lodi, OH 44254

Village of Lodi Clerk/Treasurer  
108 Ainsworth St.  
Lodi, OH 44254

Village of Lore City Mayor  
175 Main St.  
Lore City, OH 43755

Village of Lore City Clerk/Treasurer  
175 Main St.  
Lore City, OH 43755

Village of Lucas Mayor 101 First Ave. Lucas, OH 44843	Village of Lucas Clerk/Treasurer 101 First Ave. Lucas, OH 44843	Village of Luckey Mayor P.O. Box 284 Luckey, OH 43443
Village of Luckey Clerk/Treasurer P.O. Box 284 Luckey, OH 43443	Village of Magnetic Springs Mayor 30 W. Magnetic St., P.O. Box 150 Magnetic Springs, OH 43036	Village of Magnetic Springs Clerk/Treasurer 30 W. Magnetic St., P.O. Box 150 Magnetic Springs, OH 43036
Village of Magnolia Mayor 328 N. Main St., Box 297 Magnolia, OH 44643	Village of Magnolia Clerk/Treasurer 328 N. Main St., Box 297 Magnolia, OH 44643	Village of Malta Mayor P.O. Box 307 Malta, OH 43758
Village of Malta Clerk/Treasurer P.O. Box 307 Malta, OH 43758	Village of Malvern Mayor 116 W. Main St., P.O. Box 384 Malvern, OH 44644	Village of Malvern Clerk/Treasurer 116 W. Main St., P.O. Box 384 Malvern, OH 44644
Village of Marble Cliff Mayor 1600 Fernwood Ave. Marble Cliff, OH 43212	Village of Marble Cliff Clerk/Treasurer 1600 Fernwood Ave. Marble Cliff, OH 43212	Village of Marblehead Mayor 513 W. Main St., P.O. Box 306 Marblehead, OH 43440
Village of Marblehead Clerk/Treasurer 513 W. Main St., P.O. Box 306 Marblehead, OH 43440	Village of Martinsburg Mayor P.O. Box 68 Martinsburg, OH 43037	Village of Martinsburg Clerk/Treasurer P.O. Box 68 Martinsburg, OH 43037
Village of McArthur Council President 124 W Main St. McArthur, OH 45651	Village of McArthur Clerk/Treasurer 124 W Main St. McArthur, OH 45651	Village of McConnelsville Mayor 9 W. Main St. McConnelsville, OH 43756
Village of McConnelsville Clerk/Treasurer 9 W. Main St. McConnelsville, OH 43756	Village of McGuffey Mayor 404 Courtright St., P.O. Box 304 McGuffey, OH 45859	Village of McGuffey Clerk/Treasurer 404 Courtright St., P.O. Box 304 McGuffey, OH 45859
Village of Mechanicsburg Mayor 18 N. Main St. Mechanicsburg, OH 43044	Village of Mechanicsburg Clerk/Treasurer 18 N. Main St. Mechanicsburg, OH 43044	Village of Middleport Mayor 453 Grant St Middleport, OH 45760
Village of Middleport Clerk/Treasurer 453 Grant St Middleport, OH 45760	Village of Mifflin Mayor 36 Main St., Rt. 4 Mifflin, OH 44805	Village of Mifflin Clerk/Treasurer 36 Main St., Rt. 4 Mifflin, OH 44805

Village of Milan Mayor  
P.O. Box 1450  
Milan, OH 44846

Village of Milan Clerk/Treasurer  
P.O. Box 1450  
Milan, OH 44846

Village of Milford Center Mayor  
P.O. Box 395  
Milford Center, OH 43045

Village of Milford Center  
Clerk/Treasurer  
P.O. Box 395  
Milford Center, OH 43045

Village of Millbury Mayor  
28430 Main St., P.O. Box 155  
Millbury, OH 43447

Village of Millbury Clerk/Treasurer  
28430 Main St., P.O. Box 155  
Millbury, OH 43447

Village of Millersport Mayor  
2245 Refugee St. NE, P.O. Box 536  
Millersport, OH 43046

Village of Millersport Clerk/Treasurer  
2245 Refugee St. NE, P.O. Box 536  
Millersport, OH 43046

Village of Miltonsburg Mayor  
36190 County Rd. 2 E  
Miltonsburg, OH 43793

Village of Miltonsburg Clerk/Treasurer  
36190 County Rd. 2 E  
Miltonsburg, OH 43793

Village of Minerva Mayor  
209 N. Market St.  
Minerva, OH 44657

Village of Minerva Clerk/Treasurer  
209 N. Market St.  
Minerva, OH 44657

Village of Minerva Park Mayor  
2829 Minerva Lake Rd.  
Minerva Park, OH 43231

Village of Minerva Park  
Clerk/Treasurer  
2829 Minerva Lake Rd.  
Minerva Park, OH 43231

Village of Mingo Junction Mayor  
501 Commercial  
Mingo Junction, OH 43938

Village of Mingo Junction  
Clerk/Treasurer  
501 Commercial  
Mingo Junction, OH 43938

Village of Monroeville Mayor  
2 S. Main St., P.O. Box 156  
Monroeville, OH 44847

Village of Monroeville Clerk/Treasurer  
2 S. Main St., P.O. Box 156  
Monroeville, OH 44847

Village of Morral Mayor  
P.O. Box 156  
Morral, OH 43337

Village of Morral Clerk/Treasurer  
P.O. Box 156  
Morral, OH 43337

Village of Morristown Mayor  
P.O. Box 241  
Morristown, OH 43759

Village of Morristown Clerk/Treasurer  
P.O. Box 241  
Morristown, OH 43759

Village of Mt. Eaton Mayor  
P.O. Box 279  
Mt. Eaton, OH 44659

Village of Mt. Eaton Clerk/Treasurer  
P.O. Box 279  
Mt. Eaton, OH 44659

Village of Mt. Gilead Mayor  
72 W. High St.  
Mt. Gilead, OH 43338

Village of Mt. Gilead Clerk/Treasurer  
72 W. High St.  
Mt. Gilead, OH 43338

Village of Mt. Sterling Mayor  
1 S. London St.  
Mt. Sterling, OH 43143

Village of Mt. Sterling Clerk/Treasurer  
1 S. London St.  
Mt. Sterling, OH 43143

Village of Mt. Victory Mayor  
124 S. Washington St., P.O. Box 7  
Mt. Victory, OH 43340

Village of Mt. Victory Clerk/Treasurer  
124 S. Washington St., P.O. Box 7  
Mt. Victory, OH 43340

Village of Murray City Mayor  
P.O. Box 241  
Murray City, OH 43144

Village of Murray City Clerk/Treasurer  
P.O. Box 241  
Murray City, OH 43144

Village of Navarre Mayor  
27 Canal St. W  
Navarre, OH 44662

Village of Navarre Clerk/Treasurer  
27 Canal St. W  
Navarre, OH 44662

Village of Nellie Mayor  
117 Main St., Warsaw  
Nellie, OH 43844

Village of Nellie Clerk/Treasurer  
117 Main St., Warsaw  
Nellie, OH 43844

Village of Nevada Mayor  
100 Grant St., P.O. Box 430  
Nevada, OH 44849

Village of Nevada Clerk/Treasurer  
100 Grant St., P.O. Box 430  
Nevada, OH 44849

Village of New Albany Mayor  
P.O. Box 188  
New Albany, OH 43054

Village of New Albany Clerk/Treasurer  
P.O. Box 188  
New Albany, OH 43054

Village of New Alexandria Mayor  
202 Chapel Hill Rd.  
New Alexandria, OH 43938

Village of New Alexandria  
Clerk/Treasurer  
202 Chapel Hill Rd.  
New Alexandria, OH 43938

Village of New Athens Mayor  
162 S. Main St., P.O. Box 126  
New Athens, OH 43981

Village of New Athens Clerk/Treasurer  
162 S. Main St., P.O. Box 126  
New Athens, OH 43981

Village of New Bloomington Mayor  
P.O. Box 183  
New Bloomington, OH 43341

Village of New Bloomington  
Clerk/Treasurer  
P.O. Box 183  
New Bloomington, OH 43341

Village of New Boston Mayor  
3980 Rhodes Ave.  
New Boston, OH 45662

Village of New Boston Clerk/Treasurer  
3980 Rhodes Ave.  
New Boston, OH 45662

Village of New Concord Mayor  
P.O. Box 10  
New Concord, OH 43762

Village of New Concord  
Clerk/Treasurer  
P.O. Box 10  
New Concord, OH 43762

Village of New London Mayor  
115 E. Main St.  
New London, OH 44851

Village of New London Clerk/Treasurer  
115 E. Main St.  
New London, OH 44851

Village of New Riegel Council President  
P.O. Box 8  
New Riegel, OH 44853

Village of New Riegel Clerk/Treasurer  
P.O. Box 8  
New Riegel, OH 44853

Village of New Straitsville Mayor  
P.O. Box 238  
New Straitsville, OH 43766

Village of New Straitsville  
Clerk/Treasurer  
P.O. Box 238  
New Straitsville, OH 43766

Village of New Washington Mayor  
119 E. Mansfield St., P.O. Box 217  
New Washington, OH 44854

Village of New Washington  
Clerk/Treasurer  
119 E. Mansfield St., P.O. Box 217  
New Washington, OH 44854

Village of New Waterford Mayor  
3760 Village Park Dr., P.O. Box 287  
New Waterford, OH 44445

Village of New Waterford  
Clerk/Treasurer  
3760 Village Park Dr., P.O. Box 287  
New Waterford, OH 44445



Village of Newcomerstown Mayor  
124 W. Church St., P.O. Box 151  
Newcomerstown, OH 43832

Village of North Baltimore  
Clerk/Treasurer  
205 N. Main St.  
North Baltimore, OH 45872

Village of Norwich Mayor  
10335 Main St., P.O. Box 15  
Norwich, OH 43767

Village of Oak Harbor Clerk/Treasurer  
146 N. Church St., P.O. Box 232  
Oak Harbor, OH 43449

Village of Obetz Mayor  
4175 Alum Creek Dr.  
Obetz, OH 43207

Village of Old Washington  
Clerk/Treasurer  
P.O. Box 268  
Old Washington, OH 43768

Village of Pemberville Mayor  
115 Main St., P.O. Box 109  
Pemberville, OH 43450

Village of Perrysville Clerk/Treasurer  
131 N. Bridge St., P.O. Box 250  
Perrysville, OH 44864

Village of Pleasant City Mayor  
P.O. Box 272  
Pleasant City, OH 43772

Village of Pleasantville Clerk/Treasurer  
207 W. Columbus St., P.O. Box 193  
Pleasantville, OH 43148

Village of Newcomerstown  
Clerk/Treasurer  
124 W. Church St., P.O. Box 151  
Newcomerstown, OH 43832

Village of North Robinson Mayor  
2360 Western Ave  
North Robinson, OH 44827

Village of Norwich Clerk/Treasurer  
10335 Main St., P.O. Box 15  
Norwich, OH 43767

Village of Oak Hill Mayor  
415 N. Front St.  
Oak Hill, OH 45656

Village of Obetz Clerk/Treasurer  
4175 Alum Creek Dr.  
Obetz, OH 43207

Village of Ottawa Hills Mayor  
2125 Richards, Toledo  
Ottawa Hills, OH 43606

Village of Pemberville Clerk/Treasurer  
115 Main St., P.O. Box 109  
Pemberville, OH 43450

Village of Plain City Mayor  
213 S. Chillicothe St.  
Plain City, OH 43064

Village of Pleasant City Clerk/Treasurer  
P.O. Box 272  
Pleasant City, OH 43772

Village of Plymouth Mayor  
48 W. Broadway St.  
Plymouth, OH 44865

Village of North Baltimore Mayor  
205 N. Main St.  
North Baltimore, OH 45872

Village of North Robinson  
Clerk/Treasurer  
2360 Western Ave  
North Robinson, OH 44827

Village of Oak Harbor Mayor  
146 N. Church St., P.O. Box 232  
Oak Harbor, OH 43449

Village of Oak Hill Clerk/Treasurer  
415 N. Front St.  
Oak Hill, OH 45656

Village of Old Washington Mayor  
P.O. Box 268  
Old Washington, OH 43768

Village of Ottawa Hills Clerk/Treasurer  
2125 Richards, Toledo  
Ottawa Hills, OH 43606

Village of Perrysville Mayor  
131 N. Bridge St., P.O. Box 250  
Perrysville, OH 44864

Village of Plain City Clerk/Treasurer  
213 S. Chillicothe St.  
Plain City, OH 43064

Village of Pleasantville Mayor  
207 W. Columbus St., P.O. Box 193  
Pleasantville, OH 43148

Village of Plymouth Clerk/Treasurer  
48 W. Broadway St.  
Plymouth, OH 44865

Village of Polk Mayor  
200 E. Congress St., P.O. Box 206  
Polk, OH 44866 0206

Village of Polk Clerk/Treasurer  
200 E. Congress St., P.O. Box 206  
Polk, OH 44866 0206

Village of Pomeroy Mayor  
320 E. Main St., P.O. Box 666  
Pomeroy, OH 45769

Village of Pomeroy Clerk/Treasurer  
320 E. Main St., P.O. Box 666  
Pomeroy, OH 45769

Village of Port Washington Mayor  
107 E. Main St., P.O. Box 277  
Port Washington, OH 43837

Village of Port Washington  
Clerk/Treasurer  
107 E. Main St., P.O. Box 277  
Port Washington, OH 43837

Village of Proctorville Mayor  
301 State St.  
Proctorville, OH 45669

Village of Proctorville Clerk/Treasurer  
301 State St.  
Proctorville, OH 45669

Village of Prospect Mayor  
P.O. Box 186  
Prospect, OH 43342

Village of Prospect Clerk/Treasurer  
P.O. Box 186  
Prospect, OH 43342

Village of Quaker City Mayor  
P.O. Box 156  
Quaker City, OH 43773

Village of Quaker City Clerk/Treasurer  
P.O. Box 156  
Quaker City, OH 43773

Village of Rayland Mayor  
P.O. Box 188, 195 Main St.  
Rayland, OH 43943

Village of Rayland Clerk/Treasurer  
P.O. Box 188, 195 Main St.  
Rayland, OH 43943

Village of Rendville Mayor  
6461 Main Street  
Rendville, OH 43775

Village of Rendville Clerk/Treasurer  
6461 Main Street  
Rendville, OH 43775

Village of Republic Mayor  
219 Washington St., P.O. Box 219  
Republic, OH 44867

Village of Republic Clerk/Treasurer  
219 Washington St., P.O. Box 219  
Republic, OH 44867

Village of Richmond Mayor  
P.O. Box 335  
Richmond, OH 43944

Village of Richmond Clerk/Treasurer  
P.O. Box 335  
Richmond, OH 43944

Village of Richwood Council President  
153 N. Franklin  
Richwood, OH 43344

Village of Richwood Clerk/Treasurer  
153 N. Franklin  
Richwood, OH 43344

Village of Ridgeway Council President  
103 Main St., P.O. Box 23  
Ridgeway, OH 43345

Village of Ridgeway Clerk/Treasurer  
103 Main St., P.O. Box 23  
Ridgeway, OH 43345

Village of Rio Grande Mayor  
P.O. Box 343  
Rio Grande, OH 45674

Village of Rio Grande Clerk/Treasurer  
P.O. Box 343  
Rio Grande, OH 45674

Village of Risingsun Mayor  
420 Main St., P.O. Box 37  
Risingsun, OH 43457

Village of Risingsun Clerk/Treasurer  
420 Main St., P.O. Box 37  
Risingsun, OH 43457

Village of Riverlea Mayor  
240 W Riverglen Dr  
Worthington, OH 43085

Village of Riverlea Clerk/Treasurer  
240 W Riverglen Dr  
Worthington, OH 43085

Village of Roseville Mayor  
107 N. Main St.  
Roseville, OH 43777

Village of Roseville Clerk/Treasurer  
107 N. Main St.  
Roseville, OH 43777

Village of Rushville Mayor  
P.O. Box 9, 3198 Market St.  
Rushville, OH 43150

Village of Rushville Clerk/Treasurer  
P.O. Box 9, 3198 Market St.  
Rushville, OH 43150

Village of Salesville Mayor  
107 Main St  
Salesville, OH 43778

Village of Salesville Clerk/Treasurer  
107 Main St  
Salesville, OH 43778

Village of Salineville Mayor  
34 Washington St.  
Salineville, OH 43945

Village of Salineville Clerk/Treasurer  
34 Washington St.  
Salineville, OH 43945

Village of Sarahsville Mayor  
P.O. Box 77  
Sarahsville, OH 43779

Village of Sarahsville Clerk/Treasurer  
P.O. Box 77  
Sarahsville, OH 43779

Village of Savannah Mayor  
P.O. Box 164  
Savannah, OH 44874

Village of Savannah Clerk/Treasurer  
P.O. Box 164  
Savannah, OH 44874

Village of Scio Mayor  
306 E. Main St., P.O. Box 307  
Scio, OH 43988

Village of Scio Clerk/Treasurer  
306 E. Main St., P.O. Box 307  
Scio, OH 43988

Village of Sebring Mayor  
135 E. Ohio Ave.  
Sebring, OH 44672

Village of Sebring Clerk/Treasurer  
135 E. Ohio Ave.  
Sebring, OH 44672

Village of Senecaville Mayor  
P.O. Box 5  
Senecaville, OH 43780

Village of Senecaville Clerk/Treasurer  
P.O. Box 5  
Senecaville, OH 43780

Village of Seville Mayor  
120 Royal Crest  
Seville, OH 44273

Village of Seville Clerk/Treasurer  
120 Royal Crest  
Seville, OH 44273

Village of Shadyside Mayor  
50 E. 39th St.  
Shadyside, OH 43947

Village of Shadyside Clerk/Treasurer  
50 E. 39th St.  
Shadyside, OH 43947

Village of Shawnee Mayor  
145 Scotch Hill Rd.  
Shawnee, OH 43782

Village of Shawnee Clerk/Treasurer  
145 Scotch Hill Rd.  
Shawnee, OH 43782

Village of Shawnee Hills Mayor  
40 W. Reindeer Dr.  
Shawnee Hills, OH 43065

Village of Shawnee Hills  
Clerk/Treasurer  
40 W. Reindeer Dr.  
Shawnee Hills, OH 43065

Village of Sheffield Mayor  
4340 Colorado Ave.  
Sheffield, OH 44054

Village of Sheffield Clerk/Treasurer  
4340 Colorado Ave.  
Sheffield, OH 44054

Village of Shiloh Mayor  
13 W. Main St., P.O. Box 242  
Shiloh, OH 44878

Village of Shiloh Clerk/Treasurer  
13 W. Main St., P.O. Box 242  
Shiloh, OH 44878

Village of Somerset Mayor  
100 Public Sq, P.O. Box 10  
Somerset, OH 43783

Village of Somerset Clerk/Treasurer  
100 Public Sq, P.O. Box 10  
Somerset, OH 43783

Village of South Amherst Mayor  
103 W. Main St.  
South Amherst, OH 44001

Village of South Amherst  
Clerk/Treasurer  
103 W. Main St.  
South Amherst, OH 44001

Village of South Bloomfield Mayor  
5023 S. Union St.  
South Bloomfield, OH 43103

Village of South Bloomfield  
Clerk/Treasurer  
5023 S. Union St.  
South Bloomfield, OH 43103

Village of South Point Mayor  
408 2nd St. W  
South Point, OH 45680

Village of South Point Clerk/Treasurer  
408 2nd St. W  
South Point, OH 45680

Village of South Vienna Mayor  
P.O. Box 569  
South Vienna, OH 45369

Village of South Vienna  
Clerk/Treasurer  
P.O. Box 569  
South Vienna, OH 45369

Village of South Webster Mayor  
81 Market St., P.O. Box 38  
South Webster, OH 45682

Village of South Webster  
Clerk/Treasurer  
81 Market St., P.O. Box 38  
South Webster, OH 45682

Village of South Zanesville Mayor  
24 E. Main St.  
South Zanesville, OH 43701

Village of South Zanesville  
Clerk/Treasurer  
24 E. Main St.  
South Zanesville, OH 43701

Village of Sparta Mayor  
P.O. Box 8  
Sparta, OH 43350

Village of Sparta Clerk/Treasurer  
P.O. Box 8  
Sparta, OH 43350

Village of Spencer Mayor  
109 N. Main St., P.O. Box 336  
Spencer, OH 44275

Village of Spencer Clerk/Treasurer  
109 N. Main St., P.O. Box 336  
Spencer, OH 44275

Village of St. Louisville Mayor  
P.O. Box 149  
St. Louisville, OH 43071

Village of St. Louisville Clerk/Treasurer  
P.O. Box 149  
St. Louisville, OH 43071

Village of Stafford Mayor  
30181 Main St., P.O. Box 394  
Stafford, OH 43786

Village of Stafford Clerk/Treasurer  
30181 Main St., P.O. Box 394  
Stafford, OH 43786

Village of Stockport Mayor  
1685 Broadway, P.O. Box 158  
Stockport, OH 43787

Village of Stockport Clerk/Treasurer  
1685 Broadway, P.O. Box 158  
Stockport, OH 43787

Village of Stoutsville Mayor  
11080 Man St, P.O. Box 115  
Stoutsville, OH 43154

Village of Stoutsville Clerk/Treasurer  
11080 Man St, P.O. Box 115  
Stoutsville, OH 43154

Village of Strasburg Mayor  
358 5th St. SW  
Strasburg, OH 44680

Village of Strasburg Clerk/Treasurer  
358 5th St. SW  
Strasburg, OH 44680

Village of Stratton Mayor  
136 2nd Ave., P.O. Box 145  
Stratton, OH 43961

Village of Stratton Clerk/Treasurer  
136 2nd Ave., P.O. Box 145  
Stratton, OH 43961

Village of Sugar Grove Mayor  
101 Bridge St., P.O. Box 7  
Sugar Grove, OH 43155

Village of Sugar Grove Clerk/Treasurer  
101 Bridge St., P.O. Box 7  
Sugar Grove, OH 43155

Village of Summerfield Mayor  
P.O. Box 223  
Summerfield, OH 43788

Village of Summerfield Clerk/Treasurer  
P.O. Box 223  
Summerfield, OH 43788

Village of Summitville Mayor  
P.O. Box 56  
Summitville, OH 43962

Village of Summitville Clerk/Treasurer  
P.O. Box 56  
Summitville, OH 43962

Village of Sunbury Mayor  
P.O. Box 508  
Sunbury, OH 43074

Village of Sunbury Clerk/Treasurer  
P.O. Box 508  
Sunbury, OH 43074

Village of Sycamore Mayor  
P.O. Box 279  
Sycamore, OH 44882

Village of Sycamore Clerk/Treasurer  
P.O. Box 279  
Sycamore, OH 44882

Village of Thornville Mayor  
3 S. Main St., P.O. Box 607  
Thornville, OH 43076

Village of Thornville Clerk/Treasurer  
3 S. Main St., P.O. Box 607  
Thornville, OH 43076

Village of Thurston Mayor  
2215 Main St., P.O. Box 188  
Thurston, OH 43157

Village of Thurston Clerk/Treasurer  
2215 Main St., P.O. Box 188  
Thurston, OH 43157

Village of Tiltonsville Mayor  
123 A Grandview Ave., P.O. Box 127  
Tiltonsville, OH 43963

Village of Tiltonsville Clerk/Treasurer  
123 A Grandview Ave., P.O. Box 127  
Tiltonsville, OH 43963

Village of Tiro Mayor  
P.O. Box 43  
Tiro, OH 44887

Village of Tiro Clerk/Treasurer  
P.O. Box 43  
Tiro, OH 44887

Village of Tremont City Mayor  
26 E. Main St., P.O. Box 93  
Tremont City, OH 45372 0093

Village of Tremont City Clerk/Treasurer  
26 E. Main St., P.O. Box 93  
Tremont City, OH 45372 0093

Village of Trimble Mayor  
19549 Congress St., P.O. Box 121  
Trimble, OH 45782

Village of Trimble Clerk/Treasurer  
19549 Congress St., P.O. Box 121  
Trimble, OH 45782

Village of Urbancrest Mayor  
3357 Central Ave.  
Urbancrest, OH 43123

Village of Urbancrest Clerk/Treasurer  
3357 Central Ave.  
Urbancrest, OH 43123

Village of Utica Mayor  
P.O. Box 524, 39 Spring St.  
Utica, OH 43080

Village of Utica Clerk/Treasurer  
P.O. Box 524, 39 Spring St.  
Utica, OH 43080

Village of Valleyview Mayor  
432 N. Richardson Ave.  
Valleyview, OH 43204

Village of Valleyview Clerk/Treasurer  
432 N. Richardson Ave.  
Valleyview, OH 43204

Village of Wakeman Mayor  
59 Hyde St., P.O. Box 107  
Wakeman, OH 44889

Village of Wakeman Clerk/Treasurer  
59 Hyde St., P.O. Box 107  
Wakeman, OH 44889

Village of Walbridge Mayor  
111 N. Main St., P.O. Box 555  
Walbridge, OH 43465

Village of Walbridge Clerk/Treasurer  
111 N. Main St., P.O. Box 555  
Walbridge, OH 43465

Village of Waldo Mayor  
P.O. Box 202  
Waldo, OH 43356

Village of Waldo Clerk/Treasurer  
P.O. Box 202  
Waldo, OH 43356

Village of Warsaw Mayor  
P.O. Box 399  
Warsaw, OH 43844

Village of Warsaw Clerk/Treasurer  
P.O. Box 399  
Warsaw, OH 43844

Village of Washingtonville Mayor  
P.O. Box 115  
Washingtonville, OH 44490

Village of Washingtonville  
Clerk/Treasurer  
P.O. Box 115  
Washingtonville, OH 44490

Village of Wayne Mayor  
125 Schoolhouse St., P.O. Box 39  
Wayne, OH 43466

Village of Wayne Clerk/Treasurer  
125 Schoolhouse St., P.O. Box 39  
Wayne, OH 43466

Village of Waynesburg Mayor  
141 E. Lisbon St., P.O. Box 610  
Waynesburg, OH 44688

Village of Waynesburg Clerk/Treasurer  
141 E. Lisbon St., P.O. Box 610  
Waynesburg, OH 44688

Village of Wellington Mayor  
115 Willard Memorial Sq.  
Wellington, OH 44090

Village of Wellington Clerk/Treasurer  
115 Willard Memorial Sq.  
Wellington, OH 44090

Village of Wellsville Mayor  
1200 Main St.  
Wellsville, OH 43968

Village of Wellsville Clerk/Treasurer  
1200 Main St.  
Wellsville, OH 43968

Village of West Jefferson Mayor  
28 E. Main St.  
West Jefferson, OH 43162

Village of West Jefferson  
Clerk/Treasurer  
28 E. Main St.  
West Jefferson, OH 43162

Village of West Lafayette Mayor  
113 E. Railroad St., P.O. Box 175  
West Lafayette, OH 43845

Village of West Lafayette  
Clerk/Treasurer  
113 E. Railroad St., P.O. Box 175  
West Lafayette, OH 43845

Village of West Rushville Mayor  
P.O. Box 63113  
West Rushville, OH 43163

Village of West Rushville  
Clerk/Treasurer  
P.O. Box 63113  
West Rushville, OH 43163

Village of West Salem Mayor  
P.O. Box 256  
West Salem, OH 44287

Village of West Salem Clerk/Treasurer  
P.O. Box 256  
West Salem, OH 44287

Village of Westfield Center Mayor  
6701 Greenwich Rd., P.O. Box 750  
Westfield Center, OH 44251

Village of Westfield Center  
Clerk/Treasurer  
6701 Greenwich Rd., P.O. Box 750  
Westfield Center, OH 44251

Village of Wharton Mayor  
117 W. Sandusky St.  
Wharton, OH 43359

Village of Wharton Clerk/Treasurer  
117 W. Sandusky St.  
Wharton, OH 43359

Village of Wilmot Mayor  
P.O. Box 192  
Wilmot, OH 44689

Village of Wilmot Clerk/Treasurer  
P.O. Box 192  
Wilmot, OH 44689

Village of Wintersville Mayor  
200 Grove St.  
Wintersville, OH 43953

Village of Wintersville Clerk/Treasurer  
200 Grove St.  
Wintersville, OH 43953

Village of Woodville Mayor  
530 Lime St.  
Woodville, OH 43469

Village of Woodville Clerk/Treasurer  
530 Lime St.  
Woodville, OH 43469

Village of Yorkville Mayor  
139 Market St.  
Yorkville, OH 43971

Village of Yorkville Clerk/Treasurer  
139 Market St.  
Yorkville, OH 43971

Village of Zoar Mayor  
250 N. Main St., P.O. Box 544  
Zoar, OH 44697

Village of Zoar Clerk/Treasurer  
250 N. Main St., P.O. Box 544  
Zoar, OH 44697

**PFN EXHIBIT 3**

**PROPOSED TARIFF SHEETS**



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

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**RIDER IRP –  
INFRASTRUCTURE REPLACEMENT PROGRAM RIDER**

**APPLICABILITY**

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

**DESCRIPTION**

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

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

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

**RATE**

Rate SGS, Small General Service	<del>\$13.20</del> <b>\$11.98</b> /Month
Rate GS, General Service	<del>\$123.35</del> <b>\$108.18</b> /Month
Rate LGS, Large General Service	<del>\$4,111.71</del> <b>\$3,440.13</b> /Month

**RECONCILIATION ADJUSTMENTS**

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

Filed in accordance with Public Utilities Commission of Ohio Finding and Order issued ~~April 21, 2021 in Case No. 20-1712-GA-RDR-~~

Issued: ~~April 28, 2021~~

Effective: With meter readings on or after  
~~April 29, 2021~~

Issued By  
Vincent A. Parisi, President

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

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**DEMAND SIDE MANAGEMENT RIDER**

**APPLICABILITY**

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

**DESCRIPTION**

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

**RATE**

All gas consumed per account per month ~~\$0.2557~~~~\$0.2086~~/Mcf

**RECONCILIATION ADJUSTMENTS**

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

Filed in accordance with Public Utilities Commission of Ohio Finding and Order issued on ~~April 21, 2021 in Case No. 20-1712-GA-RDR.~~

Issued: ~~April 28, 2021~~

Effective: With meter readings on or after  
~~April 29, 2021~~

Issued By  
Vincent A Parisi, President

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

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### RIDER IRP – INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

#### APPLICABILITY

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

#### DESCRIPTION

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

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

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

#### RATE

Rate SGTS, Small General Transportation Service	<del>\$13.20</del> <del>\$11.98</del> /Month
Rate GTS, General Transportation Service	<del>\$123.35</del> <del>\$108.18</del> /Month
Rate LGTS, Large General Transportation Service	<del>\$4,111.71</del> <del>\$3,440.13</del> /Month

#### RECONCILIATION ADJUSTMENTS

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

Filed in accordance with Public Utilities Commission of Ohio Opinion and Order issued ~~April 21, 2021 in Case No. 20-1712-GA-RDR-~~

Issued: ~~April 28, 2021~~

Effective: With meter readings on or after  
~~April 29, 2021~~

Issued By  
Vincent A. Parisi, President

COLUMBIA GAS OF OHIO, INC.  
No. 73

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

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**DEMAND SIDE MANAGEMENT RIDER**

**APPLICABILITY**

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

**DESCRIPTION**

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

**RATE**

All gas consumed per account per month ~~\$0.2557~~~~\$0.2086~~/Mcf

**RECONCILIATION ADJUSTMENTS**

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

Filed in accordance with Public Utilities Commission of Ohio Finding and Order issued on ~~April 21, 2021 in Case No. 20-1712-GA-RDR.~~

Issued: ~~April 28, 2021~~

Effective: With meter readings on or after  
~~April 29, 2021~~

Issued By  
Vincent A. Parisi, President

**SECTION VII**  
**PART 29 - BILLING ADJUSTMENTS**

RIDER IRP –  
INFRASTRUCTURE REPLACEMENT PROGRAM RIDER

**29.3 APPLICABILITY**

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

**29.4 DESCRIPTION**

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

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

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

**29.5 RATE**

Rate FRSGTS, Full Requirements Small General Transportation Service	<del>\$13.20</del> <del>\$11.98</del> /Month
Rate FRGTS Full Requirements General Transportation Service	<del>\$123.35</del> <del>\$108.18</del> /Month
Rate FRLGTS, Full Requirements Large General Transportation Service	<del>\$4,111.71</del> <del>\$3,440.13</del> /Month

**RECONCILIATION ADJUSTMENTS**

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

Filed in accordance with Public Utilities Commission of Ohio Finding and Order issued ~~April 21, 2021 in Case No. 20-1712-GA-RDR-~~

Issued: ~~April 28, 2021~~

Effective: With meter readings on or after  
~~April 29, 2021~~

Issued By  
Vincent A. Parisi, President

Columbia Gas of Ohio, Inc.

