PUBLIC VERSION

Columbia Exhibit No.

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Amend its Filed Tariffs to Increase the Rates and Charges for Gas Services and Related Matters.	)	Case No. 21-637-GA-AIR
In the Matter of the Application of Columbia Gas of Ohio, Inc. for Approval of an Alternative Form of Regulation.	)	Case No. 21-638-GA-ALT
In the Matter of the Application of Columbia Gas of Ohio, Inc. for Approval of a Demand Side Management Program for its Residential and Commercial Customers.	)	Case No. 21-639-GA-UNC
In the Matter of the Application of Columbia Gas of Ohio, Inc. for Approval to Change Accounting Methods.	)	Case No. 21-640-GA-AAM

PREPARED SUPPLEMENTAL DIRECT TESTIMONY OF
TAMALEH L. SHAEFFER
ON BEHALF OF COLUMBIA GAS OF OHIO, INC.

☐ Management policies, practices, and organization
☒ Operating income
☐ Rate base
☐ Allocations
☐ Rate of return
☐ Rates and tariffs
☐ Other

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May 13, 2022

PREPARED SUPPLEMENTAL DIRECT TESTIMONY
OF TAMALEH L. SHAEFFER

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Tamaleh (Tami) L. Shaeffer. My business address is 290 West Nationwide Blvd., Columbus, OH 43215.

Q. By whom are you employed?

A. I am employed by NiSource Corporate Services Company ("NCSC"), a management and services subsidiary of NiSource Inc. ("NiSource") and affiliate of Columbia Gas of Ohio, Inc. ("Columbia" or the "Company"), as a Regulatory Rate Case Execution Manager in the Regulatory and Utilities Planning Department.

Q. Are you the same Tamaleh L. Shaeffer who submitted Prepared Direct Testimony in this proceeding?

A. Yes, I am.

Q. On whose behalf are you appearing in this proceeding?

A. I am appearing on behalf of Columbia Gas of Ohio in this rate proceeding.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your Supplemental Direct Testimony in this proceeding?

A. The purpose of my Supplemental Direct Testimony is to support the following issues listed in the table below raised by Columbia in its Objections to the Staff Report that was filed in this case on May 6, 2022. My testimony also presents certain Standard Filing Requirement schedules, attached as Attachments TLS-1-S through TLS-5-S.

Objection	Description
1	Staff's Recommended Revenue Requirement (Schedule A-1)
3.1.3	Staff's Adjustments to the O&M Expense Exclusions
3.1.4	Staff's Adjustments to Annualized Labor Expense
3.1.5	Staff's Adjustments to Incentive Compensation
3.1.6	Staff's Adjustment to Annualized Employee Benefits
3.1.7	Staff's Adjustment to Columbia's Headcount Complement

Objection	Description
3.1.8	Staff's Adjustment to Corporate Insurance Expense
3.1.9	Staff's Adjustment to Normalized Uncollectible Accounts Expense
3.1.10	Staff's Adjustment to Safety Operations O&M Expense
3.1.11	Staff's Adjustment to NiSource Corporate Services Company (NCSC) O&M Expense Allocated to Columbia
3.1.12	Staff's Adjustment to Rate Case Expense
3.1.14	Staff's Adjustment to the Pipeline Safety Program (PSP) Expense Deferral Amortization
3.1.19	Staff's Adjustment to PUCO/OCC Assessments, specifically the Regulatory Assessment Rider (RAR)
3.1.21	Staff's Adjustment to Other Revenues
3.1.22	Staff's Adjustment to Out-of-Period Expenses
5.1.3	Sixth Revised Sheet No. 6, Section 2 – Metering and Billing 5 Payment of Bills
5.1.5	Fourth Revised Sheet No. 13, Section 4 – General 6 Miscellaneous Charges (d) late payment charges
7.1	Sheet No. 30b, Regulatory Assessment Rider

Q. What Standard Filing Requirement schedules have been included in your Attachments?

A. Standard Filing Requirement schedules, attached as Attachments TLS-1-S through TLS-6-S, are listed in the table below.

Attachment	Description
TLS-1-S	Schedules A-1-S and A-2-S
TLS-2-S	Schedule C-1-S
TLS-3-S	Schedules C-2-S and C-2.1-S
TLS-4-S	Schedules C-3-S and C-3.1-S through C-3.38-S
TLS-5-S	Schedule C-8-S
TLS-6-S	Schedule C-9-S and C-9.1-S

Q. Please describe the difference between Staff's Schedule A-1, C-1, C-2 and C-3 and Columbia's Schedules A-1-S, C-1-S, C-2-S, and C-3-S.

A. Columbia's Schedules A-1-S, C-1-S, C-2-S, C-2.1-S, and C-3-S differ from Staff's proposed schedules as the company has updated its test year Unadjusted Revenues and Expenses to reflect twelve-months actual, rather than the three-months actual and nine-months projected test year utilized by Staff. In addition, Columbia's adjustments to Operating Revenues, Operations and Maintenance Expense, Depreciation and Amortization Expense,

Taxes Other Than Income, Income Tax, Rate Base, and Rate of Return differ from Staff's proposal, which are supported by the following schedules:

Schedule	Description
B-1-S	Date Certain Rate Base (March 31, 2021)
C-3.1-S	Annualized Base, Regulatory Assessment Rider (RAR), Infrastructure Replacement Rider (IRP) and Capital Expenditure Plan (CEP) Rider Revenues
C-3.2-S	Annualized Default Sales Service (DSS) Gas Cost Revenue
C-3.3-S	Elimination of Non-Traditional Revenue
C-3.4-S	Elimination of O&M Expense Riders Revenue
C-3.5-S	Elimination of Tax Expense Riders Revenue
C-3.6-S	Elimination of Infrastructure Development Rider (IDR) Base Revenue
C-3.7-S	Elimination of IDR Other Gas Department Revenue (OGDR)
C-3.8-S	Elimination of Unbilled Revenue
C-3.10-S	Annualized Gas Cost Expense
C-3.11-S	Elimination of Fuel Used in Company Operations
C-3.12-S	Elimination of O&M Tracker Expenses
C-3.13-S	O&M Expense Exclusions
C-3.14-S	Annualized Labor Expense
C-3.15-S	Normalized Incentive Compensation Expense
C-3.16-S	Annualized Employee Benefits Expense
C-3.17-S	Adjustment for Columbia Headcount Complement
C-3.18-S	Annualized Corporate Insurance Expense
C-3.19-S	Normalized Uncollectible Accounts Expense
C-3.20-S	Safety Operations O&M Expense Adjustments
C-3.21-S	NCSC O&M Expense Adjustment
C-3.22-S	Rate Case Expense Adjustment
C-3.25-S	Environmental Remediation Expense Deferral Amortization
C-3.26-S	Pipeline Safety Program (PSP) Expense Deferral Amortization
C-3.27-S	COVID-19 Deferral Amortization
C-3.28-S	Annualized Depreciation and Amortization Expense
C-3.29-S	Annualized Post-In-Service Carrying Charges
C-3.30-S	Payroll Taxes Adjustment
C-3.31-S	Property Tax Adjustment
C-3.32-S	Elimination of State Income Tax Expense
C-3.33-S	Elimination of Distribution and Excise Tax Expense
C-3.34-S	PUCO & OCC Tax Adjustment
C-3.35-S	Federal Statutory Deductions Adjustment
C-3.36-S	Adjustment to Other Revenues
C-3.37-S	Adjustment to Interest on Customer Deposits

Schedule	Description
C-3.38-S	Out-of-Period Expenses Adjustment
C-8-S	Rate Case Expense

Columbia's adjustments to Schedules C-3.1-S (Annualized Revenues), C-3.2-S (Annualized DSS Gas Cost Revenue), and related Schedule C-3.10-S (Annualized DSS Gas Cost Expense), are supported by the updates to work paper WPC-3.1a-S which agrees to Columbia's Schedule E-4.1-S (Revenue at Current Rates). Changes made to Schedule E-4.1-S are explained in the Supplemental Direct Testimony of Columbia witness Feingold.

Columbia's adjustments to Schedules B-1-S (Rate Base), C-3.28-S (Depreciation and Amortization Expense), C-3.27-S (COVID-19 Deferral) and C-3.29-S (Post In-Service Carrying Charges) are described in the Supplemental Direct Testimony of Columbia witness Gore.

Columbia's adjustment to Schedule C-3.12-S (Elimination of O&M Tracker Expenses) is described in the Supplemental Direct Testimony of Columbia witness Poe, specifically the funding for the WarmChoice® program.

Columbia's adjustments to Schedules C-3.14-S, C-3.15-S, and C-3.21-S, specifically incentive compensation, also referred to as Short-Term Incentive Compensation ("STI"), as it relates to financial metrics are described in the Supplemental Direct Testimony of Columbia witness Cartella. Witness Cartella's Supplemental Direct Testimony also provides explanation and support for the test year (2021), and 2022 known and measurable wage and merit increases, as well as hourly / annual base salary increases.

Columbia's adjustment to Schedule C-3.20-S (Safety Operations Adjustment) on Cross Bores and Field/Safety Training is described in the Direct and Supplemental Direct Testimony of Columbia witnesses Tustin and Ayers, respectively.

Columbia's adjustment to Schedule C-3.25-S (Environmental Remediation Expense Deferral Amortization) is described in the Supplemental Direct Testimony of Columbia witnesses Okin and Gore.

Columbia's adjustment to the Annual PSP O&M Expense on Schedule C-3.26-S is described in the Supplemental Direct Testimony of Columbia witness Thompson.

Columbia's adjustments to Schedules C-3.30-S (Annualized Payroll Taxes), C-3.31-S (Annualized Property Taxes), C-3.32-S (Elimination of State Income Tax Expense), C-3.33-S (Elimination of Distribution and Excise Tax Expense), C-3.35-S (Federal Statutory Deductions Adjustment), and C-4 and C-4.1 (Adjusted Jurisdictional Federal Income Taxes) are described in the Supplemental Direct Testimony of Columbia witness Harding.

III. COLUMBIA OBJECTION 1 - STAFF'S RECOMMENDED REVENUE REQUIREMENT (SCHEDULE A-1)

Q. Why does Columbia object to Staff's proposed revenue requirement (Schedule A-1)?

A. This objection is made in recognition that Staff's recommended revenue requirement increase range of $35,197,000 to $57,554,000 set forth on Schedule A-1 must be updated if the Commission accepts Columbia's Objections to the Staff Report that have an impact on the Adjusted Operating Income, Rate Base, and Rate of Return. Failure to update this schedule will result in an understatement of the revenue requirement increase that Columbia is entitled to based on the appropriate levels of Operating Income, Rate Base, and Rate of Return noted in Columbia's Objections. In addition, Staff did not properly utilize the appropriate Operating Revenues in its calculation of the percentage of increase to total revenue. Staff's calculation inappropriately utilized the pro forma revenue rather than current adjusted operating revenue (Line 10 of Schedule A-1). After correcting the formula, the Company's Application increase is 27.07%, with Staff's recommended lower bound increase being 4.14%, and Staff's upper bound increase of 6.77%.

Q. Why would the failure to update Schedule A-1 in recognition of changes to Adjusted Operating Income, Rate Base, and Rate of Return result in an understatement of the revenue requirement increase to which Columbia is entitled?

A. Staff's Schedule A-1 provides determination of its recommended revenue requirement increase, referred to as the "Revenue Deficiency," through multiplication of the "Operating Income Deficiency" by the "Gross Revenue Conversion Factor." The Revenue Deficiency is determined by comparing the "Required Operating Income," which is determined though multiplication of Rate Base by Staff's Recommended Rate of Return, to the "Current (Adjusted) Operating Income." Columbia has filed objections that

will result in a change in Current (Adjusted) Operating Income, Rate Base, and Rate of Return. The Commission's acceptance of these Objections would result in a reduction to Staff's Current (Adjusted) Operating Income, an increase in Rate Base, and an increase in the Recommended Rate of Return, producing an increase in the Revenue Deficiency needed to produce the required revenue. Accordingly, Staff's Schedule A-1 needs to be updated to reflect changes resulting from the Commission's acceptance of any of Columbia's Objections that impact Current (Adjusted) Operating Income, Rate Base, or Rate of Return to avoid an understatement of the amount to which Columbia is entitled. Supplemental Direct Testimony Attachment TLS-1-S herein provides an updated Supplemental Schedule A-1, identified as Schedule A-1-S, that sets forth the overall impact of Columbia's Objections.

IV. COLUMBIA OBJECTION 3.1.3 – STAFF'S ADJUSTMENTS TO O&M EXPENSE EXCLUSIONS (SCHEDULE C-3.13)

Q. What adjustments did Staff recommend to Schedule C-3.13, O&M Expense Exclusions?

A. Staff's adjustment to Columbia's O&M expenses removed lobbying costs, donations to churches, and the purchase of a storage shed.

Q. Do you agree with Staff's recommended adjustments to Schedule C-3.13, O&M Expense Exclusions?

A. No, I do not, as Staff's adjustment included the removal of an expense that occurred prior to the test year, costs that were reclassified within the test year, or removed from the Cost of Service in the Company's March 31, 2022 actual update.

Please see Attachment TLS-4-S, Schedule C-3.13-S, including supporting work papers WPC-3.13a-S through WPC-3.13j-S, as well as Attachment TLS-7-S for a summary listing and supporting documentation of the items described below.

- Staff's lobbying adjustment of $78,000 does not recognize the accounting entries recorded in the test year to move the above-the-line lobbying costs to below-the-line included in Columbia's update to actuals, and therefore are not included in Columbia's test year O&M expense. Additionally, any other findings of above-the-line lobbying expenses were removed from the Company's Cost of Service in its actual update.

- Staff's removal of a storage shed purchased in the amount of $6,519 removes an expense that occurred outside of the test year. As explained in Columbia's response to Staff Request Set 1, No. 131 (included in Attachment TLS-8-S), the purchase of the shed was recorded to O&M expense on Columbia's books in December 2020. This is further evidenced in Columbia's actual Cost of Service update, which did not include the cost of the storage shed.
- Staff's removal of a donation to a church in the amount of $161 removes an expense that occurred outside of the test year. As explained in Columbia's response to Staff Request Set 1, No. 121, the donation was recorded to O&M expense on Columbia's books in November 2020. This is further evidenced in Columbia's actual Cost of Service update, which did not include the cost of this donation.
- Staff's removal of a donation to a church in the amount of $160 recorded to O&M Expense in January 2021 was excluded from the Cost of Service in the Company's actual update, and included in Attachment TLS-4-S, Schedule C-3.13-S, and supporting work paper WPC-3.13h-S.

V. COLUMBIA OBJECTION 3.1.4 – STAFF'S ADJUSTMENTS TO ANNUALIZED LABOR EXPENSE (SCHEDULE C-3.14)

Q. Why does Columbia object to Staff's proposed adjustments to Labor O&M Expense for Columbia Gas of Ohio employees?

A. Columbia objects to Staff's use of the number of full-time Columbia Gas of Ohio employees and average hourly rates as of October 2021, as well as the calculation of normalized part-time, overtime, and premium pay, as this recommendation disregards the test year end (December 2021) employee level and the annualization of the labor for the test year end employees. Staff's position is not reflective of Columbia's on-going known and measurable labor O&M expense.

Q. Please explain the adjustment to Labor O&M Expense for Columbia Gas of Ohio employees proposed by Staff.

A. Staff's adjustment to labor O&M expense for Columbia Gas of Ohio employees comprised the following:

1) <u>Active Full-Time Columbia Gas of Ohio Employees' Labor</u> based on straight-time pay (in other words, the regular active, non-productive, and vacation hours/pay reflected on an employee's paycheck) for the month of October 2021, which was utilized to derive an average hourly rate. Staff then multiplied the calculated hourly rates for each full-time employee by

a traditional 40 hour work week, and 52 weeks in a year, to arrive at a calculated annual level of labor cost;

2) Active Part-Time Columbia Gas of Ohio Employees' Labor utilizing a normalized level of costs utilizing a historical three-year average of straight-time pay for the period 2019 to 2021, with 2021 having been calculated by Staff utilizing year-to-date October 2021 straight-time pay for part-time employees divided by 10 months, and multiplied by 12 to arrive at an annual level of labor cost for the test year; and

3) Overtime and Premium Pay Labor for Active Full and Part-Time Columbia Gas of Ohio Employees applying a historical three-year average for overtime and premium pay for the period 2019 to 2021, with 2021 calculated by Staff utilizing year-to-date October 2021 overtime and premium pay divided by 10 months, and multiplied by 12 to arrive at a calculated test year annual level of overtime and premium labor cost.

Q. Does Staff's use of hourly rates for the month of October 2021 for active full-time Columbia Gas of Ohio employees provide an understatement of Columbia's Labor O&M Expense, and if so, how?

A. Staff's approach incorrectly assumes that all full-time Columbia Gas of Ohio employees are paid hourly. This creates an understatement of labor for employees who are paid salary rather than hourly as salaried employees are not required to separately identify overtime hours in the time reporting system. For instance, when a salaried employee who is paid $100,000 works 50 hours in a week rather than the traditional 40 hours, the employee recognizes all 50 hours as straight-time (regular hours worked) as there is no pay differential for salaried employees for overtime hours worked. In other words, overtime hours for salary employees are considered straight-time pay. In this example, and utilizing Staff's approach of calculating an hourly rate to annualize labor, the salaried employee's hourly rate for the 50-hour work-week was $38.46 per hour ($100,000 / 52 weeks / 50 hours) opposed to $48.08 per hour for a 40 hour work-week. In this scenario Staff's calculation included a gross annual labor cost for the employee of approximately $79,997, rather than the employee's annual base salary of $100,000. Staff's incorrect use of straight-time pay to calculate an hourly rate for active full-time employees incorrectly minimizes the actual on-going known and measurable expense that Columbia will experience for salaried employees.

Second, by utilizing actual straight-time employee pay for a chosen month in the test year, Staff's adjustment additionally improperly reflects any

timing that occurs with an employee's paycheck during the month such as the hire date for a new employee, effective date of a job promotion, vacancies, etc., and timing for when an employee's paycheck is issued. For example, using Staff's selection of October 2021, for a new full-time employee who is paid bi-weekly hired on October 4, 2021, Staff's use of straight-time pay has included only 10 days of the employee's labor for the days worked from October 4 through October 15 and paid in the employees' paycheck issued on October 29, rather than annual on-going known and measurable level of expense (i.e. annual base salary) for the employee.

Staff's approach of calculating an annual level of labor for active full-time employees utilizing a straight-time hourly pay method creates an understatement of the Company's on-going known and measurable labor, and does not take into account the annual base salaries to be paid to Columbia's active employees at the end of the test year, December 31, 2021, provided in CONFIDENTIAL Staff Request Set 1, No. 9, and included in Columbia's actual Cost of Service update, and herein Attachment TLS-4-S, Schedules C-3.14-S supported by CONFIDENTIAL work papers WPC-3.14a-S through WPC-3.14f-S, and employee levels shown in Attachment TLS-6-S, Schedule 9.1-S, Pages 2 through 9.

Q. Are there other ways that Staff's use of hourly rates for the month of October 2021 for active full-time Columbia Gas of Ohio employees provides an understatement of Columbia's Labor O&M Expense?

A. Yes. Staff's proposal also removes any annualization of actual union wage or merit increase increases for the full-time employees that occurred during the normalization period, including the test year, as well as removes the known and measurable union wage and merit increase that went into effect during the first quarter of 2022. Please see the Supplemental Direct Testimony of Columbia witness Cartella providing supporting documentation for communication to employees of the 2021 and 2021 wage and merit increases.

In addition, Staff's position removes the hourly / base wage increase for the Toledo Union (Utility Workers Union of America No. 349) effective on January 20, 2022, supported by the Supplemental Direct Testimony of Columbia witness Cartella and reflected in Columbia's March 31, 2022 actual Cost of Service update, as well as included in Attachment TLS-4-S

supported by Schedule C-3.14-S and CONFIDENTIAL work paper WPC-3.14f.

Finally, Staff did not provide an explanation as to why it treated full-time Columbia Gas of Ohio employees' labor differently from its position on NiSource Corporate Services Company employee's labor allocated to Columbia, discussed later in my Supplemental Direct Testimony, and is therefore inconsistent in its labor expense recommendation.

Q. Does Staff's recommended normalization of active part-time Columbia Gas of Ohio employees labor provide an understatement of Columbia's Labor O&M Expense, and if so, how?

A. Staff's proposed use of straight-time pay improperly reflects any timing that occurs with an employee's paycheck during the month / period such as the hire date for a new employee, effective date of a job promotion, vacancies, etc., and timing for when an employee's paycheck is issued as previously discussed. The straight-time pay method creates an understatement of the Company's on-going known and measurable labor, and does not take into account the annual base salaries to be paid to Columbia's active employees at the end of the test year, December 31, 2021, as documented above. Note, Columbia's payroll files provide an annual base salary for all employees – full and part-time – as hourly rates are translated by the Payroll Department to an annual base salary in the payroll information provided in Attachment TLS-4-S, Schedule C-3.14-S, and supporting work paper WPC-3.14e-S.

Staff's proposal also removes any annualization of actual union wage or merit increase increases for the part-time employees that occurred during the normalization period, including the test year. Staff's position additionally removes the known and measurable union wage and merit increase that went into effect during the first quarter of 2022.

Lastly, Staff has not provided an explanation as to why part-time Columbia Gas of Ohio employee labor should be treated differently from full-time employee labor. Staff did not treat part-time NiSource Corporate Services Company employee's differently from full-time employees in its position to labor allocated to Columbia and Staff's position is therefore inconsistent in its labor expense recommendation.

Columbia's proposed basis to reflect annual base salaries for all (full and part-time) Columbia Gas of Ohio active employees at the end of the test year, December 31, 2021, and any post-test year known and measurable wage / merit increases, is reasonable, logical, supported by the evidence in this case, and consistent with the methodology approved in the Company's last base rate case, Case No. 08-0072-GA-AIR.

Q. Does Staff's recommended normalization of overtime and premium pay labor for active full-time and part-time Columbia Gas of Ohio employees provide an understatement of Columbia's Labor O&M Expense, and if so, how?

A. Staff's proposed use of historical overtime and premium pay improperly reflects any timing that occurs with an employee's paycheck during the month / period such as the hire date for a new employee, effective date of a job promotion, vacancies, etc., and timing for when an employee's paycheck is issued. This method also creates an understatement of the Company's on-going known and measurable annualized level of overtime and premium pay labor as it does not consider annual wage / merit increases paid to Columbia's active employees during the normalization period, including the test year. Staff's position additionally excludes the known and measurable union wage and merit increase that went into effect during the first quarter of 2022. Please see the Supplemental Direct Testimony of Columbia witness Cartella providing supporting documentation for communication to employees of the 2021 and 2021 wage and merit increases.

Columbia's proposed level of normalized historical three-year overtime and premium pay based on a ratio to gross payroll that is applied to the annualized adjusted test year end pro forma base salaries presented in the Company's actual Cost of Service update, is reasonable, logical, supported by the evidence in this case, and consistent with the overtime and premium pay methodology approved in the Company's last base rate case, Case No. 08-0072-GA-AIR.

Q. Are there any other changes that have been made to the Columbia Gas of Ohio employees' labor annualization calculation that you would like to address?

A. Yes. Staff's position on recovery of labor O&M expense for Columbia Gas of Ohio employees does not reflect the update to the Labor O&M Experience Factor reflected in Columbia's actual Cost of Service update, as

well as in Attachment TLS-4-S. Please see Attachment TLS-9-S, providing a copy of OCC Interrogatory Set 8, No. 24 explaining the update to the Columbia and NCSC Labor O&M Experience Factors to properly reflect the termination of the PSP Expense Deferral.

VI. COLUMBIA OBJECTION 3.1.5 – STAFF'S ADJUSTMENTS TO INCENTIVE COMPENSATION (SCHEDULE C-3.15)

Q. Why does Columbia object to Staff's proposed removal of incentive compensation, or STI, related to financial metrics?

A. Please see the Supplemental Direct Testimony of Columbia witness Cartella for additional support on the goals and benefits of STI.

Q. How much of the STI in the Company's last base rate case, Case No. 08-0072-GA-AIR, was attributed to financial performance?

A. As shared in the Supplemental Direct Testimony of Columbia witness Gore, and per the Company's response to OCC Interrogatory Set 1, No. 28 (Attachment JTG-8-S) the entirety of the incentive program in the Company's last base rate case was related to the financial performance of the parent company.

Q. Does Staff's position provide additional adjustments to Columbia's proposed level of STI? If yes, please explain.

A. Yes. Staff's basis level of STI recovery for Columbia was the amount of STI paid in the test year (February 2021) multiplied by the ratio of performance goals related to non-financial metrics. The STI payout awarded to employees in 2021 was based on the number of Columbia Gas of Ohio employees in calendar year 2020 and their base salaries, plus overtime for hourly employees, multiplied by a performance ratio. As such, Staff's adjustment not only removes the portion of STI related to the Company's financial metrics, but also excludes STI awarded to employees who were hired during the test year, and eliminates any increase in STI associated with an employee's base salary increase, including the wage and merit increases, that occurred in the test year.

Q. Does Staff's position on STI for Columbia Gas of Ohio employees provide an understatement of Columbia's STI O&M Expense, and if so, how?

A. Staff's position on STI is not based on the number of employees in Columbia's test year, or employee's performance in 2021, which was awarded in

the first quarter of 2022. As the pay-out of STI is based on the number of employees during the calendar year, and employees' annual base salary plus overtime for hourly employees, it is appropriate to reflect any changes in employee levels and base salaries.

Q. Has Columbia made any changes to its adjustment to STI expense in Attachment TLS-4-S (Schedule C-3.15-S)?

A. Yes. Columbia has revised its STI adjustment included in Attachment TLS-4-S, Schedule C-3.15-S, to reflect the amount of STI paid to active Columbia Gas of Ohio employees in 2022 for calendar year 2021 performance (*e.g.*, the test year in this case). Additionally, included with my testimony is CONFIDENTIAL Attachment TLS-10-S providing the payroll support for the STI paid to active Columbia Gas of Ohio employees in February and March 2022.

Q. Are there any other changes that have been made to the Columbia Gas of Ohio employees' STI that you would like to address?

A. Yes. Staff's position on recovery of STI applies the NCSC Labor O&M Experience Factor filed in the Company's Application, and does not reflect the revised NCSC Labor O&M Experience Factor presented in Columbia's actual Cost of Service update, as well as in Attachment TLS-4-S. Please see Attachment TLS-9-S for explanation as previously referenced in my testimony.

VII. COLUMBIA OBJECTION 3.1.6 – STAFF'S ADJUSTMENTS TO ANNUALIZED EMPLOYEE BENEFITS (SCHEDULE C-3.16)

Q. Why does Columbia object to Staff's proposed use of twelve-months ended October 2021 actual expenses for Columbia Gas of Ohio employee's benefits?

A. Columbia objects to the use of actual twelve-months ended October 2021 employee benefits expense, including pension and Other Post-Employment Benefits (OPEB), as Staff's proposal does not recognize the increase in employee insurance and thrift (401K) plan expense associated with the increase in Columbia's headcount included in Columbia's actual Cost of Service update and herein Attachment TLS-6-S, specifically Schedule C-9.1, Pages 2 through 9, along with base salary wage and merit increases supported by witness Cartella. Staff's position also does not recognize the on-going known and measurable change to pension expense that is anticipated to occur beyond the test year, nor does it reflect a position of

negative non-cash expense for OPEB medical, group life, and FAS 112 detailed in the Direct and Supplemental Direct Testimonies of Columbia witness Gore. Staff's recommendation is not reflective of Columbia's on-going known and measurable level of employee benefits O&M expense that will be experienced beyond the test year as supported by the studies prepared by the Company's actuary Aon and Alight Solutions, referred to as Aon, provided in response to CONFIDENTIAL Staff Request Set 1, No. 58, which has been included as CONFIDENTIAL Attachment TLS-11-S.

Q. Does Staff's position on employee insurance plans provide an understatement of Columbia's Employee Benefits O&M Expense, and if so, how?

A. Yes. By not reflecting the annual on-going known and measurable pro forma level of employee insurance plans expense supported by the studies produced by Aon, Staff not only has removed costs associated with test year headcount increases, but has also removed any anticipated increase in employee insurance plans to occur beyond the test year (see CONFIDENTIAL Attachment TLS-11-S). NiSource has consistently contracted with reputable national actuarial firms to determine estimates of future costs in accordance with universal actuarial standards of practice. The process of forecasting past claims experience into the future takes into account plan designs, trends, and group credibility. These various processes are widely accepted within the insurance market as the actuarial standard to establishing budget and plan premium levels that are appropriate to cover future risks, and accordingly, Columbia maintains its position of utilizing the known and measurable calendar year 2022 anticipated expense projections per Aon's studies.

Q. Does Staff's position on pension provide an understatement of Columbia's Employee Benefits O&M Expense, and if so, how?

A. Yes. As previously explained, Staff's position on the level of pension expense to be recovered in base rates does not reflect the known and measurable expense amount anticipated to occur beyond the test year as evidenced in the actuarial studies (CONFIDENTIAL Attachment TLS-11-S), nor does Staff recognize the volatility in pension expense that has occurred in recent years as shown below.

Year	Pension Expense
2018 - Actual	$1,501,585
2019 - Actual	$5,028,429

2020 - Actual	$849,303
2021 - Actual	($220,227)
2022 – Projected^	($781,058)

^ Attachment TLS-4-S, Schedule C-3.16a-S supported by Aon and Alight Solutions actuarial studies provided in CONFIDENTIAL Attachment TLS-11-S.

Per Columbia's Staff Report Objection 2.1.4.4 and the Supplemental Direct Testimony of Columbia witness Gore, the Company maintains its position to continue its deferral of pension expense and requests the baseline of the deferral to be established based on the on-going known and measurable pro forma calendar year 2022 level of expense (as shown in Attachment TLS-6-S, Schedule C-3.16-S supported by work paper WPC-3.16a-S).

Q. Does Staff's position on OPEB and FAS 112 provide an understatement of Columbia's Employee Benefits O&M Expense, and if so, how?

A. Yes. As supported by the Direct and Supplemental Direct Testimony of Columbia witness Gore, the net negative (credit) OPEB medical, group life (service and non-service), and FAS 112 benefits costs are the product of non-cash events. Accordingly, Columbia maintains its position to reflect a cost recovery level of zero ($0) as included in the March 31, 2022 actual update, and herein Attachment TLS-6-S, Schedule C-3.16-S.

Q. Does Staff's position on the thrift plan provide an understatement of Columbia's Employee Benefits O&M Expense, and if so, how?

A. Yes. Thrift plan expense is the Company's contribution match to an employee's 401K computed as a percentage of the employee's base salary. As previously discussed, Staff's position does not include the increase in Columbia's headcount, nor the base salary wage and merit increases, that occurred in the test year, and therefore does not represent Columbia's on-going level of thrift plan expense. Columbia maintains its position to reflect the anticipated on-going known and measurable level of expense projected by Aon for calendar year 2022.

Q. Are there any other changes that have been made to the Columbia Gas of Ohio employees' benefits that you would like to address?

A. Yes. Columbia has updated its Labor O&M Experience Factor utilized in the derivation of the amount of benefits costs transferred to the balance sheet as presented in Columbia's actual Cost of Service update, as well as

in Attachment TLS-4-S. Please see Attachment TLS-9-S for explanation as previously referenced in my testimony.

VIII. COLUMBIA OBJECTION 3.1.7 – STAFF'S ADJUSTMENTS TO COLUMBIA HEADCOUNT COMPLEMENT (SCHEDULE C-3.17)

Q. Why does Columbia object to Staff's proposal to remove Columbia's headcount complement adjustment?

A. Columbia objects to Staff's proposal to remove Columbia's headcount complement adjustment as Staff's approach disregards the known and measurable annualization of labor, incentive (STI), benefits, vehicle overhead clearing, and payroll tax expenses that will be experienced for employees who were hired between April 1, 2021, and December 31, 2021, as well as positions anticipated to be hired prior to the implementation of rates of this case.

Q. Does Staff's position to remove the headcount complement adjustment for Columbia Gas of Ohio positions provide an understatement of Labor and Labor-Related O&M Expenses, and if so, how?

A. Yes. For the reasons discussed previously in my testimony, and in Columbia's Objection 3.1.4, 3.1.5, and 3.1.6, Staff's position on Labor and Labor-Related O&M Expenses in this case is not reflective of the annual and on-going test year, and known and measurable, employee level for Columbia Gas of Ohio. As shown in Attachment TLS-6-S, Schedule C-3.17-S supported by work paper WPC-3.17a-S, all but three of the forty-seven positions that were anticipated to be hired during the test year were filled prior to December 31, 2021. Of the three remaining positions, two have been filled with hire dates having occurred in February and March 2022, and the remaining position is anticipated to be hired in the second quarter of 2022, prior to the effective date of new base rates from this proceeding. As a result of reflecting labor utilizing payroll as of October 2021, Staff has inappropriately excluded the annualized labor and labor-related O&M expenses of Columbia's headcount complement positions.

IX. COLUMBIA OBJECTION 3.1.8 – STAFF'S ADJUSTMENTS TO CORPORATE INSURANCE EXPENSE (SCHEDULE C-3.18)

Q. Why does Columbia object to Staff's adjustment to Corporate Insurance Expense?

A. Columbia objects to Staff's recommendation as the adjustment includes out-of-period true-up invoices for the 2020 Travel Accident Policy and Medical Stop Loss Policy, and does not reflect the latest known 2021 / 2022 Annual Premiums and allocations provided in Columbia's March 31, 2022 actual update.

Q. Please explain how the Travel Accident and Medical Stop Loss true-ups are out-of-period.

A. The true-ups for travel accident and medical stop loss insurance relate to the 2020 policy for claims incurred from 2019 through 2020 per the invoices provided in Columbia's response to CONFIDENTIAL Staff Request Set 1, No. 33, Attachment A and Attachment F, respectively, included herein as CONFIDENTIAL Attachment TLS-12-S. The 2020 true-ups are unrelated to the latest known 2021 Annual Travel Accident and Medical Stop Loss Policy Premiums provided in Columbia's March 31, 2022 actual update and shown in Attachment TLS-6-S, Schedule C-3.18-S supported by work papers WPC-3.18b-S and WPC-3.18c-S. Accordingly, Columbia's adjustment included in its actual Cost of Service update, and herein Attachment TLS-6-S, removes any prior period true-up entries recorded during the test year.

Q. Are there any other changes that have been made to Corporate Insurance Expense that you would like to address.

A. Yes. As mentioned, Columbia has updated its adjustment to corporate insurance expense to reflect the latest known 2021 / 2022 Annual Premiums and allocations for all policies as provided in the March 31, 2022 actual update, and reflected in Attachment TLS-6-S, Schedule C-3.18-S.

X. COLUMBIA OBJECTION 3.1.9 – STAFF'S ADJUSTMENTS TO NORMALIZE UNCOLLECTIBLE ACCOUNTS (SCHEDULE C-3.19)

Q. Why does Columbia object to Staff's accepted normalization of uncollectible expense associated with Large General Service ("LGS"), Large General Transportation Service ("LGTS"), and Full Requirements Large General Transportation Service ("FRLGTS") customer class accounts?

A. Columbia objects as Staff's recommended position to LGS/LGTS/FRLGTS uncollectible expense does not reflect the most recent three-year normalization provided in Columbia's March 31, 2022 actual update. Staff's position makes no change to the adjustment included in Columbia's

Application, which was based on a three-year normalization of actual expense for calendar years 2017 through 2019, that has since been updated to reflect the most recent normalization period.

Q. Please explain Columbia's update adjustment to Uncollectible Accounts O&M Expense.

A. In the Company's March 31, 2021 actual update, Columbia revised its three-year normalization of uncollectible accounts expense to reflect the most recent three years being 2019 to 2021, which is also reflected herein in Attachment TLS-6-S, Schedule C-3.19-S.

XI. COLUMBIA OBJECTION 3.1.10 – STAFF'S ADJUSTMENT TO SAFETY OPERATIONS O&M EXPENSE (SCHEDULE C-3.20)

Q. Why does Columbia object to Staff's removal of the Safety Operations O&M Expense pro forma adjustment?

A. Support for Columbia's position is presented in the Direct and Supplemental Direct Testimony of Columbia witnesses Ayers (Field/Safety Technical Training) and Tustin (Cross Bores).

XII. COLUMBIA OBJECTIONS 3.1.11 and 5.1.3 – STAFF'S ADJUSTMENTS TO NISOURCE CORPORATE SERVICES COMPANY O&M EXPENSE (SCHEDULE C-3.21), INCLUDING RESIDENTIAL TRANSACTION FEE EXPENSE

Q. Why does Columbia object to Staff's proposed adjustments to the costs allocated to Columbia from NCSC?

A. Columbia has objected to Staff's NCSC allocated O&M Expenses adjustments as follows:

- <u>NCSC Allocated O&M Expense Exclusions:</u> Staff's adjustment includes removal of expenses that occurred prior to the test year, costs that were reclassified within the test year, or were removed by Columbia in the Company's March 31, 2022 actual update, as well as expenses identified to be recurring;
- <u>NCSC Allocated Labor and Payroll Tax Expense, NCSC Headcount Complement, and NCSC Customer Service Representatives' ("CSRs") Base Salary Increase:</u> Staff's recommend adjustments for the listed NCSC employees' labor and payroll tax expenses allocated to Columbia disregards annualization, and thereby is not reflective of the on-going

known and measurable level of labor O&M expense that will be experienced beyond the test year;

- NCSC Allocated Employee Medical Insurance Benefits and Thrift Plan Expenses: Staff's position of utilizing actual NCSC allocated employee benefits expense for the test year, in other words adjusting the April to December 2021 budget period to reflect actual expense, yielding no adjustment to Columbia's Cost of Service. Staff's approach disregards annualization of labor-related benefits and the Company's on-going known and measurable level of O&M expense that will be experienced beyond the test year;
- NCSC Allocated Incentive Compensation, or STI: Refer to the reasons explained in Columbia Objection 3.1.5, discussed previously in my testimony.
- NCSC Allocated Pension and OPEB: Staff's position does not recognize the known and measurable change that is anticipated to occur during the rate year and beyond evidenced in the Aon and Slight Solutions actuarial studies; and
- NCSC Allocated Residential Customer Transaction Expense: Staff's removal of the elimination of third-party payment processing fees does not consider the cost reductions that the Company has negotiated with its third-party vendor, overlooks customers who pay at a pay station, and prohibits residential customers' ability to pay via the channel of their choice at no additional charge.

Q. Do you agree with Staff's recommended adjustments to Schedule C-3.21, O&M Expense Exclusions allocated to Columbia from NCSC?

A. No, I do not, as Staff's adjustment included the removal of an expense that occurred prior to the test year, costs that were reclassified within the test year, removed from the Cost of Service in the Company's March 31, 2022 actual update, or has been identified as a recurring expense.

Please see Attachment TLS-4-S, Schedule C-3.21-S, including supporting work papers WPC-3.21a-S through WPC-3.21j-S, as well as Attachment TLS-13-S for a summary listing and supporting documentation of the items described below.

- Staff's adjustment of $61,430 includes expenses that were incurred prior to the test year, and therefore are not included in the Company's Cost of Service.

- Staff's adjustment to NCSC allocated dues and memberships of $50,000 does not acknowledge that this above-the-line item was addressed by Columbia and removed from the Cost of Service in the Company's March 31, 2022 actual update. Additionally, Columbia disagrees with the dues and memberships adjustment of $2,736, as the invoice is related to a recurring annual expense as explained in Staff Request Set 1, No. 141 included as Attachment TLS-14-S.
- Staff's removal of the paperless billing customer giveaway campaign of $2,370 is inappropriate because these costs were removed from the Company's Cost of Service actual update.
- Staff's removal of Hallmark cards of $7,682 is inappropriate as this is a method of customer follow-up and outreach by CSRs following account / service inquiries. Examples of the Hallmark cards were provided in Columbia's filing Application, Supplemental Information at Filing C-15.
- Staff's lobbying adjustment of $74 does not recognize that above-the-line lobbying expenses were removed from the Company's Cost of Service in its actual update, and herein Attachment TLS-4-S, Schedule C-3.21-S.

Q. Please explain the adjustment to Labor O&M Expense for NCSC employees allocated to Columbia proposed by Staff.

A. Staff's adjustment to labor O&M expense for NCSC employees allocated to Columbia comprised the following:

1) Labor for Active Full and Part-Time NCSC Employees, excluding certain CSR positions, based on actual straight-time, plus overtime and premium pay for the twelve months ending October 2021. In the adjustment calculation, Staff also included a two-percent increase for the months November 2020 through February 2021; and

2) Labor for Active Full-Time and Part-Time NCSC CSRs utilizes straight-time, overtime, and premium pay for the twelve months ending October 2021 for positions with job titles of Customer Service Representative 1, 2, 3 or 4, and applies a two-percent increase for the months November 2020 through September 2021.

Q. Does Staff's use of straight-time pay for the twelve months ending October 2021 for active full and part-time NCSC employees, excluding certain CSR positions, provide an understatement of Columbia's allocated NCSC Labor O&M Expense, and if so, how?

A. Yes. As discussed previously in regard to Staff's position on Columbia Gas of Ohio employee's labor, specifically Objection 3.1.4 (Schedule C-3.14),

Staff's proposed use of straight-time pay for NCSC employees similarly improperly reflects any timing that occurs with an employee's paycheck during the month / period such as the hire date for a new employee, effective date of a job promotion, vacancies, etc., and timing for when an employee's paycheck is issued. Staff's approach of utilizing a straight-time hourly pay method also similarly creates an understatement of the Company's on-going known and measurable labor as it does not consider the annual base salaries to be paid to Columbia's active employees at the end of the test year, December 31, 2021, provided in CONFIDENTIAL Staff Request Set 1, No. 10, and included in Columbia's actual Cost of Service update. See also Attachment TLS-4-S, Schedules C-3.21-S supported by CONFIDENTIAL work papers WPC-3.21k-S through WPC-3.21m-S, and employee levels shown in Attachment TLS-6-S, Schedule 9.1-S, Page 10. Note, Columbia's payroll files provide an annual base salary for all employees – full and part-time – as hourly rates are translated by the Payroll Department to an annual base salary in the payroll information provided in Attachment TLS-4-S, Schedule C-3.21-S, and supporting work paper WPC-3.21m-S.

Staff's proposal also removes any annualization of actual merit increases for NCSC employees that occurred during the normalization period, including the test year, as Staff included only a two-percent increase as opposed to the Company's approved three-percent percentage increase. Staff did not provide a basis or explanation of its use of a two-percent increase. Staff's position additionally removes the known and measurable union wage and merit increase that went into effect during the first quarter of 2022. Please see the Supplemental Direct Testimony of Columbia witness Cartella providing supporting documentation for communication to employees of the 2021 and 2022 merit increases.

Q. Does Staff's use of straight-time pay for the twelve months ending October 2021 for certain active full and part-time NCSC CSR employees provide an understatement of Columbia's allocated NCSC Labor O&M Expense, and if so, how?

A. Yes. There are four issues with Staff's position: 1) the population of CSR job titles used for the adjustment, 2) use of straight-time pay, 3) annualization of the 2021 and 2022 merit increases, and 4) annualization of the October 1, 2021 CSRs base wage increase.

First, Staff has limited its adjustment to the specific CSR job titles and excluded CSR positions, specifically Bilingual CSR 1, Bilingual Remote CSRs, Remote CSRs, and Senior CSRs. By limiting the CSR population, Staff's position does not properly reflect the appropriate level of on-going known and measurable labor expense for *all* CSRs.

Second, by utilizing pay as opposed to annual base salaries, Staff's adjustment reflects the paychecks issued to active NCSC CSR employee subgroup during the twelve-month period ending October 2021, and any timing resulting from an employee's hire date and issuance of their paycheck. Staff's approach creates an understatement of the Company's labor for the reasons discussed earlier in my testimony, specifically Objection 3.1.4 (Schedule C-3.14) and above regarding all other NCSC positions.

Additionally, Staff's proposal removes annualization of the actual merit increases that occurred during the test year, as Staff included only a two-percent increase as opposed to the three-percent increase approved on March 1, 2021. As mentioned, Staff did not provide a basis or explanation for its use of a two-percent increase. Staff's position further removes the known and measurable merit increase that went into effect during the first quarter of 2022. Please see the Supplemental Direct Testimony of Columbia witness Cartella providing supporting documentation for communication to employees of the 2021 and 2022 merit increases.

As to the October 1, 2021 CSRs base wage increase, Staff's adjustment also neglects to reflect a full twelve months of the hourly rate increase, and instead includes only one month (or for newly hired CSRs in the month of October 2021, a partial month's increase due to the timing of an employee's hired date and first paycheck). Please refer to the Direct Testimony of Columbia witness Ayers, and the Supplemental Direct Testimony of Columbia witness Cartella for explanation and support for the CSRs October 1, 2021 hourly rate / base wage increase.

Columbia's proposed basis to reflect annual base salaries for <u>all</u> NCSC active employees at the end of the test year, December 31, 2021, and any post-test year known and measurable wage / merit increases, is logical, reasonable, supported by the evidence in this case, and consistent with the methodology approved in the Company's last base rate case, Case No. 08-0072-GA-AIR.

Q. Does Staff's position to remove the headcount complement adjustment for NCSC positions provide an understatement of Columbia's NCSC allocated Labor and Labor-Related O&M Expenses, and if so, how?

A. Yes. For the reasons discussed previously in my testimony, and in Columbia's Objection 3.1.4, 3.1.5, 3.1.6, and 3.1.11, Staff's position on Labor and Labor-Related O&M Expenses in this case is not reflective of the annual and on-going test year, and known and measurable, employee level for NCSC. As shown in Attachment TLS-6-S, Schedule C-3.21-S supported by work paper WPC-3.21p-S, all but five of the 161 positions that were anticipated to be hired during the test year were filled prior to December 31, 2021. The five remaining positions are anticipated to be hired in the second quarter of 2022, prior to the rate year. As a result of reflecting labor utilizing payroll as of October 2021, Staff has inappropriately excluded the annualized allocated labor and labor-related O&M expenses for NCSC's headcount complement positions.

Q. Are there any other changes that have been made to the Columbia allocated NCSC employees' labor annualization calculation that you would like to address?

A. Yes. Staff's position does not reflect the update to Columbia's allocation of NCSC labor and payroll tax experience factor to reflect the ratios experienced in the test year, and the NCSC Labor O&M Experience Factor revised to reflect the most recent three-year average (2019 to 2021). These updates were reflected in Columbia's March 31, 2022 actual Cost of Service update, and herein Attachment TLS-4-S, specifically Schedule C-3.21-S, and supporting work papers WPC-3.21k-S to WPC-3.21m-S.

Q. Why does Columbia object to Staff's proposed use of twelve-months ended October 2021 actual expenses for NCSC employees' benefits allocated to Columbia, including thrift (401K)?

A. Columbia objects to the use of actual twelve-months ended October 2021 employee insurance benefits expense, including thrift (401K) plan expense, as Staff's proposal does not recognize the associated increase expense with the increase in NCSC's headcount, along with base salary wage and merit increases, as included in Columbia's actual Cost of Service update and herein Attachment TLS-6-S, specifically Schedule C-9.1, Pages 10. Staff's recommendation is not reflective of Columbia's on-going known and measurable level of NCSC allocated employee benefits O&M expense that will be experienced in the rate year as supported by Aon's actuarial studies included as CONFIDENTIAL Attachment TLS-11-S.

Q. Does Staff's position on employee insurance plans provide an understatement of Columbia's NCSC allocated Employee Benefits O&M Expense, and if so, how?

A. Yes. Staff's position of utilizing actual twelve-months ended December 31, 2021 NCSC allocated employee benefits expenses, adjusts Columbia's test year budget period of April to December 2021 to reflect actual expense, therefore equating to no adjustment to the test year level of expense. By making no adjustment to Columbia's NCSC allocated Employee Medical Insurance Benefits, Staff's position is inconsistent with its recommendation to reflect labor for the period twelve months ending October 2021. More importantly, Staff's recommendation does not recognize the on-going known and measurable increase in employee insurance plan costs associated with the increase in NCSC's headcount included in Columbia's actual Cost of Service update and herein Attachment TLS-6-S, specifically Schedule C-9.1, Page 10, along with base salary wage and merit increases supported by Columbia witness Cartella.

As previously explained, thrift plan expense is the Company's contribution match to an employee's 401K computed as a percentage of the employee's base salary. As Staff's recommendation does not contemplate the increase in NCSC's headcount, along with base salary wage and merit increases that occurred in the test year, it is not representative of Columbia's on-going level of NCSC allocated thrift plan expense. Columbia maintains its position to utilize the test year Employee Benefits Experience Factor as applied to the level of annualized on-going known and measurable NCSC labor O&M expense.

Q. Why does Columbia object to Staff's proposed removal of NCSC allocated incentive compensation, or STI, related to financial metrics?

A. Refer to the reasons explained in Columbia Objection 3.1.5 discussed previously in my testimony, and the Supplemental Direct Testimony of Columbia witness Cartella.

Q. Does Staff's position provide additional adjustments to Columbia's proposed level of STI? If yes, please explain.

A. Yes. As was the case with Staff's basis for Columbia Gas of Ohio employee's STI, the level of recovery for NCSC employee's STI allocated to Columbia was based on the amount paid in the test year (February 2021) multiplied by the ratio of performance goals related to non-financial metrics. The STI

payout awarded to employees in 2021 was based on the number of NCSC employees in calendar year 2020 and their base salaries, plus overtime for hourly employees, multiplied by a performance ratio. As such, Staff's adjustment removes the portion of STI related to the Company's financial metric, excludes STI awarded to employees who were hired during the test year, and eliminates any increase in STI associated with an employee's base salary increase, including the wage and merit increases, that occurred in the test year.

Q. Does Staff's position on STI for NCSC employees provide an understatement of Columbia's allocated NCSC STI O&M Expense, and if so, how?

A. Yes. Staff's position on STI is not based on the number of employees in Columbia's test year, or employee's / the Company's performance in 2021, which was awarded in the first quarter of 2022. As the pay-out of STI is based on the number of employees during the calendar year, and employees' annual base salary plus overtime for hourly employees, it is appropriate to reflect any changes in employee levels and base salaries.

Q. Has Columbia made any updates to its allocated NCSC STI expense in Attachment TLS-4-S (Schedule C-3.21-S)?

A. Yes. Columbia has revised its NCSC allocated STI adjustment included in Attachment TLS-4-S, Schedule C-3.21-S, to reflect the amount of STI paid to active NCSC employees in 2022 for calendar year 2021 performance. Additionally, included with my testimony is CONFIDENTIAL Attachment TLS-10-S providing the payroll support for the STI paid to active NCSC employees in February and March 2022.

Q. Are there any other changes that have been made to the NCSC allocated employees' STI that you would like to address?

A. Yes. As previously discussed, Staff's position does not reflect the update to Columbia's allocation of NCSC labor to reflect the ratio experienced in the test year, or the change to the NCSC Labor O&M Experience Factor which was revised to reflect the most recent three-year average (2019 to 2021). These updates were reflected in Columbia's March 31, 2022 actual Cost of Service update, and herein Attachment TLS-4-S, specifically Schedule C-3.21-S, and supporting work papers WPC-3.21k-S to WPC-3.21m-S. Please see Attachment TLS-9-S for explanation of the change to the NCSC allocated Labor O&M Experience Factor as previously referenced in my testimony.

Q. Why does Columbia object to Staff's proposed use of twelve-months ended October 2021 actual expenses for Columbia's allocated NCSC Pension and OPEB Expense?

A. Columbia objects to the use of actual twelve-months ended October 2021 pension and OPEB expense as Staff's proposal is not reflective of Columbia's on-going level of employee benefits O&M expense that will be experienced in the rate year as supported by the studies prepared by the Company's actuary Aon included herein as CONFIDENTIAL Attachment TLS-11-S. As previously explained in my testimony, by not reflecting the annual rate year level of pension and OPEB expense supported by the studies produced by Aon, Staff has disregarded the actuarial standard of establishing budget and benefits plan levels that are appropriate to cover future risks, and accordingly, Columbia maintains its position of utilizing calendar year 2022 anticipated expense per Aon's projections. Columbia maintains its position to reflect the anticipated on-going known and measurable level of expense projected by Aon for calendar year 2022.

Q. Why does Columbia object to Staff's recommendation to remove the Company's proposed elimination of third-party processing fees for residential customers?

A. As stated in Columbia's objections, Staff's claim that the cost of payment processing fees paid directly by customers to third-party vendors that are associated with credit card, debit card, ACH electronic payments services is "a multiple of ten higher than the Company's other payment channels" ignores the cost savings that the Company has negotiated with its vendors. Staff's position to remove the Company's residential transaction fee proposal from base rates also overlooks the customer who pays at a pay station.

Q. Has the Company taken action to reduce the processing fee associated with credit card, debit card, ACH electronic payments with its vendors?

A. Yes. In its most recent negotiations with payment processing vendors, NiSource secured a reduction to the customer's fee from $2.45 per transaction with the previous vendor to today's current fee with the Company's vendor Paymentus of $1.75 per transaction. This fee, if paid by Columbia rather than the customer, would be further reduced from the rate the customer pays, as NiSource pays what is known as a "Utility Rate" of $1.35 per transaction. Columbia's proposal includes absorption of the residential customer's processing fee for credit card, debit card, and ACH

electronic payments in base rates at the Company's billed Utility Rate from its vendor Paymentus of $1.35 per transaction.

Q. How does Staff's position overlook residential customers who pay at pay stations?

A. As explained in Columbia's Objections, Staff's recommendation ignores the customer who typically pays at a pay station, which comprise customers who pay with cash and who may not have a checking account to pay bills. These customers generally include low-income customers, customers on fixed incomes, and those customers living paycheck to paycheck. Continuing to place this charge on these customers continues to have the customer least able to pay this charge do so.

Q. Does Staff's position consider changes in technology and other customer benefits?

A. No. Staff's position to remove the Company's proposal to eliminate the third-party processing fees paid by residential customers is counter to the changing needs and expectations of customers due to technological advancements (e.g., tablets, smart phones, etc.) and other benefits discussed in my Direct Testimony. Staff's position to eliminate this pro forma adjustment from the Cost of Service will prohibit the ability of residential customers to pay via the channel of their choice at no additional charge.

XIII. COLUMBIA OBJECTION 3.1.12 – STAFF'S ADJUSTMENT TO RATE CASE EXPENSE (SCHEDULES C-3.22 and C-8)

Q. Why does Columbia object to Staff's proposal to adjust rate case expense associated with this proceeding?

A. Columbia objects to Staff's recommended total amount of rate case expense for this proceeding as the actual expense is unknown. Columbia continues to incur rate case expenses, and will continue to incur rate case expenses through the end of the proceeding.

Q. Has Columbia provided an update of its projected, and actual, rate case expense?

A. Yes, Columbia provided an update of its projected rate case expense in its March 31, 2022 actual update, also included in Attachment TLS-4-S, Schedule C-3.22-S, and detailed in Attachment TLS-5-S. Support for Columbia's actual rate case expense from inception of this case through the

most recent actual month available, April 2022, is included with my testimony as Attachment TLS-15-S.

XIV. COLUMBIA OBJECTION 3.1.14 – STAFF'S ADJUSTMENT TO THE PSP EXPENSE DEFERRAL AMORTIZATION (SCHEDULE C-3.26)

Q. Why does Columbia object to Staff's adjustment to the unamortized balance of the Pipeline Safety Program ("PSP") Expense Deferral, as well as Staff's exclusion of $10 million associated with the Damage Prevention and Technology Initiative ("DPTI")?

A. Columbia objects to Staff's removal of costs from Columbia's unamortized balance of the PSP Expense Deferral as Staff's adjustment includes costs for which Staff claims documentation was missing, although Staff did not notify or seek clarification of the missing records from the Company, or were removed as missing documentation despite being in contrast to the Company's Business Expense Policy.

Columbia also objects to Staff's removal of $10 million from the Company's on-going known and measurable PSP annual expense related to Damage Prevention Technology Initiative ("DPTI") as discussed in the Supplemental Direct Testimony of Columbia witness Thompson.

Q. Can you please elaborate on Columbia's position of Staff's removal of costs from the unamortized balance of the PSP Expense Deferral?

A. Yes. Referring to Attachment TLS-16-S, which contains a listing of the transactions Staff has recommended to be removed from Columbia's PSP Expense Deferral, Columbia agrees with Staff's removal of costs totaling $1,328, but clarifies that this removal was communicated in response to Staff Request Set 1, No. 65, included as Attachment TLS-17-S. Columbia also agrees with Staff's removal of $2,160 for expenses that were misclassified as deferred PSP-eligible expense. These adjustments are reflected in Attachment TLS-4-S, Schedule C-3.26-S.

Additionally, Columbia objects to Staff's removal of costs for missing records totaling $293,377 as Staff did not notify the Company that the expected documentation was missing, seek clarification as to the location of the expected documentation, or request further explanation of the presumed missing documentation. Regardless, Columbia has included the supporting documentation for these items as Attachment TLS-18-S.

Lastly, Columbia objects to Staff's removal of $13,874 relating to employee expenses in which a receipt was not provided. As explained in the Company's response to Staff Request Set 1, No. 65 dated October 28, 2021, per the NiSource "Business Expense Policy" receipts were not required during the period of the transactions selected for corporate card charges that were pre-populated in the Employee Expense Reimbursement System ("ERS"). In lieu, Columbia provided Staff with the ERS report detail as supporting documentation inclusive of the business purpose and location of the expense, among other details. See Attachment TLS-17-S for a copy of Columbia's responses to Staff Request Set 1, No. 65, including Attachment C which provided copies of the Business Expense Policies in effect during the PSP Expense Deferral period of 2015 to March 31, 2021.

XV. COLUMBIA OBJECTIONS 3.1.19 AND 7.1 – STAFF'S ADJUSTMENT TO PUCO AND OCC ASSESSMENTS, AND THE REGULATORY ASSESSMENT RIDER (RAR) (SCHEDULE C-3.34)

Q. Why does Columbia object to Staff's recommendation to eliminate the Regulatory Assessment Rider ("RAR") and include the PUCO and OCC Assessments in their entirety in base rates?

