

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.52(c)

2. A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2) of this section.

Response:

Refer to Exhibit No. 1, Schedule 1, for a balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.52(c)

6. A brief description of a major change in the operating or financial condition of the utility occurring between the date of the balance sheet required by paragraph (2) of this subsection and the date of transmittal of the tariff, revision or supplement. As used in this paragraph, a major change is one which materially alters the operating or financial condition of the utility from that reflected in paragraphs (1)-(5) of this subsection.

Response:

Refer to Exhibit No.1, Schedule No.2, for a brief description of any major change in the operating or financial condition of Columbia Gas of Pennsylvania, Inc.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 II. RATE OF RETURN  
A. ALL UTILITIES

18. Set forth amount of total cash (all cash accounts) on hand from balance sheets for last 24-calendar months preceding test year-end.

Response:

Refer to Exhibit No. 1, Schedule 3, for monthly cash balances of Columbia Gas of Pennsylvania, Inc. from December 2019 through November 2021.

23. List details and sources of "Other Property and Investment," "Temporary Cash Investments" and "Working Funds" on test year-end balance sheet.

Response:

For Columbia Gas of Pennsylvania, Inc. at November 30, 2021 the details are provided as follows:

Other Property and Investments - See Exhibit No. 1, Schedule 6

Temporary Cash Investments - See Exhibit No. 1, Schedule 7

Working Funds - See Exhibit No. 1, Schedule 7

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 II. RATE OF RETURN  
C. GAS UTILITIES ONLY

1. Provide test year monthly balances for "Current Gas Storage" and notes financing such storage.

Response:

Refer to Exhibit No. 1, Schedule 5, for monthly balances of Current Gas Storage of Columbia Gas of Pennsylvania, Inc. for the twelve months ended November 30, 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

1. Provide a comparative balance sheet for the test year and the preceding year which corresponds with the test year date.

Response:

Refer to Exhibit No. 1, Schedule 1, for a comparative balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2020 and 2021.

2. Set forth the major items of Other Physical Property, Investments in Affiliated Companies and Other Investments.

Response:

Refer to Exhibit No. 1, Schedule 6, for details of other physical property, investments in affiliated companies and other investments for Columbia Gas of Pennsylvania, Inc. at November 30, 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

3. Supply the amounts and purpose of Special Cash Accounts of all types, such as:
- a. Interest and Dividend Special Deposits.
  - b. Working Funds other than general operating cash accounts.
  - c. Other special cash accounts and amounts (Temporary cash investments).

Response:

Refer to Exhibit No. 1, Schedule 7, for Special Cash Accounts of all types for Columbia Gas of Pennsylvania, Inc. at November 30, 2021.

4. Describe the nature and/or origin and amounts of notes receivable, accounts receivable from associated companies, and any other significant receivables, other than customer accounts, which appear on the balance sheet.

Response:

Refer to Exhibit No. 1, Schedule 8, for Notes Receivable, Accounts Receivable from Associated Companies and other significant receivables for Columbia Gas of Pennsylvania, Inc. at November 30, 2021.

5. Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued, and amounts written-off in each of the last three years.

Response:

Refer to Exhibit No. 1, Schedule 9, for details of the reserve for Uncollectible Accounts for Columbia Gas of Pennsylvania, Inc. for the twelve months ended December 31, 2019, 2020 and 2021.

6. Provide a list of prepayments and give an explanation of special prepayments.

Response:

Refer to Exhibit No. 1, Schedule 10, for details of prepayments for Columbia Gas of Pennsylvania, Inc. at November 30, 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

7. Explain in detail any other significant (in amount) current assets listed on balance sheet.

Response:

Refer to Exhibit No. 1, Schedule 11, for details of other significant current assets listed on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2021.

8. Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to effect or will at a later date effect the operating account supplying:
- a. Origin of these accounts
  - b. Probable changes to this account in the near future
  - c. Amortization of these accounts currently charged to operations or to be charged in the near future.
  - d. Method of determining yearly amortization for the following accounts:
    - Temporary Facilities
    - Miscellaneous Deferred Debits
    - Research and Development
    - Property Losses
    - Any other deferred accounts that affect operating results

Response:

Refer to Exhibit No. 1, Schedule 12, for details of deferred asset accounts on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2021.

9. Explain the nature of accounts payable to associated companies, and note amounts of significant items.

Response:

Refer to Exhibit No. 1, Schedule 13, for details of Accounts Payable to Associated Companies for Columbia Gas of Pennsylvania, Inc. at November 30, 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

10. Provide details of other deferred credits as to their origin and disposition policy (e.g.—amortization).

Response:

Refer to Exhibit No. 1, Schedule 14, for details of other deferred credits for Columbia Gas of Pennsylvania, Inc. at November 30, 2021.

11. Supply basis for Injury and Damages reserve and amortization thereof.

Response:

Refer to Exhibit No. 1, Schedule 15, for analysis of the Injury and damages reserve and amortization for Columbia Gas of Pennsylvania, Inc. at November 30, 2021.

12. Provide details of any significant reserves, other than depreciation, bad debt, injury and damages, appearing on balance sheet.

Response:

Refer to Exhibit 1, Schedule 16, for analysis of other reserve balances for Columbia Gas of Pennsylvania, Inc. at November 30, 2021.

13. Provide an analysis of unappropriated retained earnings for the test year and three preceding calendar years.

Response:

Refer to Exhibit No. 1, Schedule 17, for the Unappropriated retained earnings for Columbia Gas of Pennsylvania, Inc. for calendar years 2018, 2019, 2020, and the eleven months ended November 30, 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
E. GAS UTILITIES

1. If Unrecovered Fuel Cost policy is implemented, provide the following:
  - a. State manner in which amount of Unrecovered Fuel Cost on balance sheet at the end of the test year was determined, and the month in test year in which such fuel expense was actually incurred. Provide amount of adjustment made on the rate case operating account for test year end unrecovered fuel cost. (If different than balance sheet amount, explain.)
  - b. Provide amount of Unrecovered Fuel Cost that appeared on the balance sheet at the opening date of the test year, and the manner in which it was determined. State whether this amount is in the test year operating account.

Response:

Refer to Exhibit No. 1, Schedule 18, Pages 3 and 4, for details of Unrecovered Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2021 and December 1, 2020.

2. Provide details of items and amounts comprising the accounting entries for Deferred Fuel Cost at the beginning and end of the test year.

Response:

Refer to Exhibit No. 1, Schedule 18, Page 5, for details of entries for Deferred Fuel Cost for Columbia Gas of Pennsylvania, Inc. for the twelve months ended November 30, 2021.

32. Provide a schedule showing the calculation of any deferred fuel costs shown in Account 191. Also, explain the Accounting, with supporting detail, for any associated income taxes.

Response:

Effective with the 2017 federal return the Company follows the book method of accounting resulting in \$0 Deferred Income Taxes on deferred purchase gas costs as of December 31, 2017 and forward.



COLUMBIA GAS OF PENNSYLVANIA, INC

53.52 (b)

2. The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing.

Response:

Exhibit No. 102 Schedule No. 3 outlines the operating income statement for the twelve months ending November 30, 2022 (future test year) and twelve months ending December 31, 2023 (fully projected future test year).

53.52 (c)

5. A statement of operating income, setting forth the operating revenues and expenses by detailed accounts for the 12-month period ending on the date of the balance sheet required by paragraph (2).

Response:

Exhibit 103 sets forth the operating revenues for the twelve months ending November 30, 2022 (future test year) and twelve months ending December 31, 2023 (fully projected future test year).

Exhibit 104 sets forth the operating expenses for the twelve months ending November 30, 2022 (future test year) and twelve months ending December 31, 2023 (fully projected future test year).

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 II. RATE OF RETURN  
A. ALL UTILITIES

22. a. Provide Operating Income claims under:
- (i) Present Rates
  - (ii) Pro forma Present Rates (annualized and normalized)
  - (iii) Proposed Rates (annualized and normalized)
- b. Provide rate of return on original cost and fair value claims under:
- (i) Present Rates
  - (ii) Pro forma Present Rates
  - (iii) Proposed Rates

Response:

Please refer to Exhibit No. 2, Schedule No. 2, Page 1 of 1.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

17. Prepare a Statement of Income for the various time frames of the rate proceeding including:

- Col. 1 Book recorded statement for the test year.  
2 Adjustments to book record to annualize and normalize under present rates.  
3 Income statement under present rates after adjustment in Col. 2.  
4 Adjustment to Col. 3 for revenue increase requested.  
5 Income Statement under requested rates.

a. Expenses may be summarized by the following expense classifications for purposes of this statement:

Operating Expenses (by category)

Depreciation

Amortization

Taxes, Other than Income Taxes

Total Operating Expense

Operating Income Before Taxes

Federal Taxes

State Taxes

Deferred State

Income Tax Credits

Other Credits

Other Credits and Charges, etc.

Total Income Taxes

Net Utility Operating Income

Other Income and Deductions

Other Income

Detailed listing of Other Income used in Tax Calculation

Other Income Deduction

Detailed listing

Taxes Applicable to Other Income and Deductions

Listing

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

Income Before Interest Charges  
Listing of all types of Interest Charges and all amortization of  
Premiums and/or Discounts and Expenses on Debt Issues  
Total Interest  
Net Income After Interest Charges

Response:

See Exhibit 102, Schedule No.3, Page 3, for the Income Statement at present rates for the historic test year, the future test year and the fully projected future test year, and the fully projected future test year at proposed rates.

Refer to Exhibit No.2, Schedule No. 4, for the Income Statement per books at November 30, 2021.

Columbia Gas of Pennsylvania, Inc.  
Statement of Income at Present and Proposed Rates  
FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2023

Line No.	Description	Reference	TME November 30, 2021 Per Books (2) \$	HTY Adjustments @ Present Rates (3) \$	Pro Forma Historic Test Year @ Present Rates (4) \$	FTY Adjustments @ Present Rates (5) \$	Pro Forma Future Test Year @ Present Rates (6) \$	FPFTY Adjustments @ Present Rates (7) \$	Pro Forma Fully Projected Future Test Year @ Present Rates (8) \$	Adjustments @ Proposed Rates (9) \$	FPFTY @ Proposed Rates (10) \$
1	Operation Revenues										
2	Base Rate Revenues (Incl. Transportation)	Exhibit 3 / 103	448,348,019	73,932,616	522,280,635	10,235,116	532,515,751	1,518,694	534,034,445	78,383,936	612,418,381
3	Fuel Revenues	Exhibit 3 / 103	169,945,749	56,235,898	226,181,647	7,134,283	233,315,930	1,850,268	235,166,198	-	235,166,198
4	Rider USP	Exhibit 3 / 103	27,633,359	13,597,763	41,231,122	975,780	42,206,902	(8,558)	42,198,344	3,675,618	45,873,962
5	Gas Procurement Charge	Exhibit 3 / 103	1,057,905	(625,294)	432,611	15,225	447,836	5,471	453,307	-	453,307
6	Merchant Function Charge	Exhibit 3 / 103	785,026	718,622	1,503,648	54,771	1,558,419	23,152	1,581,571	-	1,581,571
7	Rider CC	Exhibit 3 / 103	46,478	(461)	46,017	1,105	47,122	(24)	47,098	-	47,098
8	Pipeline Penalty Refund	Exhibit 3	-	-	-	-	-	-	-	-	-
9	Total Sales and Transportation Revenue		647,816,536	143,859,144	791,675,680	18,416,280	810,091,960	3,389,003	813,480,963	82,059,554	895,540,517
10	Off System Sales Revenue	Exhibit 3 / 103	4,328,883	(4,328,883)	-	-	-	-	-	-	-
11	Late Payment Fees	Exhibit 3 / 103	451,085	440,342	891,427	20,737	912,164	3,816	915,980	92,399	1,008,379
12	Other Operating Revenues (Excl. Transportation)	Exhibit 3 / 103	108,496	-	108,496	-	108,496	-	108,496	-	108,496
13	Total Operating Revenues		652,705,000	139,970,603	792,675,603	18,437,017	811,112,620	3,392,819	814,505,439	<b>82,151,953</b>	896,657,392
14	Operating Revenue Deductions										
15	Gas Supply Expense	Exhibit 3 / 103	169,945,749	56,235,898	226,181,647	7,134,283	233,315,930	1,850,268	235,166,198	-	235,166,198
16	Off System Sales Expense	Exhibit 3 / 103	4,328,883	(4,328,883)	-	-	-	-	-	-	-
17	Gas Used in Company Operations		(595,855)	595,855	-	-	-	-	-	-	-
18	Operating and Maintenance Expense	Exhibit 4 / 104	207,141,559	10,825,423	217,966,981	10,656,872	228,623,853	16,991,522	245,615,375	1,030,207	246,645,582
19	Depreciation and Amortization	Exhibit 5 / 105	82,004,532	3,651,083	85,655,615	12,529,133	98,184,748	13,405,185	111,589,933	-	111,589,933
20	Net Salvage Amortized	Exhibit 5 / 105	4,860,731	(131,437)	4,729,294	275,190	5,004,484	129,814	5,134,298	-	5,134,298
21	Taxes Other Than Income Taxes	Exhibit 6 / 106	3,699,459	(147,752)	3,551,707	(714)	3,550,993	29,980	3,580,973	-	3,580,973
22	Total Operating Revenue Deductions		471,385,059	66,700,186	538,085,245	30,594,764	568,680,008	32,406,769	601,086,777	1,030,207	602,116,984
23	Operating Income Before Income Taxes		181,319,942	73,270,417	254,590,359	(12,157,747)	242,432,612	(29,013,950)	213,418,663	81,121,746	294,540,409
24	Income Taxes	Exhibit 7 / 107	30,244,426	18,433,564	48,677,990	(5,170,070)	43,507,920	(11,214,170)	32,293,750	23,437,776	55,731,526
25	Investment Tax Credit	Exhibit 7 / 107	(259,544)	-	(259,544)	15,331	(244,213)	22,859	(221,354)	-	(221,354)
26	Operating Income		151,335,060	54,836,853	206,171,913	(7,003,007)	199,168,905	(17,822,638)	181,346,267	57,683,970	239,030,237
27	Rate Base	Exhibit 8 / 108	2,474,085,788	(165,918,204)	2,308,167,584	301,780,017	2,609,947,601	348,347,412	2,958,295,013	-	2,958,295,013
28	% Rate of Return Earned on Rate Base		6.12%		8.93%		7.63%		6.13%		8.08%

Columbia Gas of Pennsylvania, Inc.  
Calculation of Proforma Interest Expense

FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2023

<u>Line No.</u>	<u>Description</u>	<u>Pro Forma</u> (1) \$
<b><u>FTY Calculation</u></b>		
1	Rate Base	2,609,947,601
2	Weighted Cost of Short &	
3	Long Term Debt	<u>1.990%</u>
4	Interest Expense	<u><u>51,937,957</u></u>
<b><u>FPFTY Calculation</u></b>		
5	Rate Base	2,958,295,013
6	Weighted Cost of Short &	
7	Long Term Debt	<u>1.990%</u>
8	Interest Expense	<u><u>58,870,071</u></u>

Columbia Gas of Pennsylvania, Inc.  
Rate of Return on Rate Base  
Proposed Revenue Requirement

FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2023

Line No.	Description	Detail	Amount
			(1)
			\$
1	Proforma Rate Base at Present Rates		2,958,295,013
2	Return on Rate Base		8.080%
3	Total Requirement		239,030,237
4	Less: Net Operating Income at Present Rates		<u>181,346,267</u>
5	Net Required Operating Income		57,683,970
6	Revenue Conversion Factor		<u>1.42417301</u>
7	Gross Revenue Requirement		<u><u>82,151,953</u></u>
8	Revenue Conversion Factor:		
9	Operating Revenue		1.00000000
10	Less: Uncollectibles		0.01254026
11	Income Before State Taxes		0.98745974
12	State Income Tax Effect Tax Rate		0.09990000
13	Less: State Income Tax		0.09864723
14	Income Before Federal Taxes		0.88881251
15	Less: Federal Tax @ 21%		<u>0.18665063</u>
16	Adjusted Operating Income		0.70216188
17	Revenue Conversion Factor		1.42417301

**Columbia Gas of Pennsylvania, Inc.**  
**Additional Revenue Requirement Adjustments**

**FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Forecasted Test Year Period Ended December 31, 2023**

Line No.	Description	Amount
		(1) \$
1	Additional Revenue Requirement	82,059,554
2	Plus: Late Payments	92,399
3	Total Revenue Requirement	82,151,953
4	Less: Uncollectible Accounts Expense	
5	Line 3 X Uncollectible Rate	1,030,207
6	Income Before State Income Tax	81,121,746
7	State Income Taxes	
8	Exh 107, Pg 17, Col 3 Less Exh 107, Pg 17, Col 2	8,104,063
9	Income Before Federal Income Tax	73,017,683
10	Federal Income Taxes	
11	Line 9 Times 21%	15,333,713
12	Net Required Operating Income	57,683,970



COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

18. Provide comparative operating statements for the test year and the immediately preceding 12 months showing increases and decreases between the two periods. These statements should supply detailed explanation of the causes of the major variances between the test year and preceding year by detailed account number.

Response:

See Exhibit No. 2, Schedule No. 5.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

42. If a company has separate operating divisions, an income statement must be shown for each division, plus an income statement for company as a whole.

Response:

Columbia Gas of Pennsylvania has no separate operating divisions.

43. If a company's business extends into different states or jurisdictions, then statements must be shown listing Pennsylvania jurisdictional data, other state data and federal data separately and jointly (Balance sheets and operating accounts).

Response:

Pennsylvania jurisdictional data does not include other state data.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
E. GAS UTILITIES

16. If revenue accruing entries are made on the books at end of each fiscal period, give entries made accordingly at the end of the test year and at the beginning of the year. State whether they are reversed for ratemaking purposes.

Response:

See Exhibit No. 2, Schedule No. 7.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
E. GAS UTILITIES

21. If a gas company is affiliated with another utility segment, such as a water or electric segment, explain the effects, if any, upon allocation factors used in the gas rate filing of current or recent rate increases allowed to the other utility segment (or segments) of the company.

Response:

Columbia Gas of Pennsylvania, Inc. does not have another segment, such as water or electric.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.52(a)

Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

2. The total number of customers served by the utility.

Response:

See Exhibit No. 3.

3. A calculation of the number of customers, by tariff subdivision, whose bills will be affected by the change.

Response:

See Exhibit No. 103, Pages 8 through 9.

4. The effect of the change on the utility's customers.

Response:

See Exhibit No. 103, Schedule 7, Pages 6-10.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.52(b)

Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:

2. The operating income statement of the utility for a 12-month period, the end of which shall not be more than 120 days prior to such filing.

Response: Columbia Gas of Pennsylvania, Inc. has used a historic test year in this rate filing of November 30, 2021. The "Per Books" operating revenues are shown on page 9, Exhibit 3 for the historic test year.

3. A calculation of the number of customers, by tariff subdivision, whose bills will be increased.

Response: See Exhibit No. 103, pages 8 through 9.

4. A calculation of the total increases, in dollars, by tariff subdivision, projected to an annual basis.

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully projected future test year, the twelve months ending December 31, 2023, see Exhibit No. 103, pages 8 through 9.

5. A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.

Response: See Exhibit No. 103, pages 8 through 9.

6. A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully projected future test year, the twelve months ending December 31, 2023, see Exhibit No. 103, pages 8 through 9.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. E

4. Provide detailed calculations substantiating the adjustments to revenues for annualization of changes in number of customers and annualization of changes in volume sold for all customers for the test year.
  - a. Breakdown changes in number of customers by rate schedules.
  - b. If an annualization adjustment for changes in customers and changes in volume sold is not submitted, please explain.

Response: See Exhibit No. 103, Schedule Nos. 2 and 3.

6. Supply, by classification, Operating Revenues - Miscellaneous for test year.

Response: See Exhibit No. 103, page 14.

8. Describe how the net billing and gross billing is determined. For example, if the net billing is based on the rate blocks plus FCA and STA, and the gross billing is determined by a percentage increase (1, 3 or 5 percent), then state whether the percentage increase is being applied to all three items of revenue - rate blocks plus FCA and STA.

Response: Columbia Gas of Pennsylvania, Inc. does not have a provision for gross and net billing in its tariff.

9. Describe the procedures involved in determining whether forfeited discounts or penalties are applied to customer billing.

Response: If the customer fails to pay the full amount of any bill a delayed payment penalty charge of one and one-quarter percent (1 ¼ %) per month will accrue on the portion of the bill that is unpaid on the due date.

10. Provide annualization of revenues as a result of rate changes occurring during the year, at the level of operations as of the end of the test year.

Response: See Exhibit No. 103, page 15.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. E

11. Provide a detailed billing analysis supporting present and proposed rates by customer classification and/or tariff rate schedule.

Response: See Exhibit No. 103, Schedules 1 through 8.

13. Provide a schedule of present and proposed tariff rates showing dollar change and percent change by block. Also, provide an explanation of any change in block structure and the reasons therefore.

Response: See Exhibit No. 103, Schedules 1 through 8.

14. Provide the following statements and schedules. The schedules and statements for the test year portion should be reconciled with the summary operating statement.

- a. An operating revenues summary for the test year and the year preceding the test year showing the following (Gas Mcf):
- (i) For each major classification of customers
    - (a) MCF sales
    - (b) Dollar Revenues
    - (c) Forfeited discounts (Total if not available by classification)
    - (d) Other and miscellaneous revenues that are to be taken into the utility operating account along with their related costs and expenses.
  - (ii) A detailed explanation of all annualizing and normalizing adjustments showing method utilized and amounts and rates used in calculation to arrive at adjustment.
  - (iii) Segregate, from recorded revenues from the test year, the amount of revenues that are contained therein, by appropriate revenue categories, from:
    - (a) Fuel Adjustment Surcharge.
    - (b) State Tax Surcharge.
    - (c) Any other surcharge being used to collect revenue.
    - (d) Provide explanations if any of the surcharges are not applicable to respondent's operations.

Response: See Exhibit No. 103, Schedules 1 through 8.



COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. E

15. State manner in which revenues are being presented for ratemaking purposes:
- a. Accrued Revenues
  - b. Billed Revenues
  - c. Cash Revenues
- Provide details of the method followed.

Response: Revenues are reported for ratemaking purposes on an "as billed" basis. Adjustments for ratemaking purposes appear in Exhibit No. 103.

20. Provide for test year only, a schedule by tariff rates and by service classifications showing proposed increase and percent of increase.

Response: Please refer to Exhibit No. 103, Schedule 8, Page 1.

37. In determining pro forma expense, exclude cost of gas adjustments applicable to fuel adjustment clause and exclude fuel adjustment clause revenues, so that the operating statement is on the basis of base rates only.

Response: See Exhibit No. 103, Schedule 1 summaries.

