

**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.)

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

Columbia Gas of Ohio, Inc. ("Columbia"), pursuant to the Commission's Opinion and Order dated December 3, 2008 in Case Nos. 08-0072-GA-AIR, *et al.*,¹ and pursuant to R.C. 4929.11, respectfully requests that the Public Utilities Commission of Ohio ("Commission") grant Columbia authority to amend Columbia's filed tariffs in order to adjust Columbia's Rider IRP and Rider DSM. In support of this Application, Columbia states as follows:

1. Columbia is a corporation organized and existing under the laws of the state of Ohio. Columbia's principal place of business is located at 290 W. Nationwide Blvd., Columbus, Ohio 43215. Columbia presently furnishes gas service to customers in 61 Ohio counties, all of whom will be affected by this Application. Columbia is a public utility as defined by R.C. 4905.02, and a natural gas company as defined by R.C. 4905.03(E).

2. This Application is made pursuant to the Commission's Opinion and Orders in Case Nos. 08-0072-GA-AIR, *et al.* (dated December 3, 2008), 11-5515-GA-ALT (dated November 28, 2012), 16-2422-GA-ALT (dated January 31, 2018), and pursuant to R.C. 4929.11, and requests authority to adjust Columbia's Rider IRP and Rider DSM. The counties and municipalities served by Columbia are listed in the Notice of Intent filed in this docket on November 24, 2021.

¹ On November 28, 2012, the Commission issued an Opinion and Order in Case No. 11-5515-GA-ALT, which clarified the scope of the original IRP program and extended the program through 2017. On January 31, 2018, the Commission issued an Opinion and Order in Case No. 16-2422-GA-ALT that extended the program through 2022. Columbia has filed a case to extend the program again in Case No. 21-0637-GA-AIR, *et al.*, which is still pending before the Commission.

3. In this Application, Columbia proposes changes to the following rate schedules and billing adjustments:

| | |
|-----------|-----------------------------------|
| Rider IRP | Sheet No. 27 |
| Rider IRP | Sheet No. 72 |
| Rider IRP | Section VII, Sheet No. 29, Page 2 |
| Rider DSM | Sheet No. 28 |
| Rider DSM | Sheet No. 73 |
| Rider DSM | Section VII, Sheet No. 29, Page 3 |

4. Rider IRP consists of three components. The first component recovers the costs associated with the replacement of natural gas risers that are prone to failure, along with the costs associated with the maintenance, repair and replacement of customer service lines that have been determined by Columbia to present an existing or probable hazard to persons and property. The second component recovers the costs associated with Columbia's Accelerated Mains Replacement Program ("AMRP"). Under the AMRP, Columbia plans to replace approximately 4,100 miles of bare steel pipe, cast iron/wrought iron pipe, and unprotected coated steel pipe over a period of approximately twenty-five years. The third component recovers the costs associated with Columbia's installation of Automatic Meter Reading Devices ("AMRD"). During the calendar years 2009 through 2013, Columbia installed AMRDs throughout its system at a total cost of approximately \$79.1 million. The AMRD program concluded in 2013.

5. As approved by the Commission in Case Nos. 08-0072-GA-AIR, *et al.*, 11-5515-GA-ALT, and 16-2422-GA-ALT, Columbia's Rider IRP recovers costs incurred in: (1) the maintenance, repair and replacement of customer-owned service lines that have been determined by Columbia to present an existing or probable hazard to persons and property; (2) the replacement of certain risers identified by the Commission's Staff as prone to failure if not properly assembled and installed; (3) Columbia's replacement of all cast iron and bare steel pipe in its distribution system over a period of twenty-five years;² (4) Columbia's replacement of company-owned and customer-owned metallic service lines identified by Columbia during the replacement of all cast iron and bare steel pipe; and, (5) the installation of AMRDs on all residential and commercial meters. Rider IRP applies to rate schedules:

² The scope of the AMRP was clarified by the Commission's November 28, 2012 Opinion and Order in Case No. 11-5515-GA-ALT. As clarified, Rider IRP also recovers costs to replace ineffectively coated steel before 1955, without testing, and post-1955 ineffectively coated steel where tests find it to be ineffectively coated.

Small General Service
Small General Schools Service
General Service
General Schools Service
Large General Service
Small General Transportation Service
Small General Schools Transportation Service
General Transportation Service
General Schools Transportation Service
Large General Transportation Service
Large General Transportation Service – Mainline
Full Requirements Small General Transportation Service
Full Requirements Small General Schools Transportation Service
Full Requirements General Transportation Service
Full Requirements General Schools Transportation Service
Full Requirements Large General Transportation Service

6. Rider DSM provides for the recovery of costs related to the implementation of a DSM program that will enable customers to reduce bills through various conservation programs as set forth in the Application filed in Case No. 08-833-GA-UNC on July 1, 2008, and approved by the Commission in its Finding and Order dated July 23, 2008.³ Rider DSM applies to rate schedules:

Small General Service
Small General Schools Service
Small General Transportation Service
Small General Schools Transportation Service
Full Requirements Small General Transportation Service
Full Requirements Small General Schools Transportation Service

7. Pursuant to Chapter I of the Standard Filing Requirements of the Commission, Appendix A to Ohio Adm.Code 4901-7-01, Columbia gave notice to the Commission on November 24, 2021, of its intent to file this Application. Pursuant to R.C. 4909.43(B), and Chapter I of the Commission's Standard Filing Requirements, Appendix to Ohio

³ The DSM portfolio was expanded to add more programs and increase spending in Case Nos. 11-5028-GA-UNC and 11-5029-GA-AAM (which also enabled Columbia to earn shared savings), and extended through December 31, 2016. The DSM Program was extended through December 31, 2022, by Opinion and Order on December 21, 2016, in Case Nos. 16-1309-GA-UNC and 16-1310-GA-AAM.

Adm.Code 4901-7-01, Columbia also on November 24, 2021 notified in writing the mayor and legislative authority of each affected municipality of its intent to file this Application.

8. Columbia's Application is based both upon a test year beginning January 1, 2021, and ending December 31, 2021, and a date certain of December 31, 2021 for property valuation prior to revised base rates going into effect with Case No. 21-0637-GA-AIR, et al., and a test year beginning April 1, 2021, and ending December 31, 2021, and a date certain of December 31, 2021 for property valuation on and after revised base rates go into effect with Case No. 21-0637-GA-AIR, et al.

9. Columbia estimates that the rate changes proposed herein, if granted in full and factoring in the applicable rate caps approved by the Commission, would increase gross revenues by \$24,040,379.

10. As required by R.C. 4909.18, and the Commission's Standard Filing Requirements, Columbia has filed with its Notice of Intent, and incorporates herein by reference, the current Rider IRP and Rider DSM and the proposed new Rider IRP and Rider DSM. Columbia also is filing the following schedules:

| Schedule | Description |
|------------------|--|
| Attachment A | Summary of Rates by Rate Schedule |
| Attachment B | Proposed Rate Schedules |
| Attachment C | Typical Bill Comparison |
| Schedule AMRP-1 | AMRP Calculation of Revenue Requirement |
| Schedule AMRP-2 | AMRP Plant Additions by Month |
| Schedule AMRP-3 | AMRP Cost of Removal by Month |
| Schedule AMRP-4 | AMRP Original Cost Retired by Month |
| Schedule AMRP-5 | AMRP Provision for Depreciation |
| Schedule AMRP-6 | AMRP Post in Service Carrying Cost |
| Schedule AMRP-7 | AMRP Annualized Property Tax Expense Calculation |
| Schedule AMRP-8 | AMRP Deferred Tax-Liberalized Depreciation |
| Schedule AMRP-9A | AMRP O&M Expenses |
| Schedule AMRP-9B | AMRP O&M Savings |
| Schedule AMRP-10 | AMRP Revenue Reconciliation |
| Schedule AMRP-11 | AMRP Computation of Projected Impact Per Customer |
| Schedule AMRP-12 | AMRP Calculation of Excess Deferred Tax Adjustment |
| Schedule AMRP-13 | AMRP Computation of Excess Deferred Tax Balance |
| Schedule R-1 | RISER Calculation of Revenue Requirement |

| | |
|------------------|---|
| Schedule R-2 | RISER Plant Additions by Month |
| Schedule R-3 | RISER Cost of Removal by Month |
| Schedule R-4 | RISER Original Cost Retired by Month |
| Schedule R-5 | RISER Provision for Depreciation |
| Schedule R-6 | RISER Post in Service Carrying Cost |
| Schedule R-7 | RISER Annualized Property Tax Expense Calculation |
| Schedule R-8 | RISER Deferred Tax-Liberalized Depreciation |
| Schedule R-9 | RISER O&M Expenses |
| Schedule R-10 | RISER Revenue Reconciliation |
| Schedule R-11 | RISER Computation of Projected Impact Per Customer |
| Schedule R-12 | RISER Calculation of Excess Deferred Tax Adjustment |
| Schedule R-13 | RISER Computation of Excess Deferred Tax Balance |
| Schedule AMRD-1 | AMRD Calculation of Revenue Requirement |
| Schedule AMRD-2 | AMRD Plant Additions by Month |
| Schedule AMRD-3 | AMRD Cost of Removal by Month |
| Schedule AMRD-4 | AMRD Original Cost Retired by Month |
| Schedule AMRD-5 | AMRD Provision for Depreciation |
| Schedule AMRD-6 | AMRD Post in Service Carrying Cost |
| Schedule AMRD-7 | AMRD Annualized Property Tax Calculation |
| Schedule AMRD-8 | AMRD Deferred Tax-Liberalized Depreciation |
| Schedule AMRD-9A | AMRD O&M Expenses |
| Schedule AMRD-9B | AMRD O&M Savings |
| Schedule AMRD-10 | AMRD Revenue Reconciliation |
| Schedule AMRD-11 | AMRD Computation of Projected Impact Per Customer |
| Schedule AMRD-12 | AMRD Calculation of Excess Deferred Tax Adjustment |
| Schedule AMRD-13 | AMRD Computation of Excess Deferred Tax Balance |
| Schedule IRP-1 | IRP Calculation of Revenue Requirement |
| Schedule IRP-2 | IRP Plant Additions by Month |
| Schedule IRP-3 | IRP Cost of Removal by Month |
| Schedule IRP-4 | IRP Original Cost Retired by Month |
| Schedule IRP-5 | IRP Provision for Depreciation |
| Schedule IRP-6 | IRP Post in Service Carrying Cost |
| Schedule IRP-7 | IRP Annualized Property Tax Expense Calculation |
| Schedule IRP-8 | IRP Deferred Tax-Liberalized Depreciation |
| Schedule IRP-9 | IRP Revenue Reconciliation |
| Schedule IRP-10 | IRP Computation of Projected Impact Per Customer |
| Schedule DSM-1 | DSM Revenue Requirement Calculation |
| Schedule DSM-2 | DSM Expenditures by Month |

| | |
|----------------|---------------------------------|
| Schedule DSM-3 | DSM Recoveries by Month |
| Schedule DSM-4 | DSM Carrying Costs |
| Schedule DSM-5 | DSM Shared Savings Incentive |
| Schedule DSM-6 | DSM Computation of Rate Per Mcf |

11. A detailed explanation of the various types of expenses for which Columbia requests recovery is included in the testimony of Columbia witness Thompson and Columbia witness Poe, filed this same date.

12. A true-up of revenues collected with revenue estimated at the completion of each twelve-month recovery period, with any variances between actual and estimated to be recognized in a subsequent IRP filing, is included in Schedules AMRP-1, R-1, and AMRD-1 and discussed in the testimony of Columbia witness Freiman.

13. According to the Stipulation in Case No. 09-1036-GA-RDR, those expense account activities impacted by Columbia's AMRP will be compared against those same AMRP expense account activities for the test year in Case Nos. 08-0072-GA-AIR, *et al.* (the twelve months ended September 30, 2008). Only those activities experiencing savings are included in the calculation of O&M savings in Schedule AMRP-9B and discussed in the testimony of Columbia witness Freiman.

14. The calculation of savings resulting from the installation of AMRDs through December 31, 2021, is included in Schedule AMRD-9B and discussed in the testimony of Columbia witness Freiman. Columbia's AMRD program is more generally discussed in the testimony of Columbia witness Thompson.

15. Columbia's AMRP construction plans for 2022 are discussed in the testimony of Columbia witness Slowbe, filed this same date. Columbia's investment in infrastructure replacement under the AMRP (including service line replacement costs and the other cost components included in Columbia's application) is included on Schedule AMRP-2. The pipeline mileage retired (by type) is discussed in the testimony of Columbia witness Slowbe. The revenue requirement for the investment in infrastructure replacement is reflected on Schedules AMRP-1. The derivation of rates proposed to be effective May 2022 is set forth on Schedule AMRP-11.

16. Ohio labor participation in Columbia's AMRP is discussed in the testimony of Columbia witness Slowbe.

17. Documentation of the factors used to determine the priority of pipe replaced in 2021 is discussed in the testimony of Columbia witness Slowbe.

18. Calculation of Rider DSM, including the calculation of DSM savings, is discussed in the testimony of Columbia witness Poe.

19. At the time of the filing of this Application no municipal corporation has in effect any ordinance or franchise that does, or will, regulate the rates or charges to any customer affected by this Application.

WHEREFORE, because the rates and charges and other provisions in the current rate schedules do not yield just and reasonable compensation to Columbia for providing gas service to the customers to which the schedules are applicable, and do not yield a just and reasonable return to Columbia on the value of property used for furnishing gas service to such customers, and because continuation of the rates currently in effect would be unconstitutionally confiscatory, Columbia respectfully requests that the Commission:

- (A) Accept this Application for filing;
- (B) Find that this Application and the attached schedules are in accordance with R.C. 4909.18 and 4929.11, and the rules of the Commission;
- (C) Find that the current rates and charges for gas service are unjust, unreasonable and insufficient to yield reasonable compensation to Columbia for the gas service rendered;
- (D) Find that the rates, charges and other provisions of the proposed rate schedules included in Attachment B are just and reasonable, and approve the same;
- (E) Find that Columbia is in compliance with R.C. 4905.35;
- (F) Approve any changes in Columbia's accounting methods that may be necessary to implement the Commission's approval of this Application;
- (G) Fix the date on or after which service provided is subject to the proposed rates; and,
- (H) Grant any other approval necessary and proper in order to implement the relief requested by this Application.

Respectfully submitted,

COLUMBIA GAS OF OHIO, INC.

By: /s/ John R. Ryan

John R. Ryan

John R. Ryan, Sr. Counsel (0090607)

P.O. Box 117

290 W. Nationwide Blvd.

Columbus, Ohio 43216-0117

Telephone: (614) 285-2220

Email: johnryan@nisource.com

(Willing to accept service by email)

Attorney for

COLUMBIA GAS OF OHIO, INC.

AFFIDAVIT

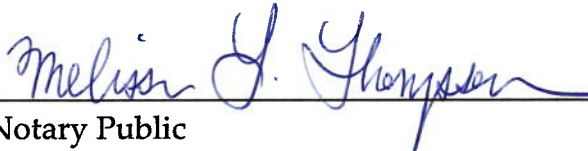
STATE OF OHIO)
)
FRANKLIN COUNTY) ss:

Vincent Parisi, being first duly cautioned and sworn, deposes and says that he is the President of Columbia Gas of Ohio, Inc., Applicant herein, that the statements and schedules submitted herewith contain proposed revisions to existing schedule sheets, establish the facts and grounds upon which this Application is based, and that the data and facts set forth herein are true to the best of his knowledge and belief.



Vincent Parisi
President

Sworn to before me, and subscribed in my presence, this 22nd day of February, 2022.



Notary Public

SEAL

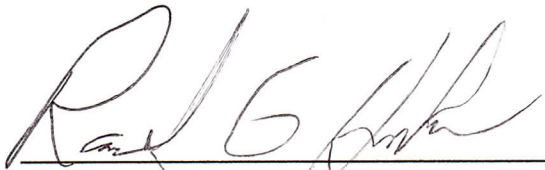


Melissa L. Thompson, Attorney At Law
NOTARY PUBLIC - STATE OF OHIO
My commission has no expiration date
Sec. 147.03 R.C.

AFFIDAVIT

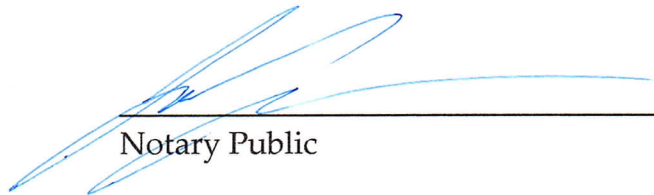
STATE OF OHIO)
) ss:
FRANKLIN COUNTY)

Randy G. Hulen, being first duly cautioned and sworn, deposes and says that he is the Treasurer of Columbia Gas of Ohio, Inc., Applicant herein, that the statements and schedules submitted herewith contain proposed revisions to existing schedule sheets, establish the facts and grounds upon which this Application is based, and that the data and facts set forth herein are true to the best of his knowledge and belief.



Randy G. Hulen
Treasurer

Sworn to before me, and subscribed in my presence, this 23rd day of February, 2022.



Notary Public

SEAL



John R Ryan III
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

CERTIFICATE OF SERVICE

The Public Utilities Commission of Ohio's e-filing system will electronically serve notice of the filing of this document on the parties referenced on the service list of the docket card who have electronically subscribed to the case. In addition, the undersigned hereby certifies that a copy of the foregoing document is also being served via electronic mail on the 25th day of February, 2022 upon the parties listed below.

/s/ John R. Ryan

John R. Ryan

Attorney for
COLUMBIA GAS OF OHIO, INC.