A. Columbia objects to Staff's proposal to eliminate the RAR as this rider is necessary for Columbia to avoid charging its CHOICE® or Standard CHOICE® Offer ("SCO") customers twice for their allocation of the PUCO and OCC Assessments. These customers are charged for the gas purchase cost portion of the assessments from their Competitive Retail Natural Gas Service Supplier.

Q. How would Columbia's CHOICE® and SCO customers be burdened twice under Staff's proposal?

A. As explained in the Direct Testimony of Columbia witness Trapp (since adopted by Columbia witness Harding), and in Columbia's response to IGS Interrogatory Set 4, No. 1, included herein as Attachment TLS-19-S, PUCO and OCC assessments are allocated to natural gas distribution companies based on *total* gross revenue – meaning commodity sales revenue *and* delivery service revenue, with the exception of the PUCO's Gas Pipeline Safety Assessment ("GPSA"), which is allocated based on the company's *total* throughput pursuant to R.C. 4905.92. As Competitive Retail Natural Gas Service Suppliers are responsible for the payment of the assessments on their commodity sales under the CHOICE® and SCO Programs, the RAR is necessary to ensure that only Columbia's Default Sales

Service ("DSS") customers are assessed for their portion of commodity sales. Under Staff's proposal to eliminate the RAR, all customers (DSS, CHOICE® and SCO) would be charged for Columbia's PUCO and OCC assessments, which would cause duplicative recovery of costs from the company's CHOICE® and SCO customers provided they are assessed their portion of PUCO and OCC assessments through commodity sales from their Competitive Retail Natural Gas Service Supplier.

Q. Are there any other changes to the PUCO and OCC Assessments in Schedule C-3.34 that you would like to address?

A. Yes. It is important to note that Staff's position utilizes the 2020 PUCO and OCC assessments, and does not include the latest known assessments for 2021 provided in Columbia's March 31, 2022 actual Cost of Service update, and shown in Attachment TLS-4-S, specifically Schedule C-3.34-S supported by work papers WPC-3.34a-S through WPC-3.34d-S.

XVI. COLUMBIA OBJECTIONS 3.1.21 AND 5.1.5 – STAFF'S ADJUSTMENT TO OTHER REVENUES (SCHEDULE C-3.36), INCLUDING LATE PAYMENT CHARGES

Q. Why does Columbia object to Staff's adjustment of Other Gas Department Revenues (excluding Non-Traditional Sales and Infrastructure Development Rider ("IDR") revenues)?

A. Columbia objects to Staff's adjustment of Other Gas Department Revenues as the normalization period utilized was found to be inconsistent, and was not compared to Columbia's actual twelve-months revenue. In addition, Staff's normalization of Account 493, rent/lease revenue from NiSource Corporate Services Company, does not consider the revenue/expense matching that occurs with building rent revenue.

Q. How was Staff's normalization basis performed inconsistently?

A. Columbia found Staff's work paper to derive a normalization basis utilizing a five-year average (2016 to 2020) for the months January and February 2021, with March through December 2021 adjusted to a four-year average (2016 to 2019). This is an inconsistent normalization comparison of the test year revenues.

Q. Can you please expand on the revenue/expense matching from NiSource Corporate Services Company that occurs with building rent revenue, Account 493?

A. Yes. As Columbia explained in its response to Staff Request Set 1, No. 99 included as Attachment TLS-20-S, Columbia receives reimbursement (revenue) from NCSC for the portion of rent expense related to NCSC employees who report to a Columbia Gas of Ohio facility (primarily the Arena Building located in Columbus, Ohio and the Bangs Shop), but perform work on behalf of other NiSource operating company affiliates. As the rent/lease payment is recorded to O&M expense (NCSC Contract Bill) each month, an off-setting entry is recorded to Account 493 relating to the portion of the payment that is reimbursed to Columbia from NCSC on behalf of affiliates. As this revenue account is off-setting in O&M expense, it is not appropriate to normalize this revenue.

Q. Did Columbia compare Staff's recommended four-year normalization of Other Gas Department Revenues, excluding Account 493, to its actual test year revenue? If yes, please explain Columbia's findings.

A. Yes. Columbia performed a comparison of its historical four-year Other Gas Department Revenues, excluding Account 493, for calendar years 2016 to 2019 to its actual test year revenues and determined the actual test year variance to a four-year normalized level to be immaterial, and therefore maintains its actual test year revenue experience. Please see Attachment TLS-21-S for supporting analysis.

Q. Are there any Other Gas Department Revenue impacting Schedule C-36 that you would like to address?

A. Yes. As explained in the Supplemental Direct Testimony of Columbia witnesses Thompson and Feingold, Staff recommended the Company to cease the compounding of interest on late payment charges, however it neglected to provide a corresponding adjustment to late payment revenues (Account 487) to account for the lost revenue associated with this change. As a result, Staff included a higher amount of late payment revenues in its current operating revenue, which understated the calculation of the revenue deficiency and revenue requirement.

XVII. COLUMBIA OBJECTION 3.1.22 – STAFF'S ADJUSTMENT TO OUT-OF-PERIOD EXPENSES (SCHEDULE C-3.38)

Q. Why does Columbia object to Staff's recommendation to remove O&M Expenses that Staff claims were incurred prior to the test year?

A. Columbia objects to Staff's recommendation that the identified expenses listed in Attachment TLS-22-S are out-of-period, with exception of one

transaction in the amount of $3,970, as Staff's review did not consider accrual accounting, or the recurring and on-going known and measurable nature of the expenses.

Q. Can you expand on Columbia's position regarding accrual accounting of the identified O&M Expenses listed in Attachment TLS-23-S?

A. Yes. As provided in response to Staff Request Set 1, No. 55, Attachment A, and included along with my testimony as Attachment TLS-23-S, Columbia's test year expenses are recorded in accordance with Generally Accepted Accounting Principles (GAAP) and the NiSource Accounting Accrual Policy. In the review of Staff's out-of-period O&M Expenses listing, Columbia found 29 of the 289 selections to have been accrued, and expense incurred, prior to the test year. Under accrual accounting, O&M Expense is recognized in the month it is accrued. Accordingly, invoices that were paid in January 2021 were generally accrued (and O&M Expense recognized) the month prior, December 2020. Accrued December 2020 invoices reverse in January 2021 when paid, consequently the per book O&M Expense in January 2021 nets to zero ($0) as the accrual reversal and payment recognition are off-setting.

Q. Please explain Columbia's position on the recurring and on-going known and measurable nature of the remaining O&M Expenses listed in Attachment TLS-23-S.

A. Columbia disagrees with Staff's categorization of the remining 260 selections as out-of-period, one-time, or non-recurring, with the exception of one invoice in the amount of $3,970 determined to be non-recurring. Columbia found the invoices / transactions listed by Staff to have payments (and continue to be paid) to vendors on a monthly, quarterly, semi-annual, annual, or periodic basis, or include expenses that are routine in nature. For example, Staff's removal included invoices for labor and materials from third-party contractors for line locating, inspections, and job restoration; flaggers and traffic control that maintain a safe job site for employees, the Company's contractors, and the public; permit fees paid to city/county; utilities, maintenance, and repairs for Columbia's buildings; as well as printing, shipping and mail services, among others. Accordingly, Columbia has removed the non-recurring NCSC invoice for $3,970 from its Cost of Service shown in Attachment TLS-4-S, specifically Schedule C-3.21, work paper WPC-3.21h, Line 484.

XVIII. CONCLUSION

Q. Do you accept the remaining adjustments reported on Schedule C-3 proposed by Staff?

A. Although I do not necessarily agree with the remainder of the adjustments Staff has proposed on Schedule C-3, Columbia is not objecting to the remaining adjustments due to their immateriality or overall lack of impact on this case.

Q. Please describe the differences between Staff Schedules C-2 and C-2.1, and Columbia's Schedules C-2-S and C-2.1-S (Attachment TLS-3-S).

A. As mentioned previously in my testimony, test year Operating Revenues and Expenses have been updated to reflect twelve-months actual including the unadjusted jurisdictional test year operating income statement amounts reflected on Schedule C-2.1-S/Attachment TLS-3-S. The updates included in Schedule C-2.1-S were carried-forward to Schedule C-2-S, which summarizes the impact of the adjustments to Operating Revenues and Expenses reported on Schedule C-3-S. Therefore, the differences between Staff's Schedules C-2 and C-2.1, and Schedules C-2-S and C-2.1-S (Attachment TLS-3-S) have already been discussed in this testimony, or are included in the testimony of the other witness listed herein.

Q. Please describe the differences between Staff Schedule C-1 and Columbia's Schedule C-1-S (Attachment TLS-2-S).

A. Schedule C-1-S (Attachment TLS-2-S) presents Columbia's adjusted jurisdictional pro forma income statement for the test year reflective of the proposed adjusted revenue increase (deficiency) calculated on Schedule A-1-S discussed previously in this testimony. Under Columbia's adjusted current rates, the rate of return of 3.33 percent is an inadequate yield of reasonable compensation for the provision of the service to its customers in comparison to Staff's calculation of 6.08 percent. In revising Columbia's adjusted test year operating income statement, the resulting pro forma income statement will yield a required rate of return of 7.94 percent. The Company's revised required rate of return is reflected in Schedule D-1-S, which is supported by the Supplemental Direct Testimony of Columbia witness Moul.

Columbia also notes an error in Staff's calculation of pro forma Federal Income Tax Expense on Schedule C-1, as the adjustment amount associated with the proposed revenue requirement increase did not match the amount presented by Staff on Schedule C-4, specifically Column 4, Line 41.

Q. Does this complete your Prepared Supplemental Direct Testimony?

A. Yes, it does.

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 13th day of May, 2022, upon the persons listed below.

/s/ Joseph M. Clark
Joseph M. Clark

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COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):

SCHEDULE A-1-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	12 MONTHS ACTUAL SUPPLEMENTAL TESTIMONY (5.6.2022) JURISDICTIONAL PROPOSED TEST YEAR	12 MONTHS ACTUAL ACTUAL UPDATE (3.31.2022) JURISDICTIONAL PROPOSED TEST YEAR	VARIANCE AMOUNT	3 MONTHS ACTUAL AND 9 MONTHS ESTIMATED (6.30.2021) JURISDICTIONAL PROPOSED TEST YEAR	VARIANCE AMOUNT
			$000	$000	$000	$000	$000
			(1)	(2)	(3 = 1 - 2)	(4)	(5 = 2 - 4)
1	RATE BASE AS OF DATE CERTAIN	B-1-S	3,535,890	3,550,138	(14,248)	3,560,230	(10,092)
2	CURRENT OPERATING INCOME	C-1-S	117,695	107,751	9,944	104,549	3,202
3	EARNED RATE OF RETURN (2) / (1)		3.33%	3.04%	0.29%	2.94%	0.10%
4	REQUESTED RATE OF RETURN	D-1-S	7.94%	7.76%	0.18%	7.85%	-0.09%
5	REQUIRED OPERATING INCOME (1) x (4)		280,750	275,491	5,259	279,478	(3,987)
6	OPERATING INCOME DEFICIENCY (5) - (2)		163,055	167,740	(4,685)	174,929	(7,189)
7	GROSS REVENUE CONVERSION FACTOR	A-2-S	1.26582	1.26582	0.00000	1.26582	0.00000
8	REVENUE DEFICIENCY (6) x (7)		206,399	212,329	(5,930)	221,429	(9,100)
9	REVENUE INCREASE REQUESTED BEFORE MIRRORED REVENUE OFFSET	E-4-S	206,399	212,329	(5,930)	221,429	(9,100)
10	ADJUSTED OPERATING REVENUES	C-1-S	818,058	818,058	0	817,960	98
11	REVENUE REQUIREMENTS (9) + (10)		1,024,457	1,030,387	(5,930)	1,039,389	(9,002)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
CALCULATION OF GROSS REVENUE CONVERSION FACTOR
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):

SCHEDULE A-2-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	DESCRIPTION	% OF INCREMENTAL GROSS REVENUE
1	OPERATING REVENUE	100.0000%
2	FEDERAL INCOME TAX (1) * 21%	21.0000%
3	INCOME AFTER INCOME TAX (1) - (2)	79.0000%
4	GROSS REVENUE CONVERSION FACTOR 100% / (3)	1.26582

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
JURISDICTIONAL PROFORMA INCOME STATEMENT
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S): WPC-1a

SCHEDULE C-1-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

		12 MONTHS ACTUAL SUPPLEMENTAL TESTIMONY (5.6.2022)			12 MONTHS ACTUAL ACTUAL UPDATE (3.31.2022)			VARIANCE AMOUNT SUPPLEMENTAL TESTIMONY TO ACTUAL UPDATE			3 MONTHS ACTUAL AND 9 MONTHS ESTIMATED (6.30.2021)			VARIANCE AMOUNT ACTUAL UPDATE TO FILING APPLICATION		
LINE NO.	DESCRIPTION	ADJUSTED REVENUES & EXPENSES	PROPOSED INCREASE	PROFORMA REVENUES & EXPENSES	ADJUSTED REVENUES & EXPENSES	PROPOSED INCREASE	PROFORMA REVENUES & EXPENSES	ADJUSTED REVENUES & EXPENSES	PROPOSED INCREASE	PROFORMA REVENUES & EXPENSES	ADJUSTED REVENUES & EXPENSES	PROPOSED INCREASE	PROFORMA REVENUES & EXPENSES	ADJUSTED REVENUES & EXPENSES	PROPOSED INCREASE	PROFORMA REVENUES & EXPENSES
		$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
		(1)	(2)	(3 = 1 + 2)	(4)	(5)	(6 = 4 + 5)	(7 = 1 - 4)	(8 = 2 - 5)	(9 = 3 - 6)	(10)	(11)	(12 = 10 + 11)	(13 = 4 - 10)	(14 = 5 - 11)	(15 = 6 - 12)
1	**OPERATING REVENUES**															
2	BASE REVENUES [1]	741,943	206,399	948,342	741,943	212,329	954,272	0	(5,930)	(5,930)	741,943	221,429	963,372	0	(9,100)	(9,100)
3	GAS COST REVENUES	55,923	0	55,923	55,923	0	55,923	0	0	0	55,923	0	55,923	0	0	0
4	OTHER OPERATING REVENUES	20,192	0	20,192	20,192	0	20,192	0	0	0	20,094	0	20,094	98	0	98
5	TOTAL OPERATING REVENUES	818,058	206,399	1,024,457	818,058	212,329	1,030,387	0	(5,930)	(5,930)	817,960	221,429	1,039,389	98	(9,100)	(9,002)
6	**OPERATING EXPENSES**															
7	COST OF GAS PURCHASED	55,923	0	55,923	55,923	0	55,923	0	0	0	55,923	0	55,923	0	0	0
8	OTHER OPERATION AND MAINTENANCE [2]	393,131	0	393,131	392,885	0	392,885	246	0	246	398,490	0	398,490	(5,605)	0	(5,605)
9	TOTAL OPERATION AND MAINTENANCE	449,054	0	449,054	448,808	0	448,808	246	0	246	454,413	0	454,413	(5,605)	0	(5,605)
10	DEPRECIATION AND AMORTIZATION	168,585	0	168,585	168,635	0	168,635	(50)	0	(50)	168,648	0	168,648	(13)	0	(13)
11	TAXES, OTHER THAN INCOME	83,059	0	83,059	96,354	0	96,354	(13,295)	0	(13,295)	96,605	0	96,605	(251)	0	(251)
12	INCOME TAXES-STATE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	INCOME TAXES-FEDERAL	(672)	43,344	42,672	(3,490)	44,589	41,099	2,818	(1,245)	1,573	(6,255)	46,499	40,244	2,765	(1,910)	855
14	INTEREST ON CUSTOMER DEPOSITS	337	0	337	0	0	0	337	0	337	0	0	0	0	0	0
15	TOTAL OPERATING EXPENSES	700,363	43,344	743,707	710,307	44,589	754,896	(9,944)	(1,245)	(11,189)	713,411	46,499	759,910	(3,104)	(1,910)	(5,014)
16	NET OPERATING INCOME	117,695	163,055	280,750	107,751	167,740	275,491	9,944	(4,685)	5,259	104,549	174,930	279,479	3,202	(7,190)	(3,988)
17	RATE BASE	3,535,890		3,535,890	3,550,138		3,550,138	(14,248)		(14,248)	3,560,230		3,560,230	(10,092)		(10,092)
18	RATE OF RETURN	3.33%		7.94%	3.04%		7.76%	0.29%		0.18%	2.94%		7.85%	0.10%		-0.09%

Note:
[1] Base Revenue is inclusive of annualized base revenue and annualized revenues for the Regulatory Assessment Rider (RAR), Infrastructure Replacement Program (IRP) Rider and Capital Expenditure Program (CEP) Rider. A breakdown of the revenue is shown on Schedule C-3.1-S.
[2] The change in O&M Expense for 12-Months Actual compared to the 3-Months Actual and 9-Months Estimated is primarily due to a decrease in Employee Benefits Expense as a result of revised Aon and Alight Solutions actuary update provided in Staff Request Set 1, No. 58.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
JURISDICTIONAL ADJUSTED TEST YEAR OPERATING INCOME
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):

SCHEDULE C-2-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	DESCRIPTION	12 MONTHS ACTUAL SUPPLEMENTAL TESTIMONY (5.6.2022) UNADJUSTED REVENUE & EXPENSES	ADJUSTMENTS	ADJUSTED REVENUE & EXPENSES	12 MONTHS ACTUAL ACTUAL UPDATE (3.31.2022) UNADJUSTED REVENUE & EXPENSES	ADJUSTMENTS	ADJUSTED REVENUE & EXPENSES	VARIANCE AMOUNT SUPPLEMENTAL TESTIMONY TO ACTUAL UPDATE UNADJUSTED REVENUE & EXPENSES	ADJUSTMENTS	ADJUSTED REVENUE & EXPENSES	3 MONTHS ACTUAL AND 9 MONTHS ESTIMATED (6.30.2021) UNADJUSTED REVENUE & EXPENSES	ADJUSTMENTS	ADJUSTED REVENUE & EXPENSES	VARIANCE AMOUNT ACTUAL UPDATE TO FILING APPLICATION UNADJUSTED REVENUE & EXPENSES	ADJUSTMENTS	ADJUSTED REVENUE & EXPENSES
		$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
		(1)	(2)	(3 = 1 + 2)	(4)	(5)	(6 = 4 + 5)	(7 = 1 - 4)	(8 = 2 - 5)	(9 = 3 - 6)	(10)	(11)	(12 = 10 + 11)	(13 = 4 - 10)	(14 = 5 - 11)	(15 = 6 - 12)
	OPERATING REVENUES															
1	BASE REVENUES [1]	765,955	(24,012)	741,943	765,955	(24,012)	741,943	0	0	0	767,772	(25,829)	741,943	(1,817)	1,817	0
2	UNBILLED REVENUES	1,762	(1,762)	0	1,762	(1,762)	0	0	0	0	(8,876)	8,876	0	10,638	(10,638)	0
3	EXPENSE RIDER / TRACKER REVENUES [2]	121,795	(121,795)	0	121,795	(121,795)	0	0	0	0	119,377	(119,377)	0	2,418	(2,418)	0
4	GAS COST REVENUES	116,959	(61,036)	55,923	116,959	(61,036)	55,923	0	0	0	119,457	(63,534)	55,923	(2,498)	2,498	0
5	OTHER OPERATING REVENUES	56,935	(36,743)	20,192	56,935	(36,743)	20,192	0	0	0	58,945	(38,851)	20,094	(2,010)	2,108	98
6	TOTAL OPERATING REVENUES	1,063,405	(245,347)	818,058	1,063,405	(245,347)	818,058	0	0	0	1,056,674	(238,714)	817,960	6,731	(6,633)	98
	OPERATING EXPENSES															
7	COST OF GAS PURCHASED	152,437	(96,514)	55,923	152,437	(96,514)	55,923	0	0	0	152,235	(96,312)	55,923	202	(202)	0
8	OTHER OPERATION AND MAINTENANCE	371,752	21,379	393,131	371,752	21,133	392,885	0	246	246	372,222	26,268	398,490	(470)	(5,135)	(5,605)
9	TOTAL OPERATION AND MAINTENANCE	524,189	(75,135)	449,054	524,189	(75,381)	448,808	0	246	246	524,457	(70,044)	454,413	(268)	(5,337)	(5,605)
10	DEPRECIATION AND AMORTIZATION	149,256	19,329	168,585	149,256	19,379	168,635	0	(50)	(50)	150,284	18,364	168,648	(1,028)	1,015	(13)
11	TAXES, OTHER THAN INCOME	156,887	(73,828)	83,059	156,887	(60,533)	96,354	0	(13,295)	(13,295)	154,273	(57,668)	96,605	2,614	(2,865)	(251)
12	INCOME TAXES-STATE	386	(386)	0	386	(386)	0	0	0	0	216	(216)	0	170	(170)	0
13	INCOME TAXES-FEDERAL	28,109	(28,781)	(672)	28,109	(31,599)	(3,490)	0	2,818	2,818	24,739	(30,994)	(6,255)	3,370	(605)	2,765
14	INTEREST ON CUSTOMER DEPOSITS	0	337	337				0	337	337	0	0	0	0	0	0
15	TOTAL OPERATING EXPENSES	858,827	(158,464)	700,363	858,827	(148,520)	710,307	0	(9,944)	(9,944)	853,969	(140,558)	713,411	4,858	(7,962)	(3,104)
16	NET OPERATING INCOME	204,578	(86,883)	117,695	204,578	(96,827)	107,751	0	9,944	9,944	202,705	(98,156)	104,549	1,873	1,329	3,202

Notes:
[1] Base Revenue is inclusive of unadjusted and annualized base revenue and annualized revenues for the Regulatory Assessment Rider (RAR), Infrastructure Replacement Program (IRP) Rider and Capital Expenditure Program (CEP) Rider. A breakdown of the revenue is shown on Schedule C-3.1-S.
[2] Unadjusted test year Expense Rider / Tracker Revenues includes the following:
1) Excise Tax Rider,
2) Gross Receipts Tax Rider (Distribution Tax),
3) Uncollectible Expense Rider (Bad Debt Uncollectible),
4) Demand Side Management Rider,
5) Percentage of Income Payment Plan (PIPP) Rider, and
6) Infrastructure Development Rider (IDR).

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
JURISDICTIONAL UNADJUSTED INCOME STATEMENT
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):

SCHEDULE C-2.1-S
PAGE 1 OF 4
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	ACCT. NO.	DESCRIPTION	UNADJUSTED REVENUE & EXPENSES (1)
			$000
1		**REVENUE**	
2		RETAIL REVENUE	
3	480	RESIDENTIAL SALES (DSS)	95,608
4	481	COMMERCIAL SALES (DSS)	17,366
5	481	INDUSTRIAL SALES (DSS)	2,872
6	481	OTHER COMMERCIAL AND INDUSTRIAL SALES (DSS)	257
7	483	OTHER SALES (DSS)	1,295
8	489	RESIDENTIAL TRANSPORTED GAS REVENUE (SCO)	322,270
9	489	COMMERCIAL TRANSPORTED GAS REVENUE (SCO)	52,891
10	489	INDUSTRIAL TRANSPORTED GAS REVENUE (SCO)	1,216
11	489	OTHER TRANSPORTED GAS REVENUE (SCO)	0
12	489	RESIDENTIAL TRANSPORTED GAS REVENUE (CHOICE)	319,560
13	489	COMMERCIAL TRANSPORTED GAS REVENUE (CHOICE)	109,143
14	489	INDUSTRIAL TRANSPORTED GAS REVENUE (CHOICE)	1,990
15	489	OTHER TRANSPORTED GAS REVENUE (CHOICE)	0
16	489	COMMERCIAL TRANSPORTED GAS REVENUE (GTS)	37,999
17	489	INDUSTRIAL TRANSPORTED GAS REVENUE (GTS)	42,241
18	489	OTHER TRANSPORTED GAS REVENUE (GTS)	0
19		TOTAL RETAIL REVENUE	1,004,708
20		UNBILLED REVENUE	
21	495	RESIDENTIAL (DSS)	196
22	495	COMMERCIAL (DSS)	102
23	495	INDUSTRIAL (DSS)	28
24	495	OTHER (DSS)	0
25	489	RESIDENTIAL TRANSPORTED GAS REVENUE (SCO)	1,857
26	489	COMMERCIAL TRANSPORTED GAS REVENUE (SCO)	104
27	489	INDUSTRIAL TRANSPORTED GAS REVENUE (SCO)	(2)
28	489	OTHER TRANSPORTED GAS REVENUE (SCO)	0
29	489	RESIDENTIAL TRANSPORTED GAS REVENUE (CHOICE)	344
30	489	COMMERCIAL TRANSPORTED GAS REVENUE (CHOICE)	(579)
31	489	INDUSTRIAL TRANSPORTED GAS REVENUE (CHOICE)	(15)
32	489	OTHER TRANSPORTED GAS REVENUE (CHOICE)	0
33	489	COMMERCIAL TRANSPORTED GAS REVENUE (GTS)	(302)
34	489	INDUSTRIAL TRANSPORTED GAS REVENUE (GTS)	28
35	489	OTHER TRANSPORTED GAS REVENUE (GTS)	0
36		TOTAL UNBILLED REVENUE	1,762

Note:
(1) Total utility is 100% jurisdictional.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
JURISDICTIONAL UNADJUSTED INCOME STATEMENT
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):

SCHEDULE C-2.1-S
PAGE 2 OF 4
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	ACCT. NO.	DESCRIPTION	UNADJUSTED REVENUE & EXPENSES $000
1		OTHER REVENUE	
2	487	FORFEITED DISCOUNTS	4,436
3	488	MISC. SERVICE REVENUES	2,960
4	493	RENT FROM GAS PROPERTY	11,762
5	495	OTHER GAS REVENUES	37,776
6		TOTAL OTHER REVENUE	56,935
7		TOTAL REVENUE	1,063,405
8		**OPERATING EXPENSES**	
9		COST OF GAS PURCHASED	
10	801	NATURAL GAS FIELD LINE PURCHASES	233
11	803	NATURAL GAS TRANSMISSION LINE PURCHASES	139,759
12	804	NATURAL GAS CITY GATE PURCHASES	77,444
13	805	OTHER GAS PURCHASES	(23,226)
14	806	EXCHANGE GAS	(11,379)
15	808	GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	(29,307)
16	812	GAS USED FOR OTHER UTILITY OPERATIONS - CREDIT	(1,086)
17		TOTAL COST OF GAS PURCHASED	152,437

Note:
(1) Total utility is 100% jurisdictional.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
JURISDICTIONAL UNADJUSTED INCOME STATEMENT
FOR THE TWELVE MONTHS ENDED 12/31/21

SCHEDULE C-2.1-S
PAGE 3 OF 4
WITNESS RESPONSIBLE:
SHAEFFER

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):

LINE NO.	ACCT. NO.	DESCRIPTION	UNADJUSTED REVENUE & EXPENSES $000
1		OPERATION	
2	807	PURCHASED GAS EXPENSES	3,627
3	813	OTHER GAS SUPPLY EXPENSES	0
4	870	OPERATION SUPERVISION & ENGINEERING	5,327
5	871	LOAD DISPATCHING	564
6	874	MAINS AND SERVICES EXPENSES	41,937
7	875	MEAS. & REG. STATION EXPENSE GENERAL	2,393
8	876	MEAS. & REG. STATION EXPENSE INDUSTRIAL	483
9	877	MEAS. & REG. STATION EXPENSE CITY GATE	0
10	878	METER & HOUSE REGULATOR	6,372
11	879	CUSTOMER INSTALLATION EXPENSE	16,133
12	880	OTHER EXPENSES	4,426
13	881	RENT EXPENSE	300
14	901	OPERATION SUPERVISION	3
15	902	METER READING EXPENSE	1,655
16	903	ORDERS AND REQUESTS	24,912
17	904	UNCOLLECTIBLE ACCOUNTS	21,711
18	905	MISC CUSTOMER ACCOUNTS EXPENSE	38
19	907	OPERATION SUPERVISION	0
20	908	CUSTOMER ASSISTANCE	29,257
21	909	INFORMATIONAL & INSTRUCTIONAL ADVERTISING EXPENSE	403
22	910	OTHER	1,826
23	911	SUPERVISION	0
24	912	DEMONSTRATION	18
25	913	ADVERTISING EXPENSE	673
26	916	OTHER EXPENSE	0
27	920	SALARIES	47,140
28	921	OFFICE SUPPLIES AND EXPENSE	6,415
29	922	ADMIN. EXPENSES TRANSFERRED - CREDIT	0
30	923	OUTSIDE SERVICES EMPLOYED	64,720
31	924	PROPERTY INSURANCE	275
32	925	INJURIES AND DAMAGES	13,670
33	926	EMPLOYEE PENSIONS AND BENEFITS	22,540
34	928	REGULATORY COMMISSION EXPENSE	6
35	930.1	GENERAL ADVERTISING EXPENSE	198
36	930.2	MISC. GENERAL EXPENSES	1,016
37	931	RENT EXPENSE	14,335
38		TOTAL OPERATION	332,374

Note:
(1) Total utility is 100% jurisdictional.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
JURISDICTIONAL UNADJUSTED INCOME STATEMENT
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
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WORK PAPER REFERENCE NO(S):

SCHEDULE C-2.1-S
PAGE 4 OF 4
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	ACCT. NO.	DESCRIPTION		UNADJUSTED REVENUE & EXPENSES $000
		MAINTENANCE		
1	885	MAINTENANCE SUPERVISION & ENGINEERING		411
2	886	MAINTENANCE OF STRUCTURES & IMPROVEMENTS		292
3	887	MAINTENANCE OF MAINS		18,202
4	889	MAINT OF MEAS. & REG. STATION EXPENSE GENERAL		3,414
5	890	MAINT OF MEAS. & REG. STATION EXPENSE INDUSTRIAL		370
6	891	MAINT OF MEAS. & REG. STATION EXPENSE CITY GATE		0
7	892	MAINT OF SERVICES		3,791
8	893	MAINT OF METER & HOUSE REGULATOR		754
9	894	MAINT OF OTHER EXPENSES		1,745
10	932	MAINT OF GENERAL PLANT		10,318
11	935	STRUCTURES AND IMPROVEMENTS		80
12		TOTAL MAINTENANCE		39,378
13		TOTAL OPERATING EXPENSES		524,189
14		**DEPRECIATION AND AMORTIZATION EXPENSE**		
15	403/404	DEPRECIATION & AMORTIZATION EXPENSE- GROSS		135,812
16	403	DEPRECIATION EXPENSE - UTILITY PLANT-IRP	(2)	(2,676)
17	403/404	AMORTIZATION EXPENSE - IRP PISCC AMORTIZATION		2,563
18	403	DEPRECIATION EXPENSE - UTILITY PLANT-CEP	(2)	(2,716)
19	403/404	AMORTIZATION EXPENSE - CEP PISCC AMORTIZATION		2,274
20	405	AMORTIZATION EXPENSE - OTHER PLANT		13,999
21		TOTAL DEPRECIATION AND AMORTIZATION EXPENSE - NET		149,256
22		**TAXES, OTHER THAN INCOME**		
23	408	REAL ESTATE & PERSONAL TAXES - GROSS		75,750
24	408	REAL ESTATE & PERSONAL TAXES - IRP	(2)	(1,165)
25	408	REAL ESTATE & PERSONAL TAXES - CEP	(2)	(1,164)
26	408	REAL ESTATE & PERSONAL TAXES - PISCC AMORTIZATION		105
27	408	REAL ESTATE & PERSONAL TAXES - OTHER		0
28		REAL ESTATE & PERSONAL TAXES - NET		73,525
29	408	GROSS SALES, RECEIPTS		51,522
30	408	PUCO & OCC ASSESSMENTS		1,890
31	408	DISTRIBUTION TAXES		25,847
32	408	PAYROLL TAXES		4,225
33	408	OTHER TAXES		(121)
34		TOTAL TAXES, OTHER THAN INCOME		156,887
35		**INCOME TAX EXPENSE**		
36	409	INCOME TAXES FEDERAL		13,299
37	409	INCOME TAXES STATE		386
38		TOTAL FEDERAL INCOME TAX EXPENSE		13,685
39	410/411	DEFERRED INCOME TAX		14,810
40		TOTAL DEFERRED INCOME TAXES		14,810
41		**NET OPERATING INCOME**		**204,578**

Notes:
(1) Total utility is 100% jurisdictional.
(2) Amounts presented are net of the deferral and amortization expense.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):

SCHEDULE C-3-S
PAGE 1 OF 5
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	TITLE OF ACCOUNT	TOTAL SCHEDULE	ANNUALIZED BASE, RAR, IRP, & CEP REVENUE	ANNUALIZED DSS GAS COST REVENUE	ELIMINATION OF NON-TRADITIONAL REVENUE	ELIMINATION OF O&M EXPENSE RIDER REVENUE	ELIMINATION OF TAXES OTHER THAN INCOME EXPENSE RIDER REVENUE	ELIMINATION OF INFRASTRUCTURE DEVELOPMENT RIDER BASE REVENUE	ELIMINATION OF INFRASTRUCTURE DEVELOPMENT RIDER OTHER GAS DEPARTMENT REVENUE
		C-3-S	C-3.1-S	C-3.2-S	C-3.3-S	C-3.4-S	C-3.5-S	C-3.6-S	C-3.7-S
		$000	$000	$000	$000	$000	$000	$000	$000
1	**OPERATING REVENUES**								
2	BASE REVENUE	(147,569)	(24,012)			(45,007)	(73,669)	(3,119)	
3	TOTAL BASE RATE REVENUE ADJUSTMENT	(147,569)	(24,012)	0	0	(45,007)	(73,669)	(3,119)	0
4	GAS COST REVENUE	(61,036)		(61,036)					
5	OTHER REVENUE ADJUSTMENTS	(36,743)			(40,199)				3,456
6	TOTAL OPERATING REVENUES	(245,348)	(24,012)	(61,036)	(40,199)	(45,007)	(73,669)	(3,119)	3,456
7	**OPERATING EXPENSES**								
8	COST OF GAS PURCHASED	(96,514)							
9	OTHER OPERATION AND MAINTENANCE	21,379							
10	TOTAL OPERATION AND MAINTENANCE	(75,135)	0	0	0	0	0	0	0
11	DEPRECIATION AND AMORTIZATION	19,329	0	0	0	0	0	0	0
12	TAXES, OTHER THAN INCOME								
13	PAYROLL	1,213			0				0
14	OTHER TAXES	(75,041)			0				0
15	TOTAL TAXES OTHER THAN INCOME	(73,828)	0	0	0	0	0	0	0
16	TOTAL OPER. EXPENSE BEFORE TAXES	(129,634)	0	0	0	0	0	0	0
17	OPERATING INCOME BEFORE TAXES	(115,713)	(24,012)	(61,036)	(40,199)	(45,007)	(73,669)	(3,119)	3,456
18	INCOME TAXES								
19	FEDERAL INCOME TAX	(28,781)	(5,043)	(12,818)	(8,442)	(9,451)	(15,470)	(655)	726
20	STATE INCOME TAX	(386)	0	0	0	0	0	0	0
21	TOTAL INCOME TAX	(29,167)	(5,043)	(12,818)	(8,442)	(9,451)	(15,470)	(655)	726
22	INTEREST EXPENSE								
23	INTEREST ON CUSTOMER DEPOSITS	337	0	0	0	0	0	0	0
24	TOTAL INTEREST EXPENSE	337	0	0	0	0	0	0	0
25	TOTAL OPER. EXPENSE, TAXES, AND INTEREST	(158,464)	(5,043)	(12,818)	(8,442)	(9,451)	(15,470)	(655)	726
26	NET OPERATING INCOME	(86,884)	(18,969)	(48,218)	(31,757)	(35,556)	(58,199)	(2,464)	2,730

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):

SCHEDULE C-3-S
PAGE 2 OF 5
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	TITLE OF ACCOUNT	ELIMINATION OF UNBILLED REVENUE	ELIMINATION OF NON-JURISDICTIONAL REVENUE	ANNUALIZED GAS COST EXPENSE	ELIMINATION OF FUEL USED IN COMPANY OPERATIONS O&M EXPENSE	ELIMINATION OF O&M TRACKER EXPENSES	O&M EXPENSE EXCLUSIONS	ANNUALIZED LABOR EXPENSE
		C-3.8-S	C-3.9-S	C-3.10-S	C-3.11-S	C-3.12-S	C-3.13-S	C-3.14-S
		$000	$000	$000	$000	$000	$000	$000
1	**OPERATING REVENUES**							
2	BASE REVENUE	(1,762)	0					
3	TOTAL BASE RATE REVENUE ADJUSTMENT	(1,762)	0	0	0	0	0	0
4	GAS COST REVENUE							
5	OTHER REVENUE ADJUSTMENTS							
6	TOTAL OPERATING REVENUES	(1,762)	0	0	0	0	0	0
7	**OPERATING EXPENSES**							
8	COST OF GAS PURCHASED			(96,514)				
9	OTHER OPERATION AND MAINTENANCE				(502)	(43,666)	(8,422)	8,964
10	TOTAL OPERATION AND MAINTENANCE	0	0	(96,514)	(502)	(43,666)	(8,422)	8,964
11	DEPRECIATION AND AMORTIZATION	0	0	0	0	0	0	0
12	TAXES, OTHER THAN INCOME							
13	PAYROLL		0	0	0		0	0
14	OTHER TAXES		0	0	0		0	0
15	TOTAL TAXES OTHER THAN INCOME	0	0	0	0	0	0	0
16	TOTAL OPER. EXPENSE BEFORE TAXES	0	0	(96,514)	(502)	(43,666)	(8,422)	8,964
17	OPERATING INCOME BEFORE TAXES	(1,762)	0	96,514	502	43,666	8,422	(8,964)
18	INCOME TAXES							
19	FEDERAL INCOME TAX	(370)	0	20,268	105	9,170	1,769	(1,882)
20	STATE INCOME TAX	0	0	0	0	0	0	0
21	TOTAL INCOME TAX	(370)	0	20,268	105	9,170	1,769	(1,882)
22	INTEREST EXPENSE							
23	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0
24	TOTAL INTEREST EXPENSE	0	0	0	0	0	0	0
25	TOTAL OPER. EXPENSE, TAXES, AND INTEREST	(370)	0	(76,246)	(397)	(34,496)	(6,653)	7,082
26	NET OPERATING INCOME	(1,392)	0	76,246	397	34,496	6,653	(7,082)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):

SCHEDULE C-3-S
PAGE 3 OF 5
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	TITLE OF ACCOUNT	NORMALIZED INCENTIVE COMPENSATION EXPENSE	ANNUALIZED EMPLOYEE BENEFITS EXPENSE	ADJUSTMENT FOR COLUMBIA HEADCOUNT COMPLEMENT	ANNUALIZED CORPORATE INSURANCE EXPENSE	NORMALIZED UNCOLLECTIBLE ACCOUNTS EXPENSE	SAFETY OPERATIONS O&M EXPENSE ADJUSTMENTS	NISOURCE CORPORATE SERVICES O&M EXPENSE ADJUSTMENT
		C-3.15-S	C-3.16-S	C-3.17-S	C-3.18-S	C-3.19-S	C-3.20-S	C-3.21-S
		$000	$000	$000	$000	$000	$000	$000
1	**OPERATING REVENUES**							
2	BASE REVENUE							
3	TOTAL BASE RATE REVENUE ADJUSTMENT	0	0	0	0	0	0	0
4	GAS COST REVENUE							
5	OTHER REVENUE ADJUSTMENTS							
6	TOTAL OPERATING REVENUES	0	0	0	0	0	0	0
7	**OPERATING EXPENSES**							
8	COST OF GAS PURCHASED							
9	OTHER OPERATION AND MAINTENANCE	(367)	317	183	278	375	10,784	6,668
10	TOTAL OPERATION AND MAINTENANCE	(367)	317	183	278	375	10,784	6,668
11	DEPRECIATION AND AMORTIZATION	0	0	0	0	0	0	0
12	TAXES, OTHER THAN INCOME							
13	PAYROLL	0	0	0	0	0	0	0
14	OTHER TAXES	0	0	0	0	0	0	0
15	TOTAL TAXES OTHER THAN INCOME	0	0	0	0	0	0	0
16	TOTAL OPER. EXPENSE BEFORE TAXES	(367)	317	183	278	375	10,784	6,668
17	OPERATING INCOME BEFORE TAXES	367	(317)	(183)	(278)	(375)	(10,784)	(6,668)
18	INCOME TAXES							
19	FEDERAL INCOME TAX	77	(67)	(38)	(58)	(79)	(2,265)	(1,400)
20	STATE INCOME TAX	0	0	0	0	0	0	0
21	TOTAL INCOME TAX	77	(67)	(38)	(58)	(79)	(2,265)	(1,400)
22	INTEREST EXPENSE							
23	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0
24	TOTAL INTEREST EXPENSE	0	0	0	0	0	0	0
25	TOTAL OPER. EXPENSE, TAXES, AND INTEREST	(290)	250	145	220	296	8,519	5,268
26	NET OPERATING INCOME	290	(250)	(145)	(220)	(296)	(8,519)	(5,268)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):

SCHEDULE C-3-S
PAGE 4 OF 5
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	TITLE OF ACCOUNT	RATE CASE EXPENSE ADJUSTMENT	NiFiT DEFERRAL AMORTIZATION	PENSION AND OPEB EXPENSE DEFERRAL AMORTIZATION	ENVIRONMENTAL REMEDIATION EXPENSE DEFERRAL AMORTIZATION	PIPELINE SAFETY PROGRAM (PSP) EXPENSE DEFERRAL AMORTIZATION	COVID-19 LATE PAYMENT REVENUE AND INCREMENTAL O&M EXPENSE DEFERRAL AMORTIZATION
		C-3.22-S	C-3.23-S	C-3.24-S	C-3.25-S	C-3.26-S	C-3.27-S
		$000	$000	$000	$000	$000	$000
1	**OPERATING REVENUES**						
2	BASE REVENUE						
3	TOTAL BASE RATE REVENUE ADJUSTMENT	0	0	0	0	0	0
4	GAS COST REVENUE						
5	OTHER REVENUE ADJUSTMENTS						
6	TOTAL OPERATING REVENUES	0	0	0	0	0	0
7	**OPERATING EXPENSES**						
8	COST OF GAS PURCHASED						
9	OTHER OPERATION AND MAINTENANCE	570	1,309	3,687	233	39,938	1,028
10	TOTAL OPERATION AND MAINTENANCE	570	1,309	3,687	233	39,938	1,028
11	DEPRECIATION AND AMORTIZATION	0	0	0	0	0	0
12	TAXES, OTHER THAN INCOME						
13	PAYROLL	0	0	0	0	0	0
14	OTHER TAXES	0	0	0	0	0	0
15	TOTAL TAXES OTHER THAN INCOME	0	0	0	0	0	0
16	TOTAL OPER. EXPENSE BEFORE TAXES	570	1,309	3,687	233	39,938	1,028
17	OPERATING INCOME BEFORE TAXES	(570)	(1,309)	(3,687)	(233)	(39,938)	(1,028)
18	INCOME TAXES						
19	FEDERAL INCOME TAX	(120)	(275)	(774)	(49)	(8,387)	(216)
20	STATE INCOME TAX	0	0	0	0	0	0
21	TOTAL INCOME TAX	(120)	(275)	(774)	(49)	(8,387)	(216)
22	INTEREST EXPENSE						
23	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0
24	TOTAL INTEREST EXPENSE	0	0	0	0	0	0
25	TOTAL OPER. EXPENSE, TAXES, AND INTEREST	450	1,034	2,913	184	31,551	812
26	NET OPERATING INCOME	(450)	(1,034)	(2,913)	(184)	(31,551)	(812)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):

SCHEDULE C-3-S
PAGE 5 OF 5
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	TITLE OF ACCOUNT	DEPRECIATION AND AMORTIZATION EXPENSE ADJUSTMENT	POST IN-SERVICE CARRYING CHARGES AMORTIZATION	PAYROLL TAXES ADJUSTMENT	PROPERTY TAX ADJUSTMENT	ELIMINATION OF STATE INCOME TAX EXPENSE	ELIMINATION OF DISTRIBUTION AND EXCISE TAX EXPENSE	PUCO & OCC TAX ADJUSTMENT	FEDERAL STATUTORY DEDUCTIONS ADJUSTMENT	ADJUSTMENT TO OTHER REVENUE	INTEREST ON CUSTOMER DEPOSITS	OUT OF PERIOD EXPENSES ADJUSTMENT
		C-3.28-S	C-3.29-S	C-3.30-S	C-3.31-S	C-3.32-S	C-3.33-S	C-3.34-S	C-3.35-S	C-3.36-S	C-3.37-S	C-3.38-S
		$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
1	**OPERATING REVENUES**											
2	BASE REVENUE											
3	TOTAL BASE RATE REVENUE ADJUSTMENT	0	0	0	0	0	0	0	0	0	0	0
4	GAS COST REVENUE											
5	OTHER REVENUE ADJUSTMENTS									0		
6	TOTAL OPERATING REVENUES	0	0	0	0	0	0	0	0	0	0	0
7	**OPERATING EXPENSES**											
8	COST OF GAS PURCHASED											
9	OTHER OPERATION AND MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OPERATION AND MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
11	DEPRECIATION AND AMORTIZATION	18,290	1,039	0	0	0	0	0	0	0	0	0
12	TAXES, OTHER THAN INCOME											
13	PAYROLL	0	0	1,213	0	0	0	0	0	0	0	0
14	OTHER TAXES	0	0	0	2,145	0	(77,368)	182	0	0	0	0
15	TOTAL TAXES OTHER THAN INCOME	0	0	1,213	2,145	0	(77,368)	182	0	0	0	0
16	TOTAL OPER. EXPENSE BEFORE TAXES	18,290	1,039	1,213	2,145	0	(77,368)	182	0	0	0	0
17	OPERATING INCOME BEFORE TAXES	(18,290)	(1,039)	(1,213)	(2,145)	0	77,368	(182)	0	0	0	0
18	INCOME TAXES											
19	FEDERAL INCOME TAX	(3,841)	(218)	(255)	(450)	81	16,247	(38)	(4,563)	0	0	0
20	STATE INCOME TAX	0	0	0	0	(386)	0	0	0	0	0	0
21	TOTAL INCOME TAX	(3,841)	(218)	(255)	(450)	(305)	16,247	(38)	(4,563)	0	0	0
22	INTEREST EXPENSE											
23	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0	0	337	0
24	TOTAL INTEREST EXPENSE	0	0	0	0	0	0	0	0	0	337	0
25	TOTAL OPER. EXPENSE, TAXES, AND INTEREST	14,449	821	958	1,695	(305)	(61,121)	144	(4,563)	0	337	0
26	NET OPERATING INCOME	(14,449)	(821)	(958)	(1,695)	305	61,121	(144)	4,563	0	(337)	0

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ANNUALIZED BASE, RAR, IRP, & CEP REVENUE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 3 MOS. ACTUAL, 9 MONTHS ESTIMATED
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S, WPC-3.1a and Schedule E-4.1-S

SCHEDULE C-3.1-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT $000
	PURPOSE and DESCRIPTION: To reflect the change in base, Regulatory Assessment Rider (RAR), Infrastructure Replacement Plan (IRP) Rider, and Capital Expenditures Plan (CEP) Rider revenues which resulted from the annualization of base, RAR, IRP, & CEP revenue in the E Schedules.		
1	TEST YEAR REVENUE		
2	TEST YEAR BASE REVENUE	WPC-2.1a-g-S	392,688
3	TEST YEAR RAR REVENUE	WPC-2.1a-g-S	187
4	TEST YEAR IRP REVENUE	WPC-2.1a-g-S	260,179
5	TEST YEAR CEP REVENUE	WPC-2.1a-g-S	112,901
6	TOTAL TEST YEAR BASE, RAR, IRP, & CEP REVENUE		765,955
7	BASE REVENUE-20 YEAR NORMALIZATION		
8	ANNUALIZED BASE REVENUE	WPC-3.1a and Schedule E-4.1-S	378,498
9	ANNUALIZED RAR REVENUE	WPC-3.1a and Schedule E-4.1-S	214
10	ANNUALIZED IRP REVENUE	WPC-3.1a and Schedule E-4.1-S	246,243
11	ANNUALIZED CEP REVENUE	WPC-3.1a and Schedule E-4.1-S	116,988
12	TOTAL ADJUSTED BASE, RAR, IRP, & CEP REVENUE		741,943
13	BASE, RAR, IRP, & CEP REVENUE ADJUSTMENT (12) - (6)		(24,012)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ANNUALIZED DSS GAS COST REVENUE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 3 MOS. ACTUAL, 9 MONTHS ESTIMATED
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
Schedule C-2, WPC-2.1a-g-S, WPC-3.1a and Schedule E-4.1-S

SCHEDULE C-3.2-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To reflect the change in purchased gas revenues which would result from the annualization of base revenues using the most current Expected Gas Cost (EGC) rate.		
1	TEST YEAR DSS GAS COST REVENUE	SCH C-2-S and WPC-2.1a-g-S	116,959
2	PURCHASED GAS COST REVENUE		
3	NORMALIZED MCF SALES (DSS)	WPC-3.1a and Schedule E-4.1-S	12,091
4	LATEST KNOWN EXPECTED GAS COST RATE	WPC-3.1a and Schedule E-4.1-S	4.6250
5	ANNUALIZED DSS GAS COST REVENUE (3) x (4)		55,923
6	ANNUALIZED DSS GAS COST REVENUE ADJUSTMENT (5) - (1)		(61,036)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ELIMINATION OF NON-TRADITIONAL REVENUE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S

SCHEDULE C-3.3-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To eliminate non-traditional revenue from test year data.		
1	TEST YEAR NON-TRADITIONAL REVENUE	WPC-2.1a-g-S	40,199
2	ELIMINATION OF NON-TRADITIONAL REVENUE		0
3	TOTAL ADJUSTMENT TO OTHER REVENUE (2) - (1)		(40,199)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ELIMINATION OF O&M EXPENSE RIDER REVENUE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S

SCHEDULE C-3.4-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To eliminate the test year O&M Expense Riders for Bad Debt (Uncollectible), Percentage of Income Plan (PIPP) and Demand Side Management (DSM) revenues.		
1	RIDER REVENUE ADJUSTMENT		
2	TEST YEAR UNCOLLECTIBLE O&M EXPENSE RIDER REVENUE	WPC-2.1a-g-S	11,722
3	TEST YEAR PIPP O&M EXPENSE RIDER REVENUE	WPC-2.1a-g-S	10,621
4	TEST YEAR DSM O&M EXPENSE RIDER REVENUE	WPC-2.1a-g-S	22,664
5	TOTAL TEST YEAR UNCOLLECTIBLE, PIPP AND DSM O&M EXPENSE RIDER REVENUES		45,007
6	ELIMINATION OF UNCOLLECTIBLE, PIPP AND DSM O&M EXPENSE RIDER REVENUES		0
7	ADJUSTMENT TO O&M EXPENSE RIDER REVENUES (7) - (6)		(45,007)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ELIMINATION OF TAXES OTHER THAN INCOME EXPENSE RIDER REVENUE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S

SCHEDULE C-3.5-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To eliminate the test year Distribution and Excise Tax Expense Rider revenues.		
1	TEST YEAR DISTRIBUTION TAX EXPENSE RIDER REVENUE	WPC-2.1a-g-S	29,330
2	TEST YEAR EXCISE TAX EXPENSE RIDER REVENUE	WPC-2.1a-g-S	44,339
3	ELIMINATION OF DISTRIBUTION AND EXCISE TAX EXPENSE RIDER REVENUE		0
4	ADJUSTMENT TO DISTRIBUTION AND EXCISE TAX EXPENSE RIDER REVENUE (3) - (2) - (1)		(73,669)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ELIMINATION OF INFRASTRUCTURE DEVELOPMENT RIDER BASE REVENUE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S

SCHEDULE C-3.6-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To eliminate the test year Infrastructure Development Rider (IDR) base revenue.		
1	RIDER REVENUE ADJUSTMENT		
2	TEST YEAR INFRASTRUCTURE DEVELOPMENT RIDER BASE REVENUE	WPC-2.1a-g-S	3,119
3	ELIMINATION OF INFRASTRUCTURE DEVELOPMENT RIDER BASE REVENUE		0
4	ADJUSTMENT TO INFRASTRUCTURE DEVELOPMENT RIDER BASE REVENUE (3) - (2)		(3,119)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ELIMINATION OF INFRASTRUCTURE DEVELOPMENT RIDER OTHER GAS DEPARTMENT REVENUE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S

SCHEDULE C-3.7-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To eliminate the test year Infrastructure Development Rider (IDR) other gas department revenue.		
1	RIDER REVENUE ADJUSTMENT		
2	TEST YEAR INFRASTRUCTURE DEVELOPMENT RIDER OTHER GAS DEPARTMENT REVENUE	WPC-2.1a-g-S	(3,456)
3	ELIMINATION OF INFRASTRUCTURE DEVELOPMENT RIDER OTHER GAS DEPARTMENT REVENUE		0
4	ADJUSTMENT TO INFRASTRUCTURE DEVELOPMENT RIDER OTHER GAS DEPARTMENT REVENUE (3) - (2)		3,456

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ELIMINATION OF UNBILLED REVENUE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S

SCHEDULE C-3.8-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To eliminate unbilled revenues from test year data.		
1	TEST YEAR UNBILLED	WPC-2.1a-g-S	1,762
2	ELIMINATION OF UNBILLED REVENUE		0
3	ADJUSTMENT TO UNBILLED REVENUE (2) - (1)		(1,762)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ELIMINATION OF NON-JURISDICTIONAL REVENUE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):

SCHEDULE C-3.9-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000

NOTHING TO REPORT. THE COMPANY'S REVENUES ARE 100% JURISDICTIONAL.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ANNUALIZED GAS COST EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S and Schedule C-3.2-S

SCHEDULE C-3.10-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To reflect the change in purchased gas cost expense to match annualized revenue levels.		
1	TEST YEAR GAS COST EXPENSE	WPC-2.1a-g-S	152,437
2	ANNUALIZED GAS COST EXPENSE (REVENUE)	SCH C-3.2-S	55,923
3	NORMALIZED GAS COST EXPENSE ADJUSTMENT (2) - (1)		(96,514)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ELIMINATION OF FUEL USED IN COMPANY OPERATIONS O&M EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-3.11a-S

SCHEDULE C-3.11-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To reflect the removal of fuel used in Company operations to match annualized purchased gas cost expense revenue levels.		
1	TEST YEAR FUEL USED IN COMPANY OPERATIONS O&M EXPENSE	WPC-3.11a-S / Staff DR 1-48	502
2	ELIMINATION OF FUEL USED IN COMPANY OPERATIONS O&M EXPENSE		0
3	NORMALIZED GAS COST EXPENSE ADJUSTMENT (2) - (1)		(502)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ELIMINATION OF O&M TRACKER EXPENSES
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S

SCHEDULE C-3.12-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT $000
	PURPOSE and DESCRIPTION: To eliminate the test year O&M Expense Tracker Bad Debt (Uncollectible) Expense, Percentage of Income Plan (PIPP) and Demand Side Management (DSM) expenses, as well as to include an annual level of Warm Choice Program expense.		
1	TRACKER EXPENSE ADJUSTMENT		
2	TEST YEAR UNCOLLECTIBLE O&M TRACKER EXPENSE	WPC-2.1a-g-S	11,530
3	TEST YEAR PIPP O&M TRACKER EXPENSE	WPC-2.1a-g-S	10,378
4	TEST YEAR DSM O&M TRACKER EXPENSE	WPC-2.1a-g-S	28,879
5	TOTAL TEST YEAR UNCOLLECTIBLE, PIPP, AND DSM O&M TRACKER EXPENSE		50,787
6	ELIMINATION OF UNCOLLECTIBLE, PIPP, AND DSM O&M TRACKER EXPENSE		0
7	ANNUAL DSM WARMCHOICE PROGRAM EXPENSE		7,121
8	TOTAL ADJUSTMENT TO TRACKER O&M EXPENSES ((6) - (5)) + (7)		(43,666)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
O&M EXPENSE EXCLUSIONS
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-3.13a-j-S

SCHEDULE C-3.13-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT $000
	PURPOSE and DESCRIPTION: To eliminate Lobbying, Sales, Advertising, Other Non-recoverable, Customer Service & Information, and Other Dues & Memberships Expenses from test year operating expenses.		
1	LOBBYING EXCLUSION	WPC-3.13e-S, 3.13g-S, & 3.13h-S	(213)
2	DIRECT CUSTOMER SERVICE AND INFORMATION EXCLUSION	WPC-3.13b-S	(512)
3	SALES EXCLUSION	WPC-3.13c-S	0
4	ADVERTISING EXCLUSION	WPC-3.13d-S	(135)
5	DUES & MEMBERSHIPS EXCLUSION	WPC-3.13e-S	0
6	CHARITABLE CONTRIBUTIONS EXCLUSION	WPC-3.13f-S	(0)
7	OUTSIDE SERVICES EXCLUSION	WPC-3.13g-S	(7,279)
8	EMPLOYEE EXPENSES EXCLUSION	WPC-3.13h-S	(282)
9	MISCELLANEOUS & OTHER EXPENSE EXCLUSION	WPC-3.13i-S	(1)
10	TOTAL ADJUSTMENT TO O&M (SUM OF (1) THRU (9))		(8,422)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ANNUALIZED LABOR EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S and WPC-3.14a-e-S

SCHEDULE C-3.14-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To annualize non-incentive payroll costs for full-time, part-time and temporary employees.		
1	TEST YEAR O&M (NON INCENTIVE) LABOR	WPC-2.1a-g-S	52,547
2	TOTAL ANNUALIZED O&M LABOR	WPC-3.14a-e-S	61,511
3	TOTAL O&M LABOR ADJUSTMENT (2) - (1)		8,964

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
NORMALIZED INCENTIVE COMPENSATION EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S and WPC-3.15a-d-S

SCHEDULE C-3.15-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To reflect incentive payroll costs for eligible full-time, part-time and temporary employees.		
1	TEST YEAR O&M INCENTIVE PLAN	WPC-2.1a-g-S	3,809
2	TOTAL NORMALIZED INCENTIVE PAY	WPC-3.15a-d-S	3,442
3	TOTAL O&M INCENTIVE ADJUSTMENT (2) - (1)		(367)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ANNUALIZED EMPLOYEE BENEFITS EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S and WPC-3.16a-S

SCHEDULE C-3.16-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To annualize employee benefits (Insurance Plans, Pension and OPEB, as well as Thrift Plan expense).		
1	TEST YEAR EMPLOYEE BENEFITS EXPENSE	WPC-2.1a-g-S	9,978
2	ANNUALIZED EMPLOYEE BENEFITS EXPENSE	WPC-3.16a-S / Staff DR 1-58	10,295
3	TOTAL O&M EMPLOYEE BENEFITS ADJUSTMENT (2) - (1)		317

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ADJUSTMENT FOR COLUMBIA HEADCOUNT COMPLEMENT
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-3.17a-S

SCHEDULE C-3.17-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT $000
	PURPOSE and DESCRIPTION: To annualize labor, employee benefits and incentive compensation for post-March 31, 2021 Columbia Gas of Ohio employee headcount complement by test year end, December 31, 2021.		
1	COH DIRECT HEADCOUNT COMPLEMENT - LABOR O&M EXPENSE	WPC-3.17a-S	116
2	COH DIRECT HEADCOUNT COMPLEMENT - INCENTIVE O&M EXPENSE	WPC-3.17a-S	4
3	COH DIRECT HEADCOUNT COMPLEMENT - NON-LABOR EMPLOYEE BENEFITS O&M EXPENSE	WPC-3.17a-S	22
4	COH DIRECT HEADCOUNT COMPLEMENT - NON-LABOR CLEARING O&M EXPENSE	WPC-3.17a-S	41
5	TOTAL COH DIRECT HEADCOUNT COMPLEMENT O&M EXPENSE (1) + (2) + (3) + (4)		183

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ANNUALIZED CORPORATE INSURANCE EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S and WPC-3.18a-c-S

SCHEDULE C-3.18-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To annualize property, general liability workers compensation and medical stop loss corporate insurance expense.		
1	TEST YEAR CORPORATE INSURANCE EXPENSE	WPC-2.1a-g-S	13,056
2	ANNUALIZED CORPORATE INSURANCE EXPENSE	WPC-3.18a-c-S	13,334
3	TOTAL O&M CORPORATE INSURANCE ADJUSTMENT (2) - (1)		278

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
NORMALIZED UNCOLLECTIBLE ACCOUNTS EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S and WPC-3.19a-S

SCHEDULE C-3.19-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To normalize the Uncollectible Accounts O&M expense for Large General Service customers, which includes Large General Service (LGS), Large General Transportation Service (LGTS) and Full Requirements Large General Transportation Service (FRLGTS).		
1	TEST YEAR UNCOLLECTIBLE ACCOUNTS EXPENSE	WPC-2.1a-g-S	(197)
2	NORMALIZED UNCOLLECTIBLE ACCOUNTS EXPENSE	WPC-3.19a-S	178
3	TOTAL O&M UNCOLLECTIBLE ACCOUNTS EXPENSE ADJUSTMENT (2) - (1)		375

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
SAFETY OPERATIONS O&M EXPENSE ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):

SCHEDULE C-3.20-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To adjust O&M expenses for known changes since the preparation of the official operating budget anticipated to occur during the test year, or within in the twelve months following the historic test year.		
	CROSS BORES [1]:		
1	CROSS BORES - LABOR O&M EXPENSE		1,373
2	CROSS BORES - INCENTIVE COMPENSATION O&M EXPENSE		71
3	CROSS BORES - NON-LABOR EMPLOYEE BENEFITS O&M EXPENSE		226
4	CROSS BORES - NON-LABOR CLEARING O&M EXPENSE		237
5	CROSS BORES - NON-LABOR OUTSIDE SERVICES		7,627
6	TOTAL CROSS BORES O&M EXPENSE (1) + (2) + (3) + (4) + (5)		9,534
	FIELD / SYSTEM OPERATIONS TECHNICAL TRAINING [1]:		
7	TECHNICAL TRAINING - LABOR O&M EXPENSE		878
8	TECHNICAL TRAINING - INCENTIVE COMPENSATION O&M EXPENSE	**Correction from Original Filing: Field/System Training (Sch C-3.26-S) moved to Safety Operations (Sch C-3.20-S) per Staff DR 1-22 & Staff DR 1-146**	45
9	TECHNICAL TRAINING - NON-LABOR EMPLOYEE BENEFITS O&M EXPENSE		145
10	TECHNICAL TRAINING - NON-LABOR CLEARING O&M EXPENSE		152
11	TECHNICAL TRAINING - NON-LABOR EMPLOYEE EXPENSES O&M EXPENSE		30
12	TOTAL FIELD / SYSTEM OPERATIONS TECHNICAL TRAINING O&M EXPENSE (7) + (8) + (9) + (10) + (11)		1,250
13	TOTAL ADJUSTMENT TO SAFETY OPERATIONS O&M EXPENSE (6) + (12)		10,784

Notes:
(1) Labor and Non-Labor cost allocations for Cross Bores and Field / System Operations Technical Training O&M expenses are based on historical calendar year 2020 O&M expense actuals for labor, incentive compensation, employee benefits and clearing (truck and tools).