Columbia Gas of Pennsylvania, Inc.  
**Comparison of Revenues at Current and Proposed Rates**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Page 8 of 15  
Witness: J. Siegler

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 103, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 103, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 103, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 103, Sch 7)</i>
<b><u>Sales Service</u></b>						
1	<b>Rate Schedule RSS - Residential Sales Service</b>					
2	Residential Sales Service	4,116,692	28,264,906.9	498,917,528	49,645,605	548,563,133
3	<b>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</b>					
4	Residential Distributed Generation Sales Service	303,294	2,766,018.4	43,543,597	0	43,543,597
5	<b>Rate Schedule SGSS - Small General Sales Service (&lt; 64,400 Therms Annually)</b>					
6	Small General Sales Service	313,304	8,022,042.4	100,644,692	8,180,825	108,825,517
7	<b>Rate Schedule NSS - Negotiated Sales Service</b>					
8	540,000 - 1,074,000 Therms	12	72,000.0	561,302	0	561,302
9	<b>Rate Schedule LGSS - Large General Sales Service</b>					
10	Large General Sales Service	1,009	1,062,727.8	10,535,087	963,170	11,498,257
11	<b>Tariff Sales Summary by Rate Class</b>					
12	Total Residential Sales Service	4,419,986	31,030,925.3	542,461,125	49,645,605	592,106,730
13	Total Small General Sales Service	313,304	8,022,042.4	100,644,692	8,180,825	108,825,517
14	Total Negotiated Sales Service	12	72,000.0	561,302	0	561,302
14	Total Large General Sales Service	<u>1,009</u>	<u>1,062,727.8</u>	<u>10,535,087</u>	<u>963,170</u>	<u>11,498,257</u>
15	Total Tariff Sales	4,734,311	40,187,695.5	654,202,206	58,789,600	712,991,806
<b><u>Distribution Service</u></b>						
17	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>					
18	Residential Distribution Service	546,145	4,066,034.4	55,749,563	6,740,103	62,489,666
19	<b>Rate Schedule SCD - Small Commercial Distribution (Choice)</b>					
20	Small Commercial Distribution Service	105,170	3,030,848.1	26,319,004	3,028,344	29,347,348
21	<b>Rate Schedule SGDS - Small General Distribution Service</b>					
22	Small General Distribution Service	28,312	3,712,367.2	22,258,132	3,041,908	25,300,040

**Columbia Gas of Pennsylvania, Inc.**  
**Comparison of Revenues at Current and Proposed Rates**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Page 9 of 15  
Witness: J. Siegler

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 103, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 103, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 103, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 103, Sch 8)</i>
1	<b>Rate Schedule SDS - Small Distribution Service</b>					
2	Small Distribution Service	4,581	5,985,617.2	25,599,949	5,245,687	30,845,636
3	<b>Rate Schedule LDS - Large Distribution Service</b>					
4	Large Distribution Service	877	11,285,600.2	23,678,893	5,200,703	28,879,596
5	<b>Rate Schedule MLDS - Main Line Distribution Service - Class I</b>					
6	Main Line Distribution Service Class I	48	609,000.0	87,747	0	87,747
7	<b>Rate Schedule MLDS - Main Line Distribution Service - Class II</b>					
8	Main Line Distribution Service Class II	86	2,513,113.6	1,319,579	0	1,319,579
9	<b><u>Flexible Rate and Negotiated Contract Services</u></b>					
10	Flexible Rate and Negotiated Contract Services	264	11,978,033.0	4,265,890	13,164	4,279,054
11	<b>Distribution Service Summary by Rate Class</b>					
12	Total Residential Distribution Service	546,145	4,066,034.4	55,749,563	6,740,103	62,489,666
13	Total Small Distribution Service (SCD, SGDS, SDS)	138,063	12,728,832.5	74,177,085	11,315,939	85,493,024
14	Total Large Distribution Service	877	11,285,600.2	23,678,893	5,200,703	28,879,596
15	Total Main Line Distribution Service	134	3,122,113.6	1,407,326	0	1,407,326
16	Total Flexible Rate and Negotiated Contract Services	<u>264</u>	<u>11,978,033.0</u>	<u>4,265,890</u>	<u>13,164</u>	<u>4,279,054</u>
17	Total Distribution Service	685,483	43,180,613.7	159,278,757	23,269,909	182,548,666
18	<b>Total Company Throughput by Rate Class</b>					
19	Total Residential	4,966,131	35,096,959.7	598,210,688	56,385,708	654,596,396
20	Total Small Commercial & Industrial	451,367	20,750,874.9	174,821,777	19,496,764	194,318,541
21	Total Large Commercial & Industrial	2,032	15,542,441.6	36,182,608	6,163,873	42,346,481
21	Total Flexible Rate and Negotiated Contract Services	<u>264</u>	<u>11,978,033.0</u>	<u>4,265,890</u>	<u>13,164</u>	<u>4,279,054</u>
22	Total Throughput	5,419,794	83,368,309	813,480,963	82,059,509	895,540,472
23	<b>Other Operating Revenue</b>					
24	487 - Forfeited Discounts			915,980	92,399	1,008,379
25	488 - Miscellaneous Service Revenues			98,441	0	98,441
26	493 - Rent from Gas Property			0	0	0
27	495 - Prior Yr. Rate Refund - Net.			0	0	0
28	495 - Off System Sales			0	0	0
29	495 - Other Gas Revenues - Other			10,055	0	10,055
30	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
31	<b>Total Other Operating Revenue</b>			1,024,476	92,399	1,116,875
32	<b>Total Company Revenue</b>			814,505,439	82,151,908	896,657,347

**Columbia Gas of Pennsylvania, Inc.**  
**Dth and Revenue Summary @ Current Rates**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Page 14 of 15  
Witness: J. Siegler

Line No.	Acct No	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6)	Adjustment To Reflect Annualization (6=7-(1-5))	Annualized Base Revenue (7) <i>(Ex 103, Sch 1)</i>
<b>1</b>		<b>GAS SERVICE REVENUE</b>								
2	480	Residential Sales Revenue	533,913,638	(167,628,067)	(36,314,527)	(345,070)	(1,523,809)	(27,823)	5,152,434	333,226,776
3	481	Comm/Ind Sales Revenue	111,856,958	(50,444,287)	0	(102,766)	(81,205)	(8,040)	(138,186)	61,082,474
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0
5		<b>TOTAL GAS SERVICE REV</b>	645,770,596	(218,072,354)	(36,314,527)	(447,836)	(1,605,014)	(35,863)	5,014,248	394,309,250
6	487	Forfeited Discounts	912,164	0	0	0	0	0	3,816	915,980
7	488	Miscellaneous Service Rev	98,441	0	0	0	0	0	0	98,441
8	489	Transportation of Gas	164,321,364	(15,045,417)	(5,892,375)	0	0	(11,245)	(3,647,132)	139,725,195
9	493	Rent from Gas Property	0	0	0	0	0	0	0	0
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	10,055	0	0	0	0	0	0	10,055
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14		<b>TOTAL OTHER OPER. REV</b>	165,342,024	(15,045,417)	(5,892,375)	0	0	(11,245)	(3,643,316)	140,749,671
15		<b>TOTAL REVENUE</b>	811,112,620	(233,117,771)	(42,206,902)	(447,836)	(1,605,014)	(47,108)	1,370,932	535,058,921
<b>16</b>		<b>SALES VOL (Dth) FORECAST</b>								
17		Residential Sales	30,924,426	0.0	0.0	0.0	0.0	0.0	106,499.0	31,030,925.3
18		Commercial Sales	8,885,240	0.0	0.0	0.0	0.0	0.0	46,251.0	8,931,491.1
19		Industrial Sales	225,279	0.0	0.0	0.0	0.0	0.0	0.0	225,279.1
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		<b>TOTAL GAS SERVICE SALES</b>	40,034,945.5	0.0	0.0	0.0	0.0	0.0	152,750.0	40,187,695.5
<b>23</b>		<b>TRANSPORTATION VOL (Dth) FORECAST</b>								
24		Residential Transportation	4,066,034.4	0.0	0.0	0.0	0.0	0.0	0.0	4,066,034.4
25		Commercial Transportation	15,419,197.6	0.0	0.0	0.0	0.0	0.0	0.0	15,419,197.6
26		Industrial Transportation	23,695,381.7	0.0	0.0	0.0	0.0	0.0	0.0	23,695,381.7
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		<b>TOTAL TRANS VOLUME</b>	43,180,613.7	0.0	0.0	0.0	0.0	0.0	0.0	43,180,613.7
29		<b>TOTAL THROUGHPUT FORECAST</b>	83,215,559.2	0.0	0.0	0.0	0.0	0.0	152,750.0	83,368,309.2

[1] Included in Comm/Ind.



Columbia Gas of Pennsylvania, Inc.  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 1  
Page 13 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
<b>1</b>	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
2	Customer Charge	4,116,692		16.75	68,954,591	
3	Commodity Charge:					
4	All Gas Consumed		28,264,906.9	8.3527	236,088,288	
5	Rider USP - Universal Service Plan		28,264,906.9	1.3052	36,891,356	
6	Rider CC - Customer Choice		28,264,906.9	0.0010	28,265	
7	Gas Procurement Charge		28,264,906.9	0.0113	<u>319,393</u>	
8	Subtotal				342,281,893	
9	STAS				<u>0</u>	
10	Base Rate Revenue				342,281,893	
11	Gas Cost		28,264,906.9	5.4943	155,295,878	
12	Merchant Function Charge		28,264,906.9	0.0474	<u>1,339,757</u>	
13	Total Rate Schedule RSS	4,116,692	28,264,906.9		498,917,528	17.6515
<b>14</b>	<b><u>Rate Schedule CAP - Residential Sales Service CAP</u></b>					
15	Customer Charge	303,294		16.75	5,080,175	
16	Commodity Charge:					
17	All Gas Consumed		2,766,018.4	8.3527	23,103,722	
18	Gas Procurement Charge		2,766,018.4	0.0113	<u>31,256</u>	
19	Subtotal				28,215,153	
20	STAS				<u>0</u>	
21	Base Rate Revenue				28,215,153	
22	Gas Cost		2,766,018.4	5.4943	15,197,335	
23	Merchant Function Charge		2,766,018.4	0.0474	<u>131,109</u>	
24	Total Rate Schedule CAP	303,294	2,766,018.4		43,543,597	
<b>25</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>					
26	Customer Charge:					
27	Less Than 6,440 Therms Annually	280,415		29.92	8,390,017	
28	Commodity Charge:					
29	Less Than 6,440 Therms Annually		4,107,510.7	6.2048	25,486,282	
30	Rider CC - Customer Choice		4,107,510.7	0.0010	4,108	
31	Gas Procurement Charge		4,107,510.7	0.0113	<u>46,415</u>	
32	Subtotal				33,926,822	
33	STAS				<u>0</u>	
34	Base Rate Revenue				33,926,822	
35	Gas Cost		4,107,510.7	5.4943	22,567,896	
36	Merchant Function Charge		4,107,510.7	0.0138	<u>56,684</u>	
37	Total Rate Schedule SGSS	280,415	4,107,510.7		56,551,402	13.7678
<b>38</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>					
39	Customer Charge:					
40	>6,440 to ≤ 64,400 Therms Annually	32,889		57.00	1,874,673	
41	Commodity Charge:					
42	>6,440 to ≤ 64,400 Therms Annually		3,914,531.7	5.2647	20,608,835	
43	Rider CC - Customer Choice		3,914,531.7	0.0010	3,915	
44	Gas Procurement Charge		3,914,531.7	0.0113	<u>44,234</u>	
45	Subtotal				22,531,657	
46	STAS				<u>0</u>	
47	Base Rate Revenue				22,531,657	
48	Gas Cost		3,914,531.7	5.4943	21,507,612	
49	Merchant Function Charge		3,914,531.7	0.0138	<u>54,021</u>	
50	Total Rate Schedule SGSS	32,889	3,914,531.7		44,093,290	11.2640

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 1  
Page 14 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>	(Ex 103, Sch 2)	(Ex 103, Sch 3)			
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		<u>72,000.0</u>	0.3437	<u>24,746</u>	
6	Subtotal		72,000.0		38,534	
7	STAS				0	
8	Base Rate Revenue				38,534	
9	Gas Cost - Commodity		72,000.0	(workpaper)	513,691	
10	Gas Cost - Demand		660.0	(workpaper)	<u>9,077</u>	
11	Total Rate Schedule NSS	12	72,000.0		561,302	7.7959
12	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>					
13	Customer Charge:					
14	> 64,400 to ≤ 110,00 Therms Annually	499		265.00	132,235	1,602,525.3873
15	>110,000 to ≤ 540,000 Therms Annually	472		1,050.11	495,652	2,865,244.6895
16	>540,000 to ≤ 1,074,000 Therms Annually	24		2,673.99	64,176	159,786.2324
17	>1,074,000 to ≤ 3,400,000 Therms Annually	14		4,159.15	58,228	68,585.5150
18	>3,400,000 to ≤ 7,400,000 Therms Annually	0		8,020.79	0	
19	> 7,400,000 Therms Annually	0		11,882.42	0	
20	Commodity Charge:					
21	> 64,400 ≤= 110,000 Therms Annually		371,538.7	3.9460	1,466,092	
22	> 110,000 to ≤ 540,000 Therms Annually		640,326.5	3.6893	2,362,357	
23	>540,000 to ≤ 1,074,000 Therms Annually		45,330.3	2.0979	95,098	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,532.3	1.8608	10,295	
25	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	1.6699	0	
26	> 7,500,000 Therms Annually		0.0	0.9937	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		1,011,865.2	0.0113	11,434	
28	Gas Procurement - > 540,000 Therms Annually		50,862.6	0.0113	575	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				4,696,142	
32	Gas Cost - ≤ 540,000 Therms Annually		1,011,865.2	5.4943	5,559,491	
33	Gas Cost - > 540,000 Therms Annually		<u>50,862.6</u>	5.4943	<u>279,454</u>	
34	Total Rate Schedule LGSS	1,009	1,062,727.8		10,535,087	9.9133
35	<b><u>Tariff Sales Summary by Rate Class</u></b>					
36	Base Rate Revenue				333,226,776	
37	STAS				0	
38	Rider USP				36,891,356	
39	Merchant Function Charge				1,470,866	
40	Gas Procurement Charge				350,649	
41	Rider CC				28,265	
42	Gas Cost				<u>170,493,213</u>	
43	Total Residential Sales	4,419,986	31,030,925.3		542,461,125	
44	Base Rate Revenue				56,359,807	
45	STAS				0	
46	Merchant Function Charge				110,705	
47	Gas Procurement Charge				90,649	
48	Rider CC				8,023	
49	Gas Cost				<u>44,075,508</u>	
50	Total Small General Sales	313,304	8,022,042.4		100,644,692	
51	Base Rate Revenue				38,534	
52	STAS				0	
53	Gas Cost				<u>522,768</u>	
54	Total Negotiated Sales	12	72,000.0		561,302	
55	Base Rate Revenue				4,684,133	
56	STAS				0	
57	Gas Procurement Charge				12,009	
58	Gas Cost				<u>5,838,945</u>	
59	Total Large General Sales	1,009	1,062,727.8		10,535,087	
60	Total Tariff Sales	4,734,311	40,187,695.5		654,202,206	

Columbia Gas of Pennsylvania, Inc.  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
 Schedule No. 1  
 Page 15 of 18  
 Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
<b>1</b>	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>					
2	Customer Charge	546,145		16.75	9,147,929	
3	Commodity Charge:					
4	All Gas Consumed		4,066,034.4	8.3527	33,962,366	
5	Rider USP - Universal Service Plan		4,066,034.4	1.3052	5,306,988	
6	Rider CC		4,066,034.4	0.0010	<u>4,066</u>	
7	Subtotal				48,421,349	
8	STAS				<u>0</u>	
9	Base Rate Revenue				48,421,349	
10	Gas Cost		4,066,034.4	1.8023	<u>7,328,214</u>	
11	Total Rate Schedule RDS	546,145	4,066,034.4		55,749,563	13.7110
<b>12</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>					
13	Customer Charge					
14	Less Than 6,440 Therms Annually	92,327		29.92	2,762,424	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,491,857.2	6.2048	9,256,676	
17	Rider CC		1,491,857.2	0.0010	1,492	
18	Subtotal				12,020,592	
19	STAS				<u>0</u>	
20	Base Rate Revenue				12,020,592	
21	Gas Cost		1,491,857.2	1.8023	<u>2,688,774</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	92,327	1,491,857.2		14,709,366	9.8598
<b>23</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>					
24	Customer Charge					
25	6,440 - 64,400 Therms Annually	12,843		57.00	732,051	
26	Commodity Charge:					
27	6,440 - 64,400 Therms Annually		1,538,990.9	5.2647	8,102,325	
28	Rider CC		1,538,990.9	0.0010	1,539	
29	Subtotal				8,835,915	
30	STAS				<u>0</u>	
31	Base Rate Revenue				8,835,915	
32	Gas Cost		1,538,990.9	1.8023	<u>2,773,723</u>	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	12,843	1,538,990.9		11,609,638	7.5437
<b>34</b>	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>					
35	Customer Charge:					
36	Less Than 6,440 Therms Annually	11,388		29.92	340,729	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	Less Than 6,440 Therms Annually		50,332.3	6.1199	308,029	
40	All Other Aggregation					
41	Less Than 6,440 Therms Annually		<u>242,180.4</u>	6.1199	1,482,120	
42	Rider CC		292,512.7	0.0010	<u>293</u>	
43	Subtotal				2,131,171	
44	STAS				<u>0</u>	
45	Subtotal				2,131,171	
46	Priority 1 Gas Cost		50,332.3	2.0851	<u>104,948</u>	
47	Total Rate Schedule SGDS ≤ 6,440 Therms	11,388	292,512.7		2,236,119	7.6445



**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 1  
Page 16 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>						
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	16,924		57.00	964,668	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		642,705.6	5.1797	3,329,022	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>2,777,148.9</u>	5.1797	14,384,798	
9	Rider CC		3,419,854.5	0.0010	<u>3,420</u>	
10	Subtotal				18,681,908	
11	STAS				<u>0</u>	
12	Subtotal				18,681,908	
13	Priority 1 Gas Cost		642,705.6	2.0851	<u>1,340,105</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,924	3,419,854.5		20,022,013	5.8546
<b>15 Rate Schedule SDS - Small Distribution Service</b>						
16	Customer Charge:					
17	> 64,400 to ≤ 110,000 Therms Annually	2,142		265.00	567,630	
18	>110,000 to ≤ 540,000 Therms Annually	<u>2,439</u>		1,050.11	2,561,218	
19	Commodity Charge:	4,581				
20	> 64,400 to ≤ 110,000 Therms Annually		1,546,820.6	3.9460	6,103,754	
21	>110,000 to ≤ 540,000 Therms Annually		4,423,065.9	3.6893	16,318,017	
22	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>15,730.7</u>	3.1359	<u>49,330</u>	
23	Subtotal		5,985,617.2		25,599,949	
24	STAS				<u>0</u>	
25	Total Rate Schedule SDS	4,581	5,985,617.2		25,599,949	4.2769
<b>26 Rate Schedule LDS - Large Distribution Service</b>						
27	Customer Charge:					
28	> 540,000 to ≤ 1,074,000 Therms Annually	492		2,673.99	1,315,603	
29	> 1,074,000 to ≤ 3,400,000 Therms Annually	313		4,159.15	1,301,814	
30	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		8,020.79	481,247	
31	> 7,500,000 Therms Annually	<u>12</u>		11,882.42	<u>142,589</u>	
32	Total	877			3,241,253	
33	Commodity Charge:					
34	> 540,000 to ≤ 1,074,000 Therms Annually		3,201,600.2	2.0979	6,716,637	
35	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,986,000.0	1.8608	9,277,949	
36	> 3,400,000 to ≤ 7,500,000 Therms Annually		2,018,000.0	1.6699	3,369,858	
37	> 7,500,000 Therms Annually		<u>1,080,000.0</u>	0.9937	<u>1,073,196</u>	
38	Total Deliveries		11,285,600.2		20,437,640	
39	Subtotal				23,678,893	
40	STAS				<u>0</u>	
41	Total Rate Schedule LDS	877	11,285,600.2		23,678,893	2.0982
<b>42 Rate Schedule MLDS - Main Line Distribution Service - Class I</b>						
43	Customer Charge:					
44	> 274,000 to ≤ 540,000 Therms Annually	36		469.34	16,896	
45	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
46	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
47	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
48	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
49	Total	48			30,684	
50	Commodity Charge:					
51	All Gas Consumed		609,000.0	0.0937	<u>57,063</u>	
52	Subtotal				87,747	
53	STAS				<u>0</u>	
54	Total Rate Schedule MLDS - Class I	48	609,000.0		87,747	0.1441

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 1  
Page 17 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule MLDS - Main Line Distribution Service - Class II</b>						
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	25		2,050.00	51,250	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	61		4,096.00	249,856	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	86			301,106	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		733,722.4	0.4481	328,781	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,779,391.2	0.3876	689,692	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		2,513,113.6		1,018,473	
12	Subtotal				1,319,579	
13	STAS				<u>0</u>	
14	Total Rate Schedule MLDS - Class II	86	2,513,113.6		1,319,579	0.5251
<b>15 Flexible Rate and Negotiated Contract Services</b>						
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		29.92	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36		57.00	2,052	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		265.00	3,180	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	24		1,050.11	25,203	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12		2,673.99	32,088	
22	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0		4,159.15	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		8,020.79	0	
24	LDS > 7,500,000 Therms Annually	0		11,882.42	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	12		7,322.00	87,864	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12		4,096.00	49,152	
32	MDS-II > 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
33	Total Flex Customer Charge	108			199,539	
34	Negotiated Contract Service Customer Charge:	156		<i>(workpaper)</i>	1,324,432	
35	Commodity Charge:					
36	All Gas Consumed		11,978,033.0	<i>(workpaper)</i>	<u>2,741,919</u>	
37	Subtotal				4,265,890	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	264	11,978,033.0		4,265,890	

Columbia Gas of Pennsylvania, Inc.  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 1  
Page 18 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1</b>	<b>Distribution Service Summary by Rate Class</b>					
2	Base Rate Revenue				43,110,295	
3	STAS				0	
4	Rider USP				5,306,988	
5	Rider CC				4,066	
6	Gas Cost				<u>7,328,214</u>	
7	Total Residential Distribution Service	546,145	4,066,034.4		55,749,563	
8	Base Rate Revenue				41,662,842	
9	STAS				0	
10	Rider CC				6,744	
11	Gas Cost				<u>6,907,550</u>	
12	Total Small General Distribution Service (SCD, SGDS)	133,482	6,743,215.3		48,577,136	
13	Base Rate Revenue				25,599,949	
14	STAS				0	
15	Total Small Distribution Service (SDS)	4,581	5,985,617.2		25,599,949	
16	Base Rate Revenue				23,678,893	
17	STAS				0	
18	Total Large Distribution Service	877.0	11,285,600.2		23,678,893	
19	Base Rate Revenue				1,407,326	
20	STAS				0	
21	Total Main Line Distribution Service	134	3,122,113.6		1,407,326	
22	Base Rate Revenue				4,265,890	
23	STAS				0	
24	Total Flexible Rate and Negotiated Contract Service	264	11,978,033.0		4,265,890	
25	Total Distribution Service	685,483	43,180,613.7		159,278,757	
<b>26</b>	<b>Total Company Throughput</b>	5,419,794	83,368,309.2		813,480,963	
<b>27</b>	<b>Other Operating Revenue</b>					
28	487 - Forfeited Discounts				915,980	
29	488 - Miscellaneous Service Revenues				98,441	
30	493 - Rent from Gas Property				0	
31	495 - Prior Yr. Rate Refund - Net.				0	
32	495 - Off System Sales				0	
33	495 - Other Gas Revenues - Other				10,055	
34	496 - Provision For Rate Refunds				<u>0</u>	
35	Total Other Operating Revenue				1,024,476	
<b>36</b>	<b>Total Company Revenue</b>				814,505,439	