Thomas Lindgren
Assistant Attorney General
Public Utilities Section
180 East Broad Street
Columbus, Ohio 43215
Email: Thomas.lindgren@ohioago.gov

ATTACHMENT A
SUMMARY OF RATES BY RATE SCHEDULE

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 |
|---|-------------------|---------------------|---------------------|-----------------------|
| Small General Service | \$2.89 | \$9.86 | \$0.16 | \$12.91 |
| <u>Includes:</u> | | | | |
| Small General Sales Service | | | | |
| Small General Sales Service-Schools | | | | |
| Small General Transportation Service | | | | |
| Full Requirements Small General Transportation Service | | | | |
| General Service | \$3.61 | \$114.66 | \$1.89 | \$120.16 |
| <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 | | | | |
| Large General Service | \$0.00 | \$3,998.82 | \$0.00 | \$3,998.82 |
| <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 | | | | |

| | <u>Revenue Requirement by Rate Schedule</u> | | | |
|------------------------------|--|---------------|-------------|---------------|
| | Riser | AMRP | AMRD | Total |
| Small General Service | \$50,373,291 | \$171,685,316 | \$2,791,606 | \$224,850,213 |
| General Service | 1,649,233 | 52,405,413 | 865,377 | 54,920,023 |
| Large General Service | 0 | 13,164,111 | 0 | 13,164,111 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | \$52,022,523 | \$237,254,840 | \$3,656,983 | \$292,934,347 |

Demand Side Management Program

| | |
|--|---------------------|
| Total Revenue Requirement | \$24,467,960 |
| Small General Service Rate per MCF | \$0.2132 |
| <u>Includes:</u> | |
| Small General Sales Service | |
| Small General Sales Service-Schools | |
| Small General Transportation Service | |
| Full Requirements Small General Transportation Service | |

ATTACHMENT B
PROPOSED RATE SCHEDULES

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS****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 | \$12.91 11.98 /Month |
| Rate GS, General Service | \$120.16 108.18 /Month |
| Rate LGS, Large General Service | \$3,998.82 3,440.13 /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~~

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

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 \$~~0.21320~~~~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

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 | \$12.91 11.98 /Month |
| Rate GTS, General Transportation Service | \$120.16 108.18 /Month |
| Rate LGTS, Large General Transportation Service | \$3,998.82 3,440.13 /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

~~Thirteenth~~~~Twelfth~~ Revised Sheet

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

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 \$~~0.21320~~~~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 | \$12.91 11.98 /Month |
| Rate FRGTS Full Requirements General Transportation Service | \$120.16 108.18 /Month |
| Rate FRLGTS, Full Requirements Large General Transportation Service | \$3,998.82 3,440.13 /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

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 ~~\$0.21320-2086~~/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

ATTACHMENT C
TYPICAL BILL COMPARISON

ATTACHMENT C
SHEET 1 OF 18

ATTACHMENT C
SHEET 2 OF 18

ATTACHMENT C
SHEET 3 OF 18

[illegible]

ATTACHMENT C
SHEET 4 OF 18

RATE SCHEDULE FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS)

ATTACHMENT C
SHEET 5 OF 18

[illegible]

RATE SCHEDULE FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS - SCO)

ATTACHMENT C
SHEET 6 OF 18

[illegible]

RATE SCHEDULE FULL REQUIREMENTS SMALL GENERAL TRANSPORTATION SERVICE (FRSGTS - SCHOOLS)

ATTACHMENT C
SHEET 7 OF 18

[illegible]

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

PROPOSED RATES EFFECTIVE: MAY 2022

ATTACHMENT C
SHEET 8 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 | GENERAL SERVICE | | | | | | | | | | | | | | |
| 2 | FIRST 25 MCF | | 2.1861 | 2.1861 | 0.0000 | 0.0% | | | | | | 7.9650 | | | |
| 3 | NEXT 75 MCF | | 1.7927 | 1.7927 | 0.0000 | 0.0% | | | | | | | | | |
| 4 | OVER 100 MCF | | 1.5412 | 1.5412 | 0.0000 | 0.0% | | | | | | | | | |
| 5 | CUSTOMER CHARGE | | 171.06 | 183.04 | 11.98 | 7.0% | | | | | | | | | |
| 6 | | 0.0 | | | | | | 179.59 | 192.17 | 12.58 | 7.0% | - | 179.59 | 192.17 | 7.0% |
| 7 | | 1.0 | | | | | | 182.05 | 194.63 | 12.58 | 6.9% | 8.36 | 190.42 | 202.99 | 6.6% |
| 8 | | 5.0 | | | | | | 191.90 | 204.48 | 12.58 | 6.6% | 41.81 | 233.71 | 246.29 | 5.4% |
| 9 | | 10.0 | | | | | | 204.21 | 216.79 | 12.58 | 6.2% | 83.62 | 287.84 | 300.41 | 4.4% |
| 10 | | 15.0 | | | | | | 216.53 | 229.10 | 12.58 | 5.8% | 125.43 | 341.96 | 354.54 | 3.7% |
| 11 | | 20.0 | | | | | | 228.84 | 241.42 | 12.58 | 5.5% | 167.24 | 396.08 | 408.66 | 3.2% |
| 12 | | 25.0 | | | | | | 241.15 | 253.73 | 12.58 | 5.2% | 209.06 | 450.21 | 462.78 | 2.8% |
| 13 | | 30.0 | | | | | | 251.40 | 263.97 | 12.58 | 5.0% | 250.87 | 502.26 | 514.84 | 2.5% |
| 14 | | 35.0 | | | | | | 261.64 | 274.22 | 12.58 | 4.8% | 292.68 | 554.32 | 566.90 | 2.3% |
| 15 | | 40.0 | | | | | | 271.89 | 284.47 | 12.58 | 4.6% | 334.49 | 606.38 | 618.96 | 2.1% |
| 16 | | 45.0 | | | | | | 282.14 | 294.71 | 12.58 | 4.5% | 376.30 | 658.44 | 671.01 | 1.9% |
| 17 | | 50.0 | | | | | | 292.38 | 304.96 | 12.58 | 4.3% | 418.11 | 710.49 | 723.07 | 1.8% |
| 18 | | 60.0 | | | | | | 312.88 | 325.45 | 12.58 | 4.0% | 501.73 | 814.61 | 827.19 | 1.5% |
| 19 | | 70.0 | | | | | | 333.37 | 345.95 | 12.58 | 3.8% | 585.36 | 918.73 | 931.30 | 1.4% |
| 20 | | 80.0 | | | | | | 353.86 | 366.44 | 12.58 | 3.6% | 668.98 | 1,022.84 | 1,035.42 | 1.2% |
| 21 | | 90.0 | | | | | | 374.36 | 386.93 | 12.58 | 3.4% | 752.60 | 1,126.96 | 1,139.53 | 1.1% |
| 22 | | 100.0 | | | | | | 394.85 | 407.43 | 12.58 | 3.2% | 836.22 | 1,231.07 | 1,243.65 | 1.0% |
| 23 | | 125.0 | | | | | | 437.60 | 450.18 | 12.58 | 2.9% | 1,045.28 | 1,482.88 | 1,495.46 | 0.8% |
| 24 | | 150.0 | | | | | | 480.36 | 492.93 | 12.58 | 2.6% | 1,254.33 | 1,734.69 | 1,747.27 | 0.7% |
| 25 | | 175.0 | | | | | | 523.11 | 535.69 | 12.58 | 2.4% | 1,463.39 | 1,986.50 | 1,999.08 | 0.6% |
| 26 | | 200.0 | | | | | | 565.86 | 578.44 | 12.58 | 2.2% | 1,672.44 | 2,238.31 | 2,250.88 | 0.6% |
| 27 | | 225.0 | | | | | | 608.62 | 621.19 | 12.58 | 2.1% | 1,881.50 | 2,490.12 | 2,502.69 | 0.5% |
| 28 | | 250.0 | | | | | | 651.37 | 663.95 | 12.58 | 1.9% | 2,090.55 | 2,741.92 | 2,754.50 | 0.5% |
| 29 | | 300.0 | | | | | | 736.88 | 749.45 | 12.58 | 1.7% | 2,508.66 | 3,245.54 | 3,258.12 | 0.4% |
| 30 | | 400.0 | | | | | | 907.89 | 920.47 | 12.58 | 1.4% | 3,344.89 | 4,252.78 | 4,265.35 | 0.3% |
| 31 | | 500.0 | | | | | | 1,078.90 | 1,091.48 | 12.58 | 1.2% | 4,181.11 | 5,260.01 | 5,272.59 | 0.2% |
| 32 | | 600.0 | | | | | | 1,249.92 | 1,262.49 | 12.58 | 1.0% | 5,017.33 | 6,267.25 | 6,279.82 | 0.2% |
| 33 | | 700.0 | | | | | | 1,420.93 | 1,433.51 | 12.58 | 0.9% | 5,853.55 | 7,274.48 | 7,287.06 | 0.2% |
| 34 | | 800.0 | | | | | | 1,591.94 | 1,604.52 | 12.58 | 0.8% | 6,689.77 | 8,281.72 | 8,294.29 | 0.2% |
| 35 | | 900.0 | | | | | | 1,762.96 | 1,775.53 | 12.58 | 0.7% | 7,525.99 | 9,288.95 | 9,301.53 | 0.1% |
| 36 | | 1,000.0 | | | | | | 1,933.97 | 1,946.55 | 12.58 | 0.7% | 8,362.21 | 10,296.19 | 10,308.76 | 0.1% |
| 37 | | 1,500.0 | | | | | | 2,789.04 | 2,801.61 | 12.58 | 0.5% | 12,543.32 | 15,332.36 | 15,344.94 | 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 | | 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 | CURRENT BILL | PROPOSED BILL | PERCENT OF CHANGE (M=(L-K)/K) |
|-----------------------------|----------------------|---------------|------------------|-------------------|------------------|-----------------------------|-----------------------------|------------------|-------------------|-------------------------|-----------------------------|-----------------------------|--------------|---------------|-------------------------------|
| | | | CURRENT RATE (B) | PROPOSED RATE (C) | | PROPOSED BILL (J) | INCLUDING FUEL COST (K=F+J) | | | | | INCLUDING FUEL COST (L=G+J) | | | |
| 1 GENERAL SERVICE - SCHOOLS | | | | | | | | | | | | | | | |
| 2 | FIRST 25 MCF | | 2.1053 | 2.1053 | 0.0000 | 0.0% | | | | | | 7.9650 | | | |
| 3 | NEXT 75 MCF | | 1.7316 | 1.7316 | 0.0000 | 0.0% | | | | | | | | | |
| 4 | OVER 100 MCF | | 1.4927 | 1.4927 | 0.0000 | 0.0% | | | | | | | | | |
| 5 | CUSTOMER CHARGE | | 170.00 | 181.98 | 11.98 | 7.0% | | | | | | | | | |
| 6 | | 0.0 | | | | | | 178.48 | 191.06 | 12.58 | 7.0% | - | 178.48 | 191.06 | 7.0% |
| 7 | | 1.0 | | | | | | 180.86 | 193.43 | 12.58 | 7.0% | 8.36 | 189.22 | 201.80 | 6.6% |
| 8 | | 5.0 | | | | | | 190.37 | 202.94 | 12.58 | 6.6% | 41.81 | 232.18 | 244.75 | 5.4% |
| 9 | | 10.0 | | | | | | 202.25 | 214.83 | 12.58 | 6.2% | 83.62 | 285.88 | 298.45 | 4.4% |
| 10 | | 15.0 | | | | | | 214.14 | 226.72 | 12.58 | 5.9% | 125.43 | 339.57 | 352.15 | 3.7% |
| 11 | | 20.0 | | | | | | 226.03 | 238.61 | 12.58 | 5.6% | 167.24 | 393.27 | 405.85 | 3.2% |
| 12 | | 25.0 | | | | | | 237.92 | 250.49 | 12.58 | 5.3% | 209.06 | 446.97 | 459.55 | 2.8% |
| 13 | | 30.0 | | | | | | 247.84 | 260.42 | 12.58 | 5.1% | 250.87 | 498.71 | 511.29 | 2.5% |
| 14 | | 35.0 | | | | | | 257.77 | 270.35 | 12.58 | 4.9% | 292.68 | 550.45 | 563.02 | 2.3% |
| 15 | | 40.0 | | | | | | 267.69 | 280.27 | 12.58 | 4.7% | 334.49 | 602.18 | 614.76 | 2.1% |
| 16 | | 45.0 | | | | | | 277.62 | 290.20 | 12.58 | 4.5% | 376.30 | 653.92 | 666.50 | 1.9% |
| 17 | | 50.0 | | | | | | 287.55 | 300.12 | 12.58 | 4.4% | 418.11 | 705.66 | 718.23 | 1.8% |
| 18 | | 60.0 | | | | | | 307.40 | 319.98 | 12.58 | 4.1% | 501.73 | 809.13 | 821.71 | 1.6% |
| 19 | | 70.0 | | | | | | 327.25 | 339.83 | 12.58 | 3.8% | 585.36 | 912.61 | 925.18 | 1.4% |
| 20 | | 80.0 | | | | | | 347.10 | 359.68 | 12.58 | 3.6% | 668.98 | 1,016.08 | 1,028.66 | 1.2% |
| 21 | | 90.0 | | | | | | 366.95 | 379.53 | 12.58 | 3.4% | 752.60 | 1,119.55 | 1,132.13 | 1.1% |
| 22 | | 100.0 | | | | | | 386.81 | 399.38 | 12.58 | 3.3% | 836.22 | 1,223.03 | 1,235.61 | 1.0% |
| 23 | | 125.0 | | | | | | 428.29 | 440.86 | 12.58 | 2.9% | 1,045.28 | 1,473.56 | 1,486.14 | 0.9% |
| 24 | | 150.0 | | | | | | 469.77 | 482.34 | 12.58 | 2.7% | 1,254.33 | 1,724.10 | 1,736.68 | 0.7% |
| 25 | | 175.0 | | | | | | 511.25 | 523.82 | 12.58 | 2.5% | 1,463.39 | 1,974.63 | 1,987.21 | 0.6% |
| 26 | | 200.0 | | | | | | 552.73 | 565.31 | 12.58 | 2.3% | 1,672.44 | 2,225.17 | 2,237.75 | 0.6% |
| 27 | | 225.0 | | | | | | 594.21 | 606.79 | 12.58 | 2.1% | 1,881.50 | 2,475.71 | 2,488.28 | 0.5% |
| 28 | | 250.0 | | | | | | 635.69 | 648.27 | 12.58 | 2.0% | 2,090.55 | 2,726.24 | 2,738.82 | 0.5% |
| 29 | | 300.0 | | | | | | 718.65 | 731.23 | 12.58 | 1.8% | 2,508.66 | 3,227.31 | 3,239.89 | 0.4% |
| 30 | | 400.0 | | | | | | 884.57 | 897.15 | 12.58 | 1.4% | 3,344.89 | 4,229.46 | 4,242.03 | 0.3% |
| 31 | | 500.0 | | | | | | 1,050.49 | 1,063.07 | 12.58 | 1.2% | 4,181.11 | 5,231.60 | 5,244.18 | 0.2% |
| 32 | | 600.0 | | | | | | 1,216.41 | 1,228.99 | 12.58 | 1.0% | 5,017.33 | 6,233.74 | 6,246.32 | 0.2% |
| 33 | | 700.0 | | | | | | 1,382.33 | 1,394.91 | 12.58 | 0.9% | 5,853.55 | 7,235.89 | 7,248.46 | 0.2% |
| 34 | | 800.0 | | | | | | 1,548.26 | 1,560.83 | 12.58 | 0.8% | 6,689.77 | 8,238.03 | 8,250.61 | 0.2% |
| 35 | | 900.0 | | | | | | 1,714.18 | 1,726.76 | 12.58 | 0.7% | 7,525.99 | 9,240.17 | 9,252.75 | 0.1% |
| 36 | | 1,000.0 | | | | | | 1,880.10 | 1,892.68 | 12.58 | 0.7% | 8,362.21 | 10,242.31 | 10,254.89 | 0.1% |
| 37 | | 1,500.0 | | | | | | 2,709.71 | 2,722.28 | 12.58 | 0.5% | 12,543.32 | 15,253.03 | 15,265.61 | 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% | | | | | | | | | | | | |

PROPOSED RATES EFFECTIVE: MAY 2022

| 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 | GENERAL TRANSPORTATION SERVICE | | | | | | | | | | | | | | |
| 2 | FIRST 25 MCF | | 1.7518 | 1.7518 | 0.0000 | 0.0% | | | | | | 7.9650 | | | |
| 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 | 183.04 | 11.98 | 7.0% | | | | | | | | | |
| 6 | | 0.0 | | | | | | 179.59 | 192.17 | 12.58 | 7.0% | - | 179.59 | 192.17 | 7.0% |
| 7 | | 1.0 | | | | | | 181.60 | 194.17 | 12.58 | 6.9% | 8.56 | 190.16 | 202.74 | 6.6% |
| 8 | | 5.0 | | | | | | 189.62 | 202.20 | 12.58 | 6.6% | 42.81 | 232.43 | 245.01 | 5.4% |
| 9 | | 10.0 | | | | | | 199.65 | 212.23 | 12.58 | 6.3% | 85.62 | 285.28 | 297.86 | 4.4% |
| 10 | | 15.0 | | | | | | 209.69 | 222.26 | 12.58 | 6.0% | 128.44 | 338.12 | 350.70 | 3.7% |
| 11 | | 20.0 | | | | | | 219.72 | 232.30 | 12.58 | 5.7% | 171.25 | 390.97 | 403.54 | 3.2% |
| 12 | | 25.0 | | | | | | 229.75 | 242.33 | 12.58 | 5.5% | 214.06 | 443.81 | 456.39 | 2.8% |
| 13 | | 30.0 | | | | | | 237.72 | 250.30 | 12.58 | 5.3% | 256.87 | 494.59 | 507.17 | 2.5% |
| 14 | | 35.0 | | | | | | 245.68 | 258.26 | 12.58 | 5.1% | 299.68 | 545.37 | 557.95 | 2.3% |
| 15 | | 40.0 | | | | | | 253.65 | 266.23 | 12.58 | 5.0% | 342.50 | 596.15 | 608.72 | 2.1% |
| 16 | | 45.0 | | | | | | 261.62 | 274.20 | 12.58 | 4.8% | 385.31 | 646.93 | 659.50 | 1.9% |
| 17 | | 50.0 | | | | | | 269.59 | 282.16 | 12.58 | 4.7% | 428.12 | 697.70 | 710.28 | 1.8% |
| 18 | | 60.0 | | | | | | 285.52 | 298.10 | 12.58 | 4.4% | 513.74 | 799.26 | 811.84 | 1.6% |
| 19 | | 70.0 | | | | | | 301.45 | 314.03 | 12.58 | 4.2% | 599.37 | 900.82 | 913.40 | 1.4% |
| 20 | | 80.0 | | | | | | 317.39 | 329.96 | 12.58 | 4.0% | 684.99 | 1,002.38 | 1,014.95 | 1.3% |
| 21 | | 90.0 | | | | | | 333.32 | 345.90 | 12.58 | 3.8% | 770.61 | 1,103.93 | 1,116.51 | 1.1% |
| 22 | | 100.0 | | | | | | 349.26 | 361.83 | 12.58 | 3.6% | 856.24 | 1,205.49 | 1,218.07 | 1.0% |
| 23 | | 125.0 | | | | | | 380.61 | 393.19 | 12.58 | 3.3% | 1,070.30 | 1,450.91 | 1,463.48 | 0.9% |
| 24 | | 150.0 | | | | | | 411.96 | 424.54 | 12.58 | 3.1% | 1,284.36 | 1,696.32 | 1,708.90 | 0.7% |
| 25 | | 175.0 | | | | | | 443.32 | 455.90 | 12.58 | 2.8% | 1,498.42 | 1,941.73 | 1,954.31 | 0.6% |
| 26 | | 200.0 | | | | | | 474.67 | 487.25 | 12.58 | 2.6% | 1,712.48 | 2,187.15 | 2,199.72 | 0.6% |
| 27 | | 225.0 | | | | | | 506.03 | 518.60 | 12.58 | 2.5% | 1,926.53 | 2,432.56 | 2,445.14 | 0.5% |
| 28 | | 250.0 | | | | | | 537.38 | 549.96 | 12.58 | 2.3% | 2,140.59 | 2,677.97 | 2,690.55 | 0.5% |
| 29 | | 300.0 | | | | | | 600.09 | 612.67 | 12.58 | 2.1% | 2,568.71 | 3,168.80 | 3,181.38 | 0.4% |
| 30 | | 400.0 | | | | | | 725.51 | 738.08 | 12.58 | 1.7% | 3,424.95 | 4,150.46 | 4,163.03 | 0.3% |
| 31 | | 500.0 | | | | | | 850.92 | 863.50 | 12.58 | 1.5% | 4,281.19 | 5,132.11 | 5,144.69 | 0.2% |
| 32 | | 600.0 | | | | | | 976.34 | 988.92 | 12 | | | | | |