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
NISOURCE CORPORATE SERVICES O&M EXPENSE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S and WPC-3.21a-ab-S

SCHEDULE C-3.21-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT $000
	PURPOSE and DESCRIPTION: To adjust NiSource Corporate Services Company (NCSC) to eliminate non-recoverable and non-recurring O&M expense items, to annualize labor and benefits, payroll taxes, normalize incentive compensation, annualize and amortize pension and OPEB expenses, annualize residential customer transaction expense, as well as adjust for any known changes since the preparation of the official operating budget.		
1	TEST YEAR CORPORATE SERVICES O&M EXPENSE	WPC-2.1a-g-S	145,846
2	ADJUSTED CORPORATE SERVICES O&M EXPENSE	WPC-3.21a-ab-S	152,514
3	TOTAL O&M CORPORATE SERVICE ADJUSTMENT (2) - (1)		6,668

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
RATE CASE EXPENSE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S and Schedule C-8-S

SCHEDULE C-3.22-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To amortize the estimated costs associated with this base rate proceeding over a five-year period in test year operating expenses.		
1	TEST YEAR RATE CASE EXPENSE	WPC-2.1a-g-S	0
2	ESTIMATED RATE CASE EXPENSE		
3	TOTAL COMPANY ESTIMATED RATE CASE EXPENSE	SCH C-8-S	2,851
4	AMORTIZATION PERIOD - NUMBER OF YEARS		5
5	ANNUAL AMORTIZATION (3) / (4)		570

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
NiFiT DEFERRAL AMORTIZATION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
Schedule B-6-S

SCHEDULE C-3.23-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To amortize the accumulated NiFiT expense deferral as of March 31, 2021.		
1	UNAMORTIZED BALANCE OF NiFiT EXPENSE DEFERRAL	SCH B-6-S	6,544
2	AMORTIZATION PERIOD (NUMBER OF YEARS)		5
3	ANNUAL AMORTIZATION (1) / (2)		1,309

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
PENSION AND OPEB EXPENSE DEFERRAL AMORTIZATION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
Schedule B-6-S

SCHEDULE C-3.24-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To amortize the accumulated Pension and OPEB expense deferral as of March 31, 2021.		
1	UNAMORTIZED BALANCE OF PENSION AND OPEB EXPENSE DEFERRAL	SCH B-6-S	18,436
2	AMORTIZATION PERIOD (NUMBER OF YEARS)		5
3	ANNUAL AMORTIZATION (1) / (2)		3,687

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ENVIRONMENTAL REMEDIATION EXPENSE DEFERRAL AMORTIZATION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
Schedule B-6-S

SCHEDULE C-3.25-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To amortize the accumulated Environmental Remediation expense deferral as of March 31, 2021.		
1	UNAMORTIZED BALANCE OF ENVIRONMENTAL REMEDIATION EXPENSE DEFERRAL	SCH B-6-S	1,164
2	AMORTIZATION PERIOD (NUMBER OF YEARS)		5
3	ANNUAL AMORTIZATION (1) / (2)		233

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
PIPELINE SAFETY PROGRAM (PSP) EXPENSE DEFERRAL AMORTIZATION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-3.13d-S

SCHEDULE C-3.26-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To amortize the accumulated Pipeline Safety Program (PSP) expense deferral as of March 31, 2021, and adjust for annual on-going program O&M expenses.		
	AMORTIZATION		
1	UNAMORTIZED BALANCE OF PSP EXPENSE DEFERRAL		149,383
2	AMORTIZATION PERIOD (NUMBER OF YEARS)		10
3	ANNUAL AMORTIZATION (1) / (2)		14,938
	ANNUAL EXPENSES		
4	ANNUAL PSP O&M EXPENSE		25,000
	PSP PUBLIC AWARENESS EXPENSES:		
5	TEST YEAR PSP PUBLIC AWARENESS EXPENSE	WPC-3.13d-S	343
6	ANNUAL PSP PUBLIC AWARENESS EXPENSE		343
7	PSP PUBLIC AWARENESS EXPENSE ADJUSTMENT (6) - (5)		0
	PSP TECHNICAL TRAINING EXPENSES [1]:		
8	ANNUAL PSP TECHNICAL TRAINING EXPENSE - LABOR O&M EXPENSE		0
9	ANNUAL PSP TECHNICAL TRAINING EXPENSE - INCENTIVE COMPENSATION O&M EXPENSE	**Correction from Original Filing: Field/System Training (Sch C-3.26-S) moved to Safety Operations (Sch C-3.20-S) per Staff DR 1-22 & Staff DR 1-146**	0
10	ANNUAL PSP TECHNICAL TRAINING EXPENSE - NON-LABOR EMPLOYEE BENEFITS O&M EXPENSE		0
11	ANNUAL PSP TECHNICAL TRAINING EXPENSE - NON-LABOR CLEARING O&M EXPENSE		0
12	ANNUAL PSP TECHNICAL TRAINING EXPENSE - NON-LABOR EMPLOYEE EXPENSES O&M EXPENSE		0
13	TOTAL ANNUAL PSP TECHNICAL TRAINING EXPENSE (8) + (9) + (10) + (11) + (12)		0
14	TOTAL PSP (3) + (4) + (7) + (13)		39,938

Notes:
(1) Labor and Non-Labor cost allocations for PSP Technical Training O&M expenses are based on historical calendar year 2020 O&M expense actuals for labor, incentive compensation, employee benefits and clearing (truck and tools).

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
COVID-19 LATE PAYMENT REVENUE AND INCREMENTAL O&M EXPENSE DEFERRAL AMORTIZATION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
Schedule B-6-S

SCHEDULE C-3.27-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To amortize the accumulated COVID-19 late payment revenue and incremental O&M expense deferral as of March 31, 2021.		
1	UNAMORTIZED BALANCE OF COVID-19 INCREMENTAL LATE PAYMENT REVENUE AND O&M EXPENSE DEFERRAL	SCH B-6-S	5,142
2	AMORTIZATION PERIOD (NUMBER OF YEARS)		5
3	ANNUAL AMORTIZATION (1) / (2)		1,028

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
DEPRECIATION AND AMORTIZATION EXPENSE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S and Schedules B-1-S, B-3.1-S, B-3.2-S and B-6-S

SCHEDULE C-3.28-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
GORE

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To annualize test year depreciation expense to reflect the new rates applied to the date certain property.		
1	TEST YEAR DEPRECIATION EXPENSE	WPC-2.1a-g-S	126,167
2	TEST YEAR DEPRECIATION AMORTIZATION - IRP	WPC-2.1a-g-S	1,401
3	TEST YEAR DEPRECIATION AMORTIZATION - CEP	WPC-2.1a-g-S	2,852
4	TEST YEAR DEPRECIATION AMORTIZATION - OTHER	WPC-2.1a-g-S	13,999
5	TOTAL TEST YEAR DEPRECIATION AMORTIZATION (1) + (2) + (3) + (4)		144,419
6	DEPRECIABLE PLANT BALANCE	SCH B-1-S	5,157,193
7	DEFERRED DEPRECIATION BALANCE - IRP	SCH B-6-S	35,024
8	DEFERRED DEPRECIATION BALANCE - CEP	SCH B-6-S	81,620
9	DEFERRED DEPRECIATION BALANCE - OTHER	SCH B-6-S	13,682
10	TOTAL DEFERRED DEPRECIATION BALANCES (7) + (8) + (9)		130,326
11	TOTAL DEPRECIABLE BALANCES (6) + (10)		5,287,519
12	COMPOSITE DEPRECIATION AND AMORTIZATION RATE	SCH B-3.2-S	3.064210%
13	TOTAL ANNUALIZED DEPRECIATION (11) X (12)		162,021
14	ENVIRONMENTAL AMORTIZATION (GPA 36210)	SCH B-3.1-S & B-3.2-S	3,441
15	AMORTIZATION PERIOD (NUMBER OF YEARS)		5
16	ENVIRONMENTAL ANNUAL AMORTIZATION (14) / (15)		688
17	TOTAL ADJUSTMENT TO ANNUALIZE DEPRECIATION ((13) - (5) + (16))		18,290

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
POST IN-SERVICE CARRYING CHARGES AMORTIZATION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S, Schedules B-3.2-S and B-6-S

SCHEDULE C-3.29-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
GORE

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To amortize date certain balance of deferred Post In-Service Carrying Costs (PISCC).		
1	TEST YEAR POST IN-SERVICE CARRYING COST AMORTIZATION - IRP	WPC-2.1a-g-S	2,563
2	TEST YEAR POST IN-SERVICE CARRYING COST AMORTIZATION - CEP	WPC-2.1a-g-S	2,274
3	TEST YEAR POST IN-SERVICE CARRYING COST AMORTIZATION - OTHER	WPC-2.1a-g-S	0
4	TOTAL TEST YEAR POST IN-SERVICE CARRYING COST (1) + (2) + (3)		4,837
5	DEFERRED POST IN-SERVICE CARRYING COST BALANCE - IRP	SCH B-6-S	83,248
6	DEFERRED POST IN-SERVICE CARRYING COST BALANCE - CEP	SCH B-6-S	108,397
7	DEFERRED POST IN-SERVICE CARRYING COST BALANCE - OTHER	SCH B-6-S	131
8	TOTAL DEFERRED POST IN-SERVICE CARRYING COST BALANCES (5) + (6) + (7)		191,776
9	COMPOSITE DEPRECIATION AND AMORTIZATION RATE	SCH B-3.2-S	3.064210%
10	TOTAL ANNUALIZED POST IN-SERVICE CARRYING COST (8) X (9)		5,876
11	TOTAL ADJUSTMENT TO ANNUALIZE POST IN-SERVICE CARRYING COST (10) - (4)		1,039

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
PAYROLL TAXES ADJUSTMENT
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S and WPC-3.30a-d-S

SCHEDULE C-3.30-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
HARDING

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To annualize payroll taxes based on annualized wages as of December 31, 2021.		
1	TEST YEAR PAYROLL TAX EXPENSE	WPC-2.1a-g-S	4,225
2	ADJUSTED PAYROLL TAXES		
3	ADJUSTED F.I.C.A	WPC-3.30a-d-S	5,138
4	ADJUSTED F.U.T.A	WPC-3.30a-d-S	261
5	ADJUSTED S.U.T.A	WPC-3.30a-d-S	39
6	TOTAL ADJUSTED PAYROLL TAXES (3) + (4) + (5)		5,438
7	TOTAL ADJUSTMENT TO PAYROLL TAXES (6) - (1)		1,213

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
PROPERTY TAX ADJUSTMENT
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S, WPC-3.31a-S and Schedules B-3.2-S and B-6-S

SCHEDULE C-3.31-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
HARDING

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To adjust test year property tax to reflect the current rates on date certain property.		
1	TEST YEAR PROPERTY TAX EXPENSE	WPC-2.1a-g-S	71,544
2	TEST YEAR PROPERTY TAX AMORTIZATION - IRP	WPC-2.1a-g-S	409
3	TEST YEAR PROPERTY TAX AMORTIZATION - CEP	WPC-2.1a-g-S	1,467
4	TEST YEAR PROPERTY TAX AMORTIZATION - OTHER	WPC-2.1a-g-S	105
5	TOTAL TEST YEAR PROPERTY TAX AMORTIZATION (1) + (2) + (3) + (4)		73,525
6	ANNUALIZED PROPERTY TAX	WPC-3.31a-S	73,691
7	DEFERRED PROPERTY TAX BALANCE - IRP	SCH B-6-S	14,943
8	DEFERRED PROPERTY TAX BALANCE - CEP	SCH B-6-S	43,662
9	DEFERRED PROPERTY TAX BALANCE - OTHER	SCH B-6-S	5,972
10	TOTAL DEFERRED PROPERTY TAX BALANCES (7) + (8) + (9)		64,577
11	COMPOSITE DEPRECIATION AND AMORTIZATION RATE	SCH B-3.2-S	3.064210%
12	TOTAL ANNUALIZED PROPERTY TAX (6) + (10 x 11)		75,670
13	TOTAL ADJUSTMENT TO ANNUALIZE PROPERTY TAX (12) - (5)		2,145

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ELIMINATION OF STATE INCOME TAX EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S and Schedules C-2-S and C-4-S

SCHEDULE C-3.32-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
HARDING

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE	AMOUNT $000
	PURPOSE and DESCRIPTION: To eliminate state income taxes related to non-traditional revenue.		
1	TEST YEAR CURRENT STATE INCOME TAX EXPENSE	WPC-2.1a-g-S	10
2	TEST YEAR DEFERRED STATE INCOME TAX EXPENSE	WPC-2.1a-g-S	376
3	TEST YEAR CURRENT & DEFERRED STATE INCOME TAX EXPENSE (1) + (2)	SCH C-2-S	386
4	ELIMINATION OF CURRENT & DEFERRED STATE INCOME TAX EXPENSE	SCH C-4-S	0
5	TOTAL INCOME TAX ADJUSTMENTS (4) - (3)		(386)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ELIMINATION OF DISTRIBUTION AND EXCISE TAX EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S

SCHEDULE C-3.33-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
HARDING

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT $000
	PURPOSE and DESCRIPTION: To remove the level of Distribution and Excise Tax from tax expense.		
1	TEST YEAR DISTRIBUTION TAX EXPENSE	WPC-2.1a-g-S	25,847
2	TEST YEAR EXCISE TAX EXPENSE	WPC-2.1a-g-S	51,522
3	ELIMINATION OF DISTRIBUTION AND EXCISE TAX EXPENSE		0
4	ADJUSTMENT TO DISTRIBUTION AND EXCISR TAX EXPENSE (3) - (2) - (1)		(77,368)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
PUCO & OCC TAX ADJUSTMENT
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC-2.1a-g-S and WPC-3.34a-d-S

SCHEDULE C-3.34-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
HARDING

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT $000
	PURPOSE and DESCRIPTION: To annualize the level of PUCO and OCC assessments to the latest known level.		
1	TEST YEAR PUCO & OCC TAX EXPENSE	WPC-2.1a-g-S	1,890
2	CURRENT PUCO & OCC ASSESSMENTS		
3	PUCO GPSA ASSESSMENT	WPC-3.34a-d-S	21
4	PUCO ASSESSMENT ALLOCATED TO BASE RATES	WPC-3.34a-d-S	1,696
5	OCC ASSESSMENT ALLOCATED TO BASE RATES	WPC-3.34a-d-S	212
6	TOTAL PUCO AND OCC ASSESSMENT ALLOCATED TO BASE RATES (3) + (4) + (5)		1,928
7	PUCO ASSESSMENT ALLOCATED TO REGULATORY ASSESSMENT RIDER	WPC-3.34a-d-S	128
8	OCC ASSESSMENT ALLOCATED TO REGULATORY ASSESSMENT RIDER	WPC-3.34a-d-S	16
9	TOTAL PUCO AND OCC ASSESSMENT ALLOCATED TO REGULATORY ASSESMENT RIDER (6) + (7)		144
10	TOTAL OTHER TAXES (6) + (9)		2,072
11	TOTAL ADJUSTMENT TO OTHER TAXES (10) - (1)		182

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
FEDERAL STATUTORY DEDUCTIONS ADJUSTMENT
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
Schedule C-4-S

SCHEDULE C-3.35-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
HARDING

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To recognize the impact of adjustment of statutory tax deductions.		
1	TEST YEAR FEDERAL INCOME - FLOW THROUGH TAX ITEMS:		
2	INTEREST CHARGES	SCH C-4-S	(56,770)
3	PERMANENT DIFFERENCES	SCH C-4-S	1,449
4	TOTAL		(55,321)
5	ADJUSTED FEDERAL INCOME - FLOW THROUGH TAX ITEMS:		
6	INTEREST CHARGES	SCH C-4-S	(78,497)
7	PERMANENT DIFFERENCES	SCH C-4-S	1,449
8	TOTAL		(77,048)
9	CHANGE IN STATUTORIES (8) - (4)		(21,727)
10	ADJUSTMENT TO FEDERAL INCOME TAXES (LINE 9 * 21%)		(4,563)

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
ADJUSTMENT TO OTHER REVENUE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
Schedule WPC-2.1a-g, Staff WPC-3.36

SCHEDULE C-3.36-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To adjust Other Revenue to be more representative of a normal year.		
1	STAFF ADJUSTMENT TO OTHER REVENUE	Staff WPC-3.36	1,139
2	TOTAL ADJUSTMENT TO OTHER REVENUE		0

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
INTEREST ON CUSTOMER DEPOSITS
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
Schedule B-6-S

SCHEDULE C-3.37-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT
			$000
	PURPOSE and DESCRIPTION: To calculate interest on Customer Deposits		
1	CUSTOMER DEPOSITS	SCH B-6-S	11,091
2	INTEREST ON CUSTOMER DEPOSITS	Staff DR 1-119 (Account 43105100)	337

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
OUT OF PERIOD EXPENSES ADJUSTMENT
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):

SCHEDULE C-3.38-S
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	AMOUNT $000
	PURPOSE and DESCRIPTION: To eliminate out of period expenses from the test year.		
1	TOTAL OUT OF PERIOD EXPENSES TO BE REMOVED [1]		0

Removal of January 2021 Invoice #2780427 for vendor Winston & Strawn LLP is included in Schedule C-3.21, supported by work paper WPC-3.21h, Line 484.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: AMENDED WITH ACTUALS THROUGH APRIL 2022
WORK PAPER REFERENCE NO(S):

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	ITEM OF EXPENSE	CURRENT CASE ACTUAL (INCEPTION TO DATE)	REVISED CASE ESTIMATED	CURRENT CASE ESTIMATED	PRIOR CASE 08-0072-GA-AIR ACTUAL	PRIOR CASE 08-0072-GA-AIR ESTIMATED
		$000	$000	$000	$000	$000
1	ACCOUNTING / AUDIT	-	70	-	211	-
2	DEPRECIATION STUDY	48	50	70	26	25
3	DSM EXPERT WITNESS	25	71	50	-	-
4	RATE OF RETURN STUDY	47	-	71	48	40
5	REVENUE, CLASS ALLOCATION, AND RATE DESIGN STUDIES	438	650	280	498	260
6	PREPARATION OF RATE CASE DATA	365	500	-	10	90
7	LEGAL	377	1,200	975	201	100
8	PUBLISH OF LEGAL NOTICE	135	170	170	375	200
9	MISCELLANEOUS	15	140	140	6	-
10	TOTAL RATE CASE EXPENSE	1,452	2,851	1,756	1,375	715

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

	RATE CASE	TOTAL EXPENSE TO BE AMORTIZED	OPINION / ORDER DATE	AUTHORIZED AMORTIZATION PERIOD	AMOUNT AMORT./EXP. TO DATE	EXPENSES INCLUDED IN UNADJUSTED TEST YEAR EXPENSES
						$000
11	CURRENT (ESTIMATED)	2,851	TBD	5	0	570

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: AMENDED WITH ACTUALS THROUGH APRIL 2022
WORK PAPER REFERENCE NO(S):

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	ITEM OF EXPENSE	CURRENT CASE ACTUAL (MAR & APR 2022)	REVISED CASE ESTIMATED	CURRENT CASE ESTIMATED	PRIOR CASE 08-0072-GA-AIR ACTUAL	PRIOR CASE 08-0072-GA-AIR ESTIMATED
		$000	$000	$000	$000	$000
1	ACCOUNTING / AUDIT	-	70	-	211	-
2	DEPRECIATION STUDY	3	50	70	26	25
3	DSM EXPERT WITNESS	-	71	50	-	-
4	RATE OF RETURN STUDY	-	-	71	48	40
5	REVENUE, CLASS ALLOCATION, AND RATE DESIGN STUDIES	26	650	280	498	260
6	PREPARATION OF RATE CASE DATA	1	500	-	10	90
7	LEGAL	15	1,200	975	201	100
8	PUBLISH OF LEGAL NOTICE	-	170	170	375	200
9	MISCELLANEOUS	0	140	140	6	-
10	TOTAL RATE CASE EXPENSE	46	2,851	1,756	1,375	715

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

	RATE CASE	TOTAL EXPENSE TO BE AMORTIZED	OPINION / ORDER DATE	AUTHORIZED AMORTIZATION PERIOD	AMOUNT AMORT./EXP. TO DATE	EXPENSES INCLUDED IN UNADJUSTED TEST YEAR EXPENSES
						$000
11	CURRENT (ESTIMATED)	2,851	TBD	5	0	570

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

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
Schedules C-2.1-S, WPC-2.1a-g-S, C-3.14-S, C-3.15-S, C-3.16-S, C-3.20-S, C-3.26-S, C-3.30-S, WPC-3.21k-S, WPC-3.21n-q-S, Schedule C-9.1-S and WPC 9.1a-d-S

SCHEDULE C-9-S
PAGE 1 OF 3
WITNESS RESPONSIBLE:
SHAEFFER

		OPERATION AND MAINTENANCE EXPENSE [1]				
LINE NO.	DESCRIPTION	TOTAL COMPANY UNADJUSTED	ALLOCATION %	JURISDICTIONAL UNADJUSTED	ADJUSTMENTS	JURISDICTIONAL ADJUSTED
		$000		$000	$000	$000
1	Payroll Costs:					
2	Labor (inclusive of Incentive)	108,852	100%	108,852	16,547	125,399
3						
4	Employee Benefits:					
5	Medical, Life & LTD Insurance Plans	11,025	100%	11,025	3,096	14,121
6	Retirement Income Plan	(2,082)	100%	(2,082)	1,921	(161)
7	OPEB	4,697	100%	4,697	(4,346)	351
8	Thrift Plan	5,230	100%	5,230	691	5,920
9	Total Benefits	18,869		18,869	1,362	20,231
10						
11	Payroll Taxes:					
12	F.I.C.A.	8,187	100%	8,187	809	8,997
13	Federal Unemployment	249	100%	249	54	303
14	State Unemployment	219	100%	219	(6)	213
15	Other Payroll Taxes	(482)	100%	(482)	40	(443)
16	Total Payroll Taxes	8,173		8,173	897	9,070
17	Total Payroll Costs	135,894		135,894	18,806	154,700

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

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

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
Schedule C-2.1-S, WPC-2.1a-g-S, Schedules C-3.14-S, C-3.15-S, C-3.16-S, C-3.20-S, C-3.26-S, C-3.30-S,
Schedule C-9.1-S-Pages 2-9 and WPC 9.1a-d-S

SCHEDULE C-9-S
PAGE 2 OF 3
WITNESS RESPONSIBLE:
SHAEFFER

		OPERATION AND MAINTENANCE EXPENSE				
LINE NO.	DESCRIPTION	TOTAL COMPANY UNADJUSTED	ALLOCATION %	JURISDICTIONAL UNADJUSTED	ADJUSTMENTS	JURISDICTIONAL ADJUSTED
		$000		$000	$000	$000
1	Payroll Costs:					
2	Labor (inclusive of Incentive)	56,356	100%	56,356	10,964	67,320
3						
4	Employee Benefits:					
5	Medical, Life & LTD Insurance Plans	5,677	100%	5,677	2,686	8,363
6	Retirement Income Plan	(2,684)	100%	(2,684)	1,875	(809)
7	OPEB	4,371	100%	4,371	(4,371)	0
8	Thrift Plan	2,614	100%	2,614	490	3,104
9	Total Benefits	9,978		9,978	680	10,658
10						
11	Payroll Taxes [1]:					
12	F.I.C.A.	3,993	100%	3,993	1,145	5,138
13	Federal Unemployment	203	100%	203	58	261
14	State Unemployment	30	100%	30	9	39
15	Other Payroll Taxes	(1)	100%	(1)	1	0
16	Total Payroll Taxes	4,225		4,225	1,213	5,438
17	Total Payroll Costs	70,559		70,559	12,857	83,416

Notes:
(1) Allocation of Payroll Taxes for F.I.C.A., Federal Unemployment and State Unemployement is based the pro forma historic test year allocation.

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

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
Schedule C-2.1-S, WPC-2.1a-g-S, WPC-3.21k-S, WPC-3.21n-q-S and Schedule C-9.1-S-Page 10

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

		OPERATION AND MAINTENANCE EXPENSE [1]				
LINE NO.	DESCRIPTION	TOTAL COMPANY UNADJUSTED	ALLOCATION %	JURISDICTIONAL UNADJUSTED	ADJUSTMENTS	JURISDICTIONAL ADJUSTED
		$000		$000	$000	$000
1	Payroll Costs:					
2	Labor (inclusive of Incentive)	52,496	100%	52,496	5,583	58,079
3						
4	Employee Benefits:					
5	Medical, Life & LTD Insurance Plans	5,348	100%	5,348	410	5,758
6	Retirement Income Plan	602	100%	602	46	648
7	OPEB	326	100%	326	25	351
8	Thrift Plan	2,616	100%	2,616	201	2,816
9	Total Benefits	8,891		8,891	682	9,573
10						
11	Payroll Taxes:					
12	F.I.C.A.	4,194	100%	4,194	(336)	3,859
13	Federal Unemployment	46	100%	46	(4)	42
14	State Unemployment	189	100%	189	(15)	174
15	Other Payroll Taxes	(481)	100%	(481)	39	(443)
16	Total Payroll Taxes	3,948		3,948	(316)	3,632
17	Total Payroll Costs	65,335		65,335	5,949	71,284

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

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
TOTAL COMPANY PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS / PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC 9.1a-d-S

SCHEDULE C-9.1-S
PAGE 1 OF 10
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	TEST YEAR 2021
		$000	$000	$000	$000	$000	$000
1	MANHOURS						
2	STRAIGHT-TIME HOURS	3,191	3,569	3,557	3,594	3,804	3,867
3	OVERTIME HOURS	238	262	333	302	242	270
4	TOTAL MANHOURS	3,429	3,831	3,890	3,896	4,046	4,137
5	RATIO OF OVERTIME HOURS						
6	TO STRAIGHT-TIME HOURS	7.46%	7.34%	9.35%	8.40%	6.36%	6.98%
7	LABOR DOLLARS (1)						
8	STRAIGHT-TIME DOLLARS	134,005	152,003	144,727	148,787	158,405	162,130
9	OVERTIME DOLLARS	7,073	8,891	14,493	13,505	9,963	12,725
10	TOTAL LABOR DOLLARS	141,078	160,894	159,220	162,292	168,368	174,855
11	RATIO OF OVERTIME						
12	TO STRAIGHT-TIME DOLLARS	5.28%	5.85%	10.01%	9.08%	6.29%	7.85%
13	O&M LABOR DOLLARS	79,255	91,410	90,234	95,854	94,502	97,428
14	RATIO OF O&M LABOR DOLLARS						
15	TO TOTAL LABOR DOLLARS	56.18%	56.81%	56.67%	59.06%	56.13%	55.72%
16	TOTAL EMPLOYEE BENEFITS	28,019	35,429	31,391	38,636	31,299	31,795
17	EMPLOYEE BENEFITS EXPENSED	18,972	21,876	19,695	22,628	19,276	18,869
18	RATIO OF BENEFITS EXPENSED						
19	TO TOTAL BENEFITS	67.71%	61.75%	62.74%	58.57%	61.59%	59.35%
20	TOTAL PAYROLL TAXES	10,873	12,139	11,779	12,620	12,968	14,528
21	PAYROLL TAXES EXPENSED	6,568	7,729	7,027	7,677	7,374	8,173
22	RATIO OF PAYROLL TAXES EXPENSED						
23	TO TOTAL PAYROLL TAXES	60.41%	63.67%	59.66%	60.83%	56.86%	56.26%
24	EMPLOYEE LEVELS (2)						
	JANUARY	2,780	3,164	3,247	3,168	3,217	3,038
25	FEBRUARY	2,779	3,152	3,258	3,158	3,210	3,037
26	MARCH	2,817	3,151	3,283	3,154	3,215	3,055
27	APRIL	2,819	3,151	3,250	3,151	3,197	3,054
28	MAY	2,841	3,202	3,260	3,138	3,184	3,032
29	JUNE	2,850	3,200	3,241	3,121	3,212	3,036
30	JULY	2,839	3,211	3,218	3,160	3,184	3,017
31	AUGUST	2,861	3,170	3,189	3,115	3,193	3,027
32	SEPTEMBER	2,856	3,158	3,174	3,142	3,168	3,040
33	OCTOBER	2,853	3,234	3,181	3,173	3,045	3,035
34	NOVEMBER	3,154	3,250	3,170	3,165	3,031	3,106
35	DECEMBER	3,163	3,233	3,169	3,172	3,019	3,134
36	TOTAL YEAR	34,612	38,276	38,640	37,817	37,875	36,611
37	AVERAGE EMPLOYEE LEVELS	2,884	3,190	3,220	3,151	3,156	3,051
38	YEAR-END EMPLOYEE LEVELS	3,163	3,233	3,169	3,172	3,019	3,134

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

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
TOTAL COMPANY DIRECT (UNION & NON-UNION) PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS / PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC 9.1a-d-S

SCHEDULE C-9.1-S
PAGE 2 OF 10
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	TEST YEAR 2021
		$000	$000	$000	$000	$000	$000
1	MANHOURS						
2	STRAIGHT-TIME HOURS	2,234	2,212	2,218	2,200	2,431	2,427
3	OVERTIME HOURS	222	229	307	283	228	249
4	TOTAL MANHOURS	2,456	2,441	2,525	2,483	2,659	2,676
5	RATIO OF OVERTIME HOURS						
6	TO STRAIGHT-TIME HOURS	9.94%	10.35%	13.82%	12.86%	9.38%	10.26%
7	LABOR DOLLARS						
8	STRAIGHT-TIME DOLLARS	80,049	82,184	84,557	86,294	97,566	101,097
9	OVERTIME DOLLARS	6,662	8,133	13,900	12,867	9,422	11,965
10	TOTAL LABOR DOLLARS	86,711	90,317	98,457	99,161	106,988	113,062
11	RATIO OF OVERTIME						
12	TO STRAIGHT-TIME DOLLARS	8.32%	9.90%	16.44%	14.91%	9.66%	11.84%
13	O&M LABOR DOLLARS	44,007	45,711	47,452	52,232	52,051	52,547
14	RATIO OF O&M LABOR DOLLARS						
15	TO TOTAL LABOR DOLLARS	50.75%	50.61%	48.20%	52.67%	48.65%	46.48%
16	TOTAL EMPLOYEE BENEFITS	17,255	22,093	19,474	25,200	19,969	19,294
17	EMPLOYEE BENEFITS EXPENSED	10,070	10,680	9,900	11,314	10,116	9,978
18	RATIO OF BENEFITS EXPENSED						
19	TO TOTAL BENEFITS	58.36%	48.34%	50.84%	44.90%	50.66%	51.72%
20	TOTAL PAYROLL TAXES	7,005	7,177	7,513	7,972	8,360	9,107
21	PAYROLL TAXES EXPENSED	3,661	3,795	3,707	4,110	3,943	4,225
22	RATIO OF PAYROLL TAXES EXPENSED						
23	TO TOTAL PAYROLL TAXES	52.26%	52.88%	49.34%	51.56%	47.17%	46.39%
24	EMPLOYEE LEVELS						
	JANUARY	1,057	1,065	1,057	1,053	1,162	1,171
25	FEBRUARY	1,055	1,059	1,059	1,051	1,161	1,159
26	MARCH	1,066	1,056	1,079	1,079	1,159	1,169
27	APRIL	1,065	1,062	1,073	1,072	1,154	1,164
28	MAY	1,062	1,063	1,072	1,071	1,152	1,149
29	JUNE	1,074	1,060	1,068	1,074	1,151	1,165
30	JULY	1,071	1,057	1,063	1,113	1,150	1,148
31	AUGUST	1,071	1,049	1,055	1,112	1,162	1,137
32	SEPTEMBER	1,069	1,047	1,042	1,111	1,159	1,155
33	OCTOBER	1,070	1,063	1,057	1,132	1,172	1,157
34	NOVEMBER	1,071	1,065	1,053	1,129	1,167	1,191
35	DECEMBER	1,067	1,062	1,049	1,130	1,169	1,196
36	TOTAL YEAR	12,798	12,708	12,727	13,127	13,918	13,961
37	AVERAGE EMPLOYEE LEVELS	1,067	1,059	1,061	1,094	1,160	1,163
38	YEAR-END EMPLOYEE LEVELS	1,067	1,062	1,049	1,130	1,169	1,196

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
TOTAL COMPANY DIRECT UNION PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS / PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC 9.1a-d-S

SCHEDULE C-9.1-S
PAGE 3 OF 10
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	TEST YEAR 2021
		$000	$000	$000	$000	$000	$000
1	MANHOURS [1]						
2	STRAIGHT-TIME HOURS	262	245	249	231	252	254
3	OVERTIME HOURS	50	44	52	53	50	53
4	TOTAL MANHOURS	312	289	301	284	302	307
5	RATIO OF OVERTIME HOURS	19.08%	17.96%	20.69%	22.94%	19.84%	20.87%
6	TO STRAIGHT-TIME HOURS						
7	LABOR DOLLARS [2]						
8	STRAIGHT-TIME DOLLARS	8,565	8,280	8,544	8,241	9,085	9,423
9	OVERTIME DOLLARS	1,263	1,375	1,813	1,921	1,538	2,181
10	TOTAL LABOR DOLLARS	9,828	9,655	10,357	10,162	10,623	11,604
11	RATIO OF OVERTIME	14.75%	16.61%	21.22%	23.31%	16.93%	23.15%
12	TO STRAIGHT-TIME DOLLARS						
13	O&M LABOR DOLLARS [2]	4,987	4,886	4,992	5,352	5,169	5,393
14	RATIO OF O&M LABOR DOLLARS	50.74%	50.61%	48.20%	52.67%	48.66%	46.48%
15	TO TOTAL LABOR DOLLARS						
16	TOTAL EMPLOYEE BENEFITS	1,955	2,362	2,049	2,583	1,982	1,980
17	EMPLOYEE BENEFITS EXPENSED	1,141	1,141	1,041	1,160	1,005	1,024
18	RATIO OF BENEFITS EXPENSED	58.36%	48.31%	50.81%	44.91%	50.71%	51.73%
19	TO TOTAL BENEFITS						
20	TOTAL PAYROLL TAXES	748	756	771	816	830	935
21	PAYROLL TAXES EXPENSED	391	399	380	422	392	434
22	RATIO OF PAYROLL TAXES EXPENSED	52.27%	52.78%	49.29%	51.72%	47.23%	46.39%
23	TO TOTAL PAYROLL TAXES						
24	EMPLOYEE LEVELS [3]						
	JANUARY	118	123	124	119	119	116
25	FEBRUARY	118	120	122	117	119	116
26	MARCH	129	118	123	119	120	119
27	APRIL	129	120	122	116	120	119
28	MAY	129	119	123	114	119	118
29	JUNE	129	120	119	111	119	123
30	JULY	127	119	117	112	117	118
31	AUGUST	129	118	114	111	118	118
32	SEPTEMBER	128	116	112	112	118	121
33	OCTOBER	127	128	119	115	122	121
34	NOVEMBER	127	125	118	115	122	128
35	DECEMBER	125	125	119	114	121	127
36	TOTAL YEAR	1,515	1,451	1,432	1,375	1,434	1,444
37	AVERAGE EMPLOYEE LEVELS	126	121	119	115	120	120
38	YEAR-END EMPLOYEE LEVELS	125	125	119	114	121	127

Notes:
(1) The test year manhours presented reflect actuals for calendar year 2021.
(2) Labor dollars for January through December 2021, have been updated utilizing the Gross Payroll actual labor for calendar year 2021.
(3) The test year employee levels presented reflect total Company Direct employees utilizing actuals by month for calendar year 2021.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
UNION C10-Location PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS / PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC 9.1a-d-S

SCHEDULE C-9.1-S
PAGE 4 OF 10
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	TEST YEAR 2021
		$000	$000	$000	$000	$000	$000
1	MANHOURS (1)						
2	STRAIGHT-TIME HOURS	160	144	146	136	136	141
3	OVERTIME HOURS	34	31	36	37	34	34
4	TOTAL MANHOURS	194	175	182	173	170	175
5	RATIO OF OVERTIME HOURS	21.25%	21.53%	24.66%	27.21%	25.00%	24.11%
6	TO STRAIGHT-TIME HOURS						
7	LABOR DOLLARS (2)						
8	STRAIGHT-TIME DOLLARS	5,322	4,906	5,054	4,875	4,994	5,279
9	OVERTIME DOLLARS	645	704	963	1,066	749	1,205
10	TOTAL LABOR DOLLARS	5,967	5,610	6,017	5,941	5,743	6,484
11	RATIO OF OVERTIME	12.12%	14.35%	19.05%	21.87%	15.00%	22.83%
12	TO STRAIGHT-TIME DOLLARS						
13	O&M LABOR DOLLARS (2)	3,028	2,839	2,900	3,129	2,794	3,014
14	RATIO OF O&M LABOR DOLLARS	50.75%	50.61%	48.20%	52.67%	48.65%	46.48%
15	TO TOTAL LABOR DOLLARS						
16	TOTAL EMPLOYEE BENEFITS	1,187	1,372	1,190	1,510	1,072	1,106
17	EMPLOYEE BENEFITS EXPENSED	693	663	605	678	543	572
18	RATIO OF BENEFITS EXPENSED	58.38%	48.32%	50.84%	44.90%	50.65%	51.71%
19	TO TOTAL BENEFITS						
20	TOTAL PAYROLL TAXES	435	439	450	478	449	522
21	PAYROLL TAXES EXPENSED	227	232	222	246	212	242
22	RATIO OF PAYROLL TAXES EXPENSED	52.18%	52.85%	49.33%	51.46%	47.22%	46.39%
23	TO TOTAL PAYROLL TAXES						
24	EMPLOYEE LEVELS (3)						
25	JANUARY	74	75	77	71	63	64
26	FEBRUARY	74	73	77	70	64	63
27	MARCH	80	71	74	70	64	66
28	APRIL	80	71	73	67	64	66
29	MAY	80	71	74	66	64	65
30	JUNE	80	72	71	65	64	68
31	JULY	79	72	70	65	63	67
32	AUGUST	80	71	67	65	65	67
33	SEPTEMBER	79	70	65	65	64	70
34	OCTOBER	79	80	72	65	67	70
35	NOVEMBER	79	77	71	66	67	73
36	DECEMBER	77	77	71	65	67	72
37	TOTAL YEAR	941	880	862	800	776	811
38	AVERAGE EMPLOYEE LEVELS	78	73	72	67	65	68
39	YEAR-END EMPLOYEE LEVELS	77	77	71	65	67	72

Notes:
(1) The test year manhours presented reflect actuals for calendar year 2021.
(2) Labor dollars for January through December 2021, have been updated utilizing the Gross Payroll actual labor for calendar year 2021.
(3) The test year employee levels presented reflect total Company Direct employees utilizing actuals by month for calendar year 2021.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
UNION C13-Location PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS / PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC 9.1a-d-S

SCHEDULE C-9.1-S
PAGE 5 OF 10
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	TEST YEAR 2021
		$000	$000	$000	$000	$000	$000
1	MANHOURS (1)						
2	STRAIGHT-TIME HOURS	26	26	28	28	29	28
3	OVERTIME HOURS	3	3	3	3	2	3
4	TOTAL MANHOURS	29	29	31	31	31	31
5	RATIO OF OVERTIME HOURS	11.54%	11.54%	10.71%	10.71%	6.90%	10.71%
6	TO STRAIGHT-TIME HOURS						
7	LABOR DOLLARS (2)						
8	STRAIGHT-TIME DOLLARS	829	876	932	983	1,010	1,003
9	OVERTIME DOLLARS	148	182	190	214	124	159
10	TOTAL LABOR DOLLARS	977	1,058	1,122	1,197	1,134	1,162
11	RATIO OF OVERTIME	17.85%	20.78%	20.39%	21.77%	12.28%	15.85%
12	TO STRAIGHT-TIME DOLLARS						
13	O&M LABOR DOLLARS (2)	496	535	541	631	552	540
14	RATIO OF O&M LABOR DOLLARS	50.77%	50.57%	48.22%	52.72%	48.68%	46.47%
15	TO TOTAL LABOR DOLLARS						
16	TOTAL EMPLOYEE BENEFITS	194	259	222	304	212	198
17	EMPLOYEE BENEFITS EXPENSED	113	125	113	137	107	102
18	RATIO OF BENEFITS EXPENSED	58.25%	48.26%	50.90%	45.07%	50.47%	51.62%
19	TO TOTAL BENEFITS						
20	TOTAL PAYROLL TAXES	82	82	91	96	89	94
21	PAYROLL TAXES EXPENSED	43	43	45	50	42	43
22	RATIO OF PAYROLL TAXES EXPENSED	52.44%	52.44%	49.45%	52.08%	47.19%	46.39%
23	TO TOTAL PAYROLL TAXES						
24	EMPLOYEE LEVELS (3)						
	JANUARY	11	12	12	13	16	13
25	FEBRUARY	11	12	12	13	16	13
26	MARCH	13	12	13	13	17	14
27	APRIL	13	13	13	13	16	14
28	MAY	13	13	13	13	15	14
29	JUNE	13	12	13	13	15	14
30	JULY	12	12	13	13	14	10
31	AUGUST	13	12	13	13	14	10
32	SEPTEMBER	13	12	13	13	14	11
33	OCTOBER	12	13	13	13	14	11
34	NOVEMBER	12	13	13	13	14	15
35	DECEMBER	12	13	13	13	13	15
36	TOTAL YEAR	148	149	154	156	178	154
37	AVERAGE EMPLOYEE LEVELS	12	12	13	13	15	13
38	YEAR-END EMPLOYEE LEVELS	12	13	13	13	13	15

Notes:
(1) The test year manhours presented reflect actuals for calendar year 2021.
(2) Labor dollars for January through December 2021, have been updated utilizing the Gross Payroll actual labor for calendar year 2021.
(3) The test year employee levels presented reflect total Company Direct employees utilizing actuals by month for calendar year 2021.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
UNION C21-Location PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS / PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC 9.1a-d-S

SCHEDULE C-9.1-S
PAGE 6 OF 10
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	TEST YEAR 2021
		$000	$000	$000	$000	$000	$000
1	MANHOURS (1)						
2	STRAIGHT-TIME HOURS	25	23	24	21	27	25
3	OVERTIME HOURS	3	2	4	5	5	5
4	TOTAL MANHOURS	28	25	28	26	32	30
5	RATIO OF OVERTIME HOURS						
6	TO STRAIGHT-TIME HOURS	12.00%	8.70%	14.70%	23.81%	18.52%	20.00%
7	LABOR DOLLARS (2)						
8	STRAIGHT-TIME DOLLARS	805	751	791	734	942	932
9	OVERTIME DOLLARS	159	139	195	252	233	308
10	TOTAL LABOR DOLLARS	964	890	986	986	1,175	1,240
11	RATIO OF OVERTIME						
12	TO STRAIGHT-TIME DOLLARS	19.75%	18.51%	24.65%	34.33%	24.73%	33.05%
13	O&M LABOR DOLLARS (2)	489	450	475	519	572	576
14	RATIO OF O&M LABOR DOLLARS						
15	TO TOTAL LABOR DOLLARS	50.73%	50.56%	48.17%	52.64%	48.68%	46.45%
16	TOTAL EMPLOYEE BENEFITS	192	218	195	251	219	212
17	EMPLOYEE BENEFITS EXPENSED	112	105	99	112	111	109
18	RATIO OF BENEFITS EXPENSED						
19	TO TOTAL BENEFITS	58.33%	48.17%	50.77%	44.62%	50.68%	51.64%
20	TOTAL PAYROLL TAXES	69	72	75	79	92	100
21	PAYROLL TAXES EXPENSED	36	38	37	41	43	46
22	RATIO OF PAYROLL TAXES EXPENSED						
23	TO TOTAL PAYROLL TAXES	52.17%	52.78%	49.33%	51.90%	46.74%	46.39%
24	EMPLOYEE LEVELS (3)						
25	JANUARY	10	12	11	11	14	12
26	FEBRUARY	10	12	10	10	13	12
27	MARCH	12	12	12	11	13	11
28	APRIL	12	12	12	11	13	11
29	MAY	12	11	12	11	13	11
30	JUNE	12	12	11	9	13	13
31	JULY	12	11	11	11	13	13
32	AUGUST	12	11	11	11	12	13
33	SEPTEMBER	12	10	11	11	12	12
34	OCTOBER	12	11	11	12	13	12
35	NOVEMBER	12	11	11	12	13	12
36	DECEMBER	12	11	11	12	13	12
37	TOTAL YEAR	140	136	134	132	155	144
38	AVERAGE EMPLOYEE LEVELS	12	11	11	11	13	12
39	YEAR-END EMPLOYEE LEVELS	12	11	11	12	13	12

Notes:
(1) The test year manhours presented reflect actuals for calendar year 2021.
(2) Labor dollars for January through December 2021, have been updated utilizing the Gross Payroll actual labor for calendar year 2021.
(3) The test year employee levels presented reflect total Company Direct employees utilizing actuals by month for calendar year 2021.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
UNION C24-Location PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS / PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC 9.1a-d-S

SCHEDULE C-9.1-S
PAGE 7 OF 10
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	TEST YEAR 2021
		$000	$000	$000	$000	$000	$000
1	MANHOURS (1)						
2	STRAIGHT-TIME HOURS	23	24	24	23	27	25
3	OVERTIME HOURS	2	2	3	2	2	3
4	TOTAL MANHOURS	25	26	27	25	29	28
5	RATIO OF OVERTIME HOURS	8.70%	8.33%	12.50%	8.70%	7.41%	12.00%
6	TO STRAIGHT-TIME HOURS						
7	LABOR DOLLARS (2)						
8	STRAIGHT-TIME DOLLARS	750	810	829	836	983	958
9	OVERTIME DOLLARS	110	98	160	152	123	137
10	TOTAL LABOR DOLLARS	860	908	989	988	1,106	1,095
11	RATIO OF OVERTIME	14.67%	12.10%	19.30%	18.18%	12.51%	14.30%
12	TO STRAIGHT-TIME DOLLARS						
13	O&M LABOR DOLLARS (2)	436	460	477	520	538	509
14	RATIO OF O&M LABOR DOLLARS	50.70%	50.66%	48.23%	52.63%	48.64%	46.48%
15	TO TOTAL LABOR DOLLARS						
16	TOTAL EMPLOYEE BENEFITS	171	222	196	251	206	187
17	EMPLOYEE BENEFITS EXPENSED	100	107	99	113	105	97
18	RATIO OF BENEFITS EXPENSED	58.48%	48.20%	50.51%	45.02%	50.97%	51.98%
19	TO TOTAL BENEFITS						
20	TOTAL PAYROLL TAXES	70	72	75	79	86	88
21	PAYROLL TAXES EXPENSED	37	38	37	41	41	41
22	RATIO OF PAYROLL TAXES EXPENSED	52.86%	52.78%	49.33%	51.90%	47.67%	46.39%
23	TO TOTAL PAYROLL TAXES						
24	EMPLOYEE LEVELS (3)						
25	JANUARY	10	11	11	11	12	12
26	FEBRUARY	10	11	10	11	12	12
27	MARCH	11	11	11	12	11	12
28	APRIL	11	11	11	12	12	12
29	MAY	11	11	11	11	12	12
30	JUNE	11	11	11	11	12	12
31	JULY	11	11	11	11	12	12
32	AUGUST	11	11	11	11	11	12
33	SEPTEMBER	11	11	11	11	12	12
34	OCTOBER	11	11	11	11	12	11
35	NOVEMBER	11	11	11	11	12	11
36	DECEMBER	11	11	11	11	12	11
37	TOTAL YEAR	130	132	131	134	142	141
38	AVERAGE EMPLOYEE LEVELS	11	11	11	11	12	12
39	YEAR-END EMPLOYEE LEVELS	11	11	11	11	12	11

Notes:
(1) The test year manhours presented reflect actuals for calendar year 2021.
(2) Labor dollars for January through December 2021, have been updated utilizing the Gross Payroll actual labor for calendar year 2021.
(3) The test year employee levels presented reflect total Company Direct employees utilizing actuals by month for calendar year 2021.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
UNION C49-Location PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS / PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC 9.1a-d-S

SCHEDULE C-9.1-S
PAGE 8 OF 10
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	TEST YEAR 2021
		$000	$000	$000	$000	$000	$000
1	MANHOURS (1)						
2	STRAIGHT-TIME HOURS	28	28	27	23	33	35
3	OVERTIME HOURS	8	6	6	6	7	8
4	TOTAL MANHOURS	36	34	33	29	40	43
5	RATIO OF OVERTIME HOURS						
6	TO STRAIGHT-TIME HOURS	28.57%	21.43%	22.22%	26.09%	21.21%	22.86%
7	LABOR DOLLARS (2)						
8	STRAIGHT-TIME DOLLARS	859	937	938	813	1,156	1,251
9	OVERTIME DOLLARS	201	252	305	237	309	372
10	TOTAL LABOR DOLLARS	1,060	1,189	1,243	1,050	1,465	1,623
11	RATIO OF OVERTIME						
12	TO STRAIGHT-TIME DOLLARS	23.40%	26.89%	32.52%	29.15%	26.73%	29.74%
13	O&M LABOR DOLLARS (2)	538	602	599	553	713	754
14	RATIO OF O&M LABOR DOLLARS						
15	TO TOTAL LABOR DOLLARS	50.75%	50.63%	48.19%	52.67%	48.67%	46.46%
16	TOTAL EMPLOYEE BENEFITS	211	291	246	267	273	277
17	EMPLOYEE BENEFITS EXPENSED	123	141	125	120	139	143
18	RATIO OF BENEFITS EXPENSED						
19	TO TOTAL BENEFITS	58.29%	48.45%	50.81%	44.94%	50.92%	51.79%
20	TOTAL PAYROLL TAXES	92	91	80	84	114	131
21	PAYROLL TAXES EXPENSED	48	48	39	44	54	61
22	RATIO OF PAYROLL TAXES EXPENSED						
23	TO TOTAL PAYROLL TAXES	52.17%	52.75%	48.75%	52.38%	47.37%	46.39%
24	EMPLOYEE LEVELS (3)						
25	JANUARY	13	13	13	13	14	15
26	FEBRUARY	13	12	13	13	14	16
27	MARCH	13	12	13	13	15	16
28	APRIL	13	13	13	13	15	16
29	MAY	13	13	13	13	15	16
30	JUNE	13	13	13	13	15	16
31	JULY	13	13	12	12	15	16
32	AUGUST	13	13	12	11	16	16
33	SEPTEMBER	13	13	12	12	16	16
34	OCTOBER	13	13	12	14	16	17
35	NOVEMBER	13	13	12	13	16	17
36	DECEMBER	13	13	13	13	16	17
37	TOTAL YEAR	156	154	151	153	183	194
38	AVERAGE EMPLOYEE LEVELS	13	13	13	13	15	16
39	YEAR-END EMPLOYEE LEVELS	13	13	13	13	16	17

Notes:
(1) The test year manhours presented reflect actuals for calendar year 2021.
(2) Labor dollars for January through December 2021, have been updated utilizing the Gross Payroll actual labor for calendar year 2021.
(3) The test year employee levels presented reflect total Company Direct employees utilizing actuals by month for calendar year 2021.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
TOTAL COMPANY DIRECT NON-UNION PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS / PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):
WPC 9.1a-d-S