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended December 31, 2023

Exhibit No. 103  
Schedule No. 2  
Page 9 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	<b>Rate Schedule RSS - Residential Sales Service</b>								
2	Total Rate Schedule RSS	4,050,243	0	23,053	(14,610)	0	58,006	4,116,692	
3	<b>Rate Schedule CAP - Residential Sales Service CAP</b>								
4	Total Rate Schedule CAP	299,162	0	0	0	0	4,132	303,294	
5	<b>Rate Schedule SGSS - Small General Sales Service ≤ 6,440 Therms Annually)</b>								
6	<b>C O M M E R C I A L</b>								
7	Less Than 6,440 Therms Annually	277,917	0	2,640	(2,238)	0	1,834	280,153	
8	<b>I N D U S T R I A L</b>								
9	Less Than 6,440 Therms Annually	<u>261</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>262</u>	
10	Total Rate Schedule SGSS ≤ 6,440 Therms	278,178	0	2,640	(2,238)	0	1,835	280,415	
11	<b>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</b>								
12	<b>C O M M E R C I A L</b>								
13	6,440 - 64,400 Therms Annually	32,281	0	0	0	0	88	32,369	
14	<b>I N D U S T R I A L</b>								
15	6,440 - 64,400 Therms Annually	<u>519</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>520</u>	
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	32,800	0	0	0	0	89	32,889	
17	<b>Rate Schedule NSS - Negotiated Sales Service</b>								
18	<b>C O M M E R C I A L</b>								
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12	
20	<b>I N D U S T R I A L</b>								
21	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0	
22	Total Rate Schedule NSS	12	0	0	0	0	0	12	
23	<b>Rate Schedule LGSS - Large General Sales Service</b>								
24	<b>C O M M E R C I A L</b>								
25	> 64,400 to ≤ 110,00 Therms Annually	447	0	0	0	0	2	449	
26	>110,000 to ≤ 540,000 Therms Annually	423	0	0	0	0	1	424	
27	>540,000 to ≤ 1,074,000 Therms Annually	24	0	0	0	0	0	24	
28	>1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12	
29	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0	
30	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
31	Total Commercial Bills Under LGSS	906	0	0	0	0	3	909	
32	<b>I N D U S T R I A L</b>								
33	> 64,400 to ≤ 110,00 Therms Annually	50	0	0	0	0	0	50	
34	>110,000 to ≤ 540,000 Therms Annually	48	0	0	0	0	0	48	
35	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
36	>1,074,000 to ≤ 3,400,000 Therms Annually	2	0	0	0	0	0	2	
37	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0	
38	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
39	Total Industrial Bills Under LGSS	100	0	0	0	0	0	100	
40	Total Rate Schedule LGSS	1,006	0	0	0	0	3	1,009	
41	<b>Tariff Sales Summary by Customer Class</b>								
42	Total Residential Sales	4,349,405	0	23,053	(14,610)	0	62,138	4,419,986	
43	Total Commercial Sales	311,116	0	2,640	(2,238)	0	1,925	313,443	
44	Total Industrial Sales	<u>880</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>882</u>	
45	Total Tariff Sales	4,661,401	0	25,693	(16,848)	0	64,065	4,734,311	

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended December 31, 2023

Exhibit No. 103  
Schedule No. 2  
Page 10 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>							
2	Total Rate Schedule RDS	541,794	0	0	0	0	4,351	546,145
3	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>							
4	Less Than 6,440 Therms Annually	91,979	0	0	0	0	348	92,327
5	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>							
6	6,440 - 64,400 Therms Annually	12,817	0	0	0	0	26	12,843
7	Total Rate Schedule SCD	104,796	0	0	0	0	374	105,170
8	<b>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>							
9	<b>C O M M E R C I A L</b>							
10	Less Than 6,440 Therms Annually	11,266	0	0	0	0	27	11,293
11	Total Commercial Bills Under SGDS	11,266	0	0	0	0	27	11,293
12	<b>I N D U S T R I A L</b>							
13	Less Than 6,440 Therms Annually	93	0	0	0	0	2	95
14	Total Industrial Bills Under SGDS	93	0	0	0	0	2	95
15	Total Rate Schedule SGDS ≤ 6,440 Therms	11,359	0	0	0	0	29	11,388
16	<b>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>							
17	<b>C O M M E R C I A L</b>							
18	6,440 - 64,400 Therms Annually	16,429	0	0	0	0	75	16,504
19	Total Commercial Bills Under SGDS	16,429	0	0	0	0	75	16,504
20	<b>I N D U S T R I A L</b>							
21	6,440 - 64,400 Therms Annually	420	0	0	0	0	0	420
22	Total Industrial Bills Under SGDS	420	0	0	0	0	0	420
23	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,849	0	0	0	0	75	16,924
24	<b>Rate Schedule SDS - Small Distribution Service</b>							
25	<b>C O M M E R C I A L</b>							
26	> 64,400 to ≤ 110,000 Therms Annually	1,980	0	0	0	0	7	1,987
27	> 110,000 to ≤ 540,000 Therms Annually	1,557	0	0	0	0	5	1,562
28	Total Commercial Bills Under SDS	3,537	0	0	0	0	12	3,549
29	<b>I N D U S T R I A L</b>							
30	> 64,400 to ≤ 110,000 Therms Annually	153	0	0	0	0	2	155
31	> 110,000 to ≤ 540,000 Therms Annually	864	0	0	0	0	1	865
32	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	12	0	0	0	0	0	12
32	Total Industrial Bills Under SDS	1,029	0	0	0	0	3	1,032
33	Total Rate Schedule SDS	4,566	0	0	0	0	15	4,581

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended December 31, 2023

Exhibit No. 103  
Schedule No. 2  
Page 11 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<b>Rate Schedule LDS - Large Distribution Service</b>							
2	<b>COMMERCIAL</b>							
3	> 540,000 to <= 1,074,000 Therms Annually	156	0	0	0	0	0	156
4	> 1,074,000 to <= 3,400,000 Therms Annually	108	0	0	0	0	0	108
5	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
6	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
7	Total Commercial Bills Under LDS	264	0	0	0	0	0	264
8	<b>Rate Schedule LDS - Large Distribution Service</b>							
9	<b>INDUSTRIAL</b>							
10	> 540,000 to <= 1,074,000 Therms Annually	336	0	0	0	0	0	336
11	> 1,074,000 to <= 3,400,000 Therms Annually	204	0	0	0	0	1	205
12	> 3,400,000 to <= 7,500,000 Therms Annually	60	0	0	0	0	0	60
13	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
14	Total Industrial Bills Under LDS	612	0	0	0	0	1	613
15	Total Rate Schedule LDS	876	0	0	0	0	1	877
16	<b>Rate Schedule MLDS - Main Line Distribution Service - Class I</b>							
17	<b>COMMERCIAL</b>							
18	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0
19	> 540,000 to <= 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
21	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
23	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
24	<b>INDUSTRIAL</b>							
25	> 274,000 to <= 540,000 Therms Annually	36	0	0	0	0	0	36
26	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
27	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
28	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
29	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
30	Industrial Bills Under MLDS - Class I	36	0	0	0	0	0	36
31	Total Rate Schedule MLDS - Class I	48	0	0	0	0	0	48
32	<b>Rate Schedule MLDS - Main Line Distribution Service - Class II</b>							
33	<b>COMMERCIAL</b>							
34	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
35	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
37	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
38	<b>INDUSTRIAL</b>							
39	> 2,146,000 to <= 3,400,000 Therms Annually	24	0	0	0	0	1	25
40	> 3,400,000 to <= 7,500,000 Therms Annually	60	0	0	0	0	1	61
41	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
42	Industrial Bills Under MLDS - Class II	84	0	0	0	0	2	86
43	Total Rate Schedule MLDS - Class II	84	0	0	0	0	2	86

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended December 31, 2023

Exhibit No. 103  
Schedule No. 2  
Page 12 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	<b>Rate Schedule Flex and NCS</b>								
2	<b>COMMERCIAL</b>								
3	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36	0	0	0	0	0	36	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	12	0	0	0	0	0	12	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	24	0	0	0	0	0	24	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
8	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
10	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
15	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
18	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
19	Negotiated Contract Services	12	0	0	0	0	0	12	
20	Total Commerical Bills Under Flex and NCS	84	0	0	0	0	0	84	
21	<b>INDUSTRIAL</b>								
22	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
23	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
24	SDS > 64,400 to ≤ 110,000 Therms Annually	0	0	0	0	0	0	0	
25	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
26	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
27	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
28	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
29	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
31	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
32	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
33	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
34	MDS-I > 7,500,000 Therms Annually	12	0	0	0	0	0	12	
35	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
36	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12	0	0	0	0	0	12	
37	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	Negotiated Contract Services	144	0	0	0	0	0	144	
39	Total Industrial Bills Under Flex and NCS	180	0	0	0	0	0	180	
40	Total Flex and NCS Bills	264	0	0	0	0	0	264	
41	<b>Distribution Service Summary by Customer Class</b>								
42	Total Residential	541,794	0	0	0	0	4,351	546,145	
43	Total Commercial	136,388	0	0	0	0	488	136,876	
44	Total Industrial	2,454	0	0	0	0	8	2,462	
45	Total Distribution Service	680,636	0	0	0	0	4,847	685,483	
46	Total Company Throughput	5,342,037	0	25,693	(16,848)	0	68,912	5,419,794	

**Columbia Gas of Pennsylvania, Inc.**  
**Volumes (Dth)**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 3  
Page 9 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
<b>1 Rate Schedule RSS - Residential Sales Service</b>							
2	Total Rate Schedule RSS	28,158,407.9	0.0	210,608.0	(104,109.0)	0.0	28,264,906.9
<b>3 Rate Schedule CAP - Residential Sales Service CAP</b>							
4	Total Rate Schedule CAP	2,766,018.4	0.0	0.0	0.0	0.0	2,766,018.4
<b>5 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</b>							
<b>6 COMMERCIAL</b>							
7	Less Than 6,440 Therms Annually	4,054,582.3	0.0	157,403.0	(111,152.0)	0.0	4,100,833.3
<b>8 INDUSTRIAL</b>							
9	Less Than 6,440 Therms Annually	<u>6,677.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,677.4</u>
10	Total Rate Schedule SGSS	4,061,259.7	0.0	157,403.0	(111,152.0)	0.0	4,107,510.7
<b>11 Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</b>							
<b>12 COMMERCIAL</b>							
13	>6,440 to ≤ 64,400 Therms Annually	3,822,013.4	0.0	0.0	0.0	0.0	3,822,013.4
<b>14 INDUSTRIAL</b>							
15	>6,440 to ≤ 64,400 Therms Annually	<u>92,518.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>92,518.3</u>
16	Total Rate Schedule SGSS	3,914,531.7	0.0	0.0	0.0	0.0	3,914,531.7
<b>17 Rate Schedule NSS - Negotiated Sales Service</b>							
<b>18 COMMERCIAL</b>							
19	540,000 - 1,074,000 Therms Annually	72,000.0	0.0	0.0	0.0	0.0	72,000.0
<b>20 INDUSTRIAL</b>							
21	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate Schedule NSS	72,000.0	0.0	0.0	0.0	0.0	72,000.0
<b>23 Rate Schedule LGSS - Large General Sales Service</b>							
<b>24 COMMERCIAL</b>							
25	> 64,400 <= 110,000 Therms Annually	340,093.9	0.0	0.0	0.0	0.0	340,093.9
26	> 110,000 to ≤ 540,000 Therms Annually	546,591.0	0.0	0.0	0.0	0.0	546,591.0
27	>540,000 to ≤ 1,074,000 Therms Annually	45,330.3	0.0	0.0	0.0	0.0	45,330.3
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	4,629.2	0.0	0.0	0.0	0.0	4,629.2
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
30	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total Commercial LGSS	936,644.4	0.0	0.0	0.0	0.0	936,644.4
<b>32 INDUSTRIAL</b>							
33	> 64,400 <= 110,000 Therms Annually	31,444.8	0.0	0.0	0.0	0.0	31,444.8
34	> 110,000 to ≤ 540,000 Therms Annually	93,735.5	0.0	0.0	0.0	0.0	93,735.5
35	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	903.1	0.0	0.0	0.0	0.0	903.1
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
38	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Total Industrial LGSS	126,083.4	0.0	0.0	0.0	0.0	126,083.4
40	Total Rate Schedule LGSS	1,062,727.8	0.0	0.0	0.0	0.0	1,062,727.8



Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
 For the 12 Months Ended December 31, 2023

Exhibit No. 103  
 Schedule No. 3  
 Page 10 of 12  
 Witness: J. Siegler

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
<b>1</b>	<b>Tariff Sales Summary by Customer Class</b>						
2	Total Residential Sales	30,924,426.3	0.0	210,608.0	(104,109.0)	0.0	31,030,925.3
3	Total Commercial Sales	8,885,240.1	0.0	157,403.0	(111,152.0)	0.0	8,931,491.1
4	Total Industrial Sales	<u>225,279.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>225,279.1</u>
5	Total Tariff Sales	40,034,945.5	0.0	368,011.0	(215,261.0)	0.0	40,187,695.5
<b>6</b>	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>						
7	Total Rate Schedule RDS	4,066,034.4	0.0	0.0	0.0	0.0	4,066,034.4
<b>8</b>	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>						
9	Less Than 6,440 Therms Annually	1,491,857.2	0.0	0.0	0.0	0.0	1,491,857.2
<b>10</b>	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>						
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,538,990.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,538,990.9</u>
12	Total Rate Schedule SCD	3,030,848.1	0.0	0.0	0.0	0.0	3,030,848.1
<b>13</b>	<b>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>						
<b>14</b>	<b>COMMERCIAL</b>						
15	Priority 1 - Aggregation						
16	Less Than 6,440 Therms Annually	50,332.3	0.0	0.0	0.0	0.0	50,332.3
17	All Other - Aggregation						
18	Less Than 6,440 Therms Annually	<u>239,578.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>239,578.6</u>
19	Total Commercial SGDS	289,910.9	0.0	0.0	0.0	0.0	289,910.9
<b>20</b>	<b>INDUSTRIAL</b>						
21	Priority 1 - Aggregation						
22	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
23	All Other - Aggregation						
24	Less Than 6,440 Therms Annually	<u>2,601.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,601.8</u>
25	Total Industrial SGDS	2,601.8	0.0	0.0	0.0	0.0	2,601.8
26	Total Rate Schedule SGDS ≤ 6,440 Therms	292,512.7	0.0	0.0	0.0	0.0	292,512.7
<b>27</b>	<b>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>						
<b>28</b>	<b>COMMERCIAL</b>						
29	Priority 1 - Aggregation						
30	>6,440 to ≤ 64,400 Therms Annually	642,705.6	0.0	0.0	0.0	0.0	642,705.6
31	All Other - Aggregation						
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,692,901.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,692,901.6</u>
33	Total Commercial SGDS	3,335,607.2	0.0	0.0	0.0	0.0	3,335,607.2
<b>34</b>	<b>INDUSTRIAL</b>						
35	Priority 1 - Aggregation						
36	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
37	All Other - Aggregation						
38	>6,440 to ≤ 64,400 Therms Annually	<u>84,247.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>84,247.3</u>
39	Total Industrial SGDS	84,247.3	0.0	0.0	0.0	0.0	84,247.3
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	3,419,854.5	0.0	0.0	0.0	0.0	3,419,854.5

Exhibit No. 103

**Columbia Gas of Pennsylvania, Inc.**  
**Volumes (Dth)**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 3  
Page 11 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>	Change (5)	
1	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>						
2	<b>COMMERCIAL</b>						
3	> 64,400 to ≤ 110,000 Therms Annually	1,469,584.3	0.0	0.0	0.0	0.0	1,469,584.3
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,725,547.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,725,547.1</u>
5	Total Commercial SDS	4,195,131.4	0.0	0.0	0.0	0.0	4,195,131.4
6	<b>INDUSTRIAL</b>						
7	> 64,400 to ≤ 110,000 Therms Annually	77,236.3	0.0	0.0	0.0	0.0	77,236.3
8	> 110,000 to ≤ 540,000 Therms Annually	1,697,518.8	0.0	0.0	0.0	0.0	1,697,518.8
9	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	<u>15,730.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>15,730.7</u>
10	Total Industrial SDS	1,790,485.8	0.0	0.0	0.0	0.0	1,790,485.8
11	Total Rate Schedule SDS	5,985,617.2	0.0	0.0	0.0	0.0	5,985,617.2
12	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>						
13	<b>COMMERCIAL</b>						
14	> 540,000 to ≤ 1,074,000 Therms Annually	1,004,000.0	0.0	0.0	0.0	0.0	1,004,000.0
15	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,341,000.0	0.0	0.0	0.0	0.0	1,341,000.0
16	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
17	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
18	Total Commercial LDS	2,345,000.0	0.0	0.0	0.0	0.0	2,345,000.0
19	<b>INDUSTRIAL</b>						
20	> 540,000 to ≤ 1,074,000 Therms Annually	2,197,600.2	0.0	0.0	0.0	0.0	2,197,600.2
21	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,645,000.0	0.0	0.0	0.0	0.0	3,645,000.0
22	> 3,400,000 to ≤ 7,500,000 Therms Annually	2,018,000.0	0.0	0.0	0.0	0.0	2,018,000.0
23	> 7,500,000 Therms Annually	<u>1,080,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,080,000.0</u>
24	Total Industrial LDS	8,940,600.2	0.0	0.0	0.0	0.0	8,940,600.2
25	Total Rate Schedule LDS	11,285,600.2	0.0	0.0	0.0	0.0	11,285,600.2
26	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>						
27	<b>COMMERCIAL</b>						
28	Total Commercial MLDS - Class I	113,000.0	0.0	0.0	0.0	0.0	113,000.0
29	<b>INDUSTRIAL</b>						
30	Total Industrial MLDS - Class I	<u>496,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>496,000.0</u>
31	Total Rate Schedule MLDS - Class I	609,000.0	0.0	0.0	0.0	0.0	609,000.0
32	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>						
33	<b>COMMERCIAL</b>						
34	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
35	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
36	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
37	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
38	<b>INDUSTRIAL</b>						
39	> 2,146,000 to ≤ 3,400,000 Therms Annually	733,722.4	0.0	0.0	0.0	0.0	733,722.4
40	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,779,391.2	0.0	0.0	0.0	0.0	1,779,391.2
41	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
42	Total Industrial MLDS - Class II	2,513,113.6	0.0	0.0	0.0	0.0	2,513,113.6
43	Total Rate Schedule MLDS - Class II	2,513,113.6	0.0	0.0	0.0	0.0	2,513,113.6

Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
 For the 12 Months Ended December 31, 2023

Exhibit No. 103  
 Schedule No. 3  
 Page 12 of 12  
 Witness: J. Siegler

Line No.	Description	<u>Forecasted</u> (1)	Industrial & Lg Com <u>Adj</u> (2) <i>(Ex 103, Sch 4)</i>	<u>Incremental Customers</u>		<u>Rate Schedule Change</u> (5)	<u>Forecasted Adjusted</u> (6=1 to 5)
				<u>New Const.</u> (3) <i>(Ex 103, Sch 4)</i>	<u>Attrition</u> (4) <i>(Ex 103, Sch 4)</i>		
1	<b>Rate Schedule Flex and NCS</b>						
2	<b>COMMERCIAL</b>						
3	Total Commercial Flex and NCS	2,109,700.0	0.0	0.0	0.0	0.0	2,109,700.0
4	<b>INDUSTRIAL</b>						
5	Total Industrial Flex and NCS	<u>9,868,333.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>9,868,333.0</u>
6	Total Rate Schedule Flex and NCS	11,978,033.0	0.0	0.0	0.0	0.0	11,978,033.0
7	<b>Distribution Service Summary by Customer Class</b>						
8	Total Residential	4,066,034.4	0.0	0.0	0.0	0.0	4,066,034.4
9	Total Commercial	15,419,197.6	0.0	0.0	0.0	0.0	15,419,197.6
10	Total Industrial	<u>23,695,381.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,695,381.7</u>
11	Total Distribution Service	43,180,613.7	0.0	0.0	0.0	0.0	43,180,613.7
12	<b>Total Company Throughput</b>	83,215,559.2	0.0	368,011.0	(215,261.0)	0.0	83,368,309.2

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 4  
Page 7 of 18  
Witness: J. Siegler

Line No.		Bills from New Customers (1) <i>(Ex 103, Sch 4)</i>	Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i>	Adjusted Bills (4=1+2+3)
1	<b>RESIDENTIAL</b>				
2	Rate Schedule RSS	23,053	(14,610)	0	8,443
3	<b>COMMERCIAL</b>				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	2,640	(2,238)	0	402
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
20	Flex	0	0	0	0
21	Rate Schedule LDS				
22	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	<b>INDUSTRIAL</b>				
28	Rate Schedule SGSS				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	Rate Schedule LGSS				
32	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
40	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
43	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
45	> 7,500,000 Therms Annually	0	0	0	0
46	Flex	0	0	0	0
47	Rate Schedule MLDS II				
	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
48	Total	25,693	(16,848)	0	8,845

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 4  
Page 8 of 18  
Witness: J. Siegler