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 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 | GENERAL TRANSPORTATION SERVICE - SCHOOLS | | | | | | | | | | | | | |
| 2 | FIRST 25 MCF | | 1.6710 | 1.6710 | 0.0000 | 0.0% | | | | | 7.9650 | | | |
| 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 | 181.98 | 11.98 | 7.0% | | | | | | | | |
| 6 | | 0.0 | | | | | 178.48 | 191.06 | 12.58 | 7.0% | - | 178.48 | 191.06 | 7.0% |
| 7 | | 1.0 | | | | | 180.40 | 192.98 | 12.58 | 7.0% | 8.56 | 188.96 | 201.54 | 6.7% |
| 8 | | 5.0 | | | | | 188.09 | 200.66 | 12.58 | 6.7% | 42.81 | 230.90 | 243.48 | 5.4% |
| 9 | | 10.0 | | | | | 197.69 | 210.27 | 12.58 | 6.4% | 85.62 | 283.32 | 295.89 | 4.4% |
| 10 | | 15.0 | | | | | 207.30 | 219.88 | 12.58 | 6.1% | 128.44 | 335.74 | 348.31 | 3.7% |
| 11 | | 20.0 | | | | | 216.91 | 229.49 | 12.58 | 5.8% | 171.25 | 388.16 | 400.73 | 3.2% |
| 12 | | 25.0 | | | | | 226.52 | 239.09 | 12.58 | 5.6% | 214.06 | 440.58 | 453.15 | 2.9% |
| 13 | | 30.0 | | | | | 234.16 | 246.74 | 12.58 | 5.4% | 256.87 | 491.03 | 503.61 | 2.6% |
| 14 | | 35.0 | | | | | 241.81 | 254.39 | 12.58 | 5.2% | 299.68 | 541.49 | 554.07 | 2.3% |
| 15 | | 40.0 | | | | | 249.46 | 262.03 | 12.58 | 5.0% | 342.50 | 591.95 | 604.53 | 2.1% |
| 16 | | 45.0 | | | | | 257.10 | 269.68 | 12.58 | 4.9% | 385.31 | 642.41 | 654.99 | 2.0% |
| 17 | | 50.0 | | | | | 264.75 | 277.33 | 12.58 | 4.8% | 428.12 | 692.87 | 705.44 | 1.8% |
| 18 | | 60.0 | | | | | 280.04 | 292.62 | 12.58 | 4.5% | 513.74 | 793.78 | 806.36 | 1.6% |
| 19 | | 70.0 | | | | | 295.33 | 307.91 | 12.58 | 4.3% | 599.37 | 894.70 | 907.28 | 1.4% |
| 20 | | 80.0 | | | | | 310.63 | 323.20 | 12.58 | 4.0% | 684.99 | 995.62 | 1,008.19 | 1.3% |
| 21 | | 90.0 | | | | | 325.92 | 338.50 | 12.58 | 3.9% | 770.61 | 1,096.53 | 1,109.11 | 1.1% |
| 22 | | 100.0 | | | | | 341.21 | 353.79 | 12.58 | 3.7% | 856.24 | 1,197.45 | 1,210.03 | 1.1% |
| 23 | | 125.0 | | | | | 371.29 | 383.87 | 12.58 | 3.4% | 1,070.30 | 1,441.59 | 1,454.17 | 0.9% |
| 24 | | 150.0 | | | | | 401.37 | 413.95 | 12.58 | 3.1% | 1,284.36 | 1,685.73 | 1,698.31 | 0.7% |
| 25 | | 175.0 | | | | | 431.45 | 444.03 | 12.58 | 2.9% | 1,498.42 | 1,929.87 | 1,942.45 | 0.7% |
| 26 | | 200.0 | | | | | 461.54 | 474.11 | 12.58 | 2.7% | 1,712.48 | 2,174.01 | 2,186.59 | 0.6% |
| 27 | | 225.0 | | | | | 491.62 | 504.19 | 12.58 | 2.6% | 1,926.53 | 2,418.15 | 2,430.73 | 0.5% |
| 28 | | 250.0 | | | | | 521.70 | 534.28 | 12.58 | 2.4% | 2,140.59 | 2,662.29 | 2,674.87 | 0.5% |
| 29 | | 300.0 | | | | | 581.86 | 594.44 | 12.58 | 2.2% | 2,568.71 | 3,150.57 | 3,163.15 | 0.4% |
| 30 | | 400.0 | | | | | 702.19 | 714.76 | 12.58 | 1.8% | 3,424.95 | 4,127.14 | 4,139.71 | 0.3% |
| 31 | | 500.0 | | | | | 822.51 | 835.09 | 12.58 | 1.5% | 4,281.19 | 5,103.70 | 5,116.28 | 0.2% |
| 32 | | 600.0 | | | | | 942.84 | 955.42 | 12.58 | 1.3% | 5,137.43 | 6,080.26 | 6,092.84 | 0.2% |
| 33 | | 700.0 | | | | | 1,063.16 | 1,075.74 | 12.58 | 1.2% | 5,993.66 | 7,056.83 | 7,069.40 | 0.2% |
| 34 | | 8 | | | | | | | | | | | | |

RATE SCHEDULE FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE (FRGTS)

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 | | 2.1684 | 2.1684 | 0.0000 | 0.0% | | | | | | 7.9650 | | | |
| 3 | NEXT 75 MCF | | 1.7750 | 1.7750 | 0.0000 | 0.0% | | | | | | | | | |
| 4 | OVER 100 MCF | | 1.5235 | 1.5235 | 0.0000 | 0.0% | | | | | | | | | |
| 5 | CUSTOMER CHARGE | | 171.06 | 183.04 | 11.98 | 7.0% | | | | | | | | | |
| 6 | | 0.0 | | | | | | 179.59 | 192.17 | 12.58 | 7.0% | - | 179.59 | 192.17 | 7.0% |
| 7 | | 1.0 | | | | | | 182.03 | 194.61 | 12.58 | 6.9% | 8.56 | 190.60 | 203.17 | 6.6% |
| 8 | | 5.0 | | | | | | 191.81 | 204.39 | 12.58 | 6.6% | 42.81 | 234.62 | 247.20 | 5.4% |
| 9 | | 10.0 | | | | | | 204.03 | 216.61 | 12.58 | 6.2% | 85.62 | 289.65 | 302.23 | 4.3% |
| 10 | | 15.0 | | | | | | 216.25 | 228.82 | 12.58 | 5.8% | 128.44 | 344.68 | 357.26 | 3.6% |
| 11 | | 20.0 | | | | | | 228.47 | 241.04 | 12.58 | 5.5% | 171.25 | 399.71 | 412.29 | 3.1% |
| 12 | | 25.0 | | | | | | 240.69 | 253.26 | 12.58 | 5.2% | 214.06 | 454.74 | 467.32 | 2.8% |
| 13 | | 30.0 | | | | | | 250.84 | 263.42 | 12.58 | 5.0% | 256.87 | 507.71 | 520.29 | 2.5% |
| 14 | | 35.0 | | | | | | 260.99 | 273.57 | 12.58 | 4.8% | 299.68 | 560.68 | 573.25 | 2.2% |
| 15 | | 40.0 | | | | | | 271.15 | 283.72 | 12.58 | 4.6% | 342.50 | 613.64 | 626.22 | 2.0% |
| 16 | | 45.0 | | | | | | 281.30 | 293.88 | 12.58 | 4.5% | 385.31 | 666.61 | 679.18 | 1.9% |
| 17 | | 50.0 | | | | | | 291.45 | 304.03 | 12.58 | 4.3% | 428.12 | 719.57 | 732.15 | 1.7% |
| 18 | | 60.0 | | | | | | 311.76 | 324.34 | 12.58 | 4.0% | 513.74 | 825.50 | 838.08 | 1.5% |
| 19 | | 70.0 | | | | | | 332.07 | 344.65 | 12.58 | 3.8% | 599.37 | 931.44 | 944.01 | 1.4% |
| 20 | | 80.0 | | | | | | 352.38 | 364.95 | 12.58 | 3.6% | 684.99 | 1,037.37 | 1,049.94 | 1.2% |
| 21 | | 90.0 | | | | | | 372.68 | 385.26 | 12.58 | 3.4% | 770.61 | 1,143.30 | 1,155.88 | 1.1% |
| 22 | | 100.0 | | | | | | 392.99 | 405.57 | 12.58 | 3.2% | 856.24 | 1,249.23 | 1,261.81 | 1.0% |
| 23 | | 125.0 | | | | | | 435.28 | 447.86 | 12.58 | 2.9% | 1,070.30 | 1,505.58 | 1,518.16 | 0.8% |
| 24 | | 150.0 | | | | | | 477.57 | 490.15 | 12.58 | 2.6% | 1,284.36 | 1,761.93 | 1,774.50 | 0.7% |
| 25 | | 175.0 | | | | | | 519.86 | 532.44 | 12.58 | 2.4% | 1,498.42 | 2,018.27 | 2,030.85 | 0.6% |
| 26 | | 200.0 | | | | | | 562.15 | 574.73 | 12.58 | 2.2% | 1,712.48 | 2,274.62 | 2,287.20 | 0.6% |
| 27 | | 225.0 | | | | | | 604.44 | 617.01 | 12.58 | 2.1% | 1,926.53 | 2,530.97 | 2,543.55 | 0.5% |
| 28 | | 250.0 | | | | | | 646.73 | 659.30 | 12.58 | 1.9% | 2,140.59 | 2,787.32 | 2,799.90 | 0.5% |
| 29 | | 300.0 | | | | | | 731.30 | 743.88 | 12.58 | 1.7% | 2,568.71 | 3,300.02 | 3,312.59 | 0.4% |
| 30 | | 400.0 | | | | | | 900.46 | 913.04 | 12.58 | 1.4% | 3,424.95 | 4,325.41 | 4,337.99 | 0.3% |
| 31 | | 500.0 | | | | | | 1,069.61 | 1,082.19 | 12.58 | 1.2% | 4,281.19 | 5,350.80 | 5,363.38 | 0.2% |
| 32 | | 600.0 | | | | | | 1,238.77 | 1,251.35 | 12.58 | 1.0% | 5,137.43 | 6,376.19 | 6,388.77 | 0.2% |
| 33 | | 700.0 | | | | | | 1,407.92 | 1,420.50 | 12.58 | 0.9% | 5,993.66 | 7,401.59 | 7,414.16 | 0.2% |
| 34 | | 800.0 | | | | | | 1,577.08 | 1,589.66 | 12.58 | 0.8% | 6,849.90 | 8,426.98 | 8,439.56 | 0.1% |
| 35 | | 900.0 | | | | | | 1,746.23 | 1,758.81 | 12.58 | 0.7% | 7,706.14 | 9,452.37 | 9,464.95 | 0.1% |
| 36 | | 1,000.0 | | | | | | 1,915.39 | 1,927.97 | 12.58 | 0.7% | 8,562.38 | 10,477.76 | 10,490.34 | 0.1% |
| 37 | | 1,500.0 | | | | | | 2,761.16 | 2,773.74 | 12.58 | 0.5% | 12,843.56 | 15,604.73 | 15,617.30 | 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

PROPOSED RATES EFFECTIVE: MAY 2022

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 | | 2.1684 | 2.1684 | 0.0000 | 0.0% | | | | | 7.9650 | | | |
| 3 | NEXT 75 MCF | | 1.7750 | 1.7750 | 0.0000 | 0.0% | | | | | | | | |
| 4 | OVER 100 MCF | | 1.5235 | 1.5235 | 0.0000 | 0.0% | | | | | | | | |
| 5 | CUSTOMER CHARGE | | 171.06 | 183.04 | 11.98 | 7.0% | | | | | | | | |
| 6 | | 0.0 | | | | | 179.59 | 192.17 | 12.58 | 7.0% | - | 179.59 | 192.17 | 7.0% |
| 7 | | 1.0 | | | | | 182.03 | 194.61 | 12.58 | 6.9% | 8.56 | 190.60 | 203.17 | 6.6% |
| 8 | | 5.0 | | | | | 191.81 | 204.39 | 12.58 | 6.6% | 42.81 | 234.62 | 247.20 | 5.4% |
| 9 | | 10.0 | | | | | 204.03 | 216.61 | 12.58 | 6.2% | 85.62 | 289.65 | 302.23 | 4.3% |
| 10 | | 15.0 | | | | | 216.25 | 228.82 | 12.58 | 5.8% | 128.44 | 344.68 | 357.26 | 3.6% |
| 11 | | 20.0 | | | | | 228.47 | 241.04 | 12.58 | 5.5% | 171.25 | 399.71 | 412.29 | 3.1% |
| 12 | | 25.0 | | | | | 240.69 | 253.26 | 12.58 | 5.2% | 214.06 | 454.74 | 467.32 | 2.8% |
| 13 | | 30.0 | | | | | 250.84 | 263.42 | 12.58 | 5.0% | 256.87 | 507.71 | 520.29 | 2.5% |
| 14 | | 35.0 | | | | | 260.99 | 273.57 | 12.58 | 4.8% | 299.68 | 560.68 | 573.25 | 2.2% |
| 15 | | 40.0 | | | | | 271.15 | 283.72 | 12.58 | 4.6% | 342.50 | 613.64 | 626.22 | 2.0% |
| 16 | | 45.0 | | | | | 281.30 | 293.88 | 12.58 | 4.5% | 385.31 | 666.61 | 679.18 | 1.9% |
| 17 | | 50.0 | | | | | 291.45 | 304.03 | 12.58 | 4.3% | 428.12 | 719.57 | 732.15 | 1.7% |
| 18 | | 60.0 | | | | | 311.76 | 324.34 | 12.58 | 4.0% | 513.74 | 825.50 | 838.08 | 1.5% |
| 19 | | 70.0 | | | | | 332.07 | 344.65 | 12.58 | 3.8% | 599.37 | 931.44 | 944.01 | 1.4% |
| 20 | | 80.0 | | | | | 352.38 | 364.95 | 12.58 | 3.6% | 684.99 | 1,037.37 | 1,049.94 | 1.2% |
| 21 | | 90.0 | | | | | 372.68 | 385.26 | 12.58 | 3.4% | 770.61 | 1,143.30 | 1,155.88 | 1.1% |
| 22 | | 100.0 | | | | | 392.99 | 405.57 | 12.58 | 3.2% | 856.24 | 1,249.23 | 1,261.81 | 1.0% |
| 23 | | 125.0 | | | | | 435.28 | 447.86 | 12.58 | 2.9% | 1,070.30 | 1,505.58 | 1,518.16 | 0.8% |
| 24 | | 150.0 | | | | | 477.57 | 490.15 | 12.58 | 2.6% | 1,284.36 | 1,761.93 | 1,774.50 | 0.7% |
| 25 | | 175.0 | | | | | 519.86 | 532.44 | 12.58 | 2.4% | 1,498.42 | 2,018.27 | 2,030.85 | 0.6% |
| 26 | | 200.0 | | | | | 562.15 | 574.73 | 12.58 | 2.2% | 1,712.48 | 2,274.62 | 2,287.20 | 0.6% |
| 27 | | 225.0 | | | | | 604.44 | 617.01 | 12.58 | 2.1% | 1,926.53 | 2,530.97 | 2,543.55 | 0.5% |
| 28 | | 250.0 | | | | | 646.73 | 659.30 | 12.58 | 1.9% | 2,140.59 | 2,787.32 | 2,799.90 | 0.5% |
| 29 | | 300.0 | | | | | 731.30 | 743.88 | 12.58 | 1.7% | 2,568.71 | 3,300.02 | 3,312.59 | 0.4% |
| 30 | | 400.0 | | | | | 900.46 | 913.04 | 12.58 | 1.4% | 3,424.95 | 4,325.41 | 4,337.99 | 0.3% |
| 31 | | 500.0 | | | | | 1,069.61 | 1,082.19 | 12.58 | 1.2% | 4,281.19 | 5,350.80 | 5,363.38 | 0.2% |
| 32 | | 600.0 | | | | | 1,238.77 | 1,251.35 | 12.58 | 1.0% | 5,137.43 | 6,376.19 | 6,388.77 | 0.2% |
| 33 | | 700.0 | | | | | 1,407.92 | 1,420.50 | 12.58 | 0.9% | 5,993.66 | 7,401.59 | 7,414.16 | 0.2% |
| 34 | | 800.0 | | | | | 1,577.08 | 1,589.66 | 12.58 | 0.8% | 6,849.90 | 8,426.98 | 8,439.56 | 0.1% |
| 35 | | 900.0 | | | | | 1,746.23 | 1,758.81 | 12.58 | 0.7% | 7,706.14 | 9,452.37 | 9,464.95 | 0.1% |
| 36 | | 1,000.0 | | | | | 1,915.39 | 1,927.97 | 12.58 | 0.7% | 8,562.38 | 10,477.76 | 10,490.34 | 0.1% |
| 37 | | 1,500.0 | | | | | 2,761.16 | 2,773.74 | 12.58 | 0.5% | 12,843.56 | 15,604.73 | 15,617.30 | 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% | | | | | | | | | | | |

RATE SCHEDULE FULL REQUIREMENTS GENERAL TRANSPORTATION SERVICE-SCHOOLS (FRGTS-SCHOOLS)