SCHEDULE C-9.1-S
PAGE 9 OF 10
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	TEST YEAR 2021
		$000	$000	$000	$000	$000	$000
1	MANHOURS (1)						
2	STRAIGHT-TIME HOURS	1,972	1,967	1,969	1,969	2,179	2,173
3	OVERTIME HOURS	172	185	255	230	178	196
4	TOTAL MANHOURS	2,144	2,152	2,224	2,199	2,357	2,369
5	RATIO OF OVERTIME HOURS	8.72%	9.41%	12.95%	11.68%	8.17%	9.02%
6	TO STRAIGHT-TIME HOURS						
7	LABOR DOLLARS (2)						
8	STRAIGHT-TIME DOLLARS	71,484	73,904	76,013	78,053	88,481	91,674
9	OVERTIME DOLLARS	5,399	6,758	12,087	10,946	7,884	9,784
10	TOTAL LABOR DOLLARS	76,883	80,662	88,100	88,999	96,365	101,458
11	RATIO OF OVERTIME	7.55%	9.14%	15.90%	14.02%	8.91%	10.67%
12	TO STRAIGHT-TIME DOLLARS						
13	O&M LABOR DOLLARS (2)	39,020	40,825	42,460	46,880	46,882	47,154
14	RATIO OF O&M LABOR DOLLARS	50.75%	50.61%	48.20%	52.67%	48.65%	46.48%
15	TO TOTAL LABOR DOLLARS						
16	TOTAL EMPLOYEE BENEFITS	15,300	19,731	17,425	22,617	17,987	17,314
17	EMPLOYEE BENEFITS EXPENSED	8,929	9,539	8,859	10,154	9,111	8,954
18	RATIO OF BENEFITS EXPENSED	58.36%	48.35%	50.84%	44.90%	50.65%	51.71%
19	TO TOTAL BENEFITS						
20	TOTAL PAYROLL TAXES	6,257	6,421	6,742	7,156	7,530	8,172
21	PAYROLL TAXES EXPENSED	3,270	3,396	3,327	3,688	3,551	3,791
22	RATIO OF PAYROLL TAXES EXPENSED	52.26%	52.89%	49.35%	51.54%	47.16%	46.39%
23	TO TOTAL PAYROLL TAXES						
24	EMPLOYEE LEVELS (3)						
	JANUARY	939	942	933	934	1,043	1,055
25	FEBRUARY	937	939	937	934	1,042	1,043
26	MARCH	937	938	956	960	1,039	1,050
27	APRIL	936	942	951	956	1,034	1,045
28	MAY	933	944	949	957	1,033	1,031
29	JUNE	945	940	949	963	1,032	1,042
30	JULY	944	938	946	1,001	1,033	1,030
31	AUGUST	942	931	941	1,001	1,044	1,019
32	SEPTEMBER	941	931	930	999	1,041	1,034
33	OCTOBER	943	935	938	1,017	1,050	1,036
34	NOVEMBER	944	940	935	1,014	1,045	1,063
35	DECEMBER	942	937	930	1,016	1,048	1,069
36	TOTAL YEAR	11,283	11,257	11,295	11,752	12,484	12,517
37	AVERAGE EMPLOYEE LEVELS	940	938	941	979	1,040	1,043
38	YEAR-END EMPLOYEE LEVELS	942	937	930	1,016	1,048	1,069

Notes:
(1) The test year manhours presented reflect actuals for calendar year 2021.
(2) Labor dollars for January through December 2021, have been updated utilizing the Gross Payroll actual labor for calendar year 2021.
(3) The test year employee levels presented reflect total Company Direct employees utilizing actuals by month for calendar year 2021.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
TOTAL COMPANY CORPORATE SERVICES NON-UNION PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS / PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: SUPPLEMENTAL TESTIMONY - ACTUAL UPDATE
WORK PAPER REFERENCE NO(S):

SCHEDULE C-9.1-S
PAGE 10 OF 10
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	TEST YEAR 2021
		$000	$000	$000	$000	$000	$000
1	MANHOURS						
2	STRAIGHT-TIME HOURS	957	1,357	1,339	1,394	1,373	1,440
3	OVERTIME HOURS	16	33	26	19	14	21
4	TOTAL MANHOURS	973	1,390	1,365	1,413	1,387	1,461
5	RATIO OF OVERTIME HOURS	1.67%	2.43%	1.94%	1.36%	1.02%	1.46%
6	TO STRAIGHT-TIME HOURS						
7	LABOR DOLLARS (1)						
8	STRAIGHT-TIME DOLLARS	53,956	69,819	60,170	62,493	60,839	61,033
9	OVERTIME DOLLARS	411	758	593	638	541	760
10	TOTAL LABOR DOLLARS	54,367	70,577	60,763	63,131	61,380	61,793
11	RATIO OF OVERTIME	0.76%	1.09%	0.99%	1.02%	0.89%	1.25%
12	TO STRAIGHT-TIME DOLLARS						
13	O&M LABOR DOLLARS	35,248	45,699	42,782	43,622	42,451	44,881
14	RATIO OF O&M LABOR DOLLARS	64.83%	64.75%	70.41%	69.10%	69.16%	72.63%
15	TO TOTAL LABOR DOLLARS						
16	TOTAL EMPLOYEE BENEFITS	10,764	13,336	11,917	13,436	11,330	12,501
17	EMPLOYEE BENEFITS EXPENSED	8,902	11,196	9,795	11,314	9,160	8,891
18	RATIO OF BENEFITS EXPENSED	82.70%	83.95%	82.19%	84.21%	80.85%	71.13%
19	TO TOTAL BENEFITS						
20	TOTAL PAYROLL TAXES	3,868	4,962	4,266	4,648	4,608	5,421
21	PAYROLL TAXES EXPENSED	2,907	3,934	3,320	3,567	3,431	3,948
22	RATIO OF PAYROLL TAXES EXPENSED	75.16%	79.28%	77.82%	76.74%	74.46%	72.83%
23	TO TOTAL PAYROLL TAXES						
24	EMPLOYEE LEVELS (2)						
25	JANUARY	1,723	2,099	2,190	2,115	2,055	1,867
26	FEBRUARY	1,724	2,093	2,199	2,107	2,049	1,878
27	MARCH	1,751	2,095	2,204	2,075	2,056	1,886
28	APRIL	1,754	2,089	2,177	2,079	2,043	1,890
29	MAY	1,779	2,139	2,188	2,067	2,032	1,883
30	JUNE	1,776	2,140	2,173	2,047	2,061	1,871
31	JULY	1,768	2,154	2,155	2,047	2,034	1,869
32	AUGUST	1,790	2,121	2,134	2,003	2,031	1,890
33	SEPTEMBER	1,787	2,111	2,132	2,031	2,009	1,885
34	OCTOBER	1,783	2,171	2,124	2,041	1,873	1,878
35	NOVEMBER	2,083	2,185	2,117	2,036	1,864	1,915
36	DECEMBER	2,096	2,171	2,120	2,042	1,850	1,938
37	TOTAL YEAR	21,814	25,568	25,913	24,690	23,957	22,650
38	AVERAGE EMPLOYEE LEVELS	1,818	2,131	2,159	2,058	1,996	1,888
39	YEAR-END EMPLOYEE LEVELS	2,096	2,171	2,120	2,042	1,850	1,938

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

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021
SUMMARY OF COH DIRECT O&M EXPENSE EXCLUSIONS

DATA: 12 MOS. ACTUAL
TYPE OF FILING: OBJECTIONS / SUPPLEMENTAL TESTIMONY
WORK PAPER REFERENCE NO(S):
WPC-3.13a-j

SCHEDULE C-3.13
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	COMPANY 3 MOS. ACTUAL/9 MOS. PROJECTED AMOUNT	STAFF REPORT ADJUSTMENT AMOUNT	STAFF 3 MOS. ACTUAL/9 MOS. PROJECTED AMOUNT	COMPANY 12 MOS. ACTUAL AMOUNT
			$	$	$	$
	PURPOSE and DESCRIPTION: To eliminate Lobbying, Sales, Advertising, Other Non-recoverable, Customer Service & Information, and Other Dues & Memberships Expenses from test year operating expenses.					
1	COH DIRECT LOBBYING EXCLUSION	WPC-3.13e,3.13g & 3.13h	(43,492)	(78,000)	(121,492)	(212,513)
2	COH DIRECT CUSTOMER SERVICE AND INFORMATION EXCLUSION	WPC-3.13b	(313,338)	-	(313,338)	(512,270)
3	COH DIRECT SALES EXCLUSION	WPC-3.13c	-	-	-	0
4	COH DIRECT ADVERTISING EXCLUSION	WPC-3.13d	(796)	-	(796)	(134,546)
5	COH DIRECT DUES & MEMBERSHIPS EXCLUSION	WPC-3.13e	(614)	-	(614)	0
6	COH DIRECT CHARITABLE CONTRIBUTIONS EXCLUSION	WPC-3.13f	-	-	-	(186)
7	COH DIRECT OUTSIDE SERVICES EXCLUSION **[1]**	WPC-3.13g	(197,940)	-	(197,940)	(7,278,965)
8	COH DIRECT EMPLOYEE EXPENSES EXCLUSION	WPC-3.13h	(69,198)	(6,840)	(76,038)	(281,973)
9	COH DIRECT MISCELLANEOUS & OTHER EXPENSES EXCLUSION	WPC-3.13i	(1,951)	-	(1,951)	(1,207)
10	TOTAL COH DIRECT O&M EXCLUSIONS		(627,329)	(84,840)	(712,169)	(8,421,661)

[1] Columbia's amended adjustment for Outside Services includes a write-down of the Environmental Remediation Regulatory Asset of $7,266,576.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021
SUMMARY OF COH DIRECT O&M EXPENSE EXCLUSIONS

STAFF ADJUSTMENT	COMPANY ADJUSTMENT [1]	STAFF EXCLUSION REASON	VENDOR	ACCOUNT	WPC REFERENCE	COMPANY CONFIRMED DR REFERENCE	COMPANY POSITION	COMPANY RESPONSE
$ 78,000	$ -	Removal of lobbying expenses misclassified as Outside Services Jeff DeLeone and Associates, LLC - Refer to Co. response DR 37 9/9/2021.	JEFF DELEONE & ASSOCIATES LLC	923	WPC-3.13g - OUTSIDE SERVICES	EXCLUDE in COS. 2021 NET expense was $0	OBJECT	Columbia objects to Staff's lobbying adjustment of $78,000 in acknowledgement that above-the-line lobbying costs were addressed by Columbia and reclassified below-the-line within the test year, and therefore are not included in Columbia's test year O&M expense. Additionally, any other above-the-line lobbying expenses discovered in Columbia's update of actual were removed from the Cost of Service in the Company's update filed on March 31, 2022.
$ 6,519	$ -	Removal of expense for storage shed that was incurred outside of test year (refer to invoice provided in Co. response to DR 131).	MySpend - IN *YODER BARNS LLC	921	WPC-3.13h - EMPLOYEE EXPENSES	Staff 1-131, CE2017 Materials & Supplies	OBJECT	Columbia objects to Staff's removal of the purchase of a storage shed in the amount of $6,519 as the adjustment removes an expense that occurred outside of the test year. As explained in Columbia's response to Staff Request Set 1, No. 121, the purchase of the shed was recorded to O&M expense on Columbia's books in December 2020. This further evidenced in Columbia's update of actual test year costs filed on March 31, 2022, which did not include the cost of the storage shed.
$ 161	$ -	Removal of amounts paid to two churches. Refer to Co. response to DR 131.	RIDGEWAY FIRST CHURCH OF GOD	921	WPC-3.13h - EMPLOYEE EXPENSES	Staff 1-131, EXCLUDE in COS. 2020 Expense not in Actual Test Year.	OBJECT	Columbia objects to Staff's removal of a donation to church in the amount of $161 as the adjustment removes an expense that occurred outside of the test year. As explained in Columbia's response to Staff Request Set 1, No. 121, the donation was recorded to O&M expense on Columbia's books in November 2020. This further evidenced in Columbia's update of actual test year costs filed on March 31, 2022, which did not include the cost of this donation.
$ 160	$ 160	Removal of amounts paid to two churches. Refer to Co. response to DR 131.	TRINITY EVANGELICAL LUTHERAN CHURCH	880	WPC-3.13h - EMPLOYEE EXPENSES	Staff 1-131, EXCLUDE in COS.	OBJECTION IN AGREEMENT	Columbia objects to Staff's removal of a donation to church in the amount of $160 recorded to O&M Expense in January 2021 in acknowledgement that the donation was removed from the Cost of Service in the Company's update of actual costs filed on March 31, 2022.
$ 84,840	$ 160							

[1] The adjustments listed were reflected in Columbia's actual update filed on March 31, 2022.

PUCO Case Nos. 21-0637-GA-AIR, et al.
Staff Data Request Set 1, No. 131
Respondent: Tamaleh Shaeffer

COLUMBIA GAS OF OHIO, INC.
RESPONSE TO STAFF'S DATA REQUEST SET ONE
DATED OCTOBER 19, 2021

Data Request No. 131:

Please provide Staff with the following:

- All accounts payable transactions and associated invoices for the January 2021 amount shown in FERC Account 880 for Trinity Evangelical Lutheran Church. Also, please indicate the purpose for this expense.
- Purpose for the budgeted expense in November 2021 for Ridgeway First Church of God shown in FERC Account 921.
- All accounts payable transactions and associated invoices for the January 2021 amount shown in FERC Account 921 for MySpend – IN Yoder Barns LLC. Also, please indicate the purpose for this expense and for the budgeted expense occurring in December 2021 in the same account for the same amount.

Response:

The selected O&M Employee Expenses from work paper WPC-3.13h for Columbia Direct for Trinity Evangelical Lutheran Church and Ridgeway First Church of God are donations that were misclassified as above-the-line (as utility operating income) and should have been recorded below-the-line (generally recorded to FERC Account 426.4, Other Income and Deductions). Columbia will remove these items from the Cost of Service in its future update.

The December 2020 transaction / expense for Yoder Barns, LLC is supported by the documentation and invoice included in 21-0637-GA-AIR Staff DR Set 1, No. 131, Attachment A. This invoice was accrued in December 2020 as shown on WPC-3.13h, Line 167, or excel Line 253. The December 2020 accrual was reversed in January 2021 (included within the amount shown on WPC-3.13h, Line 172, or excel Line 258) when the invoice was paid as shown on WPC-3.13h, Line 167, or excel Line 253. The invoice is for a shed that is located at the Medina, Ohio Modular Building (located at 1200 Industrial Parkway) where field personnel report. The shed is used for overflow storage from the warehouse. Examples of

items stored include top soil, grass seed, pipe and other materials and supplies overflow due to a lack of space in the building onsite.

Report Key	GL Extraction Date/Time (GMT)	Transaction Date	Employee ID	Employee	Vendor	Expense Type	Business Purpose - Line	Amount	Company	Home Department	Charged Department	Business Unit	Account	Cost Element	Activity
248923	Jan 7, 2021 12:07:27 AM	Dec 8, 2020 12:00:00 AM	462973	Johnson, Tracey	IN *YODER BARNS LLC	Construction Materials / Supplies	Storage Shed	6,519.02	00034	0312200	0312200	00034	92100000	2017	05215

YODER BARNS LLC
WEST SALEM, OH 442878511
(330) 749-5182

Receipt

VISA 6428
Entry Method: Keyed

SALE
12/08/2020
08:25 AM

$6,519.02

Custom Amount	6,519.02
1 x $6,519.02 Each	
Subtotal	6,519.02
Total	$6,519.02

VISA 6428
TRACEY L JOHNSON
SIGNED
Transaction ID: PL0065928795

Auth ID: 099288

I agree to pay the above total amount according to the card issuer agreement.

Please retain for your records.

Thank you for your business!
yoderbarnsllc@gmail.com

YODER BARNS LLC
WEST SALEM, OH 442878511
(330) 749-5182

powered by

PUCO Case Nos. 21-0637-GA-AIR, et al.
OCC Interrogatories Set 8, No. 24
Respondents: Tamaleh Shaeffer, Melissa L. Thompson
As to Objections: Joseph M. Clark

COLUMBIA GAS OF OHIO, INC.
RESPONSE TO THE OFFICE OF THE OHIO
CONSUMERS' COUNSEL'S INTERROGATORIES
DATED FEBRUARY 7, 2021

Interrogatory Set 8, No. 24.

Labor Costs in PSP. Columbia's response to Staff 1-21 (Excel Attachments A to G) shows PSP Deferred costs for each of the years (and with pull-down menus to search costs), and the PSP Deferred Costs include "Labor" costs of $2,199,441 for 2016, $2,213,889 for 2018, and $3,126,436 for 2020 (as three examples). Address the following:

a. For each of the years 2015 to 2021 in the PSP Deferred Cost account, provide the amount of these "Labor" costs identified between: i) Columbia of Ohio direct costs; ii) NCSC allocated costs; and iii) all other types of labor costs by affiliate/entity, and show labor costs by type of component, such as regular payroll, incentives, payroll taxes, etc.

b. Regarding (a) above, explain the various types of services provided by Columbia and NCSC regarding these Labor costs for the period 2015 to 2021. Explain how these "Labor" costs were determined and calculated in the PSP Deferred Cost account for each of the years 2015 to 2021 and show the costs for each type of service provided.

c. Explain if Ohio is the only Columbia Gas jurisdiction paying for these types of related services for the "Labor" costs in (a) and (b) above and explain why. Explain if related services are also provided to other Columbia Gas jurisdictions (Kentucky, Pennsylvania, Virginia, Indiana, and Maryland) and explain how these costs are recorded on the books of these other state jurisdictions if there is no PSP Deferred Cost account for these other state jurisdictions. If all state jurisdictions pay for some portion of these related services, then provide the allocation factor percentage used for allocating to each state jurisdiction (and an explanation of how the factor was determined).

d. Explain if these "Labor" costs are specifically related to services that are only provided because of the existence of the PSP Deferred Cost account, and explain when, or if, these related costs will cease to be incurred when the PSP Deferred Cost account ceases to accumulate new costs. Or explain if these related "Labor" costs will be shifted to Columbia direct payroll or NiSource/NCSC expenses allocated to Columbia of Ohio when the PSP Deferred Cost account ceases to accumulate new costs and explain why this treatment is reasonable.

e. Explain if the types of services provided via these "Labor" costs were previously incurred as Columbia of Ohio direct costs, or NCSC costs allocated to Ohio, in years prior to the creation of the PSP Deferred Cost account in 2015 and provide these costs on Columbia of Ohio books by account number from 2010 to 2014 (and explain the change in these costs compared to costs incurred from 2015 to 2021 in the PSP Deferred cost account).

f. Regarding the Columbia of Ohio direct employee and NCSC employees providing services related to these "Labor" costs, explain if pay raises for these employees have been included in the Company's proposed payroll adjustments, and explain if these Columbia and NCSC employees labor expenses are also included in the Company's proposed payroll adjustments. Identify these employees (by job title, etc.) and their respective costs included in the Company's proposed payroll adjustment, by citing to related workpapers to data requests that show these payroll costs.

g. It appears that the 2018 PSP non-expensed labor costs shown at WPC-3.14d, pages 1 to 3 (used in determining the 3-year average of expensed labor costs for the Company's payroll adjustment) equals the related "Labor" costs shown at the pull-down menu for the PSP Deferred Cost account of $2,213,889. Also, the 2020 PSP non-expensed labor costs at WPC-3.14d, page 3 of 3, of $3,144,742 approximates the "Labor" costs at the pull-down menu for the PSP Deferred Cost account of $3,126,436. Explain if it is the intent that these amounts reconcile between these two documents.

h. Regarding item (g) above, the PSP Deferred Cost account shows "Labor" costs of $607,726 for January to March 2021. Explain if these types of PSP Deferred Cost account "Labor" costs will continue to be included in the PSP Deferred Cost account for months April to December 2021 or explain if these types of "Labor" costs will be expensed on the books (and not included in

the PSP Deferred Cost account – and show where these types of Labor costs for the months April to December 2021 are included in the Company's payroll adjustment.

Response:

Objection. Columbia objects to the extent that part c asks Columbia to explain how Columbia's affiliates in other jurisdictions record PSP-related Labor costs, on the grounds that the requested information is not relevant to these proceedings and the interrogatory is not reasonably calculated to lead to the discovery of admissible evidence.

Subject to and notwithstanding this objection, Columbia responds:

a. *Please see* 21-0637-GA-AIR OCC INT Set 4, No. 35 for explanation and support of Pipeline Safety Program ("PSP") deferred labor expenses. In addition, *referring to* 21-0637-GA-AIR Staff Request Set 1, No. 21, Attachments A through G, payroll taxes for PSP deferred labor expenses for Columbia Gas of Ohio employees were recorded Cost Element 9629-State and Local Tax Other (also identified further by Journal IDs beginning with FICA, FUTA, and SUTA). No incentive compensation expenses were deferred to the PSP for Columbia Gas of Ohio employees, which is evidenced by filtering Staff Request Set 1, No. 21, Attachments A through G and the Cost Elements identified in Columbia's response to 21-0637-GA-AIR OCC INT Set 4, No. 61.

   In an amendment to Columbia's response to OCC INT Set 4, No. 35 regarding NiSource Corporate Services Company ("NCSC") employee's labor and labor-related expenses deferred to the PSP, please see the table below and clarifying response below following further reviews of Columbia's responses to 21-0637-GA-AIR Staff Request Set 1, No. 65 containing supporting documentation of manual journal voucher NCSC Contract Billings deferred to the PSP and sub-selected by Staff.

Staff Request Set 1, No. 65 References				NCSC Labor & Benefits	NCSC Incentive	NCSC Total
Date:	1/4/2022	Line No.:	2018-85	$8,128	$452	$8,581
Date:	1/4/2022	Line No.:	2018-92	$756	$31	$788

Date:	1/4/2022	Line No.:	2019-93	$32,270	$3,369	$35,638
Date:	1/4/2022	Line No.:	2020-81	$30,246	$0	$30,247
Date:	1/28/2022	Line No.:	2021-49	$41,753	$3,843	$45,595
Date:	1/28/2022	Line No.:	2021-50	$8,295	$221	$8,516
	Total NCSC Contract Billed PSP Deferred Labor & Labor-related Benefits:			**$121,448**	**$7,916**	**$129,365**

In addition to the review of NCSC Contract Billing support provided in Columbia's responses to 21-0637-GA-AIR Staff Request Set 1, No. 65, Columbia performed a further review of its NCSC Contract Billings labor and labor-related benefits cost elements associated with PSP work orders and found a total of $4,257,486 had been deferred to the PSP during the 2015 to March 31, 2021 period. *Please see* 21-0637-GA-AIR OCC INT Set 8, No. 24, Attachment A for supporting documentation. Note, this amount is inclusive of the $6,178 NCSC employee labor expenses shared in 21-0637-GA-AIR OCC INT Set 4, No. 35, Attachment G, during the period January to March 2021.

b. *Please see* OCC INT Set 8, No. 24, Part a above. Additionally, *please refer to* Columbia's responses to 21-0637-GA-AIR Staff Request Set 1, No. 21, Attachments A through G, and 21-0637-GA-AIR OCC INT Set 4, No. 35. Referring to Staff Request Set 1, No. 21, Attachments A through G, PSP-related labor expenses for the programs and activities in which support services work was performed are defined by the columns titled "PSP Category", "Work Order", and corresponding "Work Order Description."

PSP-labor related costs (akin to other PSP-related eligible expenses) are deferred in accordance with the PSP Regulatory Asset accounting guidelines provided in the response to 21-0637-GA-AIR OCC INT Set 8, No. 1, Attachment B, and in reference to Columbia's PSP Application in Case No. 14-1615-GA-AAM, it which it states "[t]he costs of implementing the PSP are prudent and necessary business expenses incurred by COH in compliance with PHMSA's regulations. With the exception of the enhanced public awareness initiative these programs are new initiatives and result in 100% incremental costs. Therefore these costs are not currently recovered in COH's base rates." Employees are encouraged to reach out to their leader, or the Accounting Department, to validate proper classification. Furthermore, as explained in the direct testimony of Columbia witness Thompson at Page 7,

Columbia does not plan to continue to exercise the PSP deferral authority after new rates are effective in this proceeding; as such, any previously deferred PSP-related expenses will be recorded to O&M Expense in accordance with Generally Accepted Accounting Principles ("GAAP") and the FERC's Uniform System of Accounts, as well as the company's NiSource Operating and Maintenance Governance Policy (*see* 21-0637-GA-AIR OCC INT Set 7, No. 7, Attachment T for a copy of the NiSource Operating and Maintenance Governance Policy), and *please also see* 21-0637-GA-AIR Staff DR Set 1, No. 63 for copies of the NiSource Capitalization Policies.

c. *See* Objection above.

d. *See* OCC INT Set 8, No. 24, Part b above.

See OCC INT Set 8, No. 24, Parts b above. In the Application, the labor annualization adjustment (Schedule C-3.14) for Columbia Gas of Ohio employee's labor was calculated by utilizing annual gross base salaries per the Payroll Department, and the anticipated wage increase for 2022. A necessary representative normalized level of overtime / premium pay was next added, in order to arrive at an on-going level of gross wages. Finally, a three-year average (2018 to 2020) historical experience ratio of labor O&M expense to gross payroll was applied to arrive at the annualized amount of labor O&M expense. To the extent any PSP-related labor was deferred during the three-year historical period, a representative level of PSP-related labor was excluded from the labor O&M Expense experience factor. *See* work paper WPC-3.14d for support showing exclusion / removal of the PSP deferred labor expenses from the calculation of the labor O&M Expense experience factor in Columbia's filing Application. Provided that Columbia does not plan to continue to exercise the PSP deferral authority after new rates are effective in this proceeding (*see* OCC INT Set 8, No. 24, Part d above), Columbia has determined that it is appropriate to modify its pro forma labor O&M expense experience factor for Columbia Direct (Schedule C-3.14, specifically work paper WPC-3.14d) to reflect the discontinuance of the PSP deferral. In other words, in the Cost of Service update for actual test year costs, Columbia will include an adjustment to its pro forma labor O&M expense experience factor for Columbia Direct to properly reflect previously deferred PSP-related labor expense as O&M expense.

In regard to NCSC allocated labor deferred to the PSP Regulatory Asset, *please see* OCC INT Set 8, No. 24, Part a above, which corrects and clarifies

Columbia's response to 21-0637-GA-AIR OCC INT Set 4, No. 35. Columbia will revise its labor O&M Expense experience factor for NCSC to identify the PSP deferred labor costs in the Cost of Service update.

e. Columbia employee's PSP-related labor costs deferred to the PSP Regulatory Asset, and reported in the general ledger transactional detail provided in 21-0637-GA-AIR Staff Request Set 1, No. 21 Attachments D, E and F for calendar years 2018, 2019, and 2020, respectively, reconcile to the PSP-related labor costs deferred to the PSP shown in work paper WPC-3.14d. The immaterial variance of $18,306 for calendar year 2020 PSP-related labor activity shown in work paper WPC-3.14d is due to a WMS Job Order coding issue explained in Columbia's response to 21-0637-GA-AIR Staff Request Set 1, No. 118.

f. *See* OCC INT Set 8, No. 24, Part d above. Columbia's has continued to defer PSP-related expenses post March 31, 2021, and will continue to do so until an outcome on the PSP from this proceeding is determined by the Commission.

ATTACHMENT

TLS-10-S

FILED UNDER SEAL PURSUANT TO A MOTION FOR PROTECTIVE ORDER

ATTACHMENT

TLS-11-S

FILED UNDER SEAL PURSUANT TO A MOTION FOR PROTECTIVE ORDER

ATTACHMENT

TLS-12-S

FILED UNDER SEAL PURSUANT TO A MOTION FOR PROTECTIVE ORDER

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021
SUMMARY OF CORPORATE ALLOCATED TO COH O&M EXPENSE EXCLUSIONS

DATA: 12 MOS. ACTUAL
TYPE OF FILING: OBJECTIONS / SUPPLEMENTAL TESTIMONY
WORK PAPER REFERENCE NO(S):
WPC-3.21b

SCHEDULE C-3.21, WPC-3.21b
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	PURPOSE AND DESCRIPTION	SUPPORTING SCHEDULE OR WORK PAPER REFERENCE NO.	COMPANY 3 MOS. ACTUAL/9 MOS. PROJECTED AMOUNT	STAFF REPORT ADJUSTMENT AMOUNT	STAFF 3 MOS. ACTUAL/9 MOS. PROJECTED AMOUNT	COMPANY 12 MOS. ACTUAL AMOUNT
			$	$	$	$
	PURPOSE and DESCRIPTION: To eliminate Lobbying, Sales, Advertising, Other Non-recoverable, Customer Service & Information, and Other Dues & Memberships Expenses from test year operating expenses.					
1	CORPORATE ALLOCATED TO COH LOBBYING EXCLUSION	WPC-3.21f, WPC-3.21h & WPC-3.21i	(109,982)	-	(109,982)	(83,665)
2	CORPORATE ALLOCATED TO COH CUSTOMER SERVICE AND INFORMATION EXCLUSION	WPC-3.21c	(9,762)	(2,444)	(12,206)	(9,243)
3	CORPORATE ALLOCATED TO COH SALES EXCLUSION	WPC-3.21d	(211,662)	-	(211,662)	(691,251)
4	CORPORATE ALLOCATED TO COH ADVERTISING EXCLUSION	WPC-3.21e	(232,980)	(7,741)	(240,721)	(367,087)
5	CORPORATE ALLOCATED TO COH DUES & MEMBERSHIPS EXCLUSION	WPC-3.21f	(3,087)	(6,218)	(9,305)	(6,124)
6	CORPORATE ALLOCATED TO COH CHARITABLE CONTRIBUTIONS EXCLUSION	WPC-3.21g	293	-	293	(16)
7	CORPORATE ALLOCATED TO COH OUTSIDE SERVICES EXCLUSION **[1]**	WPC-3.21h	(450,858)	-	(450,858)	(1,513,753)
8	CORPORATE ALLOCATED TO COH EMPLOYEE EXPENSES EXCLUSION	WPC-3.21i	(108,139)	(107,889)	(216,028)	(204,606)
9	CORPORATE ALLOCATED TO COH MISCELLANEOUS & OTHER EXPENSES EXCLUSION	WPC-3.21j	(228,978)	-	(228,978)	(51,279)
10	TOTAL CORPORATE ALLOCATED TO COH O&M EXCLUSIONS		(1,355,154)	(124,292)	(1,479,447)	(2,927,023)

[1] Columbia's amended Outside Services amended adjustment Includes a $1,154,000 accrual that was reversed in January 2022.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021
STAFF EXCLUSIONS OF CORPORATE ALLOCATED TO COH O&M EXPENSE EXCLUSIONS

STAFF ADJUSTMENT	COMPANY ADJUSTMENT [1]	STAFF EXCLUSION REASON	VENDOR	ACCOUNT	WPC REFERENCE	COMPANY POSITION	COMPANY RESPONSE
$ (153)	$ -	Various Columbia's exclusions not included by Staff.	VARIOUS	VARIOUS	WPC-3.21e - ADVERTISING EXPENSES	OBJECT	Columbia agrees to Staff's removal of various expenses allocated to Columbia in 2020 as the adjustment removes expenses that occurred outside of the test year. This is further evidenced in Columbia's update of actual test year costs filed on March 31, 2022, which did not include the cost of these items.
$ 212	$ -	Removed per Company response to Staff DR 52.	FAYETTE BROADCASTING CORP.	923	WPC-3.21e - ADVERTISING EXPENSES	OBJECT	Columbia objects to Staff's removal of the misclassified expense allocated to Columbia in April 2020 as the adjustment removes an expense that occurred outside of the test year. This is further evidenced in Columbia's update of actual test year costs filed on March 31, 2022, which did not include the cost of this item.
$ 6,218	$ -	Removed per Company response to Staff DR 52.	CENTER FOR CORPORATE INNOVATION, INC.	930.2	WPC-3.21f - DUES AND MEMBERSHIPS EXPENSE	OBJECT	Columbia objects to Staff's removal of the this item allocated to Columbia in May 2020 as the adjustment removes an expense that occurred outside of the test year. This is further evidenced in Columbia's update of actual test year costs filed on March 31, 2022, which did not include the cost of this item.
$ 55,000	$ -	Removed per Company response to Staff DR 141.	COLUMBUS PARTNERSHIP	921	WPC-3.21i - EMPLOYEE EXPENSES	OBJECT	Columbia objects to Staff's removal of the this item allocated to Columbia in December 2020 as the adjustment removes an expense that occurred outside of the test year. This is further evidenced in Columbia's update of actual test year costs filed on March 31, 2022, which did not include the cost of this item.
$ 153	$ -	Removed per Company response to Staff DR 141.	HILTON GARDEN IN MERRILLVILLE	923	WPC-3.21i - EMPLOYEE EXPENSES	OBJECT	Columbia objects to Staff's removal of the this item allocated to Columbia in December 2020 as the adjustment removes an expense that occurred outside of the test year. This is further evidenced in Columbia's update of actual test year costs filed on March 31, 2022, which did not include the cost of this item.
$ 50,000	$ 50,000	Removed per Company response to Staff DR 141.	NATIONAL VETERANS MEMORIAL AND MUSEUM	921	WPC-3.21i - EMPLOYEE EXPENSES	OBJECTION IN AGREEMENT	Columbia agrees with Staff; this item should have been recorded below-the-line and was removed from the Company's actual update filed on March 31, 2022.
$ 2,736	$ -	Removed per Company response to Staff DR 141.	YOUNG PRESIDENTS INC COLUMBUS	921	WPC-3.21i - EMPLOYEE EXPENSES	OBJECT	Columbia objects to Staff's removal of this item as this item represents Columbia's membership dues for the organization, which are billed and paid on an annual basis.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021
STAFF EXCLUSIONS OF CORPORATE ALLOCATED TO COH O&M EXPENSE EXCLUSIONS

STAFF ADJUSTMENT	COMPANY ADJUSTMENT [1]	STAFF EXCLUSION REASON	VENDOR	ACCOUNT	WPC REFERENCE	COMPANY POSITION	COMPANY RESPONSE
$ 500	$ 500	Removed per Company response to Staff DR 52.	ADAM MAIER	910	WPC-3.21c - CUSTOMER SERVICE AND INFORMATION EXPENSES	OBJECTION IN AGREEMENT	Columbia agrees with Staff; this item was misclassified and was removed from the Company's actual update filed on March 31, 2022.
$ 370	$ 370	Removed per Company response to Staff DR 52.	ANDREW L OSWALD	910	WPC-3.21c - CUSTOMER SERVICE AND INFORMATION EXPENSES	OBJECTION IN AGREEMENT	Columbia agrees with Staff; this item was misclassified and was removed from the Company's actual update filed on March 31, 2022.
$ 500	$ 500	Removed per Company response to Staff DR 52.	D'AVA BARBER	910	WPC-3.21c - CUSTOMER SERVICE AND INFORMATION EXPENSES	OBJECTION IN AGREEMENT	Columbia agrees with Staff; this item was misclassified and was removed from the Company's actual update filed on March 31, 2022.
$ 500	$ 500	Removed per Company response to Staff DR 52.	RANDY KENDALL	910	WPC-3.21c - CUSTOMER SERVICE AND INFORMATION EXPENSES	OBJECTION IN AGREEMENT	Columbia agrees with Staff; this item was misclassified and was removed from the Company's actual update filed on March 31, 2022.
$ 500	$ 500	Removed per Company response to Staff DR 52.	THOMAS MATERO	910	WPC-3.21c - CUSTOMER SERVICE AND INFORMATION EXPENSES	OBJECTION IN AGREEMENT	Columbia agrees with Staff; this item was misclassified and was removed from the Company's actual update filed on March 31, 2022.
$ 669	$ -	Removed per Company response to Staff DR 52.	HALLMARK BUSINESS CONNECTIONS, LLC	903	WPC-3.21e - ADVERTISING EXPENSES	OBJECT	Columbia agrees with Staff; this item was misclassified and was removed from the Company's actual update filed on March 31, 2022.
$ 261	$ -	Removed per Company response to Staff DR 52.	HALLMARK CARDS INC	903	WPC-3.21e - ADVERTISING EXPENSES	OBJECT	Columbia objects with Staff recommendation because Hallmark cards are sent to customers as a method of customer contact follow-up and customer outreach.
$ 5	$ -	Removed per Company response to Staff DR 52.	HALLMARK BUSINESS CONNECTIONS INC	923	WPC-3.21e - ADVERTISING EXPENSES	OBJECT	Columbia objects with Staff recommendation because Hallmark cards are sent to customers as a method of customer contact follow-up and customer outreach.
$ 5,828	$ -	Removed per Company response to Staff DR 52.	HALLMARK BUSINESS CONNECTIONS, LLC	923	WPC-3.21e - ADVERTISING EXPENSES	OBJECT	Columbia objects with Staff recommendation because Hallmark cards are sent to customers as a method of customer contact follow-up and customer outreach.
$ 919	$ -	Removed per Company response to Staff DR 52.	HALLMARK CARDS INC	923	WPC-3.21e - ADVERTISING EXPENSES	OBJECT	Columbia objects with Staff recommendation because Hallmark cards are sent to customers as a method of customer contact follow-up and customer outreach.
$ 74	$ 74	Removed $61.50 & $12.10 ($73.60 total) per Company response to DR 52.	BUILDING INDUSTRY ASSOCIATION	910	WPC-3.21c - CUSTOMER SERVICE AND INFORMATION EXPENSES	OBJECTION IN AGREEMENT	Columbia agrees with Staff; this item was misclassified and was removed from the Company's actual update filed on March 31, 2022.
$ 124,292	$ 52,444						

[1] The Company adjustments listed were reflected in Columbia's actual update filed on March 31, 2022.

PUCO Case Nos. 21-0637-GA-AIR, et al.
Staff Data Request Set 1, No. 141
Respondent: Tamaleh Shaeffer

COLUMBIA GAS OF OHIO, INC.
RESPONSE TO STAFF'S DATA REQUEST SET ONE
DATED OCTOBER 27, 2021

Data Request No. 141:

Please provide Staff with responses to the following questions/requests that pertain to items presented on WPC-3.21i:

- In reference to answers provided in DR 61 pertaining to Industry, Civic, and Social organizations contained in Account 930.2 Misc. General Expense, please provide Staff with similar written narrative explanations for the following organizations contained in Account 921:
    1. Columbus Partnership
    2. National Veterans Memorial and Museum
    3. Young Presidents Inc. Columbus

Also, please identify the amounts allocated to Columbia Gas of Ohio for the organizations listed above that are contained in the test year.

- In Account 923, there is a line item expense for the Hilton Garden Inn Merrillville. What is the purpose for this expense? Also, please identify the amount allocated to Columbia Gas of Ohio that is contained in the test year.

Response:
Each of the vendor amounts for the twelve-months ended period March 31, 2021 presented in the WPC-3.21 work papers are representative of the costs billed and allocated to Columbia Gas of Ohio, Inc. from NiSource Corporate Services Company ("NCSC").

As explained in Columbia's response to Staff Request Set 1, No. 140, and explained in the Direct Testimony of Columbia witness Shaeffer, at Page 11, in reference to the April to December 2021 projected test year period, the "O&M expense exclusions for the projected period of April through December were based on a review of historical actual expenses for the period April through

December 2020. A projected inflation rate of 2.28 percent (based on the calendar year 2021 annual average compared to the calendar year 2020 annual average) was applied to the identified historical O&M expense exclusion items to arrive at the representative amount to be removed from the projected test year period." In other words, the April through December 2020 expenses displayed in work papers WPC-3.13 (Columbia Direct) and WPC-3.21b through WPC-3.21i were leveraged to review and identify O&M Expense Exclusions for the projected test year period, and are not explicitly included in the April to December 2021 budget.

O&M Expense Exclusions – WPC-3.21i - Account 921 Office Supplies and Other Expenses

- Columbus Partnership:
  The Columbus Partnership is a 501(c)(6) organization.

  The Columbus Partnership costs presented in work paper WPC-3.21i for December 2020 represents Columbia's membership dues, which are billed and paid on an annual basis. As explained above, the April through December 2020 expenses displayed in work papers WPC-3.21 (NCSC Allocated to Columbia) were leveraged to review and identify O&M Expense Exclusions for the projected test year period, and are not explicitly included in the April to December 2021 budget. As shown on WPC-3.21i, Line 49 (excel line 100) the budget-related O&M expense for this vendor is included in the Cost of Service.

  As stated on its web site under About-What We Do and History websites found at https://columbuspartnership.com/what-we-do and https://columbuspartnership.com/history, the Columbus Partnership is an organization of CEOs from Columbus' leading businesses and institutions how to uphold the vision to be the most prosperous region in the U.S. To accomplish this purpose, leaders from member organizations and others convene to address opportunities to advance economic development, smart mobility, public policy, education, leadership development, philanthropy, community branding and downtown development. In 2016, Columbus won the U.S. Department of Transportation's Smart City Challenge, receiving $50 million in grant funding and the designation as America's Smart City. Led by the City of Columbus and the Columbus Partnership, in partnership with The Ohio State University, American Electric Power and many others, Smart Columbus was formed to lead

smart city initiatives in Columbus. Together, Columbus Partnership is dedicated to becoming the nation's leader in mobility innovation. More recently, the organization and its partners led a community-wide collaboration that resulted in the creation of an aggressive new economic development strategy and organization called Columbus 2020. Now known as One Columbus, the public-private partnership is recognized as one of the top economic development groups in the country.

To learn more about Columbus Partnership and its community impact, please see the following website links on initiatives benefiting the greater Columbus area:

1) Economic Development: https://columbuspartnership.com/economicdevelopment
2) Smart City Initiatives: https://columbuspartnership.com/smart-city
3) Government Affairs and Public Policy: https://columbuspartnership.com/governmentaffairs
4) Diversity, Equity and Inclusion: https://columbuspartnership.com/diversity-equity-and-inclusion
5) Columbus Brand and Identity: https://columbuspartnership.com/columbusbrand
6) Leadership Development: https://columbuspartnership.com/leadershipdevelopment
7) Education: https://columbuspartnership.com/education

- National Veterans Memorial and Museum:
  The National Veterans Memorial and Museum is a 501(c)(3) organization.

  The National Veterans Memorial and Museum costs presented in work paper WPC-3.21i for December 2020 represents Columbia's board of directors' membership dues for the organization, which are billed and paid on an annual basis. As explained above, the April through December 2020 expenses displayed in work papers WPC-3.21 (NCSC Allocated to Columbia) were leveraged to review and identify O&M Expense Exclusions for the projected test year period, and are not explicitly included in the April to December 2021 budget. As shown on WPC-3.21i, Line 56 (excel line 107) the budget-related O&M expense for this vendor is included in the Cost of Service, however board of directors membership dues are generally recorded "Below the Line" of utility operating income, specifically to FERC Account 426.1 (Donations). Costs recorded "Below

the Line" of utility operating income are not included in the Cost of Service, therefore dues for this vendor should have been removed, and will appropriately be removed from the company's future Cost of Service update should a charge from the vendor occur in Columbia's update of actual O&M expense.

- Young Presidents' Organization ("YPO"), Columbus Chapter:
  The Young Presidents Organization is a 501(c)(6) organization.

  The YPO Columbus Chapter costs presented in work paper WPC-3.21i for July 2020 represents Columbia's 2020/2021 membership dues for the organization, which are billed and paid on an annual basis. As explained above, the April through December 2020 expenses displayed in work papers WPC-3.21 (NCSC Allocated to Columbia) were leveraged to review and identify O&M Expense Exclusions for the projected test year period, and are not explicitly included in the April to December 2021 budget. As shown on WPC-3.21i, Line 60 (excel line 111) the budget-related O&M expense for this vendor is included in the Cost of Service.

  As stated on the web site's welcome (home) page, https://ypocolumbus.chapterpro.com/frontend/ypocolumbus/index.php, the YPO is a global platform for chief executives to engage, learn and grow. The organization unites over 27,000 business leaders in more than 130 countries. YPO members harness the knowledge, influence, and trust of the world's most influential and innovative leaders who inspire business, personal, family and community. The YPO mission centers on lifelong learning and idea exchange. The Columbus Chapter brings members together approximately twelve to fifteen times a year to discover new insights into many topics, ranging from geopolitical and business to personal/family and community issues. YPO also offers regional, national and international universities, seminars, industry roundtables, and alliances among members and leading higher-learning institutions to examine specific industry trends and best practices.

O&M Expense Exclusions – WPC-3.21i - Account 923 Office Supplies and Other Expenses

- Hilton Garden Inn Merriville:
  The April 2020 Hilton Garden Inn Merriville charge of $153 billed and allocated to Columbia was for a one-time hotel room cancellation fee. Hotel cancellation fess are generally recorded "Below the Line" of utility

operating income, specifically to FERC Account 426.4 (Other Income and Deductions). Costs recorded "Below the Line" of utility operating income are not included in the Cost of Service, therefore the hotel cancellation fees for this vendor should have been removed, and will appropriately be removed from the company's future Cost of Service update should such fees occur in Columbia's update of actual O&M expense.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: AMENDED WITH ACTUALS THROUGH APRIL 2022
WORK PAPER REFERENCE NO(S):

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	ITEM OF EXPENSE	CURRENT CASE ACTUAL (INCEPTION TO DATE)	REVISED CASE ESTIMATED	CURRENT CASE ESTIMATED	PRIOR CASE 08-0072-GA-AIR ACTUAL	PRIOR CASE 08-0072-GA-AIR ESTIMATED
		$000	$000	$000	$000	$000
1	ACCOUNTING / AUDIT	-	70	-	211	-
2	DEPRECIATION STUDY	48	50	70	26	25
3	DSM EXPERT WITNESS	25	71	50	-	-
4	RATE OF RETURN STUDY	47	-	71	48	40
5	REVENUE, CLASS ALLOCATION, AND RATE DESIGN STUDIES	438	650	280	498	260
6	PREPARATION OF RATE CASE DATA	365	500	-	10	90
7	LEGAL	377	1,200	975	201	100
8	PUBLISH OF LEGAL NOTICE	135	170	170	375	200
9	MISCELLANEOUS	15	140	140	6	-
10	TOTAL RATE CASE EXPENSE	1,452	2,851	1,756	1,375	715

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

	RATE CASE	TOTAL EXPENSE TO BE AMORTIZED	OPINION / ORDER DATE	AUTHORIZED AMORTIZATION PERIOD	AMOUNT AMORT./EXP. TO DATE	EXPENSES INCLUDED IN UNADJUSTED TEST YEAR EXPENSES
						$000
11	CURRENT (ESTIMATED)	2,851	TBD	5	0	570

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: AMENDED WITH ACTUALS THROUGH APRIL 2022
WORK PAPER REFERENCE NO(S):

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	ITEM OF EXPENSE	Ref	CURRENT CASE ACTUAL (MAR & APR 2022)	REVISED CASE ESTIMATED	CURRENT CASE ESTIMATED	PRIOR CASE 08-0072-GA-AIR ACTUAL	PRIOR CASE 08-0072-GA-AIR ESTIMATED
			$000	$000	$000	$000	$000
1	ACCOUNTING / AUDIT		-	70	-	211	-
2	DEPRECIATION STUDY	A	3	50	70	26	25
3	DSM EXPERT WITNESS	B	-	71	50	-	-
4	RATE OF RETURN STUDY	C	-	-	71	48	40
5	REVENUE, CLASS ALLOCATION, AND RATE DESIGN STUDIES	D	26	650	280	498	260
6	PREPARATION OF RATE CASE DATA	E	1	500	-	10	90
7	LEGAL	F	15	1,200	975	201	100
8	PUBLISH OF LEGAL NOTICE	G	-	170	170	375	200
9	MISCELLANEOUS	H	0	140	140	6	-
10	TOTAL RATE CASE EXPENSE		46	2,851	1,756	1,375	715

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

	RATE CASE	TOTAL EXPENSE TO BE AMORTIZED	OPINION / ORDER DATE	AUTHORIZED AMORTIZATION PERIOD	AMOUNT AMORT./EXP. TO DATE	EXPENSES INCLUDED IN UNADJUSTED TEST YEAR EXPENSES
						$000
11	CURRENT (ESTIMATED)	2,851	TBD	5	0	570

COLUMBIA GAS OF OHIO,
INC. CASE NO. 21-637-GA-AIR

Reference A

DEPRECIATION STUDY INVOICES

REFERENCE A

Reference A

GANNETT FLEMING

Kara Arnold 127064

Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: [redacted]
ACH/EFT Payment Information:
Account Name: Gannett Fleming Companies ABA [redacted]
Account No. [redacted]
Send Remit Info: AccountsReceivable@gfnet.com

Attention: Melissa Thompson
NiSource - Columbia Gas of Ohio
290 W. Nationwide Boulevard
Columbus, OH 43215
UNITED STATES

Invoice : 0000006148
Invoice Date : 3/9/2022
Project : 067518
Project Name : NiSource - Col Gas of OH - Depr
Bill Term : **

For Professional Services Rendered For 1/29/2022 Through 2/25/2022

Depreciation Study

		Current Billings
000 - Depreciation Study		3,242.50
Rate Labor	3,242.50	

Current Billings		3,242.50
Amount Due This Bill	**US**	3,242.50

John J Spanos

Reference A

Project: 067518 - NiSource - Col Gas of OH - Depr **Invoice: 0000006148**

000 - Depreciation Study

Rate Labor

Class	*Hours*	*Rate*	*Amount*
John J Spanos	4.50	295.000	1,327.50
Senior Analyst	9.50	195.000	1,852.50
Support Staff	0.50	125.000	62.50
Total Rate Labor			***3,242.50***
Total Bill Task: 000 - Depreciation Study			**3,242.50**

Total Project: 067518 - NiSource - Col Gas of OH - Depr **3,242.50**

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference B

DSM EXPERT WITNESS INVOICES

REFERENCE B

No Activity - March and April 2022

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference C

RATE OF RETURN STUDY INVOICES

REFERENCE C

No Activity - March and April 2022

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference D

REVENUE, CLASS ALLOCATION AND RATE DESIGN STUDIES

REFERENCE D

Kara Arnold 127064

BLACK & VEATCH

INVOICE

Reference D

PLEASE REMIT TO:
BLACK & VEATCH MGMT CONSULTING, LLC
P.O. BOX 803823
KANSAS CITY MO 64180-3823
FED ID: 471888435
SERVICE TAX NO :
COMPANY REG NO:
BILL TO:
MELISSA THOMPSON
COLUMBIA GAS OF OHIO
801 EAST 86TH AVENUE
MERRILLVILLE IN 46410

ELECTRONIC FUNDS TRANSFER TO:
BLACK & VEATCH MGMT CONSULTING, LLC
ACCOUNT NUMBER: 293033554
COMMERCE BANK, KC, MO. USA
ABA NUMBER: 101000019
S.W.I.F.T. NO. CBKCUS44
PLEASE INCLUDE INVOICE NUMBER
ORG ID 36075

CLIENT REF	408728
CUSTOMER PO NUMBER	
B&V PROJECT NO	408728
PROJECT NAME	2021 Ohio Gas Rate Case Support
B&V CONTACT	ZARUMBA, RALPH N
TELEPHONE	+13123469029
INVOICE NO	6708753
INVOICE DATE	22-Feb-2022
BILLED THRU	4-Feb-2022
PAYMENT DUE	24-Mar-2022
PAYMENT TERMS	30 NET
INVOICE CURRENCY	USD
INVOICE AMOUNT	26,350.00

DESCRIPTION	HOURS	BILL RATE	LABOR	EXPENSE	TOTAL
CHAMBERS, ROBERT S	4.00	425.00	1,700.00		1,700.00
FEINGOLD, RUSSELL	58.00	425.00	24,650.00		24,650.00
SUBTOTAL					**26,350.00**
TOTAL	**62.00**		**26,350.00**		**26,350.00**

TOTAL DUE (USD)	**26,350.00**

PENALTIES FOR LATE PAYMENT WILL BE ASSESSED AT 15% PER ANNUM, UNLESS OTHERWISE STATED IN THE CONTRACT.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference E

PREPARATION OF RATE CASE DATA INVOICES

REFERENCE E

Robert Half International Accounts Receivable Credit for Duplicate Payment

Reference E

Invoice #	Account	Amount
58619253	92300000	2,890.00
58585697	18235440	3,424.23
59150304	18235440	3,714.75
SBP57953772	92300000	3,440.00
59138673	10700001	1,000.00
Check # 1532986 for Duplicate Payments		**$ 14,468.98**

Line	Unit	Ledger	Account	Amount	Charged Dept	Home Dept	Affiliate	Cost Element	Activity	Location	PC Bus Unit	Project	Work Order	An Type	Billing Pool	Segment	Book Code	Currency	Journal Line Description
20	12	ACTUALS	92300000	(3,440.00)	29000	29000	12	3011	05007						0012	G	R	USD	ROBERT HALF INTERNATIONAL
21	12	ACTUALS	92300000	(2,890.00)	60000	60000	12	3000	05007	OH000					00TA	G	R	USD	ROBERT HALF INTERNATIONAL
23	34	ACTUALS	10700001	(1,000.00)	318520	318520	34	3011	10080		99999	3410080	108034B0 0000000	ACT		G	R	USD	ROBERT HALF INTERNATIONAL
24	**34**	**ACTUALS**	**18235440**	**(7,138.98)**	**318520**	**80100**	**34**	**3011**	**Y2021**		**99999**	**RATECS**	**COH02021**	**ACT**		**G**	**R**	**USD**	**ROBERT HALF INTERNATIONAL**

Journal ID FIN04401 (14,468.98)
Credit to Account 18235440 (7,138.98)

Reference E

Check Date: Mar/17/2022 Check No. 1532986

Supplier Invoice #	Invoice Date	Reference ID	Gross Amount	Discount Available	Paid Amount
OA536135	Mar/10/2022	SINV-10165554	$14,468.98	$0.00	$14,468.98
DUPLICATE PAYMENT					

Supplier Number	Name	Total Discounts
S-000652	NISOURCE CORPORATE SERVICES	$0.00

Check Number	Date	Total Amount	Discounts Taken	Total Paid Amount
1532986	Mar/17/2022	$14,468.98	$0.00	$14,468.98

THIS DOCUMENT HAS MULTIPLE SECURITY FEATURES TO DETER FRAUD AND COUNTERFEITING INCLUDING AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

Robert Half International Inc.
Accounts Payable
2613 Camino Ramon
San Ramon, CA 94583

BANK OF AMERICA
Bank of America Customer Connection
Bank of America N.A.
Atlanta, GA 30304

64-1278/611
1532986

Date 03/17/2022
MM DD YYYY

ACCOUNTS PAYABLE CHECK

Pay Amount **$***14,468.98**

Pay ****FOURTEEN THOUSAND FOUR HUNDRED SIXTY EIGHT AND 98/100 DOLLAR

To The NISOURCE CORPORATE SERVICES

Order Of 240 W NATIONWIDE BLVD
ACCTS PYBL
COLUMBUS, OH 43215
UNITED STATES OF AMERICA

Authorized Signature

Robert Half®
Talent Solutions

Page:	1
Invoice Date:	10/11/2021
Invoice Number:	58585697
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Melissa Thompson
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	10/01/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 85.00	$ 3,400.00
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
2	Perry,Courtney	10/01/2021	Shaeffer,Tamaleh	0.19	HRS	OVT	$ 127.50	$ 24.23
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	10/01/2021		40.19	HRS			$ 3,424.23

Invoice Subtotal: **$ 3,424.23**

TOTAL AMOUNT DUE: **$ 3,424.23**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58585697	$ 3,424.23

0341000016600058585697003424233

rh Robert Half®

Page:	1
Invoice Date:	01/04/2022
Invoice Number:	59150304
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Davis,Elizabeth	12/31/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 90.00	$ 3,600.00
		Purchase Order Number: Need PO Number						
		Reference: Ohio Rate Case						
2	Davis,Elizabeth	12/31/2021	Shaeffer,Tamaleh	0.85	HRS	OVT	$ 135.00	$ 114.75
		Purchase Order Number: Need PO Number						
		Reference: Ohio Rate Case						
	Subtotal for Week-Ended:	12/31/2021		40.85	HRS			$ 3,714.75

Invoice Subtotal: **$ 3,714.75**

TOTAL AMOUNT DUE: **$ 3,714.75**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59150304	$ 3,714.75

03410000166000591503040037147 53

Robert Half

Page:	1
Invoice Date:	04/19/2022
Invoice Number:	59825463
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	04/15/2022	Shaeffer,Tamaleh	20.71	HRS	REG	$ 85.00	$ 1,760.35
		Purchase Order Number: Need PO number						
		Reference: COH Rate Case 2021						
	Subtotal for Week-Ended:	04/15/2022		20.71	HRS			$ 1,760.35

Invoice Subtotal: **$ 1,760.35**

TOTAL AMOUNT DUE: **$ 1,760.35**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59825463	$ 1,760.35

0341000016600059825463001760351

Kara Arnold 127064

Reference E

LWMARTIN LLC
37 Inverary
Trabuco Cyn. CA 92679

Columbia Gas of Ohio, Inc.
Att: Kara Arnold
290 W. Nationwide Blvd.
Columbus, Ohio 43235

February 28, 2022

INVOICE No. 202202

Charges for the provision of professional consulting services related to participation in rate case meetings; review of data request responses and development of ongoing rate case strategy for the benefit of Company, at the request of Company, during the month of February 2022.

Amount: $3,250.00

Total: $3,250.00

Payable to LWMARTIN LLC

Terms: Payable upon receipt.

Kara Arnold 127064

Reference E

LWMARTIN LLC
37 Inverary
Trabuco Cyn. CA 92679

Columbia Gas of Ohio, Inc.
Att: Kara Arnold
290 W. Nationwide Blvd.
Columbus, Ohio 43235

March 31, 2022

INVOICE No. 202203

Charges for the provision of professional consulting services related to participation in rate case meetings; review of data request responses and development of ongoing rate case strategy for the benefit of Company, at the request of Company, during the month of March 2022.

Amount: $3,250.00

Total: $3,250.00

Payable to LWMARTIN LLC

Terms: Payable upon receipt.