Line No.		Volumes from New Customers (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Dth
1	<b>RESIDENTIAL</b>				
2	<b>Rate Schedule RS</b>				
3	Rate Schedule RSS	210,608.0	(104,109.0)	0.0	106,499.0
4	Total	210,608.0	(104,109.0)	0.0	106,499.0
5	<b>COMMERCIAL</b>				
6	<b>Rate Schedule SGSS</b>				
7	Less Than 6,440 Therms Annually	157,403.0	(111,152.0)	0.0	46,251.0
8	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
9	Total	157,403.0	(111,152.0)	0.0	46,251.0
10	<b>Rate Schedule LGSS</b>				
11	> 64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0	0.0
12	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0	0.0
13	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0	0.0
14	>1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0	0.0
15	>3,400,000 to ≤ 7,400,000 Therms Annually	0.0	0.0	0	0.0
16	> 7,400,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>
17	Subtotal	0.0	0.0	0.0	0.0
18	<b>Rate Schedule SDS - Small Distribution Service</b>				
19	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
20	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
21	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total	0.0	0.0	0.0	0.0
23	<b>Rate Schedule LDS</b>				
24	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
25	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
26	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
27	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
28	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
29	Total	0.0	0.0	0.0	0.0
30	<b>INDUSTRIAL</b>				
31	<b>Rate Schedule SGSS</b>				
32	Total	0.0	0.0	0.0	0.0
33	<b>Rate Schedule LDS</b>				
34	> 64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0	0.0
35	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0	0.0
36	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0	0.0
37	>1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0	0.0
38	>3,400,000 to ≤ 7,400,000 Therms Annually	0.0	0.0	0	0.0
39	> 7,400,000 Therms Annually	0.0	0.0	0	0.0
40	Flex	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
41	Subtotal	0.0	0.0	0.0	0.0
42	<b>Rate Schedule MLDS II</b>				
43	Flexed Deliveries	0.0	0.0	0.0	0.0
44	Total	368,011.0	(215,261.0)	0.0	152,750.0

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended December 31, 2023**  
**Determination of Attrition**

Exhibit No. 103  
 Schedule No. 4  
 Page 9 of 18  
 Witness: J. Siegler

		<u>Res</u>	<u>Comm</u>
		<u>RSS</u>	<u>SGSS</u>
1	<b>Heating Customers</b>		
2	Half of UPC	42.76	297.99
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	7.13	49.67
5	Change in Dth - First Block		
6	Dth/Customer/Mo	7.13	49.67
7	No. of Mos	6	6
8	Change in Customers	<u>(2,435)</u>	<u>(373)</u>
9	Change in Dth - First Block	<u>(104,109)</u>	<u>(111,152)</u>
10	Change in Dth - Second Block		
11	Dth/Customer/Mo	0.00	0.00
12	No. of Mos	6	6
13	Change in Customers	<u>0</u>	<u>0</u>
14	Change in Dth - Second Block	<u>0</u>	<u>0</u>

**Columbia Gas of Pennsylvania, Inc.**  
**Adjustment to Bills and Dth Generated By New Construction**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 4  
Page 14 of 18  
Witness: J. Siegler

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Incremental Volumes (4) (Dth)
					U.P.C. 16.20 (Dth)	U.P.C. 16.60 (Dth)	U.P.C. 13.91 (Dth)	U.P.C. 8.79 (Dth)	U.P.C. 4.31 (Dth)	U.P.C. 2.20 (Dth)	U.P.C. 1.30 (Dth)	U.P.C. 1.22 (Dth)	U.P.C. 1.22 (Dth)	U.P.C. 1.99 (Dth)	U.P.C. 5.68 (Dth)	U.P.C. 12.09 (Dth)	
1	<b>RESIDENTIAL</b>																
2	<b>Rate Schedule RSS</b>																
3	<b>First Block Usage per Customer</b>				16.20	16.60	13.91	8.79	4.31	2.20	1.30	1.22	1.22	1.99	5.68	12.09	
4	<b>First Month First Block Usage per Customer</b>				8.10	8.30	6.96	4.40	2.15	1.10	0.65	0.61	0.61	0.99	2.84	6.04	
5	Jan	346	0	0	2,803	0	0	0	0	0	0	0	0	0	0	0	2,803
6	Feb	262	1	262	4,246	2,175	0	0	0	0	0	0	0	0	0	0	6,421
7	Mar	254	2	508	4,116	4,218	1,767	0	0	0	0	0	0	0	0	0	10,101
8	Apr	253	3	759	4,100	4,201	3,520	1,112	0	0	0	0	0	0	0	0	12,933
9	May	217	4	868	3,516	3,603	3,019	1,908	467	0	0	0	0	0	0	0	12,513
10	June	228	5	1,140	3,695	3,786	3,172	2,005	982	251	0	0	0	0	0	0	13,891
11	July	233	6	1,398	3,776	3,869	3,242	2,049	1,003	512	151	0	0	0	0	0	14,602
12	Aug	296	7	2,072	4,796	4,915	4,118	2,603	1,274	651	384	181	0	0	0	0	18,922
13	Sept	334	8	2,672	5,412	5,546	4,647	2,937	1,438	734	433	408	203	0	0	0	21,758
14	Oct	472	9	4,248	7,648	7,837	6,567	4,151	2,032	1,038	613	577	575	469	0	0	31,507
15	Nov	466	10	4,660	7,551	7,738	6,483	4,098	2,006	1,025	605	570	567	926	1,324	0	32,893
16	Dec	<u>406</u>	11	<u>4,466</u>	<u>6,579</u>	<u>6,742</u>	<u>5,648</u>	<u>3,570</u>	<u>1,748</u>	<u>893</u>	<u>527</u>	<u>496</u>	<u>494</u>	<u>807</u>	<u>2,307</u>	<u>2,453</u>	<u>32,264</u>
17	Total	3,767		23,053	58,238	54,630	42,183	24,433	10,950	5,104	2,713	2,232	1,839	2,202	3,631	2,453	210,608

**Columbia Gas of Pennsylvania, Inc.**  
**Adjustment to Bills and Dth Generated By New Construction**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 4  
Page 15 of 18  
Witness: J. Siegler

Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Incremental Volumes (4)	
					U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.		U.P.C.
					100.53	102.87	85.37	58.07	33.51	21.64	16.91	16.52	17.95	22.57	43.48	76.57		
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)
1	<b>COMMERCIAL</b>																	
2	<b>Rate Schedule SGSS (Less Than 644 Dth Annually)</b>																	
3	<b>First Block Usage per Customer</b>				100.53	102.87	85.37	58.07	33.51	21.64	16.91	16.52	17.95	22.57	43.48	76.57		
4	<b>First Month First Block Usage per Customer</b>				50.26	51.43	42.69	29.04	16.76	10.82	8.45	8.26	8.98	11.28	21.74	38.29		
5	Jan	48	0	0	2,413	0	0	0	0	0	0	0	0	0	0	0	2,413	
6	Feb	34	1	34	3,418	1,749	0	0	0	0	0	0	0	0	0	0	5,167	
7	Mar	22	2	44	2,212	2,263	939	0	0	0	0	0	0	0	0	0	5,414	
8	Apr	17	3	51	1,709	1,749	1,451	494	0	0	0	0	0	0	0	0	5,403	
9	May	18	4	72	1,809	1,852	1,537	1,045	302	0	0	0	0	0	0	0	6,545	
10	June	17	5	85	1,709	1,749	1,451	987	570	184	0	0	0	0	0	0	6,650	
11	July	22	6	132	2,212	2,263	1,878	1,278	737	476	186	0	0	0	0	0	9,030	
12	Aug	32	7	224	3,217	3,292	2,732	1,858	1,072	692	541	264	0	0	0	0	13,668	
13	Sept	47	8	376	4,725	4,835	4,013	2,729	1,575	1,017	795	776	422	0	0	0	20,887	
14	Oct	55	9	495	5,529	5,658	4,695	3,194	1,843	1,190	930	908	987	621	0	0	25,555	
15	Nov	50	10	500	5,026	5,143	4,269	2,904	1,676	1,082	845	826	898	1,128	1,087	0	24,884	
16	Dec	<u>57</u>	11	<u>627</u>	<u>5,730</u>	<u>5,863</u>	<u>4,866</u>	<u>3,310</u>	<u>1,910</u>	<u>1,233</u>	<u>964</u>	<u>941</u>	<u>1,023</u>	<u>1,286</u>	<u>2,479</u>	<u>2,182</u>	<u>31,787</u>	
17	Total	419		2,640	39,709	36,416	27,831	17,799	9,685	5,874	4,261	3,715	3,330	3,035	3,566	2,182	157,403	





**Columbia Gas of Pennsylvania, Inc.**  
**Gas Cost Revenue Per Pro Forma Future Test Year**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 5  
Page 3 of 3  
Witness: J. Siegler

<b><u>Line</u></b> <b><u>No.</u></b>		<b><u>Total Gas Cost</u></b> <b>\$</b>
<b>1</b>	<b>Sales Revenue Summary by Rate Class</b>	
2	Total Residential Sales	167,628,067
3	Total Comm/Ind Sales	<u>50,444,287</u>
4	Total Sales Revenue	218,072,354
<b>5</b>	<b>Distribution Revenue Summary by Customer Class</b>	
6	Total Residential Distribution (Choice)	8,136,552
7	Commercial Distribution (Choice)	5,461,273
8	Comm/Ind Priority 1 Distribution	<u>1,447,592</u>
9	Total Distribution Revenue	15,045,417
<b>10</b>	<b>Total Throughput Revenue</b>	<b>233,117,771</b>

Columbia Gas of Pennsylvania, Inc.  
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice  
Per Pro Forma Future Test Year  
For the 12 Months Ended December 31, 2023

Exhibit No. 103  
Schedule No. 6  
Page 3 of 3

Witness: J. Siegler

<u>Line No.</u>		<u>Revenue</u>
		\$
1	<b><u>Residential Sales Service</u></b>	
2	Rider USP	36,314,527
3	Merchant Function Charge	1,523,809
4	Gas Procurement Charge	345,070
5	Customer Choice	27,823
6	<b><u>Comm/Ind Sales Service</u></b>	
7	Merchant Function Charge	81,205
8	Gas Procurement Charge	102,766
9	Customer Choice	8,040
10	<b>Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary</b>	
11	Residential Rider USP	36,314,527
12	Residential Merchant Function Charge	1,523,809
13	Residential Gas Procurement Charge	345,070
14	Residential Customer Choice	27,823
15	Comm/Ind Merchant Function Charge	81,205
16	Comm/Ind Gas Procurement Charge	102,766
17	Comm/Ind Customer Choice	8,040
18	<b>Total Tariff - Rider USP</b>	<b>36,314,527</b>
19	<b>Total Tariff - Merchant Function Charge</b>	<b>1,605,014</b>
20	<b>Total Tariff - Gas Procurement Charge</b>	<b>447,836</b>
21	<b>Total Tariff - Customer Choice</b>	<b>35,863</b>
22	<b><u>Residential Distribution Service (Choice)</u></b>	
23	Rider USP	5,892,375
24	Customer Choice	4,515
25	<b><u>Small General Distribution Service (Choice)</u></b>	
26	Customer Choice	6,730
27	<b>Rider USP and Storage Interest Transportation Summary</b>	
28	Residential Rider USP	5,892,375
29	Residential Customer Choice	4,515
30	Comm/Ind Customer Choice	6,730
31	<b>Total Transportation - Rider USP</b>	<b>5,892,375</b>
32	<b>Total Transportation - Customer Choice</b>	<b>11,245</b>

Columbia Gas of Pennsylvania, Inc.  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 7  
Page 7 of 11  
Witness: J. Siegler

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
2	Customer Charge	4,116,692		25.47	104,852,145	
3	Commodity Charge:					
4	All Gas Consumed		28,264,906.9	8.7254	246,622,619	
5	Rider USP - Universal Service Plan		28,264,906.9	1.4189	40,105,076	
6	Rider CC		28,264,906.9	0.0010	28,265	
7	Gas Procurement Charge		28,264,906.9	0.0113	<u>319,393</u>	
8	Subtotal				391,927,498	
9	STAS				<u>0</u>	
10	Base Rate Revenue				391,927,498	
11	Gas Cost		28,264,906.9	5.4943	155,295,878	
12	Merchant Function Charge		28,264,906.9	0.0474	<u>1,339,757</u>	
13	Total Rate Schedule RSS	4,116,692	28,264,906.9		548,563,133	19.4079
14	<b><u>Rate Schedule CAP - Residential Sales Service CAP</u></b>					
15	Customer Charge	303,294		25.47	7,724,898	
16	Commodity Charge:					
17	All Gas Consumed		2,766,018.4	8.7254	24,134,617	
18	Redistribution of CAP Shortfall resulting from proposed rates				(3,675,618)	
19	Gas Procurement Charge		2,766,018.4	0.0113	<u>31,256</u>	
20	Subtotal				28,215,153	
21	STAS				<u>0</u>	
22	Base Rate Revenue				28,215,153	
23	Gas Cost		2,766,018.4	5.4943	15,197,335	
24	Merchant Function Charge		2,766,018.4	0.0474	<u>131,109</u>	
25	Total Rate Schedule CAP	303,294	2,766,018.4		43,543,597	15.7423
26	<b><u>Rate Schedule SGSS - Small General Sales Service (&lt; 6,440 Therms Annually)</u></b>					
27	Customer Charge:					
28	< 6,440 Therms Annually	280,415		34.23	9,598,605	
29	Commodity Charge:					
30	< 6,440 Therms Annually		4,107,510.7	7.0989	29,158,808	
31	Rider CC		4,107,510.7	0.0010	4,108	
32	Gas Procurement Charge		4,107,510.7	0.0113	<u>46,415</u>	
33	Subtotal				38,807,936	
34	STAS				<u>0</u>	
35	Base Rate Revenue				38,807,936	
36	Gas Cost		4,107,510.7	5.4943	22,567,896	
37	Merchant Function Charge		4,107,510.7	0.0138	<u>56,684</u>	
38	Total Rate Schedule SGSS	280,415	4,107,510.7		61,432,516	14.9561
39	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to &lt;= 64,400 Therms Annually)</u></b>					
40	Customer Charge:					
41	> 6,440 to <= 64,400 Therms Annually	32,889		65.36	2,149,625	
42	Commodity Charge:					
43	> 6,440 to <= 64,400 Therms Annually		3,914,531.7	6.0374	23,633,594	
44	Rider CC		3,914,531.7	0.0010	3,915	
45	Gas Procurement Charge		3,914,531.7	0.0113	44,234	
46	Subtotal				25,831,368	
47	STAS				<u>0</u>	
48	Base Rate Revenue				25,831,368	
49	Gas Cost		3,914,531.7	5.4943	21,507,612	
50	Merchant Function Charge		3,914,531.7	0.0138	<u>54,021</u>	
51	Total Rate Schedule SGSS	32,889	3,914,531.7		47,393,001	12.1069

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 7  
Page 8 of 11  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth	
1	<b>Rate Schedule NSS - Negotiated Sales Service</b>	(Ex 103, Sch 2)	(Ex 103, Sch 3)				
2	Customer Charge						
3	>540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788		
4	Commodity Charge:						
5	>540,000 to ≤ 1,074,000 Therms Annually		<u>72,000.0</u>	0.3437	24,746		
6	Subtotal		72,000.0		38,534		
7	STAS				<u>0</u>		
8	Base Rate Revenue				38,534		
9	Gas Cost - Commodity		72,000.0 (workpaper)		513,691		
10	Gas Cost - Demand		660.0		<u>9,077</u>		
11	Total Rate Schedule NSS	12	72,000.0		561,302	7.7959	
12	<b>Rate Schedule LGSS - Large General Sales Service</b>						
13	Customer Charge:						
14	≤ 110,000 Therms Annually	499		319.30	159,331		
15	> 110,000 to ≤540,000 Therms Annually	472		1,265.29	597,217		
16	> 540,000 to ≤1,074,000 Therms Annually	24		3,261.28	78,271		
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	14		5,072.62	71,017		
18	> 3,400,000 to ≤7,500,000 Therms Annually	0		9,782.40	0		
19	> 7,500,000. Therms Annually	0		14,492.16	0		
20	Commodity Charge:						
21	≤ 110,000 Therms Annually		371,538.7	4.7545	1,766,481		
22	> 110,000 to ≤540,000 Therms Annually		640,326.5	4.4453	2,846,443		
23	> 540,000 to ≤1,074,000 Therms Annually		45,330.3	2.5587	115,987		
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,532.3	2.2695	12,556		
25	> 3,400,000 to ≤7,500,000 Therms Annually		0.0	2.0367	0		
26	> 7,500,000. Therms Annually		<u>0.0</u>	1.2118	<u>0</u>		
27	Subtotal		1,062,727.8		5,647,303		
28	Gas Procurement Charge						
29	≤ 540,000 Therms Annually		1,011,865.2	0.0113	11,434		
30	> 540,000 Therms Annually		50,862.6	0.0113	575		
31	Subtotal				5,659,312		
32	STAS - ≤ 540,000 Therms Annually				0		
33	STAS - > 540,000 Therms Annually				<u>0</u>		
34	Base Rate Revenue				5,659,312		
35	Gas Cost - ≤ 540,000 Therms Annually		1,011,865.2	5.4943	5,559,491		
36	Gas Cost - > 540,000 Therms Annually		<u>50,862.6</u>	5.4943	<u>279,454</u>		
37	Total Rate Schedule LGSS	1,009	1,062,727.8		11,498,257	10.8196	
38	<b>Tariff Sales Summary by Rate Class</b>						
39	Base Rate Revenue				379,658,661		
40	STAS				0		
41	Rider USP				40,105,076		
42	Merchant Function Charge				1,470,866		
43	Gas Procurement Charge				350,649		
44	Rider CC				28,265		
45	Gas Cost				<u>170,493,213</u>		
46	Total Residential Sales	4,419,986	31,030,925.3		592,106,730		
47	Base Rate Revenue				64,540,632		
48	STAS				0		
49	Merchant Function Charge				110,705		
50	Gas Procurement Charge				90,649		
51	Rider CC				8,023		
52	Gas Cost				<u>44,075,508</u>		
53	Total Small General Sales	313,304	8,022,042		108,825,517		
54	Base Rate Revenue				38,534		
55	STAS				0		
56	Gas Cost				522,768		
57	Total Negotiated Sales	12	72,000		561,302		
58	Base Rate Revenue				5,647,303		
59	STAS				0		
60	Gas Procurement Charge				12,009		
61	Gas Cost				5,838,945		
62	Total Large General Sales	<u>1,009</u>	<u>1,062,728</u>		<u>11,498,257</u>		
63	Total Tariff Sales	4,734,311	40,187,695.5		712,991,806		

Columbia Gas of Pennsylvania, Inc.  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 7  
Page 9 of 11  
Witness: J. Siegler

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1</b>	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>					
2	Customer Charge	546,145		25.47	13,910,313	
3	Commodity Charge:					
4	All Gas Consumed		4,066,034.4	8.7254	35,477,777	
5	Rider USP - Universal Service Plan		4,066,034.4	1.4189	5,769,296	
6	Rider CC		4,066,034.4	0.0010	<u>4,066</u>	
7	Subtotal				55,161,452	
8	STAS				<u>0</u>	
9	Base Rate Revenue				55,161,452	
10	Gas Cost		<u>4,066,034.4</u>	1.8023	<u>7,328,214</u>	
11	Total Rate Schedule RDS	546,145	4,066,034.4		62,489,666	15.3687
<b>12</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>					
13	Customer Charge					
14	≤ 6,440 Therms Annually	92,327		34.23	3,160,353	
15	Commodity Charge:					
16	≤ 6,440 Therms Annually		1,491,857.2	7.0989	10,590,545	
17	Rider CC		1,491,857.2	0.0010	<u>1,492</u>	
18	Subtotal				13,752,390	
19	STAS				<u>0</u>	
20	Base Rate Revenue				13,752,390	
21	Gas Cost		<u>1,491,857.2</u>	1.8023	<u>2,688,774</u>	
22	Total Rate Schedule SCD	92,327	1,491,857.2		16,441,164	11.0206
<b>23</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>					
24	Customer Charge					
25	> 6,440 to ≤ 64,400 Therms Annually	12,843		65.36	839,418	
26	Commodity Charge:					
27	> 6,440 to ≤ 64,400 Therms Annually		1,538,990.9	6.0374	9,291,504	
28	Rider CC		1,538,990.9	0.0010	<u>1,539</u>	
29	Subtotal				10,132,461	
30	STAS				<u>0</u>	
31	Base Rate Revenue				10,132,461	
32	Gas Cost		<u>1,538,990.9</u>	1.8023	<u>2,773,723</u>	
33	Total Rate Schedule SCD	12,843	1,538,990.9		12,906,184	8.3861
<b>34</b>	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>					
35	Customer Charge:					
36	≤ 6,440 Therms Annually	11,388		34.23	389,811	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	≤ 6,440 Therms Annually		50,332.3	6.9998	352,316	
40	All Other - Aggregation					
41	≤ 6,440 Therms Annually		<u>242,180.4</u>	6.9998	1,695,214	
42	Rider CC		292,512.7	0.0010	<u>293</u>	
43	Subtotal				2,437,634	
44	STAS				<u>0</u>	
45	Subtotal				2,437,634	
46	Priority 1 Gas Cost		50,332.3	2.0851	<u>104,948</u>	
47	Total Rate Schedule SGDS	11,388	292,512.7		2,542,582	8.6922
<b>48</b>	<b><u>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</u></b>					
49	Customer Charge:					
50	> 6,440 to ≤ 64,400 Therms Annually	16,924		65.36	1,106,153	
51	Commodity Charge:					
52	Priority 1 - Aggregation					
53	> 6,440 to ≤ 64,400 Therms Annually		642,705.6	5.9382	3,816,514	
54	All Other - Aggregation					
55	> 6,440 to ≤ 64,400 Therms Annually		<u>2,777,148.9</u>	5.9382	16,491,266	
56	Rider CC		3,419,854.5	0.0010	<u>3,420</u>	
57	Subtotal				21,417,353	
58	STAS				<u>0</u>	
59	Subtotal				21,417,353	
60	Priority 1 Gas Cost		642,705.6	2.0851	<u>1,340,105</u>	
61	Total Rate Schedule SGDS	16,924	3,419,854.5		22,757,458	6.6545

Columbia Gas of Pennsylvania, Inc.  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 7  
Page 10 of 11  
Witness: J. Siegler