ATTACHMENT C
SHEET 14 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 - SCHOOLS | | | | | | | | | | | | | | | |
| 2 | FIRST 25 MCF | | 2.0876 | 2.0876 | 0.0000 | 0.0% | | | | | | 7.9650 | | | |
| 3 | NEXT 75 MCF | | 1.7139 | 1.7139 | 0.0000 | 0.0% | | | | | | | | | |
| 4 | OVER 100 MCF | | 1.4750 | 1.4750 | 0.0000 | 0.0% | | | | | | | | | |
| 5 | CUSTOMER CHARGE | | 170.00 | 181.98 | 11.98 | 7.0% | | | | | | | | | |
| 6 | | 0.0 | | | | | | 178.48 | 191.06 | 12.58 | 7.0% | - | 178.48 | 191.06 | 7.0% |
| 7 | | 1.0 | | | | | | 180.84 | 193.41 | 12.58 | 7.0% | 8.56 | 189.40 | 201.98 | 6.6% |
| 8 | | 5.0 | | | | | | 190.27 | 202.85 | 12.58 | 6.6% | 42.81 | 233.08 | 245.66 | 5.4% |
| 9 | | 10.0 | | | | | | 202.07 | 214.64 | 12.58 | 6.2% | 85.62 | 287.69 | 300.27 | 4.4% |
| 10 | | 15.0 | | | | | | 213.86 | 226.44 | 12.58 | 5.9% | 128.44 | 342.30 | 354.88 | 3.7% |
| 11 | | 20.0 | | | | | | 225.66 | 238.23 | 12.58 | 5.6% | 171.25 | 396.90 | 409.48 | 3.2% |
| 12 | | 25.0 | | | | | | 237.45 | 250.03 | 12.58 | 5.3% | 214.06 | 451.51 | 464.09 | 2.8% |
| 13 | | 30.0 | | | | | | 247.28 | 259.86 | 12.58 | 5.1% | 256.87 | 504.16 | 516.73 | 2.5% |
| 14 | | 35.0 | | | | | | 257.12 | 269.70 | 12.58 | 4.9% | 299.68 | 556.80 | 569.38 | 2.3% |
| 15 | | 40.0 | | | | | | 266.95 | 279.53 | 12.58 | 4.7% | 342.50 | 609.45 | 622.02 | 2.1% |
| 16 | | 45.0 | | | | | | 276.78 | 289.36 | 12.58 | 4.5% | 385.31 | 662.09 | 674.67 | 1.9% |
| 17 | | 50.0 | | | | | | 286.62 | 299.19 | 12.58 | 4.4% | 428.12 | 714.74 | 727.31 | 1.8% |
| 18 | | 60.0 | | | | | | 306.28 | 318.86 | 12.58 | 4.1% | 513.74 | 820.03 | 832.60 | 1.5% |
| 19 | | 70.0 | | | | | | 325.95 | 338.53 | 12.58 | 3.9% | 599.37 | 925.32 | 937.89 | 1.4% |
| 20 | | 80.0 | | | | | | 345.62 | 358.19 | 12.58 | 3.6% | 684.99 | 1,030.61 | 1,043.18 | 1.2% |
| 21 | | 90.0 | | | | | | 365.28 | 377.86 | 12.58 | 3.4% | 770.61 | 1,135.90 | 1,148.47 | 1.1% |
| 22 | | 100.0 | | | | | | 384.95 | 397.53 | 12.58 | 3.3% | 856.24 | 1,241.19 | 1,253.76 | 1.0% |
| 23 | | 125.0 | | | | | | 425.96 | 438.54 | 12.58 | 3.0% | 1,070.30 | 1,496.26 | 1,508.84 | 0.8% |
| 24 | | 150.0 | | | | | | 466.98 | 479.56 | 12.58 | 2.7% | 1,284.36 | 1,751.34 | 1,763.91 | 0.7% |
| 25 | | 175.0 | | | | | | 508.00 | 520.57 | 12.58 | 2.5% | 1,498.42 | 2,006.41 | 2,018.99 | 0.6% |
| 26 | | 200.0 | | | | | | 549.01 | 561.59 | 12.58 | 2.3% | 1,712.48 | 2,261.49 | 2,274.06 | 0.6% |
| 27 | | 225.0 | | | | | | 590.03 | 602.60 | 12.58 | 2.1% | 1,926.53 | 2,516.56 | 2,529.14 | 0.5% |
| 28 | | 250.0 | | | | | | 631.04 | 643.62 | 12.58 | 2.0% | 2,140.59 | 2,771.64 | 2,784.21 | 0.5% |
| 29 | | 300.0 | | | | | | 713.07 | 725.65 | 12.58 | 1.8% | 2,568.71 | 3,281.79 | 3,294.36 | 0.4% |
| 30 | | 400.0 | | | | | | 877.14 | 889.71 | 12.58 | 1.4% | 3,424.95 | 4,302.09 | 4,314.66 | 0.3% |
| 31 | | 500.0 | | | | | | 1,041.20 | 1,053.78 | 12.58 | 1.2% | 4,281.19 | 5,322.39 | 5,334.97 | 0.2% |
| 32 | | 600.0 | | | | | | 1,205.26 | 1,217.84 | 12.58 | 1.0% | 5,137.43 | 6,342.69 | 6,355.27 | 0.2% |
| 33 | | 700.0 | | | | | | 1,369.33 | 1,381.90 | 12.58 | 0.9% | 5,993.66 | 7,362.99 | 7,375.57 | 0.2% |
| 34 | | 800.0 | | | | | | 1,533.39 | 1,545.97 | 12.58 | 0.8% | 6,849.90 | 8,383.29 | 8,395.87 | 0.2% |
| 35 | | 900.0 | | | | | | 1,697.45 | 1,710.03 | 12.58 | 0.7% | 7,706.14 | 9,403.59 | 9,416.17 | 0.1% |
| 36 | | 1,000.0 | | | | | | 1,861.52 | 1,874.09 | 12.58 | 0.7% | 8,562.38 | 10,423.89 | 10,436.47 | 0.1% |
| 37 | | 1,500.0 | | | | | | 2,681.83 | 2,694.41 | 12.58 | 0.5% | 12,843.56 | 15,525.40 | 15,537.97 | 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 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 | | 0.8841 | 0.8841 | 0.0000 | 0.0% | | | | | | 7.9650 | | | |
| 3 | NEXT 13,000 MCF | | 0.7346 | 0.7346 | 0.0000 | 0.0% | | | | | | | | | |
| 4 | NEXT 85,000 MCF | | 0.7044 | 0.7044 | 0.0000 | 0.0% | | | | | | | | | |
| 5 | OVER 100,000 MCF | | 0.6611 | 0.6611 | 0.0000 | 0.0% | | | | | | | | | |
| 6 | CUSTOMER CHARGE | | 4831.09 | 5389.78 | 558.69 | 11.6% | | | | | | | | | |
| 7 | | 0.0 | | | | | | 5,072.02 | 5,658.57 | 586.55 | 11.6% | - | 5,072.02 | 5,658.57 | 11.6% |
| 8 | | 1,000.0 | | | | | | 6,099.80 | 6,686.35 | 586.55 | 9.6% | 8,362.21 | 14,462.01 | 15,048.56 | 4.1% |
| 9 | | 1,500.0 | | | | | | 6,609.93 | 7,196.48 | 586.55 | 8.9% | 12,543.32 | 19,153.25 | 19,739.80 | 3.1% |
| 10 | | 2,000.0 | | | | | | 7,120.06 | 7,706.61 | 586.55 | 8.2% | 16,724.43 | 23,844.49 | 24,431.04 | 2.5% |
| 11 | | 3,000.0 | | | | | | 7,934.45 | 8,521.00 | 586.55 | 7.4% | 25,086.64 | 33,021.09 | 33,607.64 | 1.8% |
| 12 | | 5,000.0 | | | | | | 9,563.21 | 10,149.77 | 586.55 | 6.1% | 41,811.07 | 51,374.29 | 51,960.84 | 1.1% |
| 13 | | 10,000.0 | | | | | | 13,635.13 | 14,221.69 | 586.55 | 4.3% | 83,622.15 | 97,257.28 | 97,843.83 | 0.6% |
| 14 | | 15,000.0 | | | | | | 17,707.05 | 18,293.61 | 586.55 | 3.3% | 125,433.22 | 143,140.27 | 143,726.83 | 0.4% |
| 15 | | 17,500.0 | | | | | | 19,663.75 | 20,250.30 | 586.55 | 3.0% | 146,338.75 | 166,002.50 | 166,589.06 | 0.4% |
| 16 | | 20,000.0 | | | | | | 21,620.45 | 22,207.00 | 586.55 | 2.7% | 167,244.29 | 188,864.74 | 189,451.29 | 0.3% |
| 17 | | 50,000.0 | | | | | | 45,100.79 | 45,687.34 | 586.55 | 1.3% | 418,110.73 | 463,211.52 | 463,798.07 | 0.1% |
| 18 | | 70,000.0 | | | | | | 60,754.35 | 61,340.90 | 586.55 | 1.0% | 585,355.02 | 646,109.37 | 646,695.92 | 0.1% |
| 19 | | 85,000.0 | | | | | | 72,494.52 | 73,081.07 | 586.55 | 0.8% | 710,788.24 | 783,282.76 | 783,869.31 | 0.1% |
| 20 | | 100,000.0 | | | | | | 84,234.69 | 84,821.24 | 586.55 | 0.7% | 836,221.46 | 920,456.15 | 921,042.70 | 0.1% |
| 21 | | 150,000.0 | | | | | | 121,095.63 | 121,682.18 | 586.55 | 0.5% | 1,254,332.18 | 1,375,427.81 | 1,376,014.36 | 0.0% |
| 22 | | 200,000.0 | | | | | | 157,956.56 | 158,543.12 | 586.55 | 0.4% | 1,672,442.91 | 1,830,399.47 | 1,830,986.03 | 0.0% |
| 23 | | 250,000.0 | | | | | | 194,817.50 | 195,404.05 | 586.55 | 0.3% | 2,090,553.64 | 2,285,371.14 | 2,285,957.69 | 0.0% |
| 24 | | 300,000.0 | | | | | | 231,678.43 | 232,264.99 | 586.55 | 0.3% | 2,508,664.37 | 2,740,342.80 | 2,740,929.35 | 0.0% |
| 25 | | 350,000.0 | | | | | | 268,539.37 | 269,125.92 | 586.55 | 0.2% | 2,926,775.09 | 3,195,314.46 | 3,195,901.02 | 0.0% |
| 26 | | 400,000.0 | | | | | | 305,400.31 | 305,986.86 | 586.55 | 0.2% | 3,344,885.82 | 3,650,286.13 | 3,650,872.68 | 0.0% |
| 27 | | 450,000.0 | | | | | | 342,261.24 | 342,847.79 | 586.55 | 0.2% | 3,762,996.55 | 4,105,257.79 | 4,105,844.34 | 0.0% |
| 28 | | 500,000.0 | | | | | | 379,122.18 | 379,708.73 | 586.55 | 0.2% | 4,181,107.28 | 4,560,229.45 | 4,560,816.00 | 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% | | | | | | | | | | | | |

ATTACHMENT C
SHEET 16 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 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% | | | | | | 7.9650 | | | |
| 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 | 5389.78 | 558.69 | 11.6% | | | | | | | | | |
| 7 | | 0.0 | | | | | | 5,072.02 | 5,658.57 | 586.55 | 11.6% | - | 5,072.02 | 5,658.57 | 11.6% |
| 8 | | 1,000.0 | | | | | | 5,643.84 | 6,230.39 | 586.55 | 10.4% | 8,562.38 | 14,206.21 | 14,792.77 | 4.1% |
| 9 | | 1,500.0 | | | | | | 5,925.99 | 6,512.54 | 586.55 | 9.9% | 12,843.56 | 18,769.55 | 19,356.11 | 3.1% |
| 10 | | 2,000.0 | | | | | | 6,208.14 | 6,794.70 | 586.55 | 9.4% | 17,124.75 | 23,332.89 | 23,919.45 | 2.5% |
| 11 | | 3,000.0 | | | | | | 6,566.57 | 7,153.12 | 586.55 | 8.9% | 25,687.13 | 32,253.69 | 32,840.25 | 1.8% |
| 12 | | 5,000.0 | | | | | | 7,283.42 | 7,869.97 | 586.55 | 8.1% | 42,811.88 | 50,095.30 | 50,681.85 | 1.2% |
| 13 | | 10,000.0 | | | | | | 9,075.55 | 9,662.10 | 586.55 | 6.5% | 85,623.75 | 94,699.30 | 95,285.85 | 0.6% |
| 14 | | 15,000.0 | | | | | | 10,867.68 | 11,454.23 | 586.55 | 5.4% | 128,435.63 | 139,303.30 | 139,889.85 | 0.4% |
| 15 | | 17,500.0 | | | | | | 11,684.48 | 12,271.03 | 586.55 | 5.0% | 149,841.56 | 161,526.04 | 162,112.59 | 0.4% |
| 16 | | 20,000.0 | | | | | | 12,501.27 | 13,087.83 | 586.55 | 4.7% | 171,247.50 | 183,748.77 | 184,335.33 | 0.3% |
| 17 | | 50,000.0 | | | | | | 22,302.86 | 22,889.41 | 586.55 | 2.6% | 428,118.75 | 450,421.61 | 451,008.16 | 0.1% |
| 18 | | 70,000.0 | | | | | | 28,837.25 | 29,423.80 | 586.55 | 2.0% | 599,366.25 | 628,203.50 | 628,790.05 | 0.1% |
| 19 | | 85,000.0 | | | | | | 33,738.04 | 34,324.60 | 586.55 | 1.7% | 727,801.88 | 761,539.92 | 762,126.47 | 0.1% |
| 20 | | 100,000.0 | | | | | | 38,638.84 | 39,225.39 | 586.55 | 1.5% | 856,237.50 | 894,876.34 | 895,462.89 | 0.1% |
| 21 | | 150,000.0 | | | | | | 52,701.85 | 53,288.40 | 586.55 | 1.1% | 1,284,356.25 | 1,337,058.10 | 1,337,644.65 | 0.0% |
| 22 | | 200,000.0 | | | | | | 66,764.86 | 67,351.41 | 586.55 | 0.9% | 1,712,475.00 | 1,779,239.86 | 1,779,826.41 | 0.0% |
| 23 | | 250,000.0 | | | | | | 80,827.86 | 81,414.42 | 586.55 | 0.7% | 2,140,593.75 | 2,221,421.61 | 2,222,008.17 | 0.0% |
| 24 | | 300,000.0 | | | | | | 94,890.87 | 95,477.42 | 586.55 | 0.6% | 2,568,712.50 | 2,663,603.37 | 2,664,189.92 | 0.0% |
| 25 | | 350,000.0 | | | | | | 108,953.88 | 109,540.43 | 586.55 | 0.5% | 2,996,831.25 | 3,105,785.13 | 3,106,371.68 | 0.0% |
| 26 | | 400,000.0 | | | | | | 123,016.89 | 123,603.44 | 586.55 | 0.5% | 3,424,950.00 | 3,547,966.89 | 3,548,553.44 | 0.0% |
| 27 | | 450,000.0 | | | | | | 137,079.90 | 137,666.45 | 586.55 | 0.4% | 3,853,068.75 | 3,990,148.65 | 3,990,735.20 | 0.0% |
| 28 | | 500,000.0 | | | | | | 151,142.91 | 151,729.46 | 586.55 | 0.4% | 4,281,187.50 | 4,432,330.41 | 4,432,916.96 | 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% | | | | | | | | | | | | |

RATE SCHEDULE FULL REQUIREMENTS LARGE GENERAL TRANSPORTATION SERVICE (FRLGTS)

ATTACHMENT C
SHEET 17 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 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 LARGE GENERAL TRANSPORTATION SERVICE | | | | | | | | | | | | | | |
| 2 | FIRST 2,000 MCF | | 0.8664 | 0.8664 | 0.0000 | 0.0% | | | | | 7.9650 | | | |
| 3 | NEXT 13,000 MCF | | 0.7169 | 0.7169 | 0.0000 | 0.0% | | | | | | | | |
| 4 | NEXT 85,000 MCF | | 0.6867 | 0.6867 | 0.0000 | 0.0% | | | | | | | | |
| 5 | OVER 100,000 MCF | | 0.6434 | 0.6434 | 0.0000 | 0.0% | | | | | | | | |
| | | | | | | | | | | | | | | |
| 6 | CUSTOMER CHARGE | | 4831.09 | 5389.78 | 558.69 | 11.6% | | | | | | | | |
| | | | | | | | | | | | | | | |
| 7 | | 0.0 | | | | | 5,072.02 | 5,658.57 | 586.55 | 11.6% | - | 5,072.02 | 5,658.57 | 11.6% |
| 8 | | 1,000.0 | | | | | 6,081.21 | 6,667.77 | 586.55 | 9.6% | 8,562.38 | 14,643.59 | 15,230.14 | 4.0% |
| 9 | | 1,500.0 | | | | | 6,582.05 | 7,168.61 | 586.55 | 8.9% | 12,843.56 | 19,425.62 | 20,012.17 | 3.0% |
| 10 | | 2,000.0 | | | | | 7,082.90 | 7,669.45 | 586.55 | 8.3% | 17,124.75 | 24,207.65 | 24,794.20 | 2.4% |
| 11 | | 3,000.0 | | | | | 7,878.70 | 8,465.25 | 586.55 | 7.4% | 25,687.13 | 33,565.82 | 34,152.37 | 1.7% |
| 12 | | 5,000.0 | | | | | 9,470.30 | 10,056.85 | 586.55 | 6.2% | 42,811.88 | 52,282.17 | 52,868.73 | 1.1% |
| 13 | | 10,000.0 | | | | | 13,449.31 | 14,035.86 | 586.55 | 4.4% | 85,623.75 | 99,073.06 | 99,659.61 | 0.6% |
| 14 | | 15,000.0 | | | | | 17,428.31 | 18,014.87 | 586.55 | 3.4% | 128,435.63 | 145,863.94 | 146,450.49 | 0.4% |
| 15 | | 17,500.0 | | | | | 19,338.55 | 19,925.10 | 586.55 | 3.0% | 149,841.56 | 169,180.12 | 169,766.67 | 0.3% |
| 16 | | 20,000.0 | | | | | 21,248.79 | 21,835.34 | 586.55 | 2.8% | 171,247.50 | 192,496.29 | 193,082.84 | 0.3% |
| 17 | | 50,000.0 | | | | | 44,171.65 | 44,758.20 | 586.55 | 1.3% | 428,118.75 | 472,290.40 | 472,876.95 | 0.1% |
| 18 | | 70,000.0 | | | | | 59,453.56 | 60,040.11 | 586.55 | 1.0% | 599,366.25 | 658,819.81 | 659,406.36 | 0.1% |
| 19 | | 85,000.0 | | | | | 70,914.99 | 71,501.54 | 586.55 | 0.8% | 727,801.88 | 798,716.87 | 799,303.42 | 0.1% |
| 20 | | 100,000.0 | | | | | 82,376.42 | 82,962.97 | 586.55 | 0.7% | 856,237.50 | 938,613.92 | 939,200.47 | 0.1% |
| 21 | | 150,000.0 | | | | | 118,308.22 | 118,894.77 | 586.55 | 0.5% | 1,284,356.25 | 1,402,664.47 | 1,403,251.02 | 0.0% |
| 22 | | 200,000.0 | | | | | 154,240.02 | 154,826.58 | 586.55 | 0.4% | 1,712,475.00 | 1,866,715.02 | 1,867,301.58 | 0.0% |
| 23 | | 250,000.0 | | | | | 190,171.82 | 190,758.38 | 586.55 | 0.3% | 2,140,593.75 | 2,330,765.57 | 2,331,352.13 | 0.0% |
| 24 | | 300,000.0 | | | | | 226,103.63 | 226,690.18 | 586.55 | 0.3% | 2,568,712.50 | 2,794,816.13 | 2,795,402.68 | 0.0% |
| 25 | | 350,000.0 | | | | | 262,035.43 | 262,621.98 | 586.55 | 0.2% | 2,996,831.25 | 3,258,866.68 | 3,259,453.23 | 0.0% |
| 26 | | 400,000.0 | | | | | 297,967.23 | 298,553.78 | 586.55 | 0.2% | 3,424,950.00 | 3,722,917.23 | 3,723,503.78 | 0.0% |
| 27 | | 450,000.0 | | | | | 333,899.03 | 334,485.58 | 586.55 | 0.2% | 3,853,068.75 | 4,186,967.78 | 4,187,554.33 | 0.0% |
| 28 | | 500,000.0 | | | | | 369,830.83 | 370,417.38 | 586.55 | 0.2% | 4,281,187.50 | 4,651,018.33 | 4,651,604.88 | 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 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% | | | | | 7.9650 | | | |
| 3 | CUSTOMER CHARGE | | 4831.09 | 5,389.78 | 558.69 | 11.6% | | | | | | | | |
| 4 | | 500.0 | | | | | 5,244.63 | 5,831.18 | 586.55 | 11.2% | 4,281.19 | 9,525.81 | 10,112.36 | 6.2% |
| 5 | | 1,000.0 | | | | | 5,409.72 | 5,996.27 | 586.55 | 10.8% | 8,562.38 | 13,972.09 | 14,558.64 | 4.2% |
| 6 | | 1,500.0 | | | | | 5,574.81 | 6,161.36 | 586.55 | 10.5% | 12,843.56 | 18,418.37 | 19,004.92 | 3.2% |
| 7 | | 2,000.0 | | | | | 5,739.90 | 6,326.45 | 586.55 | 10.2% | 17,124.75 | 22,864.65 | 23,451.20 | 2.6% |
| 8 | | 3,000.0 | | | | | 6,021.16 | 6,607.71 | 586.55 | 9.7% | 25,687.13 | 31,708.29 | 32,294.84 | 1.8% |
| 9 | | 5,000.0 | | | | | 6,583.68 | 7,170.23 | 586.55 | 8.9% | 42,811.88 | 49,395.56 | 49,982.11 | 1.2% |
| 10 | | 10,000.0 | | | | | 7,989.98 | 8,576.54 | 586.55 | 7.3% | 85,623.75 | 93,613.73 | 94,200.29 | 0.6% |
| 11 | | 15,000.0 | | | | | 9,396.28 | 9,982.84 | 586.55 | 6.2% | 128,435.63 | 137,831.91 | 138,418.46 | 0.4% |
| 12 | | 17,500.0 | | | | | 10,099.43 | 10,685.99 | 586.55 | 5.8% | 149,841.56 | 159,941.00 | 160,527.55 | 0.4% |
| 13 | | 20,000.0 | | | | | 10,802.58 | 11,389.14 | 586.55 | 5.4% | 171,247.50 | 182,050.08 | 182,636.64 | 0.3% |
| 14 | | 50,000.0 | | | | | 19,240.39 | 19,826.94 | 586.55 | 3.0% | 428,118.75 | 447,359.14 | 447,945.69 | 0.1% |
| 15 | | 70,000.0 | | | | | 24,865.59 | 25,452.15 | 586.55 | 2.4% | 599,366.25 | 624,231.84 | 624,818.40 | 0.1% |
| 16 | | 85,000.0 | | | | | 29,084.50 | 29,671.05 | 586.55 | 2.0% | 727,801.88 | 756,886.37 | 757,472.92 | 0.1% |
| 17 | | 100,000.0 | | | | | 33,303.40 | 33,889.95 | 586.55 | 1.8% | 856,237.50 | 889,540.90 | 890,127.45 | 0.1% |
| 18 | | 150,000.0 | | | | | 47,366.41 | 47,952.96 | 586.55 | 1.2% | 1,284,356.25 | 1,331,722.66 | 1,332,309.21 | 0.0% |
| 19 | | 200,000.0 | | | | | 61,429.42 | 62,015.97 | 586.55 | 1.0% | 1,712,475.00 | 1,773,904.42 | 1,774,490.97 | 0.0% |
| 20 | | 250,000.0 | | | | | 75,492.42 | 76,078.98 | 586.55 | 0.8% | 2,140,593.75 | 2,216,086.17 | 2,216,672.73 | 0.0% |
| 21 | | 300,000.0 | | | | | 89,555.43 | 90,141.99 | 586.55 | 0.7% | 2,568,712.50 | 2,658,267.93 | 2,658,854.49 | 0.0% |
| 22 | | 350,000.0 | | | | | 103,618.44 | 104,204.99 | 586.55 | 0.6% | 2,996,831.25 | 3,100,449.69 | 3,101,036.24 | 0.0% |
| 23 | | 400,000.0 | | | | | 117,681.45 | 118,268.00 | 586.55 | 0.5% | 3,424,950.00 | 3,542,631.45 | 3,543,218.00 | 0.0% |
| 24 | | 450,000.0 | | | | | 131,744.46 | 132,331.01 | 586.55 | 0.4% | 3,853,068.75 | 3,984,813.21 | 3,985,399.76 | 0.0% |
| 25 | | 500,000.0 | | | | | 145,807.47 | 146,394.02 | 586.55 | 0.4% | 4,281,187.50 | 4,426,994.97 | 4,427,581.52 | 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% | | | | | | | | | | | |

