

290 W. Nationwide Blvd.
Columbus, Ohio 43215
Direct: 614.285.2220
JohnRyan@nisource.com



January 6, 2023

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

RE: *In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Amend Its Filed Tariffs to Increase the Rates and Charges for Gas Services and Related Matters.*

PUCO Case No. 21-637-GA-AIR, et al.

Dear Ms. Troupe:

Please find the attached Columbia's Late Filed Exhibit Stipulation Appendix B, which contains the Company's actual and final rate case expense. This Exhibit is filed pursuant to Section II.A.4.m. of the Joint Stipulation and Recommendation filed on October 31, 2022 in the above-listed docket, which reads:

The Signatory Parties agree that Columbia's base rates will be updated with the actual rate case expense amortized over five years as incurred in this proceeding. Columbia will submit its most recent rate case expense information as a late-filed exhibit following the briefing of these proceedings as Stipulation Appendix B. Columbia will file updated Appendices A, B, C, and D when rate case expense adjusts the base rates filed herein.

Please contact me directly with any questions.

Sincerely,

/s/ John R. Ryan

John R. Ryan, Sr. Counsel

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

John R. Ryan, Sr. Counsel (0090607)

P.O. Box 117

290 W. Nationwide Blvd.

Columbus, Ohio 43216-0117

Telephone: (614) 460-6988

(614) 285-2220

E-mail: josephclark@nisource.com

johnryan@nisource.com

Eric B. Gallon (0071465)

Mark S. Stemm (0023146)

L. Bradfield Hughes (0070997)

Devan K. Flahive (0097457)

Porter, Wright, Morris & Arthur LLP

41 South High Street

Columbus, OH 43215

Telephone: (614) 227-2000

Email: egallon@porterwright.com

mstemm@porterwright.com

bhughes@porterwright.com

dflahive@porterwright.com

(Willing to accept service by e-mail)

Attorney for

COLUMBIA GAS OF OHIO, INC.

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 6th day of January, 2023, upon the parties listed below.

/s/ John R. Ryan

John R. Ryan

Attorney for
COLUMBIA GAS OF OHIO, INC.

SERVICE LIST

Citizens' Utility Board of Ohio	Trent Dougherty trent@hubaydougherty.com
Environmental Law & Policy Center	Janean R. Weber Robert Kelter Daniel Abrams jweber@elpc.org rkelter@elpc.org dabrams@elpc.org
Industrial Energy Users-Ohio	Matthew R. Pritchard Bryce A. McKenney McNees Wallace & Nurick LLC mpritchard@mcneeslaw.com bmckenney@mcneeslaw.com

Interstate Gas Supply, Inc.

Michael Nugent
Evan Betterton
Joseph Oliker
Stacie Cathcart
michael.nugent@igs.com
evan.betterton@igs.com
joe.oliker@igs.com
Stacie.cathcart@igs.com

The Kroger Company

Angela Paul Whitfield
Madeline Wilcox
Carpenter Lipps & Leland LLP
paul@carpenterlipps.com
wilcox@carpenterlipps.com

**Northeast Ohio Public Energy
Council**

Devin D. Parram
BRICKER & ECKLER LLP
dparram@bricker.com

Glenn S. Krassen
gkrassen@nopec.org

**Office of the Ohio Consumers'
Counsel**

Angela D. O'Brien
William J. Michael
Connor D. Semple
Assistant Consumers' Counsel
angela.obrien@occ.ohio.gov
william.michael@occ.ohio.gov
connor.semple@occ.ohio.gov

Brian M. Zets
bzets@issacwiles.com

Ohio Energy Group (OEG)

Michael L. Kurtz, Esq.
Kurt J. Boehm, Esq.
Jody Kyler Cohn, Esq.
BOEHM, KURTZ & LOWRY
mkurtz@BKLawfirm.com
kboehm@BKLawfirm.com
jkylercohn@BKLawfirm.com

**Ohio Manufacturers'
Association Energy Group**

Kimberly W. Bojko
Jonathan Wygonski
Carpenter Lipps & Leland LLP
Bojko@carpenterlipps.com
Wygonski@carpenterlipps.com

**Ohio Partners for Affordable
Energy**

Robert Dove
Nicholas S. Bobb
Kegler Brown Hill + Ritter Co., L.P.A.
rdove@keglerbrown.com
nbobb@keglerbrown.com

Ohio School Council

Dane Stinson
Rachel Mains
BRICKER & ECKLER LLP
dstinson@bricker.com
rmains@bricker.com

**Retail Energy Supply
Association**

Michael J. Settineri
Gretchen L. Petrucci
Vorys, Sater, Seymour and Pease LLP
mjsettineri@vorys.com
glpetrucci@vorys.com

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 DECEMBER 31, 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) \$000	REVISED CASE ESTIMATED \$000	CURRENT CASE ESTIMATED \$000	PRIOR CASE 08-0072-GA-AIR ACTUAL \$000	PRIOR CASE 08-0072-GA-AIR ESTIMATED \$000
1	ACCOUNTING / AUDIT	-	70	-	211	-
2	DEPRECIATION STUDY	57	50	70	26	25
3	DSM EXPERT WITNESS	25	71	50	-	-
4	RATE OF RETURN STUDY	85	-	71	48	40
5	REVENUE, CLASS ALLOCATION, AND RATE DESIGN STUDIES	625	650	280	498	260
6	PREPARATION OF RATE CASE DATA	407	500	-	10	90
7	LEGAL	842	1,200	975	201	100
8	PUBLISH OF LEGAL NOTICE	234	170	170	375	200
9	MISCELLANEOUS	21	140	140	6	-
10	TOTAL RATE CASE EXPENSE	2,296	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 (ACTUAL)	2,296	TBD	5	0	459

**This foregoing document was electronically filed with the Public Utilities
Commission of Ohio Docketing Information System on**

1/6/2023 4:28:33 PM

in

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

Summary: Exhibit Late Filed Exhibit Stipulation Appendix B electronically filed by
Mr. John R. Ryan on behalf of Columbia Gas of Ohio