SECTION VII  
PART 29 - BILLING ADJUSTMENTS

DEMAND SIDE MANAGEMENT RIDER

29.6 APPLICABILITY

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

29.7 DESCRIPTION

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

29.8 RATE

All gas consumed per account per month \$0.2557~~\$0.2086~~/Mcf

RECONCILIATION ADJUSTMENTS

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

Filed in accordance with Public Utilities Commission of Ohio Finding and Order issued on ~~April 21, 2021 in Case No. 20-1712-GA-RDR.~~

Issued: ~~April 28, 2021~~

Effective: With meter readings on or after  
~~April 29, 2021~~

Issued By  
Vincent A. Parisi, President

## PFN EXHIBIT 4

### TYPICAL BILL COMPARISON

ATTACHMENT C  
SHEET 1 OF 18

[illegible]



[illegible]

[illegible]

[illegible]

**PROPOSED RATES EFFECTIVE: MAY 2022**[illegible]

[illegible]

ATTACHMENT C  
SHEET 7 OF 18

[illegible]

ATTACHMENT C  
SHEET 8 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		PERCENT		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	INCREASE (E=D/B)					FUEL COST	BILL	BILL	
											PROPOSED BILL (J)	INCLUDING FUEL COST (K=F+J)	INCLUDING FUEL COST (L=G+J)	
1	GENERAL SERVICE													
2	FIRST 25 MCF		2.1263	2.1263	0.0000	0.0%					7.9020			
3	NEXT 75 MCF		1.7329	1.7329	0.0000	0.0%								
4	OVER 100 MCF		1.4814	1.4814	0.0000	0.0%								
5	CUSTOMER CHARGE		171.06	186.23	15.17	8.9%								
6		0.0					179.59	195.52	15.93	8.9%	-	179.59	195.52	8.9%
7		1.0					181.99	197.92	15.93	8.8%	8.30	190.29	206.21	8.4%
8		5.0					191.59	207.52	15.93	8.3%	41.48	233.07	249.00	6.8%
9		10.0					203.59	219.51	15.93	7.8%	82.96	286.55	302.47	5.6%
10		15.0					215.58	231.51	15.93	7.4%	124.44	340.03	355.95	4.7%
11		20.0					227.58	243.51	15.93	7.0%	165.92	393.50	409.43	4.0%
12		25.0					239.58	255.51	15.93	6.6%	207.40	446.98	462.91	3.6%
13		30.0					249.51	265.44	15.93	6.4%	248.88	498.40	514.32	3.2%
14		35.0					259.45	275.37	15.93	6.1%	290.36	549.81	565.74	2.9%
15		40.0					269.38	285.31	15.93	5.9%	331.84	601.22	617.15	2.6%
16		45.0					279.31	295.24	15.93	5.7%	373.32	652.63	668.56	2.4%
17		50.0					289.24	305.17	15.93	5.5%	414.80	704.05	719.97	2.3%
18		60.0					309.11	325.04	15.93	5.2%	497.76	806.87	822.80	2.0%
19		70.0					328.98	344.90	15.93	4.8%	580.73	909.70	925.63	1.8%
20		80.0					348.84	364.77	15.93	4.6%	663.69	1,012.53	1,028.45	1.6%
21		90.0					368.71	384.63	15.93	4.3%	746.65	1,115.35	1,131.28	1.4%
22		100.0					388.57	404.50	15.93	4.1%	829.61	1,218.18	1,234.11	1.3%
23		125.0					429.76	445.68	15.93	3.7%	1,037.01	1,466.77	1,482.69	1.1%
24		150.0					470.94	486.87	15.93	3.4%	1,244.41	1,715.35	1,731.28	0.9%
25		175.0					512.12	528.05	15.93	3.1%	1,451.81	1,963.94	1,979.86	0.8%
26		200.0					553.31	569.23	15.93	2.9%	1,659.21	2,212.52	2,228.45	0.7%
27		225.0					594.49	610.42	15.93	2.7%	1,866.62	2,461.11	2,477.03	0.6%
28		250.0					635.68	651.60	15.93	2.5%	2,074.02	2,709.69	2,725.62	0.6%
29		300.0					718.04	733.97	15.93	2.2%	2,488.82	3,206.86	3,222.79	0.5%
30		400.0					882.78	898.70	15.93	1.8%	3,318.43	4,201.21	4,217.13	0.4%
31		500.0					1,047.51	1,063.44	15.93	1.5%	4,148.04	5,195.55	5,211.48	0.3%
32		600.0					1,212.25	1,228.17	15.93	1.3%	4,977.64	6,189.89	6,205.82	0.3%
33		700.0					1,376.98	1,392.91	15.93	1.2%	5,807.25	7,184.23	7,200.16	0.2%
34		800.0					1,541.72	1,557.64	15.93	1.0%	6,636.86	8,178.58	8,194.50	0.2%
35		900.0					1,706.45	1,722.38	15.93	0.9%	7,466.47	9,172.92	9,188.85	0.2%
36		1,000.0					1,871.19	1,887.12	15.93	0.9%	8,296.07	10,167.26	10,183.19	0.2%
37		1,500.0					2,694.86	2,710.79	15.93	0.6%	12,444.11	15,138.97	15,154.90	0.1%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

ATTACHMENT C  
SHEET 9 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		PERCENT		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	INCREASE (E=D/B)					FUEL COST PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)	BILL INCLUDING FUEL COST (L=G+J)	
1	GENERAL SERVICE - SCHOOLS													
2	FIRST 25 MCF		2.0455	2.0455	0.0000	0.0%					7.9020			
3	NEXT 75 MCF		1.6718	1.6718	0.0000	0.0%								
4	OVER 100 MCF		1.4329	1.4329	0.0000	0.0%								
5	CUSTOMER CHARGE		170.00	185.17	15.17	8.9%								
6		0.0					178.48	194.40	15.93	8.9%	-	178.48	194.40	8.9%
7		1.0					180.79	196.72	15.93	8.8%	8.30	189.09	205.02	8.4%
8		5.0					190.05	205.98	15.93	8.4%	41.48	231.53	247.46	6.9%
9		10.0					201.63	217.55	15.93	7.9%	82.96	284.59	300.51	5.6%
10		15.0					213.20	229.13	15.93	7.5%	124.44	337.64	353.57	4.7%
11		20.0					224.77	240.70	15.93	7.1%	165.92	390.69	406.62	4.1%
12		25.0					236.35	252.27	15.93	6.7%	207.40	443.75	459.68	3.6%
13		30.0					245.96	261.89	15.93	6.5%	248.88	494.84	510.77	3.2%
14		35.0					255.57	271.50	15.93	6.2%	290.36	545.93	561.86	2.9%
15		40.0					265.18	281.11	15.93	6.0%	331.84	597.03	612.95	2.7%
16		45.0					274.80	290.72	15.93	5.8%	373.32	648.12	664.04	2.5%
17		50.0					284.41	300.33	15.93	5.6%	414.80	699.21	715.14	2.3%
18		60.0					303.63	319.56	15.93	5.2%	497.76	801.40	817.32	2.0%
19		70.0					322.86	338.78	15.93	4.9%	580.73	903.58	919.51	1.8%
20		80.0					342.08	358.01	15.93	4.7%	663.69	1,005.77	1,021.69	1.6%
21		90.0					361.30	377.23	15.93	4.4%	746.65	1,107.95	1,123.88	1.4%
22		100.0					380.53	396.45	15.93	4.2%	829.61	1,210.14	1,226.06	1.3%
23		125.0					420.44	436.37	15.93	3.8%	1,037.01	1,457.45	1,473.37	1.1%
24		150.0					460.35	476.28	15.93	3.5%	1,244.41	1,704.76	1,720.69	0.9%
25		175.0					500.26	516.19	15.93	3.2%	1,451.81	1,952.07	1,968.00	0.8%
26		200.0					540.17	556.10	15.93	2.9%	1,659.21	2,199.39	2,215.31	0.7%
27		225.0					580.08	596.01	15.93	2.7%	1,866.62	2,446.70	2,462.62	0.7%
28		250.0					619.99	635.92	15.93	2.6%	2,074.02	2,694.01	2,709.94	0.6%
29		300.0					699.81	715.74	15.93	2.3%	2,488.82	3,188.64	3,204.56	0.5%
30		400.0					859.46	875.38	15.93	1.9%	3,318.43	4,177.89	4,193.81	0.4%
31		500.0					1,019.10	1,035.03	15.93	1.6%	4,148.04	5,167.14	5,183.06	0.3%
32		600.0					1,178.74	1,194.67	15.93	1.4%	4,977.64	6,156.39	6,172.31	0.3%
33		700.0					1,338.39	1,354.31	15.93	1.2%	5,807.25	7,145.64	7,161.56	0.2%
34		800.0					1,498.03	1,513.96	15.93	1.1%	6,636.86	8,134.89	8,150.82	0.2%
35		900.0					1,657.67	1,673.60	15.93	1.0%	7,466.47	9,124.14	9,140.07	0.2%
36		1,000.0					1,817.32	1,833.24	15.93	0.9%	8,296.07	10,113.39	10,129.32	0.2%
37		1,500.0					2,615.53	2,631.46	15.93	0.6%	12,444.11	15,059.64	15,075.57	0.1%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											



COLUMBIA GAS OF OHIO, INC.  
CASE NO. 21-1185-GA-RDR  
TYPICAL BILL COMPARISON  
RATE SCHEDULE GENERAL TRANSPORTATION SERVICE (GTS)

**PROPOSED RATES EFFECTIVE: MAY 2022**

ATTACHMENT C  
SHEET 10 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	ANNUALIZED FUEL COST		CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		PERCENT OF INCREASE (I=H/F)	FUEL COST PROPOSED BILL (J)				BILL INCLUDING FUEL COST (K=F+J)	BILL INCLUDING FUEL COST (L=G+J)			
1	GENERAL TRANSPORTATION SERVICE														
2	FIRST 25 MCF		1.7518	1.7518	0.0000	0.0%						7.9020			
3	NEXT 75 MCF		1.3584	1.3584	0.0000	0.0%									
4	OVER 100 MCF		1.1069	1.1069	0.0000	0.0%									
5	CUSTOMER CHARGE		171.06	186.23	15.17	8.9%									
6		0.0						179.59	195.52	15.93	8.9%	-	179.59	195.52	8.9%
7		1.0						181.60	197.52	15.93	8.8%	8.49	190.09	206.02	8.4%
8		5.0						189.62	205.55	15.93	8.4%	42.47	232.10	248.02	6.9%
9		10.0						199.65	215.58	15.93	8.0%	84.95	284.60	300.53	5.6%
10		15.0						209.69	225.61	15.93	7.6%	127.42	337.11	353.03	4.7%
11		20.0						219.72	235.65	15.93	7.2%	169.89	389.61	405.54	4.1%
12		25.0						229.75	245.68	15.93	6.9%	212.37	442.12	458.04	3.6%
13		30.0						237.72	253.64	15.93	6.7%	254.84	492.56	508.48	3.2%
14		35.0						245.68	261.61	15.93	6.5%	297.31	543.00	558.92	2.9%
15		40.0						253.65	269.58	15.93	6.3%	339.79	593.44	609.36	2.7%
16		45.0						261.62	277.55	15.93	6.1%	382.26	643.88	659.80	2.5%
17		50.0						269.59	285.51	15.93	5.9%	424.73	694.32	710.24	2.3%
18		60.0						285.52	301.45	15.93	5.6%	509.68	795.20	811.13	2.0%
19		70.0						301.45	317.38	15.93	5.3%	594.63	896.08	912.01	1.8%
20		80.0						317.39	333.31	15.93	5.0%	679.57	996.96	1,012.89	1.6%
21		90.0						333.32	349.25	15.93	4.8%	764.52	1,097.84	1,113.77	1.5%
22		100.0						349.26	365.18	15.93	4.6%	849.47	1,198.72	1,214.65	1.3%
23		125.0						380.61	396.54	15.93	4.2%	1,061.83	1,442.44	1,458.37	1.1%
24		150.0						411.96	427.89	15.93	3.9%	1,274.20	1,686.16	1,702.09	0.9%
25		175.0						443.32	459.24	15.93	3.6%	1,486.56	1,929.88	1,945.81	0.8%
26		200.0						474.67	490.60	15.93	3.4%	1,698.93	2,173.60	2,189.53	0.7%
27		225.0						506.03	521.95	15.93	3.1%	1,911.30	2,417.32	2,433.25	0.7%
28		250.0						537.38	553.31	15.93	3.0%	2,123.66	2,661.04	2,676.97	0.6%
29		300.0						600.09	616.02	15.93	2.7%	2,548.40	3,148.48	3,164.41	0.5%
30		400.0						725.51	741.43	15.93	2.2%	3,397.86	4,123.37	4,139.29	0.4%
31		500.0						850.92	866.85	15.93	1.9%	4,247.33	5,098.25	5,114.18	0.3%
32		600.0						976.34	992.27	15.93	1.6%	5,096.79	6,073.13	6,089.06	0.3%
33		700.0						1,101.76	1,117.69	15.93	1.4%	5,946.26	7,048.01	7,063.94	0.2%
34		800.0						1,227.18	1,243.10	15.93	1.3%	6,795.72	8,022.90	8,038.82	0.2%
35		900.0						1,352.59	1,368.52	15.93	1.2%	7,645.19	8,997.78	9,013.71	0.2%
36		1,000.0						1,478.01	1,493.94	15.93	1.1%	8,494.65	9,972.66	9,988.59	0.2%
37		1,500.0						2,105.10	2,121.03	15.93	0.8%	12,741.98	14,847.07	14,863.00	0.1%
38	EXCISE TAX FIRST 100		0.1593												
39	EXCISE TAX NEXT 1900		0.0877												
40	EXCISE TAX OVER 2000		0.0411												
41	GROSS RECEIPTS TAX		4.987%												
42	FRANKLIN COUNTY SALES TAX		7.500%												

ATTACHMENT C  
SHEET 11 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		PERCENT OF		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	INCREASE (E=D/B)					FUEL COST	BILL	BILL	
											PROPOSED BILL (J)	INCLUDING FUEL COST (K=F+J)	INCLUDING FUEL COST (L=G+J)	
1	GENERAL TRANSPORTATION SERVICE - SCHOOLS													
2	FIRST 25 MCF		1.6710	1.6710	0.0000	0.0%					7.9020			
3	NEXT 75 MCF		1.2973	1.2973	0.0000	0.0%								
4	OVER 100 MCF		1.0584	1.0584	0.0000	0.0%								
5	CUSTOMER CHARGE		170.00	185.17	15.17	8.9%								
6		0.0					178.48	194.40	15.93	8.9%	-	178.48	194.40	8.9%
7		1.0					180.40	196.33	15.93	8.8%	8.49	188.89	204.82	8.4%
8		5.0					188.09	204.01	15.93	8.5%	42.47	230.56	246.49	6.9%
9		10.0					197.69	213.62	15.93	8.1%	84.95	282.64	298.57	5.6%
10		15.0					207.30	223.23	15.93	7.7%	127.42	334.72	350.65	4.8%
11		20.0					216.91	232.84	15.93	7.3%	169.89	386.80	402.73	4.1%
12		25.0					226.52	242.44	15.93	7.0%	212.37	438.88	454.81	3.6%
13		30.0					234.16	250.09	15.93	6.8%	254.84	489.00	504.93	3.3%
14		35.0					241.81	257.74	15.93	6.6%	297.31	539.12	555.05	3.0%
15		40.0					249.46	265.38	15.93	6.4%	339.79	589.24	605.17	2.7%
16		45.0					257.10	273.03	15.93	6.2%	382.26	639.36	655.29	2.5%
17		50.0					264.75	280.67	15.93	6.0%	424.73	689.48	705.41	2.3%
18		60.0					280.04	295.97	15.93	5.7%	509.68	789.72	805.65	2.0%
19		70.0					295.33	311.26	15.93	5.4%	594.63	889.96	905.89	1.8%
20		80.0					310.63	326.55	15.93	5.1%	679.57	990.20	1,006.12	1.6%
21		90.0					325.92	341.84	15.93	4.9%	764.52	1,090.44	1,106.36	1.5%
22		100.0					341.21	357.14	15.93	4.7%	849.47	1,190.68	1,206.60	1.3%
23		125.0					371.29	387.22	15.93	4.3%	1,061.83	1,433.12	1,449.05	1.1%
24		150.0					401.37	417.30	15.93	4.0%	1,274.20	1,675.57	1,691.50	1.0%
25		175.0					431.45	447.38	15.93	3.7%	1,486.56	1,918.02	1,933.94	0.8%
26		200.0					461.54	477.46	15.93	3.5%	1,698.93	2,160.47	2,176.39	0.7%
27		225.0					491.62	507.54	15.93	3.2%	1,911.30	2,402.91	2,418.84	0.7%
28		250.0					521.70	537.63	15.93	3.1%	2,123.66	2,645.36	2,661.29	0.6%
29		300.0					581.86	597.79	15.93	2.7%	2,548.40	3,130.26	3,146.18	0.5%
30		400.0					702.19	718.11	15.93	2.3%	3,397.86	4,100.05	4,115.97	0.4%
31		500.0					822.51	838.44	15.93	1.9%	4,247.33	5,069.84	5,085.76	0.3%
32		600.0					942.84	958.76	15.93	1.7%	5,096.79	6,039.63	6,055.55	0.3%
33		700.0					1,063.16	1,079.09	15.93	1.5%	5,946.26	7,009.42	7,025.35	0.2%
34		800.0					1,183.49	1,199.42	15.93	1.3%	6,795.72	7,979.21	7,995.14	0.2%
35		900.0					1,303.82	1,319.74	15.93	1.2%	7,645.19	8,949.00	8,964.93	0.2%
36		1,000.0					1,424.14	1,440.07	15.93	1.1%	8,494.65	9,918.79	9,934.72	0.2%
37		1,500.0					2,025.77	2,041.70	15.93	0.8%	12,741.98	14,767.74	14,783.67	0.1%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											

COLUMBIA GAS OF OHIO, INC.  
CASE NO. 21-1185-GA-RDR  
TYPICAL BILL COMPARISON

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

**PROPOSED RATES EFFECTIVE: MAY 2022**

ATTACHMENT C  
SHEET 12 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		FUEL COST PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)					BILL INCLUDING FUEL COST (L=G+J)			
1 FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE															
2	FIRST 25 MCF		2.1086	2.1086	0.0000	0.0%						7.9020			
3	NEXT 75 MCF		1.7152	1.7152	0.0000	0.0%									
4	OVER 100 MCF		1.4637	1.4637	0.0000	0.0%									
5	CUSTOMER CHARGE		171.06	186.23	15.17	8.9%									
6		0.0					179.59	195.52	15.93	8.9%	-		179.59	195.52	8.9%
7		1.0					181.97	197.90	15.93	8.8%	8.49		190.47	206.39	8.4%
8		5.0					191.50	207.42	15.93	8.3%	42.47		233.97	249.90	6.8%
9		10.0					203.40	219.33	15.93	7.8%	84.95		288.35	304.27	5.5%
10		15.0					215.31	231.23	15.93	7.4%	127.42		342.73	358.65	4.6%
11		20.0					227.21	243.14	15.93	7.0%	169.89		397.10	413.03	4.0%
12		25.0					239.12	255.04	15.93	6.7%	212.37		451.48	467.41	3.5%
13		30.0					248.96	264.88	15.93	6.4%	254.84		503.80	519.72	3.2%
14		35.0					258.80	274.72	15.93	6.2%	297.31		556.11	572.03	2.9%
15		40.0					268.64	284.56	15.93	5.9%	339.79		608.42	624.35	2.6%
16		45.0					278.48	294.40	15.93	5.7%	382.26		660.73	676.66	2.4%
17		50.0					288.32	304.24	15.93	5.5%	424.73		713.05	728.97	2.2%
18		60.0					308.00	323.92	15.93	5.2%	509.68		817.67	833.60	1.9%
19		70.0					327.67	343.60	15.93	4.9%	594.63		922.30	938.23	1.7%
20		80.0					347.35	363.28	15.93	4.6%	679.57	1,026.93	1,042.85	1.6%	
21		90.0					367.03	382.96	15.93	4.3%	764.52	1,131.55	1,147.48	1.4%	
22		100.0					386.71	402.64	15.93	4.1%	849.47	1,236.18	1,252.11	1.3%	
23		125.0					427.43	443.36	15.93	3.7%	1,061.83	1,489.26	1,505.19	1.1%	
24		150.0					468.15	484.08	15.93	3.4%	1,274.20	1,742.35	1,758.28	0.9%	
25		175.0					508.87	524.80	15.93	3.1%	1,486.56	1,995.44	2,011.36	0.8%	
26		200.0					549.59	565.52	15.93	2.9%	1,698.93	2,248.52	2,264.45	0.7%	
27		225.0					590.31	606.24	15.93	2.7%	1,911.30	2,501.61	2,517.53	0.6%	
28		250.0					631.03	646.96	15.93	2.5%	2,123.66	2,754.69	2,770.62	0.6%	
29		300.0					712.47	728.39	15.93	2.2%	2,548.40	3,260.86	3,276.79	0.5%	
30		400.0					875.34	891.27	15.93	1.8%	3,397.86	4,273.20	4,289.13	0.4%	
31		500.0					1,038.22	1,054.15	15.93	1.5%	4,247.33	5,285.55	5,301.47	0.3%	
32		600.0					1,201.10	1,217.03	15.93	1.3%	5,096.79	6,297.89	6,313.82	0.3%	
33		700.0					1,363.98	1,379.90	15.93	1.2%	5,946.26	7,310.23	7,326.16	0.2%	
34		800.0					1,526.85	1,542.78	15.93	1.0%	6,795.72	8,322.57	8,338.50	0.2%	
35		900.0					1,689.73	1,705.66	15.93	0.9%	7,645.19	9,334.91	9,350.84	0.2%	
36		1,000.0					1,852.61	1,868.53	15.93	0.9%	8,494.65	10,347.26	10,363.18	0.2%	
37		1,500.0					2,666.99	2,682.92	15.93	0.6%	12,741.98	15,408.97	15,424.89	0.1%	
38	EXCISE TAX FIRST 100		0.1593												
39	EXCISE TAX NEXT 1900		0.0877												
40	EXCISE TAX OVER 2000		0.0411												
41	GROSS RECEIPTS TAX		4.987%												

ATTACHMENT C  
SHEET 13 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		PERCENT OF		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	INCREASE (E=D/B)					FUEL COST	BILL	BILL	
											PROPOSED BILL (J)	INCLUDING FUEL COST (K=F+J)	INCLUDING FUEL COST (L=G+J)	
1	FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - STANDARD CHOICE OFFER (SCO)													
2	FIRST 25 MCF		2.1086	2.1086	0.0000	0.0%					7.9020			
3	NEXT 75 MCF		1.7152	1.7152	0.0000	0.0%								
4	OVER 100 MCF		1.4637	1.4637	0.0000	0.0%								
5	CUSTOMER CHARGE		171.06	186.23	15.17	8.9%								
6		0.0					179.59	195.52	15.93	8.9%	-	179.59	195.52	8.9%
7		1.0					181.97	197.90	15.93	8.8%	8.49	190.47	206.39	8.4%
8		5.0					191.50	207.42	15.93	8.3%	42.47	233.97	249.90	6.8%
9		10.0					203.40	219.33	15.93	7.8%	84.95	288.35	304.27	5.5%
10		15.0					215.31	231.23	15.93	7.4%	127.42	342.73	358.65	4.6%
11		20.0					227.21	243.14	15.93	7.0%	169.89	397.10	413.03	4.0%
12		25.0					239.12	255.04	15.93	6.7%	212.37	451.48	467.41	3.5%
13		30.0					248.96	264.88	15.93	6.4%	254.84	503.80	519.72	3.2%
14		35.0					258.80	274.72	15.93	6.2%	297.31	556.11	572.03	2.9%
15		40.0					268.64	284.56	15.93	5.9%	339.79	608.42	624.35	2.6%
16		45.0					278.48	294.40	15.93	5.7%	382.26	660.73	676.66	2.4%
17		50.0					288.32	304.24	15.93	5.5%	424.73	713.05	728.97	2.2%
18		60.0					308.00	323.92	15.93	5.2%	509.68	817.67	833.60	1.9%
19		70.0					327.67	343.60	15.93	4.9%	594.63	922.30	938.23	1.7%
20		80.0					347.35	363.28	15.93	4.6%	679.57	1,026.93	1,042.85	1.6%
21		90.0					367.03	382.96	15.93	4.3%	764.52	1,131.55	1,147.48	1.4%
22		100.0					386.71	402.64	15.93	4.1%	849.47	1,236.18	1,252.11	1.3%
23		125.0					427.43	443.36	15.93	3.7%	1,061.83	1,489.26	1,505.19	1.1%
24		150.0					468.15	484.08	15.93	3.4%	1,274.20	1,742.35	1,758.28	0.9%
25		175.0					508.87	524.80	15.93	3.1%	1,486.56	1,995.44	2,011.36	0.8%
26		200.0					549.59	565.52	15.93	2.9%	1,698.93	2,248.52	2,264.45	0.7%
27		225.0					590.31	606.24	15.93	2.7%	1,911.30	2,501.61	2,517.53	0.6%
28		250.0					631.03	646.96	15.93	2.5%	2,123.66	2,754.69	2,770.62	0.6%
29		300.0					712.47	728.39	15.93	2.2%	2,548.40	3,260.86	3,276.79	0.5%
30		400.0					875.34	891.27	15.93	1.8%	3,397.86	4,273.20	4,289.13	0.4%
31		500.0					1,038.22	1,054.15	15.93	1.5%	4,247.33	5,285.55	5,301.47	0.3%
32		600.0					1,201.10	1,217.03	15.93	1.3%	5,096.79	6,297.89	6,313.82	0.3%
33		700.0					1,363.98	1,379.90	15.93	1.2%	5,946.26	7,310.23	7,326.16	0.2%
34		800.0					1,526.85	1,542.78	15.93	1.0%	6,795.72	8,322.57	8,338.50	0.2%
35		900.0					1,689.73	1,705.66	15.93	0.9%	7,645.19	9,334.91	9,350.84	0.2%
36		1,000.0					1,852.61	1,868.53	15.93	0.9%	8,494.65	10,347.26	10,363.18	0.2%
37		1,500.0					2,666.99	2,682.92	15.93	0.6%	12,741.98	15,408.97	15,424.89	0.1%
38	EXCISE TAX FIRST 100		0.1593											
39	EXCISE TAX NEXT 1900		0.0877											
40	EXCISE TAX OVER 2000		0.0411											
41	GROSS RECEIPTS TAX		4.987%											
42	FRANKLIN COUNTY SALES TAX		7.500%											

**PROPOSED RATES EFFECTIVE: MAY 2022**

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS PROPOSED BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE - SCHOOLS													
2	FIRST 25 MCF		2.0278	2.0278	0.0000	0.0%					7.9020			
3	NEXT 75 MCF		1.6541	1.6541	0.0000	0.0%								
4	OVER 100 MCF		1.4152	1.4152	0.0000	0.0%								
5	CUSTOMER CHARGE		170.00	185.17	15.17	8.9%								
6		0.0					178.48	194.40	15.93	8.9%	-	178.48	194.40	8.9%
7		1.0					180.77	196.70	15.93	8.8%	8.49	189.27	205.20	8.4%
8		5.0					189.96	205.89	15.93	8.4%	42.47	232.43	248.36	6.9%
9		10.0					201.44	217.37	15.93	7.9%	84.95	286.39	302.31	5.6%
10		15.0					212.92	228.85	15.93	7.5%	127.42	340.34	356.27	4.7%
11		20.0					224.40	240.33	15.93	7.1%	169.89	394.29	410.22	4.0%
12		25.0					235.88	251.81	15.93	6.8%	212.37	448.25	464.17	3.6%
13		30.0					245.40	261.33	15.93	6.5%	254.84	500.24	516.17	3.2%
14		35.0					254.92	270.85	15.93	6.2%	297.31	552.23	568.16	2.9%
15		40.0					264.44	280.37	15.93	6.0%	339.79	604.23	620.15	2.6%
16		45.0					273.96	289.89	15.93	5.8%	382.26	656.22	672.14	2.4%
17		50.0					283.48	299.40	15.93	5.6%	424.73	708.21	724.14	2.2%
18		60.0					302.52	318.44	15.93	5.3%	509.68	812.20	828.12	2.0%
19		70.0					321.55	337.48	15.93	5.0%	594.63	916.18	932.11	1.7%
20		80.0					340.59	356.52	15.93	4.7%	679.57	1,020.17	1,036.09	1.6%
21		90.0					359.63	375.56	15.93	4.4%	764.52	1,124.15	1,140.08	1.4%
22		100.0					378.67	394.60	15.93	4.2%	849.47	1,228.13	1,244.06	1.3%
23		125.0					418.12	434.04	15.93	3.8%	1,061.83	1,479.95	1,495.87	1.1%
24		150.0					457.56	473.49	15.93	3.5%	1,274.20	1,731.76	1,747.69	0.9%
25		175.0					497.01	512.93	15.93	3.2%	1,486.56	1,983.57	1,999.50	0.8%
26		200.0					536.45	552.38	15.93	3.0%	1,698.93	2,235.38	2,251.31	0.7%
27		225.0					575.90	591.83	15.93	2.8%	1,911.30	2,487.20	2,503.12	0.6%
28		250.0					615.35	631.27	15.93	2.6%	2,123.66	2,739.01	2,754.94	0.6%
29		300.0					694.24	710.17	15.93	2.3%	2,548.40	3,242.63	3,258.56	0.5%
30		400.0					852.02	867.95	15.93	1.9%	3,397.86	4,249.88	4,265.81	0.4%
31		500.0					1,009.81	1,025.74	15.93	1.6%	4,247.33	5,257.13	5,273.06	0.3%
32		600.0					1,167.59	1,183.52	15.93	1.4%	5,096.79	6,264.38	6,280.31	0.3%
33		700.0					1,325.38	1,341.31	15.93	1.2%	5,946.26	7,271.63	7,287.56	0.2%