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 - 12 Months Actual 0 Months Estimate

Schedule AMRP-1

| Line No. | | Actual Through December 31, 2020 | Activity Through December 31, 2021 | Total As Of December 31, 2021 | Reference |
|--|--|-------------------------------------|---------------------------------------|----------------------------------|--|
| Return on Investment | | | | | |
| 1 | Plant In-Service | | | | |
| 2 | Additions | \$1,841,786,091 | \$203,008,838 | \$2,044,794,928 | Schedule 2 |
| 3 | Retirements | (183,582,409) | (18,766,171) | (202,348,580) | Schedule 4 |
| 4 | Total Plant In-Service | <u>\$1,658,203,682</u> | <u>\$184,242,667</u> | <u>\$1,842,446,348</u> | Line 2 + Line 3 |
| Less: Accumulated Provision for Depreciation | | | | | |
| 5 | Depreciation Expense | \$213,265,810 | \$45,188,490 | \$258,454,300 | Schedule 5 |
| 6 | Cost of Removal | (65,814,497) | (7,648,263) | (73,462,760) | Schedule 3 |
| 7 | Retirements | (183,582,409) | (18,766,171) | (202,348,580) | Schedule 4 |
| 8 | Total Accumulated Provision for Depreciation | <u>(\$36,131,096)</u> | <u>\$18,774,056</u> | <u>(\$17,357,040)</u> | Lines 5 + 6 + 7 |
| 9 | Net Deferred Depreciation | 24,095,044 | 2,425,094 | 26,520,138 | Schedule 5 |
| 10 | Net Deferred PISCC | 64,661,762 | 5,285,079 | 69,946,841 | 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) | (1,109,867) | (14,688,837) | (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>(15,582,942)</u> | <u>(180,113,282)</u> | Schedule 8 |
| 16 | Net Rate Base | \$1,521,482,340 | \$161,084,296 | \$1,682,566,635 | 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 | \$15,335,225 | \$160,180,344 | Line 16 * Line 17 |
| Operating Expenses | | | | | |
| 19 | Annualized Depreciation | 38,299,032 | 4,475,848 | 42,774,880 | Schedule 5 |
| 20 | Annualized Deferred Depreciation Amortization | 676,787 | 78,658 | 755,445 | Schedule 5 |
| 21 | Annualized PISCC Amortization | 1,712,228 | 166,471 | 1,878,698 | Schedule 6 |
| 22 | Annualized Property Tax Expense | 34,696,343 | 2,972,498 | 37,668,841 | Schedule 7 |
| 23 | Deferred Property Tax Expense Amortization | 276,424 | 32,599 | 309,022 | Schedule 7 |
| 24 | Operation & Maintenance Expense | 177,621 | (2,302) | 175,319 | Schedule 9A |
| 25 | Operation & Maintenance Savings | (2,250,000) | (250,000) | (2,500,000) | Schedule 9B |
| 26 | Revenue Requirement | <u>\$218,433,553</u> | <u>\$22,808,997</u> | <u>\$241,242,550</u> | Lines 18 through 25 |
| 27 | Prior Year's (Over)/Under Recovered Balance | 1,700,109 | (1,318,548) | 381,560 | Schedule 10 |
| 28 | Annual Excess ADIT Pass Back | (4,742,531) | 373,260 | (4,369,271) | Schedule 12 |
| 29 | Retroactive Tax Adjustment - Rate | 0 | 0 | 0 | |
| 30 | Retroactive ADIT Adjustment | 0 | 0 | 0 | |
| 31 | TOTAL Amount to be collected beginning May 2022 | <u>\$215,391,131</u> | <u>\$21,863,709</u> | <u>\$237,254,840</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 - 12 Months Actual 0 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 | \$112,299,387 | \$1,285,563,258 |
| 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 | \$90,709,451 | \$753,059,185 |
| 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 | \$203,008,838 | \$2,044,794,928 |
| | 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 | \$10,600,535 | \$20,572,179 | \$5,482,375 | \$112,299,387 | | | |
| 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 | \$11,389,666 | \$10,467,698 | \$8,271,082 | \$90,709,451 | | | |
| 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 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 | \$21,990,202 | \$31,039,877 | \$13,753,457 | \$203,008,838 | | | |
| | 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 | \$86,244,833 | \$106,817,012 | \$112,299,387 | | | | |
| 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 | \$71,970,671 | \$82,438,369 | \$90,709,451 | | | | |
| 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 | \$158,215,505 | \$189,255,381 | \$203,008,838 | | | | |

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

Data: 2021 - 12 Months Actual 0 Months Estimate

Schedule AMRP-3

| 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) | (\$210,287) | (\$7,062,210) |
| 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) | (\$7,437,976) | (\$66,395,490) |
| 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) | (\$7,648,263) | (\$73,462,760) |
| 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) | (\$917) | (\$5,545) | (\$9,322) | (\$210,287) | | | |
| 7 | 380.25 Service Lines | (\$317,768) | (\$230,979) | (\$535,970) | (\$642,912) | (\$707,825) | (\$844,357) | (\$666,182) | (\$697,988) | (\$589,312) | (\$726,061) | (\$788,945) | (\$689,677) | (\$7,437,976) | | | |
| 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) | (\$726,978) | (\$794,490) | (\$698,999) | (\$7,648,263) | | | |
| 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) | (\$195,420) | (\$200,965) | (\$210,287) | | | | |
| 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) | (\$5,959,354) | (\$6,748,299) | (\$7,437,976) | | | | |
| 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) | (\$6,154,773) | (\$6,949,263) | (\$7,648,263) | | | | |

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 - 12 Months Actual 0 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) | (\$6,335,424) | (\$81,941,657) |
| 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) | (\$12,430,747) | (\$120,322,806) |
| 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) | (\$18,766,171) | (\$202,348,580) |
| | Retirements by Month | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL | | | |
| 6 | 376.25 Mains | (\$229,459) | (\$35,522) | (\$33,621) | (\$421,756) | (\$136,218) | (\$247,767) | (\$345,529) | (\$403,702) | (\$681,327) | (\$520,332) | (\$413,345) | (\$2,866,846) | (\$6,335,424) | | | |
| 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) | (\$1,434,610) | (\$3,537,228) | (\$216,090) | (\$12,430,747) | | | |
| 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 | (\$613,868) | (\$80,232) | (\$422,581) | (\$1,515,056) | (\$1,400,940) | (\$1,419,071) | (\$1,571,129) | (\$1,552,940) | (\$1,201,902) | (\$1,954,942) | (\$3,950,573) | (\$3,082,937) | (\$18,766,171) | | | |
| | Cumulative Retirements by Month | | | | | | | | | | | | | | | | |
| 11 | 376.25 Mains Cum. Retirement Cost | (\$229,459) | (\$264,981) | (\$298,602) | (\$720,357) | (\$856,575) | (\$1,104,343) | (\$1,449,872) | (\$1,853,574) | (\$2,534,901) | (\$3,055,233) | (\$3,468,578) | (\$6,335,424) | | | | |
| 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) | (\$8,677,429) | (\$12,214,657) | (\$12,430,747) | | | | |
| 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 | (\$613,868) | (\$694,100) | (\$1,116,682) | (\$2,631,738) | (\$4,032,678) | (\$5,451,749) | (\$7,022,878) | (\$8,575,818) | (\$9,777,720) | (\$11,732,662) | (\$15,683,235) | (\$18,766,171) | | | | |

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

Data: 2021 - 12 Months Actual 0 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 - 12 Months Actual 0 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 |
|---|--|-------------------|--|-----------------------|----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| <u>2021 Depreciation Expense on Prior Years' Investment:</u> | | | | | | | | | | | | | | | |
| 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 | |
| <u>2021 Depreciation Expense on Prior Years' Investment:</u> | | | | | | | | | | | | | | | |
| 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 | |
| <u>2021 Depreciation Expense on Prior Years' Investment:</u> | | | | | | | | | | | | | | | |
| 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 | |
| <u>2021 Depreciation Expense on Prior Years' Investment:</u> | | | | | | | | | | | | | | | |
| 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 | |
| <u>2021 Depreciation Expense on Current Years' Investment:</u> | | | | | | | | | | | | | | | |
| 21 | 2021 376.25 Mains | | \$3,161 | \$7,145 | \$11,521 | \$21,796 | \$35,463 | \$49,360 | \$66,711 | \$88,765 | \$108,834 | \$125,464 | \$149,623 | \$169,815 | |
| 22 | 2021 380.25 Service Lines | | \$1,558 | \$4,440 | \$15,910 | \$36,040 | \$56,754 | \$80,837 | \$104,450 | \$126,543 | \$149,963 | \$176,736 | \$205,879 | \$230,864 | |
| 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 | \$302,200 | \$355,502 | \$400,679 | |
| <u>TOTAL ACCUMULATED DEPRECIATION</u> | | | | | | | | | | | | | | | |
| 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 | \$124,720,412 | \$126,688,594 | \$128,676,968 | |
| 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 | \$123,902,559 | \$125,874,704 | \$127,871,833 | |
| 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 | \$250,504,643 | \$254,456,883 | \$258,454,300 | |
| 31 | <u>DEFERRED DEPRECIATION:</u> | | January | February | March | April | May | June | July | August | September | October | November | December | |
| 32 | 376.25 Mains Defd Depn | \$13,407,370 | \$170,702 | \$174,481 | \$178,803 | \$188,726 | \$34,241 | \$47,840 | \$64,732 | \$86,205 | \$105,433 | \$121,132 | \$144,567 | \$162,217 | \$14,886,448 |
| 33 | 380.25 Service Lines Defd Depn | \$13,269,868 | \$141,617 | \$143,926 | \$154,818 | \$172,972 | \$49,971 | \$70,806 | \$91,223 | \$110,150 | \$131,343 | \$155,509 | \$178,023 | \$198,003 | \$14,868,226 |
| 34 | 382.25 Meter Move Out Defd Depn | \$89,913 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$89,913 |
| 35 | 383.25 House Regulators Defd 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 | \$268,119 | \$283,333 | \$311,409 | \$27,813 | \$62,247 | \$99,555 | \$139,956 | \$180,377 | \$220,241 | \$266,191 | \$303,821 | \$26,520,138 |
| 38 | <u>ANNUALIZED DEPRECIATION:</u> | | <u>ANNUALIZED DEFERRED DEPRECIATION AMORTIZATION:</u> | | | | | | | | | | | | |
| | | | Additions | Original Cost Retired | Net Plant in Service | | | | | | | 2021 | | | |
| 39 | Cumulative Mains | | \$1,285,563,258 | (\$81,941,657) | \$1,203,621,602 | | | | | | | \$14,886,448 | | | |
| 40 | Cumulative Service | | \$753,059,185 | (\$120,322,806) | \$632,736,380 | | | | | | | \$14,868,226 | | | |
| 41 | Cumulative Meter Move Out | | \$5,608,745 | \$0 | \$5,608,745 | | | | | | | \$89,913 | | | |
| 42 | Cumulative House Regulators | | \$563,740 | (\$84,118) | \$479,622 | | | | | | | \$22,542 | | | |
| 43 | TOTAL Cumulative Additions | | \$2,044,794,928 | (\$202,348,580) | \$1,842,446,348 | | | | | | | \$29,867,129 | | | |
| 44 | Depreciation Rate-Mains | | | | 1.86% | | | | | | | 1.86% | | | |
| 45 | Depreciation Rate-Services | | | | 3.20% | | | | | | | 3.20% | | | |
| 46 | Depreciation Rate-Meter Move Outs | | | | 2.19% | | | | | | | 2.19% | | | |
| 47 | Depreciation Rate- House Regulators | | | | 3.57% | | | | | | | 3.57% | | | |
| 48 | Annualized Depreciation Mains | | | | \$22,387,362 | | | | | | | \$276,888 | | | |
| 49 | Annualized Depreciation Services | | | | \$20,247,564 | | | | | | | \$475,783 | | | |
| 50 | Annualized Depreciation Meter Move Outs | | | | \$122,832 | | | | | | | \$1,969 | | | |
| 51 | Annualized Depreciation House Regulators | | | | \$17,123 | | | | | | | \$805 | | | |
| 52 | TOTAL Annualized Depreciation | | | | \$42,774,880 | | | | | | | \$755,445 | | | |

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 - 12 Months Actual 0 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 ⁽¹⁾ | \$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 | 194,858,690 | |
| 2 | Percent Good ⁽²⁾ | 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 | \$191,546,092 | |
| 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 | \$47,886,523 | |
| 6 | Average Property Tax Rate per \$1,000 of Valuation | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | |
| 7 | Property Tax | \$424,037 | \$402,860 | \$395,092 | \$1,465,079 | \$2,377,757 | \$2,710,204 | \$2,828,791 | \$3,256,616 | \$4,015,413 | \$3,552,791 | \$3,436,639 | \$4,401,398 | \$3,872,100 | \$4,530,065 | \$37,668,841 |

⁽¹⁾ Annual Investment equals Plant Additions - Original Cost Retired

⁽²⁾ 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 ⁽³⁾ | \$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 |

⁽³⁾ 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 | <u>\$309,022</u> |

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

Data: 2021 - 12 Months Actual 0 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 | \$203,008,838 | |
| 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) | (\$18,766,171) | |
| 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 | \$184,242,667 | |
| 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 | \$40,143,310 | |
| 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 | \$111,399,823 | |
| 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) | (\$71,256,513) | |
| 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) | (\$14,963,868) | (\$215,130,216) |
| 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) | (\$619,074) | \$35,016,934 |
| 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) | (\$15,582,942) | (\$180,113,282) |
| | | 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 | \$55,655,660 | \$111,399,823 |
| 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 | \$11,051,871 | \$63,620,030 |
| 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 | \$10,222,100 | \$59,142,460 |
| 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 | \$9,456,629 | \$54,332,199 |
| 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 | \$8,746,272 | \$50,497,719 |
| 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 | \$8,091,029 | \$48,165,709 |
| 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 | \$7,483,245 | \$46,944,731 |
| 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 | \$6,922,920 | \$46,301,953 |
| 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 | \$6,831,064 | \$46,208,743 |
| 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 | \$6,829,533 | \$46,208,566 |
| 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 | \$6,831,064 | \$46,208,743 |
| 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 | \$6,829,533 | \$44,523,642 |
| 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 | \$6,831,064 | \$41,284,064 |
| 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 | \$6,829,533 | \$38,211,198 |
| 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 | \$6,831,064 | \$35,133,200 |
| 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 | \$6,829,533 | \$31,782,079 |
| 40 | 2037 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,181,609 | | \$6,596,967 | \$8,073,996 | \$6,128,818 | \$6,831,064 | \$28,812,453 |
| 41 | 2038 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$3,299,223 | \$8,072,187 | \$6,130,192 | \$6,829,533 | \$24,331,134 |
| 42 | 2039 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$4,036,998 | \$6,128,818 | \$6,831,064 | \$16,996,880 |
| 43 | 2040 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$3,065,096 | \$6,829,533 | \$9,894,629 |
| 44 | 2041 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,415,532 | \$3,415,532 |
| 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 | \$203,008,838 | \$2,034,519,731 |

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

Data: 2021 - 12 Months Actual 0 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 | \$175,319 | \$1,560,709 |
| | 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 | \$2,275 | \$22,997 | \$10,280 | \$175,319 | | | |
| 3 | 2008 Expenses ⁽¹⁾ | \$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 | \$2,275 | \$22,997 | \$10,280 | \$175,319 | | | |

(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 - 12 Months Actual 0 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) |
| Incremental Expense/(Savings): | | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL | | |
| 4 | Leak Inspection | (\$85,522) | \$10,984 | \$153,315 | \$182,604 | \$115,960 | \$157,938 | \$25,681 | \$79,147 | \$27,964 | (\$22,851) | \$243,731 | (\$40,234) | \$848,717 | | |
| 5 | Leak Repair | \$76,933 | (\$63,738) | \$384,474 | \$329,579 | \$247,238 | \$197,243 | \$22,195 | \$280,846 | \$323,380 | (\$524,588) | \$354,215 | \$208,770 | \$1,836,548 | | |
| 6 | General/Other | \$169,938 | \$48,724 | \$82,926 | \$129,365 | \$222,034 | \$207,562 | \$230,623 | \$313,382 | \$243,174 | (\$82,428) | \$475,348 | \$1,280,264 | \$3,320,912 | | |
| 7 | Supervision & Engineering | \$104,056 | \$54,711 | \$104,587 | \$67,856 | \$72,024 | \$127,652 | \$115,815 | \$254,564 | \$108,704 | \$78,386 | \$134,468 | \$177,373 | \$1,400,197 | | |
| 8 | TOTAL Mains & Services Expense | \$265,405 | \$50,682 | \$725,302 | \$709,405 | \$657,256 | \$690,395 | \$394,313 | \$927,939 | \$703,222 | (\$551,481) | \$1,207,762 | \$1,626,173 | \$7,406,375 | | |
| Test Year Expense Level ⁽¹⁾ | | | | | | | | | | | | | | | | |
| 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 | | |
| 2021 Expense Level | | | | | | | | | | | | | | | | |
| 14 | Leak Inspection | \$116,611 | \$167,001 | \$307,370 | \$368,251 | \$328,844 | \$354,853 | \$267,623 | \$360,200 | \$258,273 | \$169,591 | \$219,182 | \$80,100 | \$2,997,899 | | |
| 15 | Leak Repair | \$625,057 | \$577,529 | \$919,454 | \$980,088 | \$927,366 | \$952,610 | \$896,634 | \$992,508 | \$1,126,457 | \$242,607 | \$939,448 | \$830,211 | \$10,009,970 | | |
| 16 | General/Other | \$508,830 | \$483,707 | \$520,053 | \$458,763 | \$526,116 | \$549,758 | \$494,500 | \$571,967 | \$530,919 | \$254,941 | \$901,127 | \$1,846,507 | \$7,647,188 | | |
| 17 | Supervision & Engineering | \$329,823 | \$336,618 | \$320,925 | \$296,717 | \$287,969 | \$323,135 | \$275,920 | \$282,809 | \$293,941 | \$288,604 | \$335,315 | \$379,314 | \$3,751,091 | | |
| 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 | \$955,743 | \$2,395,072 | \$3,136,132 | \$24,406,149 | | |