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1</b>	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>					
2	Customer Charge:					
3	> 64,400 to ≤ 110,00 Therms Annually	2,142		319.30	683,941	
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,439</u>		1,265.29	3,086,042	
5	Commodity Charge:	4,581				
6	> 64,400 to ≤ 110,00 Therms Annually		1,546,820.6	4.7545	7,354,359	
7	> 110,000 to ≤ 540,000 Therms Annually		4,423,065.9	4.4453	19,661,855	
8	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>15,730.7</u>	3.7785	<u>59,439</u>	
9	Subtotal		5,985,617.2		30,845,636	
10	STAS				0	
11	Total Rate Schedule SDS	4,581	5,985,617.2		30,845,636	5.1533
<b>12</b>	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>					
13	Customer Charge:					
14	> 540,000 to ≤ 1,074,000 Therms Annually	492		3,261.28	1,604,550	
15	> 1,074,000 to ≤ 3,400,000 Therms Annually	313		5,072.62	1,587,730	
16	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		9,782.40	586,944	
17	> 7,500,000 Therms Annually	<u>12</u>		14,492.16	<u>173,906</u>	
18	Total	877			3,953,130	
19	Commodity Charge:					
20	> 540,000 to ≤ 1,074,000 Therms Annually		3,201,600.2	2.5587	8,191,934	
21	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,986,000.0	2.2695	11,315,727	
22	> 3,400,000 to ≤ 7,500,000 Therms Annually		2,018,000.0	2.0367	4,110,061	
23	> 7,500,000 Therms Annually		<u>1,080,000.0</u>	1.2118	<u>1,308,744</u>	
24	Total Deliveries		11,285,600.2		24,926,466	
25	Subtotal				28,879,596	
26	STAS				0	
27	Total Rate Schedule LDS	877	11,285,600.2		28,879,596	2.5590
<b>28</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>					
29	Customer Charge:					
30	> 274,000 to ≤ 540,000 Therms Annually	36		469.34	16,896	
31	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
32	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
33	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
34	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
35	Total	24			30,684	
36	Commodity Charge:					
37	All Gas Consumed		609,000.0	0.0937	<u>57,063</u>	
38	Subtotal				87,747	
39	STAS				0	
39	Total Rate Schedule MLDS - Class I	24	609,000.0		87,747	0.1441
<b>40</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>					
41	Customer Charge:					
42	> 2,146,000 to ≤ 3,400,000 Therms Annually	25		2,050.00	51,250	
43	> 3,400,000 to ≤ 7,500,000 Therms Annually	61		4,096.00	249,856	
44	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
45	Total	86			301,106	
46	Commodity Charge:					
47	> 2,146,000 to ≤ 3,400,000 Therms Annually		733,722.4	0.4481	328,781	
48	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,779,391.2	0.3876	689,692	
49	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
50	Total Deliveries		2,513,113.6		1,018,473.0	
51	Subtotal				1,319,579	
52	STAS				0	
53	Total Rate Schedule MLDS - Class II	86	2,513,113.6		1,319,579	0.5251

Columbia Gas of Pennsylvania, Inc.  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Schedule No. 7  
Page 11 of 11  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
<b>1</b>	<b>Flexible Rate and Negotiated Contract Services</b>					
2	Flex Customer Charge:					
3	SGDS-1 Less Than 6,440 Therms Annually	0		34.23	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36		65.36	2,353	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	12		319.30	3,832	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	24		1,265.29	30,367	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12		3,261.28	39,135	
8	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0		5,072.62	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		9,782.40	0	
10	LDS > 7,500,000 Therms Annually	0		14,492.16	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
15	MDS-I > 7,500,000 Therms Annually	12		7,322.00	87,864	
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12		4,096.00	49,152	
18	MDS-II > 7,500,000 Therms Annually	0		7,322.00	0	
19	Total Flex Customer Charge	108			212,703	
20	Negotiated Contract Service Customer Charge:	156		(workpaper)	1,324,432	
21	Commodity Charge:					
22	All Gas Consumed		11,978,033.0	(workpaper)	2,741,919	
23	Subtotal				4,279,054	
24	STAS				0	
25	Total Flexible Rate and Negotiated Contract Services	264	11,978,033.0		4,279,054	
<b>26</b>	<b>Distribution Service Summary by Rate Class</b>					
27	Base Rate Revenue				49,388,090	
28	STAS				0	
29	Rider USP				5,769,296	
30	Rider CC				4,066	
31	Gas Cost				7,328,214	
32	Total Residential Distribution Service	546,145	4,066,034.4		62,489,666	
33	Base Rate Revenue				47,733,094	
34	STAS				0	
35	Rider CC				6,744	
36	Gas Cost				6,907,550	
37	Total Small Distribution Service (SCD & SGDS)	133,482	6,743,215.3		54,647,388	
38	Base Rate Revenue				30,845,636	
39	STAS				0	
40	Total Small Distribution Service (SDS)	4,581	5,985,617.2		30,845,636	
41	Base Rate Revenue				28,879,596	
42	STAS				0	
43	Total Large Distribution Service	877	11,285,600.2		28,879,596	
44	Base Rate Revenue				1,407,326	
45	STAS				0	
46	Total Main Line Distribution Service	110	3,122,113.6		1,407,326	
47	Base Rate Revenue				4,279,054	
48	STAS				0	
49	Total Flexible Rate and Negotiated Contract Service	264	11,978,033.0		4,279,054	
50	Total Distribution Service	685,195	43,180,613.7		182,548,666	
<b>51</b>	<b>Total Company Throughput</b>	<b>5,419,506</b>	<b>83,368,309.2</b>		<b>895,540,472</b>	
<b>52</b>	<b>Other Operating Revenue</b>					
53	487 - Forfeited Discounts				1,008,379	
54	488 - Miscellaneous Service Revenues				98,441	
55	493 - Rent from Gas Property				0	
56	495 - Prior Yr. Rate Refund - Net.				0	
57	495 - Off System Sales				0	
58	495 - Other Gas Revenues - Other				10,055	
59	496 - Provision For Rate Refunds				0	
60	Total Other Operating Revenue				1,116,875	
<b>61</b>	<b>Total Company Revenue</b>				<b>896,657,347</b>	



Columbia Gas of Pennsylvania, Inc.  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended December 31, 2023

Witness: K. L. Johnson

Line No.	Description	Adjusted Bills	Adjusted Volumes	Revenue @ Current Rates	Proposed Revenue Increase	Total Proposed Revenue	Proposed Increase by Rate Schedule	Proposed Increase by Rate Class
		(1)	(2) DTH	(3) \$	(4) \$	(5 = 3 + 4) \$	(6) %	(7) %
		(Exh. 103, Sch. 2)	(Exh. 103, Sch. 3)	(Exh. 103, Sch. 1)		(Exh. 103, Sch. 7)		
1	<b>Total Revenues</b>							
2	Residential Sales - RS, CAP	4,419,986	31,030,925.3	\$542,461,125	\$49,645,605	\$592,106,730	9.15%	9.43%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS	280,415	4,107,510.7	\$56,551,402	\$4,881,114	\$61,432,516	8.63%	9.41%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS	32,889	3,914,531.7	\$44,093,290	\$3,299,711	\$47,393,001	7.48%	9.68%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	971	1,011,865.2	\$10,027,261	\$913,136	\$10,940,397	9.11%	17.29%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS	38	50,862.6	\$507,826	\$50,034	\$557,860	9.85%	21.71%
7	Negotiated Sales Service - NSS	12	72,000.0	\$561,302	\$0	\$561,302	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS	546,145	4,066,034.4	\$55,749,563	\$6,740,103	\$62,489,666	12.09%	9.43%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD	92,327	1,491,857.2	\$14,709,366	\$1,731,798	\$16,441,164	11.77%	9.41%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD	12,843	1,538,990.9	\$11,609,638	\$1,296,546	\$12,906,184	11.17%	9.68%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS	11,388	292,512.7	\$2,236,119	\$306,463	\$2,542,582	13.71%	9.41%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS	16,924	3,419,854.5	\$20,022,013	\$2,735,445	\$22,757,458	13.66%	9.68%
13	Small Distribution Service - SDS	4,581	5,985,617.2	\$25,599,949	\$5,245,687	\$30,845,636	20.49%	17.29%
14	Large Distribution Service - LDS	877	11,285,600.2	\$23,678,893	\$5,200,703	\$28,879,596	21.96%	21.71%
15	Main Line Distribution Service Class I - MLDS	48	609,000.0	\$87,747	\$0	\$87,747	0.00%	0.00%
16	Main Line Distribution Service Class II - MLDS	86	2,513,113.6	\$1,319,579	\$0	\$1,319,579	0.00%	0.00%
17	Flexible Rate Provisions and Negotiated Contract Services	264	11,978,033.0	\$4,265,890	\$13,164	\$4,279,054	0.31%	0.31%
18	Other Gas Department Revenue			\$1,024,476	\$92,399	\$1,116,875	9.02%	9.02%
19	<b>Total Revenues</b>	<b>5,419,794</b>	<b>83,368,309.2</b>	<b>\$814,505,439</b>	<b>\$ 82,151,908</b>	<b>\$ 896,657,347</b>	<b>10.09%</b>	<b>10.09%</b>
20	<b>Base Rates Revenue Only</b>							
21	Residential Sales - RS, CAP	4,419,986	31,030,925.3	\$333,226,776	\$46,431,885	\$379,658,661	13.93%	14.01%
22	Small General Service (≤ 6,440 Therms Annually) - SGSS	280,415	4,107,510.7	\$33,876,299	\$4,881,114	\$38,757,413	14.41%	14.41%
23	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS	32,889	3,914,531.7	\$22,483,508	\$3,299,711	\$25,783,219	14.68%	14.66%
24	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	971	1,011,865.2	\$4,456,336	\$913,136	\$5,369,472	20.49%	20.49%
25	Large General Sales Service (> 540,000 Therms Annually) - LGSS	38	50,862.6	\$227,797	\$50,034	\$277,831	21.96%	21.96%
26	Negotiated Sales Service - NSS	12	72,000.0	\$38,534	\$0	\$38,534	0.00%	0.00%
27	Residential Distribution Service (Choice) - RDS	546,145	4,066,034.4	\$43,110,295	\$6,277,795	\$49,388,090	14.56%	14.01%
28	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD	92,327	1,491,857.2	\$12,019,100	\$1,731,798	\$13,750,898	14.41%	14.41%
29	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD	12,843	1,538,990.9	\$8,834,376	\$1,296,546	\$10,130,922	14.68%	14.66%
30	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS	11,388	292,512.7	\$2,130,878	\$306,463	\$2,437,341	14.38%	14.41%
31	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS	16,924	3,419,854.5	\$18,678,488	\$2,735,445	\$21,413,933	14.64%	14.66%
32	Small Distribution Service - SDS	4,581	5,985,617.2	\$25,599,949	\$5,245,687	\$30,845,636	20.49%	20.49%
33	Large Distribution Service - LDS	877	11,285,600.2	\$23,678,893	\$5,200,703	\$28,879,596	21.96%	21.96%
34	Main Line Distribution Service Class I - MLDS	48	609,000.0	\$87,747	\$0	\$87,747	0.00%	0.00%
35	Main Line Distribution Service Class II - MLDS	86	2,513,113.6	\$1,319,579	\$0	\$1,319,579	0.00%	0.00%
36	Flexible Rate Provisions and Negotiated Contract Services	264	11,978,033.0	\$4,265,890	\$13,164	\$4,279,054	0.31%	12.92%
37	<b>Total Base Rates Revenues</b>	<b>5,419,794</b>	<b>83,368,309.2</b>	<b>534,034,445</b>	<b>78,383,481</b>	<b>612,417,926</b>	<b>14.68%</b>	<b>14.68%</b>
38	<b>STAS</b>							
39	Residential Sales - RS, CAP			\$0	\$0	\$0	0.00%	0.00%
40	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
41	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
42	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
43	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
44	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
45	Residential Distribution Service (Choice) - RDS			\$0	\$0	\$0	0.00%	0.00%
46	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
47	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
48	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
49	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
50	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
51	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
52	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
53	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
54	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
55	<b>Total STAS</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>0.00%</b>

Columbia Gas of Pennsylvania, Inc.  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended December 31, 2023

Exhibit No. 103  
Schedule No. 8  
Page 2 of 9  
Witness: K. L. Johnson

Line No.	Description	Adjusted Bills (1)  (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	<b>Rider CC</b>							
2	Residential Sales - RS, CAP			\$28,265	\$0	\$28,265	0.00%	0.00%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$4,108	\$0	\$4,108	0.00%	0.00%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$3,915	\$0	\$3,915	0.00%	0.00%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
7	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS			\$4,066	\$0	\$4,066	0.00%	0.00%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$1,492	\$0	\$1,492	0.00%	0.00%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$1,539	\$0	\$1,539	0.00%	0.00%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$293	\$0	\$293	0.00%	0.00%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$3,420	\$0	\$3,420	0.00%	0.00%
13	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
14	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
15	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
16	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
17	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
18	Total Rider CC			\$47,098	\$0	\$47,098	0.00%	0.00%
19	<b>Gas Procurement Charge</b>							
20	Residential Sales - RS, CAP			\$350,649	\$0	\$350,649	0.00%	0.00%
21	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$46,415	\$0	\$46,415	0.00%	0.00%
22	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$44,234	\$0	\$44,234	0.00%	0.00%
23	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$11,434	\$0	\$11,434	0.00%	0.00%
24	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$575	\$0	\$575	0.00%	0.00%
25	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
26	Residential Distribution Service (Choice) - RDS			\$0	\$0	\$0	0.00%	0.00%
27	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
28	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
29	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
30	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
31	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
32	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
33	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
34	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
35	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
36	Total Gas Procurement Charge			\$453,307	\$0	\$453,307	0.00%	0.00%

Columbia Gas of Pennsylvania, Inc.  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended December 31, 2023

Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	<b>Universal Service Plan Rider</b>							
2	Residential Sales - RS			\$36,891,356	\$3,213,720	\$40,105,076	8.71%	8.71%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
7	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS			\$5,306,988	\$462,308	\$5,769,296	8.71%	8.71%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
13	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
14	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
15	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
16	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
17	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
18	Total Universal Service Charge			\$42,198,344	\$3,676,028	\$45,874,372	8.71%	8.71%
19	<b>Merchant Function Charge</b>							
20	Residential Sales - RS, CAP			\$1,470,866	\$0	\$1,470,866	0.00%	0.00%
21	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$56,684	\$0	\$56,684	0.00%	0.00%
22	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$54,021	\$0	\$54,021	0.00%	0.00%
23	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
24	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
25	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
26	Residential Distribution Service (Choice) - RDS			\$0	\$0	\$0	0.00%	0.00%
27	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
28	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
29	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
30	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
31	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
32	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
33	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
34	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
35	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
36	Total Merchant Function Charge			\$1,581,571	\$0	\$1,581,571	0.00%	0.00%
37	<b>Gas Cost</b>							
38	Residential Sales - RS, CAP			\$170,493,213	\$0	\$170,493,213	0.00%	0.00%
39	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$22,567,896	\$0	\$22,567,896	0.00%	0.00%
40	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$21,507,612	\$0	\$21,507,612	0.00%	0.00%
41	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$5,559,491	\$0	\$5,559,491	0.00%	0.00%
42	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$279,454	\$0	\$279,454	0.00%	0.00%
43	Negotiated Sales Service - NSS			\$522,768	\$0	\$522,768	0.00%	0.00%
44	Residential Distribution Service (Choice) - RDS			\$7,328,214	\$0	\$7,328,214	0.00%	0.00%
45	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$2,688,774	\$0	\$2,688,774	0.00%	0.00%
46	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$2,773,723	\$0	\$2,773,723	0.00%	0.00%
47	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$104,948	\$0	\$104,948	0.00%	0.00%
48	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$1,340,105	\$0	\$1,340,105	0.00%	0.00%
49	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
50	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
51	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
52	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
53	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
54	Total Gas Cost			\$235,166,198	\$0	\$235,166,198	0.00%	0.00%

Columbia Gas of Pennsylvania, Inc.  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended December 31, 2023

Exhibit No. 103  
Schedule No. 8  
Page 4 of 9  
Witness: K. L. Johnson

Line No.	Description	RS/RDG/RGSS							
		Total (1)	RDS/ RDGDS/RC2 (2)	SGSS1/SCD1/SGDS1 (3)	SGSS2/SCD2/SGDS2 (3)	SDS/LGS (4)	LDS/LGS (5)	MDS/NSS (6)	Flex/NCS (7)
1	<b>Determination of Revenue Distribution</b>								
2	Rate Base (Exhibit 111, Schedule 2, Page 2, Line 12)	\$2,958,295,014	\$1,748,524,511	\$259,742,831	\$287,859,226	\$192,761,937	\$233,132,653	\$549,766	\$235,724,089
3									
4	Unitized Return @ Current Rates (Exhibit 111, Schedule 2, Page 2, Line 14)	1.00000	1.30016	1.09168	1.08923	0.87928	0.27357	29.29445	(0.68548)
5	<b>Proposed Unitized Return</b>	<b>1.00000</b>	<b>1.26700</b>	<b>1.06000</b>	<b>1.04800</b>	<b>0.94500</b>	<b>0.40346</b>	<b>22.22458</b>	<b>(0.51950)</b>
6	<b>Change in Unitized Return</b>	<b>0.00000</b>	<b>(0.03316)</b>	<b>(0.03168)</b>	<b>(0.04123)</b>	<b>0.06572</b>	<b>0.12989</b>	<b>(7.06987)</b>	<b>0.16598</b>
7	Rate of Return Requested	8.080%	10.237%	8.565%	8.468%	7.636%	3.260%	179.575%	-4.198%
8	Net Operating Income @ Requested Return (Line 2 x Line 7)	\$239,030,237	\$178,996,454	\$22,246,973	\$24,375,919	\$14,719,302	\$7,600,041	\$987,245	(\$9,895,697)
9	Net Operating Income @ Current Rates (Exhibit 111, Sch. 2, Page 2, Line 11)	\$181,346,268	\$139,359,450	\$17,383,042	\$19,221,654	\$10,389,934	\$3,909,100	\$987,244	(\$9,904,157)
10	Income Deficiency (Line 8 - Line 9)	\$57,683,969	\$39,637,004	\$4,863,931	\$5,154,265	\$4,329,368	\$3,690,941	\$1	\$8,460
11	Gross Conversion Factor	<u>1.42417301</u>	<u>1.42417301</u>	<u>1.42417301</u>	<u>1.42417301</u>	<u>1.42417301</u>	<u>1.42417301</u>	<u>1.42417301</u>	<u>1.42417301</u>
12	<b>Revenue Required Increase (Exhibit 102 Sch. 3 Page 3)</b>	<b>82,151,952</b>	<b>56,449,951</b>	<b>6,927,079</b>	<b>7,340,565</b>	<b>6,165,768</b>	<b>5,256,538</b>	<b>2</b>	<b>12,049</b>
13	<b>Percent Distribution to Rate Classes</b>	<b>100.00%</b>	<b>68.71%</b>	<b>8.43%</b>	<b>8.94%</b>	<b>7.51%</b>	<b>6.40%</b>	<b>0.00%</b>	<b>0.01%</b>
14	Less: Proposed Change in STAS (Page 1 Line 40 through Line Columbia Gas of Pennsylvania, I	0	0	0	0	0	0	0	0
15	Less: Proposed Change Other Gas Department Revenue (Page 1 Line 19)	92,399	63,491	7,791	8,256	6,935	5,912	0	14
16	Less: Proposed Change in Rider CC (Page 2 Line 3 through Line 19)	0	0	0	0	0	0	0	0
17	Less: Proposed Change in Gas Procurement Revenue (Page 2 Line 25 through Line )	0	0	0	0	0	0	0	0
18	<b>Proposed Increase to Base Revenue</b>	<b>\$82,059,553</b>	<b>\$56,386,460</b>	<b>\$6,919,288</b>	<b>\$7,332,309</b>	<b>\$6,158,833</b>	<b>\$5,250,626</b>	<b>\$2</b>	<b>\$12,035</b>
19	<b>Percent Distribution to Rate Classes</b>	<b>100.00%</b>	<b>68.71%</b>	<b>8.43%</b>	<b>8.94%</b>	<b>7.51%</b>	<b>6.40%</b>	<b>0.00%</b>	<b>0.01%</b>
20	<b>Current Base Revenue</b>	<b>\$534,034,445</b>	<b>\$376,337,071</b>	<b>\$48,026,277</b>	<b>\$49,996,372</b>	<b>\$30,056,285</b>	<b>\$23,906,690</b>	<b>\$1,445,860</b>	<b>\$4,265,890</b>
21	<b>Current Percent Distribution of Rate Classes</b>	<b>100.00%</b>	<b>70.47%</b>	<b>8.99%</b>	<b>9.36%</b>	<b>5.63%</b>	<b>4.48%</b>	<b>0.27%</b>	<b>0.80%</b>
22	<b>Proposed Base Revenue</b>	<b>\$616,093,998</b>	<b>\$432,723,531</b>	<b>\$54,945,565</b>	<b>\$57,328,681</b>	<b>\$36,215,118</b>	<b>\$29,157,316</b>	<b>\$1,445,862</b>	<b>\$4,277,925</b>
23	<b>Proposed Percent Distribution of Rate Classes</b>	<b>100.00%</b>	<b>70.24%</b>	<b>8.92%</b>	<b>9.31%</b>	<b>5.88%</b>	<b>4.73%</b>	<b>0.24%</b>	<b>0.69%</b>

Columbia Gas of Pennsylvania, Inc.  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
 Schedule No. 8  
 Page 5 of 9  
 Witness: K. L. Johnson

Line No.	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> \$	<u>Proposed Revenue</u> \$	<u>Current Revenue</u> \$	<u>Percent of Current Revenue</u> %	<u>Current Rate</u> \$	<u>Proposed Inc. (Dec.)</u> \$	
1	<b>Residential Rate Design (RS, RDS, RC2)</b>								
2	Total Revenue @ Current Rates				\$598,210,688				
3	Less: STAS				0				
4	Less: Gas Cost Revenue				177,821,427				
5	Less: Gas Procurement Charge				350,649				
6	Less: Rider CC				32,331				
7	Less: Merchant Function Charge				1,470,866				
8	Less: Rider USP				42,198,344				
9	Plus: Proposed Increase to Base Rates				<u>56,386,460</u>				
10	Proposed Base Revenue				\$432,723,531				
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1)			4,966,131	<u>25.47</u>	126,487,357	83,182,695	22.10%	
12	Net Volumetric Gas Revenue				<u>\$306,236,174</u>		16.75	43,304,662	
13	All Gas Consumed (Exhibit 103, Sch. 1)		35,096,959.7	<u>8.7254</u>	\$306,235,012	\$293,154,376	<u>77.90%</u>	8.3527	<u>13,080,636</u>
14	Total Base Revenue Charge						100.00%	<u>\$56,385,298</u>	
15	<b>Rider USP - Universal Service Plan</b>								
16	Universal Service Plan Rider @ Current Rate				42,198,344				
17	Plus: Redistribution of CAP shortfall resulting from proposed rates				<u>3,675,618</u>				
18	Expected Change in Universal Service Plan Rider Rate		32,330,941.3	1.4189	<u>\$45,873,962</u>		1.3052		

Columbia Gas of Pennsylvania, Inc.  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended December 31, 2023