ATTACHMENT C  
SHEET 15 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		FUEL COST ADDITIONS PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)					BILL INCLUDING FUEL COST (L=G+J)			
1 LARGE GENERAL SERVICE															
2	FIRST 2,000 MCF		0.8243	0.8243	0.0000	0.0%						7.9020			
3	NEXT 13,000 MCF		0.6748	0.6748	0.0000	0.0%									
4	NEXT 85,000 MCF		0.6446	0.6446	0.0000	0.0%									
5	OVER 100,000 MCF		0.6013	0.6013	0.0000	0.0%									
6	CUSTOMER CHARGE		4831.09	5502.67	671.58	13.9%									
7		0.0						5,072.02	5,777.09	705.07	13.9%	-	5,072.02	5,777.09	13.9%
8		1,000.0						6,037.01	6,742.09	705.07	11.7%	8,296.07	14,333.09	15,038.16	4.9%
9		1,500.0						6,515.76	7,220.83	705.07	10.8%	12,444.11	18,959.86	19,664.94	3.7%
10		2,000.0						6,994.50	7,699.57	705.07	10.1%	16,592.15	23,586.64	24,291.71	3.0%
11		3,000.0						7,746.10	8,451.17	705.07	9.1%	24,888.22	32,634.32	33,339.39	2.2%
12		5,000.0						9,249.30	9,954.37	705.07	7.6%	41,480.36	50,729.67	51,434.74	1.4%
13		10,000.0						13,007.31	13,712.38	705.07	5.4%	82,960.73	95,968.04	96,673.11	0.7%
14		15,000.0						16,765.32	17,470.39	705.07	4.2%	124,441.09	141,206.41	141,911.48	0.5%
15		17,500.0						18,565.06	19,270.13	705.07	3.8%	145,181.27	163,746.33	164,451.41	0.4%
16		20,000.0						20,364.80	21,069.87	705.07	3.5%	165,921.45	186,286.26	186,991.33	0.4%
17		50,000.0						41,961.68	42,666.75	705.07	1.7%	414,803.64	456,765.31	457,470.39	0.2%
18		70,000.0						56,359.59	57,064.67	705.07	1.3%	580,725.09	637,084.69	637,789.76	0.1%
19		85,000.0						67,158.03	67,863.10	705.07	1.0%	705,166.18	772,324.21	773,029.29	0.1%
20		100,000.0						77,956.47	78,661.54	705.07	0.9%	829,607.27	907,563.74	908,268.82	0.1%
21		150,000.0						111,678.29	112,383.37	705.07	0.6%	1,244,410.91	1,356,089.20	1,356,794.28	0.1%
22		200,000.0						145,400.12	146,105.19	705.07	0.5%	1,659,214.55	1,804,614.67	1,805,319.74	0.0%
23		250,000.0						179,121.94	179,827.01	705.07	0.4%	2,074,018.19	2,253,140.13	2,253,845.20	0.0%
24		300,000.0						212,843.77	213,548.84	705.07	0.3%	2,488,821.82	2,701,665.59	2,702,370.66	0.0%
25		350,000.0						246,565.59	247,270.66	705.07	0.3%	2,903,625.46	3,150,191.05	3,150,896.12	0.0%
26		400,000.0						280,287.42	280,992.49	705.07	0.3%	3,318,429.10	3,598,716.51	3,599,421.58	0.0%
27		450,000.0						314,009.24	314,714.31	705.07	0.2%	3,733,232.73	4,047,241.97	4,047,947.05	0.0%
28		500,000.0						347,731.06	348,436.14	705.07	0.2%	4,148,036.37	4,495,767.43	4,496,472.51	0.0%
29	EXCISE TAX FIRST 100		0.1593												
30	EXCISE TAX NEXT 1900		0.0877												
31	EXCISE TAX OVER 2000		0.0411												
32	EXCISE TAX FLEXED RATE		0.0200												
33	GROSS RECEIPTS TAX		4.987%												

## 1 LARGE GENERAL TRANSPORTATION SERVICE

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		FUEL COST ADDITIONS PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)					BILL INCLUDING FUEL COST (L=G+J)			
1 LARGE GENERAL TRANSPORTATION SERVICE															
2	FIRST 2,000 MCF		0.4498	0.4498	0.0000	0.0%						7.9020			
3	NEXT 13,000 MCF		0.3003	0.3003	0.0000	0.0%									
4	NEXT 85,000 MCF		0.2701	0.2701	0.0000	0.0%									
5	OVER 100,000 MCF		0.2268	0.2268	0.0000	0.0%									
6	CUSTOMER CHARGE		4831.09	5502.67	671.58	13.9%									
7		0.0						5,072.02	5,777.09	705.07	13.9%	-	5,072.02	5,777.09	13.9%
8		1,000.0						5,643.84	6,348.91	705.07	12.5%	8,494.65	14,138.49	14,843.56	5.0%
9		1,500.0						5,925.99	6,631.06	705.07	11.9%	12,741.98	18,667.97	19,373.04	3.8%
10		2,000.0						6,208.14	6,913.22	705.07	11.4%	16,989.30	23,197.44	23,902.52	3.0%
11		3,000.0						6,566.57	7,271.64	705.07	10.7%	25,483.95	32,050.52	32,755.59	2.2%
12		5,000.0						7,283.42	7,988.49	705.07	9.7%	42,473.25	49,756.67	50,461.74	1.4%
13		10,000.0						9,075.55	9,780.62	705.07	7.8%	84,946.50	94,022.05	94,727.12	0.7%
14		15,000.0						10,867.68	11,572.75	705.07	6.5%	127,419.75	138,287.43	138,992.50	0.5%
15		17,500.0						11,684.48	12,389.55	705.07	6.0%	148,656.38	160,340.85	161,045.92	0.4%
16		20,000.0						12,501.27	13,206.35	705.07	5.6%	169,893.00	182,394.27	183,099.35	0.4%
17		50,000.0						22,302.86	23,007.93	705.07	3.2%	424,732.50	447,035.36	447,740.43	0.2%
18		70,000.0						28,837.25	29,542.32	705.07	2.4%	594,625.50	623,462.75	624,167.82	0.1%
19		85,000.0						33,738.04	34,443.12	705.07	2.1%	722,045.25	755,783.29	756,488.37	0.1%
20		100,000.0						38,638.84	39,343.91	705.07	1.8%	849,465.00	888,103.84	888,808.91	0.1%
21		150,000.0						52,701.85	53,406.92	705.07	1.3%	1,274,197.50	1,326,899.35	1,327,604.42	0.1%
22		200,000.0						66,764.86	67,469.93	705.07	1.1%	1,698,930.00	1,765,694.86	1,766,399.93	0.0%
23		250,000.0						80,827.86	81,532.94	705.07	0.9%	2,123,662.50	2,204,490.36	2,205,195.44	0.0%
24		300,000.0						94,890.87	95,595.94	705.07	0.7%	2,548,395.00	2,643,285.87	2,643,990.94	0.0%
25		350,000.0						108,953.88	109,658.95	705.07	0.6%	2,973,127.50	3,082,081.38	3,082,786.45	0.0%
26		400,000.0						123,016.89	123,721.96	705.07	0.6%	3,397,860.00	3,520,876.89	3,521,581.96	0.0%
27		450,000.0						137,079.90	137,784.97	705.07	0.5%	3,822,592.50	3,959,672.40	3,960,377.47	0.0%
28		500,000.0						151,142.91	151,847.98	705.07	0.5%	4,247,325.00	4,398,467.91	4,399,172.98	0.0%
29	EXCISE TAX FIRST 100		0.1593												
30	EXCISE TAX NEXT 1900		0.0877												
31	EXCISE TAX OVER 2000		0.0411												
32	EXCISE TAX FLEXED RATE		0.0200												
33	GROSS RECEIPTS TAX		4.987%												
34	FRANKLIN COUNTY SALES TAX		7.500%												



ATTACHMENT C  
SHEET 17 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST		INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)		CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED	CURRENT	PROPOSED	PERCENT OF CHANGE (M=(L-K)/K)
			CURRENT RATE (B)	PROPOSED RATE (C)		FUEL COST PROPOSED BILL (J)	BILL INCLUDING FUEL COST (K=F+J)					BILL INCLUDING FUEL COST (L=G+J)			
1 FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE															
2	FIRST 2,000 MCF		0.8066	0.8066	0.0000	0.0%						7.9020			
3	NEXT 13,000 MCF		0.6571	0.6571	0.0000	0.0%									
4	NEXT 85,000 MCF		0.6269	0.6269	0.0000	0.0%									
5	OVER 100,000 MCF		0.5836	0.5836	0.0000	0.0%									
6	CUSTOMER CHARGE		4831.09	5502.67	671.58	13.9%									
7		0.0						5,072.02	5,777.09	705.07	13.9%	-	5,072.02	5,777.09	13.9%
8		1,000.0						6,018.43	6,723.50	705.07	11.7%	8,494.65	14,513.08	15,218.15	4.9%
9		1,500.0						6,487.88	7,192.95	705.07	10.9%	12,741.98	19,229.86	19,934.93	3.7%
10		2,000.0						6,957.33	7,662.40	705.07	10.1%	16,989.30	23,946.63	24,651.70	2.9%
11		3,000.0						7,690.35	8,395.42	705.07	9.2%	25,483.95	33,174.30	33,879.37	2.1%
12		5,000.0						9,156.39	9,861.46	705.07	7.7%	42,473.25	51,629.64	52,334.71	1.4%
13		10,000.0						12,821.48	13,526.56	705.07	5.5%	84,946.50	97,767.98	98,473.06	0.7%
14		15,000.0						16,486.58	17,191.65	705.07	4.3%	127,419.75	143,906.33	144,611.40	0.5%
15		17,500.0						18,239.86	18,944.94	705.07	3.9%	148,656.38	166,896.24	167,601.31	0.4%
16		20,000.0						19,993.15	20,698.22	705.07	3.5%	169,893.00	189,886.15	190,591.22	0.4%
17		50,000.0						41,032.54	41,737.61	705.07	1.7%	424,732.50	465,765.04	466,470.11	0.2%
18		70,000.0						55,058.80	55,763.88	705.07	1.3%	594,625.50	649,684.30	650,389.38	0.1%
19		85,000.0						65,578.50	66,283.57	705.07	1.1%	722,045.25	787,623.75	788,328.82	0.1%
20		100,000.0						76,098.20	76,803.27	705.07	0.9%	849,465.00	925,563.20	926,268.27	0.1%
21		150,000.0						108,890.89	109,595.96	705.07	0.6%	1,274,197.50	1,383,088.39	1,383,793.46	0.1%
22		200,000.0						141,683.58	142,388.65	705.07	0.5%	1,698,930.00	1,840,613.58	1,841,318.65	0.0%
23		250,000.0						174,476.27	175,181.34	705.07	0.4%	2,123,662.50	2,298,138.77	2,298,843.84	0.0%
24		300,000.0						207,268.96	207,974.03	705.07	0.3%	2,548,395.00	2,755,663.96	2,756,369.03	0.0%
25		350,000.0						240,061.65	240,766.72	705.07	0.3%	2,973,127.50	3,213,189.15	3,213,894.22	0.0%
26		400,000.0						272,854.34	273,559.41	705.07	0.3%	3,397,860.00	3,670,714.34	3,671,419.41	0.0%
27		450,000.0						305,647.03	306,352.10	705.07	0.2%	3,822,592.50	4,128,239.53	4,128,944.60	0.0%
28		500,000.0						338,439.72	339,144.79	705.07	0.2%	4,247,325.00	4,585,764.72	4,586,469.79	0.0%
29	EXCISE TAX FIRST 100		0.1593												
30	EXCISE TAX NEXT 1900		0.0877												
31	EXCISE TAX OVER 2000		0.0411												
32	EXCISE TAX FLEXED RATE		0.0200												
33	GROSS RECEIPTS TAX		4.987%												
34	FRANKLIN COUNTY SALES TAX		7.500%												



**PROPOSED RATES EFFECTIVE: MAY 2022**

ATTACHMENT C  
SHEET 18 OF 18

LINE NO.	RATE CODE	USAGE MCF (A)	MOST CURRENT RATE (B)	PROPOSED RATE (C)	INCREASE (D=C-B)	PERCENT OF INCREASE (E=D/B)	CURRENT BILL (F)	PROPOSED BILL (G)	DOLLAR INCREASE (H=G-F)	PERCENT OF INCREASE (I=H/F)	ANNUALIZED FUEL COST ADDITIONS TO BILL (J)	CURRENT BILL INCLUDING FUEL COST (K=F+J)	PROPOSED BILL INCLUDING FUEL COST (L=G+J)	PERCENT OF CHANGE (M=(L-K)/K)
1	LARGE GENERAL TRANSPORTATION SERVICE - MAINLINE													
2	ALL DELIVERIES PER MCF		0.2268	0.2268	0.0000	0.0%					7.9020			
3	CUSTOMER CHARGE		4831.09	5,502.67	671.58	13.9%								
4		500.0					5,244.63	5,949.70	705.07	13.4%	4,247.33	9,491.95	10,197.02	7.4%
5		1,000.0					5,409.72	6,114.79	705.07	13.0%	8,494.65	13,904.37	14,609.44	5.1%
6		1,500.0					5,574.81	6,279.88	705.07	12.6%	12,741.98	18,316.78	19,021.86	3.8%
7		2,000.0					5,739.90	6,444.97	705.07	12.3%	16,989.30	22,729.20	23,434.27	3.1%
8		3,000.0					6,021.16	6,726.23	705.07	11.7%	25,483.95	31,505.11	32,210.18	2.2%
9		5,000.0					6,583.68	7,288.75	705.07	10.7%	42,473.25	49,056.93	49,762.00	1.4%
10		10,000.0					7,989.98	8,695.05	705.07	8.8%	84,946.50	92,936.48	93,641.55	0.8%
11		15,000.0					9,396.28	10,101.36	705.07	7.5%	127,419.75	136,816.03	137,521.11	0.5%
12		17,500.0					10,099.43	10,804.51	705.07	7.0%	148,656.38	158,755.81	159,460.88	0.4%
13		20,000.0					10,802.58	11,507.66	705.07	6.5%	169,893.00	180,695.58	181,400.66	0.4%
14		50,000.0					19,240.39	19,945.46	705.07	3.7%	424,732.50	443,972.89	444,677.96	0.2%
15		70,000.0					24,865.59	25,570.67	705.07	2.8%	594,625.50	619,491.09	620,196.17	0.1%
16		85,000.0					29,084.50	29,789.57	705.07	2.4%	722,045.25	751,129.75	751,834.82	0.1%
17		100,000.0					33,303.40	34,008.47	705.07	2.1%	849,465.00	882,768.40	883,473.47	0.1%
18		150,000.0					47,366.41	48,071.48	705.07	1.5%	1,274,197.50	1,321,563.91	1,322,268.98	0.1%
19		200,000.0					61,429.42	62,134.49	705.07	1.1%	1,698,930.00	1,760,359.42	1,761,064.49	0.0%
20		250,000.0					75,492.42	76,197.50	705.07	0.9%	2,123,662.50	2,199,154.92	2,199,860.00	0.0%
21		300,000.0					89,555.43	90,260.51	705.07	0.8%	2,548,395.00	2,637,950.43	2,638,655.51	0.0%
22		350,000.0					103,618.44	104,323.51	705.07	0.7%	2,973,127.50	3,076,745.94	3,077,451.01	0.0%
23		400,000.0					117,681.45	118,386.52	705.07	0.6%	3,397,860.00	3,515,541.45	3,516,246.52	0.0%
24		450,000.0					131,744.46	132,449.53	705.07	0.5%	3,822,592.50	3,954,336.96	3,955,042.03	0.0%
25		500,000.0					145,807.47	146,512.54	705.07	0.5%	4,247,325.00	4,393,132.47	4,393,837.54	0.0%
26	EXCISE TAX FIRST 100		0.1593											
27	EXCISE TAX NEXT 1900		0.0877											
28	EXCISE TAX OVER 2000		0.0411											
29	EXCISE TAX FLEXED RATE		0.0200											
30	GROSS RECEIPTS TAX		4.987%											
31	FRANKLIN COUNTY SALES TAX		7.500%											

**PFN EXHIBIT 5**

**LETTER SENT TO MAYORS  
AND LEGISLATIVE AUTHORITIES**

November 23, 2021

As it has for several years, Columbia Gas of Ohio in 2021 is investing in infrastructure replacement programs that benefit both our customers and your community.

In addition, Columbia continues to make substantial investments in energy efficiency (Demand Side Management, or DSM) programs that help our customers save money on their energy bills.

As authorized by the Public Utilities Commission of Ohio (PUCO) in its Opinion and Order in Case Nos. 08-72-GA-AIR, 11-5515-GA-ALT, 16-1309-GA-UNC, 16-1310-GA-AAM, and 16-2422-GA-ALT, Columbia may recover certain infrastructure and energy efficiency investments made in the previous calendar year. Columbia will soon make its annual filings with the PUCO to set rates for its Infrastructure Replacement Program Rider (Rider IRP) and the Demand Side Management Rider (Rider DSM).

In February, our application will request an increase of an estimated \$35.6 million, to be collected through the Rider IRP and Rider DSM, beginning May 2022. Based on average monthly consumption, the increase will raise bills by approximately \$1.63 per month and represents a 1.6 percent increase on typical residential bills.

Under its Infrastructure Replacement Program, Columbia is replacing aged cast iron, wrought iron, unprotected coated steel and bare steel distribution pipe, as well as hazardous customer service lines. Also included in the Infrastructure Replacement Program are the repair or replacement of 320,000 prone-to-failure risers (completed in 2012) and the installation of more than 1.4 million automated meter reading devices (AMRD) on all residential and commercial meters (completed in 2013).

Replacing our aged distribution main with modern pipe produces several benefits for our customers and our communities:

- It reduces leaks, which enhances the safety of our system and means we have to dig up streets, sidewalks and lawns less often.
- It allows us to operate distribution systems at higher pressures, which keeps water from infiltrating lines and disrupting service, and better supports economic development in older neighborhoods.
- It lowers our operating and maintenance costs, and these savings get passed on to our customers.
- It creates local construction jobs and increases local tax revenue.

Our IRP program produces other customer benefits as well:

- It addresses a riser safety issue identified by the PUCO and relieves the impacted customers of hundreds of dollars in repair or replacement costs. Prior to 2008, risers were customer-owned equipment.
- It relieves customers of repair bills in the hundreds or thousands of dollars if their customer service line develops a hazardous leak. Prior to 2008, these service lines were customer-owned equipment.
- The installation of AMRDs means that our customers with indoor gas meters no longer have to make access arrangements for our meter readers, and full AMRD deployment has allowed Columbia to do actual meter readings every month, eliminating bi-monthly estimated reads, which were a significant source of customer service complaints.
- Full deployment of AMRDs has resulted in substantial meter reading cost savings that are being passed on to customers through this program.

Our Energy Efficiency programs, supported by Rider DSM, produce both up-front and long-term savings for our customers. The programs provide up-front discounts for smart thermostats; high-efficiency showerheads and faucet aerators; home energy audits; attic and wall insulation; air sealing; and high-efficiency natural gas space and water heating equipment, as well as whole house weatherization for low-income customers. The installation of such energy-saving measures results in long-term savings on natural gas bills.

The Energy Efficiency program also includes a behavioral program which provides home energy efficiency reports to customers about their home energy usage and ways they can improve their energy efficiency. The portfolio also includes an energy efficient residential new construction program, an energy efficiency education program for students, an online energy audit, an energy efficient small commercial construction program, and a program that provides business and non-profit customers with opportunities for energy audits and upgrades.

Through September 2021, Columbia has performed more than 58,200 home energy audits and assessments, and approximately 40% of the customers who have had audits or assessments have elected to make energy-efficiency improvements to their homes through the Home Performance Solutions program. Over 24,100 new homes have been built through the EfficiencyCrafted<sup>SM</sup> Homes program that provides incentives to Ohio homebuilders to construct homes that exceed the energy efficiency levels of code-built homes. Since 2009, over 23,300 low-income households have received free whole-house weatherization through Columbia's WarmChoice<sup>®</sup> program. Through the Simple Energy Solutions program, customers have received rebates on over 67,700 energy-efficient

showerheads, over 119,500 programmable and smart thermostats, and over 45,200 energy-efficient faucet aerators.

In addition, approximately 202,000 students will have been educated by the end of 2021 on the benefits of energy efficiency and will receive a kit of energy efficiency measures to install at their home through the e<sup>3</sup> smart program. Columbia will also provide approximately 540,000 residential customers with home energy efficiency reports in 2021 that will provide them with customized reports on their energy usage and energy saving recommendations, as well as encouragement to take actions to lower natural gas use. Columbia has also provided over 50,300 rebates to customers to purchase high efficiency natural gas furnaces, boilers, and water heaters through its high efficiency appliance rebate program. More than 40,500 customers have completed the Online Energy Audit provided by Columbia.

Columbia is not currently recovering its investments in these programs through its distribution rates. The actual Rider IRP and Rider DSM rates are subject to PUCO approval. You are not required to take any action, but should you wish to view our pre-filing notice or any other public documents in this case, you may visit the PUCO's online Docketing Information System at [www.puco.ohio.gov](http://www.puco.ohio.gov), and review the filings made for Case No. 21-1185-GA-RDR.

We are committed to providing outstanding customer service and to maintaining strong relationships with the communities we serve. If you have any questions about our rate adjustment, please contact Melissa Thompson, Director of Regulatory Policy, at (614) 315-3391.

Sincerely,

A handwritten signature in black ink, appearing to read "Vincent Parisi", with a stylized flourish at the end.

Vincent Parisi  
President  
Columbia Gas of Ohio

Enclosures  
Rate Impact Sheet

Columbia Gas of Ohio, Inc.  
Case No. 21-1185-GA-RDR  
Summary of Rate Increase by Class  
Effective May 2022

### **Infrastructure Replacement Program Rider**

**REQUESTED REVENUE INCREASE** **\$30,289,428**

**Monthly Increase/(Decrease)**

**Small General Service Rate Increase** **\$1.22**

Includes:

Small General Sales Service  
Small General Sales Service-Schools  
Small General Transportation Service  
Full Requirements Small General Transportation Service

**General Service Monthly Rate Increase** **\$15.17**

Includes:

General Service  
General Service - Schools  
General Transportation Service  
General Transportation Service - Schools  
Full Requirement General Transportation Service  
Full Requirement General Transportation Service - Schools

**Large General Service Monthly Rate Increase** **\$671.58**

Includes:

Large General Sales Service  
Large General Transportation Service  
Full Requirements Large General Transportation Service  
Full Requirements Large General Transportation Service  
Large General Transportation Service - Mainline

### **Demand Side Management Rider**

**REQUESTED REVENUE INCREASE** **\$5,304,861**

**Small General Service**

**Volumetric Rate Increase (per MCF)**

**\$0.0471**

**Annual Increase, typical customer**

**\$3.73**

Includes:

Small General Sales Service  
Small General Sales Service-Schools  
Small General Transportation Service  
Full Requirements Small General Transportation Service

## PFN EXHIBIT 6

### SUMMARY OF RATES BY CLASS

Columbia Gas of Ohio, Inc.  
Case No. 21-1185-GA-RDR  
Summary of Rates by Class  
Effective May 2022

Attachment A

**Infrastructure Replacement Program**

	Riser Sch R-11	AMRP Sch AMRP-11	AMRD Sch AMRD-11	Total Monthly Rate
<b>Small General Service</b>	<b>\$2.90</b>	<b>\$10.14</b>	<b>\$0.16</b>	<b>\$13.20</b>
<u>Includes:</u>				
Small General Sales Service				
Small General Sales Service-Schools				
Small General Transportation Service				
Full Requirements Small General Transportation Service				
<b>General Service</b>	<b>\$3.61</b>	<b>\$117.90</b>	<b>\$1.84</b>	<b>\$123.35</b>
<u>Includes:</u>				
General Service				
General Service - Schools				
General Transportation Service				
General Transportation Service - Schools				
Full Requirement General Transportation Service				
Full Requirement General Transportation Service - Schools				
<b>Large General Service</b>	<b>\$0.00</b>	<b>\$4,111.71</b>	<b>\$0.00</b>	<b>\$4,111.71</b>
<u>Includes:</u>				
Large General Sales Service				
Large General Transportation Service				
Full Requirements Large General Transportation Service				
Full Requirements Large General Transportation Service				
Large General Transportation Service - Mainline				

	<b><u>Revenue Requirement by Rate Schedule</u></b>			
	Riser	AMRP	AMRD	Total
<b>Small General Service</b>	<b>\$50,457,294</b>	<b>\$176,532,349</b>	<b>\$2,710,450</b>	<b>\$229,700,094</b>
<b>General Service</b>	<b>1,651,983</b>	<b>53,884,927</b>	<b>840,220</b>	<b>56,377,129</b>
<b>Large General Service</b>	<b>0</b>	<b>13,535,761</b>	<b>0</b>	<b>13,535,761</b>
	<b>\$52,109,277</b>	<b>\$243,953,037</b>	<b>\$3,550,670</b>	<b>\$299,612,984</b>

**Demand Side Management Program**

<b>Total Revenue Requirement</b>	<b>\$29,343,233</b>
<b>Small General Service Rate per MCF</b>	<b>\$0.2557</b>
<u>Includes:</u>	
Small General Sales Service	
Small General Sales Service-Schools	
Small General Transportation Service	
Full Requirements Small General Transportation Service	



PFN EXHIBIT 7A

STUDY – RIDER IRP (AMRP)

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program**  
**Case No. 21-1185-GA-RDR**  
**Calculation of Revenue Requirement**

Data: 2021 - 9 Months Actual 3 Months Estimate

**Schedule AMRP-1**

Line No.		Actual Through December 31, 2020	Activity Through December 31, 2021	Total As Of December 31, 2021	Reference
<b>Return on Investment</b>					
1	Plant In-Service				
2	Additions	\$1,841,786,091	\$247,225,303	\$2,089,011,393	Schedule 2
3	Retirements	(183,582,409)	(13,078,995)	(196,661,404)	Schedule 4
4	Total Plant In-Service	<u>\$1,658,203,682</u>	<u>\$234,146,308</u>	<u>\$1,892,349,990</u>	Line 2 + Line 3
Less: Accumulated Provision for Depreciation					
5	Depreciation Expense	\$213,265,810	\$45,299,953	\$258,565,763	Schedule 5
6	Cost of Removal	(65,814,497)	(6,687,795)	(72,502,292)	Schedule 3
7	Retirements	(183,582,409)	(13,078,995)	(196,661,404)	Schedule 4
8	Total Accumulated Provision for Depreciation	<u>(\$36,131,096)</u>	<u>\$25,533,163</u>	<u>(\$10,597,933)</u>	Lines 5 + 6 + 7
9	Net Deferred Depreciation	24,095,044	2,554,049	26,649,093	Schedule 5
10	Net Deferred PISCC	64,661,762	5,417,604	70,079,366	Schedule 6
11	Net Deferred Property Taxes	10,978,655	1,078,128	12,056,783	Schedule 7
12	Excess Deferred Income Tax Liability	(92,173,071)	3,746,600	(88,426,472)	Schedule 13
13	Deferred Taxes on PISCC	(13,578,970)	(1,137,697)	(14,716,667)	(Line 10 * 21%)
14	Deferred Taxes on Deferred Property Taxes	(2,305,517)	(226,407)	(2,531,924)	(Line 11 * 21%)
15	Deferred Taxes on Liberalized Depreciation	<u>(164,530,340)</u>	<u>(18,024,902)</u>	<u>(182,555,242)</u>	Schedule 8
16	Net Rate Base	\$1,521,482,340	\$202,020,519	\$1,723,502,859	Line 4 - Line 8 + Lines 9 through 15
17	Approved Pre-tax Rate of Return	9.52%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR and Case No. 17-2202-GA-ALT
18	Annualized Return on Rate Base	\$144,845,119	\$19,232,353	\$164,077,472	Line 16 * Line 17
<b>Operating Expenses</b>					
19	Annualized Depreciation	38,299,032	5,640,693	43,939,725	Schedule 5
20	Annualized Deferred Depreciation Amortization	676,787	81,936	758,722	Schedule 5
21	Annualized PISCC Amortization	1,712,228	169,516	1,881,743	Schedule 6
22	Annualized Property Tax Expense	34,696,343	4,466,816	39,163,159	Schedule 7
23	Deferred Property Tax Expense Amortization	276,424	32,643	309,066	Schedule 7
24	Operation & Maintenance Expense	177,621	7,146	184,767	Schedule 9A
25	Operation & Maintenance Savings	(2,250,000)	-	(2,250,000)	Schedule 9B
26	<b>Revenue Requirement</b>	<u><b>\$218,433,553</b></u>	<u><b>\$29,631,103</b></u>	<u><b>\$248,064,656</b></u>	Lines 18 through 25
27	Prior Year's (Over)/Under Recovered Balance	1,700,109	(1,046,882)	653,227	Schedule 10
28	Annual Excess ADIT Pass Back	(4,742,531)	(22,315)	(4,764,846)	Schedule 12
29	Retroactive Tax Adjustment - Rate	0	0	0	
30	Retroactive ADIT Adjustment	0	0	0	
31	<b>TOTAL Amount to be collected beginning May 2022</b>	<u><b>\$215,391,131</b></u>	<u><b>\$28,561,906</b></u>	<u><b>\$243,953,037</b></u>	Lines 26 through 30

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 21-1185-GA-RDR  
Plant Additions by Month

Data: 2021 - 9 Months Actual 3 Months Estimate

Schedule AMRP-2

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Cumulative Total
1	376.25 Mains	\$0	\$20,347,124	\$21,533,254	\$21,892,932	\$60,359,901	\$96,833,709	\$111,683,266	\$109,803,511	\$116,028,263	\$138,165,952	\$114,716,410	\$108,141,924	\$135,612,801	\$118,144,824	\$141,644,298	\$1,314,908,169
2	380.25 Service Lines	\$0	\$11,053,405	\$12,260,758	\$9,539,165	\$47,183,102	\$58,162,765	\$55,905,473	\$56,179,571	\$66,793,153	\$76,568,563	\$68,209,026	\$62,519,854	\$73,212,515	\$64,762,383	\$105,581,005	\$767,930,739
3	382.25 Meter Move Out	\$0	\$5,608,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,608,745
4	383.25 House Regulators	\$0	\$0	\$563,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$563,740
5	TOTAL Balance	\$0	\$37,009,274	\$34,357,752	\$31,432,097	\$107,543,003	\$154,996,474	\$167,588,738	\$165,983,083	\$182,821,416	\$214,734,515	\$182,925,437	\$170,661,778	\$208,825,316	\$182,907,207	\$247,225,303	\$2,089,011,393
	Additions by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL			
6	376.25 Mains	\$4,078,303	\$1,062,361	\$4,584,616	\$8,673,785	\$8,960,967	\$8,969,866	\$13,419,002	\$15,038,105	\$10,857,293	\$22,000,000	\$22,000,000	\$22,000,000	\$141,644,298			
7	380.25 Service Lines	\$1,168,750	\$992,681	\$7,609,837	\$7,487,659	\$8,047,882	\$10,014,265	\$7,695,144	\$8,874,956	\$8,689,831	\$15,000,000	\$15,000,000	\$15,000,000	\$105,581,005			
8	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
9	383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
10	TOTAL Additions	\$5,247,054	\$2,055,042	\$12,194,453	\$16,161,444	\$17,008,849	\$18,984,130	\$21,114,146	\$23,913,061	\$19,547,124	\$37,000,000	\$37,000,000	\$37,000,000	\$247,225,303			
	Cumulative Additions by Month																
11	376.25 Mains Cum. Additions	\$4,078,303	\$5,140,664	\$9,725,280	\$18,399,065	\$27,360,032	\$36,329,898	\$49,748,900	\$64,787,005	\$75,644,298	\$97,644,298	\$119,644,298	\$141,644,298				
12	380.25 Service Lines Cum. Additions	\$1,168,750	\$2,161,432	\$9,771,269	\$17,258,927	\$25,306,809	\$35,321,074	\$43,016,218	\$51,891,174	\$60,581,005	\$75,581,005	\$90,581,005	\$105,581,005				
13	382.25 Meter Move Out Cum. Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0
14	383.25 House Regulators Cum. Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0
15	TOTAL Cumulative Plant Additions	\$5,247,054	\$7,302,096	\$19,496,548	\$35,657,992	\$52,666,841	\$71,650,972	\$92,765,118	\$116,678,179	\$136,225,303	\$173,225,303	\$210,225,303	\$247,225,303				

Columbia Gas of Ohio, Inc.

Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program

Case No. 21-1185-GA-RDR

Cost of Removal By Month

Schedule AMRP-3

Data: 2021 - 9 Months Actual 3 Months Estimate

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Cumulative TOTAL
1	376.25 Mains	\$0	(\$123,274)	(\$601,724)	(\$513,771)	(\$503,172)	(\$950,298)	(\$521,831)	(\$531,534)	(\$683,015)	(\$577,348)	(\$561,198)	(\$459,776)	(\$522,057)	(\$302,925)	(\$254,503)	(\$7,106,425)
2	380.25 Service Lines	\$0	(\$1,505,006)	(\$832,494)	(\$841,194)	(\$2,346,927)	(\$5,490,960)	(\$5,997,918)	(\$5,551,070)	(\$5,436,321)	(\$8,942,570)	(\$5,106,765)	(\$5,892,292)	(\$3,396,419)	(\$7,617,578)	(\$6,433,293)	(\$65,390,807)
3	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	383.25 House Regulators	\$0	\$0	(\$5,060)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,060)
5	TOTAL Balance	\$0	(\$1,628,280)	(\$1,439,278)	(\$1,354,965)	(\$2,850,099)	(\$6,441,258)	(\$6,519,749)	(\$6,082,604)	(\$6,119,336)	(\$9,519,918)	(\$5,667,963)	(\$6,352,068)	(\$3,918,476)	(\$7,920,503)	(\$6,687,795)	(\$72,502,292)
Cost of Removal by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL			
6	376.25 Mains	(\$21,039)	(\$21,910)	(\$17,715)	(\$52,754)	(\$44,604)	(\$12,623)	(\$1,017)	(\$11,159)	(\$11,684)	(\$20,000)	(\$20,000)	(\$20,000)	(\$254,503)			
7	380.25 Service Lines	(\$317,768)	(\$230,979)	(\$535,970)	(\$642,912)	(\$707,825)	(\$844,357)	(\$666,182)	(\$697,988)	(\$589,312)	(\$400,000)	(\$400,000)	(\$400,000)	(\$6,433,293)			
8	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
9	383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
10	TOTAL Cost of Removal	(\$338,806)	(\$252,888)	(\$553,685)	(\$695,666)	(\$752,429)	(\$856,980)	(\$667,199)	(\$709,147)	(\$600,996)	(\$420,000)	(\$420,000)	(\$420,000)	(\$6,687,795)			
Cumulative Cost of Removal by Month																	
11	376.25 Mains Cumulative Cost of Removal	(\$21,039)	(\$42,948)	(\$60,663)	(\$113,417)	(\$158,021)	(\$170,643)	(\$171,660)	(\$182,818)	(\$194,503)	(\$214,503)	(\$234,503)	(\$254,503)				
12	380.25 Service Lines Cumulative Cost of Removal	(\$317,768)	(\$548,746)	(\$1,084,716)	(\$1,727,628)	(\$2,435,453)	(\$3,279,811)	(\$3,945,993)	(\$4,643,981)	(\$5,233,293)	(\$5,633,293)	(\$6,033,293)	(\$6,433,293)				
13	382.25 Meter Move Out Cumulative Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
14	383.25 House Regulators Cumulative Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
15	TOTAL Cumulative Cost of Removal	(\$338,806)	(\$591,695)	(\$1,145,379)	(\$1,841,045)	(\$2,593,474)	(\$3,450,454)	(\$4,117,652)	(\$4,826,799)	(\$5,427,795)	(\$5,847,795)	(\$6,267,795)	(\$6,687,795)				

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 21-1185-GA-RDR  
Original Cost Retired By Month

Data: 2021 - 9 Months Actual 3 Months Estimate

Schedule AMRP- 4

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Cumulative TOTAL
1	376.25 Mains	\$0	(\$1,502,427)	(\$2,871,419)	(\$2,617,919)	(\$3,677,229)	(\$7,399,369)	(\$8,879,966)	(\$7,540,001)	(\$8,269,513)	(\$7,150,849)	(\$6,405,297)	(\$4,413,428)	(\$4,939,799)	(\$9,939,016)	(\$3,436,176)	(\$79,042,409)
2	380.25 Service Lines	\$0	(\$3,633,260)	(\$2,183,975)	(\$1,738,350)	(\$8,560,573)	(\$11,821,609)	(\$10,659,801)	(\$9,432,743)	(\$9,697,886)	(\$10,724,233)	(\$8,954,747)	(\$9,026,562)	(\$9,409,957)	(\$12,048,363)	(\$9,642,819)	(\$117,534,877)
3	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	383.25 House Regulators	\$0	\$0	(\$84,118)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$84,118)
5	TOTAL Balance	\$0	(\$5,135,688)	(\$5,139,512)	(\$4,356,269)	(\$12,237,802)	(\$19,220,978)	(\$19,539,767)	(\$16,972,744)	(\$17,967,399)	(\$17,875,082)	(\$15,360,044)	(\$13,439,990)	(\$14,349,756)	(\$21,987,379)	(\$13,078,995)	(\$196,661,404)
Retirements by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL			
6	376.25 Mains	(\$230,223)	(\$35,522)	(\$33,621)	(\$421,756)	(\$136,300)	(\$247,767)	(\$345,529)	(\$403,702)	(\$681,756)	(\$300,000)	(\$300,000)	(\$300,000)	(\$3,436,176)			
7	380.25 Service Lines	(\$384,410)	(\$44,710)	(\$388,960)	(\$1,093,301)	(\$1,264,722)	(\$1,171,304)	(\$1,225,600)	(\$1,149,237)	(\$520,575)	(\$800,000)	(\$800,000)	(\$800,000)	(\$9,642,819)			
8	382.25 Meter Move Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
9	383.25 House Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
10	TOTAL Cost Retired	(\$614,633)	(\$80,232)	(\$422,581)	(\$1,515,056)	(\$1,401,022)	(\$1,419,071)	(\$1,571,129)	(\$1,552,940)	(\$1,202,331)	(\$1,100,000)	(\$1,100,000)	(\$1,100,000)	(\$13,078,995)			
Cumulative Retirements by Month																	
11	376.25 Mains Cum. Retirement Cost	(\$230,223)	(\$265,745)	(\$299,366)	(\$721,122)	(\$857,422)	(\$1,105,189)	(\$1,450,718)	(\$1,854,420)	(\$2,536,176)	(\$2,836,176)	(\$3,136,176)	(\$3,436,176)				
12	380.25 Service Lines Cum. Retirement Cost	(\$384,410)	(\$429,120)	(\$818,080)	(\$1,911,381)	(\$3,176,102)	(\$4,347,406)	(\$5,573,006)	(\$6,722,244)	(\$7,242,819)	(\$8,042,819)	(\$8,842,819)	(\$9,642,819)				
13	382.25 Meter Move Out Cum. Retirement Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
14	383.25 House Regulators Cum. Retirement Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
15	TOTAL Cumulative Retirement Cost	(\$614,633)	(\$694,864)	(\$1,117,446)	(\$2,632,502)	(\$4,033,524)	(\$5,452,595)	(\$7,023,724)	(\$8,576,664)	(\$9,778,995)	(\$10,878,995)	(\$11,978,995)	(\$13,078,995)				

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program**  
**Case No. 21-1185-GA-RDR**  
**Provision for Depreciation**

Data: 2021 - 9 Months Actual 3 Months Estimate

**Schedule AMRP-5**  
**Page 1 of 2**

No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
1	2008 376.25 Mains		\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	\$31,538	
2	2008 380.25 Service Lines		\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	\$29,476	
3	2008 382.25 Meter Move Out		\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	\$10,236	
4	2008 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	TOTAL Provision for Depreciation		\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
6	2009 376.25 Mains		\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	\$33,377	
7	2009 380.25 Service Lines		\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	\$32,695	
8	2009 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	2009 383.25 House Regulators		\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	
10	TOTAL Provision for Depreciation		\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	\$67,749	
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
11	2010 376.25 Mains		\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	\$33,934	
12	2010 380.25 Service Lines		\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	\$25,438	
13	2010 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	2010 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TOTAL Provision for Depreciation		\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	\$59,372	
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
16	2011 376.25 Mains		\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	\$93,558	
17	2011 380.25 Service Lines		\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	\$125,822	
18	2011 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	2011 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	TOTAL Provision for Depreciation		\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	\$219,379	
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
21	2012 376.25 Mains		\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	\$150,092	
22	2012 380.25 Service Lines		\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	\$155,101	
23	2012 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	2012 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	TOTAL Provision for Depreciation		\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	\$305,193	
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
26	2013 376.25 Mains		\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	\$173,109	
27	2013 380.25 Service Lines		\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	\$149,081	
28	2013 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	2013 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	TOTAL Provision for Depreciation		\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	\$322,190	
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
31	2014 376.25 Mains		\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	\$170,195	
32	2014 380.25 Service Lines		\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	\$149,812	
33	2014 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	2014 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	TOTAL Provision for Depreciation		\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	\$320,008	
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
36	2015 376.25 Mains		\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	\$179,844	
37	2015 380.25 Service Lines		\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	\$178,115	
38	2015 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	2015 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40	TOTAL Provision for Depreciation		\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	\$357,959	
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
41	2016 376.25 Mains		\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	\$214,157	
42	2016 380.25 Service Lines		\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	\$204,183	
43	2016 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
44	2016 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
45	TOTAL Provision for Depreciation		\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	\$418,340	



**Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 21-1185-GA-RDR  
Provision for Depreciation**

Data: 2021 - 9 Months Actual 3 Months Estimate

## Schedule AMRP-5

Page 2 of 2

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<b><u>2021 Depreciation Expense on Prior Years' Investment:</u></b>															
1	2017 376.25 Mains		\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	\$177,810	
2	2017 380.25 Service Lines		\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	\$181,891	
3	2017 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	2017 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	TOTAL Provision for Depreciation		\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	\$359,701	
<b><u>2021 Depreciation Expense on Prior Years' Investment:</u></b>															
6	2018 376.25 Mains		\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	\$167,620	
7	2018 380.25 Service Lines		\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	\$166,720	
8	2018 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	2018 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	TOTAL Provision for Depreciation		\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	\$334,340	
<b><u>2021 Depreciation Expense on Prior Years' Investment:</u></b>															
11	2019 376.25 Mains		\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	\$210,200	
12	2019 380.25 Service Lines		\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	\$195,233	
13	2019 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	2019 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TOTAL Provision for Depreciation		\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	\$405,433	
<b><u>2021 Depreciation Expense on Prior Years' Investment:</u></b>															
16	2020 376.25 Mains		\$183,124	\$183,124	\$183,124	\$183,124	\$183,124	\$183,124	\$183,124	\$183,124	\$183,124	\$183,124	\$183,124	\$183,124	
17	2020 380.25 Service Lines		\$172,700	\$172,700	\$172,700	\$172,700	\$172,700	\$172,700	\$172,700	\$172,700	\$172,700	\$172,700	\$172,700	\$172,700	
18	2020 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	2020 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	TOTAL Provision for Depreciation		\$355,824	\$355,824	\$355,824	\$355,824	\$355,824	\$355,824	\$355,824	\$355,824	\$355,824	\$355,824	\$355,824	\$355,824	
<b><u>2021 Depreciation Expense on Current Years' Investment:</u></b>															
21	2021 376.25 Mains		\$3,161	\$7,145	\$11,521	\$21,796	\$35,463	\$49,360	\$66,711	\$88,765	\$108,834	\$134,299	\$168,399	\$202,499	
22	2021 380.25 Service Lines		\$1,558	\$4,440	\$15,910	\$36,040	\$56,754	\$80,837	\$104,450	\$126,543	\$149,963	\$181,549	\$221,549	\$261,549	
23	2021 382.25 Meter Move Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	2021 383.25 House Regulators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	TOTAL Provision for Depreciation		\$4,719	\$11,585	\$27,431	\$57,837	\$92,218	\$130,197	\$171,161	\$215,309	\$258,797	\$315,848	\$389,948	\$464,048	
<b><u>TOTAL ACCUMULATED DEPRECIATION</u></b>															
26	376.25 Mains Accum Depn	\$106,016,601	\$107,838,321	\$109,664,025	\$111,494,105	\$113,334,460	\$115,188,482	\$117,056,401	\$118,941,671	\$120,848,995	\$122,776,389	\$124,729,246	\$126,716,204	\$128,737,262	
27	380.25 Service Lines Accum Depn	\$105,486,667	\$107,254,492	\$109,025,198	\$110,807,374	\$112,609,680	\$114,432,701	\$116,279,804	\$118,150,519	\$120,043,328	\$121,959,557	\$123,907,373	\$125,895,188	\$127,923,003	
28	382.25 Meter Move Out Accum Depn	\$1,522,947	\$1,533,183	\$1,543,419	\$1,553,655	\$1,563,891	\$1,574,127	\$1,584,363	\$1,594,599	\$1,604,835	\$1,615,071	\$1,625,307	\$1,635,543	\$1,645,779	
29	383.25 House Regulators Accum Depn	\$239,594	\$241,271	\$242,948	\$244,626	\$246,303	\$247,980	\$249,657	\$251,334	\$253,011	\$254,688	\$256,365	\$258,043	\$259,720	
30	TOTAL Accumulated Depreciation	\$213,265,810	\$216,867,267	\$220,475,590	\$224,099,759	\$227,754,334	\$231,443,290	\$235,170,225	\$238,938,123	\$242,750,170	\$246,605,705	\$250,518,291	\$254,504,977	\$258,565,763	
31	<b><u>DEFERRED DEPRECIATION:</u></b>														
			January	February	March	April	May	June	July	August	September	October	November	December	
32	376.25 Mains Defrd Depn	\$13,407,370	\$170,701	\$174,479	\$178,802	\$188,724	\$34,240	\$47,839	\$64,730	\$86,204	\$105,432	\$130,135	\$163,770	\$197,405	\$14,949,832
33	380.25 Service Lines Defrd Depn	\$13,269,868	\$141,617	\$143,926	\$154,818	\$172,972	\$49,971	\$70,806	\$91,223	\$110,150	\$131,343	\$161,168	\$199,035	\$236,902	\$14,933,797
34	382.25 Meter Move Out Defrd Depn	\$89,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89,913
35	383.25 House Regulators Defrd Depn	\$22,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,542
36	Amortization	(\$2,694,648)	(\$50,288)	(\$50,288)	(\$50,288)	(\$50,288)	(\$56,399)	(\$56,399)	(\$56,399)	(\$56,399)	(\$56,399)	(\$56,399)	(\$56,399)	(\$56,399)	(\$3,346,991)
37	Cumulative Balance	\$24,095,044	\$262,030	\$268,118	\$283,332	\$311,408	\$27,812	\$62,246	\$99,554	\$139,954	\$180,375	\$234,905	\$306,406	\$377,908	\$26,649,093
38	<b><u>ANNUALIZED DEPRECIATION:</u></b>														
	</														

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 21-1185-GA-RDR  
Post in Service Carrying Cost

## Schedule AMRP-6

[illegible]



Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 21-1185-GA-RDR  
Annualized Property Tax Expense Calculation

Data: 2021 - 9 Months Actual 3 Months Estimate

Schedule AMRP-7

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
1	Annual Investment as of December 31 of prior year <sup>(1)</sup>	\$32,599,417	\$29,218,240	\$27,075,828	\$95,305,201	\$147,202,628	\$159,827,543	\$159,480,824	\$175,862,642	\$207,815,071	\$176,733,803	\$164,566,743	202,950,526	172,342,272	242,038,173	
2	Percent Good <sup>(2)</sup>	55.00%	58.30%	61.70%	65.00%	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	\$17,929,679	\$17,034,234	\$16,705,786	\$61,948,381	\$100,539,395	\$114,596,348	\$119,610,618	\$137,700,449	\$169,784,913	\$150,223,733	\$145,312,434	\$186,105,633	\$163,725,158	\$237,923,524	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	\$4,482,420	\$4,258,558	\$4,176,447	\$15,487,095	\$25,134,849	\$28,649,087	\$29,902,655	\$34,425,112	\$42,446,228	\$37,555,933	\$36,328,108	\$46,526,408	\$40,931,289	\$59,480,881	
6	Average Property Tax Rate per \$1,000 of Valuation	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	
7	Property Tax	\$428,385	\$406,990	\$399,143	\$1,480,102	\$2,402,137	\$2,737,993	\$2,857,797	\$3,290,008	\$4,056,586	\$3,589,221	\$3,471,877	\$4,446,529	\$3,911,803	\$5,684,588	\$39,163,159

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

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

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
Deferred Property Tax Expense Calculation															
8	Deferral <sup>(3)</sup>	\$11,968,097	335,613	\$335,613	\$335,613	\$335,613									\$13,310,549
9	Amortization	(\$989,442)	(\$20,011)	(\$20,011)	(\$20,011)	(\$20,011)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$1,253,767)
10	Net Deferral Balance	\$10,978,655	\$315,603	\$315,603	\$315,603	\$315,603	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	\$12,056,783

<sup>(3)</sup> Deferred property taxes are based off of the 2021 Property Tax Expense shown on Schedule AMRP-7, Case No. 20-1712-GA-RDR

Annualized Property Tax Amortization:

11	Cumulative Deferred Property Tax-AMRP	2021 \$13,310,549
12	Weighted Average Depreciation Rate	2.32%
13	Annualized Deferred Property Tax Amortization	\$309,066

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 21-1185-GA-RDR  
Deferred Tax - Liberalized Depreciation

Data: 2021 - 9 Months Actual 3 Months Estimate

Schedule AMRP-8

Line No.	Description	2008	2009	2010	2011	2012	2012 Accrual to Return Adj	2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	2019	2020	2021	Cumulative TOTAL
1	Plant Additions	\$37,009,274	\$34,357,752	\$31,432,097	\$107,543,003	\$154,996,474		\$167,588,738	\$165,983,083	\$182,821,416	\$214,734,515	\$128,663,756	\$54,261,680	\$170,661,778	\$208,825,316	\$182,907,207	\$247,225,303	
2	Original Cost of Retirement	(\$5,135,688)	(\$5,139,512)	(\$4,356,269)	(\$12,237,802)	(\$19,220,978)		(\$19,539,767)	(\$16,972,744)	(\$17,967,399)	(\$17,875,082)	(\$10,504,637)	(\$4,855,406)	(\$13,439,990)	(\$14,349,756)	(\$21,987,379)	(\$13,078,995)	
3	TOTAL Net Plant Additions	\$31,873,587	\$29,218,240	\$27,075,828	\$95,305,201	\$135,775,496		\$148,048,972	\$149,010,338	\$164,854,016	\$196,859,434	\$118,159,119	\$49,406,274	\$157,221,788	\$194,475,561	\$160,919,828	\$234,146,308	
4	Depreciation Expense - Plant	\$269,489	\$1,047,944	\$1,623,961	\$2,684,696	\$5,822,446		\$8,776,864	\$12,097,178	\$15,499,189	\$19,881,819	\$17,831,650	\$6,507,057	\$28,039,373	\$31,794,367	\$36,055,123	\$40,272,264	
5	MACRS Depn/Amort (Calculated Below)	\$1,593,679	\$4,488,903	\$24,674,936	\$113,721,237	\$105,866,115		\$92,934,654	\$115,205,965	\$134,076,797	\$160,136,450	\$104,693,739	\$54,261,680	\$57,459,997	\$72,611,235	\$99,378,857	\$124,235,401	
6	Difference between Book Depn & Tax Depn	(\$1,324,190)	(\$3,440,959)	(\$23,050,975)	(\$111,036,541)	(\$100,043,669)		(\$84,157,790)	(\$103,108,787)	(\$118,577,607)	(\$140,254,632)	(\$86,862,089)	(\$47,754,624)	(\$29,420,624)	(\$40,816,868)	(\$63,323,733)	(\$83,963,137)	
7	Federal Income Tax Rate	21%	21%	21%	21%	21%		21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	
8	Deferred Tax-Liberalized Depreciation	(\$278,080)	(\$722,601)	(\$4,840,705)	(\$23,317,674)	(\$21,009,170)		(\$17,673,136)	(\$21,652,845)	(\$24,901,298)	(\$29,453,473)	(\$18,241,039)	(\$10,028,471)	(\$6,178,331)	(\$8,571,542)	(\$13,297,984)	(\$17,632,259)	(\$217,798,607)
9	NOL Attributable to Deferred Taxes	\$0	\$0	\$1,344,601	\$4,931,771	\$7,868,255		(\$1,793,705)	\$6,213,823.80	(\$5,673,010)	\$16,543,387	\$3,484,645	\$0	(\$1,173,804)	\$4,009,248	(\$119,203)	(\$392,643)	\$35,243,365
10	Total Deferred Taxes	(\$278,080)	(\$722,601)	(\$3,496,104)	(\$18,385,902)	(\$13,140,915)		(\$19,466,841)	(\$15,439,021)	(\$30,574,308)	(\$12,910,086)	(\$14,756,394)	(\$10,028,471)	(\$7,352,135)	(\$4,562,294)	(\$13,417,187)	(\$18,024,902)	(\$182,555,242)
		2008	2009	2010	2011	2012		2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	2019	2020	2021	TOTAL
11	2008	\$1,593,679	\$0	\$0														\$1,593,679
12	2009	\$3,027,991	\$1,460,912	\$0														\$4,488,903
13	2010	\$2,725,192	\$2,775,733	\$19,174,012														\$24,674,936
14	2011	\$2,454,266	\$2,498,160	\$1,225,808	\$107,543,003													\$113,721,237
15	2012	\$2,208,840	\$2,249,804	\$1,103,228		\$100,304,242												\$105,866,115
16	2013	\$1,985,724	\$2,024,824	\$993,550		\$4,102,059	(\$16,648,924)	\$100,477,421										\$92,934,654
17	2014	\$1,880,542	\$1,820,296	\$894,195		\$3,794,078	\$1,248,609	\$5,033,523	\$100,534,723									\$115,205,965
18	2015	\$1,880,542	\$1,723,876	\$803,872		\$3,509,963	\$1,155,108	\$4,655,608	\$4,908,797	\$115,439,031								\$134,076,797
19	2016	\$1,883,729	\$1,723,876	\$761,292		\$3,246,304	\$1,068,339	\$4,306,978	\$4,540,246	\$5,053,854	\$137,551,833							\$160,136,450
20	2017	\$1,880,542	\$1,726,798	\$761,292		\$3,003,101	\$988,303	\$3,983,449	\$4,200,255	\$4,674,412	\$5,788,902	\$77,686,686	\$54,261,680					\$158,955,419
21	2018	\$1,883,729	\$1,723,876	\$762,582		\$2,777,513	\$914,063	\$3,685,021	\$3,884,743	\$4,324,374	\$5,354,273	\$3,823,413		\$28,326,410				\$57,459,997
22	2019	\$1,880,542	\$1,726,798	\$761,292		\$2,569,540	\$845,620	\$3,408,209	\$3,593,710	\$3,999,538	\$4,953,324	\$3,536,352		\$10,675,522	\$34,660,787			\$72,611,235
23	2020	\$1,883,729	\$1,723,876	\$762,582		\$2,535,447	\$834,400	\$3,153,012	\$3,323,757	\$3,699,905	\$4,581,243	\$3,271,536		\$9,874,008	\$13,062,792	\$50,672,569		\$99,378,857
24	2021	\$1,880,542	\$1,726,798	\$761,292		\$2,534,878	\$834,213	\$3,111,176	\$3,074,883	\$3,421,975	\$4,238,031	\$3,025,787		\$9,134,603	\$12,082,042	\$9,917,941	\$68,491,239	\$124,235,401
25	2022	\$1,883,729	\$1,723,876	\$762,582		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,165,747	\$3,919,677	\$2,799,105		\$8,448,436	\$11,177,291	\$9,173,306	\$13,405,519	\$65,973,678
26	2023	\$940,271	\$1,726,798	\$761,292		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,626,183	\$2,588,841		\$7,815,506	\$10,337,683	\$8,486,373	\$12,399,037	\$61,319,397
27	2024	\$0	\$861,938	\$762,582		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,394,995		\$7,228,418	\$9,563,216	\$7,848,899	\$11,470,549	\$56,346,118
28	2025	\$0	\$0	\$380,646		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,218		\$6,687,174	\$8,844,844	\$7,260,884	\$10,608,911	\$52,360,358
29	2026	\$0	\$0	\$0		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,688		\$6,598,446	\$8,182,566	\$6,715,459	\$9,814,125	\$49,888,805
30	2027	\$0	\$0	\$0		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,218		\$6,596,967	\$8,073,996	\$6,212,624	\$9,076,905	\$48,538,391
31	2028	\$0	\$0	\$0		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,688		\$6,598,446	\$8,072,187	\$6,130,192	\$8,397,251	\$47,776,284
32	2029	\$0	\$0	\$0		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,218		\$6,596,967	\$8,073,996	\$6,128,818	\$8,285,833	\$47,663,512
33	2030	\$0	\$0	\$0		\$2,535,447	\$834,400	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,688		\$6,598,446	\$8,072,187	\$6,130,192	\$8,283,976	\$47,663,009
34	2031	\$0	\$0	\$0		\$2,534,878	\$834,213	\$3,111,176	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,218		\$6,596,967	\$8,073,996	\$6,128,818	\$8,285,833	\$47,663,512
35	2032	\$0	\$0	\$0		\$1,267,723	\$417,200	\$3,110,479	\$3,034,084	\$3,123,042	\$3,578,069	\$2,362,688		\$6,598,446	\$8,072,187	\$6,130,192	\$8,283,976	\$45,978,085
36	2033	\$0	\$0	\$0		\$0	\$0	\$1,555,588	\$3,033,404	\$3,123,742	\$3,577,267	\$2,363,218		\$6,596,967	\$8,073,996	\$6,128,818	\$8,285,833	\$42,738,833
37	2034	\$0	\$0	\$0		\$0	\$0	\$0	\$1,517,042	\$3,123,042	\$3,578,069	\$2,362,688		\$6,598,446	\$8,072,187	\$6,130,192	\$8,283,976	\$39,665,641
38	2035	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$1,561,871	\$3,577,267	\$2,363,218		\$6,596,967	\$8,073,996	\$6,128,818	\$8,285,833	\$36,587,969
39	2036	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$1,789,034	\$2,362,688		\$6,598,446	\$8,072,187	\$6,130,192	\$8,283,976	\$33,236,522
40	2037	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$1,181,609		\$6,596,967	\$8,073,996	\$6,128,818	\$8,285,833	\$30,267,222
41	2038	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$3,299,223	\$8,072,187	\$6,130,192	\$8,283,976	\$25,785,577
42	2039	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$4,036,998	\$6,128,818	\$8,285,833	\$18,451,649
43	2040	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$3,065,096	\$8,283,976	\$11,349,072
44	2041	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,142,916	\$4,142,916
45	TOTAL	\$31,873,587	\$29,218,240	\$31,432,099	\$107,543,003	\$154,996,474	(\$0)	\$167,588,738	\$165,983,083	\$182,821,416	\$214,734,515	\$128,663,756	\$54,261,680	\$170,661,778	\$208,825,316	\$182,907,207	\$247,225,303	\$2,078,736,195

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 21-1185-GA-RDR  
O&M Expenses

Data: 2021 - 9 Months Actual 3 Months Estimate

Schedule AMRP-9A

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Cumulative TOTAL
1	O&M Expenses	\$0	\$26,859	\$88,576	\$57,848	\$124,322	\$149,329	\$121,829	\$181,425	\$115,912	\$137,354	\$68,284	\$40,680	\$95,351	\$177,621	\$184,767	\$1,570,157
	Expenses:	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL			
2	AMRP Education Costs	\$27,512	\$28,733	\$7,474	\$9,374	\$13,140	\$14,587	\$4,401	\$17,159	\$17,387	\$15,000	\$15,000	\$15,000	\$184,767			
3	2008 Expenses <sup>(1)</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
4	TOTAL	\$27,512	\$28,733	\$7,474	\$9,374	\$13,140	\$14,587	\$4,401	\$17,159	\$17,387	\$15,000	\$15,000	\$15,000	\$184,767			

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

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 21-1185-GA-RDR  
O&M Savings

Data: 2021 - 9 Months Actual 3 Months Estimate

Schedule AMRP-9B

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Cumulative TOTAL
1	Actual O&M Savings	\$0	\$0	(\$413,613)	(\$164,854)	(\$384,866)	(\$727,936)	(\$136,120)	\$0	\$0	\$0	(\$373,298)	\$0	\$0	\$0	(\$2,200,687)
2	Additional Agreed Upon O&M Savings	\$0	\$0	\$0	\$0	(\$365,134)	(\$272,064)	(\$1,113,880)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	(\$1,626,702)	(\$2,000,000)	(\$2,250,000)	(\$2,500,000)	(\$13,877,780)
3	Total Reported O&M Savings	\$0	\$0	(\$413,613)	(\$164,854)	(\$750,000)	(\$1,000,000)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	(\$2,000,000)	(\$2,000,000)	(\$2,250,000)	(\$2,500,000)	(\$16,078,467)
<b><u>Incremental Expense/(Savings):</u></b>		<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>TOTAL</b>		
4	Leak Inspection	(\$85,522)	\$10,984	\$153,315	\$182,604	\$115,960	\$157,938	\$25,681	\$79,147	\$27,964	\$57,558	\$274,549	\$129,666	\$1,129,845		
5	Leak Repair	\$76,933	(\$63,738)	\$384,474	\$329,579	\$247,238	\$197,243	\$22,195	\$280,846	\$323,380	\$232,805	\$414,767	\$378,559	\$2,824,282		
6	General/Other	\$169,938	\$48,724	\$82,926	\$129,365	\$222,034	\$207,562	\$230,623	\$313,382	\$243,174	\$262,631	\$174,221	\$33,757	\$2,118,337		
7	Supervision & Engineering	\$104,056	\$54,711	\$104,587	\$67,856	\$72,024	\$127,652	\$115,815	\$254,564	\$108,704	\$89,782	\$99,153	\$98,059	\$1,296,964		
8	TOTAL Mains & Services Expense	\$265,405	\$50,682	\$725,302	\$709,405	\$657,256	\$690,395	\$394,313	\$927,939	\$703,222	\$642,776	\$962,690	\$640,041	\$7,369,428		
<b><u>Test Year Expense Level <sup>(1)</sup></u></b>																
9	Leak Inspection	\$202,133	\$156,017	\$154,055	\$185,647	\$212,884	\$196,915	\$241,942	\$281,053	\$230,309	\$192,442	(\$24,549)	\$120,334	\$2,149,182		
10	Leak Repair	\$548,124	\$641,267	\$534,980	\$650,509	\$680,128	\$755,367	\$874,439	\$711,662	\$803,077	\$767,195	\$585,233	\$621,441	\$8,173,422		
11	General/Other	\$338,892	\$434,983	\$437,127	\$329,398	\$304,082	\$342,196	\$263,877	\$258,585	\$287,745	\$337,369	\$425,779	\$566,243	\$4,326,276		
12	Supervision & Engineering	\$225,767	\$281,907	\$216,338	\$228,861	\$215,945	\$195,483	\$160,105	\$28,245	\$185,237	\$210,218	\$200,847	\$201,941	\$2,350,894		
13	TOTAL Mains & Services Expense	\$1,314,916	\$1,514,174	\$1,342,500	\$1,394,415	\$1,413,039	\$1,489,961	\$1,540,363	\$1,279,545	\$1,506,368	\$1,507,224	\$1,187,310	\$1,509,959	\$16,999,774		
<b><u>2021 Expense Level</u></b>																
14	Leak Inspection	\$116,611	\$167,001	\$307,370	\$368,251	\$328,844	\$354,853	\$267,623	\$360,200	\$258,273	\$250,000	\$250,000	\$250,000	\$3,279,027		
15	Leak Repair	\$625,057	\$577,529	\$919,454	\$980,088	\$927,366	\$952,610	\$896,634	\$992,508	\$1,126,457	\$1,000,000	\$1,000,000	\$1,000,000	\$10,997,704		
16	General/Other	\$508,830	\$483,707	\$520,053	\$458,763	\$526,116	\$549,758	\$494,500	\$571,967	\$530,919	\$600,000	\$600,000	\$600,000	\$6,444,613		
17	Supervision & Engineering	\$329,823	\$336,618	\$320,925	\$296,717	\$287,969	\$323,135	\$275,920	\$282,809	\$293,941	\$300,000	\$300,000	\$300,000	\$3,647,858		
18	TOTAL Mains & Services Expense	\$1,580,321	\$1,564,856	\$2,067,802	\$2,103,820	\$2,070,295	\$2,180,356	\$1,934,676	\$2,207,484	\$2,209,590	\$2,150,000	\$2,150,000	\$2,150,000	\$24,369,202		