(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 | (\$278,164,907) |
| 4 | TOTAL (Over)/Under Collected | \$381,560 |

| | | Customers ⁽¹⁾ | | | Rate | | | Revenue ⁽¹⁾ | | | |
|----|--------------|--------------------------|--------|-----|--------|----------|------------|------------------------|-------------|-----------|----------------------|
| | | 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 | 1,445,975 | 37,545 | 265 | \$9.01 | \$102.57 | \$3,440.13 | \$13,028,235 | \$3,850,991 | \$911,634 | \$17,790,860 |
| 15 | November-21 | 1,452,955 | 37,661 | 264 | \$9.01 | \$102.57 | \$3,440.13 | \$13,091,125 | \$3,862,889 | \$908,194 | \$17,862,208 |
| 16 | December-21 | 1,461,386 | 37,749 | 266 | \$9.01 | \$102.57 | \$3,440.13 | \$13,167,088 | \$3,871,915 | \$915,075 | \$17,954,077 |
| 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 |
| | | | | | | | | | | | \$278,164,907 |

(1) Customers and Revenue based on Actuals for December 2021 YTD and Projections for January 2022 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 | \$237,254,840 |
| | <u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</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 | \$171,685,316 |
| 11 | GS Class | Line 7 * Line 1 | \$52,405,413 |
| 12 | LGS Class | Line 8 * Line 1 | \$13,164,111 |
| 13 | TOTAL | | <u>\$237,254,840</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 | | \$9.86 |
| 19 | PROJECTED IMPACT PER MONTH - GS CLASS | | \$114.66 |
| 20 | PROJECTED IMPACT PER MONTH - LGS CLASS | | \$3,998.82 |

(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 | | (2,431,313) | 755,641 | (1,083,282) | (1,610,316) | (4,369,271) |

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) |

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 - 12 Months Actual 0 Month Estimates

Schedule R-1

| Line No. | | Actual Through December 31, 2020 | Activity Through December 31, 2021 | Total As Of December 31, 2021 | Reference |
|--|--|-------------------------------------|---------------------------------------|----------------------------------|--|
| Return on Investment | | | | | |
| 1 | Plant In-Service | | | | |
| 2 | Additions | \$439,217,556 | \$29,927,131 | \$469,144,687 | Schedule 2 |
| 3 | Retirements | 0 | 0 | 0 | Schedule 4 |
| 4 | Total Plant In-Service | <u>\$439,217,556</u> | <u>\$29,927,131</u> | <u>\$469,144,687</u> | Line 2 + Line 3 |
| Less: Accumulated Provision for Depreciation | | | | | |
| 5 | Depreciation Expense | \$107,106,681 | \$14,602,576 | \$121,709,257 | Schedule 5 |
| 6 | Cost of Removal | 0 | 0 | 0 | Schedule 3 |
| 7 | Retirements | 0 | 0 | 0 | Schedule 4 |
| 8 | Total Accumulated Provision for Depreciation | <u>\$107,106,681</u> | <u>\$14,602,576</u> | <u>\$121,709,257</u> | Lines 5 + 6 + 7 |
| 9 | Net Deferred Plant Depreciation | \$8,195,714 | \$535,673 | \$8,731,387 | Schedule 5 |
| 10 | Net Deferred PISCC | 14,941,794 | 704,304 | 15,646,098 | 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) | (147,904) | (3,285,681) | (Line 10 * 21%) |
| 14 | Deferred Taxes on Property Taxes | (547,085) | (27,008) | (574,093) | (Line 11 * 21%) |
| 15 | Deferred Taxes on Liberalized Depreciation | <u>(37,768,777)</u> | <u>(1,932,058)</u> | <u>(39,700,834)</u> | Schedule 8 |
| 16 | Net Rate Base | \$293,134,870 | 15,462,722 | \$308,597,592 | 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 | 1,472,051 | \$29,378,491 | Line 16 * Line 17 |
| Operating Expenses | | | | | |
| 19 | Annualized Depreciation | 14,054,962 | 957,668 | 15,012,630 | Schedule 5 |
| 20 | Annualized Deferred Depreciation Amortization | 333,175 | 27,657 | 360,832 | Schedule 5 |
| 21 | Annualized PISCC Amortization | 610,814 | 41,842 | 652,656 | Schedule 6 |
| 22 | Annualized Property Tax Expense | 7,809,629 | 306,898 | 8,116,527 | 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 | Revenue Requirement | <u>\$50,819,771</u> | <u>\$2,813,516</u> | <u>\$53,633,287</u> | Lines 18 through 24 |
| 26 | Prior Year's (Over)/Under Recovered Balance | (123,212) | (467,777) | (590,989) | Schedule 10 |
| 27 | Annual Excess ADIT Pass Back | (1,109,559) | 89,784 | (1,019,774) | Schedule 12 |
| 28 | Retroactive Tax Adjustment - Rate | 0 | 0 | 0 | |
| 29 | Retroactive ADIT Adjustment | 0 | 0 | 0 | |
| 30 | TOTAL Amount to be collected beginning May 2021 | <u>\$49,587,000</u> | <u>\$2,435,523</u> | <u>\$52,022,523</u> | 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 - 12 Months Actual 0 Month Estimates

Schedule R-2

| 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 | \$29,927,131 | \$324,863,822 |
| 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 | \$29,927,131 | \$469,144,687 |
| | 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 | | | |
| 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 | \$665,280 | \$481,976 | \$633,605 | \$29,927,131 | | | |
| 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 | \$665,280 | \$481,976 | \$633,605 | \$29,927,131 | | | |
| | 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 | \$28,811,550 | \$29,293,526 | \$29,927,131 | | | | |
| 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 | \$28,811,550 | \$29,293,526 | \$29,927,131 | | | | |

**Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 21-1185-GA-RDR
Cost of Removal by Month**

Data: 2021 - 12 Months Actual 0 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 - 12 Months Actual 0 Month Estimates

Schedule R-4[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Riser Program
Case No. 21-1185-GA-RDR
Provision for Plant Depreciation

Data: 2021 - 12 Months Actual 0 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 | \$75,944 | \$77,473 | \$78,961 | |
| 42 | TOTAL Provision for Plant Depreciation | | \$3,224 | \$8,447 | \$15,317 | \$24,978 | \$34,145 | \$43,609 | \$52,819 | \$61,820 | \$70,877 | \$75,944 | \$77,473 | \$78,961 | |
| <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 | \$64,046,197 | \$64,910,168 | \$65,775,627 | |
| 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 | \$119,210,329 | \$120,459,050 | \$121,709,257 | |

| | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Ending Balance |
|-------------------------------------|-------------------------------------|---------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------|
| <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 | \$75,944 | \$77,473 | \$7,849,434 |
| 48 | 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) | (\$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 | \$48,179 | \$49,709 | \$8,731,387 |

ANNUALIZED PLANT DEPRECIATION EXPENSE:

ANNUALIZED DEFERRED PLANT DEPRECIATION AMORTIZATION:

| | | | | |
|----|----------------------------------|----------------------|---|---------------------|
| | | 2021 | | 2021 |
| 50 | Cumulative Riser Additions | \$144,280,865 | Cumulative Deferred Depreciation- Risers | \$3,426,557 |
| 51 | Cumulative Service Additions | \$324,863,822 | Cumulative Deferred Depreciation- Service | \$7,849,434 |
| 52 | TOTAL Cumulative Plant Additions | <u>\$469,144,687</u> | TOTAL Cumulative Deferred Plant Depreciation | <u>\$11,275,991</u> |
| 53 | Depreciation Rate | 3.20% | Depreciation Rate | 3.20% |
| 54 | Annualized Depreciation | \$15,012,630 | Annualized Deferred Plant Depreciation Amortization | \$360,832 |

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

Data: 2021 - 12 Months Actual 0 Month Estimates

Schedule R-6

| Line No. | Description | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
|---|--------------------------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|-----------|
| <u>2021 PISCC Prior Year's Investment:</u> | | | | | | | | | | | | | | | |
| 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 |
| <u>2021 PISCC Current Year's Investment:</u> | | | | | | | | | | | | | | | |
| 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 | \$106,123 | \$107,898 | \$726,937 |
| 6 | TOTAL PISCC | | \$0 | \$9,491 | \$15,374 | \$29,463 | \$43,440 | \$56,221 | \$71,064 | \$83,102 | \$97,337 | \$107,425 | \$106,123 | \$107,898 | \$726,937 |
| <u>CUMULATIVE PISCC Additions:</u> | | | | | | | | | | | | | | | |
| 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 | \$1,199,668 | \$1,307,566 | |
| 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 | \$1,199,668 | \$1,307,566 | |

| | | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
|-------------------------------|------------------------------|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|---------------|
| <u>DEFERRED PISCC:</u> | | | | | | | | | | | | | | | |
| 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 | \$106,123 | \$107,898 | \$13,843,493 |
| 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 | \$55,221 | \$56,997 | \$15,646,098 |

ANNUALIZED PISCC AMORTIZATION:

| | | |
|----|--|---------------------|
| | | 2021 |
| 14 | Cumulative PISCC Additions-Risers | \$6,552,012 |
| 15 | Cumulative PISCC Additions-Service Lines | \$13,843,493 |
| 16 | TOTAL Cumulative PISCC Additions | <u>\$20,395,505</u> |
| 17 | Depreciation Rate | 3.20% |
| 18 | Annualized PISCC Amortization | \$652,656 |

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

Data: 2021 - 12 Months Actual 0 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 ⁽¹⁾ | \$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 | \$29,927,131 | |
| 2 | Percent Good ⁽²⁾ | 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 | \$29,418,369 | |
| 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 | \$7,354,592 | |
| 6 | Average Property Tax Rate per \$1,000 of Valuation | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | |
| 7 | Property Tax | \$624,978 | \$917,376 | \$1,103,664 | \$565,403 | \$362,160 | \$359,867 | \$382,723 | \$381,189 | \$409,580 | \$489,323 | \$603,883 | \$553,643 | \$666,994 | \$695,744 | \$8,116,527 |

⁽¹⁾ Annual Investment = Plant Additions - Original Cost Retired

⁽²⁾ 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 ⁽³⁾ | \$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 |

⁽³⁾ 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 - 12 Months Actual 0 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 | \$29,927,131 | |
| 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 | \$14,602,576 | |
| 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 | \$23,373,302 | |
| 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) | (\$8,770,726) | |
| 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) | (\$1,841,852) | (\$45,767,904) |
| 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) | (\$90,205) | \$6,067,069 |
| 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) | (\$1,932,058) | (\$39,700,834) |
| | | 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 | \$8,204,639 | \$23,373,302 |
| 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 | \$1,629,243 | \$16,339,646 |
| 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 | \$1,506,920 | \$14,504,476 |
| 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 | \$1,394,076 | \$10,772,740 |
| 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 | \$1,289,357 | \$7,811,428 |
| 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 | \$1,192,762 | \$6,918,058 |
| 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 | \$1,103,164 | \$6,733,293 |
| 29 | 2028 | \$0 | \$0 | \$0 | | \$451,286 | \$440,937 | \$443,066 | \$424,020 | \$431,111 | \$326,538 | | \$1,118,062 | \$986,819 | \$994,970 | \$1,020,562 | \$6,637,371 |
| 30 | 2029 | \$0 | \$0 | \$0 | | \$451,185 | \$441,036 | \$442,966 | \$424,115 | \$431,015 | \$326,611 | | \$1,117,812 | \$987,040 | \$994,747 | \$1,007,021 | \$6,623,548 |
| 31 | 2030 | \$0 | \$0 | \$0 | | \$451,286 | \$440,937 | \$443,066 | \$424,020 | \$431,111 | \$326,538 | | \$1,118,062 | \$986,819 | \$994,970 | \$1,006,795 | \$6,623,604 |
| 32 | 2031 | \$0 | \$0 | \$0 | | \$451,185 | \$441,036 | \$442,966 | \$424,115 | \$431,015 | \$326,611 | | \$1,117,812 | \$987,040 | \$994,747 | \$1,007,021 | \$6,623,548 |
| 33 | 2032 | \$0 | \$0 | \$0 | | \$225,643 | \$440,937 | \$443,066 | \$424,020 | \$431,111 | \$326,538 | | \$1,118,062 | \$986,819 | \$994,970 | \$1,006,795 | \$6,397,961 |
| 34 | 2033 | \$0 | \$0 | \$0 | | \$0 | \$220,518 | \$442,966 | \$424,115 | \$431,015 | \$326,611 | | \$1,117,812 | \$987,040 | \$994,747 | \$1,007,021 | \$5,951,845 |
| 35 | 2034 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$221,533 | \$424,020 | \$431,111 | \$326,538 | | \$1,118,062 | \$986,819 | \$994,970 | \$1,006,795 | \$5,509,849 |
| 36 | 2035 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$212,058 | \$431,015 | \$326,611 | | \$1,117,812 | \$987,040 | \$994,747 | \$1,007,021 | \$5,076,303 |
| 37 | 2036 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$215,556 | \$326,538 | | \$1,118,062 | \$986,819 | \$994,970 | \$1,006,795 | \$4,648,740 |
| 38 | 2037 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$163,305 | | \$1,117,812 | \$987,040 | \$994,747 | \$1,007,021 | \$4,269,925 |
| 39 | 2038 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$559,031 | \$986,819 | \$994,970 | \$1,006,795 | \$3,547,615 |
| 40 | 2039 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$493,520 | \$994,747 | \$1,007,021 | \$2,495,288 |
| 41 | 2040 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$497,485 | \$1,006,795 | \$1,504,280 |
| | | | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$503,510 | \$503,510 |
| 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 | \$29,927,131 | \$468,641,175 |

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

Data: 2021 - 12 Months Actual 0 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 ⁽¹⁾ | \$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 | (\$65,888,369) |
| 4 | TOTAL (Over)/Under Collected | <u>(\$590,989)</u> |

| | | Customers ⁽¹⁾ | | Rate | | Revenue ⁽¹⁾ | | |
|----|--------------|--------------------------|--------|--------|--------|------------------------|-----------|----------------------------|
| | | 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 | 1,445,975 | 37,545 | \$2.78 | \$3.39 | \$4,019,811 | \$127,278 | \$4,147,088 |
| 15 | November-21 | 1,452,955 | 37,661 | \$2.78 | \$3.39 | \$4,039,215 | \$127,671 | \$4,166,886 |
| 16 | December-21 | 1,461,386 | 37,749 | \$2.78 | \$3.39 | \$4,062,653 | \$127,969 | \$4,190,622 |
| 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 |
| | | | | | | | | <u>\$65,888,369</u> |

(1) Customers and Revenue based on Actuals for December 2021 YTD and Projections for January 2022 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 | \$52,022,523 |
| | <u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</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 | \$50,373,291 |
| 9 | GS Class | Line 6 * Line 1 | \$1,649,233 |
| 10 | TOTAL | | <u>\$52,022,523</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 | | \$2.89 |
| 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 | | (584,830) | 133,381 | (106,403) | (461,922) | (1,019,774) |

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

| CALENDAR YEAR | LESS PASS BACK | BALANCE APRIL 30 |
|--------------------------|---------------------------|-----------------------------|
| 2018 | | (25,185,916) |
| 2019 | (963,701) | (24,222,215) |
| 2020 | (957,171) | (23,265,044) |
| 2021 | (876,551) | (22,388,492) |

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: 2021 - 12 Months Actual 0 Month Estimates

Schedule AMRD-1

| Line No. | | Actual Through December 31, 2020 | Activity Through December 31, 2021 | Total As Of December 31, 2021 | Reference |
|--|--|-------------------------------------|---------------------------------------|----------------------------------|--|
| Return on Investment | | | | | |
| 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 |
| Operating Expenses | | | | | |
| 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 | (69,068) | 1,202,049 | 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) | (72,846) | (5,240,474) | Schedule 9B |
| 27 | Revenue Requirement | <u>\$4,402,451</u> | <u>(\$602,419)</u> | <u>\$3,800,032</u> | Lines 19 through 26 |
| 28 | Prior Year's (Over)/Under Recovered Balance | 113,925 | (99,986) | 13,939 | Schedule 10 |
| 29 | Stipulated Reduction to Revenue Requirement | 0 | 0 | 0 | |
| 30 | Annual Excess ADIT Pass Back | (170,952) | 13,965 | (156,987) | Schedule 12 |
| 31 | Retroactive Tax Adjustment - Rate | 0 | 0 | 0 | |
| 32 | Retroactive ADIT Adjustment | 0 | 0 | 0 | |
| 33 | TOTAL Amount to be collected beginning May 2022 | <u>\$4,345,425</u> | <u>(\$688,441)</u> | <u>\$3,656,983</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: 2021 - 12 Months Actual 0 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: 2021 - 12 Months Actual 0 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: 2021 - 12 Months Actual 0 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: 2021 - 12 Months Actual 0 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: 2021 - 12 Months Actual 0 Month Estimates

Schedule AMRD-6

| Line No. | Description | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
|---|-------------------------|-------------------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|-------|
| <u>2021 PISCC Prior Years' Investment:</u> | | | | | | | | | | | | | | | |
| 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 |
| <u>2021 PISCC Current Year's Investment:</u> | | | | | | | | | | | | | | | |
| 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 |
| <u>CUMULATIVE PISCC Additions:</u> | | | | | | | | | | | | | | | |
| 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: 2021 - 12 Months Actual 0 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 ⁽¹⁾ | \$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 ⁽²⁾ | 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 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | \$94.60 | |
| 7 | Property Tax | \$143,364 | \$327,484 | \$339,029 | \$367,418 | \$24,754 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,202,049 |

⁽¹⁾ Annual Investment = Plant Additions - Original Cost Retired
⁽²⁾ 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 ⁽³⁾ | \$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 |

⁽³⁾ 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: 2021 - 12 Months Actual 0 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 |
| | | | | | | | | | | | | | | \$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: 2021 - 12 Months Actual 0 Month Estimates

Schedule AMRD-9A[illegible]

Columbia Gas of Ohio, Inc.
Infrastructure Tracking Mechanism - Automated Meter Reading Devices
Case No. 21-1185-GA-RDR
O&M Savings