Exhibit No. 103  
Schedule No. 8  
Page 6 of 9  
Witness: K. L. Johnson

Line No.	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> \$	<u>Proposed Revenue</u> \$	<u>Current Revenue</u> \$	<u>Percent of Current Revenue</u> %	<u>Current Rate</u> \$	<u>Proposed Inc. (Dec.)</u> \$	
1	<b>Small General Service Rate Design ≤ 6,440 Thms Annually (SGSS1, SCD1, SGDS1)</b>								
2	Total Revenue @ Current Rates			\$73,496,887					
3	Less: STAS			0					
4	Less: Gas Cost Revenue			25,361,618					
5	Less: Gas Procurement Charge			46,415					
6	Less: Rider CC			5,893					
7	Less: Merchant Function Charge			56,684					
8	Less: Rider USP			0					
9	Plus: Proposed Increase to Base Rates			<u>6,919,288</u>					
10	Proposed Base Revenue			\$54,945,565					
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) ≤ 6,440 Thms	384,130	<b>34.23</b>	<u>13,148,770</u>	11,493,170	23.93%	29.92	1,655,600	
12	Net Volumetric Gas Revenue			\$41,796,795					
13	All Gas Consumed Rate		5,891,880.6	7.0940	41,797,001				
14	SGSS1,SCD1 @ uniform rate		5,599,367.9	7.0940	39,721,916				
15	SGDS1 @ uniform rate		292,512.7	7.0940	2,075,085				
16	Intra-Class Adjustment - SGDS1 to SGSS1/SCD1 (Exhibit KLJ-4)			27,553					
17	Less Than 6,440 Therms Annually - SGSS1, SCD1		5,599,367.9	<b>7.0989</b>	39,749,469	34,742,958	72.34%	6.2048	5,006,511
18	Less Than 6,440 Therms Annually - SGDS1		292,512.7	<b>6.9998</b>	<u>2,047,532</u>	<u>1,790,149</u>	<u>3.73%</u>	6.1199	<u>257,383</u>
19	Total Base Revenue Charge			54,945,771	\$48,026,277	100.00%		<b>\$6,919,494</b>	

Columbia Gas of Pennsylvania, Inc.  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended December 31, 2023

Exhibit No. 103  
Schedule No. 8  
Page 7 of 9  
Witness: K. L. Johnson

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$
1	<b>Small General Service Rate Design &gt; 6,440 to ≤ 64,400 Thms Annually (SGSS2, SCD2, SGDS2)</b>							
2	Total Revenue @ Current Rates			\$75,724,941				
3	Less: STAS			0				
4	Less: Gas Cost Revenue			25,621,440				
5	Less: Gas Procurement Charge			44,234				
6	Less: Rider CC			8,874				
7	Less: Merchant Function Charge			54,021				
8	Less: Rider USP			0				
9	Plus: Proposed Increase to Base Rates			7,332,309				
10	Proposed Base Revenue			\$57,328,681				
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 6,440 to ≤ 64,440 Thms	62,656	<b>65.36</b>	4,095,196	3,571,392	7.14%	57.00	523,804
12	Net Volumetric Gas Revenue			\$53,233,485				
13	All Gas Consumed Rate			8,873,377.1	5.9992			53,233,164
14	SGSS2,SCD2 @ uniform rate			5,453,522.6	5.9992			32,716,773
15	SGDS2 @ uniform rate			3,419,854.5	5.9992			20,516,391
16	Intra-Class Adjustment - SGDS2 to SGSS2/SCD2 (Exhibit KLJ-4)			208,505	236,058			
17	6,440 - 64,400 Therms Annually - SGSS2, SCD2			5,453,522.6	<b>6.0374</b>		5.2647	4,214,118
18	6,440 - 64,400 Therms Annually - SGDS2			3,419,854.5	<b>5.9382</b>		5.1797	2,594,066
19	Total Base Revenue Charge			\$53,233,164	\$46,424,980	100.00%		<b>7,331,988</b>

Columbia Gas of Pennsylvania, Inc.  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended December 31, 2023

Exhibit No. 103  
Schedule No. 8  
Page 8 of 9  
Witness: K. L. Johnson

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$
1	<b>Small Distribution Service Rate Design (SDS/LGSS)</b>							
2	Total Revenue @ Current Rates				\$35,627,210			
3	Less: STAS				0			
4	Less: Gas Cost Revenue				5,559,491			
5	Less: Gas Procurement Charge				11,434			
6	Plus: Proposed Increase to Base Rates				<u>6,158,833</u>			
7	Proposed Base Revenue				\$36,215,118			
8	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 64,400 to ≤ 110,000 Thms	2,641	<b>319.30</b>	843,271	699,865		265.00	143,406
9	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 110,000 to ≤ 540,000 Thms	2,911	<b>1,265.29</b>	<u>3,683,259</u>	3,056,870		1,050.11	626,389
10	Net Volumetric Gas Revenue				\$31,688,588			
11	> 64,400 to ≤ 110,000 Therms Annually (Exhibit 103, Sch. 1)	1,918,359.3	<b>4.7545</b>	9,120,982	7,569,846	28.78%	3.946	1,551,136
12	> 110,000 to ≤ 540,000 Therms Annually (Exhibit 103, Sch. 1)	5,063,392.4	<b>4.4453</b>	22,508,168	18,680,374	71.03%	3.6893	3,827,794
13	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	15,730.7	<b>3.7785</b>	<u>59,438</u>	<u>49,330</u>	<u>0.19%</u>	3.1359	<u>10,108</u>
				31,688,588	\$26,299,550	100.00%		<u>5,389,038</u>
14	Total Base Revenue Charge							<b>\$6,158,833</b>
15	<b>Large Distribution Service Rate Design (LDS/LGSS)</b>							
16	Total Revenue @ Current Rates				\$24,186,719			
17	Less: STAS				0			
18	Less: Gas Cost Revenue				279,454			
19	Less: Gas Procurement Charge				575			
20	Plus: Proposed Increase to Base Rates				<u>5,250,626</u>			
21	Proposed Base Revenue				\$29,157,316			
22	Less: Customer Charge Revenue (Exhibit 103, Sch. 1)							
23	> 540,000 to ≤ 1,074,000 Thms	516	<b>3,261.28</b>	1,682,820	1,379,779		2,673.99	303,041
24	> 1,074,000 to ≤ 3,400,000 Therms Annually	327	<b>5,072.62</b>	1,658,747	1,360,042		4,159.15	298,705
25	> 3,400,000 to ≤ 7,500,000 Therms Annually	60	<b>9,782.40</b>	586,944	481,247		8,020.79	105,697
26	> 7,500,000 Therms Annually	12	<b>14,492.16</b>	<u>173,906</u>	142,589		11,882.42	31,317
27	Net Volumetric Gas Revenue				\$25,054,899			
28	Usage Charge (Exhibit 103, Sch. 1)							
29	> 540,000 to ≤ 1,074,000 Thms	3,246,930.5	<b>2.5587</b>	8,307,796	6,811,735	33.16%	2.0979	1,496,061
30	> 1,074,000 to ≤ 3,400,000 Therms Annually	4,991,532.3	<b>2.2695</b>	11,328,221	9,288,244	45.21%	1.8608	2,039,977
31	> 3,400,000 to ≤ 7,500,000 Therms Annually	2,018,000.0	<b>2.0367</b>	4,109,980	3,369,858	16.40%	1.6699	740,122
32	> 7,500,000 Therms Annually	1,080,000.0	<b>1.2118</b>	<u>1,308,902</u>	<u>1,073,196</u>	<u>5.22%</u>	0.9937	<u>235,706</u>
				\$25,054,899	\$20,543,033	100.00%		<u>\$4,511,866</u>
33	Total Base Revenue Charge							<b>\$5,250,626</b>



Columbia Gas of Pennsylvania, Inc.  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended December 31, 2023

Exhibit No. 103  
Schedule No. 8  
Page 9 of 9  
Witness: K. L. Johnson

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$	
1	<b>Main Line Service Rate Design - Class I (NSS and MLDS-I) and MDS Class II</b>								
2	Total Revenue @ Current Rates				\$1,968,628				
3	Less: STAS				0				
4	Less: Gas Cost Revenue				522,768				
5	Plus: Proposed Increase to Base Rates				2				
6	Proposed Base Revenue				\$1,445,862				
7	Less: MDS I Customer Charge Revenue (Exhibit 103, Sch. 1)								
8				469.34	16,896	16,896	469.34	0	
9		36		1,149.00	27,576	27,576	1,149.00	0	
10		24		2,050.00	0	0	2,050.00	0	
11		0		4,096.00	0	0	4,096.00	0	
12		0		7,322.00	0	0	7,322.00	0	
13	Less: MDS II Customer Charge Revenue (Exhibit 103, Sch. 1)								
14		25		2,050.00	51,250	51,250	2,050.00	-	
15		61		4,096.00	249,856	249,856	4,096.00	-	
16		0		7,322.00	0	0	7,322.00	-	
17	Net Volumetric Gas Revenue				\$1,100,284				
18	MDS I Usage Charge (Exhibit 103, Sch. 1)			609,000.0	0.0937	57,063	5.19%	0.0937	-
19	NSI Usage Charge (exhibit 103, Sch. 1)			72,000.0	0.3437	24,746	2.25%	0.3437	-
20	MDS II Usage Charge (Exhibit 103, Sch. 1)								
21			733,722.4	0.4481	328,782	328,781	29.88%	0.4481	1
22			1,779,391.2	0.3876	689,693	689,692	62.68%	0.3876	1
23			0.0	0.3355	0	0	0.00%	0.3355	0
24							100.00%		
25	Total Base Revenue Charge							2	
26	<b>Flexible Rate and Negotiated Contract Services</b>								
27	Total Revenue @ Current Rates				4,265,890				
28	Less: STAS				0				
29	Less: Gas Cost Revenue				0				
30	Plus: Proposed Increase to Base Rates				\$12,035				
31	Proposed Base Revenue				\$4,277,925				
32	Less: Negotiated Contract Service Customer Charge				\$1,324,432				
33	Less: Commodity All Gas Consumed				\$2,741,919				
34	Less: Flex Customer Charge Revenue (Exhibit 103, Sch. 1)								
35		0		34.23	0	0	29.92	0	
36		36		65.36	2,353	2,052	57.00	301	
37		12		319.30	3,832	3,180	265.00	652	
38		24		1,265.29	30,367	25,203	1,050.11	5,164	
39		12		3,261.28	39,135	32,088	2,673.99	7,047	
40		0		5,072.62	0	0	4,159.15	0	
41		0		9,782.40	0	0	8,020.79	0	
42		0		14,492.16	0	0	11,882.42	0	
43		0		469.34	0	0	469.34	0	
44		0		1,149.00	0	0	1,149.00	0	
45		0		2,050.00	0	0	2,050.00	0	
46		0		4,096.00	0	0	4,096.00	0	
47		12		7,322.00	87,864	87,864	7,322.00	0	
48		0		2,050.00	0	0	2,050.00	0	
49		12		4,096.00	49,152	49,152	4,096.00	0	
50		0		7,322.00	0	0	7,322.00	0	
	Total Flex Customer Charge				212,703				
51	Total Base Revenue Charge							13,164	

Columbia Gas of Pennsylvania, Inc.  
Dth and Revenue Summary @ Current Rates  
For the 12 Months Ended December 31, 2023 - Unadjusted

Exhibit No. 103  
Page 12 of 15  
Witness: J. Siegler

Line No.	Acct No	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2)	Proforma Future Rider USP (3)	Proforma Future Gas Proc. Charge (4)	Proforma Future Merchant Function Charge (5)	Proforma Future Rider CC (6)	Adjustment To Reflect Annualization (6=7-(1-5))	Annualized Base Revenue (7)
			(1)	(Ex 103, Sch 5)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(6)	(6=7-(1-5))	(Ex 103, Sch 1)
1		<b>GAS SERVICE REVENUE</b>								
2	480	Residential Sales Revenue	533,913,638	(167,628,067)	(36,314,527)	(345,070)	(1,523,809)	(27,823)	4,121,460	332,195,802
3	481	Comm/Ind Sales Revenue	111,856,958	(50,444,287)	0	(102,766)	(81,205)	(8,040)	(437,192)	60,783,468
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0
5		<b>TOTAL GAS SERVICE REV</b>	645,770,596	(218,072,354)	(36,314,527)	(447,836)	(1,605,014)	(35,863)	3,684,268	392,979,270
6	487	Forfeited Discounts	912,164	0	0	0	0	0	3,816	915,980
7	488	Miscellaneous Service Rev	98,441	0	0	0	0	0	0	98,441
8	489	Transportation of Gas	164,321,364	(15,045,417)	(5,892,375)	0	0	(11,245)	(3,647,132)	139,725,195
9	493	Rent from Gas Property	0	0	0	0	0	0	0	0
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	10,055	0	0	0	0	0	0	10,055
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14		<b>TOTAL OTHER OPER. REV</b>	165,342,024	(15,045,417)	(5,892,375)	0	0	(11,245)	(3,643,316)	140,749,671
15		<b>TOTAL REVENUE</b>	811,112,620	(233,117,771)	(42,206,902)	(447,836)	(1,605,014)	(47,108)	40,952	533,728,941
16		<b>SALES VOL (Dth) FORECAST</b>								
17		Residential Sales	30,924,426	0.0	0.0	0.0	0.0	0.0	0.0	30,924,426.3
18		Commercial Sales	8,885,240	0.0	0.0	0.0	0.0	0.0	0.0	8,885,240.1
19		Industrial Sales	225,279	0.0	0.0	0.0	0.0	0.0	0.0	225,279.1
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		<b>TOTAL GAS SERVICE SALES</b>	40,034,945.5	0.0	0.0	0.0	0.0	0.0	0.0	40,034,945.5
23		<b>TRANSPORTATION VOL (Dth) FORECAST</b>								
24		Residential Transportation	4,066,034.4	0.0	0.0	0.0	0.0	0.0	0.0	4,066,034.4
25		Commercial Transportation	15,419,197.6	0.0	0.0	0.0	0.0	0.0	0.0	15,419,197.6
26		Industrial Transportation	23,695,381.7	0.0	0.0	0.0	0.0	0.0	0.0	23,695,381.7
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		<b>TOTAL TRANS VOLUME</b>	43,180,613.7	0.0	0.0	0.0	0.0	0.0	0.0	43,180,613.7
29		<b>TOTAL THROUGHPUT FORECAST</b>	83,215,559.2	0.0	0.0	0.0	0.0	0.0	0.0	83,215,559.2

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.  
Dth and Revenue Summary @ Current Rates  
For the 12 Months Ended December 31, 2023 - Unadjusted

Exhibit No. 103  
Page 13 of 15  
Witness: J. Siegler

Line No.	Acct No.	Description	Annualized Base Revenue (1) \$ (Exh 103 - Page 14)	Annualized Gas Cost (2) \$ (Ex 103, Sch 1)	Annualized Rider USP (3) \$ (Ex 103, Sch 1)	Annualized Gas Proc. Charge (4) \$ (Ex 103, Sch 1)	Annualized Merchant Function Charge (5) \$ (Ex 103, Sch 1)	Annualized Rider CC (6) \$ (Ex 103, Sch 1)	Annualized Revenue (7=1+2+3+4+5+6) \$ (Ex 103, Sch 1)
<b>1</b>		<b>GAS SERVICE REVENUE</b>							
2	480	Residential Sales Revenue	332,195,802	169,908,076	36,752,354	349,446	1,465,818	28,158	540,699,654
3	481	Comm/Ind Sales Revenue	60,783,468	50,183,104	0	102,135	110,066	7,976	111,186,749
4	481	Other Sales Revenue	0	0	0	0	0	0	0
5		<b>TOTAL GAS SERVICE REV</b>	<b>392,979,270</b>	<b>220,091,180</b>	<b>36,752,354</b>	<b>451,581</b>	<b>1,575,884</b>	<b>36,134</b>	<b>651,886,403</b>
6	487	Forfeited Discounts	915,980	0	0	0	0	0	915,980
7	488	Miscellaneous Service Revenues	98,441	0	0	0	0	0	98,441
8	489	Transportation of Gas	139,725,195	14,235,764	5,306,988	0	0	10,810	159,278,757
9	493	Rent from Gas Property	0	0	0	0	0	0	0
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	10,055	0	0	0	0	0	10,055
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0
14		<b>TOTAL OTHER OPER. REV</b>	<b>140,749,671</b>	<b>14,235,764</b>	<b>5,306,988</b>	<b>0</b>	<b>0</b>	<b>10,810</b>	<b>160,303,233</b>
15		<b>TOTAL REVENUE</b>	<b>533,728,941</b>	<b>234,326,944</b>	<b>42,059,342</b>	<b>451,581</b>	<b>1,575,884</b>	<b>46,944</b>	<b>812,189,636</b>
<b>16</b>		<b>SALES VOL (Dth) FORECAST</b>							
17		Residential Sales	30,924,426.3	0.0	0.0	0.0	0.0	0.0	30,924,426.3
18		Commercial Sales	8,885,240.1	0.0	0.0	0.0	0.0	0.0	8,885,240.1
19		Industrial Sales	225,279.1	0.0	0.0	0.0	0.0	0.0	225,279.1
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		<b>TOTAL GAS SERVICE SALES</b>	<b>40,034,945.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>40,034,945.5</b>
<b>23</b>		<b>TRANSPORTATION VOLUMES (Dth) FORECAST</b>							
24		Residential Transportation	4,066,034.4	0.0	0.0	0.0	0.0	0.0	4,066,034.4
25		Commercial Transportation	15,419,197.6	0.0	0.0	0.0	0.0	0.0	15,419,197.6
26		Industrial Transportation	23,695,381.7	0.0	0.0	0.0	0.0	0.0	23,695,381.7
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		<b>TOTAL TRANS VOLUME</b>	<b>43,180,613.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>43,180,613.7</b>
29		<b>TOTAL THROUGHPUT FORECAST</b>	<b>83,215,559.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>83,215,559.2</b>

Columbia Gas of Pennsylvania, Inc.  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023 - Unadjusted**

Exhibit No. 103  
Schedule No. 1  
Page 7 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
<b>1</b>	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
2	Customer Charge	4,108,249		16.75	68,813,171	
3	Commodity Charge:					
4	All Gas Consumed		28,158,407.9	8.3527	235,198,734	
5	Rider USP - Universal Service Plan		28,158,407.9	1.3052	36,752,354	
6	Rider CC - Customer Choice		28,158,407.9	0.0010	28,158	
7	Gas Procurement Charge		28,158,407.9	0.0113	<u>318,190</u>	
8	Subtotal				341,110,607	
9	STAS				<u>0</u>	
10	Base Rate Revenue				341,110,607	
11	Gas Cost		28,158,407.9	5.4943	154,710,741	
12	Merchant Function Charge		28,158,407.9	0.0474	<u>1,334,709</u>	
13	Total Rate Schedule RSS	4,108,249	28,158,407.9		497,156,057	17.6557
<b>14</b>	<b><u>Rate Schedule CAP - Residential Sales Service CAP</u></b>					
15	Customer Charge	303,294		16.75	5,080,175	
16	Commodity Charge:					
17	All Gas Consumed		2,766,018.4	8.3527	23,103,722	
18	Gas Procurement Charge		2,766,018.4	0.0113	<u>31,256</u>	
19	Subtotal				28,215,153	
20	STAS				<u>0</u>	
21	Base Rate Revenue				28,215,153	
22	Gas Cost		2,766,018.4	5.4943	15,197,335	
23	Merchant Function Charge		2,766,018.4	0.0474	<u>131,109</u>	
24	Total Rate Schedule CAP	303,294	2,766,018.4		43,543,597	
<b>25</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>					
26	Customer Charge:					
27	Less Than 6,440 Therms Annually	280,013		29.92	8,377,989	
28	Commodity Charge:					
29	Less Than 6,440 Therms Annually		4,061,259.7	6.2048	25,199,304	
30	Rider CC - Customer Choice		4,061,259.7	0.0010	4,061	
31	Gas Procurement Charge		4,061,259.7	0.0113	<u>45,892</u>	
32	Subtotal				33,627,246	
33	STAS				<u>0</u>	
34	Base Rate Revenue				33,627,246	
35	Gas Cost		4,061,259.7	5.4943	22,313,779	
36	Merchant Function Charge		4,061,259.7	0.0138	<u>56,045</u>	
37	Total Rate Schedule SGSS	280,013	4,061,259.7		55,997,070	13.7881
<b>38</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>					
39	Customer Charge:					
40	>6,440 to ≤ 64,400 Therms Annually	32,889		57.00	1,874,673	
41	Commodity Charge:					
42	>6,440 to ≤ 64,400 Therms Annually		3,914,531.7	5.2647	20,608,835	
43	Rider CC - Customer Choice		3,914,531.7	0.0010	3,915	
44	Gas Procurement Charge		3,914,531.7	0.0113	<u>44,234</u>	
45	Subtotal				22,531,657	
46	STAS				<u>0</u>	
47	Base Rate Revenue				22,531,657	
48	Gas Cost		3,914,531.7	5.4943	21,507,612	
49	Merchant Function Charge		3,914,531.7	0.0138	<u>54,021</u>	
50	Total Rate Schedule SGSS	32,889	3,914,531.7		44,093,290	11.2640

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023 - Unadjusted**

Exhibit No. 103  
Schedule No. 1  
Page 8 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b>Rate Schedule NSS - Negotiated Sales Service</b>	(Ex 103, Sch 2)	(Ex 103, Sch 3)			
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		<u>72,000.0</u>	0.3437	<u>24,746</u>	
6	Subtotal		72,000.0		38,534	
7	STAS				0	
8	Base Rate Revenue				38,534	
9	Gas Cost - Commodity		72,000.0	(workpaper)	513,691	
10	Gas Cost - Demand		660.0	(workpaper)	<u>9,077</u>	
11	Total Rate Schedule NSS	12	72,000.0		561,302	7.7959
12	<b>Rate Schedule LGSS - Large General Sales Service</b>					
13	Customer Charge:					
14	> 64,400 to ≤ 110,00 Therms Annually	499		265.00	132,235	
15	>110,000 to ≤ 540,000 Therms Annually	472		1,050.11	495,652	
16	>540,000 to ≤ 1,074,000 Therms Annually	24		2,673.99	64,176	
17	>1,074,000 to ≤ 3,400,000 Therms Annually	14		4,159.15	58,228	
18	>3,400,000 to ≤ 7,400,000 Therms Annually	0		8,020.79	0	
19	> 7,400,000 Therms Annually	0		11,882.42	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		371,538.7	3.9460	1,466,092	
22	> 110,000 to ≤ 540,000 Therms Annually		640,326.5	3.6893	2,362,357	
23	>540,000 to ≤ 1,074,000 Therms Annually		45,330.3	2.0979	95,098	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,532.3	1.8608	10,295	
25	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	1.6699	0	
26	> 7,500,000 Therms Annually		0.0	0.9937	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		1,011,865.2	0.0113	11,434	
28	Gas Procurement - > 540,000 Therms Annually		50,862.6	0.0113	575	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				4,696,142	
32	Gas Cost - ≤ 540,000 Therms Annually		1,011,865.2	5.4943	5,559,491	
33	Gas Cost - > 540,000 Therms Annually		<u>50,862.6</u>	5.4943	<u>279,454</u>	
34	Total Rate Schedule LGSS	1,009	1,062,727.8		10,535,087	9.9133
35	<b>Tariff Sales Summary by Rate Class</b>					
36	Base Rate Revenue				332,195,802	
37	STAS				0	
38	Rider USP				36,752,354	
39	Merchant Function Charge				1,465,818	
40	Gas Procurement Charge				349,446	
41	Rider CC				28,158	
42	Gas Cost				<u>169,908,076</u>	
43	Total Residential Sales	4,411,543	30,924,426.3		540,699,654	
44	Base Rate Revenue				56,060,801	
45	STAS				0	
46	Merchant Function Charge				110,066	
47	Gas Procurement Charge				90,126	
48	Rider CC				7,976	
49	Gas Cost				<u>43,821,391</u>	
50	Total Small General Sales	312,902	7,975,791.4		100,090,360	
51	Base Rate Revenue				38,534	
52	STAS				0	
53	Gas Cost				<u>522,768</u>	
54	Total Negotiated Sales	12	72,000.0		561,302	
55	Base Rate Revenue				4,684,133	
56	STAS				0	
57	Gas Procurement Charge				12,009	
58	Gas Cost				<u>5,838,945</u>	
59	Total Large General Sales	1,009	1,062,727.8		10,535,087	
60	Total Tariff Sales	4,725,466	40,034,945.5		651,886,403	