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

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program**  
**Case No. 21-1185-GA-RDR**  
**Revenue Reconciliation**

**Schedule AMRP-10**

**Line  
No.**

1	Revenue Requirement Per Case No. 20-1712-GA-RDR	\$215,391,131
2	January - April 2021 Revenue Requirement	\$63,155,337
3	Revenue Recoveries January 2021 - April 2022	(\$277,893,241)
4	<b>TOTAL (Over)/Under Collected</b>	<b><u>\$653,227</u></b>

		Customers <sup>(1)</sup>			Rate			Revenue <sup>(1)</sup>			
		SGS	GS	LGS	SGS	GS	LGS	SGS	GS	LGS	TOTAL
5	January-21	1,457,884	37,335	275	\$8.08	\$88.53	\$2,984.08	\$11,779,703	\$3,305,268	\$820,622	\$15,905,592
6	February-21	1,460,226	37,379	274	\$8.08	\$88.53	\$2,984.08	\$11,798,626	\$3,309,163	\$817,638	\$15,925,427
7	March-21	1,462,288	37,409	271	\$8.08	\$88.53	\$2,984.08	\$11,815,287	\$3,311,819	\$808,686	\$15,935,791
8	April-21	1,461,992	37,412	270	\$8.08	\$88.53	\$2,984.08	\$11,812,895	\$3,312,084	\$805,702	\$15,930,681
9	May-21	1,461,067	37,324	270	\$9.01	\$102.57	\$3,440.13	\$13,164,214	\$3,828,323	\$928,835	\$17,921,371
10	June-21	1,459,324	37,237	271	\$9.01	\$102.57	\$3,440.13	\$13,148,509	\$3,819,399	\$932,275	\$17,900,184
11	July-21	1,454,578	37,128	271	\$9.01	\$102.57	\$3,440.13	\$13,105,748	\$3,808,219	\$932,275	\$17,846,242
12	August-21	1,453,670	37,057	270	\$9.01	\$102.57	\$3,440.13	\$13,097,567	\$3,800,936	\$928,835	\$17,827,338
13	September-21	1,447,716	36,991	267	\$9.01	\$102.57	\$3,440.13	\$13,043,921	\$3,794,167	\$918,515	\$17,756,603
14	October-21	1,435,025	36,977	276	\$9.01	\$102.57	\$3,440.13	\$12,929,575	\$3,792,731	\$949,476	\$17,671,782
15	November-21	1,443,916	37,324	275	\$9.01	\$102.57	\$3,440.13	\$13,009,683	\$3,828,323	\$946,036	\$17,784,042
16	December-21	1,453,139	37,446	275	\$9.01	\$102.57	\$3,440.13	\$13,092,782	\$3,840,836	\$946,036	\$17,879,654
17	January-22	1,454,470	37,452	274	\$9.01	\$102.57	\$3,440.13	\$13,104,775	\$3,841,452	\$942,596	\$17,888,822
18	February-22	1,455,914	37,434	276	\$9.01	\$102.57	\$3,440.13	\$13,117,785	\$3,839,605	\$949,476	\$17,906,866
19	March-22	1,457,567	37,401	273	\$9.01	\$102.57	\$3,440.13	\$13,132,679	\$3,836,221	\$939,155	\$17,908,055
20	April-22	1,455,321	37,600	272	\$9.01	\$102.57	\$3,440.13	\$13,112,442	\$3,856,632	\$935,715	\$17,904,790
											<b><u>\$277,893,241</u></b>

(1) Customers and Revenue based on Actuals for September 2021 YTD and Projections for October 2021 through April 2022.

Columbia Gas of Ohio, Inc.  
Case No. 21-1185-GA-RDR  
Computation of Projected Impact per Customer - AMRP  
For Rates Effective May 2022

Schedule AMRP-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 20-1712-GA-RDR	Sch. AMRP-1 Line 31	\$243,953,037
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR <sup>(1)</sup></u>		
2	SGS Class		\$613,479
3	GS Class		\$187,259
4	LGS Class		\$47,039
5	TOTAL		<u>\$847,777</u>
	<u>Percent by Class</u>		
6	SGS Class	Line 2/Line 5	72.36%
7	GS Class	Line 3/Line 5	22.09%
8	LGS Class	Line 4/Line 5	5.55%
9	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
10	SGS Class	Line 6 * Line 1	\$176,532,349
11	GS Class	Line 7 * Line 1	\$53,884,927
12	LGS Class	Line 8 * Line 1	\$13,535,761
13	TOTAL		<u>\$243,953,037</u>
	<u>Number of Projected Bills TME April 2023</u>		
14	SGS Class		17,408,600
15	GS Class		457,052
16	LGS Class		3,292
17	TOTAL		<u>17,868,944</u>
18	PROJECTED IMPACT PER MONTH - SGS CLASS		\$10.14
19	PROJECTED IMPACT PER MONTH - GS CLASS		\$117.90
20	PROJECTED IMPACT PER MONTH - LGS CLASS		\$4,111.71

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

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 21-1185-GA-RDR  
Calculation of Excess Deferred Tax Adjustment

SCHEDULE AMRP-12

LINE NO.	DESCRIPTION	REFERENCE	DEFERRED TAX - PROTECTED		DEFERRED TAX - NOT PROTECTED		TOTAL
			DEPRECIATION 1/ 2/	NOL 2/	MIXED SERVICES 2/	PISCC/PROPERTY 2/	
	A	B	C	D	E	F	G = C + D + E+F
1	ADIT BALANCE BEFORE REDUCTION IN FEDERAL TAX RATE		(274,027,298)	54,866,278	(12,836,897)	(19,082,249)	(251,080,166)
2	ADIT BALANCE AFTER REDUCTION IN FEDERAL TAX RATE		(164,416,379)	32,919,767	(7,702,138)	(11,449,349)	(150,648,100)
3	CHANGE IN ADIT BALANCE	Ln 1 - Ln 2	(109,610,919)	21,946,511	(5,134,759)	(7,632,900)	(100,432,066)
4	AMORTIZATION - RATE BASE		(2,215,613)	596,957	(855,793)	(1,272,150)	(3,746,600)
5	TAX GROSS UP FACTOR	3/	1.265823	1.265823	1.265823	1.265823	
6	GROSS-UP AMOUNT	Ln 3 X Ln 4	(138,747,999)	27,780,394	(6,499,695)	(9,661,898)	(127,129,198)
7	AMORTIZATION - 2018 REVENUE REQUIREMENT		(1,451,983)	755,641	(1,083,282)	(1,610,316)	(3,389,940)
8	AMORTIZATION - 2019 REVENUE REQUIREMENT		(1,964,800)	755,641	(1,083,282)	(1,610,316)	(3,902,758)
9	AMORTIZATION - 2020 REVENUE REQUIREMENT		(2,804,573)	755,641	(1,083,282)	(1,610,316)	(4,742,531)
10	AMORTIZATION - 2021 REVENUE REQUIREMENT		(2,826,889)	755,641	(1,083,282)	(1,610,316)	(4,764,846)

NOTES:

1/ Representative level of amortization under the Average Rate Assumption Method [ARAM]

2/ Actual balance at December 31, 2017.

3/ Tax Gross-up Calculation:

A

New Statutory Rate

21.0000%

B = 1-A

79.0000%

C = (.21/.79)

Gross-up

0.265823

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism-Accelerated Mains Replacement Program  
Case No. 21-1185-GA-RDR  
Computation of Excess Deferred Tax Balance

SCHEDULE AMRP-13

CALENDAR YEAR	LESS PASS BACK	BALANCE APRIL 30
2018		(100,432,066)
2019	(4,165,860)	(96,266,207)
2020	(4,093,135)	(92,173,071)
2021	(3,746,600)	(88,426,472)



PFN EXHIBIT 7B

STUDY – RIDER IRP (RISERS)

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Riser Program**  
**Case No. 21-1185-GA-RDR**  
**Revenue Requirement Calculation**

Data: 2021 - 9 Months Actual 3 Month Estimates

**Schedule R-1**

Line No.		Actual Through December 31, 2020	Activity Through December 31, 2021	Total As Of December 31, 2021	Reference
<b>Return on Investment</b>					
1	Plant In-Service				
2	Additions	\$439,217,556	\$29,971,270	\$469,188,826	Schedule 2
3	Retirements	0	0	0	Schedule 4
4	Total Plant In-Service	\$439,217,556	\$29,971,270	\$469,188,826	Line 2 + Line 3
Less: Accumulated Provision for Depreciation					
5	Depreciation Expense	\$107,106,681	\$14,602,735	\$121,709,416	Schedule 5
6	Cost of Removal	0	0	0	Schedule 3
7	Retirements	0	0	0	Schedule 4
8	Total Accumulated Provision for Depreciation	\$107,106,681	\$14,602,735	\$121,709,416	Lines 5 + 6 + 7
9	Net Deferred Plant Depreciation	\$8,195,714	\$535,832	\$8,731,546	Schedule 5
10	Net Deferred PISCC	14,941,794	704,442	15,646,236	Schedule 6
11	Net Deferred Property Taxes	2,605,169	128,610	2,733,779	Schedule 7
12	Excess Deferred Tax Liability	(23,265,044)	876,551	(22,388,492)	Schedule 13
13	Deferred Taxes on PISCC	(3,137,777)	(147,933)	(3,285,710)	(Line 10 * 21%)
14	Deferred Taxes on Property Taxes	(547,085)	(27,008)	(574,093)	(Line 11 * 21%)
15	Deferred Taxes on Liberalized Depreciation	(37,768,777)	(1,833,117)	(39,601,893)	Schedule 8
16	Net Rate Base	\$293,134,870	15,605,912	\$308,740,781	Line 4 - Line 8 + Lines 9 through 15
17	Approved Pre-tax Rate of Return	9.52%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR and Case No. 17-2202-GA-ALT
18	Annualized Return on Rate Base	\$27,906,440	1,485,683	\$29,392,122	Line 16 * Line 17
<b>Operating Expenses</b>					
19	Annualized Depreciation	14,054,962	959,081	15,014,042	Schedule 5
20	Annualized Deferred Depreciation Amortization	333,175	27,662	360,837	Schedule 5
21	Annualized PISCC Amortization	610,814	41,847	652,661	Schedule 6
22	Annualized Property Tax Expense	7,809,629	391,159	8,200,788	Schedule 7
23	Deferred Property Tax Expense Amortization	104,752	7,400	112,151	Schedule 7
24	Operation & Maintenance Expense	0	0	0	Schedule 9
25	<b>Revenue Requirement</b>	<b>\$50,819,771</b>	<b>\$2,912,831</b>	<b>\$53,732,601</b>	Lines 18 through 24
26	Prior Year's (Over)/Under Recovered Balance	(123,212)	(385,186)	(508,398)	Schedule 10
27	Annual Excess ADIT Pass Back	(1,109,559)	(5,368)	(1,114,926)	Schedule 12
28	Retroactive Tax Adjustment - Rate	0	0	0	
29	Retroactive ADIT Adjustment	0	0	0	
30	<b>TOTAL Amount to be collected beginning May 2021</b>	<b>\$49,587,000</b>	<b>\$2,522,277</b>	<b>\$52,109,277</b>	Line 25 through Line 29

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 21-1185-GA-RDR  
Plant Additions by Month

Data: 2021 - 9 Months Actual 3 Month Estimates

Schedule R-2

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Cumulative Total
1	380.12 Risers	\$0	\$35,132,630	\$43,503,089	\$53,726,962	\$11,918,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$144,280,865
2	380.13 Services	\$0	\$9,658,514	\$23,031,528	\$21,907,660	\$24,861,956	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$24,341,381	\$28,917,496	\$25,528,736	\$29,687,040	\$29,971,270	\$324,907,961
3	TOTAL Balance	\$0	\$44,791,144	\$66,534,617	\$75,634,622	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$24,341,381	\$28,917,496	\$25,528,736	\$29,687,040	\$29,971,270	\$469,188,826
	Additions by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL			
4	380.12 Risers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
5	380.13 Service Lines	\$2,418,211	\$1,498,791	\$3,653,745	\$3,591,637	\$3,284,031	\$3,814,061	\$3,093,282	\$3,657,771	\$3,134,741	\$625,000	\$600,000	\$600,000				\$29,971,270
6	TOTAL Additions	\$2,418,211	\$1,498,791	\$3,653,745	\$3,591,637	\$3,284,031	\$3,814,061	\$3,093,282	\$3,657,771	\$3,134,741	\$625,000	\$600,000	\$600,000				\$29,971,270
	Cumulative Additions by Month																
7	Risers Cumulative Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
8	Service Lines Cumulative Balance	\$2,418,211	\$3,917,003	\$7,570,748	\$11,162,385	\$14,446,416	\$18,260,477	\$21,353,758	\$25,011,529	\$28,146,270	\$28,771,270	\$29,371,270	\$29,971,270				
9	TOTAL Cumulative Plant Additions	\$2,418,211	\$3,917,003	\$7,570,748	\$11,162,385	\$14,446,416	\$18,260,477	\$21,353,758	\$25,011,529	\$28,146,270	\$28,771,270	\$29,371,270	\$29,971,270				

**Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 21-1185-GA-RDR  
Cost of Removal by Month**

Data: 2021 - 9 Months Actual 3 Month Estimates

**Schedule R-3**[illegible]

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 21-1185-GA-RDR  
Original Cost Retired by Month

Data: 2021 - 9 Months Actual 3 Month Estimates

Schedule R-4

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Cumulative TOTAL
1	380.12 Risers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	380.13 Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Cost Retired by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL			
4	380.12 Risers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
5	380.13 Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
6	TOTAL Cost Retired	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
	Cumulative Cost Retired by Month																
7	Risers Cumulative Cost Retired	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
8	Service Lines Cumulative Cost Retired	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
9	TOTAL Cumulative Retirement Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 21-1185-GA-RDR  
Provision for Plant Depreciation

Data: 2021 - 9 Months Actual 3 Month Estimates

Schedule R-5

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>2021 Depreciation Expense on Prior Year's Investment:</u>															
1	2008 380.12 Risers		\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	\$93,687	
2	2008 380.13 Services		\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	\$25,756	
3	TOTAL Provision for Plant Depreciation		\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	\$119,443	
<u>2021 Depreciation Expense on Prior Year's Investment:</u>															
4	2009 380.12 Risers		\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	\$116,008	
5	2009 380.13 Services		\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	\$61,417	
6	TOTAL Provision for Plant Depreciation		\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	\$177,426	
<u>2021 Depreciation Expense on Prior Year's Investment:</u>															
7	2010 380.12 Risers		\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	\$143,272	
8	2010 380.13 Services		\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	\$58,420	
9	TOTAL Provision for Plant Depreciation		\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	\$201,692	
<u>2021 Depreciation Expense on Prior Year's Investment:</u>															
10	2011 380.12 Risers		\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	\$31,782	
11	2011 380.13 Services		\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	\$66,299	
12	TOTAL Provision for Plant Depreciation		\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	\$98,080	
<u>2021 Depreciation Expense on Prior Year's Investment:</u>															
13	2012 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	2012 380.13 Services		\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	
15	TOTAL Provision for Plant Depreciation		\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	\$59,789	
<u>2021 Depreciation Expense on Prior Year's Investment:</u>															
16	2013 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	2013 380.13 Services		\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	
18	TOTAL Provision for Plant Depreciation		\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	\$56,593	
<u>2021 Depreciation Expense on Prior Year's Investment:</u>															
19	2014 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	2014 380.13 Services		\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	
21	TOTAL Provision for Plant Depreciation		\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	\$57,539	
<u>2021 Depreciation Expense on Prior Year's Investment:</u>															
22	2015 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	2015 380.13 Services		\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	
24	TOTAL Provision for Plant Depreciation		\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	\$54,893	
<u>2021 Depreciation Expense on Prior Year's Investment:</u>															
25	2016 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	2016 380.13 Services		\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	
27	TOTAL Provision for Plant Depreciation		\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	\$56,527	
<u>2021 Depreciation Expense on Prior Year's Investment:</u>															
28	2017 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	2017 380.13 Services		\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	
30	TOTAL Provision for Plant Depreciation		\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	\$64,910	
<u>2021 Depreciation Expense on Prior Year's Investment:</u>															
31	2018 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32	2018 380.13 Services		\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	
33	TOTAL Provision for Plant Depreciation		\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	\$77,113	
<u>2021 Depreciation Expense on Prior Year's Investment:</u>															
34	2019 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	2019 380.13 Services		\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	
36	TOTAL Provision for Plant Depreciation		\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	\$68,077	
<u>2021 Depreciation Expense on Prior Year's Investment:</u>															
37	2020 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38	2020 380.13 Services		\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	
39	TOTAL Provision for Plant Depreciation		\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	\$79,165	
<u>2021 Depreciation Expense on Current Year's Investment:</u>															
40	2021 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
41	2021 380.13 Services		\$3,224	\$8,447	\$15,317	\$24,978	\$34,145	\$43,609	\$52,819	\$61,820	\$70,877	\$75,890	\$77,523	\$79,123	
42	TOTAL Provision for Plant Depreciation		\$3,224	\$8,447	\$15,317	\$24,978	\$34,145	\$43,609	\$52,819	\$61,820	\$70,877	\$75,890	\$77,523	\$79,123	
<u>TOTAL ACCUMULATED DEPRECIATION</u>															
43	Risers Accumulated Depreciation	\$51,316,643	\$51,701,392	\$52,086,141	\$52,470,890	\$52,855,639	\$53,240,388	\$53,625,137	\$54,009,886	\$54,394,635	\$54,779,384	\$55,164,132	\$55,548,881	\$55,933,630	
44	Service Lines Accumulated Depreciation	\$55,790,038	\$56,579,761	\$57,374,705	\$58,176,520	\$58,987,996	\$59,808,638	\$60,638,745	\$61,478,062	\$62,326,381	\$63,183,755	\$64,046,143	\$64,910,165	\$65,775,796	
45	TOTAL Accumulated Plant Depreciation	\$107,106,681	\$108,281,152	\$109,460,846	\$110,647,410	\$111,843,634	\$113,049,026	\$114,263,882	\$115,487,948	\$116,721,015	\$117,963,139	\$119,210,276	\$120,459,046	\$121,709,416	

	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
46	<u>DEFERRED PLANT DEPRECIATION:</u>													
46	Risers-Deferred Depreciation	\$3,426,557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,426,557
47	Service Lines-Deferred Depreciation	\$6,985,158	\$82,390	\$87,612	\$94,482	\$104,143	\$34,145	\$43,609	\$52,819	\$61,820	\$70,877	\$75,890	\$77,523	\$7,849,593
48	Amortization	(\$2,216,000)	(\$26,622)	(\$26,622)	(\$26,622)	(\$27,765)	(\$27,765)	(\$27,765)	(\$27,765)	(\$27,765)	(\$27,765)	(\$27,765)	(\$27,765)	(\$2,544,604)
49	Cumulative Balance	\$8,195,714	\$55,768	\$60,991	\$67,861	\$77,521	\$6,380	\$15,845	\$25,054	\$34,056	\$43,112	\$48,125	\$49,759	\$8,731,546

<u>ANNUALIZED PLANT DEPRECIATION EXPENSE:</u>				<u>ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:</u>			
	2021				2021		
50	Cumulative Riser Additions	\$144,280,865		Cumulative Deferred Depreciation- Risers	\$3,426,557		
51	Cumulative Service Additions	\$324,907,961		Cumulative Deferred Depreciation- Service	\$7,849,593		
52	TOTAL Cumulative Plant Additions	\$469,188,826		TOTAL Cumulative Deferred Plant Depreciation	\$11,276,149		
53	Depreciation Rate	3.20%		Depreciation Rate	3.20%		
54	Annualized Depreciation	\$15,014,042		Annualized Deferred Plant Depreciation Amortization	\$360,837		

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 21-1185-GA-RDR  
Post in Service Carrying Cost

Data: 2021 - 9 Months Actual 3 Month Estimates

Schedule R-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<b><u>2021 PISCC Prior Year's Investment:</u></b>															
1	2020 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	2020 380.13 Services		\$116,522	\$116,522	\$116,522	\$115,532	\$115,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$580,629
3	TOTAL PISCC		\$116,522	\$116,522	\$116,522	\$115,532	\$115,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$580,629
<b><u>2021 PISCC Current Year's Investment:</u></b>															
4	2021 380.12 Risers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	2021 380.13 Service Lines		\$0	\$9,491	\$15,374	\$29,463	\$43,440	\$56,221	\$71,064	\$83,102	\$97,337	\$107,425	\$105,974	\$108,184	\$727,075
6	TOTAL PISCC		\$0	\$9,491	\$15,374	\$29,463	\$43,440	\$56,221	\$71,064	\$83,102	\$97,337	\$107,425	\$105,974	\$108,184	\$727,075
<b><u>CUMULATIVE PISCC Additions:</u></b>															
7	Risers Cumulative PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	Service Lines Cumulative PISCC		\$116,522	\$242,535	\$374,431	\$519,425	\$678,398	\$734,618	\$805,682	\$888,784	\$986,120	\$1,093,545	\$1,199,520	\$1,307,704	
9	TOTAL Accumulated PISCC		\$116,522	\$242,535	\$374,431	\$519,425	\$678,398	\$734,618	\$805,682	\$888,784	\$986,120	\$1,093,545	\$1,199,520	\$1,307,704	

		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
10	Risers-Deferred PISCC	\$6,552,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,552,012
11	Service Lines-Deferred PISCC	\$12,535,927	\$116,522	\$126,013	\$131,896	\$144,995	\$158,972	\$56,221	\$71,064	\$83,102	\$97,337	\$107,425	\$105,974	\$108,184	\$13,843,631
12	Amortization-Deferred PISCC	(\$4,146,145)	(\$49,013)	(\$49,013)	(\$49,013)	(\$49,013)	(\$50,901)	(\$50,901)	(\$50,901)	(\$50,901)	(\$50,901)	(\$50,901)	(\$50,901)	(\$50,901)	(\$4,749,407)
13	Cumulative Balance PISCC	\$14,941,794	\$67,508	\$77,000	\$82,883	\$95,982	\$108,071	\$5,319	\$20,163	\$32,201	\$46,435	\$56,524	\$55,073	\$57,283	\$15,646,236

**ANNUALIZED PISCC AMORTIZATION:**

		2021
14	Cumulative PISCC Additions-Risers	\$6,552,012
15	Cumulative PISCC Additions-Service Lines	\$13,843,631
16	TOTAL Cumulative PISCC Additions	\$20,395,643
17	Depreciation Rate	3.20%
18	Annualized PISCC Amortization	\$652,661

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 21-1185-GA-RDR  
Annualized Property Tax Expense Calculation

Data: 2021 - 9 Months Actual 3 Month Estimates

Schedule R-7

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
1	Annual Investment as of December 31 of prior year <sup>(1)</sup>	\$48,047,547	\$66,534,617	\$75,634,622	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$24,341,381	\$28,917,496	\$25,528,736	\$29,687,040	\$29,971,270	
2	Percent Good <sup>(2)</sup>	55.00%	58.30%	61.70%	65.00%	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	\$26,426,151	\$38,789,682	\$46,666,562	\$23,907,091	\$15,313,339	\$15,216,346	\$16,182,784	\$16,117,936	\$17,318,395	\$20,690,174	\$25,534,149	\$23,409,851	\$28,202,688	\$29,461,758	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	\$6,606,538	\$9,697,420	\$11,666,640	\$5,976,773	\$3,828,335	\$3,804,087	\$4,045,696	\$4,029,484	\$4,329,599	\$5,172,543	\$6,383,537	\$5,852,463	\$7,050,672	\$7,365,440	
6	Average Property Tax Rate per \$1,000 of Valuation	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	
7	Property Tax	\$631,387	\$926,782	\$1,114,981	\$571,200	\$365,874	\$363,557	\$386,647	\$385,098	\$413,780	\$494,340	\$610,075	\$559,320	\$673,833	\$703,915	\$8,200,788

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

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

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
Deferred Property Tax Expense Calculation															
8	Deferral <sup>(3)</sup>	\$3,273,487	\$57,812	\$57,812	\$57,812	\$57,812									\$3,504,733
9	Amortization	(\$668,318)	(\$8,200)	(\$8,200)	(\$8,200)	(\$8,200)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$770,954)
10	Net Deferral Balance	\$2,605,169	\$49,611	\$49,611	\$49,611	\$49,611	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	\$2,733,779

<sup>(3)</sup> Deferred property taxes are based off of the 2021 Property Tax Expense shown on Schedule R-7, Case No. 20-1712-GA-RDR

Annualized Property Tax Amortization:

	2021
11 Cumulative Deferred Property Tax Expense	\$3,504,733
12 Depreciation Rate	3.20%
13 Annual Deferred Property Tax Amortization	\$112,151



Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 21-1185-GA-RDR  
Deferred Tax - Liberalized Depreciation

Schedule R-8

Data: 2021 - 9 Months Actual 3 Month Estimates

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	2019	2020	2021	Cumulative TOTAL
1	Plant Additions	\$44,791,144	\$66,534,617	\$75,634,622	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$15,136,127	\$9,205,254	\$28,917,496	\$25,528,736	\$29,687,040	\$29,971,270	
2	Depreciation Expense-Plant	\$376,399	\$2,399,805	\$4,591,160	\$6,586,846	\$7,518,771	\$8,189,246	\$8,899,944	\$9,556,722	\$10,243,533	\$8,111,294	\$2,807,035	\$11,809,317	\$12,755,369	\$13,261,240	\$14,979,134	
3	MACRS Depn/Amort (Calculated Below)	\$2,239,557	\$7,581,890	\$66,067,499	\$47,889,523	\$22,687,769	\$21,438,267	\$21,634,638	\$21,299,051	\$22,232,828	\$18,934,940	\$9,205,254	\$15,943,767	\$16,939,453	\$22,183,917	\$23,471,897	
4	Difference between Book Depn & Tax Depn	(\$1,863,158)	(\$5,182,085)	(\$61,476,339)	(\$41,302,677)	(\$15,168,998)	(\$13,249,021)	(\$12,734,693)	(\$11,742,329)	(\$11,989,296)	(\$10,823,646)	(\$6,398,219)	(\$4,134,450)	(\$4,184,084)	(\$8,922,676)	(\$8,492,763)	
5	Federal Income Tax Rate	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	
6	Deferred Tax-Liberalized Depreciation	(\$391,263)	(\$1,088,238)	(\$12,910,031)	(\$8,673,562)	(\$3,185,490)	(\$2,782,294)	(\$2,674,286)	(\$2,465,889)	(\$2,517,752)	(\$2,272,966)	(\$1,343,626)	(\$868,234)	(\$878,658)	(\$1,873,762)	(\$1,783,480)	(\$45,709,531)
7	NOL Attributable to Deferred Taxes	\$0	\$0	\$3,597,152	\$73,397	\$1,141,973	(\$228,497)	\$807,909	(\$1,647,666)	\$1,602,841	\$463,684	\$0	(\$176,493)	\$542,322	(\$19,347)	(\$49,637)	\$6,107,638
8	Total Deferred Taxes	(\$391,263)	(\$1,088,238)	(\$9,312,879)	(\$8,600,165)	(\$2,043,517)	(\$3,010,792)	(\$1,866,377)	(\$4,113,555)	(\$914,911)	(\$1,809,282)	(\$1,343,626)	(\$1,044,727)	(\$336,336)	(\$1,893,109)	(\$1,833,117)	(\$39,601,893)
		2008	2009	2010	2011	2012	2013	2014	2015	2016	Jan - Sep 2017	Oct - Dec 2017	2018	2019	2020	2021	TOTAL
9	2008	\$2,239,557															\$2,239,557
10	2009	\$4,255,159	\$3,326,731														\$7,581,890
11	2010	\$3,829,643	\$6,320,789	\$55,917,068													\$66,067,499
12	2011	\$3,448,918	\$5,688,710	\$1,971,755	\$36,780,140												\$47,889,523
13	2012	\$3,104,026	\$5,123,166	\$1,774,580		\$12,685,998											\$22,687,769
14	2013	\$2,790,488	\$4,610,849	\$1,598,160		\$730,128	\$11,708,642										\$21,438,267
15	2014	\$2,642,677	\$4,145,107	\$1,438,344		\$675,310	\$713,545	\$12,019,655									\$21,634,638
16	2015	\$2,642,677	\$3,925,542	\$1,293,056		\$624,740	\$659,972	\$716,829	\$11,436,234								\$21,299,051
17	2016	\$2,647,157	\$3,925,542	\$1,224,564		\$577,812	\$610,551	\$663,010	\$686,170	\$11,898,024							\$22,232,828
18	2017	\$2,642,677	\$3,932,196	\$1,224,564		\$534,524	\$564,688	\$613,361	\$634,652	\$697,488	\$8,090,789	\$9,205,254					\$28,140,194
19	2018	\$2,647,157	\$3,925,542	\$1,226,639		\$494,371	\$522,383	\$567,287	\$587,127	\$645,121	\$528,419		\$4,799,721				\$15,943,767
20	2019	\$2,642,677	\$3,932,196	\$1,224,564		\$457,354	\$483,143	\$524,788	\$543,024	\$596,812	\$488,745		\$1,808,896	\$4,237,255			\$16,939,453
21	2020	\$2,647,157	\$3,925,542	\$1,226,639		\$451,286	\$446,966	\$485,366	\$502,342	\$551,981	\$452,146		\$1,673,085	\$1,596,916	\$8,224,490		\$22,183,917
22	2021	\$2,642,677	\$3,932,196	\$1,224,564		\$451,185	\$441,036	\$449,024	\$464,607	\$510,628	\$418,182		\$1,547,797	\$1,477,020	\$1,609,747	\$8,303,233	\$23,471,897
23	2022	\$2,647,157	\$3,925,542	\$1,226,639		\$451,286	\$440,937	\$443,066	\$429,819	\$472,271	\$386,853		\$1,431,531	\$1,366,415	\$1,488,888	\$1,625,159	\$16,335,562
24	2023	\$1,321,339	\$3,932,196	\$1,224,564		\$451,185	\$441,036	\$442,966	\$424,115	\$436,908	\$357,793		\$1,324,285	\$1,263,774	\$1,377,394	\$1,503,143	\$14,500,698
25	2024	\$0	\$1,962,771	\$1,226,639		\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$331,003		\$1,224,807	\$1,169,096	\$1,273,928	\$1,390,581	\$10,769,245
26	2025	\$0	\$0	\$612,282		\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$1,133,097	\$1,081,275	\$1,178,489	\$1,286,125	\$7,808,196
27	2026	\$0	\$0	\$0		\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$1,118,062	\$1,000,313	\$1,089,963	\$1,189,772	\$6,915,068
28	2027	\$0	\$0	\$0		\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$1,117,812	\$987,040	\$1,008,350	\$1,100,399	\$6,730,528
29	2028	\$0	\$0	\$0		\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$1,118,062	\$986,819	\$994,970	\$1,018,004	\$6,634,813
30	2029	\$0	\$0	\$0		\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$1,117,812	\$987,040	\$994,747	\$1,004,496	\$6,621,023
31	2030	\$0	\$0	\$0		\$451,286	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$1,118,062	\$986,819	\$994,970	\$1,004,271	\$6,621,080
32	2031	\$0	\$0	\$0		\$451,185	\$441,036	\$442,966	\$424,115	\$431,015	\$326,611		\$1,117,812	\$987,040	\$994,747	\$1,004,496	\$6,621,023
33	2032	\$0	\$0	\$0		\$225,643	\$440,937	\$443,066	\$424,020	\$431,111	\$326,538		\$1,118,062	\$986,819	\$994,970	\$1,004,271	\$6,395,438
34	2033	\$0	\$0	\$0		\$0	\$220,518	\$442,966	\$424,115	\$431,015	\$326,611		\$1,117,812	\$987,040	\$994,747	\$1,004,496	\$5,949,321
35	2034	\$0	\$0	\$0		\$0	\$0	\$221,533	\$424,020	\$431,111	\$326,538		\$1,118,062	\$986,819	\$994,970	\$1,004,271	\$5,507,325
36	2035	\$0	\$0	\$0		\$0	\$0	\$0	\$212,058	\$431,015	\$326,611		\$1,117,812	\$987,040	\$994,747	\$1,004,496	\$5,073,779
37	2036	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$215,556	\$326,538		\$1,118,062	\$986,819	\$994,970	\$1,004,271	\$4,646,216
38	2037	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$163,305		\$1,117,812	\$987,040	\$994,747	\$1,004,496	\$4,267,401
39	2038	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0		\$559,031	\$986,819	\$994,970	\$1,004,271	\$3,545,092
40	2039	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$493,520	\$994,747	\$1,004,496	\$2,492,764
41	2040	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$497,485	\$1,004,271	\$1,501,756
						\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$502,248	\$502,248
42	TOTAL	\$44,791,144	\$66,534,617	\$75,634,621	\$36,780,140	\$22,420,702	\$21,222,240	\$21,577,045	\$20,584,848	\$21,197,546	\$15,136,127	\$9,205,254	\$28,917,496	\$25,528,736	\$29,687,040	\$29,971,270	\$468,686,577