Data: 2021 - 12 Months Actual 0 Month Estimates

Schedule AMRD-9B

| Line No. | Description | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | Cumulative TOTAL |
|----------|--|----------------------|------|------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|
| 1 | O&M Savings | \$0 | \$0 | (\$60,180) | (\$1,076,925) | (\$2,295,268) | (\$3,502,089) | (\$4,731,063) | (\$4,899,837) | (\$5,028,473) | (\$5,014,379) | (\$5,102,036) | (\$5,059,841) | (\$5,200,747) | (\$5,167,628) | (\$5,240,474) | (\$52,378,939) |
| | 2021 Savings: | Total Savings | | | | | | | | | | | | | | | |
| 2 | FERC 902, Meter Reading Expense | (\$4,992,122) | | | | | | | | | | | | | | | |
| 3 | MGSS Mailings | (\$22,978) | | | | | | | | | | | | | | | |
| 4 | AMRD Installs included in Base Rates | \$0 | | | | | | | | | | | | | | | |
| 5 | Meter Reading Customer Contact Expense | (\$225,374) | | | | | | | | | | | | | | | |
| 6 | TOTAL | (\$5,240,474) | | | | | | | | | | | | | | | |

| | 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 | \$135,718 | \$27,066 | \$339,103 | \$1,655,410 |
| 9 Incremental Expense/(Savings) | (\$418,153) | (\$85,631) | (\$712,207) | (\$777,956) | (\$331,223) | (\$425,611) | (\$418,990) | (\$326,518) | (\$408,148) | (\$391,507) | (\$503,720) | (\$192,459) | (\$4,992,122) |

| | Test Year Baseline Expense | 2021 Expense | Incremental Expense/(Savings) |
|-------------------------------|----------------------------|--------------|-------------------------------|
| MGSS Mailings | | | |
| 10 Number MGSS Letters Mailed | 45,591 | 0 | |
| 11 Cost Per Letter | \$0.504 | \$0.000 | |
| 12 Expense - MGSS Letters | \$22,978 | \$0 | (\$22,978) |

| | Test Year Baseline Expense | 2021 Expense | Incremental Expense/(Savings) |
|--|----------------------------|--------------|-------------------------------|
| Meter Reading Customer Contact Savings | | | |
| 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 | (\$5,822,652) |
| 4 | TOTAL (Over)/Under Collected | <u>\$13,939</u> |

| | | Customers ⁽¹⁾ | | Rate | | Revenue ⁽¹⁾ | | |
|----|--------------|--------------------------|--------|--------|--------|------------------------|----------|---------------------------|
| | | SGS | GS | SGS | GS | SGS | GS | TOTAL |
| 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 | 1,445,975 | 37,545 | \$0.19 | \$2.22 | \$274,735 | \$83,350 | \$358,085 |
| 15 | November-21 | 1,452,955 | 37,661 | \$0.19 | \$2.22 | \$276,061 | \$83,607 | \$359,669 |
| 16 | December-21 | 1,461,386 | 37,749 | \$0.19 | \$2.22 | \$277,663 | \$83,803 | \$361,466 |
| 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 |
| | | | | | | | | <u>\$5,822,652</u> |

(1) Customers and Revenue based on Actuals for December 2021 YTD and Projections for January 2022 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 | \$3,656,983 |
| | <u>Allocated Plant in Service per Case No. 08-0072-GA-AIR ⁽¹⁾</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 | \$2,791,606 |
| 9 | GS Class | Line 6 * Line 1 | \$865,377 |
| 10 | TOTAL | | <u>\$3,656,983</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 | | \$1.89 |

(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 | | (90,961) | 38,750 | (22,453) | (82,322) | (156,987) |

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

| CALENDAR YEAR | LESS PASS BACK | BALANCE APRIL 30 |
|--------------------------|---------------------------|-----------------------------|
| 2018 | | (3,472,010) |
| 2019 | (147,894) | (3,324,116) |
| 2020 | (147,448) | (3,176,667) |
| 2021 | (135,052) | (3,041,616) |

STUDY – RIDER DSM

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 21-1185-GA-RDR
Revenue Requirement Calculation

Data: 2021 - 12 Months Actual 0 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 | \$5,309,050 | \$74,982,824 | 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 | \$2,934,080 | \$14,720,722 | 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 | \$3,385,662 | \$30,464,796 | 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 | \$314,302 | \$3,309,215 | 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 | \$508,931 | \$2,784,694 | 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 | \$1,188,186 | \$14,369,330 | 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 | \$1,435,196 | \$13,671,740 | 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 | \$2,983,855 | \$20,616,080 | DSM-2 |
| 12 | EPA Portfolio Manager | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$73,906 | \$80,697 | \$80,625 | \$169,250 | \$404,478 | 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 | \$140,262 | \$1,071,194 | 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 | \$430,238 | \$6,217,883 | 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 | \$3,546,919 | \$38,394,490 | DSM-2 |
| 17 | Staff Adjustment | | | \$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 | \$22,345,931 | \$221,868,542 | 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) | (\$23,770,762) | (\$222,329,870) | 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 | \$972,429 | \$12,876,717 | DSM-4 |
| 22 | Shared Savings Incentive ¹ | | | | | \$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 ¹ | | | | | \$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) | (\$452,401) | \$24,467,960 | 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 - 12 Months Actual 0 Months Estimate

Schedule DSM-2

| No. | Description | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | Cumulative Total |
|-------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|------------------|
| 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 | \$5,309,050 | \$74,982,824 |
| 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 | \$2,934,080 | \$14,720,722 |
| 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 | \$3,385,662 | \$30,464,796 |
| 4 | Furnace Market Research | \$0 | \$0 | \$56,489 | \$23,168 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$79,657 |
| 5 | Small Business Energy Solutions | \$0 | \$118,016 | \$286,691 | (\$32,179) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$372,528 |
| 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 | \$314,302 | \$3,309,215 |
| 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 | \$508,931 | \$2,784,694 |
| 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 | \$1,188,186 | \$14,369,330 |
| 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 | \$1,435,196 | \$13,671,740 |
| 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 |
| 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 | \$2,983,855 | \$20,616,080 |
| 12 | EPA Portfolio Manager | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$73,906 | \$80,697 | \$80,625 | \$169,250 | \$404,478 |
| 13 | Online Energy Audit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$875 | \$160,747 | \$140,847 | \$152,685 | \$141,736 | \$106,453 | \$227,588 | \$140,262 | \$1,071,194 |
| 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 | \$430,238 | \$6,217,883 |
| 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 |
| 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 | \$3,546,919 | \$38,394,490 |
| 17 | Staff Adjustment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$5,994) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$5,994) |
| 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 | \$22,345,931 | \$221,868,542 |
| 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 | (\$84,290) | \$27,227 | \$1,429,840 | \$5,309,050 | | |
| 20 | Simple Energy Solutions | (\$123,212) | \$193,955 | \$712,448 | (\$221,202) | \$291,272 | \$425,999 | \$33,318 | \$162,057 | \$485,481 | \$76,867 | \$471,927 | \$425,170 | \$2,934,080 | | |
| 21 | New Home Solutions | (\$73,180) | \$217,119 | \$736,714 | (\$47,872) | \$414,856 | \$504,470 | \$162,141 | \$182,449 | \$443,860 | \$155,453 | \$246,532 | \$443,121 | \$3,385,662 | | |
| 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 | \$9,880 | \$10,035 | \$12,073 | \$314,302 | | |
| 25 | Energy Design Solutions | (\$59,984) | \$61,848 | \$74,556 | \$2,926 | \$19,123 | \$94,338 | (\$61,997) | \$163,014 | \$140,436 | \$4,271 | \$25,609 | \$44,791 | \$508,931 | | |
| 26 | Innovative Energy Solutions | (\$113,750) | \$147,402 | \$170,469 | (\$75,361) | \$117,433 | \$152,573 | \$4,192 | \$69,367 | \$321,999 | \$38,926 | \$169,369 | \$185,566 | \$1,188,186 | | |
| 27 | Home Energy Report Program | \$20,438 | \$5,127 | \$430,834 | (\$254,974) | \$2,379 | \$356,440 | \$2,112 | \$58,835 | \$30,688 | \$311,131 | \$288,488 | \$183,699 | \$1,435,196 | | |
| 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 | (\$12,200) | \$56,138 | \$782,370 | \$2,983,855 | | |
| 30 | EPA Portfolio Manager | \$0 | \$0 | \$0 | \$0 | \$70,000 | \$0 | \$0 | \$5,250 | \$88,750 | \$5,250 | \$0 | \$0 | \$169,250 | | |
| 31 | Online Energy Audit | \$2,689 | \$121,823 | \$1,657 | \$1,492 | \$1,640 | \$1,475 | \$1,716 | \$1,538 | \$1,563 | \$1,626 | \$1,742 | \$1,301 | \$140,262 | | |
| 32 | Program Administration | \$15,378 | \$16,734 | \$56,971 | \$19,622 | \$18,425 | \$69,198 | \$24,444 | \$33,781 | \$49,968 | \$27,522 | \$42,289 | \$55,907 | \$430,238 | | |
| 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 | \$142,422 | \$858,091 | \$1,495,765 | \$3,546,919 | | |
| 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 | \$676,858 | \$2,197,446 | \$5,059,603 | \$22,345,931 | | |
| 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 | \$214,611,493 | \$216,808,939 | \$221,868,542 | | | |
| 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 | \$214,611,493 | \$216,808,939 | \$221,868,542 | | | |

Columbia Gas of Ohio, Inc.
Demand Side Management Program
Case No. 21-1185-GA-RDR
Recoveries by Month

Data: 2021 - 12 Months Actual 0 Months Estimate

Schedule DSM-3

| | TOTAL SGS Throughput in MCF (1) | TOTAL DSM Recoveries (1) |
|------------------|---------------------------------------|-----------------------------|
| 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 | 2,077,159 | \$433,369 |
| 7 November 2021 | 6,622,702 | \$1,381,454 |
| 8 December 2021 | 15,773,834 | \$3,290,436 |
| 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 | 113,951,285 | \$23,770,762 |

| | Rate effective 5/21 - 4/22 | |
|-------------------|------------------------------|--------------------|
| | SGS Throughput in MCF (1) | DSM Recoveries (1) |
| 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 | 2,076,764 | \$433,290 |
| 20 November 2021 | 6,622,490 | \$1,381,411 |
| 21 December 2021 | 15,772,168 | \$3,290,105 |
| 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 | 113,925,896 | \$23,765,682 |

| Rate effective 1/21 - 4/21 | | Rate effective 5/19 - 12/20 | | Rate effective 5/18 - 4/19 | |
|---------------------------------|-----------------------|-----------------------------|-------------------|-----------------------------|-------------------|
| SGS Throughput in MCF (1) | DSM Recoveries (1) | SGS Throughput in MCF | DSM Recoveries | SGS Throughput in MCF | DSM Recoveries |
| 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 |
| 345 | \$69 | 50 | \$10 | 0 | \$0 |
| 269 | \$54 | (58) | (\$11) | 0 | \$0 |
| 890 | \$179 | 777 | \$152 | 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 |
| 19,803 | \$3,986 | 5,586 | \$1,093 | - | \$0 |

| | EXPECTED RECOVERIES AS FILED 2/21 | |
|-------------------|-----------------------------------|--------------------|
| | SGS Throughput in MCF (2) | DSM Recoveries (2) |
| 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 |

| ACTUAL RECOVERIES 5/20 - 4/21 | | | | | |
|---------------------------------|-----------------------|------------------------------|--------------------------|---------------------------------|-----------------------|
| Rate effective 1/21 - 4/21 | | Rate effective 5/19 - 12/20 | | Rate effective 5/18 - 4/19 | |
| SGS Throughput in MCF (3) | DSM Recoveries (3) | SGS Throughput in MCF (3) | DSM Recoveries (3) | SGS Throughput in MCF (3) | DSM Recoveries (3) |
| | | 8,256,530 | \$1,615,841 | 621 | \$145 |
| | | 3,377,028 | \$660,849 | 3,823 | \$893 |
| | | 1,831,617 | \$358,817 | 893 | \$209 |
| | | 1,639,159 | \$321,475 | 182 | \$43 |
| | | 1,794,644 | \$351,772 | 614 | \$143 |
| | | 3,151,090 | \$616,669 | 296 | \$69 |
| | | 7,119,937 | \$1,393,395 | 66 | \$15 |
| | | 14,773,122 | \$2,891,111 | 291 | \$68 |
| 21,319,942 | \$4,291,641 | 7,793 | \$1,525 | 199 | \$47 |
| 22,998,863 | \$4,629,619 | 9,654 | \$1,889 | 346 | \$81 |
| 18,061,917 | \$3,635,780 | 7,270 | \$1,423 | 233 | \$54 |
| 9,391,755 | \$1,890,845 | 2,373 | \$464 | 1 | \$0 |
| 71,772,476 | \$14,447,885 | 41,970,218 | \$8,215,230 | 7,565 | \$1,767 |

- (1) January 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 - 12 Months Actual 0 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 | \$972,429 | \$12,876,717 |
| | 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 | \$24,566,470 | \$25,382,462 | | | |
| 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 | \$676,858 | \$2,197,446 | \$5,059,603 | | | |
| 4 | Recoveries | (\$4,293,213) | (\$4,631,589) | (\$3,637,257) | (\$1,891,309) | (\$506,199) | (\$661,068) | (\$385,472) | (\$346,848) | (\$352,564) | (\$433,369) | (\$1,381,454) | (\$3,290,436) | | | |
| 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 | \$24,566,470 | \$25,382,462 | \$27,151,630 | | | |
| 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 | \$24,444,725 | \$24,974,466 | \$26,267,046 | | | |
| | 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 | \$95,073 | \$90,688 | \$98,561 | \$972,429 | | |

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 | Actual Annual Expenditures | \$29,445,931 |
| 3 | Percentage of Annual Budget Spent (Line 2 divided by Line 1) | 84.4% |
| 4 | Total Annual Natural Gas Savings Target (MCF) | 759,227 |
| 5 | Actual Annual Natural Gas Savings (MCF) | 1,129,896 |
| 6 | Percentage of Natural Gas Savings Target Achieved (Line 5 divided by Line 4) | 148.8% |
| 7 | Net Present Value of Projected Program Lifetime Energy Savings | \$41,828,085 |
| 8 | Actual Program Costs | \$29,445,931 |
| 9 | Difference (Line 7 less Line 8) | \$12,382,154 |
| 10 | <u>Shared Savings Level Achieved</u> | 10.0% |
| 11 | Shared Savings Incentive (Line 9 multiplied by Line 10) ⁽¹⁾ | \$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 | \$24,467,960 |
| 2 | SGS Projected Annual Throughput, MCF ⁽¹⁾ | | 114,763,511 |
| 3 | SGS Rate per MCF | Line 1 divided by Line 2 | \$0.2132 |

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: 9 months actual April - December

Schedule IRP-1

| Line No. | | Actual Through March 31, 2021 | Activity Through December 31, 2021 | Total As Of December 31, 2021 | Reference |
|--|--|----------------------------------|---------------------------------------|----------------------------------|--------------------------------------|
| Return on Investment | | | | | |
| 1 | Plant In-Service | | | | |
| 2 | Additions | \$0 | \$205,868,673 | \$205,868,673 | Schedule 2 |
| 3 | Retirements | \$0 | (17,649,490) | (17,649,490) | Schedule 4 |
| 4 | Total Plant In-Service | <u>\$0</u> | <u>\$188,219,183</u> | <u>\$188,219,183</u> | Line 2 + Line 3 |
| Less: Accumulated Provision for Depreciation | | | | | |
| 5 | Depreciation Expense | \$0 | \$49,373,399 | 49,373,399 | Schedule 5 |
| 6 | Cost of Removal | \$0 | (6,502,883) | (6,502,883) | Schedule 3 |
| 7 | Retirements | \$0 | (17,649,490) | (17,649,490) | Schedule 4 |
| 8 | Total Accumulated Provision for Depreciation | <u>\$0</u> | <u>\$25,221,026</u> | <u>\$25,221,026</u> | Lines 5 + 6 + 7 |
| 9 | Net Deferred Depreciation | \$0 | 1,759,816 | 1,759,816 | Schedule 5 |
| 10 | Net Deferred PISCC | \$0 | 3,759,156 | 3,759,156 | Schedule 6 |
| 11 | Net Deferred Property Taxes | \$0 | 82,509 | 82,509 | Schedule 7 |
| 12 | Deferred Taxes on PISCC | \$0 | (789,423) | (789,423) | (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>(1,483,922)</u> | <u>(1,483,922)</u> | Schedule 8 |
| 15 | Net Rate Base | \$0 | \$166,308,966 | \$166,308,966 | 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 | \$15,499,996 | \$15,499,996 | Line 15 * Line 16 |
| Operating Expenses | | | | | |
| 18 | Annualized Depreciation | - | 5,264,511 | 5,264,511 | Schedule 5 |
| 19 | Annualized Deferred Depreciation Amortization | - | 85,348 | 85,348 | Schedule 5 |
| 20 | Annualized PISCC Amortization | - | 162,623 | 162,623 | Schedule 6 |
| 21 | Annualized Property Tax Expense | - | 5,225,802 | 5,225,802 | Schedule 7 |
| 22 | Deferred Property Tax Expense Amortization | - | 11,004 | 11,004 | Schedule 7 |
| 23 | Revenue Requirement | <u>\$0</u> | <u>\$26,249,284</u> | <u>\$26,249,284</u> | Lines 17 through 22 |
| 24 | Prior Year's (Over)/Under Recovered Balance | - | (195,708) | (195,708) | Schedule 9 |
| 25 | TOTAL Amount to be collected upon rate effective date for Case No. 21-0637-GA-AIR | <u>\$0</u> | <u>\$26,053,575</u> | <u>\$26,053,575</u> | Lines 23 through 24 |

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

Data: 9 months actual April - December

Schedule IRP-2

| No. | Description | 2021 | Cumulative Total | | | | | | | | | | | |
|-----|-------------------------------------|---------------|------------------|-------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 | 376.25 Mains | \$102,574,108 | \$102,574,108 | | | | | | | | | | | |
| 2 | 380.25 Service Lines | \$80,938,182 | \$80,938,182 | | | | | | | | | | | |
| 3 | 380.13 Service Lines | \$22,356,383 | \$22,356,383 | | | | | | | | | | | |
| 4 | TOTAL Balance | \$205,868,673 | \$205,868,673 | | | | | | | | | | | |
| | 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 | \$10,600,535 | \$20,572,179 | \$5,482,375 | \$102,574,108 |
| 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 | \$11,389,666 | \$10,467,698 | \$8,271,082 | \$80,938,182 |
| 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 | \$665,280 | \$481,976 | \$633,605 | \$22,356,383 |
| 8 | TOTAL Additions | \$0 | \$0 | \$0 | \$19,753,081 | \$20,292,880 | \$22,798,192 | \$24,207,428 | \$27,570,832 | \$22,681,864 | \$22,655,482 | \$31,521,852 | \$14,387,062 | \$205,868,673 |
| | 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 | \$76,519,554 | \$97,091,732 | \$102,574,108 | |
| 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 | \$62,199,403 | \$72,667,100 | \$80,938,182 | |
| 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 | \$21,240,803 | \$21,722,778 | \$22,356,383 | |
| 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 | \$159,959,759 | \$191,481,611 | \$205,868,673 | |

Columbia Gas of Ohio, Inc.
Infrastructure Replacement Program
Case No. 21-1185-GA-RDR
Cost of Removal By Month