COLUMBIA GAS OF OHIO,
INC. CASE NO. 21-637-GA-AIR

Reference F

LEGAL INVOICES
REFERENCE F

Vendor Details

Reference F

Billing Address: 41 S. High Street
Columbus
Ohio 43215

Tax-ID: [redacted]

Header Information

INVOICE NUMBER	1266360
VENDOR	Porter, Wright, Morris, & Arthur LLP
INVOICE DATE	3/11/22
RECEIVED DATE	3/11/22
PROJECT	2019-007460-COH - 2021 Rate Case
POSTING STATUS	Posted
WARNING:	None
BILLING START DATE	2/1/22
BILLING END DATE	2/28/22
SUBMITTED TOTAL	$ 7,679.85
SUBMITTED CURRENCY	USD
LINE ITEM WARNINGS	None

Tax Information

TAX TYPE	US
TAX RATE	0.00 %

Invoice Summary

Type	Rate x Unit	(-) Discount	(-) Adjustment	Tax	Amount
Fees	$8,257.90	$578.05	$0.00	$0.00	$ 7,679.85
Expenses	$0.00	$0.00	$0.00	$0.00	$ 0.00
Invoice Total (USD)	**$8,257.90**	**$578.05**	**$0.00**	**$0.00**	**$ 7,679.85**

Description

Comments to Requester

Line Items

Reference F

View: All Line Items

Line Items 1 - 32 of 32

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
1	2/1/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.20	$7.08	$0.00	$94.12
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
2	2/1/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.10	$3.54	$0.00	$47.06
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
3	2/4/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.60	$21.25	$0.00	$282.35
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
4	2/5/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.20	$7.08	$0.00	$94.12
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
5	2/5/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.20	$7.08	$0.00	$94.12
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
6	2/7/22	Fee	L190 Other Case Assessment, Dev and Admin	Gallon, Eric	$506.00	0.30	$10.63	$0.00	$141.17
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
7	2/7/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	1.40	$49.59	$0.00	$658.81

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
8	2/8/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.20	$7.08	$0.00	$94.12
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
9	2/8/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.10	$3.54	$0.00	$47.06
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
10	2/9/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	1.50	$53.13	$0.00	$705.87
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
11	2/10/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.10	$3.54	$0.00	$47.06
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
12	2/10/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.80	$28.34	$0.00	$376.46
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
13	2/10/22	Fee	L310 Written Discovery	Stemm, Mark S	$503.00	0.80	$28.17	$0.00	$374.23
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
14	2/10/22	Fee	L310 Written Discovery	Stemm, Mark S	$503.00	0.10	$3.52	$0.00	$46.78
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
15	2/11/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.10	$3.54	$0.00	$47.06

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
16	2/11/22	Fee	L310 Written Discovery	Meador, Spencer	$280.00	0.50	$9.80	$0.00	$130.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
17	2/14/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.10	$3.54	$0.00	$47.06
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
18	2/14/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.10	$3.54	$0.00	$47.06
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
19	2/14/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.10	$3.54	$0.00	$47.06
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
20	2/14/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.60	$21.25	$0.00	$282.35
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
21	2/14/22	Fee	L310 Written Discovery	Meador, Spencer	$280.00	0.50	$9.80	$0.00	$130.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
22	2/15/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.30	$10.63	$0.00	$141.17
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
23	2/15/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.20	$7.08	$0.00	$94.12

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
24	2/16/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.10	$3.54	$0.00	$47.06
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
25	2/22/22	Fee	L210 Pleadings	Gallon, Eric	$506.00	0.30	$10.63	$0.00	$141.17
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
26	2/22/22	Fee	L210 Pleadings	Gallon, Eric	$506.00	2.30	$81.47	$0.00	$1,082.33
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
27	2/23/22	Fee	L210 Pleadings	Gallon, Eric	$506.00	2.90	$102.72	$0.00	$1,364.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
28	2/23/22	Fee	L310 Written Discovery	Meador, Spencer	$280.00	0.50	$9.80	$0.00	$130.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
29	2/23/22	Fee	L310 Written Discovery	Stemm, Mark S	$503.00	0.80	$28.17	$0.00	$374.23
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
30	2/24/22	Fee	L210 Pleadings	Gallon, Eric	$506.00	0.10	$3.54	$0.00	$47.06

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
31	2/28/22	Fee	L120 Analysis/Strategy	Gallon, Eric	$506.00	0.80	$28.34	$0.00	$376.46
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
32	2/28/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.10	$3.55	$0.00	$47.05
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								

Access Information

CREATED BY	MODIFIED BY
system, system	system, system
CREATED ON	**MODIFIED ON**
3/11/22 1:13 PM	3/14/22 11:15 PM

Summary Breakdowns

By Timekeeper | By Fee/Expense Category

Timekeeper	Avg Net Rate	Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
2019-007460-COH - 2021 Rate Case						
Gallon, Eric	506.00	13.80	488.79	0.00	6,494.01	84.56%
Meador, Spencer	280.00	1.50	29.40	0.00	390.60	5.09%
Stemm, Mark S	503.00	1.70	59.86	0.00	795.24	10.35%

Remittance Details

Reference F

Ready to send to AP:	Yes	**Invoice On Hold For AP:**	No
Acceptance Status:	Accepted	**Date Received by AP:**	3/14/22
Reason for Rejection:			
Payment Method:	Check	**Check #**	2012035255
Paid Date:	3/15/22	**Total Amount on Check:**	7,680
Paid Amount:	7,680	**Paid By Insurance Group:**	No

User Rights

Option	User	Read	Update	Delete	Perm
Allow	Mann, Charlene	Yes	Yes	No	No
Allow	MacDonald, Cheryl	Yes	Yes	No	No
Allow	Clark, Joe	Yes	Yes	No	No

Active Requests

Request Name	Requester	Request Date	Expiration Date	Status
No records available.				

Completed Requests

Item	Request Name	Requester	Request Date	Completion Date	Comment	Outcome
1	Post Invoice for 7,679.85 USD	Porter, Wright, Morris, & Arthur LLP	3/11/22	3/11/22		Approved

Approval History

Stop	Performer	Activity	Date/Time	Internal Comment
1	Clark, Joe	Approved	3/11/22 2:36 PM	

Versions

Reference F

Invoice Version	Created On	Rejection Date	Invoice Reason/Comments
No versions available.			

Invoice Details

PAID BY INSURANCE GROUP No	ALTERNATIVE FEE No
PAID AMOUNT 7,679.85	INVOICE ON HOLD FOR AP No
ACCEPTANCE STATUS Accepted	INSURANCE INVOICE? No
PAYMENT METHOD Check	CHECK # 2012035255
CHECK DATE	WITHHOLDING AMOUNT
MATTER TYPE Matter	REASON FOR REJECTION
TRANSACTION MATTER	DISPUTE MATTER 2019-007460-COH - 2021 Rate Case
PO NUMBER	TOTAL AMOUNT ON CHECK 7,679.85
READY TO SEND TO AP Yes	PAID DATE 3/15/22
MATTER CATEGORY 308 - State Regulatory	DATE RECEIVED BY AP 3/14/22

Vendor Details

Billing Address: 41 S. High Street
Columbus
Ohio 43215

Tax-ID: [redacted]

Header Information

INVOICE NUMBER	1268657
VENDOR	Porter, Wright, Morris, & Arthur LLP
INVOICE DATE	4/13/22
RECEIVED DATE	4/13/22
PROJECT	2019-007460-COH - 2021 Rate Case
POSTING STATUS	Posted
WARNING:	None
BILLING START DATE	3/1/22
BILLING END DATE	3/31/22
SUBMITTED TOTAL	$ 7,101.57
SUBMITTED CURRENCY	USD
LINE ITEM WARNINGS	None

Tax Information

TAX TYPE	US
TAX RATE	0.00 %

Invoice Summary

Type	Rate x Unit	(-) Discount	(-) Adjustment	Tax	Amount
Fees	$7,719.10	$617.53	$0.00	$0.00	$ 7,101.57
Expenses	$0.00	$0.00	$0.00	$0.00	$ 0.00
Invoice Total (USD)	**$7,719.10**	**$617.53**	**$0.00**	**$0.00**	**$ 7,101.57**

Description

Comments to Requester

Line Items

View: All Line Items

Line Items 1 - 31 of 31

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
1	3/1/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.40	$16.19	$0.00	$186.21
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
2	3/4/22	Fee	L120 Analysis/Strategy	Gallon, Eric	$506.00	0.30	$12.14	$0.00	$139.66
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
3	3/7/22	Fee	L120 Analysis/Strategy	Gallon, Eric	$506.00	0.20	$8.10	$0.00	$93.10
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
4	3/7/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	1.30	$52.62	$0.00	$605.18
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) [redacted]								
5	3/7/22	Fee	L310 Written Discovery	Harrison, Barbara	$230.00	0.60	$11.04	$0.00	$126.96
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze [redacted]								
6	3/8/22	Fee	L120 Analysis/Strategy	Gallon, Eric	$506.00	0.30	$12.14	$0.00	$139.66
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) [redacted]								
7	3/8/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.10	$4.05	$0.00	$46.55

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) [redacted]								
8	3/9/22	Fee	L190 Other Case Assessment, Dev and Admin	Hughes, Bradfield B	$443.00	0.30	$10.63	$0.00	$122.27
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) [redacted]								
9	3/9/22	Fee	L120 Analysis/Strategy	Rama, Sahir	$280.00	2.20	$49.28	$0.00	$566.72
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze [redacted]								
10	3/10/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.70	$28.34	$0.00	$325.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A108 Communicate (other external) [redacted]								
11	3/10/22	Fee	L120 Analysis/Strategy	Gallon, Eric	$506.00	0.20	$8.10	$0.00	$93.10
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) [redacted]								
12	3/10/22	Fee	L120 Analysis/Strategy	Rama, Sahir	$280.00	4.00	$89.60	$0.00	$1,030.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze [redacted]								
13	3/10/22	Fee	L120 Analysis/Strategy	Rama, Sahir	$280.00	0.30	$6.72	$0.00	$77.28
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) [redacted]								
14	3/14/22	Fee	L120 Analysis/Strategy	Gallon, Eric	$506.00	0.10	$4.05	$0.00	$46.55
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend [redacted]								
15	3/15/22	Fee	L120 Analysis/Strategy	Gallon, Eric	$506.00	0.50	$20.24	$0.00	$232.76

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) [redacted]								
16	3/15/22	Fee	L120 Analysis/Strategy	Gallon, Eric	$506.00	0.10	$4.05	$0.00	$46.55
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) [redacted]								
17	3/17/22	Fee	L120 Analysis/Strategy	Gallon, Eric	$506.00	1.00	$40.48	$0.00	$465.52
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) [redacted]								
18	3/17/22	Fee	L190 Other Case Assessment, Dev and Admin	Stemm, Mark S	$503.00	1.00	$40.24	$0.00	$462.76
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) [redacted]								
19	3/22/22	Fee	L190 Other Case Assessment, Dev and Admin	Gallon, Eric	$506.00	0.20	$8.10	$0.00	$93.10
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for [redacted]								
20	3/22/22	Fee	L120 Analysis/Strategy	Gallon, Eric	$506.00	0.20	$8.10	$0.00	$93.10
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) [redacted]								
21	3/22/22	Fee	L120 Analysis/Strategy	Gallon, Eric	$506.00	0.20	$8.10	$0.00	$93.10
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) [redacted]								
22	3/22/22	Fee	L190 Other Case Assessment, Dev and Admin	Gallon, Eric	$506.00	0.10	$4.05	$0.00	$46.55

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) [redacted]								
23	3/22/22	Fee	L120 Analysis/Strategy	Rama, Sahir	$280.00	0.20	$4.48	$0.00	$51.52
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) [redacted]								
24	3/23/22	Fee	L120 Analysis/Strategy	Rama, Sahir	$280.00	2.40	$53.76	$0.00	$618.24
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A102 Research [redacted]								
25	3/24/22	Fee	L120 Analysis/Strategy	Rama, Sahir	$280.00	3.50	$78.40	$0.00	$901.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A102 Research [redacted]								
26	3/24/22	Fee	L120 Analysis/Strategy	Rama, Sahir	$280.00	0.10	$2.24	$0.00	$25.76
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) [redacted]								
27	3/24/22	Fee	L120 Analysis/Strategy	Rama, Sahir	$280.00	0.10	$2.24	$0.00	$25.76
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) [redacted]								
28	3/25/22	Fee	L120 Analysis/Strategy	Rama, Sahir	$280.00	0.70	$15.68	$0.00	$180.32
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A102 Research [redacted]								
29	3/25/22	Fee	L120 Analysis/Strategy	Rama, Sahir	$280.00	0.10	$2.24	$0.00	$25.76
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) [redacted]								
30	3/28/22	Fee	L190 Other Case Assessment, Dev and Admin	Gallon, Eric	$506.00	0.10	$4.05	$0.00	$46.55

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) [redacted]								
31	3/29/22	Fee	L120 Analysis/Strategy	Gallon, Eric	$506.00	0.20	$8.08	$0.00	$93.12
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) [redacted]								

Access Information

CREATED BY	MODIFIED BY
system, system	system, system
CREATED ON	**MODIFIED ON**
4/13/22 10:34 AM	4/20/22 11:29 PM

Summary Breakdowns

By Timekeeper| By Fee/Expense Category

Timekeeper	Avg Net Rate	Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
2019-007460-COH - 2021 Rate Case						
Gallon, Eric	506.00	6.20	250.98	0.00	2,886.22	40.64%
Harrison, Barbara	230.00	0.60	11.04	0.00	126.96	1.79%
Hughes, Bradfield B	443.00	0.30	10.63	0.00	122.27	1.72%
Rama, Sahir	280.00	13.60	304.64	0.00	3,503.36	49.33%
Stemm, Mark S	503.00	1.00	40.24	0.00	462.76	6.52%

Remittance Details

Ready to send to AP: Yes

Invoice On Hold For AP: No

Acceptance Status: Accepted

Date Received by AP: 4/20/22

Reason for Rejection:

Payment Method: Check

Check # 2012035927

Paid Date: 4/21/22

Total Amount on Check: 7,102

Paid Amount: 7,102

Paid By Insurance Group: No

User Rights

Option	User	Read	Update	Delete	Perm
Allow	Mann, Charlene	Yes	Yes	No	No
Allow	MacDonald, Cheryl	Yes	Yes	No	No
Allow	Clark, Joe	Yes	Yes	No	No

Active Requests

Request Name	Requester	Request Date	Expiration Date	Status
No records available.				

Completed Requests

Item	Request Name	Requester	Request Date	Completion Date	Comment	Outcome
1	Post Invoice for 7,101.57 USD	Porter, Wright, Morris, & Arthur LLP	4/13/22	4/20/22		Approved

Approval History

Stop	Performer	Activity	Date/Time	Internal Comment
1	Clark, Joe	Approved	4/20/22 8:44 AM	

Versions

Invoice Version	Created On	Rejection Date	Invoice Reason/Comments
No versions available.			

Invoice Details

PAID BY INSURANCE GROUP No	ALTERNATIVE FEE No
PAID AMOUNT 7,101.57	INVOICE ON HOLD FOR AP No
ACCEPTANCE STATUS Accepted	INSURANCE INVOICE? No
PAYMENT METHOD Check	CHECK # 2012035927
CHECK DATE	WITHHOLDING AMOUNT
MATTER TYPE Matter	REASON FOR REJECTION
TRANSACTION MATTER	DISPUTE MATTER 2019-007460-COH - 2021 Rate Case
PO NUMBER	TOTAL AMOUNT ON CHECK 7,101.57
READY TO SEND TO AP Yes	PAID DATE 4/21/22
MATTER CATEGORY 308 - State Regulatory	DATE RECEIVED BY AP 4/20/22

COLUMBIA GAS OF OHIO,
INC. CASE NO. 21-637-GA-AIR

Reference G

PUBLISH OF LEGAL NOTICE INVOICES REFERENCE G

No Activity - March 2022

COLUMBIA GAS OF OHIO,
INC. CASE NO. 21-637-GA-AIR

Reference H

MISCELLANEOUS INVOICES REFERENCE H

Reference H

Invoice

CONCENTRIC ENERGY ADVISORS

March 28, 2022
Engagement No: 003907.00
Invoice No: 0015552

Adam Gale
NiSource Corporate Services
290 W. Nationwide Blvd.
Columbus, OH 43215

Engagement 003907.00 NiSource Demand Forecasting 2021
Professional Services from February 1, 2022 to February 28, 2022

Phase 06 COH Rate Case
Professional Personnel

	Hours	Rate	Amount	
Vice President	.25	540.00	135.00	
Totals	.25		135.00	
Total Labor				135.00
		Total this Phase		$135.00
		Total this Invoice		$135.00

Billings to Date

	Current	Prior	Total
Labor	135.00	179,768.98	179,903.98
Totals	135.00	179,768.98	179,903.98

For billing inquiries or to request electronic payment instructions,
please contact us at: **accounting@ceadvisors.com**

Taxpayer ID: [redacted]

Please note, we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Reference H

Engagement	003907.00	NiSource Demand Forecasting 2021	Invoice	0015552

Billing Backup

Monday, March 28, 2022

Concentric Energy Advisors, Inc. Invoice 0015552 Dated 3/28/2022 2:28:43 PM

Engagement 003907.00 NiSource Demand Forecasting 2021

Phase 06 COH Rate Case

Professional Personnel

		Hours	Rate	Amount	
Vice President					
Bartos, Melissa	2/7/2022	.25	540.00	135.00	
Participate in weekly rate case update call					
Totals		.25		135.00	
Total Labor					135.00

Total this Phase	$135.00
Total this Engagement	$135.00
Total this Report	$135.00

PUCO Case Nos. 21-0637-GA-AIR, et al.
Staff Data Request Set 1, No. 1 Supplement
Respondent: Tamaleh Shaeffer
As to the Objection: Joseph Clark

COLUMBIA GAS OF OHIO, INC.
RESPONSE TO STAFF'S DATA REQUEST SET ONE
DATED OCTOBER 26, 2021

Data Request No. 1:

Please provide Staff with the following:

Invoices for all rate case expenses incurred to date
Subsequent rate case expense invoices as they become available

Please provide Staff with the following:

Accounts payable transactions from the Company ledger, in excel format and grouped by FERC account by month, that comprise the monthly totals in each of the O&M FERC accounts listed on work paper WPC-2.1 for the period January 1, 2021 – March 31, 2021. Please group the transactions as labor-related and non-labor-related.

Supplemental Response for January and February 2022 Rate Case Expenses:

<u>Rate Case Expense Invoices</u>
Objection. Columbia objects to this data request to the extent that it would require the disclosure of attorney/client communications protected by the attorney/client privilege. Without waiving said objection, Columbia is providing a responsive document with privileged communications redacted.

See 21-0637-GA-AIR, Staff Request Set 1, No. 1, Attachment B – Supplemental January and February 2022 for copies of the rate case expense invoices for January and February 2022, as well as an Amended copy of Schedule C-8 reflecting inception-to-date incurred rate case expenses (Page 1), and the rate case expenses for the months of November and December (Page 2). Columbia will provide monthly supplemental updates of 21-0637-GA-AIR, Staff Request Set 1, No. 1, Attachment B to include an Amended copy of Schedule C-8

reflecting inception-to-date incurred rate case expenses, and copies of supporting invoices as the information becomes available.

Supplemental Response for November and December 2021 Rate Case Expenses:

Rate Case Expense Invoices
Objection. Columbia objects to this data request to the extent that it would require the disclosure of attorney/client communications protected by the attorney/client privilege. Without waiving said objection, Columbia is providing a responsive document with privileged communications redacted.

See 21-0637-GA-AIR, Staff Request Set 1, No. 1, Attachment B – Supplemental November and December 2021 for copies of the rate case expense invoices for November and December 2021, as well as an Amended copy of Schedule C-8 reflecting inception-to-date incurred rate case expenses (Page 1), and the rate case expenses for the months of November and December (Page 2). Columbia will provide monthly supplemental updates of 21-0637-GA-AIR, Staff Request Set 1, No. 1, Attachment B to include an Amended copy of Schedule C-8 reflecting inception-to-date incurred rate case expenses, and copies of supporting invoices as the information becomes available.

Supplemental Response for October 2021 Rate Case Expenses:

Rate Case Expense Invoices
Objection. Columbia objects to this data request to the extent that it would require the disclosure of attorney/client communications protected by the attorney/client privilege. Without waiving said objection, Columbia is providing a responsive document with privileged communications redacted.

See 21-0637-GA-AIR, Staff Request Set 1, No. 1, Attachment B – Supplemental October 2021 for copies of the rate case expense invoices for October 2021, as well as an Amended copy of Schedule C-8 reflecting inception-to-date incurred rate case expenses (Page 1), and the rate case expenses for the months of October 2021 (Page 2). Columbia will provide monthly supplemental updates of 21-0637-GA-AIR, Staff Request Set 1, No. 1, Attachment B to include an Amended copy of Schedule C-8 reflecting inception-to-date incurred rate case expenses, and copies of supporting invoices as the information becomes available.

Supplemental Response for August and September 2021 Rate Case Expenses:

Rate Case Expense Invoices
Objection. Columbia objects to this data request to the extent that it would require the disclosure of attorney/client communications protected by the attorney/client privilege. Without waiving said objection, Columbia is providing a responsive document with privileged communications redacted.

See 21-0637-GA-AIR, Staff Request Set 1, No. 1, Attachment B – Supplemental August & September 2021 for copies of the rate case expense invoices for August and September 2021, as well as an Amended copy of Schedule C-8 reflecting inception-to-date incurred rate case expenses (Page 1), and the rate case expenses for the months of August and September 2021 (Page 2). Columbia will provide monthly supplemental updates of 21-0637-GA-AIR, Staff Request Set 1, No. 1, Attachment B to include an Amended copy of Schedule C-8 reflecting inception-to-date incurred rate case expenses, and copies of supporting invoices as the information becomes available.

Supplemental Response for July 2021 Rate Case Expenses:

Rate Case Expense Invoices
Objection. Columbia objects to this data request to the extent that it would require the disclosure of attorney/client communications protected by the attorney/client privilege. Without waiving said objection, Columbia is providing a responsive document with privileged communications redacted.

See 21-0637-GA-AIR, Staff Request Set 1, No. 1, Attachment B – Supplemental July 2021 for copies of the rate case expense invoices for July 2021, as well as an Amended copy of Schedule C-8 reflecting inception-to-date incurred rate case expenses (Page 1), and the rate case expenses for the month of July 2021 (Page 2). Columbia will provide monthly supplemental updates of 21-0637-GA-AIR, Staff Request Set 1, No. 1, Attachment B to include an Amended copy of Schedule C-8 reflecting inception-to-date incurred rate case expenses, and copies of supporting invoices as the information becomes available.

Initial Response:

Rate Case Expense Invoices

Objection. Columbia objects to this data request to the extent that it would require the disclosure of attorney/client communications protected by the attorney/client privilege. Without waiving said objection, Columbia is providing a responsive document with privileged communications redacted.

See 21-0637-GA-AIR, Staff Request Set 1, No. 1, Attachment A for copies of the rate case expense invoices incurred to-date through May 2021 as filed in Schedule C-8 in the Company's June 30, 2021 Application.

See 21-0637-GA-AIR, Staff Request Set 1, No. 1, Attachment B for copies of the rate case expense invoices for June 2021, as well as an Amended copy of Schedule C-8 reflecting inception-to-date incurred rate case expenses (Page 1), and the rate case expenses for the month of June 2021 (Page 2). Columbia will provide monthly supplemental updates of 21-0637-GA-AIR, Staff Request Set 1, No. 1, Attachment B to include an Amended copy of Schedule C-8 reflecting inception-to-date incurred rate case expenses, and copies of supporting invoices as the information becomes available.

Accounts Payable Transactions

See 21-0637-GA-AIR, Staff Request Set 1, No. 1, Attachments C, D, and E in excel format for a listing of the general ledger accounts payable transactions sorted by FERC account, by month, as recorded to various O&M Expenses for the period January 1, 2021 – March 31, 2021. Please note, all accounts payable transactions for the period requested were recorded to non-labor Cost Elements. In addition, O&M Expense amounts listed on work paper WPC-2.1 for the period January 1, 2021 – March 31, 2021 represent all general ledger transactions in recorded to the FERC accounts in totality. The O&M Expense amounts included in these attachments include only the monthly accounts payable journal voucher transactions recorded on the Company's general ledger.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: AMENDED WITH ACTUALS THROUGH FEBRUARY 2022
WORK PAPER REFERENCE NO(S):

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	ITEM OF EXPENSE	CURRENT CASE ACTUAL (INCEPTION TO DATE)	REVISED CASE ESTIMATED	CURRENT CASE ESTIMATED	PRIOR CASE 08-0072-GA-AIR ACTUAL	PRIOR CASE 08-0072-GA-AIR ESTIMATED
		$000	$000	$000	$000	$000
1	ACCOUNTING / AUDIT	-	70	-	211	-
2	DEPRECIATION STUDY	45	50	70	26	25
3	DSM EXPERT WITNESS	25	71	50	-	-
4	RATE OF RETURN STUDY	47	-	71	48	40
5	REVENUE, CLASS ALLOCATION, AND RATE DESIGN STUDIES	412	650	280	498	260
6	PREPARATION OF RATE CASE DATA	364	500	-	10	90
7	LEGAL	362	1,200	975	201	100
8	PUBLISH OF LEGAL NOTICE	135	170	170	375	200
9	MISCELLANEOUS	15	140	140	6	-
10	TOTAL RATE CASE EXPENSE	1,406	2,851	1,756	1,375	715

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

	RATE CASE	TOTAL EXPENSE TO BE AMORTIZED	OPINION / ORDER DATE	AUTHORIZED AMORTIZATION PERIOD	AMOUNT AMORT./EXP. TO DATE	EXPENSES INCLUDED IN UNADJUSTED TEST YEAR EXPENSES
						$000
11	CURRENT (ESTIMATED)	2,851	TBD	5	0	570

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL
TYPE OF FILING: AMENDED WITH ACTUALS THROUGH FEBRUARY 2022
WORK PAPER REFERENCE NO(S):

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	ITEM OF EXPENSE	Ref	CURRENT CASE ACTUAL (JAN & FEB 2022)	REVISED CASE ESTIMATED	CURRENT CASE ESTIMATED	PRIOR CASE 08-0072-GA-AIR ACTUAL	PRIOR CASE 08-0072-GA-AIR ESTIMATED
			$000	$000	$000	$000	$000
1	ACCOUNTING / AUDIT		-	70	-	211	-
2	DEPRECIATION STUDY	A	1	50	70	26	25
3	DSM EXPERT WITNESS	B	-	71	50	-	-
4	RATE OF RETURN STUDY	C	-	-	71	48	40
5	REVENUE, CLASS ALLOCATION, AND RATE DESIGN STUDIES	D	4	650	280	498	260
6	PREPARATION OF RATE CASE DATA	E	102	500	-	10	90
7	LEGAL	F	16	1,200	975	201	100
8	PUBLISH OF LEGAL NOTICE	G	-	170	170	375	200
9	MISCELLANEOUS	H	1	140	140	6	-
10	TOTAL RATE CASE EXPENSE		123	2,851	1,756	1,375	715

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

	RATE CASE	TOTAL EXPENSE TO BE AMORTIZED	OPINION / ORDER DATE	AUTHORIZED AMORTIZATION PERIOD	AMOUNT AMORT./EXP. TO DATE	EXPENSES INCLUDED IN UNADJUSTED TEST YEAR EXPENSES
						$000
11	CURRENT (ESTIMATED)	2,851	TBD	5	0	570

COLUMBIA GAS OF OHIO,
INC. CASE NO. 21-637-GA-AIR

Reference A

DEPRECIATION STUDY INVOICES

REFERENCE A

Kara Arnold 127064

Gannett Fleming

Reference A

[redacted]

Attention: Melissa Thompson
NiSource - Columbia Gas of Ohio
290 W. Nationwide Boulevard
Columbus, OH 43215
UNITED STATES

Invoice : 0000003896
Invoice Date : 1/12/2022
Project : 067518
Project Name : NiSource - Col Gas of OH - Depr
Bill Term : **

For Professional Services Rendered For 12/4/2021 Through 12/31/2021

Depreciation Study

		Current Billings
000 - Depreciation Study		442.50
Rate Labor	442.50	

Current Billings		442.50
Amount Due This Bill	**US**	442.50

John J Spanos

Reference A

Project: 067518 - NiSource - Col Gas of OH - Depr **Invoice: 0000003896**

000 - Depreciation Study

Rate Labor

Class	*Hours*	*Rate*	*Amount*
Analyst	1.00	180.00	180.00
John J. Spanos	0.50	285.00	142.50
Support Staff	1.00	120.00	120.00
Total Rate Labor			***442.50***
Total Bill Task: 000 - Depreciation Study			**442.50**

Total Project: 067518 - NiSource - Col Gas of OH - Depr **442.50**

Reference A

Kara Arnold 127064

GANNETT FLEMING

[redacted]

Attention: Melissa Thompson
NiSource - Columbia Gas of Ohio
290 W. Nationwide Boulevard
Columbus, OH 43215
UNITED STATES

Invoice : 0000005234
Invoice Date : 2/14/2022
Project : 067518
Project Name : NiSource - Col Gas of OH - Depr
Bill Term : **

For Professional Services Rendered For 1/1/2022 Through 1/28/2022

Depreciation Study

		Current Billings
000 - Depreciation Study		392.50
Rate Labor	392.50	

Current Billings		392.50
Amount Due This Bill	**US**	392.50

John J Spanos

Reference A

Project: 067518 - NiSource - Col Gas of OH - Depr **Invoice: 0000005234**

000 - Depreciation Study

Rate Labor

Class	*Hours*	*Rate*	*Amount*
John J Spanos	1.00	295.000	295.00
Senior Analyst	0.50	195.000	97.50
Total Rate Labor			***392.50***
Total Bill Task: 000 - Depreciation Study			**392.50**

Total Project: 067518 - NiSource - Col Gas of OH - Depr **392.50**

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference B

DSM EXPERT WITNESS INVOICES

REFERENCE B

No Activity - January and February 2022

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference C

RATE OF RETURN STUDY INVOICES

REFERENCE C

No Activity - January and February 2022

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference D

REVENUE, CLASS ALLOCATION AND RATE DESIGN STUDIES

REFERENCE D

BLACK & VEATCH

Kara Arnold 127064

INVOICE

Reference D

PLEASE REMIT TO:
BLACK & VEATCH MGMT CONSULTING, LLC
P.O. BOX 803823
KANSAS CITY MO 64180-3823
FED ID: 471888435
SERVICE TAX NO :
COMPANY REG NO:
BILL TO:
MELISSA THOMPSON
COLUMBIA GAS OF OHIO
801 EAST 86TH AVENUE
MERRILLVILLE IN 46410

ELECTRONIC FUNDS TRANSFER TO:
[redacted]

CLIENT REF	408728
CUSTOMER PO NUMBER	
B&V PROJECT NO	408728
PROJECT NAME	2021 Ohio Gas Rate Case Support
B&V CONTACT	ZARUMBA, RALPH N
TELEPHONE	+13123469029
INVOICE NO	6708496
INVOICE DATE	4-Jan-2022
BILLED THRU	31-Dec-2021
PAYMENT DUE	3-Feb-2022
PAYMENT TERMS	30 NET
INVOICE CURRENCY	USD
INVOICE AMOUNT	3,600.00

DESCRIPTION	HOURS	BILL RATE	LABOR	EXPENSE	TOTAL
GUCI, AMANDA	10.00	360.00	3,600.00		3,600.00
SUBTOTAL					3,600.00
TOTAL	10.00		3,600.00		3,600.00

TOTAL DUE (USD)	3,600.00

PENALTIES FOR LATE PAYMENT WILL BE ASSESSED AT 15% PER ANNUM, UNLESS OTHERWISE STATED IN THE CONTRACT.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference E

PREPARATION OF RATE CASE DATA INVOICES

REFERENCE E

Robert Half®

Page:	1
Invoice Date:	12/27/2021
Invoice Number:	59095976
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	12/24/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 80.00	$ 3,200.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	12/24/2021		40.00	HRS			$ 3,200.00

Invoice Subtotal: **$ 3,200.00**

TOTAL AMOUNT DUE: **$ 3,200.00**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59095976	$ 3,200.00

0341000016600059095976003200004

Robert Half

Page:	1
Invoice Date:	12/28/2021
Invoice Number:	59110542
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Davis,Elizabeth	12/24/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 90.00	$ 3,600.00
		Reference: Ohio Rate Case						
		Purchase Order Number: Need PO Number						
2	Davis,Elizabeth	12/24/2021	Shaeffer,Tamaleh	0.81	HRS	OVT	$ 135.00	$ 109.35
		Reference: Ohio Rate Case						
		Purchase Order Number: Need PO Number						
	Subtotal for Week-Ended:	12/24/2021		40.81	HRS			$ 3,709.35

Invoice Subtotal: $ 3,709.35

TOTAL AMOUNT DUE: $ 3,709.35

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59110542	$ 3,709.35

0341000016600059110542003709351

rh Robert Half®

Page:	1
Invoice Date:	12/28/2021
Invoice Number:	59110576
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	12/24/2021	Shaeffer,Tamaleh	33.90	HRS	REG	$ 85.00	$ 2,881.50
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	12/24/2021		33.90	HRS			$ 2,881.50

Invoice Subtotal: **$ 2,881.50**

TOTAL AMOUNT DUE: **$ 2,881.50**

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(800) 776-3770 / inquiries.dpk@roberthalf.com

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59110576	$ 2,881.50

0341000016600059110576002881506

Robert Half

Page:	1
Invoice Date:	12/28/2021
Invoice Number:	59110581
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Bennett,Bruce E	12/24/2021	Shaeffer,Tamaleh	6.84	HRS	REG	$ 70.00	$ 478.80
		Reference: Ohio Rate Case						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	12/24/2021		6.84	HRS			$ 478.80

Invoice Subtotal: **$ 478.80**

TOTAL AMOUNT DUE: **$ 478.80**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59110581	$ 478.80

0341000016600059110581000478800

Robert Half®

Page:	1
Invoice Date:	12/28/2021
Invoice Number:	59110872
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Randall,Charles	12/24/2021	Shaeffer,Tamaleh	17.00	HRS	REG	$ 95.00	$ 1,615.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	12/24/2021		17.00	HRS			$ 1,615.00

Invoice Subtotal: **$ 1,615.00**

TOTAL AMOUNT DUE: **$ 1,615.00**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59110872	$ 1,615.00

0341000016600059110872001615007

Robert Half®

Page:	1
Invoice Date:	01/03/2022
Invoice Number:	59138708
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Duplicate

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Stuart,Jerrica	12/31/2021	Shaeffer,Tamaleh	21.50	HRS REG	$ 80.00	$ 1,720.00
		Purchase Order Number: Ohio Rate Case					
	Subtotal for Week-Ended:	12/31/2021		21.50	HRS		$ 1,720.00

Invoice Subtotal: **$ 1,720.00**

TOTAL AMOUNT DUE: **$ 1,720.00**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59138708	$ 1,720.00

0341000016600059138708001720009

Robert Half

Page:	1
Invoice Date:	01/04/2022
Invoice Number:	59150304
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Davis,Elizabeth	12/31/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 90.00	$ 3,600.00
		Purchase Order Number: Need PO Number						
		Reference: Ohio Rate Case						
2	Davis,Elizabeth	12/31/2021	Shaeffer,Tamaleh	0.85	HRS	OVT	$ 135.00	$ 114.75
		Purchase Order Number: Need PO Number						
		Reference: Ohio Rate Case						
	Subtotal for Week-Ended:	12/31/2021		40.85	HRS			$ 3,714.75

Invoice Subtotal: **$ 3,714.75**

TOTAL AMOUNT DUE: **$ 3,714.75**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59150304	$ 3,714.75

03410000166000591503040037147 53

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Page:	1
Invoice Date:	01/04/2022
Invoice Number:	59150379
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	12/31/2021	Shaeffer,Tamaleh	23.86	HRS	REG	$ 85.00	$ 2,028.10
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	12/31/2021		23.86	HRS			$ 2,028.10

Invoice Subtotal: **$ 2,028.10**

TOTAL AMOUNT DUE: **$ 2,028.10**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59150379	$ 2,028.10

0341000016600059150379002028108

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Page:	1
Invoice Date:	01/04/2022
Invoice Number:	59150380
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Bennett,Bruce E	12/31/2021	Shaeffer,Tamaleh	13.68	HRS	REG	$ 70.00	$ 957.60
		Reference: Ohio Rate Case						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	12/31/2021		13.68	HRS			$ 957.60

Invoice Subtotal: **$ 957.60**

TOTAL AMOUNT DUE: **$ 957.60**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59150380	$ 957.60

0341000016600059150380000957603

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Page:	1
Invoice Date:	01/04/2022
Invoice Number:	59150439
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Randall,Charles	12/31/2021	Shaeffer,Tamaleh	32.00	HRS	REG	$ 95.00	$ 3,040.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	12/31/2021		32.00	HRS			$ 3,040.00

Invoice Subtotal: **$ 3,040.00**

TOTAL AMOUNT DUE: **$ 3,040.00**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59150439	$ 3,040.00

0341000016600059150439003040005

Robert Half

Page:	1
Invoice Date:	01/10/2022
Invoice Number:	59177264
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Bennett,Bruce E	01/07/2022	Shaeffer,Tamaleh	16.51	HRS	REG	$ 71.23	$ 1,176.01
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case						
	Subtotal for Week-Ended:	01/07/2022		16.51	HRS			$ 1,176.01

Invoice Subtotal: **$ 1,176.01**

TOTAL AMOUNT DUE: **$ 1,176.01**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59177264	$ 1,176.01

0341000016600059177264001176018

Robert Half

Page:	1
Invoice Date:	01/10/2022
Invoice Number:	59177298
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	01/07/2022	Shaeffer,Tamaleh	31.19	HRS	REG	$ 86.49	$ 2,697.62
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case / OCC						
	Subtotal for Week-Ended:	01/07/2022		31.19	HRS			$ 2,697.62

Invoice Subtotal: **$ 2,697.62**

TOTAL AMOUNT DUE: **$ 2,697.62**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59177298	$ 2,697.62

0341000016600059177298002697622

Robert Half

Page:	1
Invoice Date:	01/11/2022
Invoice Number:	59194535
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Davis,Elizabeth	01/07/2022	Shaeffer,Tamaleh	40.00	HRS	REG	$ 91.58	$ 3,663.20
		Purchase Order Number: Need PO Number						
		Reference: Ohio Rate Case						
2	Davis,Elizabeth	01/07/2022	Shaeffer,Tamaleh	10.77	HRS	OVT	$ 137.37	$ 1,479.47
		Reference: Ohio Rate Case						
		Purchase Order Number: Need PO Number						
	Subtotal for Week-Ended:	01/07/2022		50.77	HRS			$ 5,142.67

Invoice Subtotal: **$ 5,142.67**

TOTAL AMOUNT DUE: **$ 5,142.67**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59194535	$ 5,142.67

0341000016600059194535005142679

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Page:	1
Invoice Date:	01/11/2022
Invoice Number:	59194709
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	01/07/2022	Shaeffer,Tamaleh	32.00	HRS	REG	$ 81.40	$ 2,604.80
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	01/07/2022		32.00	HRS			$ 2,604.80

Invoice Subtotal: **$ 2,604.80**

TOTAL AMOUNT DUE: **$ 2,604.80**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59194709	$ 2,604.80

03410000166000591947090026048 05

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Page:	1
Invoice Date:	01/11/2022
Invoice Number:	59194710
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Randall,Charles	01/07/2022	Shaeffer,Tamaleh	40.00	HRS	REG	$ 96.66	$ 3,866.40
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	01/07/2022		40.00	HRS			$ 3,866.40

Invoice Subtotal: **$ 3,866.40**

TOTAL AMOUNT DUE: **$ 3,866.40**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59194710	$ 3,866.40

0341000016600059194710003866401

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Page:	1
Invoice Date:	01/17/2022
Invoice Number:	59220688
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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CHICAGO IL 60693

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	01/14/2022	Shaeffer,Tamaleh	27.50	HRS	REG	$ 81.40	$ 2,238.50
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	01/14/2022		27.50	HRS			$ 2,238.50

Invoice Subtotal: **$ 2,238.50**

TOTAL AMOUNT DUE: **$ 2,238.50**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59220688	$ 2,238.50

0341000016600059220688002238509

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Page:	1
Invoice Date:	01/17/2022
Invoice Number:	59220692
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Bennett,Bruce E	01/14/2022	Shaeffer,Tamaleh	20.00	HRS	REG	$ 71.23	$ 1,424.60
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case						
	Subtotal for Week-Ended:	01/14/2022		20.00	HRS			$ 1,424.60

Invoice Subtotal: **$ 1,424.60**

TOTAL AMOUNT DUE: **$ 1,424.60**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59220692	$ 1,424.60

0341000016600059220692001424607

Robert Half

Page:	1
Invoice Date:	01/17/2022
Invoice Number:	59227537
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Davis,Elizabeth	01/14/2022	Shaeffer,Tamaleh	40.00	HRS	REG	$ 91.58	$ 3,663.20
		Purchase Order Number: Need PO Number						
		Reference: Ohio Rate Case						
2	Davis,Elizabeth	01/14/2022	Shaeffer,Tamaleh	9.79	HRS	OVT	$ 137.37	$ 1,344.85
		Reference: Ohio Rate Case						
		Purchase Order Number: Need PO Number						
	Subtotal for Week-Ended:	01/14/2022		49.79	HRS			$ 5,008.05

Invoice Subtotal: **$ 5,008.05**

TOTAL AMOUNT DUE: **$ 5,008.05**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59227537	$ 5,008.05

03410000166000592275370050080 59

Robert Half

Page:	1
Invoice Date:	01/17/2022
Invoice Number:	59227539
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	01/14/2022	Shaeffer,Tamaleh	32.96	HRS	REG	$ 86.49	$ 2,850.71
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
2	Perry,Courtney	01/14/2022	Shaeffer,Tamaleh	0.06	HRS	OVT	$ 129.74	$ 7.78
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case / OCC						
	Subtotal for Week-Ended:	01/14/2022		33.02	HRS			$ 2,858.49

Invoice Subtotal: **$ 2,858.49**

TOTAL AMOUNT DUE: **$ 2,858.49**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59227539	$ 2,858.49

0341000016600059227539002858494

Robert Half

Page:	1
Invoice Date:	01/19/2022
Invoice Number:	59245575
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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CHICAGO IL 60693

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Randall,Charles	01/14/2022	Shaeffer,Tamaleh	40.00	HRS	REG	$ 96.66	$ 3,866.40
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	01/14/2022		40.00	HRS			$ 3,866.40

Invoice Subtotal: **$ 3,866.40**

TOTAL AMOUNT DUE: **$ 3,866.40**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59245575	$ 3,866.40

03410000166000592455750038 66407

Robert Half

Page:	1
Invoice Date:	01/24/2022
Invoice Number:	59263320
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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CHICAGO IL 60693

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	01/21/2022	Shaeffer,Tamaleh	35.71	HRS	REG	$ 86.49	$ 3,088.56
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	01/21/2022		35.71	HRS			$ 3,088.56

Invoice Subtotal: **$ 3,088.56**

TOTAL AMOUNT DUE: **$ 3,088.56**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59263320	$ 3,088.56

0341000016600059263320003088562

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Page:	1
Invoice Date:	01/24/2022
Invoice Number:	59263495
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Bennett,Bruce E	01/21/2022	Shaeffer,Tamaleh	15.34	HRS	REG	$ 71.23	$ 1,092.67
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case						
	Subtotal for Week-Ended:	01/21/2022		15.34	HRS			$ 1,092.67

Invoice Subtotal: **$ 1,092.67**

TOTAL AMOUNT DUE: **$ 1,092.67**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59263495	$ 1,092.67

0341000016600059263495001092673

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Page:	1
Invoice Date:	01/24/2022
Invoice Number:	59263502
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	01/21/2022	Shaeffer,Tamaleh	32.01	HRS	REG	$ 81.40	$ 2,605.61
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	01/21/2022		32.01	HRS			$ 2,605.61

Invoice Subtotal: **$ 2,605.61**

TOTAL AMOUNT DUE: **$ 2,605.61**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59263502	$ 2,605.61

0341000016600059263502002605617

Robert Half®

Page:	1
Invoice Date:	01/25/2022
Invoice Number:	59281278
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Davis,Elizabeth	01/21/2022	Shaeffer,Tamaleh	40.00	HRS	REG	$ 91.58	$ 3,663.20
		Reference: Ohio Rate Case						
		Purchase Order Number: Need PO Number						
2	Davis,Elizabeth	01/21/2022	Shaeffer,Tamaleh	11.52	HRS	OVT	$ 137.37	$ 1,582.50
		Purchase Order Number: Need PO Number						
		Reference: Ohio Rate Case						
	Subtotal for Week-Ended:	01/21/2022		51.52	HRS			$ 5,245.70

Invoice Subtotal: **$ 5,245.70**

TOTAL AMOUNT DUE: **$ 5,245.70**

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(800) 776-3770 / inquiries.dpk@roberthalf.com

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59281278	$ 5,245.70

0341000016600059281278005245705

Robert Half

Page:	1
Invoice Date:	02/01/2022
Invoice Number:	59327264
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Davis,Elizabeth	01/28/2022	Shaeffer,Tamaleh	40.00	HRS	REG	$ 91.58	$ 3,663.20
		Purchase Order Number: Need PO Number						
		Reference: Ohio Rate Case						
2	Davis,Elizabeth	01/28/2022	Shaeffer,Tamaleh	3.24	HRS	OVT	$ 137.37	$ 445.08
		Reference: Ohio Rate Case						
		Purchase Order Number: Need PO Number						
	Subtotal for Week-Ended:	01/28/2022		43.24	HRS			$ 4,108.28

Invoice Subtotal: **$ 4,108.28**

TOTAL AMOUNT DUE: **$ 4,108.28**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59327264	$ 4,108.28

0341000016600059327264004108280

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Page:	1
Invoice Date:	02/01/2022
Invoice Number:	59327435
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	01/28/2022	Shaeffer,Tamaleh	21.79	HRS	REG	$ 86.49	$ 1,884.62
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case / OCC						
	Subtotal for Week-Ended:	01/28/2022		21.79	HRS			$ 1,884.62

Invoice Subtotal: **$ 1,884.62**

TOTAL AMOUNT DUE: **$ 1,884.62**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59327435	$ 1,884.62

0341000016600059327435001884624

Robert Half®

Page:	1
Invoice Date:	02/01/2022
Invoice Number:	59327436
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	01/28/2022	Shaeffer,Tamaleh	28.25	HRS	REG	$ 81.40	$ 2,299.55
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	01/28/2022		28.25	HRS			$ 2,299.55

Invoice Subtotal: **$ 2,299.55**

TOTAL AMOUNT DUE: **$ 2,299.55**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59327436	$ 2,299.55

0341000016600059327436002299556

Robert Half®

Page:	1
Invoice Date:	02/01/2022
Invoice Number:	59327437
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Randall,Charles	01/28/2022	Shaeffer,Tamaleh	40.00	HRS	REG	$ 96.66	$ 3,866.40
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	01/28/2022		40.00	HRS			$ 3,866.40

Invoice Subtotal: **$ 3,866.40**

TOTAL AMOUNT DUE: **$ 3,866.40**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59327437	$ 3,866.40

0341000016600059327437003866401

Robert Half

Page:	1
Invoice Date:	02/01/2022
Invoice Number:	59327442
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Bennett,Bruce E	01/28/2022	Shaeffer,Tamaleh	18.34	HRS	REG	$ 71.23	$ 1,306.36
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case						
	Subtotal for Week-Ended:	01/28/2022		18.34	HRS			$ 1,306.36

Invoice Subtotal: **$ 1,306.36**

TOTAL AMOUNT DUE: **$ 1,306.36**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59327442	$ 1,306.36

0341000016600059327442001306368

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Page:	1
Invoice Date:	02/07/2022
Invoice Number:	59353388
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	02/04/2022	Shaeffer,Tamaleh	19.32	HRS	REG	$ 86.49	$ 1,670.99
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
2	Perry,Courtney	02/04/2022	Shaeffer,Tamaleh	0.06	HRS	OVT	$ 129.74	$ 7.78
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case / OCC						
	Subtotal for Week-Ended:	02/04/2022		19.38	HRS			$ 1,678.77

Invoice Subtotal: **$ 1,678.77**

TOTAL AMOUNT DUE: **$ 1,678.77**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59353388	$ 1,678.77

0341000016600059353388001678776

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Page:	1
Invoice Date:	02/08/2022
Invoice Number:	59372311
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Davis,Elizabeth	02/04/2022	Shaeffer,Tamaleh	40.00	HRS	REG	$ 91.58	$ 3,663.20
		Purchase Order Number: Need PO Number						
		Reference: Ohio Rate Case						
2	Davis,Elizabeth	02/04/2022	Shaeffer,Tamaleh	7.08	HRS	OVT	$ 137.37	$ 972.58
		Purchase Order Number: Need PO Number						
		Reference: Ohio Rate Case						
	Subtotal for Week-Ended:	02/04/2022		47.08	HRS			$ 4,635.78

Invoice Subtotal: **$ 4,635.78**

TOTAL AMOUNT DUE: **$ 4,635.78**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59372311	$ 4,635.78

0341000016600059372311004635780

Robert Half

Page:	1
Invoice Date:	02/14/2022
Invoice Number:	59400829
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Davis,Elizabeth	02/11/2022	Shaeffer,Tamaleh	40.00	HRS	REG	$ 91.58	$ 3,663.20
		Reference: Ohio Rate Case						
		Purchase Order Number: Need PO Number						
2	Davis,Elizabeth	02/11/2022	Shaeffer,Tamaleh	33.95	HRS	OVT	$ 137.37	$ 4,663.71
		Reference: Ohio Rate Case						
		Purchase Order Number: Need PO Number						
	Subtotal for Week-Ended:	02/11/2022		73.95	HRS			$ 8,326.91

Invoice Subtotal: **$ 8,326.91**

TOTAL AMOUNT DUE: **$ 8,326.91**

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59400829	$ 8,326.91

0341000016600059400829008326912

Robert Half

Page:	1
Invoice Date:	02/14/2022
Invoice Number:	59400830
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	02/11/2022	Shaeffer,Tamaleh	6.01	HRS	REG	$ 86.49	$ 519.80
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case / OCC						
	Subtotal for Week-Ended:	02/11/2022		6.01	HRS			$ 519.80

Invoice Subtotal: **$ 519.80**

TOTAL AMOUNT DUE: **$ 519.80**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59400830	$ 519.80

0341000016600059400830000519801

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Page:	1
Invoice Date:	02/14/2022
Invoice Number:	59400831
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	02/11/2022	Shaeffer,Tamaleh	2.00	HRS	REG	$ 81.40	$ 162.80
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	02/11/2022		2.00	HRS			$ 162.80

Invoice Subtotal: **$ 162.80**

TOTAL AMOUNT DUE: **$ 162.80**

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Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59400831	$ 162.80

0341000016600059400831000162808

Kara Arnold 127064

LWMARTIN LLC
37 Inverary
Trabuco Cyn. CA 92679

Reference E

Columbia Gas of Ohio, Inc.
Att: Kara Arnold
290 W. Nationwide Blvd.
Columbus, Ohio 43235

December 31, 2021

INVOICE No. 202112

Charges for the provision of professional consulting services related to participation in rate case meetings; review of data request responses and development of ongoing rate case strategy for the benefit of Company, at the request of Company, during the month of December 2021.

Amount: $3,250.00

Total: $3,250.00

Payable to LWMARTIN LLC

Terms: Payable upon receipt.

Kara Arnold 127064

LWMARTIN LLC
37 Inverary
Trabuco Cyn. CA 92679

Reference E

Columbia Gas of Ohio, Inc.
Att: Kara Arnold
290 W. Nationwide Blvd.
Columbus, Ohio 43235

January 31, 2022

INVOICE No. 202201

Charges for the provision of professional consulting services related to participation in rate case meetings; review of data request responses and development of ongoing rate case strategy for the benefit of Company, at the request of Company, during the month of January 2022.

Amount: $3,250.00

Total: $3,250.00

Payable to LWMARTIN LLC

Terms: Payable upon receipt.

COLUMBIA GAS OF OHIO,
INC. CASE NO. 21-637-GA-AIR

Reference F

LEGAL INVOICES
REFERENCE F

Vendor Details

Billing Address: 41 S. High Street
Columbus
Ohio 43215

Tax-ID: [redacted]

Reference F

Header Information

INVOICE NUMBER 1261864	BILLING START DATE 12/2/21
VENDOR Porter, Wright, Morris, & Arthur LLP	BILLING END DATE 12/31/21
INVOICE DATE 1/19/22	SUBMITTED TOTAL $ 11,907.90
RECEIVED DATE 1/20/22	SUBMITTED CURRENCY USD
PROJECT 2019-007460-COH - 2021 Rate Case	LINE ITEM WARNINGS None
POSTING STATUS Posted	
WARNING: None	

Tax Information

TAX TYPE
US

TAX RATE
0.00 %

Invoice Summary

Type	Rate x Unit	(-) Discount	(-) Adjustment	Tax	Amount
Fees	$13,231.00	$1,323.10	$0.00	$0.00	$ 11,907.90
Expenses	$0.00	$0.00	$0.00	$0.00	$ 0.00
Invoice Total (USD)	**$13,231.00**	**$1,323.10**	**$0.00**	**$0.00**	**$ 11,907.90**

Description

Comments to Requester

Line Items

View: All Line Items

Reference F

Line Items 1 - 45 of 45

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
1	12/2/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
2	12/2/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
3	12/2/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
4	12/7/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
5	12/7/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
6	12/10/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
7	12/10/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.50	$24.00	$0.00	$216.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
8	12/10/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	2.90	$139.20	$0.00	$1,252.80
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
9	12/10/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	2.00	$95.40	$0.00	$858.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
10	12/10/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.60	$28.62	$0.00	$257.58
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
11	12/10/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
12	12/13/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
13	12/13/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
14	12/13/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
15	12/13/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
16	12/13/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	0.60	$28.62	$0.00	$257.58
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for **Description:** [redacted]								
17	12/13/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	1.00	$47.70	$0.00	$429.30
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
18	12/13/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	2.80	$133.56	$0.00	$1,202.04
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
19	12/13/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	0.80	$38.16	$0.00	$343.44
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
20	12/13/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
21	12/13/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	0.40	$19.08	$0.00	$171.72

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
22	12/14/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	1.10	$52.80	$0.00	$475.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
23	12/14/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
24	12/14/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	2.90	$138.33	$0.00	$1,244.97
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
25	12/14/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	0.80	$38.16	$0.00	$343.44
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
26	12/14/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	1.00	$47.70	$0.00	$429.30
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
27	12/14/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	0.40	$19.08	$0.00	$171.72
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
28	12/14/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
29	12/15/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
30	12/15/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	0.40	$19.08	$0.00	$171.72
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
31	12/15/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
32	12/15/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
33	12/20/21	Fee	L190 Other Case Assessment, Dev and Admin	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
34	12/20/21	Fee	L310 Written Discovery	Meador, Spencer	$265.00	0.70	$18.55	$0.00	$166.95

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A110 Manage data/files **Description:** [redacted]								
35	12/20/21	Fee	L190 Other Case Assessment, Dev and Admin	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
36	12/20/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
37	12/20/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	2.10	$100.17	$0.00	$901.53
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
38	12/22/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for **Description:** [redacted]								
39	12/22/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	1.10	$52.47	$0.00	$472.23
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
40	12/23/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
41	12/28/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.50	$24.00	$0.00	$216.00

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
42	12/28/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
43	12/30/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
44	12/30/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.40	$19.20	$0.00	$172.80
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
45	12/31/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								

Access Information

CREATED BY	MODIFIED BY
system, system	system, system
CREATED ON	**MODIFIED ON**
1/20/22 2:25 PM	1/25/22 10:15 PM

Summary Breakdowns

By Timekeeper| By Fee/Expense Category

Timekeeper	Avg Net Rate	Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
2019-007460-COH - 2021 Rate Case						

Reference F

Timekeeper	Avg Net Rate	Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
Gallon, Eric	480.00	7.80	374.40	0.00	3,369.60	28.30%
Meador, Spencer	265.00	0.70	18.55	0.00	166.95	1.40%
Stemm, Mark S	477.00	19.50	930.15	0.00	8,371.35	70.30%

Remittance Details

Ready to send to AP: Yes

Invoice On Hold For AP: No

Acceptance Status: Accepted

Date Received by AP: 1/25/22

Reason for Rejection:

Payment Method: Check

Check # 2012034471

Paid Date: 1/26/22

Total Amount on Check: 11,908

Paid Amount: 11,908

Paid By Insurance Group: No

User Rights

Option	User	Read	Update	Delete	Perm
Allow	Mann, Charlene	Yes	Yes	No	No
Allow	MacDonald, Cheryl	Yes	Yes	No	No
Allow	Clark, Joe	Yes	Yes	No	No

Active Requests

Request Name	Requester	Request Date	Expiration Date	Status
No records available.				

Completed Requests

Item	Request Name	Requester	Request Date	Completion Date	Comment	Outcome

Item	Request Name	Requester	Request Date	Completion Date	Comment	Outcome
1	Post Invoice for 11,907.90 USD	Porter, Wright, Morris, & Arthur LLP	1/20/22	1/24/22		Approved

Approval History

Stop	Performer	Activity	Date/Time	Internal Comment
1	Clark, Joe	Approved	1/24/22 2:58 PM	

Versions

Invoice Version	Created On	Rejection Date	Invoice Reason/Comments
No versions available.			