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 21-1185-GA-RDR  
O&M Expenses

Data: 2021 - 9 Months Actual 3 Month Estimates

Schedule R-9

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Cumulative TOTAL
1	O&M Expenses	\$5,164,926	\$1,276,134	\$227,552	\$223,460	\$123,830	\$104,138	\$32,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,152,691
	Expenses:	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL			
2	Riser Identification Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
3	Riser Education Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
4	Misc. Riser Deferrals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
5	2008 Education Expense <sup>(1)</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
6	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0

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

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Riser Program**  
**Case No. 21-1185-GA-RDR**  
**Revenue Reconciliation**

**Schedule R-10**

**Line  
No.**

1	Revenue Requirement Per Case No. 20-1712-GA-RDR	\$49,587,000
2	January - April 2021 Revenue Requirement	\$15,710,379
3	Revenue Recoveries January 2021 - April 2022	(\$65,805,777)
4	<b>TOTAL (Over)/Under Collected</b>	<b><u>(\$508,398)</u></b>

		Customers <sup>(1)</sup>		Rate		Revenue <sup>(1)</sup>		
		SGS	GS	SGS	GS	SGS	GS	TOTAL
5	January-21	1,457,884	37,335	\$2.63	\$3.10	\$3,834,235	\$115,739	\$3,949,973
6	February-21	1,460,226	37,379	\$2.63	\$3.10	\$3,840,394	\$115,875	\$3,956,269
7	March-21	1,462,288	37,409	\$2.63	\$3.10	\$3,845,817	\$115,968	\$3,961,785
8	April-21	1,461,992	37,412	\$2.63	\$3.10	\$3,845,039	\$115,977	\$3,961,016
9	May-21	1,461,067	37,324	\$2.78	\$3.39	\$4,061,766	\$126,528	\$4,188,295
10	June-21	1,459,324	37,237	\$2.78	\$3.39	\$4,056,921	\$126,233	\$4,183,154
11	July-21	1,454,578	37,128	\$2.78	\$3.39	\$4,043,727	\$125,864	\$4,169,591
12	August-21	1,453,670	37,057	\$2.78	\$3.39	\$4,041,203	\$125,623	\$4,166,826
13	September-21	1,447,716	36,991	\$2.78	\$3.39	\$4,024,650	\$125,399	\$4,150,050
14	October-21	1,435,025	36,977	\$2.78	\$3.39	\$3,989,370	\$125,352	\$4,114,722
15	November-21	1,443,916	37,324	\$2.78	\$3.39	\$4,014,086	\$126,528	\$4,140,615
16	December-21	1,453,139	37,446	\$2.78	\$3.39	\$4,039,726	\$126,942	\$4,166,668
17	January-22	1,454,470	37,452	\$2.78	\$3.39	\$4,043,427	\$126,962	\$4,170,389
18	February-22	1,455,914	37,434	\$2.78	\$3.39	\$4,047,441	\$126,901	\$4,174,342
19	March-22	1,457,567	37,401	\$2.78	\$3.39	\$4,052,036	\$126,789	\$4,178,826
20	April-22	1,455,321	37,600	\$2.78	\$3.39	\$4,045,792	\$127,464	\$4,173,256
								<b><u>\$65,805,777</u></b>

(1) Customers and Revenue based on Actuals for September 2021 YTD and Projections for October 2021 through April 2022.

Columbia Gas of Ohio, Inc.  
Case No. 21-1185-GA-RDR  
Computation of Projected Impact per Customer - Riser Program  
For Rates Effective May 2022

Schedule R-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 20-1712-GA-RDR	Sch R-1 Line 27	\$52,109,277
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR <sup>(1)</sup></u>		
2	SGS Class		\$473,882
3	GS Class		\$15,515
4	TOTAL		<u>\$489,397</u>
	<u>Percent by Class</u>		
5	SGS Class	Line 2/Line 4	96.83%
6	GS Class	Line 3/Line 4	3.17%
7	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
8	SGS Class	Line 5 * Line 1	\$50,457,294
9	GS Class	Line 6 * Line 1	\$1,651,983
10	TOTAL		<u>\$52,109,277</u>
	<u>Number of Projected Bills TME April 2023</u>		
11	SGS Class		17,408,600
12	GS Class		457,052
13	TOTAL		<u>17,865,652</u>
14	PROJECTED IMPACT PER MONTH - SGS CLASS		\$2.90
15	PROJECTED IMPACT PER MONTH - GS CLASS		\$3.61

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

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Riser Program  
Case No. 21-1185-GA-RDR  
Calculation of Excess Deferred Tax Adjustment

SCHEDULE R-12

LINE NO.	DESCRIPTION	REFERENCE	DEFERRED TAX - PROTECTED		DEFERRED TAX - NOT PROTECTED		TOTAL
	A	B	DEPRECIATION	NOL	MIXED SERVICES	PISCC/PROPERTY	G = C + D + E+F
			2/	2/	2/	2/	
1	ADIT BALANCE BEFORE REDUCTION IN FEDERAL TAX RATE		(65,914,794)	9,684,655	(1,260,873)	(5,473,777)	(62,964,789)
2	ADIT BALANCE AFTER REDUCTION IN FEDERAL TAX RATE		(39,548,876)	5,810,793	(756,524)	(3,284,266)	(37,778,873)
3	CHANGE IN ADIT BALANCE	Ln 1 - Ln 2	(26,365,918)	3,873,862	(504,349)	(2,189,511)	(25,185,916)
4	AMORTIZATION - RATE BASE		(532,946)	105,371	(84,058)	(364,918)	(876,551)
5	TAX GROSS UP FACTOR	3/	1.265823	1.265823	1.265823	1.265823	
6	GROSS-UP AMOUNT	Ln 3 X Ln 4	(33,374,579)	4,903,623	(638,417)	(2,771,533)	(31,880,906)
7	CALENDAR YEAR 2018 AMORTIZATION		(349,261)	133,381	(106,403)	(461,922)	(784,205)
8	CALENDAR YEAR 2019 AMORTIZATION		(472,615)	133,381	(106,403)	(461,922)	(907,559)
9	CALENDAR YEAR 2020 AMORTIZATION		(674,615)	133,381	(106,403)	(461,922)	(1,109,559)
10	CALENDAR YEAR 2021 AMORTIZATION		(679,983)	133,381	(106,403)	(461,922)	(1,114,926)

NOTES:

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

New Statutory Rate 21.0000%  
79.0000%  
Gross-up 0.265823

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Riser Program**  
**Case No. 21-1185-GA-RDR**  
**Computation of Excess Deferred Tax Balance**

**SCHEDULE RISER-13**

<b>CALENDAR YEAR</b>	<b>LESS PASS BACK</b>	<b>BALANCE APRIL 30</b>
2018		(25,185,916)
2019	(963,701)	(24,222,215)
2020	(957,171)	(23,265,044)
2021	(876,551)	(22,388,492)

PFN EXHIBIT 7C

STUDY – RIDER IRP (AMRD)

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Automated Meter Reading Devices**  
**Case No. 21-1185-GA-RDR**  
**Revenue Requirement Calculation**

Data: 2020 - 9 Months Actual 3 Month Estimates

**Schedule AMRD-1**

Line No.		Actual Through December 31, 2020	Activity Through December 31, 2021	Total As Of December 31, 2021	Reference
<b>Return on Investment</b>					
1	Plant In-Service				
2	Additions	\$79,581,132	\$0	\$79,581,132	Schedule 2
3	Devices Not Installed	(\$480,467)	\$0	(\$480,467)	Schedule 2
4	Retirements	0	0	0	Schedule 4
5	Total Plant In-Service	<u>\$79,100,665</u>	<u>\$0</u>	<u>\$79,100,665</u>	Lines 2 + 3 + 4
Less: Accumulated Provision for Depreciation					
6	Depreciation Expense	\$50,952,200	\$5,276,014	\$56,228,214	Schedule 5
7	Cost of Removal	0	0	0	Schedule 3
8	Retirements	0	0	0	Schedule 4
9	Total Accumulated Provision for Depreciation	<u>\$50,952,200</u>	<u>\$5,276,014</u>	<u>\$56,228,214</u>	Lines 6 + 7 + 8
10	Net Deferred Plant Depreciation	\$1,802,811	(\$270,445)	\$1,532,365	Schedule 5
11	Net Deferred PISCC	1,660,327	(\$246,490)	1,413,837	Schedule 6
12	Net Deferred Property Taxes	273,047	(38,117)	234,930	Schedule 7
13	Excess Deferred Income Tax Liability	(3,176,667)	135,052	(3,041,616)	Schedule 13
14	Deferred Taxes on PISCC	(348,669)	51,763	(296,906)	(Line 11 * 21%)
15	Deferred Taxes on Property Taxes	(57,340)	8,005	(49,335)	(Line 12 * 21%)
16	Deferred Taxes on Liberalized Depreciation	<u>(2,378,713)</u>	<u>799,009</u>	<u>(1,579,704)</u>	Schedule 8
17	Net Rate Base	\$25,923,262	(\$4,837,239)	\$21,086,023	Line 5 - Line 9 + Lines 10 Through 16
18	Approved Pre-tax Rate of Return	9.52%		9.52%	Joint Stipulation & Recommendation Case No. 08-0072-GA-AIR and Case No. 17-2202-GA-ALT
19	Annualized Return on Rate Base	\$2,467,894	(\$460,505)	\$2,007,389	Line 17 * Line 18
<b>Operating Expenses</b>					
20	Annualized Depreciation	\$5,276,014	0	\$5,276,014	Schedule 5
21	Annualized Deferred Depreciation Amortization	270,446	0	270,446	Schedule 5
22	Annualized PISCC Amortization	246,489	0	246,489	Schedule 6
23	Annualized Property Tax Expense	1,271,117	(56,743)	1,214,375	Schedule 7
24	Deferred Property Tax Expense Amortization	38,117	0	38,117	Schedule 7
25	Operation & Maintenance Expense	0	0	0	Schedule 9A
26	Operation & Maintenance Savings	(5,167,628)	(184,732)	(5,352,360)	Schedule 9B
27	<b>Revenue Requirement</b>	<u><b>\$4,402,451</b></u>	<u><b>(\$701,980)</b></u>	<u><b>\$3,700,471</b></u>	Lines 19 through 26
28	Prior Year's (Over)/Under Recovered Balance	113,925	(91,940)	21,985	Schedule 10
29	Stipulated Reduction to Revenue Requirement	0	0	0	
30	Annual Excess ADIT Pass Back	(170,952)	(835)	(171,787)	Schedule 12
31	Retroactive Tax Adjustment - Rate	0	0	0	
32	Retroactive ADIT Adjustment	0	0	0	
33	<b>TOTAL Amount to be collected beginning May 2022</b>	<u><b>\$4,345,425</b></u>	<u><b>(\$794,755)</b></u>	<u><b>\$3,550,670</b></u>	Lines 27 through 32



Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Automated Meter Reading Devices  
Case No. 21-1185-GA-RDR  
Plant Additions by Month

Data: 2020 - 9 Months Actual 3 Month Estimates

Schedule AMRD-2

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Cumulative TOTAL
1	AMRD	\$0	\$0	\$10,397,777	\$22,442,610	\$22,054,270	\$22,746,196	\$1,940,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,581,132
2	Devices Not Installed	\$0	\$0	\$0	\$0	\$0	\$0	(\$480,467)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$480,467)
3	TOTAL Balance	\$0	\$0	\$10,397,777	\$22,442,610	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,100,665
	Additions by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL			
4	AMRD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
5	Devices Not Installed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
6	TOTAL Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
	Cumulative Additions by Month																
7	AMRD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
8	Devices Not Installed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
9	TOTAL Cumulative Plant Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			

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Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Automated Meter Reading Devices  
Case No. 21-1185-GA-RDR  
Cost of Removal By Month

Data: 2020 - 9 Months Actual 3 Month Estimates

Schedule AMRD-3

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Cumulative TOTAL
1	AMRD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	TOTAL Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL			
3	Cost of Removal by Month	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
4	TOTAL Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
5	Cumulative Cost of Removal by Month	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
6	TOTAL Cumulative Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Automated Meter Reading Devices  
Case No. 21-1185-GA-RDR  
Original Cost Retired By Month

Data: 2020 - 9 Months Actual 3 Month Estimates

Schedule AMRD-4

Line No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Cumulative TOTAL
1	AMRD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	TOTAL Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL			
3	Cost Retired by Month	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
4	TOTAL Cost Retired	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
5	Cumulative Cost Retired by Month	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
6	TOTAL Cumulative Retirement Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Automated Meter Reading Devices  
Case No. 21-1185-GA-RDR  
Provision for Plant Depreciation

Data: 2020 - 9 Months Actual 3 Month Estimates

Schedule AMRD-5

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
1	2009 AMRD		\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$693,532
2	TOTAL Provision for Plant Depreciation		\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$57,794	\$693,532
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
3	2010 AMRD		\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$1,496,922
4	TOTAL Provision for Plant Depreciation		\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$124,744	\$1,496,922
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
5	2011 AMRD		\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$1,471,020
6	TOTAL Provision for Plant Depreciation		\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$122,585	\$1,471,020
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
7	2012 AMRD		\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$1,517,171
8	TOTAL Provision for Plant Depreciation		\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$126,431	\$1,517,171
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
9	2013 AMRD		\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$97,369
10	TOTAL Provision for Plant Depreciation		\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$8,114	\$97,369
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
11	2014 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL Provision for Plant Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>2021 Depreciation Expense on Prior Years' Investment:</u>															
13	2015 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL Provision for Plant Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>TOTAL ACCUMULATED DEPRECIATION</u>															
15	AMRD	\$50,952,200	\$51,391,868	\$51,831,536	\$52,271,204	\$52,710,871	\$53,150,539	\$53,590,207	\$54,029,875	\$54,469,543	\$54,909,211	\$55,348,879	\$55,788,546	\$56,228,214	
16	TOTAL Accumulated Plant Depreciation	\$50,952,200	\$51,391,868	\$51,831,536	\$52,271,204	\$52,710,871	\$53,150,539	\$53,590,207	\$54,029,875	\$54,469,543	\$54,909,211	\$55,348,879	\$55,788,546	\$56,228,214	

		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
17	AMRD	\$4,054,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,054,666
18	Amortization	(\$2,251,856)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$2,522,301)
19	Cumulative Balance	\$1,802,811	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	\$1,532,365

ANNUALIZED PLANT DEPRECIATION EXPENSE:

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

		2021		2021
20	Cumulative AMRD Additions	\$79,100,665	Cumulative Deferred Depreciation- AMRD	\$4,054,666
21	TOTAL Cumulative Plant Additions	\$79,100,665	TOTAL Cumulative Deferred Plant Depreciation	\$4,054,666
22	Depreciation Rate	6.67%	Depreciation Rate	6.67%
23	Annualized Depreciation	\$5,276,014	Annualized Deferred Plant Depreciation Amort	\$270,446

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Automated Meter Reading Devices  
Case No. 21-1185-GA-RDR  
Post in Service Carrying Cost

Data: 2020 - 9 Months Actual 3 Month Estimates

Schedule AMRD-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<b><u>2021 PISCC Prior Years' Investment:</u></b>															
1	2020 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	TOTAL PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b><u>2021 PISCC Current Year's Investment:</u></b>															
3	2021 AMRD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b><u>CUMULATIVE PISCC Additions:</u></b>															
5	AMRD Cumulative PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	TOTAL Accumulated PISCC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

		Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
7	AMRD-Deferred PISCC	\$3,695,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,695,494
8	Amortization-Deferred PISCC	(\$2,035,166)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$2,281,657)
9	Cumulative Balance PISCC	\$1,660,327	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	\$1,413,837

**ANNUALIZED PISCC AMORTIZATION:**

		2021
10	Cumulative PISCC Additions-AMRD	\$3,695,494
11	TOTAL Cumulative PISCC Additions	\$3,695,494
12	Depreciation Rate	6.67%
13	Annualized PISCC Amortization	\$246,489

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Automated Meter Reading Devices  
Case No. 21-1185-GA-RDR  
Annualized Property Tax Expense Calculation

Data: 2020 - 9 Months Actual 3 Month Estimates

Schedule AMRD-7

Line No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
1	Annual Investment as of December 31 of prior year <sup>(1)</sup>	\$10,397,777	\$22,442,610	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	Percent Good <sup>(2)</sup>	58.30%	61.70%	65.00%	68.30%	71.70%	75.00%	78.30%	81.70%	85.00%	88.30%	91.70%	95.00%	98.30%	
3	Taxable Value	\$6,061,904	\$13,847,090	\$14,335,276	\$15,535,652	\$1,046,685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	Valuation Percentage	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	
5	Total Taxable Value	\$1,515,476	\$3,461,773	\$3,583,819	\$3,883,913	\$261,671	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	Average Property Tax Rate per \$1,000 of Valuation	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	\$95.57	
7	Property Tax	\$144,834	\$330,842	\$342,506	\$371,186	\$25,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,214,375

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

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
<u>Deferred Property Tax Expense Calculation</u>															
8	Deferral <sup>(3)</sup>	\$571,471	\$0	\$0	\$0	\$0									\$571,471
9	Amortization	(\$298,424)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$336,541)
10	Net Deferral Balance	\$273,047	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	\$234,930

<sup>(3)</sup> Deferred property taxes are based off of the 2021 Property Tax Expense shown on Schedule AMRD-7, Case No. 20-1712-GA-RDR

Annualized Property Tax Amortization:

11	Cumulative Deferred Property Tax	2021 \$571,471
12	Weighted Average Depreciation Rate	6.67%
13	Annualized Deferred Property Tax Amortization	<u>\$38,117</u>

**Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Automated Meter Reading Devices  
Case No. 21-1185-GA-RDR  
Deferred Tax - Liberalized Depreciation**

Data: 2020 - 9 Months Actual 3 Month Estimates

## Schedule AMRD-8

Line No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Cumulative TOTAL
1	Plant Additions	\$10,397,777	\$22,442,610	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	Depreciation Expense-Plant	\$166,585	\$1,309,929	\$2,811,889	\$4,483,618	\$5,248,078	\$5,276,015	\$5,276,014	\$5,276,014	\$5,276,014	\$5,276,014	\$5,276,014	\$5,276,014	\$5,276,014	
3	MACRS Depn/Amort (Calculated Below)	\$519,889	\$12,914,840	\$25,632,572	\$16,689,260	\$2,747,788	\$1,814,961	\$1,681,924	\$1,610,296	\$1,564,264	\$1,520,204	\$1,480,365	\$1,471,306	\$1,471,210	
4	Difference between Book Depn & Tax Depn	(\$353,304)	(\$11,604,911)	(\$22,820,683)	(\$12,205,642)	\$2,500,290	\$3,461,053	\$3,594,090	\$3,665,719	\$3,711,750	\$3,755,810	\$3,795,649	\$3,804,709	\$3,804,805	
5	Federal Income Tax Rate	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	
6	Deferred Tax-Liberalized Depreciation	(\$74,194)	(\$2,437,031)	(\$4,792,343)	(\$2,563,185)	\$525,061	\$726,821	\$754,759	\$769,801	\$779,467	\$788,720	\$797,086	\$798,989	\$799,009	(\$3,127,040)
7	NOL Attributable to Deferred Taxes	\$0	\$703,169	\$584,912	\$1,158,548	(\$15,624)	\$0	(\$742,866)	\$0	\$0	(\$75,233)	(\$65,571)	\$0	\$0	\$1,547,336
8	Total Deferred Taxes	(\$74,194)	(\$1,733,862)	(\$4,207,431)	(\$1,404,637)	\$509,437	\$726,821	\$11,893	\$769,801	\$779,467	\$713,487	\$731,515	\$798,989	\$799,009	(\$1,579,704)
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		TOTAL
9	2009	\$519,889													\$519,889
10	2010	\$987,789	\$11,927,051												\$12,914,840
11	2011	\$889,010	\$5,173,556	\$19,570,006											\$25,632,572
12	2012	\$800,629	\$534,200	\$2,484,264	\$12,870,167										\$16,689,260
13	2013	\$720,566	\$481,093		\$740,728	\$805,401									\$2,747,788
14	2014	\$647,782	\$432,983		\$685,114	\$49,083	\$0								\$1,814,961
15	2015	\$613,469	\$389,248		\$633,810	\$45,397	\$0	\$0							\$1,681,924
16	2016	\$613,469	\$368,629		\$586,200	\$41,998	\$0	\$0	\$0						\$1,610,296
17	2017	\$614,509	\$368,629		\$542,284	\$38,843	\$0	\$0	\$0	\$0					\$1,564,264
18	2018	\$613,469	\$369,254		\$501,548	\$35,933	\$0	\$0	\$0	\$0	\$0				\$1,520,204
19	2019	\$614,509	\$368,629		\$463,994	\$33,234	\$0	\$0	\$0	\$0	\$0	\$0			\$1,480,365
20	2020	\$613,469	\$369,254		\$457,837	\$30,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$1,471,306
21	2021	\$614,509	\$368,629		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,471,210
22	2022	\$613,469	\$369,254		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,470,891
23	2023	\$614,509	\$368,629		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,471,210
24	2024	\$306,734	\$369,254		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,164,156
25	2025	\$0	\$184,315		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$672,387
26	2026	\$0	\$0		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$488,168
27	2027	\$0	\$0		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$488,072
28	2028	\$0	\$0		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$488,168
29	2029	\$0	\$0		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$488,072
30	2030	\$0	\$0		\$457,837	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$488,168
31	2031	\$0	\$0		\$457,735	\$30,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$488,072
32	2032	\$0	\$0		\$228,919	\$30,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$259,249
33	2033	\$0	\$0		\$0	\$15,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,169
34	2034	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	2035	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	2036	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	2037	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	2038	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	2039	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	2040	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	TOTAL	\$10,397,777	\$22,442,607	\$22,054,270	\$22,746,196	\$1,459,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,100,662

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Automated Meter Reading Devices  
Case No. 21-1185-GA-RDR  
O&M Expenses

Data: 2020 - 9 Months Actual 3 Month Estimates

Schedule AMRD-9A

Line																	Cumulative
No.	Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	TOTAL
1	O&M Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<a href="#">Expenses:</a>																
		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL			
2		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
3		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
4	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			



**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Automated Meter Reading Devices**  
**Case No. 21-1185-GA-RDR**  
**O&M Savings**

Data: 2020 - 9 Months Actual 3 Month Estimates

**Schedule AMRD-9B**[illegible]

FERC 902, Meter Reading Expense		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
7	Test Year Baseline FERC 902 Charges	\$562,706	\$139,236	\$950,629	\$601,662	\$575,865	\$562,145	\$549,412	\$571,510	\$544,795	\$527,225	\$530,785	\$531,562	\$6,647,531
8	2021 Actual FERC 902 Charges	\$144,553	\$53,605	\$238,422	(\$176,294)	\$244,642	\$136,534	\$130,422	\$244,992	\$136,647	\$130,000	\$130,000	\$130,000	\$1,543,524
9	Incremental Expense/(Savings)	(\$418,153)	(\$85,631)	(\$712,207)	(\$777,956)	(\$331,223)	(\$425,611)	(\$418,990)	(\$326,518)	(\$408,148)	(\$397,225)	(\$400,785)	(\$401,562)	(\$5,104,008)

	Test Year Baseline Expense	2021 Expense	Incremental Expense/ (Savings)
<b><u>MGSS Mailings</u></b>			
10 Number MGSS Letters Mailed	45,591	0	
11 Cost Per Letter	<u>\$0.504</u>	<u>\$0.000</u>	
12 Expense - MGSS Letters	\$22,978	\$0	(\$22,978)

	Test Year Baseline Expense	2021 Expense	Incremental Expense/ (Savings)
<b><u>Meter Reading Customer Contact Savings</u></b>			
13	Number of Meter Reading Contacts	61,077	0
14	Contractual Cost Per Call	\$3,690	\$0,000
15	Expense - Meter Reading Contacts	\$225,374	\$0 (\$225,374)

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Automated Meter Reading Devices**  
**Case No. 21-1185-GA-RDR**  
**Revenue Reconciliation**

**Schedule AMRD-10**

**Line  
No.**

1	Revenue Requirement Per Case No. 20-1712-GA-RDR	\$4,345,425
2	January - April 2021 Revenue Requirement	\$1,491,166
3	Revenue Recoveries January 2021 - April 2022	(\$5,814,606)
4	<b>TOTAL (Over)/Under Collected</b>	<b>\$21,985</b>

		<b>Customers <sup>(1)</sup></b>		<b>Rate</b>		<b>Revenue <sup>(1)</sup></b>		
		<b>SGS</b>	<b>GS</b>	<b>SGS</b>	<b>GS</b>	<b>SGS</b>	<b>GS</b>	<b>TOTAL</b>
5	January-21	1,457,884	37,335	\$0.20	\$2.28	\$291,577	\$85,124	\$376,701
6	February-21	1,460,226	37,379	\$0.20	\$2.28	\$292,045	\$85,224	\$377,269
7	March-21	1,462,288	37,409	\$0.20	\$2.28	\$292,458	\$85,293	\$377,750
8	April-21	1,461,992	37,412	\$0.20	\$2.28	\$292,398	\$85,299	\$377,698
9	May-21	1,461,067	37,324	\$0.19	\$2.22	\$277,603	\$82,859	\$360,462
10	June-21	1,459,324	37,237	\$0.19	\$2.22	\$277,272	\$82,666	\$359,938
11	July-21	1,454,578	37,128	\$0.19	\$2.22	\$276,370	\$82,424	\$358,794
12	August-21	1,453,670	37,057	\$0.19	\$2.22	\$276,197	\$82,267	\$358,464
13	September-21	1,447,716	36,991	\$0.19	\$2.22	\$275,066	\$82,120	\$357,186
14	October-21	1,435,025	36,977	\$0.19	\$2.22	\$272,655	\$82,089	\$354,744
15	November-21	1,443,916	37,324	\$0.19	\$2.22	\$274,344	\$82,859	\$357,203
16	December-21	1,453,139	37,446	\$0.19	\$2.22	\$276,096	\$83,130	\$359,227
17	January-22	1,454,470	37,452	\$0.19	\$2.22	\$276,349	\$83,143	\$359,493
18	February-22	1,455,914	37,434	\$0.19	\$2.22	\$276,624	\$83,103	\$359,727
19	March-22	1,457,567	37,401	\$0.19	\$2.22	\$276,938	\$83,030	\$359,968
20	April-22	1,455,321	37,600	\$0.19	\$2.22	\$276,511	\$83,472	\$359,983
								<b>\$5,814,606</b>

(1) Customers and Revenue based on Actuals for September 2021 YTD and Projections for October 2021 through April 2022.