Columbia Gas of Pennsylvania, Inc.  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023 - Unadjusted**

Exhibit No. 103  
Schedule No. 1  
Page 9 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
<b>1</b>	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>					
2	Customer Charge	546,145		16.75	9,147,929	
3	Commodity Charge:					
4	All Gas Consumed		4,066,034.4	8.3527	33,962,366	
5	Rider USP - Universal Service Plan		4,066,034.4	1.3052	5,306,988	
6	Rider CC		4,066,034.4	0.0010	<u>4,066</u>	
7	Subtotal				48,421,349	
8	STAS				<u>0</u>	
9	Base Rate Revenue				48,421,349	
10	Gas Cost		4,066,034.4	1.8023	<u>7,328,214</u>	
11	Total Rate Schedule RDS	546,145	4,066,034.4		55,749,563	13.7110
<b>12</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>					
13	Customer Charge					
14	Less Than 6,440 Therms Annually	92,327		29.92	2,762,424	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,491,857.2	6.2048	9,256,676	
17	Rider CC		1,491,857.2	0.0010	1,492	
18	Subtotal				12,020,592	
19	STAS				<u>0</u>	
20	Base Rate Revenue				12,020,592	
21	Gas Cost		1,491,857.2	1.8023	<u>2,688,774</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	92,327	1,491,857.2		14,709,366	9.8598
<b>23</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>					
24	Customer Charge					
25	6,440 - 64,400 Therms Annually	12,843		57.00	732,051	
26	Commodity Charge:					
27	6,440 - 64,400 Therms Annually		1,538,990.9	5.2647	8,102,325	
28	Rider CC		1,538,990.9	0.0010	1,539	
29	Subtotal				8,835,915	
30	STAS				<u>0</u>	
31	Base Rate Revenue				8,835,915	
32	Gas Cost		1,538,990.9	1.8023	<u>2,773,723</u>	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	12,843	1,538,990.9		11,609,638	7.5437
<b>34</b>	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>					
35	Customer Charge:					
36	Less Than 6,440 Therms Annually	11,388		29.92	340,729	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	Less Than 6,440 Therms Annually		50,332.3	6.1199	308,029	
40	All Other Aggregation					
41	Less Than 6,440 Therms Annually		<u>242,180.4</u>	6.1199	1,482,120	
42	Rider CC		<u>292,512.7</u>	0.0010	<u>293</u>	
43	Subtotal				2,131,171	
44	STAS				<u>0</u>	
45	Subtotal				2,131,171	
46	Priority 1 Gas Cost		50,332.3	2.0851	<u>104,948</u>	
47	Total Rate Schedule SGDS ≤ 6,440 Therms	11,388	292,512.7		2,236,119	7.6445

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023 - Unadjusted**

Exhibit No. 103  
Schedule No. 1  
Page 10 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>						
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	16,924		57.00	964,668	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		642,705.6	5.1797	3,329,022	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>2,777,148.9</u>	5.1797	14,384,798	
9	Rider CC		3,419,854.5	0.0010	<u>3,420</u>	
10	Subtotal				18,681,908	
11	STAS				<u>0</u>	
12	Subtotal				18,681,908	
13	Priority 1 Gas Cost		642,705.6	2.0851	<u>1,340,105</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,924	3,419,854.5		20,022,013	5.8546
<b>15 Rate Schedule SDS - Small Distribution Service</b>						
16	Customer Charge:					
17	> 64,400 to ≤ 110,000 Therms Annually	2,142		265.00	567,630	
18	>110,000 to ≤ 540,000 Therms Annually	<u>2,439</u>		1,050.11	2,561,218	
19	Commodity Charge:	4,581				
20	> 64,400 to ≤ 110,000 Therms Annually		1,546,820.6	3.9460	6,103,754	
21	>110,000 to ≤ 540,000 Therms Annually		4,423,065.9	3.6893	16,318,017	
22	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>15,730.7</u>	3.1359	<u>49,330</u>	
23	Subtotal		5,985,617.2		25,599,949	
24	STAS				<u>0</u>	
25	Total Rate Schedule SDS	4,581	5,985,617.2		25,599,949	4.2769
<b>26 Rate Schedule LDS - Large Distribution Service</b>						
27	Customer Charge:					
28	> 540,000 to ≤ 1,074,000 Therms Annually	492		2,673.99	1,315,603	
29	> 1,074,000 to ≤ 3,400,000 Therms Annually	313		4,159.15	1,301,814	
30	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		8,020.79	481,247	
31	> 7,500,000 Therms Annually	<u>12</u>		11,882.42	<u>142,589</u>	
32	Total	877			3,241,253	
33	Commodity Charge:					
34	> 540,000 to ≤ 1,074,000 Therms Annually		3,201,600.2	2.0979	6,716,637	
35	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,986,000.0	1.8608	9,277,949	
36	> 3,400,000 to ≤ 7,500,000 Therms Annually		2,018,000.0	1.6699	3,369,858	
37	> 7,500,000 Therms Annually		<u>1,080,000.0</u>	0.9937	<u>1,073,196</u>	
38	Total Deliveries		11,285,600.2		20,437,640	
39	Subtotal				23,678,893	
40	STAS				<u>0</u>	
41	Total Rate Schedule LDS	877	11,285,600.2		23,678,893	2.0982
<b>42 Rate Schedule MLDS - Main Line Distribution Service - Class I</b>						
43	Customer Charge:					
44	> 274,000 to ≤ 540,000 Therms Annually	36		469.34	16,896	
45	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
46	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
47	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
48	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
49	Total	48			30,684	
50	Commodity Charge:					
51	All Gas Consumed		609,000.0	0.0937	<u>57,063</u>	
52	Subtotal				87,747	
53	STAS				<u>0</u>	
54	Total Rate Schedule MLDS - Class I	48	609,000.0		87,747	0.1441

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023 - Unadjusted**

Exhibit No. 103  
Schedule No. 1  
Page 11 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	25		2,050.00	51,250	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	61		4,096.00	249,856	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	86			301,106	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		733,722.4	0.4481	328,781	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,779,391.2	0.3876	689,692	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		2,513,113.6		1,018,473	
12	Subtotal				1,319,579	
13	STAS				<u>0</u>	
14	Total Rate Schedule MLDS - Class II	86	2,513,113.6		1,319,579	0.5251
<b>15</b>	<b><u>Flexible Rate and Negotiated Contract Services</u></b>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		29.92	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36		57.00	2,052	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		265.00	3,180	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	24		1,050.11	25,203	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12		2,673.99	32,088	
22	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0		4,159.15	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		8,020.79	0	
24	LDS > 7,500,000 Therms Annually	0		11,882.42	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	12		7,322.00	87,864	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12		4,096.00	49,152	
32	MDS-II > 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
33	Total Flex Customer Charge	108			199,539	
34	Negotiated Contract Service Customer Charge:	156		<i>(workpaper)</i>	1,324,432	
35	Commodity Charge:					
36	All Gas Consumed		11,978,033.0	<i>(workpaper)</i>	<u>2,741,919</u>	
37	Subtotal				4,265,890	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	264	11,978,033.0		4,265,890	



**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2023 - Unadjusted**

Exhibit No. 103  
Schedule No. 1  
Page 12 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1</b>	<b>Distribution Service Summary by Rate Class</b>					
2	Base Rate Revenue				43,110,295	
3	STAS				0	
4	Rider USP				5,306,988	
5	Rider CC				4,066	
6	Gas Cost				<u>7,328,214</u>	
7	Total Residential Distribution Service	546,145	4,066,034.4		55,749,563	
8	Base Rate Revenue				41,662,842	
9	STAS				0	
10	Rider CC				6,744	
11	Gas Cost				<u>6,907,550</u>	
12	Total Small General Distribution Service (SCD, SGDS)	133,482	6,743,215.3		48,577,136	
13	Base Rate Revenue				25,599,949	
14	STAS				0	
15	Total Small Distribution Service (SDS)	4,581	5,985,617.2		25,599,949	
16	Base Rate Revenue				23,678,893	
17	STAS				0	
18	Total Large Distribution Service	877.0	11,285,600.2		23,678,893	
19	Base Rate Revenue				1,407,326	
20	STAS				0	
21	Total Main Line Distribution Service	134	3,122,113.6		1,407,326	
22	Base Rate Revenue				4,265,890	
23	STAS				0	
24	Total Flexible Rate and Negotiated Contract Service	264	11,978,033.0		4,265,890	
25	Total Distribution Service	685,483	43,180,613.7		159,278,757	
<b>26</b>	<b>Total Company Throughput</b>	5,410,949	83,215,559.2		811,165,160	
<b>27</b>	<b>Other Operating Revenue</b>					
28	487 - Forfeited Discounts				915,980	
29	488 - Miscellaneous Service Revenues				98,441	
30	493 - Rent from Gas Property				0	
31	495 - Prior Yr. Rate Refund - Net.				0	
32	495 - Off System Sales				0	
33	495 - Other Gas Revenues - Other				10,055	
34	496 - Provision For Rate Refunds				<u>0</u>	
35	Total Other Operating Revenue				1,024,476	
<b>36</b>	<b>Total Company Revenue</b>				812,189,636	

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended December 31, 2023 - Unadjusted

Exhibit No. 103  
Schedule No. 2  
Page 5 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<b>Rate Schedule RSS - Residential Sales Service</b>							
2	Total Rate Schedule RSS	4,050,243	0	0	0	0	58,006	4,108,249
3	<b>Rate Schedule CAP - Residential Sales Service CAP</b>							
4	Total Rate Schedule CAP	299,162	0	0	0	0	4,132	303,294
5	<b>Rate Schedule SGSS - Small General Sales Service ≤ 6,440 Therms Annually)</b>							
6	<b>C O M M E R C I A L</b>							
7	Less Than 6,440 Therms Annually	277,917	0	0	0	0	1,834	279,751
8	<b>I N D U S T R I A L</b>							
9	Less Than 6,440 Therms Annually	261	0	0	0	0	1	262
10	Total Rate Schedule SGSS ≤ 6,440 Therms	278,178	0	0	0	0	1,835	280,013
11	<b>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</b>							
12	<b>C O M M E R C I A L</b>							
13	6,440 - 64,400 Therms Annually	32,281	0	0	0	0	88	32,369
14	<b>I N D U S T R I A L</b>							
15	6,440 - 64,400 Therms Annually	519	0	0	0	0	1	520
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	32,800	0	0	0	0	89	32,889
17	<b>Rate Schedule NSS - Negotiated Sales Service</b>							
18	<b>C O M M E R C I A L</b>							
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	<b>I N D U S T R I A L</b>							
21	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0
22	Total Rate Schedule NSS	12	0	0	0	0	0	12
23	<b>Rate Schedule LGSS - Large General Sales Service</b>							
24	<b>C O M M E R C I A L</b>							
25	> 64,400 to ≤ 110,00 Therms Annually	447	0	0	0	0	2	449
26	>110,000 to ≤ 540,000 Therms Annually	423	0	0	0	0	1	424
27	>540,000 to ≤ 1,074,000 Therms Annually	24	0	0	0	0	0	24
28	>1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
29	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
31	Total Commercial Bills Under LGSS	906	0	0	0	0	3	909
32	<b>I N D U S T R I A L</b>							
33	> 64,400 to ≤ 110,00 Therms Annually	50	0	0	0	0	0	50
34	>110,000 to ≤ 540,000 Therms Annually	48	0	0	0	0	0	48
35	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
36	>1,074,000 to ≤ 3,400,000 Therms Annually	2	0	0	0	0	0	2
37	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
38	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
39	Total Industrial Bills Under LGSS	100	0	0	0	0	0	100
40	Total Rate Schedule LGSS	1,006	0	0	0	0	3	1,009
41	<b>Tariff Sales Summary by Customer Class</b>							
42	Total Residential Sales	4,349,405	0	0	0	0	62,138	4,411,543
43	Total Commercial Sales	311,116	0	0	0	0	1,925	313,041
44	Total Industrial Sales	880	0	0	0	0	2	882
45	Total Tariff Sales	4,661,401	0	0	0	0	64,065	4,725,466

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended December 31, 2023 - Unadjusted

Exhibit No. 103  
Schedule No. 2  
Page 6 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>							
2	Total Rate Schedule RDS	541,794	0	0	0	0	4,351	546,145
3	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>							
4	Less Than 6,440 Therms Annually	91,979	0	0	0	0	348	92,327
5	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>							
6	6,440 - 64,400 Therms Annually	12,817	0	0	0	0	26	12,843
7	Total Rate Schedule SCD	104,796	0	0	0	0	374	105,170
8	<b>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>							
9	<b>C O M M E R C I A L</b>							
10	Less Than 6,440 Therms Annually	11,266	0	0	0	0	27	11,293
11	Total Commercial Bills Under SGDS	11,266	0	0	0	0	27	11,293
12	<b>I N D U S T R I A L</b>							
13	Less Than 6,440 Therms Annually	93	0	0	0	0	2	95
14	Total Industrial Bills Under SGDS	93	0	0	0	0	2	95
15	Total Rate Schedule SGDS ≤ 6,440 Therms	11,359	0	0	0	0	29	11,388
16	<b>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>							
17	<b>C O M M E R C I A L</b>							
18	6,440 - 64,400 Therms Annually	16,429	0	0	0	0	75	16,504
19	Total Commercial Bills Under SGDS	16,429	0	0	0	0	75	16,504
20	<b>I N D U S T R I A L</b>							
21	6,440 - 64,400 Therms Annually	420	0	0	0	0	0	420
22	Total Industrial Bills Under SGDS	420	0	0	0	0	0	420
23	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,849	0	0	0	0	75	16,924
24	<b>Rate Schedule SDS - Small Distribution Service</b>							
25	<b>C O M M E R C I A L</b>							
26	> 64,400 to ≤ 110,000 Therms Annually	1,980	0	0	0	0	7	1,987
27	> 110,000 to ≤ 540,000 Therms Annually	1,557	0	0	0	0	5	1,562
28	Total Commercial Bills Under SDS	3,537	0	0	0	0	12	3,549
29	<b>I N D U S T R I A L</b>							
30	> 64,400 to ≤ 110,000 Therms Annually	153	0	0	0	0	2	155
31	> 110,000 to ≤ 540,000 Therms Annually	864	0	0	0	0	1	865
32	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	12	0	0	0	0	0	12
32	Total Industrial Bills Under SDS	1,029	0	0	0	0	3	1,032
33	Total Rate Schedule SDS	4,566	0	0	0	0	15	4,581

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended December 31, 2023 - Unadjusted

Exhibit No. 103  
Schedule No. 2  
Page 7 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<b>Rate Schedule LDS - Large Distribution Service</b>							
2	<b>COMMERCIAL</b>							
3	> 540,000 to <= 1,074,000 Therms Annually	156	0	0	0	0	0	156
4	> 1,074,000 to <= 3,400,000 Therms Annually	108	0	0	0	0	0	108
5	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
6	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
7	Total Commercial Bills Under LDS	264	0	0	0	0	0	264
8	<b>Rate Schedule LDS - Large Distribution Service</b>							
9	<b>INDUSTRIAL</b>							
10	> 540,000 to <= 1,074,000 Therms Annually	336	0	0	0	0	0	336
11	> 1,074,000 to <= 3,400,000 Therms Annually	204	0	0	0	0	1	205
12	> 3,400,000 to <= 7,500,000 Therms Annually	60	0	0	0	0	0	60
13	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
14	Total Industrial Bills Under LDS	612	0	0	0	0	1	613
15	Total Rate Schedule LDS	876	0	0	0	0	1	877
16	<b>Rate Schedule MLDS - Main Line Distribution Service - Class I</b>							
17	<b>COMMERCIAL</b>							
18	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0
19	> 540,000 to <= 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
21	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
23	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
24	<b>INDUSTRIAL</b>							
25	> 274,000 to <= 540,000 Therms Annually	36	0	0	0	0	0	36
26	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
27	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
28	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
29	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
30	Industrial Bills Under MLDS - Class I	36	0	0	0	0	0	36
31	Total Rate Schedule MLDS - Class I	48	0	0	0	0	0	48
32	<b>Rate Schedule MLDS - Main Line Distribution Service - Class II</b>							
33	<b>COMMERCIAL</b>							
34	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
35	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
37	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
38	<b>INDUSTRIAL</b>							
39	> 2,146,000 to <= 3,400,000 Therms Annually	24	0	0	0	0	1	25
40	> 3,400,000 to <= 7,500,000 Therms Annually	60	0	0	0	0	1	61
41	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
42	Industrial Bills Under MLDS - Class II	84	0	0	0	0	2	86
43	Total Rate Schedule MLDS - Class II	84	0	0	0	0	2	86

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended December 31, 2023 - Unadjusted

Exhibit No. 103  
Schedule No. 2  
Page 8 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	<b>Rate Schedule Flex and NCS</b>								
2	<b>COMMERCIAL</b>								
3	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36	0	0	0	0	0	36	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	12	0	0	0	0	0	12	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	24	0	0	0	0	0	24	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
8	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
10	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
15	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
18	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
19	Negotiated Contract Services	12	0	0	0	0	0	12	
20	Total Commerical Bills Under Flex and NCS	84	0	0	0	0	0	84	
21	<b>INDUSTRIAL</b>								
22	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
23	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
24	SDS > 64,400 to ≤ 110,000 Therms Annually	0	0	0	0	0	0	0	
25	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
26	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
27	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
28	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
29	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
31	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
32	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
33	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
34	MDS-I > 7,500,000 Therms Annually	12	0	0	0	0	0	12	
35	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
36	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12	0	0	0	0	0	12	
37	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	Negotiated Contract Services	144	0	0	0	0	0	144	
39	Total Industrial Bills Under Flex and NCS	180	0	0	0	0	0	180	
40	Total Flex and NCS Bills	264	0	0	0	0	0	264	
41	<b>Distribution Service Summary by Customer Class</b>								
42	Total Residential	541,794	0	0	0	0	4,351	546,145	
43	Total Commercial	136,388	0	0	0	0	488	136,876	
44	Total Industrial	2,454	0	0	0	0	8	2,462	
45	Total Distribution Service	680,636	0	0	0	0	4,847	685,483	
46	Total Company Throughput	5,342,037	0	0	0	0	68,912	5,410,949	

**Columbia Gas of Pennsylvania, Inc.**  
**Volumes (Dth)**  
**For the 12 Months Ended December 31, 2023 - Unadjusted**

Exhibit No. 103  
Schedule No. 3  
Page 5 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
<b>1 Rate Schedule RSS - Residential Sales Service</b>							
2	Total Rate Schedule RSS	28,158,407.9	0.0	0.0	0.0	0.0	28,158,407.9
<b>3 Rate Schedule CAP - Residential Sales Service CAP</b>							
4	Total Rate Schedule CAP	2,766,018.4	0.0	0.0	0.0	0.0	2,766,018.4
<b>5 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</b>							
<b>6 COMMERCIAL</b>							
7	Less Than 6,440 Therms Annually	4,054,582.3	0.0	0.0	0.0	0.0	4,054,582.3
<b>8 INDUSTRIAL</b>							
9	Less Than 6,440 Therms Annually	<u>6,677.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,677.4</u>
10	Total Rate Schedule SGSS	4,061,259.7	0.0	0.0	0.0	0.0	4,061,259.7
<b>11 Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</b>							
<b>12 COMMERCIAL</b>							
13	>6,440 to ≤ 64,400 Therms Annually	3,822,013.4	0.0	0.0	0.0	0.0	3,822,013.4
<b>14 INDUSTRIAL</b>							
15	>6,440 to ≤ 64,400 Therms Annually	<u>92,518.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>92,518.3</u>
16	Total Rate Schedule SGSS	3,914,531.7	0.0	0.0	0.0	0.0	3,914,531.7
<b>17 Rate Schedule NSS - Negotiated Sales Service</b>							
<b>18 COMMERCIAL</b>							
19	540,000 - 1,074,000 Therms Annually	72,000.0	0.0	0.0	0.0	0.0	72,000.0
<b>20 INDUSTRIAL</b>							
21	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate Schedule NSS	72,000.0	0.0	0.0	0.0	0.0	72,000.0
<b>23 Rate Schedule LGSS - Large General Sales Service</b>							
<b>24 COMMERCIAL</b>							
25	> 64,400 <= 110,000 Therms Annually	340,093.9	0.0	0.0	0.0	0.0	340,093.9
26	> 110,000 to ≤ 540,000 Therms Annually	546,591.0	0.0	0.0	0.0	0.0	546,591.0
27	>540,000 to ≤ 1,074,000 Therms Annually	45,330.3	0.0	0.0	0.0	0.0	45,330.3
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	4,629.2	0.0	0.0	0.0	0.0	4,629.2
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
30	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total Commercial LGSS	936,644.4	0.0	0.0	0.0	0.0	936,644.4
<b>32 INDUSTRIAL</b>							
33	> 64,400 <= 110,000 Therms Annually	31,444.8	0.0	0.0	0.0	0.0	31,444.8
34	> 110,000 to ≤ 540,000 Therms Annually	93,735.5	0.0	0.0	0.0	0.0	93,735.5
35	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	903.1	0.0	0.0	0.0	0.0	903.1
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
38	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Total Industrial LGSS	126,083.4	0.0	0.0	0.0	0.0	126,083.4
40	Total Rate Schedule LGSS	1,062,727.8	0.0	0.0	0.0	0.0	1,062,727.8

**Columbia Gas of Pennsylvania, Inc.**  
**Volumes (Dth)**  
**For the 12 Months Ended December 31, 2023 - Unadjusted**

Exhibit No. 103  
 Schedule No. 3  
 Page 6 of 12  
 Witness: J. Siegler

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
<b>1</b>	<b>Tariff Sales Summary by Customer Class</b>						
2	Total Residential Sales	30,924,426.3	0.0	0.0	0.0	0.0	30,924,426.3
3	Total Commercial Sales	8,885,240.1	0.0	0.0	0.0	0.0	8,885,240.1
4	Total Industrial Sales	<u>225,279.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>225,279.1</u>
5	Total Tariff Sales	40,034,945.5	0.0	0.0	0.0	0.0	40,034,945.5