Invoice Details

PAID BY INSURANCE GROUP
No

ALTERNATIVE FEE
No

PAID AMOUNT
11,907.90

INVOICE ON HOLD FOR AP
No

ACCEPTANCE STATUS
Accepted

INSURANCE INVOICE?
No

PAYMENT METHOD
Check

CHECK #
2012034471

CHECK DATE

WITHHOLDING AMOUNT

MATTER TYPE
Matter

REASON FOR REJECTION

TRANSACTION MATTER

DISPUTE MATTER
2019-007460-COH - 2021 Rate Case

PO NUMBER

TOTAL AMOUNT ON CHECK
11,907.90

READY TO SEND TO AP
Yes

PAID DATE
1/26/22

MATTER CATEGORY
308 - State Regulatory

DATE RECEIVED BY AP
1/25/22

Vendor Details

Billing Address: 41 S. High Street
Columbus
Ohio 43215

Tax-ID: [redacted]

Reference F

Header Information

INVOICE NUMBER	1264159
VENDOR	Porter, Wright, Morris, & Arthur LLP
INVOICE DATE	2/11/22
RECEIVED DATE	2/14/22
PROJECT	2019-007460-COH - 2021 Rate Case
POSTING STATUS	Posted
WARNING:	None
BILLING START DATE	1/3/22
BILLING END DATE	1/31/22
SUBMITTED TOTAL	$ 4,052.66
SUBMITTED CURRENCY	USD
LINE ITEM WARNINGS	None

Tax Information

TAX TYPE	US
TAX RATE	0.00 %

Invoice Summary

Type	Rate x Unit	(-) Discount	(-) Adjustment	Tax	Amount
Fees	$4,357.70	$305.04	$0.00	$0.00	$ 4,052.66
Expenses	$0.00	$0.00	$0.00	$0.00	$ 0.00
Invoice Total (USD)	**$4,357.70**	**$305.04**	**$0.00**	**$0.00**	**$ 4,052.66**

Description

Comments to Requester

Line Items

View: All Line Items

Reference F

Line Items 1 - 24 of 24

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
1	1/3/22	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.10	$3.36	$0.00	$44.64
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
2	1/4/22	Fee	L310 Written Discovery	Gallon, Eric	$480.00	1.00	$33.60	$0.00	$446.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
3	1/4/22	Fee	L190 Other Case Assessment, Dev and Admin	Gallon, Eric	$480.00	0.20	$6.72	$0.00	$89.28
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
4	1/4/22	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.10	$3.36	$0.00	$44.64
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A108 Communicate (other external) **Description:** [redacted]								
5	1/5/22	Fee	L310 Written Discovery	Gallon, Eric	$480.00	1.00	$33.60	$0.00	$446.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
6	1/5/22	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.70	$23.52	$0.00	$312.48
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
7	1/10/22	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$3.36	$0.00	$44.64
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
8	1/18/22	Fee	L190 Other Case Assessment, Dev and Admin	Gallon, Eric	$480.00	0.50	$16.80	$0.00	$223.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
9	1/18/22	Fee	L320 Document Production	Gallon, Eric	$480.00	0.10	$3.36	$0.00	$44.64
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
10	1/18/22	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$3.36	$0.00	$44.64
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
11	1/20/22	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.20	$6.72	$0.00	$89.28
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
12	1/21/22	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.40	$13.44	$0.00	$178.56
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
13	1/21/22	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.20	$6.72	$0.00	$89.28
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
14	1/21/22	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$3.36	$0.00	$44.64
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
15	1/21/22	Fee	L310 Written Discovery	Stemm, Mark S	$503.00	0.50	$17.61	$0.00	$233.89
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
16	1/21/22	Fee	L310 Written Discovery	Stemm, Mark S	$503.00	0.20	$7.04	$0.00	$93.56
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
17	1/21/22	Fee	L310 Written Discovery	Stemm, Mark S	$503.00	0.20	$7.04	$0.00	$93.56
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
18	1/24/22	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.10	$3.36	$0.00	$44.64
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
19	1/24/22	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.60	$20.16	$0.00	$267.84
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
20	1/25/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.40	$14.17	$0.00	$188.23
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
21	1/25/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.70	$24.79	$0.00	$329.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
22	1/26/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.90	$31.88	$0.00	$423.52
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
23	1/28/22	Fee	L310 Written Discovery	Gallon, Eric	$506.00	0.40	$14.17	$0.00	$188.23
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
24	1/31/22	Fee	L190 Other Case Assessment, Dev and Admin	Gallon, Eric	$506.00	0.10	$3.54	$0.00	$47.06
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								

Access Information

CREATED BY	MODIFIED BY
system, system	system, system
CREATED ON	**MODIFIED ON**
2/14/22 10:27 AM	2/22/22 10:15 PM

Summary Breakdowns

By Timekeeper| By Fee/Expense Category

Timekeeper	Avg Net Rate	Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
2019-007460-COH - 2021 Rate Case						
Gallon, Eric	488.12	8.00	273.35	0.00	3,631.65	89.61%
Stemm, Mark S	503.00	0.90	31.69	0.00	421.01	10.39%

Remittance Details

Ready to send to AP: Yes

Invoice On Hold For AP: No

Acceptance Status: Accepted

Date Received by AP: 2/21/22

Reason for Rejection:

Payment Method: Check

Check # 2012034943

Paid Date: 2/23/22

Total Amount on Check: 5,035

Paid Amount: 4,053

Paid By Insurance Group: No

User Rights

Option	User	Read	Update	Delete	Perm
Allow	Mann, Charlene	Yes	Yes	No	No
Allow	MacDonald, Cheryl	Yes	Yes	No	No
Allow	Clark, Joe	Yes	Yes	No	No

Active Requests

Request Name	Requester	Request Date	Expiration Date	Status
No records available.				

Completed Requests

Item	Request Name	Requester	Request Date	Completion Date	Comment	Outcome
1	Post Invoice for 4,052.66 USD	Porter, Wright, Morris, & Arthur LLP	2/14/22	2/18/22		Approved

Approval History

Stop	Performer	Activity	Date/Time	Internal Comment
1	Clark, Joe	Approved	2/18/22 10:47 AM	

Versions

Reference F

Invoice Version	Created On	Rejection Date	Invoice Reason/Comments
No versions available.			

Invoice Details

PAID BY INSURANCE GROUP No	ALTERNATIVE FEE No
PAID AMOUNT 4,052.66	INVOICE ON HOLD FOR AP No
ACCEPTANCE STATUS Accepted	INSURANCE INVOICE? No
PAYMENT METHOD Check	CHECK # 2012034943
CHECK DATE	WITHHOLDING AMOUNT
MATTER TYPE Matter	REASON FOR REJECTION
TRANSACTION MATTER	DISPUTE MATTER 2019-007460-COH - 2021 Rate Case
PO NUMBER	TOTAL AMOUNT ON CHECK 5,034.74
READY TO SEND TO AP Yes	PAID DATE 2/23/22
MATTER CATEGORY 308 - State Regulatory	DATE RECEIVED BY AP 2/21/22

COLUMBIA GAS OF OHIO,
INC. CASE NO. 21-637-GA-AIR

Reference G

PUBLISH OF LEGAL NOTICE INVOICES REFERENCE G

No Activity - January and February 2022

COLUMBIA GAS OF OHIO,
INC. CASE NO. 21-637-GA-AIR

Reference H

MISCELLANEOUS INVOICES REFERENCE H

Invoice

Reference H

CONCENTRIC ENERGY ADVISORS

December 29, 2021
Engagement No: 003907.00
Invoice No: 0015243

Adam Gale
NiSource Corporate Services
290 W. Nationwide Blvd.
Columbus, OH 43215

Engagement 003907.00 NiSource Demand Forecasting 2021

Professional Services from November 2, 2021 to November 30, 2021

Phase 06 COH Rate Case

Professional Personnel

	Hours	Rate	Amount	
Vice President	1.25	517.50	646.88	
Totals	1.25		646.88	
Total Labor				**646.88**
		Total this Phase		**$646.88**
		Total this Invoice		**$646.88**

Outstanding Invoices

Number	Date	Balance
0015156	12/15/2021	517.50
Total		**517.50**

Billings to Date

	Current	Prior	Total
Labor	646.88	158,292.72	158,939.60
Totals	**646.88**	**158,292.72**	**158,939.60**

For billing inquiries or to request electronic payment instructions, please contact us at: **accounting@ceadvisors.com**

Taxpayer ID: [redacted]

Please note, we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Reference H

Engagement	003907.00	NiSource Demand Forecasting 2021	Invoice	0015243

Billing Backup

Wednesday, December 29, 2021

Concentric Energy Advisors, Inc. Invoice 0015243 Dated 12/29/2021 5:06:20 PM

Engagement 003907.00 NiSource Demand Forecasting 2021

Phase 06 COH Rate Case

Professional Personnel

		Hours	Rate	Amount	
Vice President					
Bartos, Melissa	11/30/2021	1.25	517.50	646.88	
Participate in call to discuss response to Staff-1-113					
Totals		1.25		646.88	
Total Labor					**646.88**

Total this Phase	**$646.88**
Total this Engagement	**$646.88**
Total this Report	**$646.88**

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL,0 MONTHS ESTIMATED
TYPE OF FILING: AMENDED WITH 2021 ACTUALS THROUGH DECEMBER
WORK PAPER REFERENCE NO(S):

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	ITEM OF EXPENSE	CURRENT CASE ACTUAL (INCEPTION TO DATE)	CURRENT CASE ESTIMATED	PRIOR CASE 08-0072-GA-AIR ACTUAL	PRIOR CASE 08-0072-GA-AIR ESTIMATED
		$000	$000	$000	$000
1	ACCOUNTING / AUDIT	0	0	211	0
2	DEPRECIATION STUDY	44	70	26	25
3	DSM EXPERT WITNESS	25	50	0	0
4	RATE OF RETURN STUDY	47	71	48	40
5	REVENUE, CLASS ALLOCATION, AND RATE DESIGN STUDIES	408	280	498	260
6	PREPARATION OF RATE CASE DATA	262	0	10	90
7	LEGAL	347	975	201	100
8	PUBLISH OF LEGAL NOTICE	135	170	375	200
9	MISCELLANEOUS	14	140	6	0
10	TOTAL RATE CASE EXPENSE	1,283	1,756	1,375	715

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

	RATE CASE	TOTAL EXPENSE TO BE AMORTIZED	OPINION / ORDER DATE	AUTHORIZED AMORTIZATION PERIOD	AMOUNT AMORT./EXP. TO DATE	EXPENSES INCLUDED IN UNADJUSTED TEST YEAR EXPENSES
						$000
11	CURRENT (ESTIMATED)	1,756	TBD	5	0	351

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 12 MOS. ACTUAL,0 MONTHS ESTIMATED
TYPE OF FILING: AMENDED WITH 2021 ACTUALS THROUGH DECEMBER
WORK PAPER REFERENCE NO(S):

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	ITEM OF EXPENSE	Ref	CURRENT CASE ACTUAL (NOV & DEC 2021)	CURRENT CASE ESTIMATED	PRIOR CASE 08-0072-GA-AIR ACTUAL	PRIOR CASE 08-0072-GA-AIR ESTIMATED
			$000	$000	$000	$000
1	ACCOUNTING / AUDIT		0	0	211	0
2	DEPRECIATION STUDY	A	4	70	26	25
3	DSM EXPERT WITNESS	B	0	50	0	0
4	RATE OF RETURN STUDY	C	0	71	48	40
5	REVENUE, CLASS ALLOCATION, AND RATE DESIGN STUDIES	D	31	280	498	260
6	PREPARATION OF RATE CASE DATA	E	151	0	10	90
7	LEGAL	F	24	975	201	100
8	PUBLISH OF LEGAL NOTICE	G	135	170	375	200
9	MISCELLANEOUS	H	6	140	6	0
10	TOTAL RATE CASE EXPENSE		351	1,756	1,375	715

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

	RATE CASE	TOTAL EXPENSE TO BE AMORTIZED	OPINION / ORDER DATE	AUTHORIZED AMORTIZATION PERIOD	AMOUNT AMORT./EXP. TO DATE	EXPENSES INCLUDED IN UNADJUSTED TEST YEAR EXPENSES
						$000
11	CURRENT (ESTIMATED)	1,756	TBD	5	0	351

COLUMBIA GAS OF OHIO,
INC. CASE NO. 21-637-GA-AIR

Reference A

DEPRECIATION STUDY INVOICES

REFERENCE A

Gannett Fleming

Excellence Delivered As Promised

Reference A

Attention: Melissa Thompson
NiSource - Columbia Gas of Ohio
290 W. Nationwide Boulevard
Columbus, OH 43215
UNITED STATES

Invoice : 0000002001
Invoice Date : 12/1/2021
Project : 067518
Project Name : NiSource - Col Gas of OH - Depr
Bill Term : **

For Professional Services Rendered For 10/2/2021 Through 11/5/2021

Depreciation Study

		Current Billings
000 - Depreciation Study		1,132.50
Rate Labor	1,132.50	

Current Billings		1,132.50
Amount Due This Bill	**US**	1,132.50

John J Spanos

Check Payment Information: Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160, Philadelphia, PA 19182-9160, Federal EIN: [redacted]
Send Remit Info: AccountsReceivable@gfnet.com

Project: 067518 - NiSource - Col Gas of OH - Depr **Invoice: 0000002001**

000 - Depreciation Study

Rate Labor **Reference A**

Class	*Hours*	*Rate*	*Amount*
Analyst	2.00	180.00	360.00
John J. Spanos	2.50	285.00	712.50
Support Staff	0.50	120.00	60.00
Total Rate Labor			***1,132.50***
Total Bill Task: 000 - Depreciation Study			**1,132.50**

Total Project: 067518 - NiSource - Col Gas of OH - Depr **1,132.50**

Gannett Fleming

Excellence Delivered As Promised

Reference A

Attention: Melissa Thompson
NiSource - Columbia Gas of Ohio
290 W. Nationwide Boulevard
Columbus, OH 43215
UNITED STATES

Invoice : 0000003118
Invoice Date : 12/22/2021
Project : 067518
Project Name : NiSource - Col Gas of OH - Depr
Bill Term : **

For Professional Services Rendered For 11/6/2021 Through 12/3/2021

Depreciation Study

		Current Billings
000 - Depreciation Study		262.50
Rate Labor	262.50	

Current Billings		262.50
Amount Due This Bill	**US**	262.50

John J Spanos

Check Payment Information: Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160, Philadelphia, PA 19182-9160, **Federal EIN:** [redacted]
[redacted]
Send Remit Info: AccountsReceivable@gfnet.com

Project: 067518 - NiSource - Col Gas of OH - Depr **Invoice: 0000003118**

000 - Depreciation Study

Rate Labor **Reference A**

Class	*Hours*	*Rate*	*Amount*
John J. Spanos	0.50	285.00	142.50
Support Staff	1.00	120.00	120.00
Total Rate Labor			***262.50***
Total Bill Task: 000 - Depreciation Study			**262.50**

Total Project: 067518 - NiSource - Col Gas of OH - Depr **262.50**

Gannett Fleming

Excellence Delivered As Promised

Reference A

Attention: Melissa Thompson
NiSource - Columbia Gas of Ohio
290 W. Nationwide Boulevard
Columbus, OH 43215
UNITED STATES

Invoice : 0000001013
Invoice Date : 11/9/2021
Project : 067518
Project Name : NiSource - Col Gas of OH - Depr
Bill Term : **

For Professional Services Rendered For 8/28/2021 Through 10/1/2021

Depreciation Study

		Current Billings
000 - Depreciation Study		2,610.00
Rate Labor	2,610.00	

Current Billings		2,610.00
Amount Due This Bill	**US**	2,610.00

John J Spanos

Check Payment Information: Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 820160, Philadelphia, PA 19182-0160, Federal EIN: [redacted]
[redacted]
Send Remit Info: AccountsReceivable@gfnet.com

Project: 067518 - NiSource - Col Gas of OH - Depr **Invoice: 0000001013**

000 - Depreciation Study

Rate Labor **Reference A**

Class	*Hours*	*Rate*	*Amount*
Analyst	7.50	180.00	1,350.00
John J. Spanos	4.00	285.00	1,140.00
Support Staff	1.00	120.00	120.00
Total Rate Labor			***2,610.00***
Total Bill Task: 000 - Depreciation Study			**2,610.00**

Total Project: 067518 - NiSource - Col Gas of OH - Depr **2,610.00**

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference B

DSM EXPERT WITNESS INVOICES

REFERENCE B

No Activity - November and December 2021

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference C

RATE OF RETURN STUDY INVOICES

REFERENCE C

No Activity - November and December 2021

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference D

REVENUE, CLASS ALLOCATION AND RATE DESIGN STUDIES

REFERENCE D

BLACK & VEATCH

INVOICE

Reference D

PLEASE REMIT TO:
BLACK & VEATCH MGMT CONSULTING, LLC
P.O. BOX 803823
KANSAS CITY MO 64180-3823
FED ID: [redacted]
SERVICE TAX NO :
COMPANY REG NO:
BILL TO:
MELISSA THOMPSON
COLUMBIA GAS OF OHIO
801 EAST 86TH AVENUE
MERRILLVILLE IN 46410

ELECTRONIC FUNDS TRANSFER TO:
[redacted]

CLIENT REF	408728
CUSTOMER PO NUMBER	
B&V PROJECT NO	408728
PROJECT NAME	2021 Ohio Gas Rate Case Suppor
B&V CONTACT	GUCI, AMANDA
TELEPHONE	+19134583023
INVOICE NO	6708322
INVOICE DATE	16-Nov-2021
BILLED THRU	5-Nov-2021
PAYMENT DUE	16-Dec-2021
PAYMENT TERMS	30 NET
INVOICE CURRENCY	USD
INVOICE AMOUNT	23,090.00

DESCRIPTION	HOURS	BILL RATE	LABOR	EXPENSE	TOTAL
FEINGOLD, RUSSELL A	38.00	425.00	16,150.00		16,150.00
GUCI, AMANDA	17.00	360.00	6,120.00		6,120.00
ZARUMBA, RALPH N	2.00	410.00	820.00		820.00
SUBTOTAL					**23,090.00**
TOTAL	**57.00**		**23,090.00**		**23,090.00**

TOTAL DUE (USD)	**23,090.00**

PENALTIES FOR LATE PAYMENT WILL BE ASSESSED AT 15% PER ANNUM, UNLESS OTHERWISE STATED IN THE CONTRACT.

BLACK & VEATCH

INVOICE

Reference D

PLEASE REMIT TO:
BLACK & VEATCH MGMT CONSULTING, LLC
P.O. BOX 803823
KANSAS CITY MO 64180-3823
FED ID: [redacted]
SERVICE TAX NO :
COMPANY REG NO:
BILL TO:
MELISSA THOMPSON
COLUMBIA GAS OF OHIO
801 EAST 86TH AVENUE
MERRILLVILLE IN 46410

[redacted]

CLIENT REF	408728
CUSTOMER PO NUMBER	
B&V PROJECT NO	408728
PROJECT NAME	2021 Ohio Gas Rate Case Suppor
B&V CONTACT	GUCI, AMANDA
TELEPHONE	+19134583023
INVOICE NO	6708469
INVOICE DATE	22-Dec-2021
BILLED THRU	3-Dec-2021
PAYMENT DUE	21-Jan-2022
PAYMENT TERMS	30 NET
INVOICE CURRENCY	USD
INVOICE AMOUNT	7,525.00

DESCRIPTION	HOURS	BILL RATE	LABOR	EXPENSE	TOTAL
GUCI, AMANDA	13.50	360.00	4,860.00		4,860.00
ZARUMBA, RALPH N	6.50	410.00	2,665.00		2,665.00
SUBTOTAL					**7,525.00**
TOTAL	**20.00**		**7,525.00**		**7,525.00**

TOTAL DUE (USD)	**7,525.00**

INVOICE COMMENTS : Email invoice to Melissa L. Thompson: mlthompson@nisource.com

PENALTIES FOR LATE PAYMENT WILL BE ASSESSED AT 15% PER ANNUM, UNLESS OTHERWISE STATED IN THE CONTRACT.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference E

PREPARATION OF RATE CASE DATA INVOICES

REFERENCE E

Reference E

INVOICE

HALEY ALDRICH

Haley & Aldrich, Inc.
70 Blanchard Rd, Suite 204
Burlington, MA 01803
Tax ID: [redacted]

NiSource Corporate Services Co.
PO Box 30130
College Station, TX 77842

Project No: 0201635-000
Contract/PO#: PO15622

November 03, 2021
Invoice No: 0009010878
Due Date: December 03, 2021
Invoice Total: $15,247.36

NiSource Rate Case Support

Professional Services through October 15, 2021

Professional Labor

	Hours	Rate	Amount	
Sr. Technical Specialist/ Program Mgr				
Ferry, Joe	70.00	207.40	14,518.00	
Haswell, William	1.00	207.40	207.40	
Technical Specialist/Sr. PM				
Bukach, Travis	1.50	197.75	296.63	
Total Labor				**15,022.03**
Communication Fee			225.33	
				225.33
		Total this Invoice		**$15,247.36**

Remit to: Haley & Aldrich, Inc. PO Box 843044, Boston, MA 02284-3044
[redacted]
Email: acctg@haleyaldrich.com Tel: 617.886.7400

Reference E

INVOICE

HALEY ALDRICH

Haley & Aldrich, Inc.
70 Blanchard Rd, Suite 204
Burlington, MA 01803
Tax ID: [redacted]

NiSource Corporate Services Co.
PO Box 30130
College Station, TX 77842

Project No:	0201635-000	Invoice Date:	November 24, 2021
Contract/PO#:	PO15622	Invoice No:	0009011738
		Due Date:	December 24, 2021
		Invoice Total:	**$6,099.93**

Professional Services through November 12, 2021

NiSource Rate Case Support

Professional Labor

	Hours	Rate	Amount	
Sr. Technical Specialist/ Program Mgr				
Ferry, Joe	28.50	207.40	5,910.90	
Technical Specialist/Sr. PM				
Bukach, Travis	.50	197.75	98.88	
Total Labor				**6,009.78**
Communication Fee			90.15	
				90.15
		Total this Invoice		**$6,099.93**

Remit to: Haley & Aldrich, Inc. PO Box 843044, Boston, MA 02284-3044

[redacted]

Email: acctg@haleyaldrich.com Tel: 617.886.7400

Reference E

INVOICE

HALEY ALDRICH

Haley & Aldrich, Inc.
70 Blanchard Rd, Suite 204
Burlington, MA 01803
Tax ID: [redacted]

NiSource Corporate Services Co.
PO Box 30130
College Station, TX 77842

Project No:	0201635-000	Invoice Date:	December 14, 2021
Contract/PO#:	PO15622	Invoice No:	0009012419
		Due Date:	January 13, 2022
		Invoice Total:	**$3,093.19**

Professional Services through December 3, 2021

NiSource Rate Case Support

Professional Labor

	Hours	Rate	Amount	
Sr. Technical Specialist/ Program Mgr				
Ferry, Joe	14.00	207.40	2,903.60	
Technical Specialist/Sr. PM				
Bukach, Travis	.50	197.75	98.88	
Project Assistant				
Bergeron, Jason	.50	90.00	45.00	
Total Labor				**3,047.48**
Communication Fee			45.71	
				45.71
		Total this Invoice		**$3,093.19**

Remit to: Haley & Aldrich, Inc. PO Box 843044, Boston, MA 02284-3044

[redacted]

Email: acctg@haleyaldrich.com Tel: 617.886.7400

Reference E

LWMARTIN LLC
37 Inverary
Trabuco Cyn. CA 92679

Columbia Gas of Ohio, Inc.
Att: Kara Arnold
290 W. Nationwide Blvd.
Columbus, Ohio 43235

October 31, 2021

INVOICE No. 202110

Charges for the provision of professional consulting services related to participation in rate case meetings; review of data request responses and development of ongoing rate case strategy for the benefit of Company, at the request of Company, during the month of October 2021.

Amount: $3,250.00

Total: $3,250.00

Payable to LWMARTIN LLC

Terms: Payable upon receipt.

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Talent Solutions

Page:	1
Invoice Date:	10/11/2021
Invoice Number:	58585697
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Melissa Thompson
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	10/01/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 85.00	$ 3,400.00
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
2	Perry,Courtney	10/01/2021	Shaeffer,Tamaleh	0.19	HRS	OVT	$ 127.50	$ 24.23
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	10/01/2021		40.19	HRS			$ 3,424.23

Invoice Subtotal: **$ 3,424.23**

TOTAL AMOUNT DUE: **$ 3,424.23**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58585697	$ 3,424.23

0341000016600058585697003424233

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Talent Solutions

Page:	1
Invoice Date:	10/12/2021
Invoice Number:	58606262
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Melissa Thompson
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	10/08/2021	Shaeffer,Tamaleh	32.00	HRS	REG	$ 80.00	$ 2,560.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	10/08/2021		32.00	HRS			$ 2,560.00

Invoice Subtotal: **$ 2,560.00**

TOTAL AMOUNT DUE: **$ 2,560.00**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58606262	$ 2,560.00

0341000016600058606262002560001

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Talent Solutions

Page:	1
Invoice Date:	10/18/2021
Invoice Number:	58634276
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Melissa Thompson
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	10/15/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 85.00	$ 3,400.00
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
2	Perry,Courtney	10/15/2021	Shaeffer,Tamaleh	0.70	HRS	OVT	$ 127.50	$ 89.25
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case / OCC						
	Subtotal for Week-Ended:	10/15/2021		40.70	HRS			$ 3,489.25

Invoice Subtotal: **$ 3,489.25**

TOTAL AMOUNT DUE: **$ 3,489.25**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
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Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58634276	$ 3,489.25

0341000016600058634276003489255

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Talent Solutions

Page:	1
Invoice Date:	10/18/2021
Invoice Number:	58634308
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Melissa Thompson
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	10/15/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 80.00	$ 3,200.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	10/15/2021		40.00	HRS			$ 3,200.00

Invoice Subtotal: **$ 3,200.00**

TOTAL AMOUNT DUE: **$ 3,200.00**

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Any questions regarding this invoice, please call or email:
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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58634308	$ 3,200.00

0341000016600058634308003200000

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Talent Solutions

Page:	1
Invoice Date:	11/01/2021
Invoice Number:	58726223
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	10/29/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 85.00	$ 3,400.00
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
2	Perry,Courtney	10/29/2021	Shaeffer,Tamaleh	0.17	HRS	OVT	$ 127.50	$ 21.68
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case / OCC						
	Subtotal for Week-Ended:	10/29/2021		40.17	HRS			$ 3,421.68

Invoice Subtotal: **$ 3,421.68**

TOTAL AMOUNT DUE: **$ 3,421.68**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58726223	$ 3,421.68

0341000016600058726223003421689

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Talent Solutions

Page:	1
Invoice Date:	11/01/2021
Invoice Number:	58726254
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Bennett,Bruce E	10/29/2021	Shaeffer,Tamaleh	20.85	HRS	REG	$ 70.00	$ 1,459.50
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case						
	Subtotal for Week-Ended:	10/29/2021		20.85	HRS			$ 1,459.50

Invoice Subtotal: **$ 1,459.50**

TOTAL AMOUNT DUE: **$ 1,459.50**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58726254	$ 1,459.50

03410000166000587262540014595 04

Robert Half®
Talent Solutions

Page:	1
Invoice Date:	11/01/2021
Invoice Number:	58726335
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	10/29/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 80.00	$ 3,200.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	10/29/2021		40.00	HRS			$ 3,200.00

Invoice Subtotal: **$ 3,200.00**

TOTAL AMOUNT DUE: **$ 3,200.00**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58726335	$ 3,200.00

0341000016600058726335003200002

Robert Half®
Talent Solutions

Page:	1
Invoice Date:	11/02/2021
Invoice Number:	58745498
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Randall,Charles	10/29/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 95.00	$ 3,800.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	10/29/2021		40.00	HRS			$ 3,800.00

Invoice Subtotal: **$ 3,800.00**

TOTAL AMOUNT DUE: **$ 3,800.00**

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Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

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(888) 400-7474

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58745498	$ 3,800.00

0341000016600058745498003800002

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Page:	1
Invoice Date:	11/09/2021
Invoice Number:	58791320
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	11/05/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 85.00	$ 3,400.00
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
2	Perry,Courtney	11/05/2021	Shaeffer,Tamaleh	0.61	HRS	OVT	$ 127.50	$ 77.78
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	11/05/2021		40.61	HRS			$ 3,477.78

Invoice Subtotal: **$ 3,477.78**

TOTAL AMOUNT DUE: **$ 3,477.78**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58791320	$ 3,477.78

0341000016600058791320003477784

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Page:	1
Invoice Date:	11/09/2021
Invoice Number:	58791361
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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CHICAGO IL 60693

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	11/05/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 80.00	$ 3,200.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	11/05/2021		40.00	HRS			$ 3,200.00

Invoice Subtotal: **$ 3,200.00**

TOTAL AMOUNT DUE: **$ 3,200.00**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58791361	$ 3,200.00

0341000016600058791361003200008

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Page:	1
Invoice Date:	11/09/2021
Invoice Number:	58791362
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Randall,Charles	11/05/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 95.00	$ 3,800.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	11/05/2021		40.00	HRS			$ 3,800.00

Invoice Subtotal: **$ 3,800.00**

TOTAL AMOUNT DUE: **$ 3,800.00**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58791362	$ 3,800.00

0341000016600058791362003800003

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Page:	1
Invoice Date:	11/09/2021
Invoice Number:	58791375
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Bennett,Bruce E	11/05/2021	Shaeffer,Tamaleh	20.25	HRS	REG	$ 70.00	$ 1,417.50
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case						
	Subtotal for Week-Ended:	11/05/2021		20.25	HRS			$ 1,417.50

Invoice Subtotal: **$ 1,417.50**

TOTAL AMOUNT DUE: **$ 1,417.50**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58791375	$ 1,417.50

0341000016600058791375001417505

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Page:	1
Invoice Date:	11/15/2021
Invoice Number:	58818535
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	11/12/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 85.00	$ 3,400.00
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
2	Perry,Courtney	11/12/2021	Shaeffer,Tamaleh	0.83	HRS	OVT	$ 127.50	$ 105.83
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	11/12/2021		40.83	HRS			$ 3,505.83

Invoice Subtotal: **$ 3,505.83**

TOTAL AMOUNT DUE: **$ 3,505.83**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58818535	$ 3,505.83

0341000016600058818535003505834

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Page:	1
Invoice Date:	11/15/2021
Invoice Number:	58818554
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	11/12/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 80.00	$ 3,200.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	11/12/2021		40.00	HRS			$ 3,200.00

Invoice Subtotal: **$ 3,200.00**

TOTAL AMOUNT DUE: **$ 3,200.00**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58818554	$ 3,200.00

0341000016600058818554003200007

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Page:	1
Invoice Date:	11/15/2021
Invoice Number:	58818573
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
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College Station TX 77842

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Bennett,Bruce E	11/12/2021	Shaeffer,Tamaleh	21.01	HRS	REG	$ 70.00	$ 1,470.70
		Reference: Ohio Rate Case						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	11/12/2021		21.01	HRS			$ 1,470.70

Invoice Subtotal: **$ 1,470.70**

TOTAL AMOUNT DUE: **$ 1,470.70**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58818573	$ 1,470.70

0341000016600058818573001470701

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Page:	1
Invoice Date:	11/16/2021
Invoice Number:	58837065
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
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PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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CHICAGO IL 60693

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Davis,Elizabeth	11/12/2021	Shaeffer,Tamaleh	14.27	HRS	REG	$ 90.00	$ 1,284.30
		Reference: Ohio Rate Case						
		Purchase Order Number: Need PO Number						
	Subtotal for Week-Ended:	11/12/2021		14.27	HRS			$ 1,284.30

Invoice Subtotal: **$ 1,284.30**

TOTAL AMOUNT DUE: **$ 1,284.30**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58837065	$ 1,284.30

0341000016600058837065001284304

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Page:	1
Invoice Date:	11/16/2021
Invoice Number:	58837073
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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CHICAGO IL 60693

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Randall,Charles	11/12/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 95.00	$ 3,800.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	11/12/2021		40.00	HRS			$ 3,800.00

Invoice Subtotal: **$ 3,800.00**

TOTAL AMOUNT DUE: **$ 3,800.00**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58837073	$ 3,800.00

0341000016600058837073003800002

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Page:	1
Invoice Date:	11/22/2021
Invoice Number:	58865434
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Bennett,Bruce E	11/19/2021	Shaeffer,Tamaleh	20.00	HRS	REG	$ 70.00	$ 1,400.00
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case						
	Subtotal for Week-Ended:	11/19/2021		20.00	HRS			$ 1,400.00

Invoice Subtotal: **$ 1,400.00**

TOTAL AMOUNT DUE: **$ 1,400.00**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58865434	$ 1,400.00

0341000016600058865434001400002

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Page:	1
Invoice Date:	11/23/2021
Invoice Number:	58885731
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	11/19/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 85.00	$ 3,400.00
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
2	Perry,Courtney	11/19/2021	Shaeffer,Tamaleh	0.84	HRS	OVT	$ 127.50	$ 107.10
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	11/19/2021		40.84	HRS			$ 3,507.10

Invoice Subtotal: **$ 3,507.10**

TOTAL AMOUNT DUE: **$ 3,507.10**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58885731	$ 3,507.10

0341000016600058885731003507106

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Page:	1
Invoice Date:	11/23/2021
Invoice Number:	58885881
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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CHICAGO IL 60693

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Davis,Elizabeth	11/19/2021	Shaeffer,Tamaleh	38.19	HRS	REG	$ 90.00	$ 3,437.10
		Reference: Ohio Rate Case						
		Purchase Order Number: Need PO Number						
	Subtotal for Week-Ended:	11/19/2021		38.19	HRS			$ 3,437.10

Invoice Subtotal: **$ 3,437.10**

TOTAL AMOUNT DUE: **$ 3,437.10**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58885881	$ 3,437.10

0341000016600058885881003437109

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Page:	1
Invoice Date:	11/23/2021
Invoice Number:	58885888
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	11/19/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 80.00	$ 3,200.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	11/19/2021		40.00	HRS			$ 3,200.00

Invoice Subtotal: **$ 3,200.00**

TOTAL AMOUNT DUE: **$ 3,200.00**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58885888	$ 3,200.00

0341000016600058885888003200007

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Page:	1
Invoice Date:	11/24/2021
Invoice Number:	58901487
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Randall,Charles	11/19/2021	Shaeffer,Tamaleh	32.00	HRS	REG	$ 95.00	$ 3,040.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	11/19/2021		32.00	HRS			$ 3,040.00

Invoice Subtotal: **$ 3,040.00**

TOTAL AMOUNT DUE: **$ 3,040.00**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

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Customer Number	Invoice Number	Total Amount
03410-000166000	58901487	$ 3,040.00

0341000016600058901487003040008

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Page:	1
Invoice Date:	11/30/2021
Invoice Number:	58927681
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	11/26/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 80.00	$ 3,200.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	11/26/2021		40.00	HRS			$ 3,200.00

Invoice Subtotal: **$ 3,200.00**

TOTAL AMOUNT DUE: **$ 3,200.00**

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58927681	$ 3,200.00

0341000016600058927681003200006

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Talent Solutions

Page:	1
Invoice Date:	11/30/2021
Invoice Number:	58927685
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	11/26/2021	Shaeffer,Tamaleh	27.79	HRS	REG	$ 85.00	$ 2,362.15
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case / OCC						
	Subtotal for Week-Ended:	11/26/2021		27.79	HRS			$ 2,362.15

Invoice Subtotal:	**$ 2,362.15**
TOTAL AMOUNT DUE:	**$ 2,362.15**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58927685	$ 2,362.15

0341000016600058927685002362154

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Page:	1
Invoice Date:	11/30/2021
Invoice Number:	58927790
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Bennett,Bruce E	11/26/2021	Shaeffer,Tamaleh	17.01	HRS	REG	$ 70.00	$ 1,190.70
		Reference: Ohio Rate Case						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	11/26/2021		17.01	HRS			$ 1,190.70

Invoice Subtotal: **$ 1,190.70**

TOTAL AMOUNT DUE: **$ 1,190.70**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58927790	$ 1,190.70

0341000016600058927790001190703

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Page:	1
Invoice Date:	11/30/2021
Invoice Number:	58927862
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Davis,Elizabeth	11/26/2021	Shaeffer,Tamaleh	39.84	HRS	REG	$ 90.00	$ 3,585.60
		Reference: Ohio Rate Case						
		Purchase Order Number: Need PO Number						
	Subtotal for Week-Ended:	11/26/2021		39.84	HRS			$ 3,585.60

Invoice Subtotal: **$ 3,585.60**

TOTAL AMOUNT DUE: **$ 3,585.60**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58927862	$ 3,585.60

0341000016600058927862003585600

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Page:	1
Invoice Date:	11/30/2021
Invoice Number:	58928214
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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CHICAGO IL 60693

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Randall,Charles	11/26/2021	Shaeffer,Tamaleh	24.00	HRS	REG	$ 95.00	$ 2,280.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	11/26/2021		24.00	HRS			$ 2,280.00

Invoice Subtotal: **$ 2,280.00**

TOTAL AMOUNT DUE: **$ 2,280.00**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58928214	$ 2,280.00

0341000016600058928214002280008

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Page:	1
Invoice Date:	12/06/2021
Invoice Number:	58955115
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Bennett,Bruce E	12/03/2021	Shaeffer,Tamaleh	20.01	HRS	REG	$ 70.00	$ 1,400.70
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case						
	Subtotal for Week-Ended:	12/03/2021		20.01	HRS			$ 1,400.70

Invoice Subtotal: **$ 1,400.70**

TOTAL AMOUNT DUE: **$ 1,400.70**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58955115	$ 1,400.70

0341000016600058955115001400701

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Page:	1
Invoice Date:	12/06/2021
Invoice Number:	58955131
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	12/03/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 80.00	$ 3,200.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	12/03/2021		40.00	HRS			$ 3,200.00

Invoice Subtotal: **$ 3,200.00**

TOTAL AMOUNT DUE: **$ 3,200.00**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58955131	$ 3,200.00

0341000016600058955131003200007

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Page:	1
Invoice Date:	12/06/2021
Invoice Number:	58955229
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	12/03/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 85.00	$ 3,400.00
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
2	Perry,Courtney	12/03/2021	Shaeffer,Tamaleh	0.85	HRS	OVT	$ 127.50	$ 108.38
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	12/03/2021		40.85	HRS			$ 3,508.38

Invoice Subtotal: **$ 3,508.38**

TOTAL AMOUNT DUE: **$ 3,508.38**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58955229	$ 3,508.38

0341000016600058955229003508385

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Page:	1
Invoice Date:	12/07/2021
Invoice Number:	58974984
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Davis,Elizabeth	12/03/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 90.00	$ 3,600.00
		Purchase Order Number: Need PO Number						
		Reference: Ohio Rate Case						
2	Davis,Elizabeth	12/03/2021	Shaeffer,Tamaleh	4.91	HRS	OVT	$ 135.00	$ 662.85
		Reference: Ohio Rate Case						
		Purchase Order Number: Need PO Number						
	Subtotal for Week-Ended:	12/03/2021		44.91	HRS			$ 4,262.85

Invoice Subtotal: **$ 4,262.85**

TOTAL AMOUNT DUE: **$ 4,262.85**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58974984	$ 4,262.85

0341000016600058974984004262856

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Page:	1
Invoice Date:	12/07/2021
Invoice Number:	58975061
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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CHICAGO IL 60693

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Randall,Charles	12/03/2021	Shaeffer,Tamaleh	24.00	HRS	REG	$ 95.00	$ 2,280.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	12/03/2021		24.00	HRS			$ 2,280.00

Invoice Subtotal: **$ 2,280.00**

TOTAL AMOUNT DUE: **$ 2,280.00**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58975061	$ 2,280.00

0341000016600058975061002280005

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Page:	1
Invoice Date:	12/13/2021
Invoice Number:	59002539
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Bennett,Bruce E	12/10/2021	Shaeffer,Tamaleh	20.67	HRS	REG	$ 70.00	$ 1,446.90
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case						
	Subtotal for Week-Ended:	12/10/2021		20.67	HRS			$ 1,446.90

Invoice Subtotal: **$ 1,446.90**

TOTAL AMOUNT DUE: **$ 1,446.90**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59002539	$ 1,446.90

0341000016600059002539001446904

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Page:	1
Invoice Date:	12/13/2021
Invoice Number:	59002592
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	12/10/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 85.00	$ 3,400.00
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
2	Perry,Courtney	12/10/2021	Shaeffer,Tamaleh	0.92	HRS	OVT	$ 127.50	$ 117.30
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	12/10/2021		40.92	HRS			$ 3,517.30

Invoice Subtotal: **$ 3,517.30**

TOTAL AMOUNT DUE: **$ 3,517.30**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59002592	$ 3,517.30

0341000016600059002592003517305

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Page:	1
Invoice Date:	12/13/2021
Invoice Number:	59002806
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	12/10/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 80.00	$ 3,200.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	12/10/2021		40.00	HRS			$ 3,200.00

Invoice Subtotal: **$ 3,200.00**

TOTAL AMOUNT DUE: **$ 3,200.00**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59002806	$ 3,200.00

0341000016600059002806003200005

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Page:	1
Invoice Date:	12/14/2021
Invoice Number:	59021617
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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CHICAGO IL 60693

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Davis,Elizabeth	12/10/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 90.00	$ 3,600.00
		Purchase Order Number: Need PO Number						
		Reference: Ohio Rate Case						
2	Davis,Elizabeth	12/10/2021	Shaeffer,Tamaleh	9.63	HRS	OVT	$ 135.00	$ 1,300.05
		Purchase Order Number: Need PO Number						
		Reference: Ohio Rate Case						
	Subtotal for Week-Ended:	12/10/2021		49.63	HRS			$ 4,900.05

Invoice Subtotal: **$ 4,900.05**

TOTAL AMOUNT DUE: **$ 4,900.05**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59021617	$ 4,900.05

0341000016600059021617004900056

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Page:	1
Invoice Date:	12/14/2021
Invoice Number:	59022543
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Randall,Charles	12/10/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 95.00	$ 3,800.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	12/10/2021		40.00	HRS			$ 3,800.00

Invoice Subtotal: **$ 3,800.00**

TOTAL AMOUNT DUE: **$ 3,800.00**

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Customer Number	Invoice Number	Total Amount
03410-000166000	59022543	$ 3,800.00

0341000016600059022543003800007

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Page:	1
Invoice Date:	12/20/2021
Invoice Number:	59049560
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Stuart,Jerrica	12/17/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 80.00	$ 3,200.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	12/17/2021		40.00	HRS			$ 3,200.00

Invoice Subtotal: **$ 3,200.00**

TOTAL AMOUNT DUE: **$ 3,200.00**

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59049560	$ 3,200.00

0341000016600059049560003200003

rh Robert Half®

Page:	1
Invoice Date:	12/20/2021
Invoice Number:	59049565
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Bennett,Bruce E	12/17/2021	Shaeffer,Tamaleh	20.34	HRS	REG	$ 70.00	$ 1,423.80
		Reference: Ohio Rate Case						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	12/17/2021		20.34	HRS			$ 1,423.80

Invoice Subtotal: **$ 1,423.80**

TOTAL AMOUNT DUE: **$ 1,423.80**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59049565	$ 1,423.80

0341000016600059049565001423804

rh Robert Half®

Page:	1
Invoice Date:	12/20/2021
Invoice Number:	59049620
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	12/17/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 85.00	$ 3,400.00
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
2	Perry,Courtney	12/17/2021	Shaeffer,Tamaleh	0.79	HRS	OVT	$ 127.50	$ 100.73
		Purchase Order Number: need PO number						
		Reference: Ohio Rate Case / OCC						
	Subtotal for Week-Ended:	12/17/2021		40.79	HRS			$ 3,500.73

Invoice Subtotal: **$ 3,500.73**

TOTAL AMOUNT DUE: **$ 3,500.73**

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59049620	$ 3,500.73

0341000016600059049620003500735

rh Robert Half®

Page:	1
Invoice Date:	12/21/2021
Invoice Number:	59069834
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Davis,Elizabeth	12/17/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 90.00	$ 3,600.00
		Purchase Order Number: Need PO Number						
		Reference: Ohio Rate Case						
2	Davis,Elizabeth	12/17/2021	Shaeffer,Tamaleh	6.37	HRS	OVT	$ 135.00	$ 859.95
		Purchase Order Number: Need PO Number						
		Reference: Ohio Rate Case						
	Subtotal for Week-Ended:	12/17/2021		46.37	HRS			$ 4,459.95

Invoice Subtotal: **$ 4,459.95**

TOTAL AMOUNT DUE: **$ 4,459.95**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59069834	$ 4,459.95

0341000016600059069834004459958

Robert Half

Page:	1
Invoice Date:	12/21/2021
Invoice Number:	59069966
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Randall,Charles	12/17/2021	Shaeffer,Tamaleh	26.00	HRS	REG	$ 95.00	$ 2,470.00
		Purchase Order Number: Ohio Rate Case						
	Subtotal for Week-Ended:	12/17/2021		26.00	HRS			$ 2,470.00

Invoice Subtotal: **$ 2,470.00**

TOTAL AMOUNT DUE: **$ 2,470.00**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	59069966	$ 2,470.00

0341000016600059069966002470007

COLUMBIA GAS OF OHIO,
INC. CASE NO. 21-637-GA-AIR

Reference F

LEGAL INVOICES
REFERENCE F

Vendor Details

Reference F

Billing Address: 41 S. High Street
Columbus
Ohio 43215

Tax-ID: [redacted]

Header Information

INVOICE NUMBER	1256960
VENDOR	Porter, Wright, Morris, & Arthur LLP
INVOICE DATE	11/9/21
RECEIVED DATE	11/12/21
PROJECT	2019-007460-COH - 2021 Rate Case
POSTING STATUS	Posted
WARNING:	None
BILLING START DATE	10/1/21
BILLING END DATE	10/31/21
SUBMITTED TOTAL	$ 3,141.54
SUBMITTED CURRENCY	USD
LINE ITEM WARNINGS	None

Tax Information

TAX TYPE	US
TAX RATE	0.00 %

Invoice Summary

Type	Rate x Unit	(-) Discount	(-) Adjustment	Tax	Amount
Fees	$3,490.60	$349.06	$0.00	$0.00	$ 3,141.54
Expenses	$0.00	$0.00	$0.00	$0.00	$ 0.00
Invoice Total (USD)	**$3,490.60**	**$349.06**	**$0.00**	**$0.00**	**$ 3,141.54**

Description

Comments to Requester

Line Items

Reference F

View: All Line Items

Line Items 1 - 25 of 25

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
1	10/1/21	Fee	L210 Pleadings	Gallon, Eric	$480.00	0.70	$33.60	$0.00	$302.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
2	10/4/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
3	10/4/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
4	10/5/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.80	$38.40	$0.00	$345.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
5	10/6/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
6	10/7/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
7	10/7/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.40	$19.20	$0.00	$172.80

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								Reference F
8	10/7/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.50	$23.85	$0.00	$214.65
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
9	10/11/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
10	10/11/21	Fee	L110 Fact Investigation/Development	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
11	10/12/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
12	10/19/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
13	10/19/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
14	10/19/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								Reference F
15	10/21/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	1.00	$48.00	$0.00	$432.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
16	10/21/21	Fee	L140 Document/File Management	Harrison, Barbara	$218.00	0.20	$4.36	$0.00	$39.24
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for **Description:** [redacted]								
17	10/22/21	Fee	L250 Other Written Motions/Submissions	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
18	10/22/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
19	10/25/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
20	10/27/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
21	10/27/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A108 Communicate (other external) **Description:** [redacted]								

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
22	10/27/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.50	$23.85	$0.00	$214.65
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								Reference F
23	10/28/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.50	$23.85	$0.00	$214.65
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
24	10/28/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A108 Communicate (other external) **Description:** [redacted]								
25	10/28/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								

Access Information

CREATED BY	MODIFIED BY
system, system	system, system
CREATED ON	**MODIFIED ON**
11/12/21 2:02 PM	11/17/21 10:29 PM

Summary Breakdowns

By Timekeeper | By Fee/Expense Category

Timekeeper	Avg Net Rate	Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
2019-007460-COH - 2021 Rate Case						
Gallon, Eric	480.00	4.20	201.60	0.00	1,814.40	57.76%

Timekeeper	Avg Net Rate	Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
Harrison, Barbara	218.00	0.20	4.36	0.00	39.24	1.25%
Stemm, Mark S	477.00	3.00	143.10	0.00	1,287.90	41.00%

Reference F

Remittance Details

Ready to send to AP: Yes

Invoice On Hold For AP: No

Acceptance Status: Accepted

Date Received by AP: 11/17/21

Reason for Rejection:

Payment Method: Check

Check # 2012033212

Paid Date: 11/18/21

Total Amount on Check: 3,142

Paid Amount: 3,142

Paid By Insurance Group: No

User Rights

Option	User	Read	Update	Delete	Perm
Allow	Mann, Charlene	Yes	Yes	No	No
Allow	MacDonald, Cheryl	Yes	Yes	No	No
Allow	Clark, Joe	Yes	Yes	No	No

Active Requests

Request Name	Requester	Request Date	Expiration Date	Status
No records available.				

Completed Requests

Item	Request Name	Requester	Request Date	Completion Date	Comment	Outcome

Item	Request Name	Requester	Request Date	Completion Date	Comment	Outcome
1	Post Invoice for 3,141.54 USD	Porter, Wright, Morris, & Arthur LLP	11/12/21	11/17/21		Approved

Approval History

Reference F

Stop	Performer	Activity	Date/Time	Internal Comment
1	Clark, Joe	Approved	11/17/21 8:25 AM	

Versions

Invoice Version	Created On	Rejection Date	Invoice Reason/Comments
No versions available.			

Invoice Details

PAID BY INSURANCE GROUP No	ALTERNATIVE FEE No
PAID AMOUNT 3,141.54	INVOICE ON HOLD FOR AP No
ACCEPTANCE STATUS Accepted	INSURANCE INVOICE? No
PAYMENT METHOD Check	CHECK # 2012033212
CHECK DATE	WITHHOLDING AMOUNT
MATTER TYPE Matter	REASON FOR REJECTION
TRANSACTION MATTER	DISPUTE MATTER 2019-007460-COH - 2021 Rate Case
PO NUMBER	TOTAL AMOUNT ON CHECK 3,141.54
READY TO SEND TO AP Yes	PAID DATE 11/18/21
MATTER CATEGORY 308 - State Regulatory	DATE RECEIVED BY AP 11/17/21

Vendor Details

Billing Address: 41 S. High Street
Columbus
Ohio 43215

Tax-ID: 314373657 **Reference F**

Header Information

INVOICE NUMBER 1259357	BILLING START DATE 11/1/21
VENDOR Porter, Wright, Morris, & Arthur LLP	BILLING END DATE 11/30/21
INVOICE DATE 12/7/21	SUBMITTED TOTAL $ 21,005.01
RECEIVED DATE 12/7/21	SUBMITTED CURRENCY USD
PROJECT 2019-007460-COH - 2021 Rate Case	LINE ITEM WARNINGS None
POSTING STATUS Posted	
WARNING: None	

Tax Information

TAX TYPE
US

TAX RATE
0.00 %

Invoice Summary

Type	Rate x Unit	(-) Discount	(-) Adjustment	Tax	Amount
Fees	$23,338.90	$2,333.89	$0.00	$0.00	$ 21,005.01
Expenses	$0.00	$0.00	$0.00	$0.00	$ 0.00
Invoice Total (USD)	**$23,338.90**	**$2,333.89**	**$0.00**	**$0.00**	**$ 21,005.01**

Description

Comments to Requester

Line Items

View: All Line Items

Reference F

Line Items 1 - 82 of 82

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
1	11/1/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
2	11/1/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
3	11/1/21	Fee	L310 Written Discovery	Meador, Spencer	$265.00	0.60	$15.90	$0.00	$143.10
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
4	11/1/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	2.00	$95.40	$0.00	$858.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A108 Communicate (other external) **Description:** [redacted]								
5	11/1/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.70	$33.39	$0.00	$300.51
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
6	11/1/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	1.20	$57.24	$0.00	$515.16
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
7	11/1/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								Reference F
8	11/2/21	Fee	L310 Written Discovery	Meador, Spencer	$265.00	1.40	$37.10	$0.00	$333.90
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
9	11/2/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
10	11/3/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	1.90	$90.63	$0.00	$815.67
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
11	11/3/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A108 Communicate (other external) **Description:** [redacted]								
12	11/4/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A108 Communicate (other external) **Description:** [redacted]								
13	11/4/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
14	11/5/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A108 Communicate (other external) **Description:** [redacted]								Reference F
15	11/8/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
16	11/8/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	2.70	$128.79	$0.00	$1,159.11
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
17	11/9/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
18	11/9/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.70	$33.60	$0.00	$302.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
19	11/9/21	Fee	L310 Written Discovery	Meador, Spencer	$265.00	0.10	$2.65	$0.00	$23.85
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
20	11/9/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	1.80	$85.86	$0.00	$772.74
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
21	11/9/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								Reference F
22	11/9/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
23	11/10/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
24	11/10/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
25	11/10/21	Fee	L320 Document Production	Meador, Spencer	$265.00	3.90	$103.35	$0.00	$930.15
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
26	11/10/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.80	$38.16	$0.00	$343.44
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
27	11/10/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
28	11/10/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								Reference F
29	11/11/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
30	11/11/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.40	$19.08	$0.00	$171.72
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A108 Communicate (other external) **Description:** [redacted]								
31	11/11/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	1.00	$47.70	$0.00	$429.30
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
32	11/11/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
33	11/11/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
34	11/11/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.60	$28.62	$0.00	$257.58
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A107 Communicate (other outside counsel) **Description:** [redacted]								
35	11/11/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								Reference F
36	11/12/21	Fee	L250 Other Written Motions/Submissions	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
37	11/12/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
38	11/15/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
39	11/15/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
40	11/15/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
41	11/16/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
42	11/16/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								Reference F
43	11/16/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
44	11/16/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
45	11/16/21	Fee	L210 Pleadings	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
46	11/16/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
47	11/16/21	Fee	L310 Written Discovery	Meador, Spencer	$265.00	0.60	$15.90	$0.00	$143.10
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
48	11/16/21	Fee	L310 Written Discovery	Meador, Spencer	$265.00	1.60	$42.40	$0.00	$381.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
49	11/16/21	Fee	L190 Other Case Assessment, Dev and Admin	Stemm, Mark S	$477.00	1.30	$62.01	$0.00	$558.09
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
50	11/16/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								Reference F
51	11/16/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	2.10	$100.17	$0.00	$901.53
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
52	11/17/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
53	11/18/21	Fee	L120 Analysis/Strategy	Meador, Spencer	$265.00	1.70	$45.05	$0.00	$405.45
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A110 Manage data/files **Description:** [redacted]								
54	11/19/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
55	11/19/21	Fee	L310 Written Discovery	Harrison, Barbara	$218.00	0.20	$4.36	$0.00	$39.24
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
56	11/20/21	Fee	L110 Fact Investigation/Development	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
57	11/20/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								Reference F
58	11/22/21	Fee	L110 Fact Investigation/Development	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
59	11/22/21	Fee	L120 Analysis/Strategy	Meador, Spencer	$265.00	4.60	$121.90	$0.00	$1,097.10
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A110 Manage data/files **Description:** [redacted]								
60	11/22/21	Fee	L190 Other Case Assessment, Dev and Admin	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
61	11/23/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
62	11/23/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
63	11/23/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
64	11/23/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								Reference F
65	11/24/21	Fee	L190 Other Case Assessment, Dev and Admin	Hughes, Bradfield B	$420.00	0.50	$21.00	$0.00	$189.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for **Description:** [redacted]								
66	11/24/21	Fee	L120 Analysis/Strategy	Meador, Spencer	$265.00	4.30	$113.95	$0.00	$1,025.55
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A102 Research **Description:** [redacted]								
67	11/24/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	2.30	$109.71	$0.00	$987.39
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
68	11/24/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	1.00	$47.70	$0.00	$429.30
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
69	11/24/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
70	11/24/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
71	11/26/21	Fee	L120 Analysis/Strategy	Meador, Spencer	$265.00	2.50	$66.25	$0.00	$596.25

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A102 Research **Description:** [redacted]								Reference F
72	11/27/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
73	11/29/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	1.60	$76.80	$0.00	$691.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
74	11/29/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	1.00	$48.00	$0.00	$432.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
75	11/29/21	Fee	L310 Written Discovery	Hughes, Bradfield B	$420.00	0.80	$33.60	$0.00	$302.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
76	11/30/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	1.50	$72.00	$0.00	$648.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
77	11/30/21	Fee	L390 Other Discovery	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
78	11/30/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
79	11/30/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.40	$19.20	$0.00	$172.80

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								Reference F
80	11/30/21	Fee	L120 Analysis/Strategy	Meador, Spencer	$265.00	1.80	$47.70	$0.00	$429.30
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A102 Research **Description:** [redacted]								
81	11/30/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	1.40	$66.78	$0.00	$601.02
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
82	11/30/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.50	$23.85	$0.00	$214.65
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								

Access Information

CREATED BY	MODIFIED BY
system, system	system, system
CREATED ON	**MODIFIED ON**
12/7/21 1:35 PM	12/10/21 10:15 PM

Summary Breakdowns

By Timekeeper | By Fee/Expense Category

Timekeeper	Avg Net Rate	Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
2019-007460-COH - 2021 Rate Case						
Gallon, Eric	480.00	9.40	451.20	0.00	4,060.80	19.33%
Harrison, Barbara	218.00	0.20	4.36	0.00	39.24	0.19%
Hughes, Bradfield B	420.00	1.30	54.60	0.00	491.40	2.34%

Timekeeper	Avg Net Rate	Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
Meador, Spencer	265.00	23.10	612.15	0.00	5,509.35	26.23%
Stemm, Mark S	477.00	25.40	1,211.58	0.00	10,904.22	51.91%

Reference F

Remittance Details

Ready to send to AP: Yes

Invoice On Hold For AP: No

Acceptance Status: Accepted

Date Received by AP: 12/10/21

Reason for Rejection:

Payment Method: Check

Check # 2012033653

Paid Date: 12/13/21

Total Amount on Check: 21,005

Paid Amount: 21,005

Paid By Insurance Group: No

User Rights

Option	User	Read	Update	Delete	Perm
Allow	Mann, Charlene	Yes	Yes	No	No
Allow	MacDonald, Cheryl	Yes	Yes	No	No
Allow	Clark, Joe	Yes	Yes	No	No

Active Requests

Request Name	Requester	Request Date	Expiration Date	Status
No records available.				

Completed Requests

Item	Request Name	Requester	Request Date	Completion Date	Comment	Outcome

Item	Request Name	Requester	Request Date	Completion Date	Comment	Outcome
1	Post Invoice for 21,005.01 USD	Porter, Wright, Morris, & Arthur LLP	12/7/21	12/9/21		Approved

Reference F

Approval History

Stop	Performer	Activity	Date/Time	Internal Comment
1	Clark, Joe	Approved	12/9/21 3:18 PM	

Versions

Invoice Version	Created On	Rejection Date	Invoice Reason/Comments
No versions available.			