Columbia Gas of Ohio, Inc.  
Case No. 21-1185-GA-RDR  
Computation of Projected Impact per Customer - Automated Meter Reading Devices  
For Rates Effective May 2022

Schedule AMRD-11

Line No.	Description	Reference	Amount
1	Revenue Requirement Plus Over/Under from Case No. 20-1712-GA-RDR	Sch AMRD-1 Line 32	\$3,550,670
	<u>Allocated Plant in Service per Case No. 08-0072-GA-AIR <sup>(1)</sup></u>		
2	SGS Class		\$77,247
3	GS Class		\$23,946
4	TOTAL		<u>\$101,193</u>
	<u>Percent by Class</u>		
5	SGS Class	Line 2/Line 4	76.34%
6	GS Class	Line 3/Line 4	23.66%
7	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
8	SGS Class	Line 5 * Line 1	\$2,710,450
9	GS Class	Line 6 * Line 1	\$840,220
10	TOTAL		<u>\$3,550,670</u>
	<u>Number of Projected Bills TME April 2023</u>		
11	SGS Class		17,408,600
12	GS Class		457,052
13	TOTAL		<u>17,865,652</u>
14	PROJECTED IMPACT PER MONTH - SGS CLASS		\$0.16
15	PROJECTED IMPACT PER MONTH - GS CLASS		\$1.84

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

Columbia Gas of Ohio, Inc.  
Infrastructure Tracking Mechanism - Automated Meter Reading Devices  
Case No. 21-1185-GA-RDR  
Calculation of Excess Deferred Tax Adjustment

SCHEDULE AMRD-12

LINE NO.	DESCRIPTION	REFERENCE	DEFERRED TAX - PROTECTED		DEFERRED TAX - NOT PROTECTED		TOTAL
			DEPRECIATION	NOL	MIXED SERVICES	PISCC/PROPERTY	
	A	B	C 2/	D 2/	E 2/	F 2/	G = C + D + E+F
1	ADIT BALANCE BEFORE REDUCTION IN FEDERAL TAX RATE		(10,252,000)	2,813,566	(266,073)	(975,519)	(8,680,026)
2	ADIT BALANCE AFTER REDUCTION IN FEDERAL TAX RATE		(6,151,200)	1,688,140	(159,644)	(585,311)	(5,208,016)
3	CHANGE IN ADIT BALANCE	Ln 1 - Ln 2	(4,100,800)	1,125,426	(106,429)	(390,208)	(3,472,010)
4	AMORTIZATION - RATE BASE		(82,891)	30,612	(17,738)	(65,035)	(135,052)
5	TAX GROSS UP FACTOR		1.265823	1.265823	1.265823	1.265823	
6	GROSS-UP AMOUNT	Ln 4 X Ln 5	(5,190,886)	1,424,590	(134,721)	(493,934)	(4,394,950)
7	AMORTIZATION CALENDAR YEAR 2018		(54,322)	38,750	(22,453)	(82,322)	(120,348)
8	AMORTIZATION CALENDAR YEAR 2019		(73,508)	38,750	(22,453)	(82,322)	(139,534)
9	AMORTIZATION CALENDAR YEAR 2020		(104,926)	38,750	(22,453)	(82,322)	(170,952)
10	AMORTIZATION CALENDAR YEAR 2021		(105,760)	38,750	(22,453)	(82,322)	(171,787)

NOTES:

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

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Tracking Mechanism - Automated Meter Reading Devices**  
**Case No. 21-1185-GA-RDR**  
**Computation of Excess Deferred Tax Balance**

**SCHEDULE AMRD-13**

<b>CALENDAR YEAR</b>	<b>LESS PASS BACK</b>	<b>BALANCE APRIL 30</b>
2018		(3,472,010)
2019	(147,894)	(3,324,116)
2020	(147,448)	(3,176,667)
2021	(135,052)	(3,041,616)

PFN EXHIBIT 7D

STUDY – RIDER DSM

Columbia Gas of Ohio, Inc.  
Demand Side Management Program  
Case No. 21-1185-GA-RDR  
Revenue Requirement Calculation

Data: 2021 - 9 Months Actual 3 Months Estimate

Schedule DSM-1

No.		Actual Thru December 31, 2008 (1)	Actual Thru December 31, 2009 (2)	Actual Thru December 31, 2010 (3)	Actual Thru December 31, 2011 (4)	Actual Thru December 31, 2012 (5)	Actual Thru December 31, 2013 (6)	Actual Thru December 31, 2014 (7)	Actual Thru December 31, 2015 (8)	Actual Thru December 31, 2016 (9)	Actual Thru December 31, 2017 (10)	Actual Thru December 31, 2018 (11)	Actual Thru December 31, 2019 (12)	Actual Thru December 31, 2020 (13)	Actual Thru December 31, 2021 (14)	Total As Of December 31, 2021 (15 = 1 thru 14)	Reference
DSM Expenditures																	
1	Home Performance Solutions	\$0	\$606,870	\$5,094,514	\$11,076,753	\$8,042,078	\$7,885,709	\$7,365,714	\$5,702,631	\$4,088,973	\$4,257,244	\$4,886,244	\$6,148,426	\$4,518,619	\$6,688,686	\$76,362,461	DSM-2
2	Simple Energy Solutions	\$0	\$387,682	\$256,293	\$433,001	\$344,365	\$373,944	\$390,860	\$426,529	\$317,792	\$1,050,869	\$2,389,597	\$1,832,198	\$3,583,510	\$3,576,272	\$15,362,914	DSM-2
3	New Home Solutions	\$0	\$0	\$401,353	\$1,519,893	\$2,186,540	\$3,435,744	\$2,807,250	\$2,624,200	\$2,472,436	\$2,440,609	\$2,675,864	\$3,081,359	\$3,433,886	\$3,913,762	\$30,992,896	DSM-2
4	Furnace Market Research	\$0	\$0	\$56,489	\$23,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,657	DSM-2
5	Small Business Energy Solutions	\$0	\$118,016	\$286,691	(\$32,179)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372,528	DSM-2
6	Residential Energy Efficiency Education for Students	\$0	\$7,700	\$7,700	\$977	\$298,315	\$411,185	\$292,204	\$301,609	\$370,085	\$279,564	\$314,134	\$349,151	\$362,289	\$392,734	\$3,387,647	DSM-2
7	Energy Design Solutions	\$0	\$0	\$89,867	\$130,280	\$250	\$192	\$7,492	\$184,941	\$237,473	\$348,020	\$377,727	\$399,800	\$499,721	\$746,481	\$3,022,244	DSM-2
8	Innovative Energy Solutions	\$0	\$0	\$0	\$149,566	\$256,111	\$615,620	\$1,921,759	\$2,080,769	\$2,743,906	\$1,377,304	\$1,571,036	\$1,318,987	\$1,146,085	\$1,613,565	\$14,794,709	DSM-2
9	Home Energy Report Program	\$0	\$0	\$0	\$0	\$19,063	\$577,109	\$1,074,460	\$1,505,737	\$2,442,049	\$1,319,486	\$1,984,924	\$1,635,501	\$1,678,215	\$1,566,244	\$13,802,788	DSM-2
10	Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$39,903	\$128,351	\$6,230	\$2,531	\$0	\$0	\$0	\$0	\$0	\$177,016	DSM-2
11	High Efficiency Heating System Rebate	\$0	\$0	\$0	\$0	\$0	\$419,186	\$1,980,251	\$2,261,939	\$2,538,800	\$2,267,236	\$2,515,321	\$2,709,441	\$2,940,053	\$3,556,301	\$21,188,526	DSM-2
12	EPA Portfolio Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,906	\$80,697	\$80,625	\$221,797	\$457,025	DSM-2
13	Online Energy Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$875	\$160,747	\$140,847	\$152,685	\$141,736	\$106,453	\$227,588	\$157,289	\$1,088,221	DSM-2
14	Program Administration	\$0	\$315,443	\$278,030	\$278,172	\$272,771	\$437,779	\$517,341	\$510,424	\$585,376	\$974,953	\$508,179	\$613,776	\$495,401	\$492,748	\$6,280,394	DSM-2
15	Program Development	\$84,443	\$20,764	\$35,231	\$16,845	\$5,470	\$8,967	\$200	\$65,968	\$0	\$0	\$0	\$0	\$0	\$0	\$237,889	DSM-2
16	WarmChoice	\$0	\$0	\$0	\$0	\$2,672,017	\$3,677,733	\$4,021,415	\$4,717,330	\$4,673,722	\$4,926,741	\$4,707,229	\$4,306,407	\$1,144,977	\$4,611,972	\$39,459,543	DSM-2
17	Staff Adjustment			\$0	\$0	\$0	\$0	\$0	\$0	(\$5,994)	\$0	\$0	\$0	\$0	\$0	(\$5,994)	DSM-2
18	Total	\$84,443	\$1,456,475	\$6,506,169	\$13,596,477	\$14,096,980	\$17,883,072	\$20,508,172	\$20,549,052	\$20,607,995	\$19,394,712	\$22,145,897	\$22,582,197	\$20,110,969	\$27,537,853	\$227,060,464	Sum of Lines 1 through 17
19	Actual Recoveries			(\$1,497,816)	(\$6,769,419)	(\$14,473,920)	(\$16,204,727)	(\$19,149,567)	(\$17,349,284)	(\$24,938,783)	(\$23,921,590)	(\$27,830,714)	(\$22,876,418)	(\$23,546,871)	(\$24,104,032)	(\$222,663,141)	DSM-3
20	Adjustment based on Actual Recoveries			(\$84,803)	\$858,043	(\$205,840)	(\$1,575,078)	(\$458,352)	\$968,953	\$2,579,467	(\$1,102,489)	(\$148,041)	\$2,029,362	\$881,989	\$0	\$3,743,212	DSM-3
21	Carrying Costs	\$1,719	\$21,915	\$189,189	\$654,539	\$1,071,002	\$1,164,850	\$1,256,616	\$1,339,502	\$1,464,157	\$1,321,402	\$1,256,860	\$1,087,489	\$1,075,047	\$989,051	\$12,893,338	DSM-4
22	Shared Savings Incentive <sup>1</sup>					\$100,579	\$197,683	\$603,673	\$667,982	\$1,043,253	\$2,502,500	\$862,455	\$461,225	\$673,820	\$0	\$7,113,169	DSM-5, Page 1 of 2
23	Shared Savings Gross Up <sup>1</sup>					\$0	\$0	\$0	\$0	\$0	\$665,214	\$229,258	\$122,603	\$179,115	\$0	\$1,196,190	DSM-5, Page 2 of 2
24	Total Revenue Requirement	\$86,162	\$1,478,390	\$5,112,739	\$8,339,640	\$588,801	\$1,465,800	\$2,760,542	\$6,176,206	\$756,090	(\$1,140,250)	(\$3,484,284)	\$3,406,457	(\$625,930)	\$4,422,872	\$29,343,233	Sum of Lines 18 through 23

Notes:  
(1) Shared Savings Incentive and Shared Savings Gross Up for 2020, as prescribed in PUCO Case No. 20-1712-GA-RDR approved April 21, 2021.

Columbia Gas of Ohio, Inc.  
Demand Side Management Program  
Case No. 21-1185-GA-RDR  
Expenditures by Month

Data: 2021 - 9 Months Actual 3 Months Estimate

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1	Home Performance Solutions	\$0	\$606,870	\$5,094,514	\$11,076,753	\$8,042,078	\$7,885,709	\$7,365,714	\$5,702,631	\$4,088,973	\$4,257,244	\$4,886,244	\$6,148,426	\$4,518,619	\$6,688,686
2	Simple Energy Solutions	\$0	\$387,682	\$256,293	\$433,001	\$344,365	\$373,944	\$390,860	\$426,529	\$317,792	\$1,050,869	\$2,389,597	\$1,832,198	\$3,583,510	\$3,576,272
3	New Home Solutions	\$0	\$0	\$401,353	\$1,519,893	\$2,186,540	\$3,435,744	\$2,807,250	\$2,624,200	\$2,472,436	\$2,440,609	\$2,675,864	\$3,081,359	\$3,433,886	\$3,913,762
4	Furnace Market Research	\$0	\$0	\$56,489	\$23,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Small Business Energy Solutions	\$0	\$118,016	\$286,691	(\$32,179)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Residential Energy Efficiency Education for Students	\$0	\$7,700	\$7,700	\$977	\$298,315	\$411,185	\$292,204	\$301,609	\$370,085	\$279,564	\$314,134	\$349,151	\$362,289	\$392,734
7	Energy Design Solutions	\$0	\$0	\$89,867	\$130,280	\$250	\$192	\$7,492	\$184,941	\$237,473	\$348,020	\$377,727	\$399,800	\$499,721	\$746,481
8	Innovative Energy Solutions	\$0	\$0	\$0	\$149,566	\$256,111	\$615,620	\$1,921,759	\$2,080,769	\$2,743,906	\$1,377,304	\$1,571,036	\$1,318,987	\$1,146,085	\$1,613,565
9	Home Energy Report Program	\$0	\$0	\$0	\$0	\$19,063	\$577,109	\$1,074,460	\$1,505,737	\$2,442,049	\$1,319,486	\$1,984,924	\$1,635,501	\$1,678,215	\$1,566,244
10	Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$39,903	\$128,351	\$6,230	\$2,531	\$0	\$0	\$0	\$0	\$0
11	High Efficiency Heating System Rebate	\$0	\$0	\$0	\$0	\$0	\$419,186	\$1,980,251	\$2,261,939	\$2,538,800	\$2,267,236	\$2,515,321	\$2,709,441	\$2,940,053	\$3,556,301
12	EPA Portfolio Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,906	\$80,697	\$80,625	\$221,797
13	Online Energy Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$875	\$160,747	\$140,847	\$152,685	\$141,736	\$106,453	\$227,588	\$157,289
14	Program Administration	\$0	\$315,443	\$278,030	\$278,172	\$272,771	\$437,779	\$517,341	\$510,424	\$585,376	\$974,953	\$508,179	\$613,776	\$495,401	\$492,748
15	Program Development	\$84,443	\$20,764	\$35,231	\$16,845	\$5,470	\$8,967	\$200	\$65,968	\$0	\$0	\$0	\$0	\$0	\$0
16	WarmChoice	\$0	\$0	\$0	\$0	\$2,672,017	\$3,677,733	\$4,021,415	\$4,717,330	\$4,673,722	\$4,926,741	\$4,707,229	\$4,306,407	\$1,144,977	\$4,611,972
17	Staff Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,994)	\$0	\$0	\$0	\$0	\$0
18	TOTAL Expenditures by Year	\$84,443	\$1,456,475	\$6,506,169	\$13,596,477	\$14,096,980	\$17,883,072	\$20,508,172	\$20,549,052	\$20,607,995	\$19,394,712	\$22,145,897	\$22,582,197	\$20,110,969	\$27,537,853
Expenditures by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
19	Home Performance Solutions	(\$395,241)	\$393,449	\$1,185,704	(\$526,854)	\$532,637	\$1,353,363	(\$472,166)	\$26,976	\$1,838,404	\$28,473	\$831,458	\$1,892,483	\$6,688,686	
20	Simple Energy Solutions	(\$123,212)	\$193,955	\$712,448	(\$221,202)	\$291,272	\$425,999	\$33,318	\$162,057	\$485,481	\$100,323	\$270,153	\$1,245,680	\$3,576,272	
21	New Home Solutions	(\$73,180)	\$217,119	\$736,714	(\$47,872)	\$414,856	\$504,470	\$162,141	\$182,449	\$443,860	\$72,656	\$586,135	\$714,415	\$3,913,762	
22	Furnace Market Research	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	Small Business Energy Solutions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Residential Energy Efficiency Education for Students	\$1,004	\$20,311	\$40,643	(\$19,358)	\$10,644	\$10,522	\$198,730	\$9,893	\$9,924	\$32,851	\$32,337	\$45,233	\$392,734	
25	Energy Design Solutions	(\$59,984)	\$61,848	\$74,556	\$2,926	\$19,123	\$94,338	(\$61,997)	\$163,014	\$140,436	\$29,468	\$34,658	\$248,094	\$746,481	
26	Innovative Energy Solutions	(\$113,750)	\$147,402	\$170,469	(\$75,361)	\$117,433	\$152,573	\$4,192	\$69,367	\$321,999	\$131,419	\$150,040	\$537,782	\$1,613,565	
27	Home Energy Report Program	\$20,438	\$5,127	\$430,834	(\$254,974)	\$2,379	\$356,440	\$2,112	\$58,835	\$30,688	\$249,479	\$220,722	\$444,163	\$1,566,244	
28	Residential Energy Code Training and Evaluation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	High Efficiency Heating System Rebate	(\$33,632)	\$291,854	\$584,021	\$8,641	\$1,063	\$637,191	(\$225,563)	\$430,710	\$463,262	\$45,092	\$417,525	\$936,137	\$3,556,301	
30	EPA Portfolio Manager	\$0	\$0	\$0	\$0	\$70,000	\$0	\$0	\$5,250	\$88,750	\$19,266	\$19,266	\$19,266	\$221,797	
31	Online Energy Audit	\$2,689	\$121,823	\$1,657	\$1,492	\$1,640	\$1,475	\$1,716	\$1,538	\$1,563	\$5,987	\$10,059	\$5,650	\$157,289	
32	Program Administration	\$15,378	\$16,734	\$56,971	\$19,622	\$18,425	\$69,198	\$24,444	\$33,781	\$49,968	\$33,970	\$40,192	\$114,067	\$492,748	
33	Program Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	WarmChoice	\$94,638	\$12,858	\$68,774	\$12,644	\$13,992	\$71,617	\$2,505	\$133,567	\$640,047	\$570,804	\$736,352	\$2,254,174	\$4,611,972	
35	TOTAL Expenditures	(\$664,854)	\$1,482,481	\$4,062,792	(\$1,100,296)	\$1,493,465	\$3,677,187	(\$330,569)	\$1,277,436	\$4,514,382	\$1,319,787	\$3,348,899	\$8,457,144	\$27,537,853	
Cumulative Expenditures															
36	DSM Cumulative Expenditures	\$198,857,757	\$200,340,238	\$204,403,030	\$203,302,734	\$204,796,199	\$208,473,386	\$208,142,817	\$209,420,252	\$213,934,634	\$215,254,422	\$218,603,320	\$227,060,464		
37	Total Cumulative DSM Expenditures	\$198,857,757	\$200,340,238	\$204,403,030	\$203,302,734	\$204,796,199	\$208,473,386	\$208,142,817	\$209,420,252	\$213,934,634	\$215,254,422	\$218,603,320	\$227,060,464		



**Columbia Gas of Ohio, Inc.**  
**Demand Side Management Program**  
**Case No. 21-1185-GA-RDR**  
**Recoveries by Month**

Data: 2021 - 9 Months Actual 3 Months Estimate

Schedule DSM-3

		<b>TOTAL SGS Throughput in MCF (1)</b>	<b>TOTAL DSM Recoveries (1)</b>
1	May 2021	6,516,166	\$1,359,134
2	June 2021	3,170,006	\$661,068
3	July 2021	1,846,924	\$385,472
4	August 2021	1,661,214	\$346,848
5	September 2021	1,688,756	\$352,564
6	October 2021	2,726,344	\$568,715
7	November 2021	7,445,885	\$1,553,212
8	December 2021	15,899,338	\$3,316,602
9	January 2022	21,890,523	\$4,566,363
10	February 2022	22,263,506	\$4,644,167
11	March 2022	18,699,966	\$3,900,813
12	April 2022	11,740,528	\$2,449,074
13		115,549,157	\$24,104,032

		<b>Rate effective 5/21 - 4/22</b>	
		<b>SGS Throughput in MCF (1)</b>	<b>DSM Recoveries (1)</b>
14	May 2021	6,505,585	\$1,357,012
15	June 2021	3,164,532	\$659,974
16	July 2021	1,844,203	\$384,928
17	August 2021	1,659,017	\$346,410
18	September 2021	1,686,614	\$352,136
19	October 2021	2,726,344	\$568,715
20	November 2021	7,445,885	\$1,553,212
21	December 2021	15,899,338	\$3,316,602
22	January 2022	21,890,523	\$4,566,363
23	February 2022	22,263,506	\$4,644,167
24	March 2022	18,699,966	\$3,900,813
25	April 2022	11,740,528	\$2,449,074
26		115,526,042	\$24,099,406

		<b>Rate effective 1/21 - 4/21</b>		<b>Rate effective 5/19 - 12/20</b>		<b>Rate effective 5/18 - 4/19</b>	
		<b>SGS Throughput in MCF (1)</b>	<b>DSM Recoveries (1)</b>	<b>SGS Throughput in MCF</b>	<b>DSM Recoveries</b>	<b>SGS Throughput in MCF</b>	<b>DSM Recoveries</b>
		9,014	\$1,815	1,567	\$307	0	\$0
		4,072	\$820	1,402	\$274	0	\$0
		2,081	\$419	640	\$125	0	\$0
		1,548	\$312	650	\$127	0	\$0
		1,584	\$319	559	\$109	0	\$0
		0	\$0	0	\$0	0	\$0
		0	\$0	0	\$0	0	\$0
		0	\$0	0	\$0	0	\$0
		0	\$0	0	\$0	0	\$0
		0	\$0	0	\$0	0	\$0
		0	\$0	0	\$0	0	\$0
		0	\$0	0	\$0	0	\$0
		0	\$0	0	\$0	0	\$0
		18,299	\$3,684	4,817	\$943	-	\$0

		<b>EXPECTED RECOVERIES AS FILED 2/21</b>	
		<b>SGS Throughput in MCF (2)</b>	<b>DSM Recoveries (2)</b>
27	May 2020	8,257,151	\$1,615,986
28	June 2020	3,380,851	\$661,742
29	July 2020	1,832,511	\$359,025
30	August 2020	1,639,341	\$321,517
31	September 2020	1,795,257	\$351,915
32	October 2020	3,151,386	\$616,738
33	November 2020	7,120,003	\$1,393,410
34	December 2020	14,773,413	\$2,891,179
35	January 2021	22,553,329	\$4,539,985
36	February 2021	22,600,374	\$4,549,455
37	March 2021	18,837,594	\$3,792,008
38	April 2021	12,190,314	\$2,453,910
39		118,131,523	\$23,546,871

		<b>ACTUAL RECOVERIES 5/20 - 4/21</b>						
		<b>Rate effective 1/21 - 4/21</b>		<b>Rate effective 5/19 - 12/20</b>		<b>Rate effective 5/18 - 4/19</b>		
		<b>SGS Throughput in MCF (3)</b>	<b>DSM Recoveries (3)</b>	<b>SGS Throughput in MCF (3)</b>	<b>DSM Recoveries (3)</b>	<b>SGS Throughput in MCF (3)</b>	<b>DSM Recoveries (3)</b>	<b>2020 Adjustment (4)</b>
				8,256,530	\$1,615,841	621	\$145	\$0
				3,377,028	\$660,849	3,823	\$893	\$0
				1,831,617	\$358,817	893	\$209	\$0
				1,639,159	\$321,475	182	\$43	\$0
				1,794,644	\$351,772	614	\$143	\$0
				3,151,090	\$616,669	296	\$69	\$0
				7,119,937	\$1,393,395	66	\$15	\$0
				14,773,122	\$2,891,111	291	\$68	\$0
		21,319,942	\$4,291,641	7,793	\$1,525	199	\$47	(\$246,772)
		22,998,863	\$4,629,619	9,654	\$1,889	346	\$81	\$82,134
		18,061,917	\$3,635,780	7,270	\$1,423	233	\$54	(\$154,750)
		9,391,755	\$1,890,845	2,373	\$464	1	\$0	(\$562,601)
		71,772,476	\$14,447,885	41,970,218	\$8,215,230	7,565	\$1,767	(\$881,989)

(1) October 2021 through April 2022 throughput has been forecasted.

(2) Based on recoveries as filed in DSM Rider filing 2/25/2021.

(3) Actual recoveries from May 2020-April 2021.

(4) Adjustment to projected recoveries based on actual data.

Columbia Gas of Ohio, Inc.  
Demand Side Management Program  
Case No. 21-1185-GA-RDR  
Carrying Costs

Data: 2021 - 9 Months Actual 3 Months Estimate

Schedule DSM-4

Line No.	Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Cumulative Total
1	Carrying Costs	\$1,719	\$21,915	\$189,189	\$654,539	\$1,071,002	\$1,164,850	\$1,256,616	\$1,339,502	\$1,464,157	\$1,321,402	\$1,256,860	\$1,087,489	\$1,075,047	\$989,051	\$12,893,338
	Average Monthly Balance	January	February	March	April	May	June	July	August	September	October	November	December			
2	Beginning Balance	\$26,616,476	\$21,658,410	\$18,509,302	\$18,934,836	\$15,943,231	\$16,930,497	\$19,946,616	\$19,230,575	\$20,161,162	\$24,322,980	\$25,074,052	\$26,869,739			
3	Additional Costs	(\$664,854)	\$1,482,481	\$4,062,792	(\$1,100,296)	\$1,493,465	\$3,677,187	(\$330,569)	\$1,277,436	\$4,514,382	\$1,319,787	\$3,348,899	\$8,457,144			
4	Recoveries	(\$4,293,213)	(\$4,631,589)	(\$3,637,257)	(\$1,891,309)	(\$506,199)	(\$661,068)	(\$385,472)	(\$346,848)	(\$352,564)	(\$568,715)	(\$1,553,212)	(\$3,316,602)			
5	Shared Savings Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
6	Ending Balance	\$21,658,410	\$18,509,302	\$18,934,836	\$15,943,231	\$16,930,497	\$19,946,616	\$19,230,575	\$20,161,162	\$24,322,980	\$25,074,052	\$26,869,739	\$32,010,281			
7	Average Monthly Balance	\$24,137,443	\$20,083,856	\$18,722,069	\$17,439,034	\$16,436,864	\$18,438,556	\$19,588,595	\$19,695,869	\$22,242,071	\$24,698,516	\$25,971,896	\$29,440,010			
	Carrying Costs	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL		
8	Carrying Costs	\$96,556	\$72,566	\$74,893	\$66,937	\$65,194	\$70,774	\$77,694	\$78,120	\$85,373	\$96,074	\$94,353	\$110,517	\$989,051		

**Columbia Gas of Ohio, Inc.  
Demand Side Management Program  
Case No. 21-1185-GA-RDR  
Shared Savings Incentive**

**Schedule DSM-5**

Page 1 of 2

Line No.	Description	Amount
1	Total Annual Budget	\$34,882,316
2	Projected Annual Expenditures	\$34,637,853
3	Percentage of Annual Budget Spent (Line 2 divided by Line 1)	99.3%
4	Total Annual Natural Gas Savings Target (MCF)	759,227
5	Projected Annual Natural Gas Savings (MCF)	1,109,206
6	Percentage of Natural Gas Savings Target Achieved (Line 5 divided by Line 4)	146.1%
7	Net Present Value of Projected Program Lifetime Energy Savings	\$40,205,189
8	Projected Program Costs	\$34,637,853
9	Difference (Line 7 less Line 8)	\$5,567,336
10	<u>Shared Savings Level Achieved</u>	10.0%
11	Shared Savings Incentive (Line 9 multiplied by Line 10) <sup>(1)</sup>	\$0
12	Grossed Up Shared Savings Incentive	\$0

Notes:

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

**Columbia Gas of Ohio, Inc.**  
**Demand Side Management Program**  
**Case No. 21-1185-GA-RDR**  
**Shared Savings Incentive Gross Up**

**Schedule DSM-5**

Page 2 of 2

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

**Columbia Gas of Ohio, Inc.**  
**Demand Side Management Program**  
**Case No. 21-1185-GA-RDR**  
**Computation of Rate Per Mcf**  
**For Rates Effective May 2022**

**Schedule DSM-6**

Line No.	Description	Reference	Amount
1	TOTAL REVENUE REQUIREMENT	Sch DSM-1	\$29,343,233
2	SGS Projected Annual Throughput, MCF <sup>(1)</sup>		114,763,511
3	SGS Rate per MCF	Line 1 divided by Line 2	\$0.2557

Notes:

(1) Includes SGS, SGTS, and FRSGTS throughput for Twelve Months Ended April 2023

PFN EXHIBIT 8  
STUDY – RIDER IRP

**Columbia Gas of Ohio, Inc.**  
**Infrastructure Replacement Program**  
**Case No. 21-1185-GA-RDR**  
**Calculation of Revenue Requirement**

Data: 6 months actual April - September, 3 months estimate October - December

Schedule IRP-1

Line No.		Actual Through March 31, 2021	Activity Through December 31, 2021	Total As Of December 31, 2021	Reference
<b>Return on Investment</b>					
1	Plant In-Service				
2	Additions	\$0	\$250,129,277	\$250,129,277	Schedule 2
3	Retirements	\$0	(11,961,549)	(11,961,549)	Schedule 4
4	Total Plant In-Service	<u>\$0</u>	<u>\$238,167,728</u>	<u>\$238,167,728</u>	Line 2 + Line 3
Less: Accumulated Provision for Depreciation					
5	Depreciation Expense	\$0	\$49,485,021	49,485,021	Schedule 5
6	Cost of Removal	\$0	(5,542,416)	(5,542,416)	Schedule 3
7	Retirements	\$0	(11,961,549)	(11,961,549)	Schedule 4
8	Total Accumulated Provision for Depreciation	<u>\$0</u>	<u>\$31,981,056</u>	<u>\$31,981,056</u>	Lines 5 + 6 + 7
9	Net Deferred Depreciation	\$0	1,888,947	1,888,947	Schedule 5
10	Net Deferred PISCC	\$0	3,891,819	3,891,819	Schedule 6
11	Net Deferred Property Taxes	\$0	82,509	82,509	Schedule 7
12	Deferred Taxes on PISCC	\$0	(817,282)	(817,282)	(Line 10 * 21%)
13	Deferred Taxes on Deferred Property Taxes	\$0	(17,327)	(17,327)	(Line 11 * 21%)
14	Deferred Taxes on Liberalized Depreciation	<u>\$0</u>	<u>(4,160,254)</u>	<u>(4,160,254)</u>	Schedule 8
15	Net Rate Base	\$0	\$207,055,083	\$207,055,083	Line 4 - Line 8 + Lines 9 through 14
16	Application Pre-tax Rate of Return	9.32%		9.32%	Case No. 21-0637-GA-AIR
17	Annualized Return on Rate Base	\$0	\$19,297,534	\$19,297,534	Line 15 * Line 16
<b>Operating Expenses</b>					
18	Annualized Depreciation	-	6,517,784	6,517,784	Schedule 5
19	Annualized Deferred Depreciation Amortization	-	89,021	89,021	Schedule 5
20	Annualized PISCC Amortization	-	165,874	165,874	Schedule 6
21	Annualized Property Tax Expense	-	6,388,503	6,388,503	Schedule 7
22	Deferred Property Tax Expense Amortization	-	10,767	10,767	Schedule 7
23	<b>Revenue Requirement</b>	<u>\$0</u>	<u>\$32,469,482</u>	<u>\$32,469,482</u>	Lines 17 through 22
24	Prior Year's (Over)/Under Recovered Balance	-	166,596	166,596	Schedule 9
25	<b>TOTAL Amount to be collected upon rate effective date for Case No. 21-0637-GA-AIR</b>	<u>\$0</u>	<u>\$32,636,079</u>	<u>\$32,636,079</u>	Lines 23 through 24

Columbia Gas of Ohio, Inc.  
Infrastructure Replacement Program  
Case No. 21-1185-GA-RDR  
Plant Additions by Month

Data: 6 months actual April - September, 3 months estimate October - December

Schedule IRP-2

No.	Description	2021	Cumulative Total											
1	376.25 Mains	\$131,919,018	\$131,919,018											
2	380.25 Service Lines	\$95,809,736	\$95,809,736											
3	380.13 Service Lines	\$22,400,522	\$22,400,522											
4	TOTAL Balance	\$250,129,277	\$250,129,277											
	Additions by Month	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
5	376.25 Mains	\$0	\$0	\$0	\$8,673,785	\$8,960,967	\$8,969,866	\$13,419,002	\$15,038,105	\$10,857,293	\$22,000,000	\$22,000,000	\$22,000,000	\$131,919,018
6	380.25 Service Lines	\$0	\$0	\$0	\$7,487,659	\$8,047,882	\$10,014,265	\$7,695,144	\$8,874,956	\$8,689,831	\$15,000,000	\$15,000,000	\$15,000,000	\$95,809,736
7	380.13 Service Lines	\$0	\$0	\$0	\$3,591,637	\$3,284,031	\$3,814,061	\$3,093,282	\$3,657,771	\$3,134,741	\$625,000	\$600,000	\$600,000	\$22,400,522
8	TOTAL Additions	\$0	\$0	\$0	\$19,753,081	\$20,292,880	\$22,798,192	\$24,207,428	\$27,570,832	\$22,681,864	\$37,625,000	\$37,600,000	\$37,600,000	\$250,129,277
	Cumulative Additions by Month													
9	376.25 Mains Cum. Additions	\$0	\$0	\$0	\$8,673,785	\$17,634,753	\$26,604,618	\$40,023,621	\$55,061,725	\$65,919,018	\$87,919,018	\$109,919,018	\$131,919,018	
10	380.25 Service Lines Cum. Additions	\$0	\$0	\$0	\$7,487,659	\$15,535,541	\$25,549,805	\$33,244,949	\$42,119,906	\$50,809,736	\$65,809,736	\$80,809,736	\$95,809,736	
11	380.13 Service Lines Cum. Additions	\$0	\$0	\$0	\$3,591,637	\$6,875,668	\$10,689,729	\$13,783,011	\$17,440,782	\$20,575,522	\$21,200,522	\$21,800,522	\$22,400,522	
12	TOTAL Cumulative Plant Additions	\$0	\$0	\$0	\$19,753,081	\$40,045,961	\$62,844,153	\$87,051,581	\$114,622,412	\$137,304,277	\$174,929,277	\$212,529,277	\$250,129,277	



**Columbia Gas of Ohio, Inc.**  
**Infrastructure Replacement Program**  
**Case No. 21-1185-GA-RDR**  
**Cost of Removal By Month**