Data: 9 months actual April - December

Schedule IRP-3

| Line No. | Description | 2021 | Cumulative TOTAL |
|----------|----------------------|----------------------|----------------------|
| 1 | 376.25 Mains | (\$149,624) | (\$149,624) |
| 2 | 380.25 Service Lines | (\$6,353,260) | (\$6,353,260) |
| 3 | 380.13 Service Lines | \$0 | \$0 |
| 4 | TOTAL Balance | <u>(\$6,502,883)</u> | <u>(\$6,502,883)</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) | (\$917) | (\$5,545) | (\$9,322) | (\$149,624) |
| 6 | 380.25 Service Lines | \$0 | \$0 | \$0 | (\$642,912) | (\$707,825) | (\$844,357) | (\$666,182) | (\$697,988) | (\$589,312) | (\$726,061) | (\$788,945) | (\$689,677) | (\$6,353,260) |
| 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>(\$726,978)</u> | <u>(\$794,490)</u> | <u>(\$698,999)</u> | <u>(\$6,502,883)</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) | (\$134,756) | (\$140,301) | (\$149,624) | |
| 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) | (\$4,874,638) | (\$5,663,583) | (\$6,353,260) | |
| 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>(\$5,009,394)</u> | <u>(\$5,803,884)</u> | <u>(\$6,502,883)</u> | |

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

Data: 9 months actual April - December

Schedule IRP- 4

| Line No. | Description | 2021 | Cumulative TOTAL |
|----------|----------------------|-----------------------|-----------------------|
| 1 | 376.25 Mains | (\$6,036,822) | (\$6,036,822) |
| 2 | 380.25 Service Lines | (\$11,612,668) | (\$11,612,668) |
| 3 | 380.13 Service Lines | \$0 | \$0 |
| 4 | TOTAL Balance | <u>(\$17,649,490)</u> | <u>(\$17,649,490)</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) | (\$136,218) | (\$247,767) | (\$345,529) | (\$403,702) | (\$681,327) | (\$520,332) | (\$413,345) | (\$2,866,846) | (\$6,036,822) |
| 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) | (\$1,434,610) | (\$3,537,228) | (\$216,090) | (\$11,612,668) |
| 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>(\$1,400,940)</u> | <u>(\$1,419,071)</u> | <u>(\$1,571,129)</u> | <u>(\$1,552,940)</u> | <u>(\$1,201,902)</u> | <u>(\$1,954,942)</u> | <u>(\$3,950,573)</u> | <u>(\$3,082,937)</u> | <u>(\$17,649,490)</u> |
| Cumulative Retirements by Month | | | | | | | | | | | | | | |
| 9 | 376.25 Mains Cum. Retirement Cost | \$0 | \$0 | \$0 | (\$421,756) | (\$557,973) | (\$805,741) | (\$1,151,270) | (\$1,554,972) | (\$2,236,299) | (\$2,756,631) | (\$3,169,976) | (\$6,036,822) | |
| 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) | (\$7,859,349) | (\$11,396,577) | (\$11,612,668) | |
| 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>(\$2,915,996)</u> | <u>(\$4,335,067)</u> | <u>(\$5,906,196)</u> | <u>(\$7,459,136)</u> | <u>(\$8,661,038)</u> | <u>(\$10,615,980)</u> | <u>(\$14,566,553)</u> | <u>(\$17,649,490)</u> | |

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

Data: 9 months actual April - 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 |
|--|---------------------------------------|--------------------------|----------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|----------------|-----------------|-----------------|-----------------------------|
| AMRP | | | | | | | | | | | | | | | |
| Schedule AMRP-5 Page 2 of 2 | | | | | | | | | | | | | | | |
| | TOTAL ACCUMULATED DEPRECIATION | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Depreciation Expense |
| 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 | \$124,720,412 | \$126,688,594 | \$128,676,968 | \$17,182,863 |
| 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 | \$123,902,559 | \$125,874,704 | \$127,871,833 | \$17,064,459 |
| 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 | \$250,504,643 | \$254,456,883 | \$258,454,300 | |

| | | | | | | | | | | | | | | | |
|---------------------|--|--------------------------|----------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|----------------|-----------------|-----------------|-----------------------------|
| RISER | | | | | | | | | | | | | | | |
| Schedule R-5 | | | | | | | | | | | | | | | |
| | TOTAL ACCUMULATED DEPRECIATION | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Depreciation Expense |
| 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 | \$64,046,197 | \$64,910,168 | \$65,775,627 | \$7,599,107 |
| 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 | \$119,210,329 | \$120,459,050 | \$121,709,257 | |

| | | | | | | | | | | | | | | | |
|------------------------|---|--------------------------|----------------|-----------------|--------------|--------------|--------------|--------------|--------------|---------------|------------------|----------------|-----------------|-----------------|-----------------------------|
| AMRD | | | | | | | | | | | | | | | |
| Schedule AMRD-5 | | | | | | | | | | | | | | | |
| | TOTAL ACCUMULATED DEPRECIATION | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Depreciation Expense |
| 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 | TOTAL DEPRECIATION EXPENSE APRIL - DECEMBER 2021 | | | | | | | | | | | | | | \$49,373,399 |

| | | | | | | | | | | | | | | | |
|--|-----------------------------------|--------------------------|----------------|-----------------|--------------|--------------|------------|-------------|-------------|---------------|------------------|----------------|-----------------|-----------------|-----------------------|
| AMRP | | | | | | | | | | | | | | | |
| Schedule AMRP-5 Page 2 of 2 | | | | | | | | | | | | | | | |
| | DEFERRED DEPRECIATION: | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Ending Balance |
| 12 | 376.25 Mains Defd Depn | \$13,407,370 | \$170,701 | \$174,479 | \$178,802 | \$188,724 | \$34,240 | \$47,839 | \$64,730 | \$86,204 | \$105,432 | \$121,130 | \$144,565 | \$162,215 | \$14,886,431 |
| 13 | 380.25 Service Lines Defd Depn | \$13,269,868 | \$141,617 | \$143,926 | \$154,818 | \$172,972 | \$49,971 | \$70,806 | \$91,223 | \$110,150 | \$131,343 | \$155,509 | \$178,023 | \$198,003 | \$14,868,226 |
| 14 | 382.25 Meter Move Out Defd Depn | \$89,913 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$89,913 |
| 15 | 383.25 House Regulators Defd 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 | \$220,239 | \$266,189 | \$303,819 | \$26,520,121 |

| | | | | | | | | | | | | | | | |
|---------------------|-------------------------------------|--------------------------|----------------|-----------------|--------------|--------------|------------|-------------|-------------|---------------|------------------|----------------|-----------------|-----------------|-----------------------|
| RISER | | | | | | | | | | | | | | | |
| Schedule R-5 | | | | | | | | | | | | | | | |
| | DEFERRED PLANT DEPRECIATION: | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Ending Balance |
| 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 | \$75,944 | \$77,473 | \$78,961 | \$7,849,434 |
| 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 | \$48,179 | \$49,709 | \$51,196 | \$8,731,387 |

| | | | | | | | | | | | | | | | |
|------------------------|-------------------------------------|--------------------------|----------------|-----------------|--------------|--------------|------------|-------------|-------------|---------------|------------------|----------------|-----------------|-----------------|-----------------------|
| AMRD | | | | | | | | | | | | | | | |
| Schedule AMRD-5 | | | | | | | | | | | | | | | |
| | DEFERRED PLANT DEPRECIATION: | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Ending Balance |
| 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 |

| | | | | | | | | | | | | | | | |
|--------------|--|--------------------------|----------------|-----------------|--------------|--------------|-------------|-------------|-------------|---------------|------------------|----------------|-----------------|-----------------|-----------------------|
| TOTAL | | | | | | | | | | | | | | | |
| | DEFERRED DEPRECIATION: ⁽¹⁾ | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Ending Balance |
| 25 | 376.25 Mains Defd Depn | \$0 | \$0 | \$0 | \$0 | \$188,724 | \$34,240 | \$47,839 | \$64,730 | \$86,204 | \$105,432 | \$121,130 | \$144,565 | \$162,215 | \$955,078 |
| 26 | 380.25 Service Lines Defd Depn | \$0 | \$0 | \$0 | \$0 | \$172,972 | \$49,971 | \$70,806 | \$91,223 | \$110,150 | \$131,343 | \$155,509 | \$178,023 | \$198,003 | \$1,157,998 |
| 27 | 380.13 Service Lines Defd Depn | \$0 | \$0 | \$0 | \$0 | \$104,143 | \$34,145 | \$43,609 | \$52,819 | \$61,820 | \$70,877 | \$75,944 | \$77,473 | \$78,961 | \$599,792 |
| 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 | \$245,881 | \$293,360 | \$332,478 | \$1,759,816 |

(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 | \$102,574,108 | \$96,537,286 |
| 31 | Cumulative Service (38025) | \$80,938,182 | \$69,325,514 |
| 32 | Cumulative Service (38013) | \$22,356,383 | \$22,356,383 |
| 33 | TOTAL Cumulative Additions | \$205,868,673 | \$188,219,183 |
| 34 | Depreciation Rate-Mains | | 1.74% |
| 35 | Depreciation Rate-Services (38025) | | 3.91% |
| 36 | Depreciation Rate-Services (38013) | | 3.91% |
| 37 | Annualized Depreciation Mains | | \$1,679,749 |
| 38 | Annualized Depreciation Services (38025) | | \$2,710,628 |
| 39 | Annualized Depreciation Services (38013) | | \$874,135 |
| 40 | TOTAL Annualized Depreciation | | \$5,264,511 |

ANNUALIZED DEFERRED DEPRECIATION AMORTIZATION:

| | 2021 |
|---|-------------|
| Cumulative Deferred Depr-Mains | \$955,078 |
| Cumulative Deferred Depr-Services (38025) | \$1,157,998 |
| Cumulative Deferred Depr-Services (38013) | \$599,792 |
| TOTAL Cumulative Deferred Depreciation | \$2,712,868 |
| Depreciation Rate-Mains | 1.74% |
| Depreciation Rate-Services (38025) | 3.91% |
| Depreciation Rate-Services (38013) | 3.91% |
| Annualized Amortization Mains | \$16,618 |
| Annualized Amortization Services (38025) | \$45,278 |
| Annualized Amortization Services (38013) | \$23,452 |
| TOTAL Annualized Amortization | \$85,348 |

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

Data: 9 months actual April - December

Schedule IRP-6

| Line No. | Description | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
|-------------|-------------------------------------|--------------------------|----------------|-----------------|--------------|--------------|-------------|-------------|-------------|---------------|------------------|----------------|-----------------|-----------------|------------------------|
| AMRP | | | | | | | | | | | | | | | Schedule AMRP-6 |
| | DEFERRED PISCC: | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Ending Balance |
| 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 | \$317,668 | \$393,443 | \$47,623,784 |
| 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 | \$265,092 | \$303,648 | \$30,803,946 |
| 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 | \$440,075 | \$554,405 | \$69,946,841 |

| | | | | | | | | | | | | | | | |
|--------------|------------------------------|--------------------------|----------------|-----------------|--------------|--------------|------------|-------------|-------------|---------------|------------------|----------------|-----------------|-----------------|-----------------------|
| RISER | | | | | | | | | | | | | | | Schedule R-6 |
| | DEFERRED PISCC: | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Ending Balance |
| 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 | \$106,123 | \$107,898 | \$13,843,493 |
| 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 | \$55,221 | \$56,997 | \$15,646,098 |

| | | | | | | | | | | | | | | | |
|-------------|-----------------------------|--------------------------|----------------|-----------------|--------------|--------------|------------|-------------|-------------|---------------|------------------|----------------|-----------------|-----------------|------------------------|
| AMRD | | | | | | | | | | | | | | | Schedule AMRD-6 |
| | DEFERRED PISCC: | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
| 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 |

| | | | | | | | | | | | | | | | |
|--------------|---------------------------------------|--------------------------|----------------|-----------------|--------------|--------------|-------------|-------------|-------------|---------------|------------------|----------------|-----------------|-----------------|---------------|
| TOTAL | | | | | | | | | | | | | | | |
| | DEFERRED PISCC: ⁽¹⁾ | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | TOTAL |
| 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 | \$317,668 | \$393,443 | \$2,722,427 |
| 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 | \$265,092 | \$303,648 | \$2,014,509 |
| 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 | \$106,123 | \$107,898 | \$933,135 |
| 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 | \$474,755 | \$590,861 | \$3,759,156 |

(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:

| | | |
|----|--|--------------------|
| | | 2021 |
| 19 | Cumulative PISCC Additions-Mains | \$2,722,427 |
| 20 | Cumulative PISCC Additions-Service Lines (38025) | \$2,014,509 |
| 21 | Cumulative PISCC Additions-Service Lines (38013) | \$933,135 |
| 22 | TOTAL Cumulative PISCC Additions | <u>\$5,670,071</u> |
| 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 | \$47,370 |
| 27 | Annualized PISCC Amortization Services (38025) | \$78,767 |
| 28 | Annualized PISCC Amortization Services (38013) | <u>\$36,486</u> |
| 29 | TOTAL Annualized PISCC Amortization | <u>\$162,623</u> |

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

Data: 9 months actual April - December

Schedule IRP-7

| Line No. | Description | 2022 | TOTAL |
|----------|--|--------------------|--------------------|
| 1 | Annual Investment as of December 31 of prior year ⁽¹⁾ | 224,785,488 | |
| 2 | Percent Good ⁽²⁾ | 98.30% | |
| 3 | Taxable Value | \$220,964,135 | |
| 4 | Valuation Percentage | 25.00% | |
| 5 | Total Taxable Value | \$55,241,034 | |
| 6 | Average Property Tax Rate per \$1,000 of Valuation | \$94.60 | |
| 7 | Property Tax | \$5,225,802 | \$5,225,802 |

⁽¹⁾ 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.

⁽²⁾ 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 |
|--|----------------------|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|---------------|
| Deferred Property Tax Expense Calculation | | | | | | | | | | | | | | | |
| 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 |
|--|----------------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------|
| Deferred Property Tax Expense Calculation | | | | | | | | | | | | | | | |
| 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) | \$12,056,783 |

AMRD

Schedule AMRD-7

| Line No. | Description | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|--|----------------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
| Deferred Property Tax Expense Calculation | | | | | | | | | | | | | | | |
| 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) | \$12,056,783 |

TOTAL

| Line No. | Description | Beginning Balance | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|--|-----------------------------|-------------------|---------|----------|-------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| Deferred Property Tax Expense Calculation | | | | | | | | | | | | | | | |
| 17 | Deferral ⁽³⁾ | \$0 | - | \$0 | \$0 | \$393,425 | | | | | | | | | \$393,425 |
| 18 | Amortization ⁽⁴⁾ | \$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 |

⁽³⁾ 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.

⁽⁴⁾ 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 | 2.80% |
| 22 Annualized Deferred Property Tax Amortization | \$11,004 |

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

Data: 9 months actual April - December

Schedule IRP-8

| Line | Cumulative | |
|---|----------------------|----------------------|
| No. Description | 2021 | TOTAL |
| 1 Plant Additions | \$205,868,673 | |
| 2 Original Cost of Retirement | (\$17,649,490) | |
| 3 TOTAL Net Plant Additions | <u>\$188,219,183</u> | |
| 4 Depreciation Expense - Plant | \$49,373,399 | |
| 5 MACRS Depn/Amort (Calculated Below) | \$56,439,695 | |
| 6 Difference between Book Depn & Tax Depn | (\$7,066,297) | |
| 7 Federal Income Tax Rate | 21% | |
| 8 Deferred Tax-Liberalized Depreciation | <u>(\$1,483,922)</u> | <u>(\$1,483,922)</u> |
| 9 NOL Attributable to Deferred Taxes | \$0 | \$0 |
| 10 Total Deferred Taxes | <u>(\$1,483,922)</u> | <u>(\$1,483,922)</u> |
| | <u>2021</u> | <u>TOTAL</u> |
| 11 2021 | \$56,439,695 | \$56,439,695 |
| 12 2022 | \$11,207,561 | \$11,207,561 |
| 13 2023 | \$10,366,102 | \$10,366,102 |
| 14 2024 | \$9,589,847 | \$9,589,847 |
| 15 2025 | \$8,869,483 | \$8,869,483 |
| 16 2026 | \$8,205,009 | \$8,205,009 |
| 17 2027 | \$7,588,663 | \$7,588,663 |
| 18 2028 | \$7,020,445 | \$7,020,445 |
| 19 2029 | \$6,927,295 | \$6,927,295 |
| 20 2030 | \$6,925,742 | \$6,925,742 |
| 21 2031 | \$6,927,295 | \$6,927,295 |
| 22 2032 | \$6,925,742 | \$6,925,742 |
| 23 2033 | \$6,927,295 | \$6,927,295 |
| 24 2034 | \$6,925,742 | \$6,925,742 |
| 25 2035 | \$6,927,295 | \$6,927,295 |
| 26 2036 | \$6,925,742 | \$6,925,742 |
| 27 2037 | \$6,927,295 | \$6,927,295 |
| 28 2038 | \$6,925,742 | \$6,925,742 |
| 29 2039 | \$6,927,295 | \$6,927,295 |
| 30 2040 | \$6,925,742 | \$6,925,742 |
| 31 2041 | \$3,463,647 | \$3,463,647 |
| 32 TOTAL | <u>\$205,868,673</u> | <u>\$205,868,673</u> |

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 | (\$349,876,146) |
| 4 | TOTAL (Over)/Under Collected | <u>(\$195,708)</u> |

| | | Customers ⁽¹⁾ | | | Rate | | | Revenue ⁽¹⁾ | | | |
|----|--------------|--------------------------|--------|-----|---------|----------|------------|------------------------|-------------|-----------|-----------------------------|
| | | 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 | 1,445,975 | 37,545 | 265 | \$11.98 | \$108.18 | \$3,440.13 | \$17,322,781 | \$4,061,618 | \$911,634 | \$22,296,033 |
| 15 | November-21 | 1,452,955 | 37,661 | 264 | \$11.98 | \$108.18 | \$3,440.13 | \$17,406,401 | \$4,074,167 | \$908,194 | \$22,388,762 |
| 16 | December-21 | 1,461,386 | 37,749 | 266 | \$11.98 | \$108.18 | \$3,440.13 | \$17,507,404 | \$4,083,687 | \$915,075 | \$22,506,166 |
| 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 |
| | | | | | | | | | | | <u>\$349,876,146</u> |

(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
Rates Effective Upon Rate Effective Date for Case No. 21-0637-GA-AIR

Schedule IRP-10

| Line No. | Description | Reference | Amount |
|----------|--|--------------------|---------------------|
| 1 | Revenue Requirement Plus Over/Under from Case No. 20-1712-GA-RDR | Sch. IRP-1 Line 25 | \$26,053,575 |
| | <u>Percent by Class ⁽¹⁾</u> | | |
| 2 | SGS Class | | 83.27% |
| 3 | GS Class | | 12.31% |
| 4 | LGS Class | | 4.42% |
| 5 | TOTAL | | <u>100.00%</u> |
| | <u>Revenue Requirement Allocated to Each Class</u> | | |
| 6 | SGS Class | Line 2 * Line 1 | \$21,694,812 |
| 7 | GS Class | Line 3 * Line 1 | \$3,207,195 |
| 8 | LGS Class | Line 4 * Line 1 | \$1,151,568 |
| 9 | TOTAL | | <u>\$26,053,575</u> |
| | <u>Number of Projected Bills 2023</u> | | |
| 10 | SGS Class | | 17,497,990 |
| 11 | GS Class | | 250,363 |
| 12 | LGS Class | | 4,128 |
| 13 | TOTAL | | <u>17,752,481</u> |
| 14 | PROJECTED IMPACT PER MONTH - SGS CLASS | | \$1.24 |
| 15 | PROJECTED IMPACT PER MONTH - GS CLASS | | \$12.81 |
| 16 | PROJECTED IMPACT PER MONTH - LGS CLASS | | \$278.97 |

(1) Source: 21-0637-GA-AIR E schedules. Percentages to be updated upon completion of Case No. 21-0637-GA-AIR

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in

Case No(s). 21-1185-GA-RDR

Summary: 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.