Invoice Details

PAID BY INSURANCE GROUP No	ALTERNATIVE FEE No
PAID AMOUNT 21,005.01	INVOICE ON HOLD FOR AP No
ACCEPTANCE STATUS Accepted	INSURANCE INVOICE? No
PAYMENT METHOD Check	CHECK # 2012033653
CHECK DATE	WITHHOLDING AMOUNT
MATTER TYPE Matter	REASON FOR REJECTION
TRANSACTION MATTER	DISPUTE MATTER 2019-007460-COH - 2021 Rate Case
PO NUMBER	TOTAL AMOUNT ON CHECK 21,005.01
READY TO SEND TO AP Yes	PAID DATE 12/13/21
MATTER CATEGORY 308 - State Regulatory	DATE RECEIVED BY AP 12/10/21

COLUMBIA GAS OF OHIO,
INC. CASE NO. 21-637-GA-AIR

Reference G

PUBLISH OF LEGAL NOTICE INVOICES REFERENCE G

Kara Arnold 127064

Reference G

AdOhio
1335 Dublin Rd., Suite 216B
Columbus, Ohio 43215-1000

INVOICE

November 01, 2021

Order: **21102CC1** Invoice# **6751**

Attn: **Judy Cooper**
Columbia Gas of Ohio
290 W. Nationwide Blvd
Columbus, Ohio 43215

Voice: 614-460-6231 Fax:
Email: mlthompson@nisource.com

Advertiser: **Columbia Gas of Ohio**
Brand:
Campaign
Client Order Number:
Amount Due: $135,134.00

Please detach and return this portion with your payment

Columbia Gas of Ohio Invoice# 6751 P.O.#: Client Order Number:

Run Date	Ad Size	Rate Type	Rate	Color Rate	Total	Discount	(%)	Amount after Discount	Page
Akron Beacon Journal (Akron, Ohio)									
09/21/2021	56.00	special	$48.18		$2,698.08	$0.00	(0.00%)	$2,698.08	
Caption: Rate case notice									
09/28/2021	56.00	special	$48.18		$2,698.08	$0.00	(0.00%)	$2,698.08	
Caption: Rate case notice									
Subtotal:	**112.00**		**$96.36**	**$0.00**	**$5,396.16**	**$0.00**		**$5,396.16**	
Alliance Review (Alliance, Ohio)									
09/21/2021	56.00	special	$15.00		$840.00	$0.00	(0.00%)	$840.00	
Caption: Rate case notice									
09/28/2021	56.00	special	$15.00		$840.00	$0.00	(0.00%)	$840.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$30.00**	**$0.00**	**$1,680.00**	**$0.00**		**$1,680.00**	
Archbold Buckeye (Archbold, Ohio)									
09/22/2021	56.00	special	$12.00		$672.00	$0.00	(0.00%)	$672.00	
Caption: Rate case notice									
09/29/2021	56.00	special	$12.00		$672.00	$0.00	(0.00%)	$672.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$24.00**	**$0.00**	**$1,344.00**	**$0.00**		**$1,344.00**	
Ashland Times Gazette (Ashland, Ohio)									
09/21/2021	56.00	special	$12.15		$680.40	$0.00	(0.00%)	$680.40	
Caption: Rate case notice									
09/28/2021	56.00	special	$12.15		$680.40	$0.00	(0.00%)	$680.40	
Caption: Rate case notice									
Subtotal:	**112.00**		**$24.30**	**$0.00**	**$1,360.80**	**$0.00**		**$1,360.80**	
Bellefontaine Examiner (Bellefontaine, Ohio)									
09/21/2021	56.00	special	$11.16		$624.96	$0.00	(0.00%)	$624.96	
Caption: Rate case notice									
09/28/2021	56.00	special	$11.16		$624.96	$0.00	(0.00%)	$624.96	
Caption: Rate case notice									
Subtotal:	**112.00**		**$22.32**	**$0.00**	**$1,249.92**	**$0.00**		**$1,249.92**	
Chillicothe Gazette (Chillicothe, Ohio)									
09/21/2021	56.00	Special	$862.43		$862.43	$0.00	(0.00%)	$862.43	
Caption: Rate case notice									

Columbia Gas of Ohio Invoice# 6751 P.O.#: Client Order Number:

Reference G

Run Date	Ad Size	Rate Type	Rate	Color Rate	Total	Discount	(%)	Amount after Discount	Page
09/28/2021	56.00	Special	$862.43		$862.43	$0.00	(0.00%)	$862.43	
Caption: Rate case notice									
Subtotal:	**112.00**		**$1,724.86**	**$0.00**	**$1,724.86**	**$0.00**		**$1,724.86**	
Circleville Herald (Circleville, Ohio)									
09/21/2021	56.00	special	$12.18		$682.08	$0.00	(0.00%)	$682.08	
Caption: Rate case notice									
09/28/2021	56.00	special	$12.18		$682.08	$0.00	(0.00%)	$682.08	
Caption: Rate case notice									
Subtotal:	**112.00**		**$24.36**	**$0.00**	**$1,364.16**	**$0.00**		**$1,364.16**	
Coshocton Tribune (Coshocton, Ohio)									
09/21/2021	56.00	Special	$0.00		DID NOT RUN	$0.00	(0.00%)	$0.00	
Caption: Rate case notice									
09/28/2021	56.00	Special	$0.00		DID NOT RUN	$0.00	(0.00%)	$0.00	
Caption: Rate case notice									
10/14/2021	56.00	Special	$282.06		$282.06	$0.00	(0.00%)	$282.06	
Caption: Rate Case notice									
10/17/2021	56.00	Special	$282.06		$282.06	$0.00	(0.00%)	$282.06	
Caption: Rate Case notice									
Subtotal:	**224.00**		**$564.12**	**$0.00**	**$564.12**	**$0.00**		**$564.12**	
Daily Chief Union (Upper Sandusky, Ohio)									
09/25/2021	56.00	special	$7.00		$392.00	$0.00	(0.00%)	$392.00	
Caption: Rate case notice									
10/02/2021	56.00	special	$7.00		$392.00	$0.00	(0.00%)	$392.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$14.00**	**$0.00**	**$784.00**	**$0.00**		**$784.00**	
Daily Jeffersonian (Cambridge, Ohio)									
09/21/2021	56.00	special	$16.25		$910.00	$0.00	(0.00%)	$910.00	
Caption: Rate case notice									
09/28/2021	56.00	special	$16.25		$910.00	$0.00	(0.00%)	$910.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$32.50**	**$0.00**	**$1,820.00**	**$0.00**		**$1,820.00**	
Daily Record (Wooster, Ohio)									
09/21/2021	56.00	special	$21.70		$1,215.20	$0.00	(0.00%)	$1,215.20	
Caption: Rate case notice									
09/28/2021	56.00	special	$21.70		$1,215.20	$0.00	(0.00%)	$1,215.20	
Caption: Rate case notice									
Subtotal:	**112.00**		**$43.40**	**$0.00**	**$2,430.40**	**$0.00**		**$2,430.40**	
Daily Times (Portsmouth, Ohio)									
09/21/2021	56.00	special	$22.20		$1,243.20	$0.00	(0.00%)	$1,243.20	
Caption: Rate case notice									
09/28/2021	56.00	special	$22.20		$1,243.20	$0.00	(0.00%)	$1,243.20	
Caption: Rate case notice									
Subtotal:	**112.00**		**$44.40**	**$0.00**	**$2,486.40**	**$0.00**		**$2,486.40**	
Daily Tribune (Gallipolis, Ohio)									
09/21/2021	56.00	special	$13.50		$756.00	$0.00	(0.00%)	$756.00	
Caption: Rate case notice									
09/28/2021	56.00	special	$13.50		$756.00	$0.00	(0.00%)	$756.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$27.00**	**$0.00**	**$1,512.00**	**$0.00**		**$1,512.00**	
Delaware Gazette (Delaware, Ohio)									
09/21/2021	56.00	special	$13.40		$750.40	$0.00	(0.00%)	$750.40	
Caption: Rate case notice									

Columbia Gas of Ohio Invoice# 6751 P.O.#: Client Order Number:

Reference G

Run Date	Ad Size	Rate Type	Rate	Color Rate	Total	Discount	(%)	Amount after Discount	Page
09/28/2021	56.00	special	$13.40		$750.40	$0.00	(0.00%)	$750.40	
Caption: Rate case notice									
Subtotal:	**112.00**		**$26.80**	**$0.00**	**$1,500.80**	**$0.00**		**$1,500.80**	
Elyria Chronicle Telegram (Elyria, Ohio)									
09/21/2021	56.00	special	$33.65		$1,884.40	$0.00	(0.00%)	$1,884.40	
Caption: Rate case notice									
09/28/2021	56.00	special	$33.65		$1,884.40	$0.00	(0.00%)	$1,884.40	
Caption: Rate case notice									
Subtotal:	**112.00**		**$67.30**	**$0.00**	**$3,768.80**	**$0.00**		**$3,768.80**	
Free Press Standard (Millersburg, Ohio)									
09/25/2021	56.00	special	$0.00		DID NOT RUN	$0.00	(0.00%)	$0.00	
Caption: Rate case notice									
10/02/2021	56.00	special	$0.00		DID NOT RUN	$0.00	(0.00%)	$0.00	
Caption: Rate case notice									
10/15/2021	56.00	Special	$700.00		$700.00	$0.00	(0.00%)	$700.00	
Caption: Rate case notice									
10/22/2021	56.00	Special	$700.00		$700.00	$0.00	(0.00%)	$700.00	
Caption: Rate case notice									
Subtotal:	**224.00**		**$1,400.00**	**$0.00**	**$1,400.00**	**$0.00**		**$1,400.00**	
Fulton County Expositor (Wauseon, Ohio)									
09/21/2021	56.00	special	$9.50		$532.00	$0.00	(0.00%)	$532.00	
Caption: Rate case notice									
09/28/2021	56.00	special	$9.50		$532.00	$0.00	(0.00%)	$532.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$19.00**	**$0.00**	**$1,064.00**	**$0.00**		**$1,064.00**	
Harrison News Herald (Cadiz, Ohio)									
09/25/2021	56.00	special	$12.50		$700.00	$0.00	(0.00%)	$700.00	
Caption: Rate case notice									
10/02/2021	56.00	special	$12.50		$700.00	$0.00	(0.00%)	$700.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$25.00**	**$0.00**	**$1,400.00**	**$0.00**		**$1,400.00**	
Herald Star (Steubenville, Ohio)									
09/21/2021	56.00	special	$29.84		$1,671.04	$0.00	(0.00%)	$1,671.04	
Caption: Rate case notice									
09/28/2021	56.00	special	$29.84		$1,671.04	$0.00	(0.00%)	$1,671.04	
Caption: Rate case notice									
Subtotal:	**112.00**		**$59.68**	**$0.00**	**$3,342.08**	**$0.00**		**$3,342.08**	
Holmes County Hub (Wooster, Ohio)									
09/25/2021	56.00	special	$8.93		$500.08	$0.00	(0.00%)	$500.08	
Caption: Rate case notice									
10/02/2021	56.00	special	$8.93		$500.08	$0.00	(0.00%)	$500.08	
Caption: Rate case notice									
Subtotal:	**112.00**		**$17.86**	**$0.00**	**$1,000.16**	**$0.00**		**$1,000.16**	
Ironton Tribune (Ironton, Ohio)									
09/22/2021	56.00	special	$13.25		$742.00	$0.00	(0.00%)	$742.00	
Caption: Rate case notice									
09/29/2021	56.00	special	$13.25		$742.00	$0.00	(0.00%)	$742.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$26.50**	**$0.00**	**$1,484.00**	**$0.00**		**$1,484.00**	
Journal Tribune (Marysville, Ohio)									
09/21/2021	56.00	special	$11.25		$630.00	$0.00	(0.00%)	$630.00	
Caption: Rate case notice									

Columbia Gas of Ohio Invoice# 6751 P.O.#: Client Order Number:

Reference G

Run Date	Ad Size	Rate Type	Rate	Color Rate	Total	Discount	(%)	Amount after Discount	Page
09/28/2021	56.00	special	$0.00		DID NOT RUN	$0.00	(0.00%)	$0.00	
Caption: Rate case notice									
10/15/2021	56.00	Special	$315.00		$315.00	$0.00	(0.00%)	$315.00	
Caption: Rate case notice									
Subtotal:	**168.00**		**$326.25**	**$0.00**	**$945.00**	**$0.00**		**$945.00**	
Kenton Times (Kenton, Ohio)									
09/22/2021	56.00	special	$8.50		$476.00	$0.00	(0.00%)	$476.00	
Caption: Rate case notice									
09/29/2021	56.00	special	$8.50		$476.00	$0.00	(0.00%)	$476.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$17.00**	**$0.00**	**$952.00**	**$0.00**		**$952.00**	
Lancaster Eagle Gazette (Lancaster, Ohio)									
09/21/2021	56.00	Special	$862.43		$862.43	$0.00	(0.00%)	$862.43	
Caption: Rate case notice									
09/28/2021	56.00	Special	$862.43		$862.43	$0.00	(0.00%)	$862.43	
Caption: Rate case notice									
Subtotal:	**112.00**		**$1,724.86**	**$0.00**	**$1,724.86**	**$0.00**		**$1,724.86**	
Lima News (Lima, Ohio)									
09/21/2021	56.00	special	$25.40		$1,422.40	$0.00	(0.00%)	$1,422.40	
Caption: Rate Case Notice									
09/28/2021	56.00	special	$25.40		$1,422.40	$0.00	(0.00%)	$1,422.40	
Caption: Rate case notice									
Subtotal:	**112.00**		**$50.80**	**$0.00**	**$2,844.80**	**$0.00**		**$2,844.80**	
Lisbon - Morning Journal (Lisbon, Ohio)									
09/21/2021	56.00	special	$28.00		$1,568.00	$0.00	(0.00%)	$1,568.00	
Caption: Rate case notice									
09/28/2021	56.00	special	$28.00		$1,568.00	$0.00	(0.00%)	$1,568.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$56.00**	**$0.00**	**$3,136.00**	**$0.00**		**$3,136.00**	
Lorain Morning Journal (Lorain, Ohio)									
09/21/2021	56.00	Special	$640.00		$640.00	$0.00	(0.00%)	$640.00	
Caption: /Rate case notice 2/5 page									
09/28/2021	56.00	Special	$640.00		$640.00	$0.00	(0.00%)	$640.00	
Caption: /Rate case notice 2/5 page									
Subtotal:	**112.00**		**$1,280.00**	**$0.00**	**$1,280.00**	**$0.00**		**$1,280.00**	
Madison Messenger (Columbus, Ohio)									
09/26/2021	57.50	Special	$615.60		$615.60	$0.00	(0.00%)	$615.60	
Caption: Rate case notice									
10/03/2021	57.50	Special	$615.60		$615.60	$0.00	(0.00%)	$615.60	
Caption: Rate case notice									
Subtotal:	**115.00**		**$1,231.20**	**$0.00**	**$1,231.20**	**$0.00**		**$1,231.20**	
Marion Star (Marion, Ohio)									
09/21/2021	56.00	Special	$564.11		$564.11	$0.00	(0.00%)	$564.11	
Caption: Rate case notice									
09/28/2021	56.00	Special	$564.11		$564.11	$0.00	(0.00%)	$564.11	
Caption: Rate case notice									
Subtotal:	**112.00**		**$1,128.22**	**$0.00**	**$1,128.22**	**$0.00**		**$1,128.22**	
Massillon Independent (Massillon, Ohio)									
09/21/2021	56.00	special	$19.75		$1,106.00	$0.00	(0.00%)	$1,106.00	
Caption: Rate case notice									
09/28/2021	56.00	special	$19.75		$1,106.00	$0.00	(0.00%)	$1,106.00	
Caption: Rate case notice									

Columbia Gas of Ohio Invoice# 6751 P.O.#: Client Order Number:

Reference G

Run Date	Ad Size	Rate Type	Rate	Color Rate	Total	Discount	(%)	Amount after Discount	Page
Subtotal:	**112.00**		**$39.50**	**$0.00**	**$2,212.00**	**$0.00**		**$2,212.00**	
Medina County Gazette (Medina, Ohio)									
09/21/2021	56.00	special	$20.20		$1,131.20	$0.00	(0.00%)	$1,131.20	
Caption: rate case notice									
09/28/2021	56.00	special	$20.20		$1,131.20	$0.00	(0.00%)	$1,131.20	
Caption: rate case notice									
Subtotal:	**112.00**		**$40.40**	**$0.00**	**$2,262.40**	**$0.00**		**$2,262.40**	
Monroe Co. Beacon (Woodsfield, Ohio)									
09/23/2021	56.00	special	$10.75		$602.00	$0.00	(0.00%)	$602.00	
Caption: Rate case notice									
09/30/2021	56.00	special	$10.75		$602.00	$0.00	(0.00%)	$602.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$21.50**	**$0.00**	**$1,204.00**	**$0.00**		**$1,204.00**	
Morgan County Herald (McConnelsville, Ohio)									
09/22/2021	56.00	special	$15.00		$840.00	$0.00	(0.00%)	$840.00	
Caption: Rate case notice									
09/29/2021	56.00	special	$15.00		$840.00	$0.00	(0.00%)	$840.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$30.00**	**$0.00**	**$1,680.00**	**$0.00**		**$1,680.00**	
Morrow County Sentinel (Mount Gilead, Ohio)									
09/22/2021	56.00	special	$11.00		$616.00	$0.00	(0.00%)	$616.00	
Caption: Rate case notice									
09/29/2021	56.00	special	$11.00		$616.00	$0.00	(0.00%)	$616.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$22.00**	**$0.00**	**$1,232.00**	**$0.00**		**$1,232.00**	
Mount Vernon News (Mount Vernon, Ohio)									
09/22/2021	56.00	special	$13.95		$781.20	$0.00	(0.00%)	$781.20	
Caption: Rate case notice									
09/29/2021	56.00	special	$13.95		$781.20	$0.00	(0.00%)	$781.20	
Caption: Rate case notice									
Subtotal:	**112.00**		**$27.90**	**$0.00**	**$1,562.40**	**$0.00**		**$1,562.40**	
Newark Advocate (Newark, Ohio)									
09/21/2021	56.00	Special	$862.43		$862.43	$0.00	(0.00%)	$862.43	
Caption: Rate case notice									
09/28/2021	56.00	Special	$862.43		$862.43	$0.00	(0.00%)	$862.43	
Caption: Rate case notice									
Subtotal:	**112.00**		**$1,724.86**	**$0.00**	**$1,724.86**	**$0.00**		**$1,724.86**	
News Journal (Mansfield, Ohio)									
09/21/2021	56.00	Special	$862.43		$862.43	$0.00	(0.00%)	$862.43	
Caption: Rate case notice									
09/28/2021	56.00	Special	$862.43		$862.43	$0.00	(0.00%)	$862.43	
Caption: Rate case notice									
Subtotal:	**112.00**		**$1,724.86**	**$0.00**	**$1,724.86**	**$0.00**		**$1,724.86**	
News Messenger (Fremont, Ohio)									
09/21/2021	56.00	Special	$564.11		$564.11	$0.00	(0.00%)	$564.11	
Caption: Rate case notice									
09/28/2021	56.00	Special	$564.11		$564.11	$0.00	(0.00%)	$564.11	
Caption: Rate case notice									
Subtotal:	**112.00**		**$1,128.22**	**$0.00**	**$1,128.22**	**$0.00**		**$1,128.22**	
Norwalk Reflector (Norwalk, Ohio)									
09/21/2021	56.00	special	$13.00		$728.00	$0.00	(0.00%)	$728.00	
Caption: Rate case notice									

Columbia Gas of Ohio Invoice# 6751 P.O.#: Client Order Number:

Reference G

Run Date	Ad Size	Rate Type	Rate	Color Rate	Total	Discount	(%)	Amount after Discount	Page
09/28/2021	56.00	special	$13.00		$728.00	$0.00	(0.00%)	$728.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$26.00**	**$0.00**	**$1,456.00**	**$0.00**		**$1,456.00**	
Perry County Tribune (New Lexington, Ohio)									
09/22/2021	56.00	special	$10.80		$604.80	$0.00	(0.00%)	$604.80	
Caption: Rate case notice									
09/29/2021	56.00	special	$10.80		$604.80	$0.00	(0.00%)	$604.80	
Caption: Rate case notice									
Subtotal:	**112.00**		**$21.60**	**$0.00**	**$1,209.60**	**$0.00**		**$1,209.60**	
Sandusky Register (Sandusky, Ohio)									
09/21/2021	56.00	special	$23.06		$1,291.36	$0.00	(0.00%)	$1,291.36	
Caption: Rate case notice									
09/28/2021	56.00	special	$23.06		$1,291.36	$0.00	(0.00%)	$1,291.36	
Caption: Rate case notice									
Subtotal:	**112.00**		**$46.12**	**$0.00**	**$2,582.72**	**$0.00**		**$2,582.72**	
Sentinel-Tribune (Bowling Green, Ohio)									
09/21/2021	56.00	special	$13.40		$750.40	$0.00	(0.00%)	$750.40	
Caption: Rate case notice									
09/28/2021	56.00	special	$13.40		$750.40	$0.00	(0.00%)	$750.40	
Caption: Rate case notice									
Subtotal:	**112.00**		**$26.80**	**$0.00**	**$1,500.80**	**$0.00**		**$1,500.80**	
Springfield News Sun (Springfield, Ohio)									
09/21/2021	56.00	Special	$720.00		$720.00	$0.00	(0.00%)	$720.00	
Caption: Rate case notice									
09/28/2021	56.00	Special	$720.00		$720.00	$0.00	(0.00%)	$720.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$1,440.00**	**$0.00**	**$1,440.00**	**$0.00**		**$1,440.00**	
Sugarcreek The Budget (Sugarcreek, Ohio)									
09/22/2021	56.00	special	$9.75		$546.00	$0.00	(0.00%)	$546.00	
Caption: Rate case notice									
09/29/2021	56.00	special	$9.75		$546.00	$0.00	(0.00%)	$546.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$19.50**	**$0.00**	**$1,092.00**	**$0.00**		**$1,092.00**	
Telegraph Forum (Bucyrus, Ohio)									
09/21/2021	56.00	Special	$564.11		$564.11	$0.00	(0.00%)	$564.11	
Caption: Rate case notice									
09/28/2021	56.00	Special	$564.11		$564.11	$0.00	(0.00%)	$564.11	
Caption: Rate case notice									
Subtotal:	**112.00**		**$1,128.22**	**$0.00**	**$1,128.22**	**$0.00**		**$1,128.22**	
The Athens Messenger (Athens, Ohio)									
09/21/2021	56.00	special	$20.25		$1,134.00	$0.00	(0.00%)	$1,134.00	
Caption: Rate case notice									
09/28/2021	56.00	special	$20.25		$1,134.00	$0.00	(0.00%)	$1,134.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$40.50**	**$0.00**	**$2,268.00**	**$0.00**		**$2,268.00**	
The Columbus Dispatch (Columbus, Ohio)									
09/21/2021	56.00	Special	$1,497.60		$1,497.60	$0.00	(0.00%)	$1,497.60	
Caption: Rate case notice									
09/28/2021	56.00	Special	$1,497.60		$1,497.60	$0.00	(0.00%)	$1,497.60	
Caption: Rate case notice									
Subtotal:	**112.00**		**$2,995.20**	**$0.00**	**$2,995.20**	**$0.00**		**$2,995.20**	
The Courier (Findlay, Ohio)									

Columbia Gas of Ohio Invoice# 6751 P.O.#: Client Order Number:

Reference G

Run Date	Ad Size	Rate Type	Rate	Color Rate	Total	Discount	(%)	Amount after Discount	Page
09/21/2021	56.00	special	$18.50		$1,036.00	$0.00	(0.00%)	$1,036.00	
Caption: Rate case notice									
09/28/2021	56.00	special	$18.50		$1,036.00	$0.00	(0.00%)	$1,036.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$37.00**	**$0.00**	**$2,072.00**	**$0.00**		**$2,072.00**	
The Daily Sentinel (Pomeroy, Ohio)									
09/21/2021	56.00	special	$13.50		$756.00	$0.00	(0.00%)	$756.00	
Caption: Rate case notice									
10/23/2021	56.00	special	$13.50		$756.00	$0.00	(0.00%)	$756.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$27.00**	**$0.00**	**$1,512.00**	**$0.00**		**$1,512.00**	
The Journal Leader (Caldwell, Ohio)									
09/20/2021	56.00	special	$7.50		$420.00	$0.00	(0.00%)	$420.00	
Caption: Rate case notice									
09/27/2021	56.00	special	$7.50		$420.00	$0.00	(0.00%)	$420.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$15.00**	**$0.00**	**$840.00**	**$0.00**		**$840.00**	
The Logan Daily News (Logan, Ohio)									
09/21/2021	56.00	special	$12.45		$697.20	$0.00	(0.00%)	$697.20	
Caption: Rate case notice									
09/28/2021	56.00	special	$12.45		$697.20	$0.00	(0.00%)	$697.20	
Caption: Rate case notice									
Subtotal:	**112.00**		**$24.90**	**$0.00**	**$1,394.40**	**$0.00**		**$1,394.40**	
The Marietta Times (Marietta, Ohio)									
09/21/2021	56.00	special	$32.06		$1,795.36	$0.00	(0.00%)	$1,795.36	
Caption: Rate case notice									
09/28/2021	56.00	special	$32.06		$1,795.36	$0.00	(0.00%)	$1,795.36	
Caption: Rate case notice									
Subtotal:	**112.00**		**$64.12**	**$0.00**	**$3,590.72**	**$0.00**		**$3,590.72**	
The Plain Dealer (Cleveland, Ohio)									
09/22/2021	56.00	special	$63.50		$3,556.00	$0.00	(0.00%)	$3,556.00	
Caption: Rate case notice									
09/29/2021	56.00	special	$63.50		$3,556.00	$0.00	(0.00%)	$3,556.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$127.00**	**$0.00**	**$7,112.00**	**$0.00**		**$7,112.00**	
The Pulse of Warren County (Lebanon, Ohio)									
09/26/2021	56.00	Special	$805.00	$0.00	$805.00	$0.00	(0.00%)	$805.00	
Caption: Rate case notice									
10/03/2021	56.00	Special	$805.00		$805.00	$0.00	(0.00%)	$805.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$1,610.00**	**$0.00**	**$1,610.00**	**$0.00**		**$1,610.00**	
The Repository (Canton, Ohio)									
09/21/2021	56.00	special	$70.95		$3,973.20	$0.00	(0.00%)	$3,973.20	
Caption: Rate case notice									
09/28/2021	56.00	special	$70.95		$3,973.20	$0.00	(0.00%)	$3,973.20	
Caption: Rate case notice									
Subtotal:	**112.00**		**$141.90**	**$0.00**	**$7,946.40**	**$0.00**		**$7,946.40**	
The Telegram (Jackson, Ohio)									
09/22/2021	56.00	special	$10.00		$560.00	$0.00	(0.00%)	$560.00	
Caption: Rate case notice									
09/29/2021	56.00	special	$10.00		$560.00	$0.00	(0.00%)	$560.00	
Caption: Rate case notice									

Columbia Gas of Ohio Invoice# 6751 P.O.#: Client Order Number:

Reference G

Run Date	Ad Size	Rate Type	Rate	Color Rate	Total	Discount	(%)	Amount after Discount	Page
Subtotal:	**112.00**		**$20.00**	**$0.00**	**$1,120.00**	**$0.00**		**$1,120.00**	
The Times Leader (Martins Ferry, Ohio)									
09/21/2021	56.00	special	$53.10		$2,973.60	$0.00	(0.00%)	$2,973.60	
Caption: Rate case notice									
09/28/2021	56.00	special	$53.10		$2,973.60	$0.00	(0.00%)	$2,973.60	
Caption: Rate case notice									
Subtotal:	**112.00**		**$106.20**	**$0.00**	**$5,947.20**	**$0.00**		**$5,947.20**	
The Vindicator (Warren, Ohio)									
09/21/2021	56.00	special	$49.10		$2,749.60	$0.00	(0.00%)	$2,749.60	
Caption: Rate case notice									
09/28/2021	56.00	special	$49.10		$2,749.60	$0.00	(0.00%)	$2,749.60	
Caption: Rate case notice									
Subtotal:	**112.00**		**$98.20**	**$0.00**	**$5,499.20**	**$0.00**		**$5,499.20**	
Tiffin Advertiser Tribune (Tiffin, Ohio)									
09/21/2021	56.00	special	$24.40		$1,366.40	$0.00	(0.00%)	$1,366.40	
Caption: Rate case notice									
09/28/2021	56.00	special	$24.40		$1,366.40	$0.00	(0.00%)	$1,366.40	
Caption: Rate case notice									
Subtotal:	**112.00**		**$48.80**	**$0.00**	**$2,732.80**	**$0.00**		**$2,732.80**	
Times Recorder (Zanesville, Ohio)									
09/21/2021	56.00	Special	$862.43		$862.43	$0.00	(0.00%)	$862.43	
Caption: Rate case notice									
09/28/2021	56.00	Special	$862.43		$862.43	$0.00	(0.00%)	$862.43	
Caption: Rate case notice									
Subtotal:	**112.00**		**$1,724.86**	**$0.00**	**$1,724.86**	**$0.00**		**$1,724.86**	
Toledo Blade (Toledo, Ohio)									
09/23/2021	56.00	special	$57.50		$3,220.00	$0.00	(0.00%)	$3,220.00	
Caption: Rate case notice									
09/30/2021	56.00	special	$57.50		$3,220.00	$0.00	(0.00%)	$3,220.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$115.00**	**$0.00**	**$6,440.00**	**$0.00**		**$6,440.00**	
Urbana Daily Citizen (Urbana, Ohio)									
09/21/2021	56.00	special	$10.50		$588.00	$0.00	(0.00%)	$588.00	
Caption: Rate case notice									
09/28/2021	56.00	special	$10.50		$588.00	$0.00	(0.00%)	$588.00	
Caption: Rate case notice									
Subtotal:	**112.00**		**$21.00**	**$0.00**	**$1,176.00**	**$0.00**		**$1,176.00**	
Vinton County Courier (McArthur, Ohio)									
09/22/2021	56.00	special	$7.90		$442.40	$0.00	(0.00%)	$442.40	
Caption: Rate case notice									
09/29/2021	56.00	special	$7.90		$442.40	$0.00	(0.00%)	$442.40	
Caption: Rate case notice									
Subtotal:	**112.00**		**$15.80**	**$0.00**	**$884.80**	**$0.00**		**$884.80**	
Xenia Daily Gazette (Xenia, Ohio)									
09/21/2021	56.00	special	$10.80		$604.80	$0.00	(0.00%)	$604.80	
Caption: Rate case notice									
09/28/2021	56.00	special	$10.80		$604.80	$0.00	(0.00%)	$604.80	
Caption: Rate case notice									
Subtotal:	**112.00**		**$21.60**	**$0.00**	**$1,209.60**	**$0.00**		**$1,209.60**	

Gross Advertising	$135,134.00	Total Misc	$0.00	Amount Paid	$0.00
Agency Discount	$0.00	Tax	$0.00	Adjustments	$0.00

Other Discount	$0.00	Total Billed	$135,134.00	Payment Date	
Service Charge	$0.00	Unbilled	$5.00	Balance Due	$135,134.00

Reference G

TERMS: DUE UPON RECEIPT
Please remit payment to:
AdOhio
1335 Dublin Rd., Suite 216 B
Columbus, OH 43215-1000

COLUMBIA GAS OF OHIO,
INC. CASE NO. 21-637-GA-AIR

Reference H

MISCELLANEOUS INVOICES REFERENCE H

Invoice

Reference H

CONCENTRIC ENERGY ADVISORS

December 14, 2021
Engagement No: 003907.00
Invoice No: 0015145

Adam Gale
NiSource Corporate Services
290 W. Nationwide Blvd.
Columbus, OH 43215

Engagement 003907.00 NiSource Demand Forecasting 2021

Professional Services from October 1, 2021 to October 31, 2021

Phase 06 COH Rate Case

Professional Personnel

	Hours	Rate	Amount	
Vice President	11.50	517.50	5,951.25	
Totals	11.50		5,951.25	
Total Labor				**5,951.25**
		Total this Phase		**$5,951.25**
		Total this Invoice		**$5,951.25**

Billings to Date

	Current	Prior	Total
Labor	5,951.25	146,260.84	152,212.09
Totals	**5,951.25**	**146,260.84**	**152,212.09**

For billing inquiries or to request electronic payment instructions, please contact us at: **accounting@ceadvisors.com**

Taxpayer ID: [redacted]

Please note, we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement	003907.00	NiSource Demand Forecasting 2021	Invoice	0015145

Billing Backup

Tuesday, December 14, 2021
5:02:01 PM

Reference H

Concentric Energy Advisors, Inc. Invoice 0015145 Dated 12/14/2021

Engagement 003907.00 NiSource Demand Forecasting 2021

Phase 06 COH Rate Case

Professional Personnel

		Hours	Rate	Amount	
Vice President					
Bartos, Melissa	10/12/2021	5.50	517.50	2,846.25	
Review new data requests Staff-1-122; send emails to get data for data responses; participate in conference call to discuss Staff-1-1-122					
Bartos, Melissa	10/14/2021	1.00	517.50	517.50	
Additional discussion re: Staff-1-122					
Bartos, Melissa	10/16/2021	4.00	517.50	2,070.00	
Conduct analysis to respond to Staff Set 1-122 requests					
Bartos, Melissa	10/20/2021	1.00	517.50	517.50	
Discuss forecasting methodology related to discovery responses					
Totals		11.50		5,951.25	
Total Labor					**5,951.25**

Total this Phase	**$5,951.25**
Total this Engagement	**$5,951.25**
Total this Report	**$5,951.25**

amazon.com

Details for Order #112-6539609-1325819

Reference H

Print this page for your records.

Order Placed: November 1, 2021
Amazon.com order number: 112-6539609-1325819
Order Total: $184.01

Not Yet Shipped

Items Ordered	Price
1 of: *HP VH240a 23.8-Inch Full HD 1080p IPS LED Monitor with Built-In Speakers and VESA Mounting, Rotating Portrait & Landscape, Tilt, and HDMI & VGA Ports (1KL30AA) - Black* Sold by: Amazon.com Services LLC Condition: New	$169.99

Shipping Address:
Nikki Davis
21107 TRUMPET LILY TRL
TOMBALL, TX 77377-3201
United States

Shipping Speed:
Two-Day Shipping

Payment information

Payment Method:
Visa | Last digits: 2759
Reference number: 551

Billing address
Barbara Price/Cain
3880 US HIGHWAY 42 SW
LONDON, OH 43140-8702
United States

Item(s) Subtotal:	$169.99
Shipping & Handling:	$0.00

Total before tax:	$169.99
Estimated tax to be collected:	$14.02

Grand Total:	**$184.01**

To view the status of your order, return to Order Summary.

Conditions of Use | Privacy Notice © 1996-2021, Amazon.com, Inc. or its affiliates

Reference H

Roosters
1832 W Henderson Rd
Columbus, OH 43220
614-326-0216

Server: Mystry B
Check #106 Table 117
Guest Count: 2
Ordered: 12/17/21 12:59 PM

Credit Card Swiped
Visa xxxxxxxx3639
Time 1:04 PM

Transaction Type Sale
Authorization Approved
Approval Code 002035
Payment ID tFRKsbfT7WqY
Card Reader MAGTEK_EDYNAMO

Amount $27.13
+ Tip: 6.00
= Total: 33.13

X
MELISSA L THOMPSON

Customer Copy

Roosters
NOW HIRING!
SCAN TO APPLY

Roosters
1832 W Henderson Rd
Columbus, OH 43220
614-326-0216

Thank you!

Server: Mystry B
Check #106 Table 117
Guest Count: 2
Ordered: 12/17/21 12:59 PM

10 Boneless	$12.99
Shaken	
Mild	
s/o Ranch	$0.59
Rooster Wrap	$7.49
Sauce on Side	
Medium*	
Grilled	
Spicy Ranch	
s/o Celery & Ranch	$0.79
Iced Tea	$2.79
s/o Medium	$0.59
Subtotal	$25.24
Sales Tax	$1.89
Total	$27.13

Thank you!
Stop back again soon!
Visit our website at
www.roosterswings.com

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 10 MOS. ACTUAL, 2 MONTHS ESTIMATED
TYPE OF FILING: AMENDED WITH 2021 ACTUALS THROUGH OCTOBER
WORK PAPER REFERENCE NO(S):

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	ITEM OF EXPENSE	CURRENT CASE ACTUAL (INCEPTION TO DATE)	CURRENT CASE ESTIMATED	PRIOR CASE 08-0072-GA-AIR ACTUAL	PRIOR CASE 08-0072-GA-AIR ESTIMATED
		$000	$000	$000	$000
1	ACCOUNTING / AUDIT	0	0	211	0
2	DEPRECIATION STUDY	40	70	26	25
3	DSM EXPERT WITNESS	25	50	0	0
4	RATE OF RETURN STUDY	47	71	48	40
5	REVENUE, CLASS ALLOCATION, AND RATE DESIGN STUDIES	378	280	498	260
6	PREPARATION OF RATE CASE DATA	111	0	10	90
7	LEGAL	322	975	201	100
8	PUBLISH OF LEGAL NOTICE	0	170	375	200
9	MISCELLANEOUS	8	140	6	0
10	TOTAL RATE CASE EXPENSE	932	1,756	1,375	715

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

	RATE CASE	TOTAL EXPENSE TO BE AMORTIZED	OPINION / ORDER DATE	AUTHORIZED AMORTIZATION PERIOD	AMOUNT AMORT./EXP. TO DATE	EXPENSES INCLUDED IN UNADJUSTED TEST YEAR EXPENSES
						$000
11	CURRENT (ESTIMATED)	1,756	TBD	5	0	351

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 10 MOS. ACTUAL, 2 MONTHS ESTIMATED
TYPE OF FILING: AMENDED WITH 2021 ACTUALS THROUGH OCTOBER
WORK PAPER REFERENCE NO(S):

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	ITEM OF EXPENSE	Ref	CURRENT CASE ACTUAL (OCT 2021)	CURRENT CASE ESTIMATED	PRIOR CASE 08-0072-GA-AIR ACTUAL	PRIOR CASE 08-0072-GA-AIR ESTIMATED
			$000	$000	$000	$000
1	ACCOUNTING / AUDIT		0	0	211	0
2	DEPRECIATION STUDY	A	0	70	26	25
3	DSM EXPERT WITNESS	B	21	50	0	0
4	RATE OF RETURN STUDY	C	0	71	48	40
5	REVENUE, CLASS ALLOCATION, AND RATE DESIGN STUDIES	D	10	280	498	260
6	PREPARATION OF RATE CASE DATA	E	59	0	10	90
7	LEGAL	F	19	975	201	100
8	PUBLISH OF LEGAL NOTICE		0	170	375	200
9	MISCELLANEOUS	G	1	140	6	0
10	TOTAL RATE CASE EXPENSE		109	1,756	1,375	715

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

	RATE CASE	TOTAL EXPENSE TO BE AMORTIZED	OPINION / ORDER DATE	AUTHORIZED AMORTIZATION PERIOD	AMOUNT AMORT./EXP. TO DATE	EXPENSES INCLUDED IN UNADJUSTED TEST YEAR EXPENSES
						$000
11	CURRENT (ESTIMATED)	1,756	TBD	5	0	351

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference A

DEPRECIAION STUDY INVOICES

REFERENCE A

No Activity - October 2021

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference B

DSM EXPERT WITNESS INVOICES

REFERENCE B

Reference B

Tierra Resource Consultants LLC
424 Caledonia Street

Invoice

Date	Invoice #
6/8/2021	1133

Bill To
Sarah Poe Columbia Gas of Ohio Inc 290 West Nationwide Blvd Columbus OH 43215

MARILYN BUSSARD U461919 Rec: 10-11-21
Uploaded: 10-5-21 Fwd: _____ App: _____
PO: 18863
AA___ CR___ RS___ SP✓ MP___ MV✓ MB___

Project	Terms
Col Gas DR	Net 45

Project	Consultant	Description	Quantity	Rate	Amount
		CONSULTING SERVICES RENDERED - MAY 2021			
ColGas...	Nick Snyder	CG02: EE DR Research	23	190.00	4,370.00
ColGas...	Gaby Limon	CG01: Project Kick Off Meeting	0.5	105.00	52.50
ColGas...	Randy Gunn	CG01: Project Kick Off Meeting	0.75	210.00	157.50
ColGas...	Randy Gunn	CG02: EE DR Research	18.75	210.00	3,937.50
ColGas...	Gaby Limon	CG02: EE DR Research	3.9	105.00	409.50
ColGas...	Frank Pampush	CG02: EE DR Research	12.5	210.00	2,625.00

ATTN: Marilyn Bussard U461919
PO 18863
PO LINE #1 = $ 11,552.00

Thank you for your business.

Total $11,552.00

Reference B

Tierra Resource Consultants LLC
424 Caledonia Street

Invoice

Date	Invoice #
7/6/2021	1142

Bill To
Sarah Poe Columbia Gas of Ohio Inc 290 West Nationwide Blvd Columbus OH 43215

MARILYN BUSSARD U461919 Rec: 7-9-21
Uploaded: 10-5-21 Fwd: _____ App: _____
PO: 18863
AA___ CR___ RS___ SP ✓ MP___ MV ✓ MB___

Project	Terms
Col Gas DR	Net 45

Project	Consultant	Description	Quantity	Rate	Amount
		CONSULTING SERVICES RENDERED - JUNE 2021			
ColGas...	Randy Gunn	CG02: EE DR Research	1	210.00	210.00
ColGas...	Randy Gunn	CG04: Testimony Writing	18.75	210.00	3,937.50
ColGas...	Gaby Limon	CG02: EE DR Research	1.2	105.00	126.00
ColGas...	Nick Snyder	CG02: EE DR Research	3.5	190.00	665.00

ATTN: Marilyn Bussard U461919
PO 18863
PO LINE #1 = $ 4,938.50

Thank you for your business.

Total $4,938.50

Reference B

Invoice

Tierra Resource Consultants LLC
PO Box 5266
Santa Cruz CA 95063

Date	Invoice #
10/1/2021	1163

Bill To

Sarah Poe
Columbia Gas of Ohio Inc
290 West Nationwide Blvd
Columbus OH 43215

MARILYN BUSSARD U461919 Rec: 10-5-21
Uploaded: 10-21-21 Fwd: _____ App: _____
PO: 18863
AA___ CR___ RS___ SP✓ MP___ MV✓ MB___

Project	Terms
Col Gas DR	Net 45

Project	Consultant	Description	Quantity	Rate	Amount
		CONSULTING SERVICES RENDERED - MAY/JUNE 2021 Late Submission of Hours Reported due to Time Entry System Failure			
ColGas...	Steve Nguyen	CG02: EE DR Research - 05/17/21	2	165.00	330.00
ColGas...	Steve Nguyen	CG02: EE DR Research - 05/18/21	1.75	165.00	288.75
ColGas...	Steve Nguyen	CG02: EE DR Research - 05/19/21	2	165.00	330.00
ColGas...	Steve Nguyen	CG02: EE DR Research - 05/20/21	2	165.00	330.00
ColGas...	Steve Nguyen	CG02: EE DR Research - 05/21/21	1.25	165.00	206.25
ColGas...	Steve Nguyen	CG02: EE DR Research - 05/24/21	2	165.00	330.00
ColGas...	Steve Nguyen	CG02: EE DR Research - 05/25/21	1.75	165.00	288.75
ColGas...	Steve Nguyen	CG02: EE DR Research - 05/26/21	2	165.00	330.00
ColGas...	Steve Nguyen	CG02: EE DR Research - 05/27/21	2	165.00	330.00
ColGas...	Steve Nguyen	CG02: EE DR Research - 05/28/21	2	165.00	330.00
ColGas...	Steve Nguyen	CG02: EE DR Research - 06/01/21	1	165.00	165.00
ColGas...	Steve Nguyen	CG02: EE DR Research - 06/02/21	1	165.00	165.00
ColGas...	Steve Nguyen	CG02: EE DR Research - 06/03/21	1	165.00	165.00
ColGas...	Steve Nguyen	CG02: EE DR Research - 06/04/21	1	165.00	165.00
ColGas...	Steve Nguyen	CG02: EE DR Research - 06/07/21	1	165.00	165.00
ColGas...	Steve Nguyen	CG02: EE DR Research - 06/11/21	1	165.00	165.00
ColGas...	Steve Nguyen	CG02: EE DR Research - 06/14/21	1	165.00	165.00

ATTN: Marilyn Bussard U461919
PO 18863
PO LINE #1 = $4,248.75

Thank you for your business.

Total $4,248.75

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference C

RATE OF RETURN STUDY INVOICES

REFERENCE C

No Activity - October 2021

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference D

REVENUE, CLASS ALLOCATION AND RATE DESIGN STUDIES

REFERENCE D

Reference D

BLACK & VEATCH

INVOICE

PLEASE REMIT TO:
BLACK & VEATCH MGMT CONSULTING, LLC
P.O. BOX 803823
KANSAS CITY MO 64180-3823
FED ID: [redacted]
SERVICE TAX NO :
COMPANY REG NO:
BILL TO:
MELISSA THOMPSON
COLUMBIA GAS OF OHIO
801 EAST 86TH AVENUE
MERRILLVILLE IN 46410

ELECTRONIC FUNDS TRANSFER TO:
[redacted]
PLEASE INCLUDE INVOICE NUMBER
ORG ID 36075

CLIENT REF	408728
CUSTOMER PO NUMBER	
B&V PROJECT NO	408728
PROJECT NAME	2021 Ohio Gas Rate Case Suppor
B&V CONTACT	GUCI, AMANDA
TELEPHONE	+19134583023
INVOICE NO	6708154
INVOICE DATE	8-Oct-2021
BILLED THRU	1-Oct-2021
PAYMENT DUE	7-Nov-2021
PAYMENT TERMS	30 NET
INVOICE CURRENCY	USD
INVOICE AMOUNT	10,160.00

DESCRIPTION	HOURS	BILL RATE	LABOR	EXPENSE	TOTAL
FEINGOLD, RUSSELL A	22.00	425.00	9,350.00		9,350.00
GUCI, AMANDA	2.25	360.00	810.00		810.00
SUBTOTAL					**10,160.00**
TOTAL	**24.25**		**10,160.00**		**10,160.00**

TOTAL DUE (USD)	**10,160.00**

PENALTIES FOR LATE PAYMENT WILL BE ASSESSED AT 15% PER ANNUM, UNLESS OTHERWISE STATED IN THE CONTRACT.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference E

PREPARATION OF RATE CASE DATA INVOICES

REFERENCE E

rh Robert Half

Page:	1
Invoice Date:	09/28/2021
Invoice Number:	58497116
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half Management Resources
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Bennett,Bruce E	09/24/2021	Shaeffer,Tamaleh	2.00	HRS REG	$ 70.00	$ 140.00 Tx
		Reference: Ohio Rate Case					
		Purchase Order Number: need PO number					
	Subtotal for Week-Ended:	09/24/2021		2.00	HRS		$ 140.00

Invoice Subtotal:	**$ 140.00**
Total Taxes:	$ 10.50
TOTAL AMOUNT DUE:	**$ 150.50**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half Management Resources!

Robert Half Management Resources
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58497116	$ 150.50

0341000016600058497116000150508

Robert Half®
Talent Solutions

Page:	1
Invoice Date:	10/11/2021
Invoice Number:	58561808
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Stuart,Jerrica	10/01/2021	Shaeffer,Tamaleh	40.00	HRS REG	$ 80.00	$ 3,200.00
		Purchase Order Number: Ohio Rate Case					
	Subtotal for Week-Ended:	10/01/2021		40.00	HRS		$ 3,200.00

Invoice Subtotal: **$ 3,200.00**

TOTAL AMOUNT DUE: **$ 3,200.00**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58561808	$ 3,200.00

0341000016600058561808003200006

Robert Half®
Talent Solutions

Page:	1
Invoice Date:	10/11/2021
Invoice Number:	58561821
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Randall,Charles	10/01/2021	Shaeffer,Tamaleh	27.75	HRS REG	$ 95.00	$ 2,636.25
		Purchase Order Number: Ohio Rate Case					
	Subtotal for Week-Ended:	10/01/2021		27.75	HRS		$ 2,636.25

Invoice Subtotal:	**$ 2,636.25**
TOTAL AMOUNT DUE:	**$ 2,636.25**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice, please call or email:
(800) 776-3770 / inquiries.dpk@roberthalf.com

For senior accounting and finance project professionals please call:
(888) 400-7474

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Thank you for choosing Robert Half!

Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58561821	$ 2,636.25

0341000016600058561821002636252

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Talent Solutions

Page:	1
Invoice Date:	10/11/2021
Invoice Number:	58561829
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Bennett,Bruce E	10/01/2021	Shaeffer,Tamaleh	21.01	HRS REG	$ 70.00	$ 1,470.70
		Reference: Ohio Rate Case					
		Purchase Order Number: need PO number					
	Subtotal for Week-Ended:	10/01/2021		21.01	HRS		$ 1,470.70

Invoice Subtotal: **$ 1,470.70**

TOTAL AMOUNT DUE: **$ 1,470.70**

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Customer Number	Invoice Number	Total Amount
03410-000166000	58561829	$ 1,470.70

0341000016600058561829001470706

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Page:	1
Invoice Date:	10/11/2021
Invoice Number:	58585697
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Melissa Thompson
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	10/01/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 85.00	$ 3,400.00
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
2	Perry,Courtney	10/01/2021	Shaeffer,Tamaleh	0.19	HRS	OVT	$ 127.50	$ 24.23
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	10/01/2021		40.19	HRS			$ 3,424.23

Invoice Subtotal: **$ 3,424.23**

TOTAL AMOUNT DUE: **$ 3,424.23**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58585697	$ 3,424.23

0341000016600058585697003424233

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Page:	1
Invoice Date:	10/11/2021
Invoice Number:	58589706
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Melissa Thompson
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Bennett,Bruce E	10/08/2021	Shaeffer,Tamaleh	20.34	HRS REG	$ 70.00	$ 1,423.80
		Reference: Ohio Rate Case					
		Purchase Order Number: need PO number					
	Subtotal for Week-Ended:	10/08/2021		20.34	HRS		$ 1,423.80

Invoice Subtotal:	**$ 1,423.80**
TOTAL AMOUNT DUE:	**$ 1,423.80**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

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Customer Number	Invoice Number	Total Amount
03410-000166000	58589706	$ 1,423.80

03410000166000585897060014238 02

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Page:	1
Invoice Date:	10/11/2021
Invoice Number:	58589862
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Melissa Thompson
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Randall,Charles	10/08/2021	Shaeffer,Tamaleh	36.00	HRS REG	$ 95.00	$ 3,420.00
		Purchase Order Number: Ohio Rate Case					
	Subtotal for Week-Ended:	10/08/2021		36.00	HRS		$ 3,420.00

Invoice Subtotal: **$ 3,420.00**

TOTAL AMOUNT DUE: **$ 3,420.00**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58589862	$ 3,420.00

0341000016600058589862003420005

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Page:	1
Invoice Date:	10/11/2021
Invoice Number:	58589890
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Melissa Thompson
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	10/08/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 85.00	$ 3,400.00
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
2	Perry,Courtney	10/08/2021	Shaeffer,Tamaleh	0.70	HRS	OVT	$ 127.50	$ 89.25
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	10/08/2021		40.70	HRS			$ 3,489.25

Invoice Subtotal: **$ 3,489.25**

TOTAL AMOUNT DUE: **$ 3,489.25**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58589890	$ 3,489.25

0341000016600058589890003489258

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Page:	1
Invoice Date:	10/18/2021
Invoice Number:	58634263
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Melissa Thompson
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Bennett,Bruce E	10/15/2021	Shaeffer,Tamaleh	21.10	HRS REG	$ 70.00	$ 1,477.00
		Purchase Order Number: need PO number					
		Reference: Ohio Rate Case					
	Subtotal for Week-Ended:	10/15/2021		21.10	HRS		$ 1,477.00

Invoice Subtotal: **$ 1,477.00**

TOTAL AMOUNT DUE: **$ 1,477.00**

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58634263	$ 1,477.00

0341000016600058634263001477003

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Page:	1
Invoice Date:	10/19/2021
Invoice Number:	58651751
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Randall,Charles	10/15/2021	Shaeffer,Tamaleh	40.00	HRS REG	$ 95.00	$ 3,800.00
		Purchase Order Number: Ohio Rate Case					
	Subtotal for Week-Ended:	10/15/2021		40.00	HRS		$ 3,800.00

Invoice Subtotal: **$ 3,800.00**

TOTAL AMOUNT DUE: **$ 3,800.00**

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58651751	$ 3,800.00

0341000016600058651751003800006

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Page:	1
Invoice Date:	10/25/2021
Invoice Number:	58679533
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Bennett,Bruce E	10/22/2021	Shaeffer,Tamaleh	20.26	HRS REG	$ 70.00	$ 1,418.20
		Reference: Ohio Rate Case					
		Purchase Order Number: need PO number					
	Subtotal for Week-Ended:	10/22/2021		20.26	HRS		$ 1,418.20

Invoice Subtotal:	**$ 1,418.20**
TOTAL AMOUNT DUE:	**$ 1,418.20**

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Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58679533	$ 1,418.20

0341000016600058679533001418207

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Page:	1
Invoice Date:	10/25/2021
Invoice Number:	58679609
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM		Bill Rate	Amount
1	Perry,Courtney	10/22/2021	Shaeffer,Tamaleh	40.00	HRS	REG	$ 85.00	$ 3,400.00
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
2	Perry,Courtney	10/22/2021	Shaeffer,Tamaleh	0.83	HRS	OVT	$ 127.50	$ 105.83
		Reference: Ohio Rate Case / OCC						
		Purchase Order Number: need PO number						
	Subtotal for Week-Ended:	10/22/2021		40.83	HRS			$ 3,505.83

Invoice Subtotal: **$ 3,505.83**

TOTAL AMOUNT DUE: **$ 3,505.83**

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Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58679609	$ 3,505.83

03410000166000586796090035058 35

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Page:	1
Invoice Date:	10/25/2021
Invoice Number:	58679653
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Stuart,Jerrica	10/22/2021	Shaeffer,Tamaleh	40.00	HRS REG	$ 80.00	$ 3,200.00
		Purchase Order Number: Ohio Rate Case					
	Subtotal for Week-Ended:	10/22/2021		40.00	HRS		$ 3,200.00

Invoice Subtotal: **$ 3,200.00**

TOTAL AMOUNT DUE: **$ 3,200.00**

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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58679653	$ 3,200.00

0341000016600058679653003200005

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Page:	1
Invoice Date:	10/26/2021
Invoice Number:	58698072
Customer Number:	03410-000166000
Fed Tax ID:	[redacted]

Reference E

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Tamaleh Shaeffer
NISOURCE CORPORATE SERVICES*
PO Box 30130
Attention (Hiring Manager's Name)
College Station TX 77842

Please Remit To:
Robert Half
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Pay Online: https://www.roberthalf.com/pay

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Randall,Charles	10/22/2021	Shaeffer,Tamaleh	36.00	HRS REG	$ 95.00	$ 3,420.00
		Purchase Order Number: Ohio Rate Case					
	Subtotal for Week-Ended:	10/22/2021		36.00	HRS		$ 3,420.00

Invoice Subtotal: **$ 3,420.00**

TOTAL AMOUNT DUE: **$ 3,420.00**

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Robert Half
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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
03410-000166000	58698072	$ 3,420.00

0341000016600058698072003420009

Reference E

INVOICE

HALEY ALDRICH

NiSource Corporate Services Co.
PO Box 30130
College Station, TX 77842

Haley & Aldrich, Inc.
70 Blanchard Rd, Suite 204
Burlington, MA 01803
Tax ID: [redacted]

Project No: 0201635-000
Contract/PO#: PO15622

24 September 2021
Invoice No: 0009009413
Due Date: October 24, 2021
Invoice Total: $19,433.09

NiSource Rate Case Support

Professional Services through September 10, 2021

Professional Labor

	Hours	Rate	Amount	
Sr. Technical Specialist/ Program Mgr				
Ferry, Joe	88.50	207.40	18,354.90	
Technical Specialist/Sr. PM				
Bukach, Travis	4.00	197.75	791.00	
Total Labor				**19,145.90**
Communication Fee			287.19	
				287.19
			Total this Invoice	**$19,433.09**

Reference E

LWMARTIN LLC
37 Inverary
Trabuco Cyn. CA 92679

Columbia Gas of Ohio, Inc.
Att: Kara Arnold
290 W. Nationwide Blvd.
Columbus, Ohio 43235

September 30, 2021

INVOICE No. 202109

Charges for the provision of professional consulting services related to participation in rate case meetings; review of data request responses and development of ongoing rate case strategy for the benefit of Company, at the request of Company, during the month of September 2021.

Amount: $3,250.00

Total: $3,250.00

Payable to LWMARTIN LLC

Terms: Payable upon receipt.