Data: 6 months actual April - September, 3 months estimate October - December

**Schedule IRP-3**

Line No.	Description	2021	Cumulative TOTAL
1	376.25 Mains	(\$193,839)	(\$193,839)
2	380.25 Service Lines	(\$5,348,577)	(\$5,348,577)
3	380.13 Service Lines	\$0	\$0
4	TOTAL Balance	<u>(\$5,542,416)</u>	<u>(\$5,542,416)</u>

Cost of Removal by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
5	376.25 Mains	\$0	\$0	\$0	(\$52,754)	(\$44,604)	(\$12,623)	(\$1,017)	(\$11,159)	(\$11,684)	(\$20,000)	(\$20,000)	(\$20,000)	(\$193,839)
6	380.25 Service Lines	\$0	\$0	\$0	(\$642,912)	(\$707,825)	(\$844,357)	(\$666,182)	(\$697,988)	(\$589,312)	(\$400,000)	(\$400,000)	(\$400,000)	(\$5,348,577)
7	380.13 Service Lines	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL Cost of Removal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$695,666)</u>	<u>(\$752,429)</u>	<u>(\$856,980)</u>	<u>(\$667,199)</u>	<u>(\$709,147)</u>	<u>(\$600,996)</u>	<u>(\$420,000)</u>	<u>(\$420,000)</u>	<u>(\$420,000)</u>	<u>(\$5,542,416)</u>
Cumulative Cost of Removal by Month														
9	376.25 Mains Cumulative Cost of Removal	\$0	\$0	\$0	(\$52,754)	(\$97,357)	(\$109,980)	(\$110,997)	(\$122,155)	(\$133,839)	(\$153,839)	(\$173,839)	(\$193,839)	
10	380.25 Service Lines Cumulative Cost of Removal	\$0	\$0	\$0	(\$642,912)	(\$1,350,737)	(\$2,195,095)	(\$2,861,277)	(\$3,559,265)	(\$4,148,577)	(\$4,548,577)	(\$4,948,577)	(\$5,348,577)	
11	380.13 Service Lines Cumulative Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	TOTAL Cumulative Cost of Removal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$695,666)</u>	<u>(\$1,448,095)</u>	<u>(\$2,305,074)</u>	<u>(\$2,972,273)</u>	<u>(\$3,681,420)</u>	<u>(\$4,282,416)</u>	<u>(\$4,702,416)</u>	<u>(\$5,122,416)</u>	<u>(\$5,542,416)</u>	

Columbia Gas of Ohio, Inc.  
Infrastructure Replacement Program  
Case No. 21-1185-GA-RDR  
Original Cost Retired By Month

Data: 6 months actual April - September, 3 months estimate October - December

Schedule IRP- 4

Line No.	Description	2021	Cumulative TOTAL
1	376.25 Mains	(\$3,136,810)	(\$3,136,810)
2	380.25 Service Lines	(\$8,824,739)	(\$8,824,739)
3	380.13 Service Lines	\$0	\$0
4	TOTAL Balance	<u>(\$11,961,549)</u>	<u>(\$11,961,549)</u>

Retirements by Month		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
5	376.25 Mains	\$0	\$0	\$0	(\$421,756)	(\$136,300)	(\$247,767)	(\$345,529)	(\$403,702)	(\$681,756)	(\$300,000)	(\$300,000)	(\$300,000)	(\$3,136,810)
6	380.25 Service Lines	\$0	\$0	\$0	(\$1,093,301)	(\$1,264,722)	(\$1,171,304)	(\$1,225,600)	(\$1,149,237)	(\$520,575)	(\$800,000)	(\$800,000)	(\$800,000)	(\$8,824,739)
7	380.13 Service Lines	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL Cost Retired	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$1,515,056)</u>	<u>(\$1,401,022)</u>	<u>(\$1,419,071)</u>	<u>(\$1,571,129)</u>	<u>(\$1,552,940)</u>	<u>(\$1,202,331)</u>	<u>(\$1,100,000)</u>	<u>(\$1,100,000)</u>	<u>(\$1,100,000)</u>	<u>(\$11,961,549)</u>
Cumulative Retirements by Month														
9	376.25 Mains Cum. Retirement Cost	\$0	\$0	\$0	(\$421,756)	(\$558,056)	(\$805,823)	(\$1,151,352)	(\$1,555,054)	(\$2,236,810)	(\$2,536,810)	(\$2,836,810)	(\$3,136,810)	
10	380.25 Service Lines Cum. Retirement Cost	\$0	\$0	\$0	(\$1,093,301)	(\$2,358,023)	(\$3,529,326)	(\$4,754,927)	(\$5,904,164)	(\$6,424,739)	(\$7,224,739)	(\$8,024,739)	(\$8,824,739)	
11	380.13 Service Lines Cum. Retirement Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	TOTAL Cumulative Retirement Cost	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$1,515,056)</u>	<u>(\$2,916,078)</u>	<u>(\$4,335,149)</u>	<u>(\$5,906,278)</u>	<u>(\$7,459,218)</u>	<u>(\$8,661,549)</u>	<u>(\$9,761,549)</u>	<u>(\$10,861,549)</u>	<u>(\$11,961,549)</u>	

**Columbia Gas of Ohio, Inc  
Infrastructure Replacement Program  
Case No. 21-1185-GA-RDR  
Provision for Depreciation**

Data: 6 months actual April - September, 3 months estimate October - December

**Schedule IRP-5  
Page 1 of 2**

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<b>AMRP</b>															
<b>Schedule AMRP-5 Page 2 of 2</b>															
	<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>Beginning Balance</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>Depreciation Expense</b>
1	376.25 Mains Accum Depn	\$106,016,601	\$107,838,321	\$109,664,025	\$111,494,105	\$113,334,460	\$115,188,482	\$117,056,401	\$118,941,671	\$120,848,995	\$122,776,389	\$124,729,246	\$126,716,204	\$128,737,262	\$17,243,167
2	380.25 Service Lines Accum Depn	\$105,486,667	\$107,254,492	\$109,025,198	\$110,807,374	\$112,609,680	\$114,432,701	\$116,279,804	\$118,150,519	\$120,043,328	\$121,959,557	\$123,907,373	\$125,895,188	\$127,923,003	\$17,115,629
3	382.25 Meter Move Out Accum Depn	\$1,522,947	\$1,533,183	\$1,543,419	\$1,553,655	\$1,563,891	\$1,574,127	\$1,584,363	\$1,594,599	\$1,604,835	\$1,615,071	\$1,625,307	\$1,635,543	\$1,645,779	\$92,124
4	383.25 House Regulators Accum Depn	\$239,594	\$241,271	\$242,948	\$244,626	\$246,303	\$247,980	\$249,657	\$251,334	\$253,011	\$254,688	\$256,365	\$258,043	\$259,720	\$15,094
5	TOTAL Accumulated Depreciation	\$213,265,810	\$216,867,267	\$220,475,590	\$224,099,759	\$227,754,334	\$231,443,290	\$235,170,225	\$238,938,123	\$242,750,170	\$246,605,705	\$250,518,291	\$254,504,977	\$258,565,763	

<b>RISER</b>															
<b>Schedule R-5</b>															
	<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>Beginning Balance</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>Depreciation Expense</b>
6	Risers Accumulated Depreciation	\$51,316,643	\$51,701,392	\$52,086,141	\$52,470,890	\$52,855,639	\$53,240,388	\$53,625,137	\$54,009,886	\$54,394,635	\$54,779,384	\$55,164,132	\$55,548,881	\$55,933,630	\$3,462,741
7	Service Lines Accumulated Depreciation	\$55,790,038	\$56,579,761	\$57,374,705	\$58,176,520	\$58,987,996	\$59,808,638	\$60,638,745	\$61,478,062	\$62,326,381	\$63,183,755	\$64,046,143	\$64,910,165	\$65,775,786	\$7,599,266
8	TOTAL Accumulated Plant Depreciation	\$107,106,681	\$108,281,152	\$109,460,846	\$110,647,410	\$111,843,634	\$113,049,026	\$114,263,882	\$115,487,948	\$116,721,015	\$117,963,139	\$119,210,276	\$120,459,046	\$121,709,416	

<b>AMRD</b>															
<b>Schedule AMRD-5</b>															
	<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>Beginning Balance</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>Depreciation Expense</b>
9	AMRD	\$50,952,200	\$51,391,868	\$51,831,536	\$52,271,204	\$52,710,871	\$53,150,539	\$53,590,207	\$54,029,875	\$54,469,543	\$54,909,211	\$55,348,879	\$55,788,546	\$56,228,214	\$3,957,011
10	TOTAL Accumulated Plant Depreciation	\$50,952,200	\$51,391,868	\$51,831,536	\$52,271,204	\$52,710,871	\$53,150,539	\$53,590,207	\$54,029,875	\$54,469,543	\$54,909,211	\$55,348,879	\$55,788,546	\$56,228,214	
11	<b>TOTAL DEPRECIATION EXPENSE APRIL - DECEMBER 2021</b>														<b>\$49,485,021</b>

<b>AMRP</b>															
<b>Schedule AMRP-5 Page 2 of 2</b>															
	<b>DEFERRED DEPRECIATION:</b>	<b>Beginning Balance</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>Ending Balance</b>
12	376.25 Mains Delfd Depn	\$13,407,370	\$170,701	\$174,479	\$178,802	\$188,724	\$34,240	\$47,839	\$64,730	\$86,204	\$105,432	\$130,135	\$163,770	\$197,405	\$14,949,832
13	380.25 Service Lines Delfd Depn	\$13,269,868	\$141,617	\$143,926	\$154,818	\$172,972	\$49,971	\$70,806	\$91,223	\$110,150	\$131,343	\$161,168	\$199,035	\$236,902	\$14,933,797
14	382.25 Meter Move Out Delfd Depn	\$89,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89,913
15	383.25 House Regulators Delfd Depn	\$22,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,542
16	Amortization	(\$2,694,648)	(\$50,288)	(\$50,288)	(\$50,288)	(\$50,288)	(\$56,399)	(\$56,399)	(\$56,399)	(\$56,399)	(\$56,399)	(\$56,399)	(\$56,399)	(\$56,399)	(\$3,346,991)
17	Cumulative Balance	\$24,095,044	\$262,030	\$268,118	\$283,332	\$311,408	\$27,812	\$62,246	\$99,554	\$139,954	\$180,375	\$234,905	\$306,406	\$377,908	\$26,649,093

<b>RISER</b>															
<b>Schedule R-5</b>															
	<b>DEFERRED PLANT DEPRECIATION:</b>	<b>Beginning Balance</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>Ending Balance</b>
18	Risers-Deferred Depreciation	\$3,426,557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,426,557
19	Service Lines-Deferred Depreciation	\$6,985,158	\$82,390	\$87,612	\$94,482	\$104,143	\$34,145	\$43,609	\$52,819	\$61,820	\$70,877	\$75,890	\$77,523	\$79,123	\$7,849,593
20	Amortization	(\$2,216,000)	(\$26,622)	(\$26,622)	(\$26,622)	(\$26,622)	(\$27,765)	(\$27,765)	(\$27,765)	(\$27,765)	(\$27,765)	(\$27,765)	(\$27,765)	(\$27,765)	(\$2,544,604)
21	Cumulative Balance	\$8,195,714	\$55,768	\$60,991	\$67,861	\$77,521	\$6,380	\$15,845	\$25,054	\$34,056	\$43,112	\$48,125	\$49,759	\$51,359	\$8,731,546

<b>AMRD</b>															
<b>Schedule AMRD-5</b>															
	<b>DEFERRED PLANT DEPRECIATION:</b>	<b>Beginning Balance</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>Ending Balance</b>
22	AMRD	\$4,054,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,054,666
23	Amortization	(\$2,251,856)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$2,522,301)
24	Cumulative Balance	\$1,802,811	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	(\$22,537)	\$1,532,365

<b>TOTAL</b>															
	<b>DEFERRED DEPRECIATION: (1)</b>	<b>Beginning Balance</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>Ending Balance</b>
25	376.25 Mains Delfd Depn	\$0	\$0	\$0	\$0	\$188,724	\$34,240	\$47,839	\$64,730	\$86,204	\$105,432	\$130,135	\$163,770	\$197,405	\$1,018,479
26	380.25 Service Lines Delfd Depn	\$0	\$0	\$0	\$0	\$172,972	\$49,971	\$70,806	\$91,223	\$110,150	\$131,343	\$161,168	\$199,035	\$236,902	\$1,223,569
27	380.13 Service Lines Delfd Depn	\$0	\$0	\$0	\$0	\$104,143	\$34,145	\$43,609	\$52,819	\$61,820	\$70,877	\$75,890	\$77,523	\$79,123	\$599,950
28	Amortization	\$0	\$0	\$0	\$0	(\$99,447)	(\$106,701)	(\$106,701)	(\$106,701)	(\$106,701)	(\$106,701)	(\$106,701)	(\$106,701)	(\$106,701)	(\$953,052)
29	Cumulative Balance	\$0	\$0	\$0	\$0	\$366,393	\$11,655	\$55,553	\$102,071	\$151,473	\$200,951	\$260,493	\$333,628	\$406,730	\$1,888,947

(1) Amounts are from AMRP-5, AMRD-5 and Riser-5 in 21-1185-GA-RDR to capture ongoing cumulative deferrals/amortizations recorded to the Company's books in 2021 after date certain in 21-0637-GA-AIR

**ANNUALIZED DEPRECIATION:**

		Original Cost	Net Plant in	
		Additions	Retired	Service
30	Cumulative Mains	\$131,919,018	(\$3,136,810)	\$128,782,208
31	Cumulative Service (38025)	\$95,809,736	(\$8,824,739)	\$86,984,997
32	Cumulative Service (38013)	\$22,400,522	\$0	\$22,400,522
33	TOTAL Cumulative Additions	\$250,129,277	(\$11,961,549)	\$238,167,728
34	Depreciation Rate-Mains			1.74%
35	Depreciation Rate-Services (38025)			3.91%
36	Depreciation Rate-Services (38013)			3.91%
37	Annualized Depreciation Mains			\$2,240,810
38	Annualized Depreciation Services (38025)			\$3,401,113
39	Annualized Depreciation Services (38013)			\$875,860
40	TOTAL Annualized Depreciation			\$6,517,784

**ANNUALIZED DEFERRED DEPRECIATION AMORTIZATION**

	2021
Cumulative Deferred Depr-Mains	\$1,018,479
Cumulative Deferred Depr-Services (38025)	\$1,223,569
Cumulative Deferred Depr-Services (38013)	\$599,950
TOTAL Cumulative Deferred Depreciation	\$2,841,998
Depreciation Rate-Mains	1.74%
Depreciation Rate-Services (38025)	3.91%
Depreciation Rate-Services (38013)	3.91%
Annualized Amortization Mains	\$17,722
Annualized Amortization Services (38025)	\$47,842
Annualized Amortization Services (38013)	\$23,458
TOTAL Annualized Amortization	\$89,021

Columbia Gas of Ohio, Inc.  
Infrastructure Replacement Program  
Case No. 21-1185-GA-RDR  
Post in Service Carrying Cost

Data: 6 months actual April - September, 3 months estimate October - December

Schedule IRP-6

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<b>AMRP</b>		<b>Schedule AMRP-6</b>													
	<b>DEFERRED PISCC:</b>	<b>Beginning Balance</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>Ending Balance</b>
1	376.25 Mains Def'd PISCC	\$43,474,018	\$463,718	\$479,726	\$483,896	\$497,628	\$531,383	\$106,476	\$141,384	\$193,606	\$252,129	\$288,709	\$359,656	\$440,690	\$47,713,019
2	380.25 Service Lines Def'd PISCC	\$28,013,789	\$254,192	\$258,780	\$262,676	\$290,060	\$319,200	\$98,486	\$137,458	\$167,405	\$201,943	\$231,218	\$278,390	\$333,640	\$30,847,236
3	382.25 Meter Move Out Def'd PISCC	\$259,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$259,634
4	383.25 House Regulators Def'd PISCC	\$41,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,563
5	Amortization	(\$7,127,241)	(\$128,340)	(\$128,340)	(\$128,340)	(\$128,340)	(\$142,686)	(\$142,686)	(\$142,686)	(\$142,686)	(\$142,686)	(\$142,686)	(\$142,686)	(\$142,686)	(\$8,782,086)
6	Cumulative Balance PISCC	\$64,661,762	\$589,571	\$610,166	\$618,232	\$659,348	\$707,897	\$62,276	\$136,156	\$218,325	\$311,387	\$377,241	\$495,361	\$631,644	\$70,079,366

<b>RISER</b>		<b>Schedule R-6</b>													
	<b>DEFERRED PISCC:</b>	<b>Beginning Balance</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>Ending Balance</b>
7	Risers-Deferred PISCC	\$6,552,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,552,012
8	Service Lines-Deferred PISCC	\$12,535,927	\$116,522	\$126,013	\$131,896	\$144,995	\$158,972	\$56,221	\$71,064	\$83,102	\$97,337	\$107,425	\$105,974	\$108,184	\$13,843,631
9	Amortization-Deferred PISCC	(\$4,146,145)	(\$49,013)	(\$49,013)	(\$49,013)	(\$49,013)	(\$50,901)	(\$50,901)	(\$50,901)	(\$50,901)	(\$50,901)	(\$50,901)	(\$50,901)	(\$50,901)	(\$4,749,407)
10	Cumulative Balance PISCC	\$14,941,794	\$67,508	\$77,000	\$82,883	\$95,982	\$108,071	\$5,319	\$20,163	\$32,201	\$46,435	\$56,524	\$55,073	\$57,283	\$15,646,236

<b>AMRD</b>		<b>Schedule AMRD-6</b>													
	<b>DEFERRED PISCC:</b>	<b>Beginning Balance</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>TOTAL</b>
11	AMRD-Deferred PISCC	\$3,695,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,695,494
12	Amortization-Deferred PISCC	(\$2,035,166)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$2,281,657)
13	Cumulative Balance PISCC	\$1,660,327	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	(\$20,541)	\$1,413,837

<b>TOTAL</b>		<b>Beginning Balance</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>TOTAL</b>
	<b>DEFERRED PISCC: (1)</b>														
14	376.25 Mains Def'd PISCC	\$0	\$0	\$0	\$0	\$497,628	\$531,383	\$106,476	\$141,384	\$193,606	\$252,129	\$288,709	\$359,656	\$440,690	\$2,811,662
15	380.25 Service Lines Def'd PISCC	\$0	\$0	\$0	\$0	\$290,060	\$319,200	\$98,486	\$137,458	\$167,405	\$201,943	\$231,218	\$278,390	\$333,640	\$2,057,799
16	380.13 Service Lines Def'd PISCC	\$0	\$0	\$0	\$0	\$144,995	\$158,972	\$56,221	\$71,064	\$83,102	\$97,337	\$107,425	\$105,974	\$108,184	\$933,273
17	Amortization	\$0	\$0	\$0	\$0	(\$197,894)	(\$214,128)	(\$214,128)	(\$214,128)	(\$214,128)	(\$214,128)	(\$214,128)	(\$214,128)	(\$214,128)	(\$1,910,915)
18	Cumulative Balance PISCC	\$0	\$0	\$0	\$0	\$734,789	\$795,428	\$47,055	\$135,778	\$229,985	\$337,282	\$413,224	\$529,893	\$668,386	\$3,891,819

(1) Amounts are from AMRP-6, AMRD-6 and Riser-6 in 21-1185-GA-RDR to capture ongoing cumulative deferrals/amortizations recorded to the Company's books in 2021 after date certain in 21-0637-GA-AIR

**ANNUALIZED PISCC AMORTIZATION:**

			<b>2021</b>
19	Cumulative PISCC Additions-Mains	\$2,811,662	
20	Cumulative PISCC Additions-Service Lines (38025)	\$2,057,799	
21	Cumulative PISCC Additions-Service Lines (38013)	\$933,273	
22	TOTAL Cumulative PISCC Additions	\$5,802,734	
23	Depreciation Rate-Mains	1.74%	
24	Depreciation Rate-Services (38025)	3.91%	
25	Depreciation Rate-Services (38013)	3.91%	
26	Annualized PISCC Amortization Mains	\$48,923	
27	Annualized PISCC Amortization Services (38025)	\$80,460	
28	Annualized PISCC Amortization Services (38013)	\$36,491	
29	TOTAL Annualized PISCC Amortization	\$165,874	

Columbia Gas of Ohio, Inc.  
Infrastructure Replacement Program  
Case No. 21-1185-GA-RDR  
Annualized Property Tax Expense Calculation

Data: 6 months actual April - September, 3 months estimate October - December

Schedule IRP-7

Line No.	Description	2022	TOTAL
1	Annual Investment as of December 31 of prior year <sup>(1)</sup>	272,009,443	
2	Percent Good <sup>(2)</sup>	98.30%	
3	Taxable Value	\$267,385,282	
4	Valuation Percentage	25.00%	
5	Total Taxable Value	\$66,846,321	
6	Average Property Tax Rate per \$1,000 of Valuation	\$95.57	
7	Property Tax	\$6,388,503	\$6,388,503

<sup>(1)</sup> Annual Investment equals Plant Additions for January - December 2021 as Case No. 21-0637-GA-AIR includes Property Tax through December 31, 2020 and not the Date Certain of March 31, 2021.

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

AMRP

Schedule AMRP-7

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>Deferred Property Tax Expense Calculation</b>															
8	Deferral	\$11,968,097	335,613	\$335,613	\$335,613	\$335,613									\$13,310,549
9	Amortization	(\$989,442)	(\$20,011)	(\$20,011)	(\$20,011)	(\$20,011)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$1,253,767)
10	Net Deferral Balance	\$10,978,655	\$315,603	\$315,603	\$315,603	\$315,603	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	(\$23,035)	\$12,056,783

RISER

Schedule R-7

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Ending Balance
<b>Deferred Property Tax Expense Calculation</b>															
11	Deferral	\$3,273,487	\$57,812	\$57,812	\$57,812	\$57,812									\$3,504,733
12	Amortization	(\$668,318)	(\$8,200)	(\$8,200)	(\$8,200)	(\$8,200)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$770,954)
13	Net Deferral Balance	\$2,605,169	\$49,611	\$49,611	\$49,611	\$49,611	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	(\$8,729)	\$2,733,779

AMRD

Schedule AMRD-7

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>Deferred Property Tax Expense Calculation</b>															
14	Deferral	\$571,471	\$0	\$0	\$0	\$0									\$571,471
15	Amortization	(\$298,424)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$336,541)
16	Net Deferral Balance	\$273,047	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	(\$3,176)	\$234,930

TOTAL

Line No.	Description	Beginning Balance	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>Deferred Property Tax Expense Calculation</b>															
17	Deferral <sup>(3)</sup>	\$0	-	\$0	\$0	\$393,425									\$393,425
18	Amortization <sup>(4)</sup>	\$0	\$0	\$0	\$0	(\$31,387)	(\$34,941)	(\$34,941)	(\$34,941)	(\$34,941)	(\$34,941)	(\$34,941)	(\$34,941)	(\$34,941)	(\$310,916)
19	Net Deferral Balance	\$0	\$0	\$0	\$0	\$362,037	(\$34,941)	(\$34,941)	(\$34,941)	(\$34,941)	(\$34,941)	(\$34,941)	(\$34,941)	(\$34,941)	\$82,509

<sup>(3)</sup> Deferred property taxes are based off of the 2021 Property Tax Expense, which is included in 21-0637-GA-AIR and continued here for the month of April 2021.

<sup>(4)</sup> Amortization is from AMRP-7, AMRD-7 and Riser-7 in 21-1185-GA-RDR to capture ongoing cumulative deferrals/amortizations recorded to the Company's books in 2021 after date certain in 21-0637-GA-AIR

**Annualized Property Tax Amortization:**

	2021
20 Cumulative Deferred Property Tax-AMRP	\$393,425
21 Weighted Average Depreciation Rate	2.74%
22 Annualized Deferred Property Tax Amortization	<u>\$10,767</u>

Columbia Gas of Ohio, Inc.  
Infrastructure Replacement Program  
Case No. 21-1185-GA-RDR  
Deferred Tax - Liberalized Depreciation

Data: 6 months actual April - September, 3 months estimate October - December

Schedule IRP-8

Line No.	Description	2021	Cumulative TOTAL
1	Plant Additions	\$250,129,277	
2	Original Cost of Retirement	(\$11,961,549)	
3	<b>TOTAL Net Plant Additions</b>	<b>\$238,167,728</b>	
4	Depreciation Expense - Plant	\$49,485,021	
5	MACRS Depn/Amort (Calculated Below)	\$69,295,755	
6	Difference between Book Depn & Tax Depn	(\$19,810,734)	
7	Federal Income Tax Rate	21%	
8	Deferred Tax-Liberalized Depreciation	(\$4,160,254)	(\$4,160,254)
9	NOL Attributable to Deferred Taxes	\$0	\$0
10	<b>Total Deferred Taxes</b>	<b>(\$4,160,254)</b>	<b>(\$4,160,254)</b>
		<b>2021</b>	<b>TOTAL</b>
11	2021	\$69,295,755	\$69,295,755
12	2022	\$13,562,984	\$13,562,984
13	2023	\$12,544,680	\$12,544,680
14	2024	\$11,605,285	\$11,605,285
15	2025	\$10,733,526	\$10,733,526
16	2026	\$9,929,404	\$9,929,404
17	2027	\$9,183,525	\$9,183,525
18	2028	\$8,495,888	\$8,495,888
19	2029	\$8,383,160	\$8,383,160
20	2030	\$8,381,281	\$8,381,281
21	2031	\$8,383,160	\$8,383,160
22	2032	\$8,381,281	\$8,381,281
23	2033	\$8,383,160	\$8,383,160
24	2034	\$8,381,281	\$8,381,281
25	2035	\$8,383,160	\$8,383,160
26	2036	\$8,381,281	\$8,381,281
27	2037	\$8,383,160	\$8,383,160
28	2038	\$8,381,281	\$8,381,281
29	2039	\$8,383,160	\$8,383,160
30	2040	\$8,381,281	\$8,381,281
31	2041	\$4,191,580	\$4,191,580
32	<b>TOTAL</b>	<b>\$250,129,277</b>	<b>\$250,129,277</b>

**Columbia Gas of Ohio, Inc.  
Infrastructure Replacement Program  
Case No. 21-1185-GA-RDR  
Revenue Reconciliation**

**Schedule IRP-9**

**Line  
No.**

1	Revenue Requirement Per Case No. 20-1712-GA-RDR	\$269,323,556
2	January - April 2021 Revenue Requirement	\$80,356,882
3	Revenue Recoveries January 2021 - April 2022	(\$349,513,842)
4	<b>TOTAL (Over)/Under Collected</b>	<b>\$166,596</b>

		Customers <sup>(1)</sup>			Rate			Revenue <sup>(1)</sup>			
		SGS	GS	LGS	SGS	GS	LGS	SGS	GS	LGS	TOTAL
5	January-21	1,457,884	37,335	275	\$10.91	\$93.91	\$2,984.28	\$15,905,514	\$3,506,130	\$820,677	\$20,232,321
6	February-21	1,460,226	37,379	274	\$10.91	\$93.91	\$2,984.28	\$15,931,066	\$3,510,262	\$817,693	\$20,259,020
7	March-21	1,462,288	37,409	271	\$10.91	\$93.91	\$2,984.28	\$15,953,562	\$3,513,079	\$808,740	\$20,275,381
8	April-21	1,461,992	37,412	270	\$10.91	\$93.91	\$2,984.28	\$15,950,333	\$3,513,361	\$805,756	\$20,269,449
9	May-21	1,461,067	37,324	270	\$11.98	\$108.18	\$3,440.13	\$17,503,583	\$4,037,710	\$928,835	\$22,470,128
10	June-21	1,459,324	37,237	271	\$11.98	\$108.18	\$3,440.13	\$17,482,702	\$4,028,299	\$932,275	\$22,443,275
11	July-21	1,454,578	37,128	271	\$11.98	\$108.18	\$3,440.13	\$17,425,844	\$4,016,507	\$932,275	\$22,374,627
12	August-21	1,453,670	37,057	270	\$11.98	\$108.18	\$3,440.13	\$17,414,967	\$4,008,826	\$928,835	\$22,352,628
13	September-21	1,447,716	36,991	267	\$11.98	\$108.18	\$3,440.13	\$17,343,638	\$4,001,686	\$918,515	\$22,263,839
14	October-21	1,435,025	36,977	276	\$11.98	\$108.18	\$3,440.13	\$17,191,600	\$4,000,172	\$949,476	\$22,141,247
15	November-21	1,443,916	37,324	275	\$11.98	\$108.18	\$3,440.13	\$17,298,114	\$4,037,710	\$946,036	\$22,281,860
16	December-21	1,453,139	37,446	275	\$11.98	\$108.18	\$3,440.13	\$17,408,605	\$4,050,908	\$946,036	\$22,405,549
17	January-22	1,454,470	37,452	274	\$11.98	\$108.18	\$3,440.13	\$17,424,551	\$4,051,557	\$942,596	\$22,418,704
18	February-22	1,455,914	37,434	276	\$11.98	\$108.18	\$3,440.13	\$17,441,850	\$4,049,610	\$949,476	\$22,440,936
19	March-22	1,457,567	37,401	273	\$11.98	\$108.18	\$3,440.13	\$17,461,653	\$4,046,040	\$939,155	\$22,446,848
20	April-22	1,455,321	37,600	272	\$11.98	\$108.18	\$3,440.13	\$17,434,746	\$4,067,568	\$935,715	\$22,438,029
											<b>\$349,513,842</b>

(1) Customers and Revenue based on Actuals for September 2021 YTD and Projections for October 2021 through April 2022.



**Columbia Gas of Ohio, Inc.**  
**Case No. 21-1185-GA-RDR**  
**Computation of Projected Impact per Customer - IRP**  
**For Rates Effective May 2022**

**Schedule IRP-10**

<b>Line No.</b>	<b>Description</b>	<b>Reference</b>	<b>Amount</b>
1	Revenue Requirement Plus Over/Under from Case No. 20-1712-GA-RDR	<b>Sch. IRP-1 Line 25</b>	\$32,636,079
	<u>Percent by Class <sup>(1)</sup></u>		
2	SGS Class		83.22%
3	GS Class		12.33%
4	LGS Class		4.45%
5	TOTAL		<u>100.00%</u>
	<u>Revenue Requirement Allocated to Each Class</u>		
6	SGS Class	Line 2 * Line 1	\$27,159,745
7	GS Class	Line 3 * Line 1	\$4,024,029
8	LGS Class	Line 4 * Line 1	\$1,452,306
9	TOTAL		<u>\$32,636,079</u>
	<u>Number of Projected Bills 2023</u>		
10	SGS Class		17,471,141
11	GS Class		247,331
12	LGS Class		4,117
13	TOTAL		<u>17,722,589</u>
14	<b>PROJECTED IMPACT PER MONTH - SGS CLASS</b>		<b>\$1.55</b>
15	<b>PROJECTED IMPACT PER MONTH - GS CLASS</b>		<b>\$16.27</b>
16	<b>PROJECTED IMPACT PER MONTH - LGS CLASS</b>		<b>\$352.76</b>

(1) Source: 21-0637-GA-AIR E schedules. Percentages to be updated upon completion of Case No. 21-0637-GA-AIR

**This foregoing document was electronically filed with the Public Utilities  
Commission of Ohio Docketing Information System on**

**11/24/2021 2:23:18 PM**

**in**

**Case No(s). 21-1185-GA-RDR**

Summary: Application Notice of Intent to File an Application to Adjust Rider IRP and Rider DSM Rates of Columbia Gas of Ohio, Inc. electronically filed by Ms. Melissa L. Thompson on behalf of Columbia Gas of Ohio, Inc.