COLUMBIA GAS OF OHIO,
INC. CASE NO. 21-637-GA-AIR

Reference F

LEGAL INVOICES
REFERENCE F

Reference F

Vendor Details

Billing Address: 41 S. High Street
Columbus
Ohio 43215

Tax-ID: [redacted]

Header Information

INVOICE NUMBER	1254232
VENDOR	Porter, Wright, Morris, & Arthur LLP
INVOICE DATE	10/7/21
RECEIVED DATE	10/13/21
PROJECT	2019-007460-COH - 2021 Rate Case
POSTING STATUS	Posted
WARNING:	None
BILLING START DATE	9/1/21
BILLING END DATE	9/30/21
SUBMITTED TOTAL	$ 18,763.83
SUBMITTED CURRENCY	USD
LINE ITEM WARNINGS	None

Tax Information

TAX TYPE	US
TAX RATE	0.00 %

Invoice Summary

Type	Rate x Unit	(-) Discount	(-) Adjustment	Tax	Amount
Fees	$20,848.70	$2,084.87	$0.00	$0.00	$ 18,763.83
Expenses	$0.00	$0.00	$0.00	$0.00	$ 0.00
Invoice Total (USD)	**$20,848.70**	**$2,084.87**	**$0.00**	**$0.00**	**$ 18,763.83**

Description

Comments to Requester

Reference F

Line Items

View: All Line Items

Line Items 1 - 79 of 79

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
1	9/1/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
2	9/1/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.80	$38.16	$0.00	$343.44
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
3	9/1/21	Fee	L190 Other Case Assessment, Dev and Admin	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
4	9/3/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.50	$23.85	$0.00	$214.65
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
5	9/7/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	1.10	$52.47	$0.00	$472.23
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
6	9/7/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
7	9/7/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
8	9/8/21	Fee	L210 Pleadings	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
9	9/8/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.60	$28.62	$0.00	$257.58
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
10	9/8/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.70	$33.39	$0.00	$300.51
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
11	9/8/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.50	$23.85	$0.00	$214.65
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
12	9/8/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.50	$23.85	$0.00	$214.65
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
13	9/9/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
14	9/9/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.80	$38.16	$0.00	$343.44
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
15	9/9/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	2.20	$104.94	$0.00	$944.46
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
16	9/9/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
17	9/9/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
18	9/9/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.70	$33.39	$0.00	$300.51
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
19	9/10/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	1.00	$47.70	$0.00	$429.30
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
20	9/10/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.80	$38.16	$0.00	$343.44
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
21	9/10/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
22	9/10/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for **Description:** [redacted]								
23	9/10/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.60	$28.62	$0.00	$257.58
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
24	9/10/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
25	9/10/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	1.60	$76.32	$0.00	$686.88
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
26	9/13/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
27	9/13/21	Fee	L310 Written Discovery	Meador, Spencer	$265.00	2.60	$68.90	$0.00	$620.10
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
28	9/13/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
29	9/13/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
30	9/13/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	1.90	$90.63	$0.00	$815.67
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
31	9/13/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
32	9/13/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
33	9/13/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
34	9/13/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
35	9/14/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
36	9/14/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
37	9/14/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
38	9/14/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.80	$38.16	$0.00	$343.44
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
39	9/14/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
40	9/14/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
41	9/15/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	1.00	$48.00	$0.00	$432.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
42	9/15/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.40	$19.20	$0.00	$172.80
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
43	9/15/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.50	$24.00	$0.00	$216.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
44	9/15/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.60	$28.80	$0.00	$259.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
45	9/15/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
46	9/15/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
47	9/15/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
48	9/15/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
49	9/16/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	1.60	$76.80	$0.00	$691.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
50	9/16/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
51	9/16/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.60	$28.62	$0.00	$257.58
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
52	9/16/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	1.10	$52.47	$0.00	$472.23
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
53	9/16/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.90	$42.93	$0.00	$386.37
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
54	9/17/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.50	$23.85	$0.00	$214.65
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
55	9/20/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	2.00	$96.00	$0.00	$864.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
56	9/20/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
57	9/20/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
58	9/20/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	2.10	$100.17	$0.00	$901.53
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
59	9/21/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
60	9/22/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
61	9/23/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.50	$23.85	$0.00	$214.65
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
62	9/24/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
63	9/27/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	2.00	$96.00	$0.00	$864.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
64	9/27/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	1.70	$81.09	$0.00	$729.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
65	9/27/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.90	$42.93	$0.00	$386.37
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
66	9/27/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
67	9/27/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.60	$28.62	$0.00	$257.58
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
68	9/27/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
69	9/27/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.50	$23.85	$0.00	$214.65

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
70	9/27/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.80	$38.16	$0.00	$343.44
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
71	9/28/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
72	9/28/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
73	9/28/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
74	9/29/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
75	9/29/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
76	9/29/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.70	$33.39	$0.00	$300.51

Reference F

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
77	9/30/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
78	9/30/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
79	9/30/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.50	$23.85	$0.00	$214.65
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								

Access Information

CREATED BY	MODIFIED BY
system, system	system, system
CREATED ON	**MODIFIED ON**
10/13/21 3:21 PM	10/18/21 11:15 PM

Summary Breakdowns

By Timekeeper| By Fee/Expense Category

Timekeeper	Avg Net Rate	Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
2019-007460-COH - 2021 Rate Case						
Gallon, Eric	480.00	10.10	484.80	0.00	4,363.20	23.25%
Meador, Spencer	265.00	2.60	68.90	0.00	620.10	3.30%
Stemm, Mark S	477.00	32.10	1,531.17	0.00	13,780.53	73.44%

Reference F

Remittance Details

Ready to send to AP: Yes

Invoice On Hold For AP: No

Acceptance Status: Accepted

Date Received by AP: 10/18/21

Reason for Rejection:

Payment Method: Check

Check # 2012032660

Paid Date: 10/19/21

Total Amount on Check: 18,936

Paid Amount: 18,764

Paid By Insurance Group: No

User Rights

Option	User	Read	Update	Delete	Perm
Allow	Mann, Charlene	Yes	Yes	No	No
Allow	MacDonald, Cheryl	Yes	Yes	No	No
Allow	Clark, Joe	Yes	Yes	No	No

Active Requests

Request Name	Requester	Request Date	Expiration Date	Status
No records available.				

Completed Requests

Item	Request Name	Requester	Request Date	Completion Date	Comment	Outcome
1	Post Invoice for 18,763.83 USD	Porter, Wright, Morris, & Arthur LLP	10/13/21	10/14/21		Approved

Approval History

Stop	Performer	Activity	Date/Time	Internal Comment
1	Clark, Joe	Approved	10/14/21 9:15 PM	

Reference F

Versions

Invoice Version	Created On	Rejection Date	Invoice Reason/Comments
No versions available.			

Invoice Details

PAID BY INSURANCE GROUP No	ALTERNATIVE FEE No
PAID AMOUNT 18,763.83	INVOICE ON HOLD FOR AP No
ACCEPTANCE STATUS Accepted	INSURANCE INVOICE? No
PAYMENT METHOD Check	CHECK # 2012032660
CHECK DATE	WITHHOLDING AMOUNT
MATTER TYPE Matter	REASON FOR REJECTION
TRANSACTION MATTER	DISPUTE MATTER 2019-007460-COH - 2021 Rate Case
PO NUMBER	TOTAL AMOUNT ON CHECK 18,935.55
READY TO SEND TO AP Yes	PAID DATE 10/19/21
MATTER CATEGORY 308 - State Regulatory	DATE RECEIVED BY AP 10/18/21

COLUMBIA GAS OF OHIO,
INC. CASE NO. 21-637-GA-AIR

Reference G

MISCELLANEOUS INVOICES REFERENCE G

Reference G

Report Name : September Expenses (09/01/2021)

Employee

Employee Name : Shaeffer, Tamaleh

Employee ID : 121726

Report Header

Policy : *NCS/Columbia Gas

Business Purpose : COH 2021 Rate Case-Robert Half Consultants Monitors

Report Id : BBE6ADEEFE7949629840

Report Date : 10/01/2021

Approval Status : Approved

Currency : US, Dollar

Transaction Date	Expense Type	Business Purpose	Vendor	City of Purchase	Payment Type	Amount
09/29/2021	General Office Supplies	COH 2021 Rate Case-Robert Half Consultants Monitors	STAPLES DIRECT	Columbus	One Card	$127.01
09/29/2021	General Office Supplies	COH 2021 Rate Case-Robert Half Consultants Monitors	STAPLES DIRECT	Columbus	One Card	$124.40
09/29/2021	General Office	COH 2021 Rate Case-Robert Half	STAPLES DIRECT	Columbus	One Card	$126.86

	Supplies	Consultants Monitors					Reference G
09/29/2021	General Office Supplies	COH 2021 Rate Case-Robert Half Consultants Monitors	STAPLES DIRECT	Columbus	One Card	$122.95	

Company Disbursements

Amount Due Employee : $0.00

Amount Due Company Card : $501.22

Total Paid By Company : $501.22

Employee Disbursements

Amount Due Company Card From Employee : $0.00

Total Paid By Employee : $0.00

Reference G

Confirmation of Staples Order: #9836788288Staples to: bcain 09/28/2021 04:25 PM
From: Staples <support@orders.staples.com>
To: bcain@nisource.com

USE CAUTION: This email was sent from an external source. Think before you click links or open attachments. If suspicious, please forward to security@nisource.com for review.

Staples.

Thank you for your order!

We're working on your order and will email you once it ships.

As a reminder, if you'd like the driver to leave your products, please fill out the Driver Release Agreement. The driver may take the note as proof of authorization. If you don't post this agreement, the driver will decide whether or not to leave the order unattended.

Order information

Date: Sep 28, 2021 | 04:25 PM
Order#: 9836788288

View order

Shipping information

Charles Randall
2338 S Penn Ave
Lansing, MI 48910

Need to make changes? Most orders can be cancelled within 30 minutes after placing it.

ITEMS FOR DELIVERY

Expected on: Wednesday, September 29, 2021 (1 item)

HP V22v 2145 LCD Monitor Black 450M3AAABA
Item: 24492085

1@ $129.99 Each	$129.99
$9 Off HP V22v 22in Monitor	-$9.00
$5 Off HP V22v 22in Monitor	-$5.00
	$115.99

Billing address

Tamalah Schaeffer
290 W Nationwide Blvd
Columbus, OH 43140

Payment information

Merchandise Total:	$129.99
Coupons & Rewards:	-$14.00
Shipping/Fees:	FREE
Tax:	$6.96
Total:	**$122.95**

VI ending in 2759: $122.95

Reference G

Have a question about your order? Try our Help Center for quick and easy order modifications, returns, tracking and more.

Staples | Worklife

Stay connected

Staples, Inc., 500 Staples Drive, Framingham, MA 01702

Reference G

Confirmation of Staples Order: #9836788818Staples to: bcain 09/28/2021 04:32 PM
From: Staples <support@orders.staples.com>
To: bcain@nisource.com

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Staples

Thank you for your order!

We're working on your order and will email you once it ships.

As a reminder, if you'd like the driver to leave your products, please fill out the Driver Release Agreement. The driver may take the note as proof of authorization. If you don't post this agreement, the driver will decide whether or not to leave the order unattended.

Order information

Date: Sep 28, 2021 | 04:31 PM
Order#: 9836788818

View order

Shipping information

Jerrica Stuart
403 Stone Creek Dr
Benton, AR 72015

Need to make changes? Most orders can be cancelled within 30 minutes after placing it.

ITEMS FOR DELIVERY

Expected on: Wednesday, September 29, 2021 (1 item)

HP V22v 2145 LCD Monitor Black 450M3AAABA
Item: 24492085

1@ $129.99 Each	$129.99
$9 Off HP V22v 22in Monitor	-$9.00
$5 Off HP V22v 22in Monitor	-$5.00
	$115.99

Billing address

Tamalah Schaeffer
290 W Nationwide Blvd
Columbus, OH 43140

Payment information

Merchandise Total:	$129.99
Coupons & Rewards:	-$14.00
Shipping/Fees:	FREE
Tax:	$10.87
Total:	**$126.86**

VI ending in 2759: $126.86

Reference G

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Staples, Inc., 500 Staples Drive, Framingham, MA 01702

Reference G

Confirmation of Staples Order: #9836789080Staples to: bcain 09/28/2021 04:36 PM
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To: bcain@nisource.com

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Staples

Thank you for your order!

We're working on your order and will email you once it ships.

As a reminder, if you'd like the driver to leave your products, please fill out the Driver Release Agreement. The driver may take the note as proof of authorization. If you don't post this agreement, the driver will decide whether or not to leave the order unattended.

Order information

Date: Sep 28, 2021 | 04:36 PM
Order#: 9836789080

View order

Shipping information

Bruce Bennett
642 Concord Village Cir
Johnstown, OH 43031

Need to make changes? Most orders can be cancelled within 30 minutes after placing it.

ITEMS FOR DELIVERY

Expected on: Wednesday, September 29, 2021 (1 item)

HP V22v 2145 LCD Monitor Black 450M3AAABA
Item: 24492085

1@ $129.99 Each	$129.99
$9 Off HP V22v 22in Monitor	-$9.00
$5 Off HP V22v 22in Monitor	-$5.00
	$115.99

Billing address

Tamalah Schaeffer
290 W Nationwide Blvd
Columbus, OH 43140

Payment information

Merchandise Total:	$129.99
Coupons & Rewards:	-$14.00
Shipping/Fees:	FREE
Tax:	$8.41
Total:	**$124.40**

VI ending in 2759: $124.40

Reference G

Have a question about your order? Try our Help Center for quick and easy order modifications, returns, tracking and more.

Staples | Worklife

Stay connected

Staples, Inc., 500 Staples Drive, Framingham, MA 01702

Confirmation of Staples Order: #9836789474Staples to: bcain 09/28/2021 04:41 PM
From: Staples <support@orders.staples.com>
To: bcain@nisource.com

Reference G

USE CAUTION: This email was sent from an external source. Think before you click links or open attachments. If suspicious, please forward to security@nisource.com for review.

Staples

Thank you for your order!

We're working on your order and will email you once it ships.

As a reminder, if you'd like the driver to leave your products, please fill out the Driver Release Agreement. The driver may take the note as proof of authorization. If you don't post this agreement, the driver will decide whether or not to leave the order unattended.

Order information

Date: Sep 28, 2021 | 04:41 PM
Order#: 9836789474

View order

Shipping information

Courtney Perry
15 Windsweep Ct
Apt 334
Phenix City, AL 36870

Need to make changes? Most orders can be cancelled within 30 minutes after placing it.

ITEMS FOR DELIVERY

Expected on: Friday, October 01, 2021 (1 item)

HP V22v 2145 LCD Monitor Black 450M3AAABA
Item: 24492085

1@ $129.99 Each	$129.99
$9 Off HP V22v 22in Monitor	-$9.00
$5 Off HP V22v 22in Monitor	-$5.00
	$115.99

Billing address

Tamalah Schaeffer
290 W Nationwide Blvd
Columbus, OH 43140

Payment information

Merchandise Total:	$129.99
Coupons & Rewards:	-$14.00
Shipping/Fees:	FREE
Tax:	$11.02
Total:	**$127.01**

VI ending in 2759: $127.01

Reference G

Have a question about your order? Try our Help Center for quick and easy order modifications, returns, tracking and more.

Staples | Worklife

Stay connected

Staples, Inc., 500 Staples Drive, Framingham, MA 01702

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 9 MOS. ACTUAL, 3 MONTHS ESTIMATED
TYPE OF FILING: AMENDED WITH 2021 ACTUALS THROUGH SEPTEMBER
WORK PAPER REFERENCE NO(S):

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	ITEM OF EXPENSE	CURRENT CASE ACTUAL (INCEPTION TO DATE)	CURRENT CASE ESTIMATED	PRIOR CASE 08-0072-GA-AIR ACTUAL	PRIOR CASE 08-0072-GA-AIR ESTIMATED
		$000	$000	$000	$000
1	ACCOUNTING / AUDIT	0	0	211	0
2	DEPRECIATION STUDY	40	70	26	25
3	DSM EXPERT WITNESS	5	50	0	0
4	RATE OF RETURN STUDY	47	71	48	40
5	REVENUE, CLASS ALLOCATION, AND RATE DESIGN STUDIES	367	280	498	260
6	PREPARATION OF RATE CASE DATA	53	0	10	90
7	LEGAL	304	975	201	100
8	PUBLISH OF LEGAL NOTICE	0	170	375	200
9	MISCELLANEOUS	7	140	6	0
10	TOTAL RATE CASE EXPENSE	823	1,756	1,375	715

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

	RATE CASE	TOTAL EXPENSE TO BE AMORTIZED	OPINION / ORDER DATE	AUTHORIZED AMORTIZATION PERIOD	AMOUNT AMORT./EXP. TO DATE	EXPENSES INCLUDED IN UNADJUSTED TEST YEAR EXPENSES
						$000
11	CURRENT (ESTIMATED)	1,756	TBD	5	0	351

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED 12/31/21

DATA: 9 MOS. ACTUAL, 3 MONTHS ESTIMATED
TYPE OF FILING: AMENDED WITH 2021 ACTUALS THROUGH SEPTEMBER
WORK PAPER REFERENCE NO(S):

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
SHAEFFER

LINE NO.	ITEM OF EXPENSE	Ref	CURRENT CASE ACTUAL (AUG & SEPT 2021)	CURRENT CASE ESTIMATED	PRIOR CASE 08-0072-GA-AIR ACTUAL	PRIOR CASE 08-0072-GA-AIR ESTIMATED
			$000	$000	$000	$000
1	ACCOUNTING / AUDIT		0	0	211	0
2	DEPRECIATION STUDY	A	3	70	26	25
3	DSM EXPERT WITNESS	B	0	50	0	0
4	RATE OF RETURN STUDY	C	0	71	48	40
5	REVENUE, CLASS ALLOCATION, AND RATE DESIGN STUDIES	D	142	280	498	260
6	PREPARATION OF RATE CASE DATA	E	20	0	10	90
7	LEGAL	F	67	975	201	100
8	PUBLISH OF LEGAL NOTICE		0	170	375	200
9	MISCELLANEOUS	G	0	140	6	0
10	TOTAL RATE CASE EXPENSE		233	1,756	1,375	715

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

	RATE CASE	TOTAL EXPENSE TO BE AMORTIZED	OPINION / ORDER DATE	AUTHORIZED AMORTIZATION PERIOD	AMOUNT AMORT./EXP. TO DATE	EXPENSES INCLUDED IN UNADJUSTED TEST YEAR EXPENSES
						$000
11	CURRENT (ESTIMATED)	1,756	TBD	5	0	351

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference A

DEPRECIATION STUDY INVOICES

REFERENCE A

Gannett Fleming

Kara Arnold 127064

INVOICE

Excellence Delivered ***As Promised***

Reference A

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA:
Account No.:
Account Name:

NiSource - Columbia Gas of OH
Attn: Melissa Thompson, Director, Regulatory Policy
290 W. Nationwide Boulevard
Columbus, OH 43215

Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160
Philadelphia, PA 19182-9160

Project: 067518
Invoice No: 067518*121557
Invoice Date: September 7, 2021

Federal EIN:
Send Remit Info: AccountsReceivable@gfnet.com

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your system.

Invoice Period: July 31, 2021 through August 27, 2021

Project Manager : John J. Spanos jspanos@gfnet.com

Depreciation Study

Summary of Current Charges

Phase 000	- DEPRECIATION STUDY	$ 1,222.50
	Total Charges	$ 1,222.50
	Total Due This Invoice	**$1,222.50**

Gannett Fleming

Excellence Delivered ***As Promised***

Project: 067518
Invoice No: 067518*121557
Invoice Date: September 7, 2021

Reference A

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Depreciation Study

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Analyst	2.50	$ 180.00	$ 450.00
John J. Spanos	2.50	285.00	712.50
Support Staff	0.50	120.00	60.00
Total Labor Costs			**$ 1,222.50**
Total Phase -- 000			**$ 1,222.50**

Gannett Fleming

Excellence Delivered As Promised

INVOICE

Reference A

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA:
Account No.:
Account Name:

NiSource - Columbia Gas of OH
Attn: Melissa Thompson, Director, Regulatory Policy
290 W. Nationwide Boulevard
Columbus, OH 43215

Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160
Philadelphia, PA 19182-9160

Project: 067518
Invoice No: 067518*120653
Invoice Date: August 18, 2021

Federal EIN:
Send Remit Info: AccountsReceivable@gfnet.com

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your system.

Invoice Period: July 3, 2021 through July 30, 2021

Project Manager : John J. Spanos jspanos@gfnet.com

Depreciation Study

Summary of Current Charges

Phase 000	- DEPRECIATION STUDY	$	832.50
	Total Charges		$ 832.50

Total Due This Invoice $832.50

Gannett Fleming

Excellence Delivered As Promised

Project: 067518
Invoice No: 067518*120653
Invoice Date: August 18, 2021

Reference A

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 – Depreciation Study

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*	
John J. Spanos	2.50	$ 285.00	$ 712.50	
Support Staff	1.00	120.00	120.00	
	Total Labor Costs			**$ 832.50**
	Total Phase – 000			**$ 832.50**

Gannett Fleming

Excellence Delivered ***As Promised***

INVOICE

Reference A

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA:
Account No.:
Account Name:

NiSource - Columbia Gas of Ohio
Attn: Melissa Thompson, Director, Regulatory Policy
P.O. Box 117
Columbus, OH 43215-0117

Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160
Philadelphia, PA 19182-9160

Project: 067518
Invoice No: 067518*5620
Invoice Date: November 20, 2020

Federal EIN:
Send Remit Info: AccountsReceivable@gfnet.com

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your system.

For Professional Services Rendered through: October 23, 2020

Project Manager : John J. Spanos jspanos@gfnet.com

Depreciation Study

Summary of Current Charges

Phase 000	- DEPRECIATION STUDY	$ 1,040.00
	Total Charges	$ 1,040.00
	Total Due This Invoice	**$1,040.00**

Gannett Fleming

Excellence Delivered ***As Promised***

Project: 067518
Invoice No: 067518*5620
Invoice Date: November 20, 2020

Reference A

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Depreciation Study

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Assistant Analyst I	2.00	$ 120.00	$ 240.00
John J. Spanos	2.00	280.00	560.00
Support Staff	2.00	120.00	240.00
Total Labor Costs			**$ 1,040.00**
Total Phase -- 000			**$ 1,040.00**

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference B

DSM EXPERT WITNESS INVOICES

REFERENCE B

No Activity August - September 2021

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference C

RATE OF RETURN STUDY INVOICES

REFERENCE C

No Activity August - September 2021

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference D

REVENUE, CLASS ALLOCATION AND RATE DESIGN STUDIES

REFERENCE D

Reference D

BLACK & VEATCH

INVOICE

PLEASE REMIT TO:
BLACK & VEATCH MGMT CONSULTING, LLC
P.O. BOX 803823
KANSAS CITY MO 64180-3823
FED ID:
SERVICE TAX NO :
COMPANY REG NO:
BILL TO:
MELISSA THOMPSON
COLUMBIA GAS OF OHIO
801 EAST 86TH AVENUE
MERRILLVILLE IN 46410

ELECTRONIC FUNDS TRANSFER TO:

PLEASE INCLUDE INVOICE NUMBER
ORG ID 36075

CLIENT REF	408728
CUSTOMER PO NUMBER	
B&V PROJECT NO	408728
PROJECT NAME	2021 Ohio Gas Rate Case Suppor
B&V CONTACT	GUCI, AMANDA
TELEPHONE	+19134583023
INVOICE NO	6707955
INVOICE DATE	19-Aug-2021
BILLED THRU	6-Aug-2021
PAYMENT DUE	18-Sep-2021
PAYMENT TERMS	30 NET
INVOICE CURRENCY	USD
INVOICE AMOUNT	24,592.08

DESCRIPTION	HOURS	BILL RATE	LABOR	EXPENSE	TOTAL
FEINGOLD, RUSSELL A	50.00	425.00	21,250.00		21,250.00
GUCI, AMANDA	7.50	360.00	2,700.00		2,700.00
ZARUMBA, RALPH N	1.00	410.00	410.00		410.00
FEINGOLD, RUSSELL A				232.08	232.08
SUBTOTAL					**24,592.08**
TOTAL	**58.50**		**24,360.00**	**232.08**	**24,592.08**

TOTAL DUE (USD)	**24,592.08**

PENALTIES FOR LATE PAYMENT WILL BE ASSESSED AT 15% PER ANNUM, UNLESS OTHERWISE STATED IN THE CONTRACT.

Reference D

BLACK & VEATCH

INVOICE

PLEASE REMIT TO:
BLACK & VEATCH MGMT CONSULTING, LLC
P.O. BOX 803823
KANSAS CITY MO 64180-3823
FED ID:
SERVICE TAX NO :
COMPANY REG NO:
BILL TO:
MELISSA THOMPSON
COLUMBIA GAS OF OHIO
801 EAST 86TH AVENUE
MERRILLVILLE IN 46410

ELECTRONIC FUNDS TRANSFER TO:

PLEASE INCLUDE INVOICE NUMBER
ORG ID 36075

CLIENT REF	408728
CUSTOMER PO NUMBER	
B&V PROJECT NO	408728
PROJECT NAME	2021 Ohio Gas Rate Case Suppor
B&V CONTACT	GUCI, AMANDA
TELEPHONE	+19134583023
INVOICE NO	6708039
INVOICE DATE	13-Sep-2021
BILLED THRU	3-Sep-2021
PAYMENT DUE	13-Oct-2021
PAYMENT TERMS	30 NET
INVOICE CURRENCY	USD
INVOICE AMOUNT	8,317.50

DESCRIPTION	HOURS	BILL RATE	LABOR	EXPENSE	TOTAL
FEINGOLD, RUSSELL A	17.00	425.00	7,225.00		7,225.00
GUCI, AMANDA	2.75	360.00	990.00		990.00
ZARUMBA, RALPH N	0.25	410.00	102.50		102.50
SUBTOTAL					**8,317.50**
TOTAL	**20.00**		**8,317.50**		**8,317.50**

TOTAL DUE (USD)	**8,317.50**

PENALTIES FOR LATE PAYMENT WILL BE ASSESSED AT 15% PER ANNUM, UNLESS OTHERWISE STATED IN THE CONTRACT.

Reference D

BLACK & VEATCH

INVOICE

Kara Arnold 127064

PLEASE REMIT TO:
BLACK & VEATCH MGMT CONSULTING, LLC
P.O. BOX 803823
KANSAS CITY MO 64180-3823
FED ID:
SERVICE TAX NO :
COMPANY REG NO:
BILL TO:
MELISSA THOMPSON
COLUMBIA GAS OF OHIO
801 EAST 86TH AVENUE
MERRILLVILLE IN 46410

ELECTRONIC FUNDS TRANSFER TO:

PLEASE INCLUDE INVOICE NUMBER
ORG ID 36075

CLIENT REF	408728
CUSTOMER PO NUMBER	
B&V PROJECT NO	408728
PROJECT NAME	2021 Ohio Gas Rate Case Suppor
B&V CONTACT	GUCI, AMANDA
TELEPHONE	+19134583023
INVOICE NO	6707652
INVOICE DATE	10-Jun-2021
BILLED THRU	7-May-2021
PAYMENT DUE	10-Jul-2021
PAYMENT TERMS	30 NET
INVOICE CURRENCY	USD
INVOICE AMOUNT	51,582.50

DESCRIPTION	HOURS	BILL RATE	LABOR	EXPENSE	TOTAL
FEINGOLD, RUSSELL A	38.00	425.00	16,150.00		16,150.00
GUCI, AMANDA	86.75	360.00	31,230.00		31,230.00
ZARUMBA, RALPH N	10.25	410.00	4,202.50		4,202.50
SUBTOTAL					51,582.50
TOTAL	135.00		51,582.50		51,582.50

TOTAL DUE (USD)	51,582.50

PENALTIES FOR LATE PAYMENT WILL BE ASSESSED AT 15% PER ANNUM, UNLESS OTHERWISE STATED IN THE CONTRACT.

Reference D

BLACK & VEATCH

INVOICE

Kara Arnold 127064

PLEASE REMIT TO:
BLACK & VEATCH MGMT CONSULTING, LLC
P.O. BOX 803823
KANSAS CITY MO 64180-3823
FED ID:
SERVICE TAX NO :
COMPANY REG NO:
BILL TO:
MELISSA THOMPSON
COLUMBIA GAS OF OHIO
801 EAST 86TH AVENUE
MERRILLVILLE IN 46410

ELECTRONIC FUNDS TRANSFER TO:

PLEASE INCLUDE INVOICE NUMBER
ORG ID 36075

CLIENT REF	408728
CUSTOMER PO NUMBER	
B&V PROJECT NO	408728
PROJECT NAME	2021 Ohio Gas Rate Case Suppor
B&V CONTACT	GUCI, AMANDA
TELEPHONE	+19134583023
INVOICE NO	6707900
INVOICE DATE	3-Aug-2021
BILLED THRU	2-Jul-2021
PAYMENT DUE	2-Sep-2021
PAYMENT TERMS	30 NET
INVOICE CURRENCY	USD
INVOICE AMOUNT	57,405.00

DESCRIPTION	HOURS	BILL RATE	LABOR	EXPENSE	TOTAL
FEINGOLD, RUSSELL A	79.00	425.00	33,575.00		33,575.00
GUCI, AMANDA	51.00	360.00	18,360.00		18,360.00
RIVERA MONTOYA, GIOVANN	15.00	310.00	4,650.00		4,650.00
ZARUMBA, RALPH N	2.00	410.00	820.00		820.00
SUBTOTAL					57,405.00
TOTAL	147.00		57,405.00		57,405.00

TOTAL DUE (USD)	57,405.00

PENALTIES FOR LATE PAYMENT WILL BE ASSESSED AT 15% PER ANNUM, UNLESS OTHERWISE STATED IN THE CONTRACT.

COLUMBIA GAS OF OHIO, INC.
CASE NO. 21-637-GA-AIR

Reference E

PREPARATION OF RATE CASE DATA INVOICES

REFERENCE E

Reference E

INVOICE

HALEY ALDRICH

Haley & Aldrich, Inc.
70 Blanchard Rd, Suite 204
Burlington, MA 01803
Tax ID:

NiSource Corporate Services Co.
200 Civic Center Dr
Columbus, OH 43215

Project No: 0201635-000
Contract/PO#: PO15622

July 27, 2021
Invoice No: 0009007368
Due Date: August 26, 2021
Invoice Total: $1,051.79

NiSource Rate Case Support

Professional Services through July 16, 2021

Professional Labor

	Hours	Rate	Amount	
Sr. Technical Specialist/ Program Mgr				
Ferry, Joe	5.00	189.21	946.05	
Technical Specialist/Sr. PM				
Bukach, Travis	.50	180.40	90.20	
Total Labor				**1,036.25**
Communication Fee			15.54	
				15.54
		Total this Invoice		**$1,051.79**

Remit to: Haley & Aldrich, Inc. PO Box 843044, Boston, MA 02284-3044
Wiring/ ACH Instructions:
Email: acctg@haleyaldrich.com Tel: 617.886.7400

Reference E

INVOICE

HALEY ALDRICH

Haley & Aldrich, Inc.
70 Blanchard Rd, Suite 204
Burlington, MA 01803
Tax ID:

NiSource Corporate Services Co.
PO Box 30130
College Station, TX 77842

Project No: 0201635-000
Contract/PO#: PO15622

26 August 2021
Invoice No: 0009008472
Due Date: September 25, 2021
Invoice Total: $12,574.68

NiSource Rate Case Support

Professional Services through August 13, 2021

Professional Labor

	Hours	Rate	Amount	
Sr. Technical Specialist/ Program Mgr				
Ferry, Joe	65.00	189.21	12,298.65	
Technical Specialist/Sr. PM				
Bukach, Travis	.50	180.40	90.20	
Total Labor				**12,388.85**
Communication Fee			185.83	
				185.83
			Total this Invoice	**$12,574.68**

Remit to: Haley & Aldrich, Inc. PO Box 843044, Boston, MA 02284-3044
Wiring/ ACH Instructions:
Email: acctg@haleyaldrich.com Tel: 617.886.7400

Reference E

LWMARTIN LLC Kara Arnold 127064
37 Inverary
Trabuco Cyn. CA 92679

Columbia Gas of Ohio, Inc.
Att: Kara Arnold
290 W. Nationwide Blvd.
Columbus, Ohio 43235

July 31, 2021

INVOICE No. 202107

Charges for the provision of professional consulting services related to participation in rate case meetings; review of direct testimony and development of ongoing rate case strategy for the benefit of Company, at the request of Company, during the month of July 2021.

Amount: $3,250.00

Total: $3,250.00

Payable to LWMARTIN LLC

Terms: Payable upon receipt.

Reference E

Kara Arnold 127064

LWMARTIN LLC
37 Inverary
Trabuco Cyn. CA 92679

Columbia Gas of Ohio, Inc.
Att: Kara Arnold
290 W. Nationwide Blvd.
Columbus, Ohio 43235

August 31, 2021

INVOICE No. 202108

Charges for the provision of professional consulting services related to participation in rate case meetings; review of data request responses and development of ongoing rate case strategy for the benefit of Company, at the request of Company, during the month of August 2021.

Amount: $3,250.00

Total: $3,250.00

Payable to LWMARTIN LLC

Terms: Payable upon receipt.

COLUMBIA GAS OF OHIO,
INC. CASE NO. 21-637-GA-AIR

Reference F

LEGAL INVOICES
REFERENCE F

Vendor Details

Billing Address: 41 S. High Street
Columbus
Ohio 43215

Tax-ID: [redacted]

Header Information

INVOICE NUMBER 1250137	BILLING START DATE 7/1/21
VENDOR Porter, Wright, Morris, & Arthur LLP	BILLING END DATE 7/31/21
INVOICE DATE 8/10/21	SUBMITTED TOTAL $ 50,119.88
RECEIVED DATE 8/10/21	SUBMITTED CURRENCY USD
PROJECT 2019-007460-COH - 2021 Rate Case	LINE ITEM WARNINGS **1**
POSTING STATUS Posted	
WARNING: None	

Tax Information

TAX TYPE
US

TAX RATE
0.00 %

Invoice Summary

Type	Rate x Unit	(-) Discount	(-) Adjustment	Tax	Amount
Fees	$54,919.10	$4,942.72	$0.00	$0.00	$ 49,976.38
Expenses	$143.50	$0.00	$143.50	$0.00	$ 0.00
Invoice Total (USD)	**$55,062.60**	**$4,942.72**	**$143.50**	**$0.00**	**$ 49,976.38**

Description

Comments to Requester

Line Items

View: All Line Items

Line Items 1 - 165 of 165

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
1	7/1/21	Fee	L130 Experts/Consultants	Hughes, Bradfield B	$420.00	0.80	$30.24	$0.00	$305.76
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
2	7/1/21	Fee	L130 Experts/Consultants	Meador, Spencer	$265.00	0.60	$14.31	$0.00	$144.69
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
3	7/1/21	Fee	L130 Experts/Consultants	Meador, Spencer	$265.00	0.60	$14.31	$0.00	$144.69
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]t.								
4	7/1/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.10	$4.29	$0.00	$43.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
5	7/1/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.10	$4.29	$0.00	$43.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
6	7/1/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	1.90	$81.57	$0.00	$824.73

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
7	7/1/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.90	$38.64	$0.00	$390.66
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
8	7/1/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.10	$4.29	$0.00	$43.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
9	7/1/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.10	$4.29	$0.00	$43.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
10	7/1/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.30	$12.88	$0.00	$130.22
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
11	7/1/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.50	$21.47	$0.00	$217.03
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								
12	7/1/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.50	$21.47	$0.00	$217.03
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
13	7/1/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.50	$21.47	$0.00	$217.03
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
14	7/2/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
15	7/2/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.10	$4.29	$0.00	$43.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
16	7/2/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.10	$4.29	$0.00	$43.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
17	7/6/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.10	$4.32	$0.00	$43.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
18	7/6/21	Fee	L130 Experts/Consultants	Hughes, Bradfield B	$420.00	4.20	$158.76	$0.00	$1,605.24
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
19	7/6/21	Fee	L130 Experts/Consultants	Meador, Spencer	$265.00	0.10	$2.39	$0.00	$24.11
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
20	7/6/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	5.20	$223.24	$0.00	$2,257.16
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
21	7/6/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
22	7/6/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.40	$17.17	$0.00	$173.63
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
23	7/6/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.40	$17.17	$0.00	$173.63
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
24	7/6/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.50	$21.47	$0.00	$217.03
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for **Description:** [redacted].								
25	7/7/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	6.70	$289.44	$0.00	$2,926.56
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
26	7/7/21	Fee	L250 Other Written Motions/Submissions	Hughes, Bradfield B	$420.00	0.20	$7.56	$0.00	$76.44
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
27	7/7/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	6.70	$287.63	$0.00	$2,908.27
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
28	7/7/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
29	7/7/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
30	7/7/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	1.00	$42.93	$0.00	$434.07
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
31	7/8/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.20	$8.64	$0.00	$87.36
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted].								
32	7/8/21	Fee	L210 Pleadings	Gallon, Eric	$480.00	0.70	$30.24	$0.00	$305.76
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
33	7/8/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	1.90	$82.08	$0.00	$829.92
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
34	7/8/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.50	$21.60	$0.00	$218.40

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
35	7/8/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.10	$4.32	$0.00	$43.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
36	7/8/21	Fee	L130 Experts/Consultants	Meador, Spencer	$265.00	0.90	$21.47	$0.00	$217.03
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
37	7/8/21	Fee	L130 Experts/Consultants	Meador, Spencer	$265.00	1.50	$35.78	$0.00	$361.72
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
38	7/8/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	1.00	$42.93	$0.00	$434.07
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for **Description:** [redacted].								
39	7/8/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.90	$38.64	$0.00	$390.66
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
40	7/8/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.50	$21.47	$0.00	$217.03
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for **Description:** [redacted].								
41	7/8/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.80	$34.34	$0.00	$347.26

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
42	7/8/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.10	$4.29	$0.00	$43.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A108 Communicate (other external) **Description:** [redacted].								
43	7/8/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.10	$4.29	$0.00	$43.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								
44	7/8/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
45	7/9/21	Fee	L250 Other Written Motions/Submissions	Gallon, Eric	$480.00	0.50	$21.60	$0.00	$218.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
46	7/9/21	Fee	L250 Other Written Motions/Submissions	Gallon, Eric	$480.00	0.40	$17.28	$0.00	$174.72
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
47	7/9/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.30	$12.96	$0.00	$131.04
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
48	7/9/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	1.00	$43.20	$0.00	$436.80
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
49	7/9/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.80	$34.56	$0.00	$349.44
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
50	7/9/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.70	$30.24	$0.00	$305.76
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
51	7/9/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.10	$4.32	$0.00	$43.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
52	7/9/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.30	$12.96	$0.00	$131.04
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
53	7/9/21	Fee	L130 Experts/Consultants	Hughes, Bradfield B	$420.00	0.20	$7.56	$0.00	$76.44
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
54	7/9/21	Fee	L130 Experts/Consultants	Meador, Spencer	$265.00	4.10	$97.79	$0.00	$988.71
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
55	7/9/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.30	$12.88	$0.00	$130.22
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
56	7/9/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	1.10	$47.22	$0.00	$477.48

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
57	7/9/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.70	$30.05	$0.00	$303.85
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
58	7/9/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	1.70	$72.98	$0.00	$737.92
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								
59	7/9/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	1.00	$42.93	$0.00	$434.07
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								
60	7/9/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.30	$12.88	$0.00	$130.22
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
61	7/9/21	Fee	L250 Other Written Motions/Submissions	Stemm, Mark S	$477.00	0.40	$17.17	$0.00	$173.63
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted].								
62	7/9/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.30	$12.88	$0.00	$130.22

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
63	7/9/21	Fee	L250 Other Written Motions/Submissions	Stemm, Mark S	$477.00	0.40	$17.17	$0.00	$173.63
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
64	7/10/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	1.70	$73.44	$0.00	$742.56
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
65	7/11/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.90	$38.88	$0.00	$393.12
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
66	7/11/21	Fee	L250 Other Written Motions/Submissions	Gallon, Eric	$480.00	0.30	$12.96	$0.00	$131.04
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
67	7/11/21	Fee	L250 Other Written Motions/Submissions	Gallon, Eric	$480.00	0.10	$4.32	$0.00	$43.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
68	7/11/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	2.50	$108.00	$0.00	$1,092.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
69	7/11/21	Fee	L250 Other Written Motions/Submissions	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
70	7/11/21	Fee	L250 Other Written Motions/Submissions	Stemm, Mark S	$477.00	1.60	$68.69	$0.00	$694.51
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A102 Research **Description:** [redacted]								
71	7/11/21	Fee	L250 Other Written Motions/Submissions	Stemm, Mark S	$477.00	2.30	$98.74	$0.00	$998.36
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
72	7/11/21	Fee	L250 Other Written Motions/Submissions	Stemm, Mark S	$477.00	0.30	$12.88	$0.00	$130.22
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
73	7/12/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.80	$34.56	$0.00	$349.44
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
74	7/12/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	1.00	$43.20	$0.00	$436.80
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
75	7/12/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.10	$4.32	$0.00	$43.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
76	7/12/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.40	$17.28	$0.00	$174.72

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
77	7/12/21	Fee	L250 Other Written Motions/Submissions	Gallon, Eric	$480.00	0.20	$8.64	$0.00	$87.36
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
78	7/12/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.30	$12.96	$0.00	$131.04
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
79	7/12/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	3.60	$155.52	$0.00	$1,572.48
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
80	7/12/21	Fee	L210 Pleadings	Gallon, Eric	$480.00	0.10	$4.32	$0.00	$43.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
81	7/12/21	Fee	L130 Experts/Consultants	Hughes, Bradfield B	$420.00	1.50	$56.70	$0.00	$573.30
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
82	7/12/21	Fee	L250 Other Written Motions/Submissions	Meador, Spencer	$265.00	2.10	$50.09	$0.00	$506.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A102 Research **Description:** [redacted]								
83	7/12/21	Fee	L210 Pleadings	Siegfried, Jeremy D	$390.00	0.30	$10.53	$0.00	$106.47

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A102 Research **Description:** [redacted].								
84	7/12/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	1.30	$55.81	$0.00	$564.29
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
85	7/12/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	1.00	$42.93	$0.00	$434.07
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for **Description:** [redacted]								
86	7/12/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.30	$12.88	$0.00	$130.22
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
87	7/12/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.40	$17.17	$0.00	$173.63
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted].								
88	7/12/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
89	7/12/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.30	$12.88	$0.00	$130.22
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								
90	7/12/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.70	$30.05	$0.00	$303.85

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
91	7/12/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								
92	7/12/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	2.50	$107.33	$0.00	$1,085.17
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
93	7/12/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.50	$21.47	$0.00	$217.03
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
94	7/12/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.60	$25.76	$0.00	$260.44
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
95	7/13/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.40	$17.28	$0.00	$174.72
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
96	7/13/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.20	$8.64	$0.00	$87.36
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
97	7/13/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.10	$4.32	$0.00	$43.68

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
98	7/13/21	Fee	L250 Other Written Motions/Submissions	Gallon, Eric	$480.00	0.40	$17.28	$0.00	$174.72
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
99	7/13/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.10	$4.32	$0.00	$43.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
100	7/13/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	8.20	$354.24	$0.00	$3,581.76
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
101	7/13/21	Fee	L190 Other Case Assessment, Dev and Admin	Harrison, Barbara	$218.00	0.20	$3.92	$0.00	$39.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for **Description:** [redacted].								
102	7/13/21	Fee	L130 Experts/Consultants	Hughes, Bradfield B	$420.00	0.40	$15.12	$0.00	$152.88
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								
103	7/13/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.80	$34.34	$0.00	$347.26
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
104	7/13/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.70	$30.05	$0.00	$303.85

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
105	7/13/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.90	$38.64	$0.00	$390.66
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
106	7/13/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.70	$30.05	$0.00	$303.85
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
107	7/13/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.50	$21.47	$0.00	$217.03
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
108	7/13/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.30	$12.88	$0.00	$130.22
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
109	7/13/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	1.80	$77.27	$0.00	$781.33
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
110	7/13/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.10	$4.29	$0.00	$43.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted].								
111	7/13/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
112	7/13/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
113	7/13/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.30	$12.88	$0.00	$130.22
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
114	7/13/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.70	$30.05	$0.00	$303.85
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
115	7/13/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for **Description:** [redacted].								
116	7/13/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.40	$17.17	$0.00	$173.63
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								
117	7/14/21	Fee	L210 Pleadings	Gallon, Eric	$480.00	0.10	$4.32	$0.00	$43.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
118	7/14/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.20	$8.64	$0.00	$87.36

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
119	7/14/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	1.50	$64.80	$0.00	$655.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
120	7/14/21	Fee	L130 Experts/Consultants	Gallon, Eric	$480.00	0.10	$4.32	$0.00	$43.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
121	7/14/21	Fee	L410 Fact Witnesses	Hughes, Bradfield B	$420.00	0.20	$7.56	$0.00	$76.44
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
122	7/14/21	Fee	L130 Experts/Consultants	Stemm, Mark S	$477.00	0.80	$34.34	$0.00	$347.26
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
123	7/14/21	Fee	L250 Other Written Motions/Submissions	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
124	7/14/21	Fee	L250 Other Written Motions/Submissions	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
125	7/14/21	Fee	L210 Pleadings	Stemm, Mark S	$477.00	0.50	$21.47	$0.00	$217.03

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A108 Communicate (other external) **Description:** [redacted].								
126	7/14/21	Fee	L210 Pleadings	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
127	7/14/21	Fee	L210 Pleadings	Stemm, Mark S	$477.00	1.70	$72.98	$0.00	$737.92
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								
128	7/14/21	Fee	L210 Pleadings	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A108 Communicate (other external) **Description:** [redacted]								
129	7/14/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.29	$0.00	$43.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
130	7/14/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.29	$0.00	$43.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
131	7/15/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.60	$25.92	$0.00	$262.08
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
132	7/15/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.60	$25.76	$0.00	$260.44

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
133	7/19/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.70	$30.24	$0.00	$305.76
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
134	7/19/21	Fee	L120 Analysis/Strategy	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
135	7/19/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.50	$21.47	$0.00	$217.03
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
136	7/20/21	Fee	L310 Written Discovery	Harrison, Barbara	$218.00	0.20	$3.92	$0.00	$39.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for **Description:** [redacted]								
137	7/20/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$12.88	$0.00	$130.22
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								
138	7/21/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.80	$34.56	$0.00	$349.44
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
139	7/21/21	Fee	L310 Written Discovery	Harrison, Barbara	$218.00	0.10	$1.96	$0.00	$19.84
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for **Description:** [redacted]								

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
140	7/21/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.40	$17.17	$0.00	$173.63
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								
141	7/22/21	Fee	L310 Written Discovery	Harrison, Barbara	$218.00	0.20	$3.92	$0.00	$39.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for **Description:** [redacted]								
142	7/22/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.40	$17.17	$0.00	$173.63
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								
143	7/22/21	Fee	L320 Document Production	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
144	7/23/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.10	$4.32	$0.00	$43.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
145	7/23/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.50	$21.60	$0.00	$218.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
146	7/23/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.10	$4.32	$0.00	$43.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
147	7/23/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$12.88	$0.00	$130.22

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
148	7/23/21	Fee	L320 Document Production	Stemm, Mark S	$477.00	0.10	$4.29	$0.00	$43.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted].								
149	7/23/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.50	$21.47	$0.00	$217.03
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
150	7/26/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.70	$30.24	$0.00	$305.76
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
151	7/26/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
152	7/27/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.30	$12.96	$0.00	$131.04
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
153	7/27/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.10	$4.32	$0.00	$43.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
154	7/27/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$8.59	$0.00	$86.81
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
155	7/27/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.29	$0.00	$43.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted].								
156	7/28/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.29	$0.00	$43.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
157	7/28/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.29	$0.00	$43.41
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted].								
158	7/29/21	Fee	L250 Other Written Motions/Submissions	Gallon, Eric	$480.00	0.10	$4.32	$0.00	$43.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
159	7/29/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.10	$4.32	$0.00	$43.68
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
160	7/30/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.50	$21.60	$0.00	$218.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
161	7/30/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	1.00	$42.93	$0.00	$434.07
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
162	7/30/21	Fee	L190 Other Case Assessment, Dev and Admin	Stemm, Mark S	$477.00	0.50	$21.47	$0.00	$217.03

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
163	7/31/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.20	$0.00	$43.50
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted].								
164	7/12/21	Expense	E109 Local travel		$12.00	1.00	$0.00	$12.00	$0.00
	Project: 2019-007460-COH - 2021 Rate Case **Description:** VENDOR: Huntington Center Parking Associates; INVOICE#: 13123571-7/12/21; DATE: 7/12/2021 - Account # 690420237 Local Travel Expense-23635 (Mark S. Stemm) **Adjustment Source:** **Manual** **Rejected** **Adjustment:** 8/20/21 - Discount adjusted to 12.00 USD - Clark, Joe Reason for Adjustment: Other Comments to Requester: Meal and Parking not related to rate case In House Comments: Meal and Parking not related to rate case								
165	7/21/21	Expense	E111 Meals		$131.50	1.00	$0.00	$131.50	$0.00
	Project: 2019-007460-COH - 2021 Rate Case **Description:** VENDOR: Katzinger's Delicatessen; INVOICE#: K3738-7/21/21; DATE: 7/21/2021 Business Meals-23961. (Katzinger's Delicatessen) Warning: Line item description contains a charge matching disallowed description: Meals Line Item includes Expense that needs to be reviewed. **Adjustment Source:** **Manual** **Rejected** **Adjustment:** 8/20/21 - Discount adjusted to 131.50 USD - Clark, Joe Reason for Adjustment: Other Comments to Requester: Meal and Parking not related to rate case In House Comments: Meal and Parking not related to rate case								

Access Information

CREATED BY	MODIFIED BY
system, system	system, system
CREATED ON	**MODIFIED ON**
8/10/21 11:18 AM	8/25/21 11:29 PM

Summary Breakdowns

By Timekeeper| By Fee/Expense Category

Timekeeper	Avg Net Rate	Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
2019-007460-COH - 2021 Rate Case						
Gallon, Eric	480.00	42.20	1,823.04	0.00	18,432.96	36.88%
Harrison, Barbara	218.00	0.70	13.72	0.00	138.88	0.28%
Hughes, Bradfield B	420.00	7.50	283.50	0.00	2,866.50	5.74%
Meador, Spencer	265.00	9.90	236.14	0.00	2,387.36	4.78%
Siegfried, Jeremy D	390.00	0.30	10.53	0.00	106.47	0.21%
Stemm, Mark S	477.00	60.00	2,575.79	0.00	26,044.21	52.11%

Remittance Details

Ready to send to AP: Yes

Invoice On Hold For AP: No

Acceptance Status: Accepted

Date Received by AP: 8/25/21

Reason for Rejection:

Payment Method: Check

Check # 2012031847

Paid Date: 8/26/21

Total Amount on Check: 49,976

Paid Amount: 49,976

Paid By Insurance Group: No

User Rights

Option	User	Read	Update	Delete	Perm
Allow	Mann, Charlene	Yes	Yes	No	No
Allow	MacDonald, Cheryl	Yes	Yes	No	No
Allow	Clark, Joe	Yes	Yes	No	No

Active Requests

Request Name	Requester	Request Date	Expiration Date	Status
No records available.				

Completed Requests

Item	Request Name	Requester	Request Date	Completion Date	Comment	Outcome
1	Post Invoice for 49,976.38 USD	Porter, Wright, Morris, & Arthur LLP	8/10/21	8/23/21		Approved

Approval History

Stop	Performer	Activity	Date/Time	Internal Comment
1	Clark, Joe	Approved	8/20/21 8:59 AM	
2	Cuccia, Kim S	Approved	8/23/21 7:51 AM	

Versions

Invoice Version	Created On	Rejection Date	Invoice Reason/Comments
No versions available.			

Invoice Details

PAID BY INSURANCE GROUP No	ALTERNATIVE FEE No
PAID AMOUNT 49,976.38	INVOICE ON HOLD FOR AP No
ACCEPTANCE STATUS Accepted	INSURANCE INVOICE? No
PAYMENT METHOD Check	CHECK # 2012031847
CHECK DATE	WITHHOLDING AMOUNT
MATTER TYPE Matter	REASON FOR REJECTION
TRANSACTION MATTER	DISPUTE MATTER 2019-007460-COH - 2021 Rate Case
PO NUMBER	TOTAL AMOUNT ON CHECK 49,976.38
READY TO SEND TO AP Yes	PAID DATE 8/26/21
MATTER CATEGORY 308 - State Regulatory	DATE RECEIVED BY AP 8/25/21

Vendor Details

Billing Address: 41 S. High Street
Columbus
Ohio 43215

Tax-ID: [redacted]

Header Information

INVOICE NUMBER 1251887	BILLING START DATE 8/2/21
VENDOR Porter, Wright, Morris, & Arthur LLP	BILLING END DATE 8/31/21
INVOICE DATE 9/8/21	SUBMITTED TOTAL $ 17,394.48
RECEIVED DATE 9/8/21	SUBMITTED CURRENCY USD
PROJECT 2019-007460-COH - 2021 Rate Case	LINE ITEM WARNINGS None
POSTING STATUS Posted	
WARNING: None	

Tax Information

TAX TYPE
US

TAX RATE
0.00 %

Invoice Summary

Type	Rate x Unit	(-) Discount	(-) Adjustment	Tax	Amount
Fees	$19,327.20	$1,932.72	$0.00	$0.00	$ 17,394.48
Expenses	$0.00	$0.00	$0.00	$0.00	$ 0.00
Invoice Total (USD)	**$19,327.20**	**$1,932.72**	**$0.00**	**$0.00**	**$ 17,394.48**

Description

Comments to Requester

Line Items

View: All Line Items

Line Items 1 - 91 of 91

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
1	8/2/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.50	$24.00	$0.00	$216.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
2	8/2/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
3	8/2/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.80	$38.40	$0.00	$345.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted].								
4	8/2/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	1.00	$48.00	$0.00	$432.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
5	8/2/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
6	8/2/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
7	8/3/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
8	8/3/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
9	8/3/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
10	8/3/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
11	8/3/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
12	8/3/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A103 Draft/revise **Description:** [redacted]								
13	8/3/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.70	$33.60	$0.00	$302.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
14	8/3/21	Fee	L390 Other Discovery	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
15	8/3/21	Fee	L320 Document Production	Harrison, Barbara	$218.00	2.60	$56.68	$0.00	$510.12

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A101 Plan and prepare for **Description:** [redacted]								
16	8/3/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.40	$19.08	$0.00	$171.72
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
17	8/4/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
18	8/4/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
19	8/5/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.50	$24.00	$0.00	$216.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
20	8/5/21	Fee	L310 Written Discovery	Harrison, Barbara	$218.00	0.20	$4.36	$0.00	$39.24
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
21	8/5/21	Fee	L390 Other Discovery	Harrison, Barbara	$218.00	0.20	$4.36	$0.00	$39.24
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
22	8/5/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
23	8/6/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.60	$28.80	$0.00	$259.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
24	8/6/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.50	$24.00	$0.00	$216.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
25	8/6/21	Fee	L390 Other Discovery	Harrison, Barbara	$218.00	0.60	$13.08	$0.00	$117.72
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
26	8/6/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
27	8/9/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A109 Appear for/attend **Description:** [redacted]								
28	8/9/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
29	8/10/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
30	8/10/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.50	$24.00	$0.00	$216.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
31	8/10/21	Fee	L320 Document Production	Meador, Spencer	$265.00	0.20	$5.30	$0.00	$47.70
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
32	8/10/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								
33	8/11/21	Fee	L320 Document Production	Meador, Spencer	$265.00	2.10	$55.65	$0.00	$500.85
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A110 Manage data/files **Description:** [redacted].								
34	8/12/21	Fee	L320 Document Production	Meador, Spencer	$265.00	4.10	$108.65	$0.00	$977.85
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A110 Manage data/files **Description:** [redacted].								
35	8/13/21	Fee	L320 Document Production	Meador, Spencer	$265.00	1.40	$37.10	$0.00	$333.90
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A110 Manage data/files **Description:** [redacted]								
36	8/13/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								
37	8/13/21	Fee	L320 Document Production	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted].								
38	8/13/21	Fee	L320 Document Production	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
39	8/13/21	Fee	L320 Document Production	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
40	8/13/21	Fee	L320 Document Production	Stemm, Mark S	$477.00	2.20	$104.94	$0.00	$944.46
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
41	8/14/21	Fee	L320 Document Production	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
42	8/16/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.50	$24.00	$0.00	$216.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
43	8/16/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
44	8/16/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.20	$9.60	$0.00	$86.40

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
45	8/16/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.40	$19.20	$0.00	$172.80
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
46	8/16/21	Fee	L320 Document Production	Meador, Spencer	$265.00	0.40	$10.60	$0.00	$95.40
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
47	8/16/21	Fee	L320 Document Production	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
48	8/16/21	Fee	L320 Document Production	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
49	8/16/21	Fee	L320 Document Production	Stemm, Mark S	$477.00	0.60	$28.62	$0.00	$257.58
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
50	8/17/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.50	$24.00	$0.00	$216.00
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
51	8/17/21	Fee	L120 Analysis/Strategy	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
52	8/17/21	Fee	L310 Written Discovery	Harrison, Barbara	$218.00	0.70	$15.26	$0.00	$137.34
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A110 Manage data/files **Description:** [redacted]								
53	8/17/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	1.20	$57.24	$0.00	$515.16
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
54	8/17/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
55	8/17/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	1.20	$57.24	$0.00	$515.16
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
56	8/17/21	Fee	L320 Document Production	Stemm, Mark S	$477.00	0.40	$19.08	$0.00	$171.72
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A105 Communicate (in firm) **Description:** [redacted]								
57	8/17/21	Fee	L320 Document Production	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
58	8/18/21	Fee	L310 Written Discovery	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
59	8/18/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.20	$9.54	$0.00	$85.86
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
60	8/18/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
61	8/18/21	Fee	L250 Other Written Motions/Submissions	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
62	8/18/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.40	$19.08	$0.00	$171.72
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted].								
63	8/19/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.80	$38.40	$0.00	$345.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A102 Research **Description:** [redacted].								
64	8/20/21	Fee	L320 Document Production	Gallon, Eric	$480.00	2.50	$120.00	$0.00	$1,080.00

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A102 Research **Description:** [redacted]								
65	8/20/21	Fee	L250 Other Written Motions/Submissions	Stemm, Mark S	$477.00	0.10	$4.77	$0.00	$42.93
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
66	8/20/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.40	$19.08	$0.00	$171.72
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
67	8/24/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.30	$14.31	$0.00	$128.79
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A104 Review/analyze **Description:** [redacted]								
68	8/24/21	Fee	L190 Other Case Assessment, Dev and Admin	Stemm, Mark S	$477.00	0.40	$19.08	$0.00	$171.72
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
69	8/25/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.30	$14.40	$0.00	$129.60
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** C[redacted]ff								
70	8/25/21	Fee	L320 Document Production	Gallon, Eric	$480.00	0.10	$4.80	$0.00	$43.20
	Project: 2019-007460-COH - 2021 Rate Case **Activity:** A106 Communicate (with client) **Description:** [redacted]								
71	8/25/21	Fee	L310 Written Discovery	Stemm, Mark S	$477.00	0.50	$23.85	$0.00	$214.65

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

Summary: Testimony Prepared Supplemental Direct Testimony of Tamaleh L. Shaeffer on behalf of Columbia Gas of Ohio, Inc. (Part 1) electronically filed by Ms. Melissa L. Thompson on behalf of Columbia Gas of Ohio, Inc.