Exhibit No. 103

<b>6</b>	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>						
7	Total Rate Schedule RDS	4,066,034.4	0.0	0.0	0.0	0.0	4,066,034.4
<b>8</b>	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>						
9	Less Than 6,440 Therms Annually	1,491,857.2	0.0	0.0	0.0	0.0	1,491,857.2
<b>10</b>	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>						
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,538,990.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,538,990.9</u>
12	Total Rate Schedule SCD	3,030,848.1	0.0	0.0	0.0	0.0	3,030,848.1
<b>13</b>	<b>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>						
<b>14</b>	<b>COMMERCIAL</b>						
15	Priority 1 - Aggregation						
16	Less Than 6,440 Therms Annually	50,332.3	0.0	0.0	0.0	0.0	50,332.3
17	All Other - Aggregation						
18	Less Than 6,440 Therms Annually	<u>239,578.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>239,578.6</u>
19	Total Commercial SGDS	289,910.9	0.0	0.0	0.0	0.0	289,910.9
<b>20</b>	<b>INDUSTRIAL</b>						
21	Priority 1 - Aggregation						
22	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
23	All Other - Aggregation						
24	Less Than 6,440 Therms Annually	<u>2,601.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,601.8</u>
25	Total Industrial SGDS	2,601.8	0.0	0.0	0.0	0.0	2,601.8
26	Total Rate Schedule SGDS ≤ 6,440 Therms	292,512.7	0.0	0.0	0.0	0.0	292,512.7
<b>27</b>	<b>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>						
<b>28</b>	<b>COMMERCIAL</b>						
29	Priority 1 - Aggregation						
30	>6,440 to ≤ 64,400 Therms Annually	642,705.6	0.0	0.0	0.0	0.0	642,705.6
31	All Other - Aggregation						
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,692,901.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,692,901.6</u>
33	Total Commercial SGDS	3,335,607.2	0.0	0.0	0.0	0.0	3,335,607.2
<b>34</b>	<b>INDUSTRIAL</b>						
35	Priority 1 - Aggregation						
36	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
37	All Other - Aggregation						
38	>6,440 to ≤ 64,400 Therms Annually	<u>84,247.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>84,247.3</u>
39	Total Industrial SGDS	84,247.3	0.0	0.0	0.0	0.0	84,247.3
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	3,419,854.5	0.0	0.0	0.0	0.0	3,419,854.5

**Columbia Gas of Pennsylvania, Inc.**  
**Volumes (Dth)**  
**For the 12 Months Ended December 31, 2023 - Unadjusted**

Exhibit No. 103  
Schedule No. 3  
Page 7 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>	Change (5)	
1	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>						
2	<b>COMMERCIAL</b>						
3	> 64,400 to ≤ 110,000 Therms Annually	1,469,584.3	0.0	0.0	0.0	0.0	1,469,584.3
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,725,547.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,725,547.1</u>
5	Total Commercial SDS	4,195,131.4	0.0	0.0	0.0	0.0	4,195,131.4
6	<b>INDUSTRIAL</b>						
7	> 64,400 to ≤ 110,000 Therms Annually	77,236.3	0.0	0.0	0.0	0.0	77,236.3
8	> 110,000 to ≤ 540,000 Therms Annually	1,697,518.8	0.0	0.0	0.0	0.0	1,697,518.8
9	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	<u>15,730.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>15,730.7</u>
10	Total Industrial SDS	1,790,485.8	0.0	0.0	0.0	0.0	1,790,485.8
11	Total Rate Schedule SDS	5,985,617.2	0.0	0.0	0.0	0.0	5,985,617.2
12	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>						
13	<b>COMMERCIAL</b>						
14	> 540,000 to ≤ 1,074,000 Therms Annually	1,004,000.0	0.0	0.0	0.0	0.0	1,004,000.0
15	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,341,000.0	0.0	0.0	0.0	0.0	1,341,000.0
16	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
17	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
18	Total Commercial LDS	2,345,000.0	0.0	0.0	0.0	0.0	2,345,000.0
19	<b>INDUSTRIAL</b>						
20	> 540,000 to ≤ 1,074,000 Therms Annually	2,197,600.2	0.0	0.0	0.0	0.0	2,197,600.2
21	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,645,000.0	0.0	0.0	0.0	0.0	3,645,000.0
22	> 3,400,000 to ≤ 7,500,000 Therms Annually	2,018,000.0	0.0	0.0	0.0	0.0	2,018,000.0
23	> 7,500,000 Therms Annually	<u>1,080,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,080,000.0</u>
24	Total Industrial LDS	8,940,600.2	0.0	0.0	0.0	0.0	8,940,600.2
25	Total Rate Schedule LDS	11,285,600.2	0.0	0.0	0.0	0.0	11,285,600.2
26	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>						
27	<b>COMMERCIAL</b>						
28	Total Commercial MLDS - Class I	113,000.0	0.0	0.0	0.0	0.0	113,000.0
29	<b>INDUSTRIAL</b>						
30	Total Industrial MLDS - Class I	<u>496,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>496,000.0</u>
31	Total Rate Schedule MLDS - Class I	609,000.0	0.0	0.0	0.0	0.0	609,000.0
32	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>						
33	<b>COMMERCIAL</b>						
34	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
35	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
36	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
37	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
38	<b>INDUSTRIAL</b>						
39	> 2,146,000 to ≤ 3,400,000 Therms Annually	733,722.4	0.0	0.0	0.0	0.0	733,722.4
40	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,779,391.2	0.0	0.0	0.0	0.0	1,779,391.2
41	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
42	Total Industrial MLDS - Class II	2,513,113.6	0.0	0.0	0.0	0.0	2,513,113.6
43	Total Rate Schedule MLDS - Class II	2,513,113.6	0.0	0.0	0.0	0.0	2,513,113.6



Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
 For the 12 Months Ended December 31, 2023 - Unadjusted

Exhibit No. 103  
 Schedule No. 3  
 Page 8 of 12  
 Witness: J. Siegler

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<b>Rate Schedule Flex and NCS</b>						
2	<b>COMMERCIAL</b>						
3	Total Commercial Flex and NCS	2,109,700.0	0.0	0.0	0.0	0.0	2,109,700.0
4	<b>INDUSTRIAL</b>						
5	Total Industrial Flex and NCS	<u>9,868,333.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>9,868,333.0</u>
6	Total Rate Schedule Flex and NCS	11,978,033.0	0.0	0.0	0.0	0.0	11,978,033.0
7	<b>Distribution Service Summary by Customer Class</b>						
8	Total Residential	4,066,034.4	0.0	0.0	0.0	0.0	4,066,034.4
9	Total Commercial	15,419,197.6	0.0	0.0	0.0	0.0	15,419,197.6
10	Total Industrial	<u>23,695,381.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,695,381.7</u>
11	Total Distribution Service	43,180,613.7	0.0	0.0	0.0	0.0	43,180,613.7
12	<b>Total Company Throughput</b>	<u>83,215,559.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>83,215,559.2</u>

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended December 31, 2023 - Unadjusted**

Exhibit No. 103  
Schedule No. 4  
Page 4 of 18  
Witness: J. Siegler

Line No.		Bills from New Customers (1) <i>(Ex 103, Sch 4)</i>	Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i>	Adjusted Bills (4=1+2+3)
1	<b>RESIDENTIAL</b>				
2	Rate Schedule RSS	0	0	0	0
3	<b>COMMERCIAL</b>				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	0	0	0	0
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
20	Flex	0	0	0	0
21	Rate Schedule LDS				
22	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	<b>INDUSTRIAL</b>				
28	Rate Schedule SGSS				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	Rate Schedule LGSS				
32	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
40	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
43	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
45	> 7,500,000 Therms Annually	0	0	0	0
46	Flex	0	0	0	0
47	Rate Schedule MLDS II				
	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
48	Total	0	0	0	0

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended December 31, 2023 - Unadjusted**

Exhibit No. 103  
Schedule No. 4  
Page 5 of 18  
Witness: J. Siegler

Line No.	Volumes from New Customers (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Dth
1	<b>RESIDENTIAL</b>			
2	<b>Rate Schedule RS</b>			
3				
4	0.0	0.0	0.0	0.0
4	0.0	0.0	0.0	0.0
5	<b>COMMERCIAL</b>			
6	<b>Rate Schedule SGSS</b>			
7	0.0	0.0	0.0	0.0
8	0.0	0.0	0.0	0.0
9	0.0	0.0	0.0	0.0
10	<b>Rate Schedule LGSS</b>			
11	0.0	0.0	0	0.0
12	0.0	0.0	0	0.0
13	0.0	0.0	0	0.0
14	0.0	0.0	0	0.0
15	0.0	0.0	0	0.0
16	0.0	0.0	0	0.0
17	0.0	0.0	0.0	0.0
18	<b>Rate Schedule SDS - Small Distribution Service</b>			
19	0.0	0.0	0.0	0.0
20	0.0	0.0	0.0	0.0
21	0.0	0.0	0.0	0.0
22	0.0	0.0	0.0	0.0
23	<b>Rate Schedule LDS</b>			
24	0.0	0.0	0.0	0.0
25	0.0	0.0	0.0	0.0
26	0.0	0.0	0.0	0.0
27	0.0	0.0	0.0	0.0
28	0.0	0.0	0.0	0.0
29	0.0	0.0	0.0	0.0
30	<b>INDUSTRIAL</b>			
31	<b>Rate Schedule SGSS</b>			
32	0.0	0.0	0.0	0.0
33	<b>Rate Schedule LDS</b>			
34	0.0	0.0	0	0.0
35	0.0	0.0	0	0.0
36	0.0	0.0	0	0.0
37	0.0	0.0	0	0.0
38	0.0	0.0	0	0.0
39	0.0	0.0	0	0.0
40	0.0	0.0	0.0	0.0
41	0.0	0.0	0.0	0.0
42	<b>Rate Schedule MLDS II</b>			
43	0.0	0.0	0.0	0.0
44	0.0	0.0	0.0	0.0

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended December 31, 2023 - Unadjusted**  
**Determination of Attrition**

Exhibit No. 103  
 Schedule No. 4  
 Page 6 of 18  
 Witness: J. Siegler

		<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1	<b>Heating Customers</b>		
2	Half of UPC	0.00	0.00
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	0.00	0.00
5	Change in Dth - First Block		
6	Dth/Customer/Mo	0.00	0.00
7	No. of Mos	<u>6</u>	<u>6</u>
8	Change in Customers	<u>0</u>	<u>0</u>
9	Change in Dth - First Block	<u>0</u>	<u>0</u>
10	Change in Dth - Second Block		
11	Dth/Customer/Mo	0.00	0.00
12	No. of Mos	<u>6</u>	<u>6</u>
13	Change in Customers	<u>0</u>	<u>0</u>
14	Change in Dth - Second Block	<u>0</u>	<u>0</u>





Columbia Gas of Pennsylvania, Inc.  
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers  
 For the 12 Months Ended December 31, 2023 - Unadjusted

Exhibit No. 103  
 Schedule No. 4  
 Page 17 of 18  
 Witness: J. Siegler

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2021												Total (Dth)
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)	
1	<b>Customers who are projected to begin service between January 1, 2021 and December 31, 2021 - Nothing to Report</b>																
2	N/A	LG-1-Comm															
3	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
4	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
5	<b>Large General Sales &gt;64,400 to &lt;= 110,000 Comm</b>																
6	N/A	TIB-Comm															
7	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
8	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
9	<b>SDS &gt;110,00 to &lt;= 540,000 Comm</b>																
10	N/A	TIF-Ind															
11	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
12	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
13	<b>LDS &gt; 1,074,000 to ≤ 3,400,000 Therms Annually - Ind</b>																
14	<b>Total customers who have been added</b>																
15	<b>Customers who are projected to become inactive between January 1, 2021 and December 31, 2021</b>																
16	N/A	TIF-Comm															
17	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
18	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
19	N/A	TIF-Comm															
20	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
21	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
22	N/A	TIF-Comm															
23	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
24	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
25	<b>LDS &gt; 1,074,000 to ≤ 3,400,000 Therms Annually - Comm</b>																
26	N/A	TIF-IND															
27	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
28	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
29	N/A	TIF-IND															
30	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
31	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
32	<b>LDS &gt; 1,074,000 to ≤ 3,400,000 Therms Annually - Ind</b>																
33	N/A																
34	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
35	All Gas Consumed			0	0	0	0	0	0	0	0	0	0	0	0	0	
36	<b>Flex LDS &gt; 1,074,000 to ≤ 3,400,000 Therms Annually - Ind</b>																
37	<b>Total customers who have been removed</b>																

**Columbia Gas of Pennsylvania, Inc.**  
**Gas Cost Revenue Per Pro Forma Future Test Year**  
**For the 12 Months Ended December 31, 2023 - Unadjusted**

Exhibit No. 103  
Schedule No. 5  
Page 2 of 3  
Witness: J. Siegler

<b><u>Line</u></b> <b><u>No.</u></b>		<b><u>Total Gas Cost</u></b> <b>\$</b>
<b>1</b>	<b>Sales Revenue Summary by Rate Class</b>	
2	Total Residential Sales	167,628,067
3	Total Comm/Ind Sales	<u>50,444,287</u>
4	Total Sales Revenue	218,072,354
<b>5</b>	<b>Distribution Revenue Summary by Customer Class</b>	
6	Total Residential Distribution (Choice)	8,136,552
7	Commercial Distribution (Choice)	5,461,273
8	Comm/Ind Priority 1 Distribution	1,447,592
9	Total Distribution Revenue	15,045,417
<b>10</b>	<b>Total Throughput Revenue</b>	233,117,771



Columbia Gas of Pennsylvania, Inc.  
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice  
Per Pro Forma Future Test Year  
For the 12 Months Ended December 31, 2023 - Unadjusted

Exhibit No. 103  
Schedule No. 6  
Page 2 of 3

Witness: J. Siegler

<u>Line No.</u>		<u>Revenue</u>
		\$
1	<b><u>Residential Sales Service</u></b>	
2	Rider USP	36,314,527
3	Merchant Function Charge	1,523,809
4	Gas Procurement Charge	345,070
5	Customer Choice	27,823
6	<b><u>Comm/Ind Sales Service</u></b>	
7	Merchant Function Charge	81,205
8	Gas Procurement Charge	102,766
9	Customer Choice	8,040
10	<b>Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary</b>	
11	Residential Rider USP	36,314,527
12	Residential Merchant Function Charge	1,523,809
13	Residential Gas Procurement Charge	345,070
14	Residential Customer Choice	27,823
15	Comm/Ind Merchant Function Charge	81,205
16	Comm/Ind Gas Procurement Charge	102,766
17	Comm/Ind Customer Choice	8,040
18	<b>Total Tariff - Rider USP</b>	<b>36,314,527</b>
19	<b>Total Tariff - Merchant Function Charge</b>	<b>1,605,014</b>
20	<b>Total Tariff - Gas Procurement Charge</b>	<b>447,836</b>
21	<b>Total Tariff - Customer Choice</b>	<b>35,863</b>
22	<b><u>Residential Distribution Service (Choice)</u></b>	
23	Rider USP	5,892,375
24	Customer Choice	4,515
25	<b><u>Small General Distribution Service (Choice)</u></b>	
26	Customer Choice	6,730
27	<b>Rider USP and Storage Interest Transportation Summary</b>	
28	Residential Rider USP	5,892,375
29	Residential Customer Choice	4,515
30	Comm/Ind Customer Choice	6,730
31	<b>Total Transportation - Rider USP</b>	<b>5,892,375</b>
32	<b>Total Transportation - Customer Choice</b>	<b>11,245</b>

**Columbia Gas of Pennsylvania, Inc.**  
**Comparison of Revenues at Current and Proposed Rates**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Page 6 of 15  
Witness: J. Siegler

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 103, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 103, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 103, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 103, Sch 7)</i>
<b><u>Sales Service</u></b>						
1	<b>Rate Schedule RSS - Residential Sales Service</b>					
2	Residential Sales Service	4,055,856	27,822,959.4	491,175,664	48,900,151	540,075,815
3	<b>Rate Schedule CAP - Residential Sales Service CAP</b>					
4	Residential Distributed Service	298,150	2,714,279.8	42,737,974	(64,138)	42,673,836
5	<b>Rate Schedule SGSS - Small General Sales Service (&lt; 64,400 Therms Annually)</b>					
6	Small General Sales Service	312,688	8,040,100.3	100,840,637	(5,022,561)	95,818,076
7	<b>Rate Schedule NSS - Negotiated Sales Service</b>					
8	540,000 - 1,074,000 Therms	12	72,000.0	561,302	(18,000)	543,302
9	<b>Rate Schedule LGSS - Large General Sales Service</b>					
10	Large General Sales Service	1,009	1,054,232.2	10,455,019	(679,520)	9,775,499
11	<b>Tariff Sales Summary by Rate Class</b>					
12	Total Residential Sales Service	4,354,006	30,537,239.2	533,913,638	48,836,013	582,749,651
13	Total Small General Sales Service	312,688	8,040,100.3	100,840,637	(5,022,561)	95,818,076
14	Total Negotiated Sales Service	12	72,000.0	561,302	(18,000)	543,302
14	Total Large General Sales Service	<u>1,009</u>	<u>1,054,232.2</u>	<u>10,455,019</u>	<u>(679,520)</u>	<u>9,775,499</u>
15	Total Tariff Sales	4,667,715	39,703,571.7	645,770,596	43,115,932	688,886,528
16	<b><u>Distribution Service</u></b>					
17	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>					
18	Residential Distribution Service	598,405	4,514,538.3	61,765,310	7,413,962	69,179,272
19	<b>Rate Schedule SCD - Small Commercial Distribution (Choice)</b>					
20	Small Commercial Distribution Service	105,170	3,030,168.7	26,314,481	(1,877,502)	24,436,979
21	<b>Rate Schedule SGDS - Small General Distribution Service</b>					
22	Small General Distribution Service	28,312	3,714,666.1	22,273,230	(2,028,643)	20,244,587

**Columbia Gas of Pennsylvania, Inc.**  
**Comparison of Revenues at Current and Proposed Rates**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Page 7 of 15  
Witness: J. Siegler

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 8)</i>
<b>1</b>	<b>Rate Schedule SDS - Small Distribution Service</b>					
2	Small Distribution Service	4,574	5,904,519.2	25,295,165	(3,799,215)	21,495,950
<b>3</b>	<b>Rate Schedule LDS - Large Distribution Service</b>					
4	Large Distribution Service	889	11,057,961.8	23,301,824	(3,110,466)	20,191,358
<b>5</b>	<b>Rate Schedule MLDS - Main Line Distribution Service - Class I</b>					
6	Main Line Distribution Service Class I	48	608,900.0	87,738	0	87,738
<b>7</b>	<b>Rate Schedule MLDS - Main Line Distribution Service - Class II</b>					
8	Main Line Distribution Service Class II	86	2,415,033.2	1,276,110	(482)	1,275,628
<b>9</b>	<b>Rate Schedule Flexible Rate and Negotiated Contract Services</b>					
10	Flex and Negotiated Contract Services	264	11,704,985.6	4,007,506	(5,295)	4,002,211
<b>11</b>	<b>Distribution Service Summary by Rate Class</b>					
12	Total Residential Distribution Service	598,405	4,514,538.3	61,765,310	7,413,962	69,179,272
13	Total Small Distribution Service (SCD, SGDS, SDS)	133,482	6,744,834.8	48,587,711	(3,906,145)	44,681,566
14	Total Small Distribution Service (SDS)	4,574	5,904,519.2	25,295,165	(3,799,215)	21,495,950
15	Total Large Distribution Service	889	11,057,961.8	23,301,824	(3,110,466)	20,191,358
16	Total Main Line Distribution Service	134	3,023,933.2	1,363,848	(482)	1,363,366
17	Total Flex and Negotiated Contract Service	<u>264</u>	<u>11,704,985.6</u>	<u>4,007,506</u>	<u>(5,295)</u>	<u>4,002,211</u>
18	Total Distribution Service	737,484	42,950,772.9	164,321,364	(3,407,641)	160,913,723
<b>19</b>	<b>Total Company Throughput by Rate Class</b>					
20	Total Residential	4,952,411	35,051,777.5	595,678,948	56,249,975	651,928,923
21	Total Small Commercial & Industrial	450,744	20,689,454.3	174,723,513	(12,727,921)	161,995,592
22	Total Large Commercial & Industrial	<u>2,308</u>	<u>26,913,112.8</u>	<u>39,689,499</u>	<u>(3,813,763)</u>	<u>35,875,736</u>
23	Total Throughput	5,405,463	82,654,344.6	810,091,960	39,708,291	849,800,251
<b>24</b>	<b>Other Operating Revenue</b>					
25	487 - Forfeited Discounts			912,164	0	912,164
26	488 - Miscellaneous Service Revenues			98,441	0	98,441
27	493 - Rent from Gas Property			0	0	0
28	495 - Prior Yr. Rate Refund - Net.			0	0	0
29	495 - Off System Sales			0	0	0
30	495 - Other Gas Revenues - Other			10,055	0	10,055
31	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
32	<b>Total Other Operating Revenue</b>			1,020,660	0	1,020,660
<b>33</b>	<b>Total Company Revenue</b>			811,112,620	39,708,291	850,820,911

Columbia Gas of Pennsylvania, Inc.  
Dth and Revenue Summary @ Current Rates  
For the 12 Months Ended November 30, 2022

Line No.	Acct No.	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6) <i>(Ex 103, Sch 1)</i>	Adjustment To Reflect Annualization (7=8-(1-6))	Annualized Base Revenue (8) <i>(Ex 103, Sch 1)</i>
1		<b>GAS SERVICE REVENUE</b>								
2	480	Residential Sales Revenue	515,797,217	(161,567,591)	(34,996,723)	(332,522)	(1,468,395)	(26,813)	10,592,826	327,997,999
3	481	Comm/Ind Sales Revenue	109,127,958	(49,095,237)	0	(100,106)	(78,501)	(7,871)	1,299,196	61,145,439
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0
5		<b>TOTAL GAS SERVICE REV</b>	624,925,175	(210,662,828)	(34,996,723)	(432,628)	(1,546,896)	(34,684)	11,892,022	389,143,438
6	487	Forfeited Discounts	891,427	0	0	0	0	0	20,737	912,164
7	488	Miscellaneous Service Rev	98,441	0	0	0	0	0	0	98,441
8	489	Transportation of Gas	166,750,505	(15,327,398)	(6,225,992)	0	0	(11,334)	(1,813,468)	143,372,313
9	493	Rent from Gas Property	0	0	0	0	0	0	0	0
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	10,055	0	0	0	0	0	0	10,055
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14		<b>TOTAL OTHER OPER. REV</b>	167,750,428	(15,327,398)	(6,225,992)	0	0	(11,334)	(1,792,731)	144,392,973
15		<b>TOTAL REVENUE</b>	792,675,603	(225,990,226)	(41,222,715)	(432,628)	(1,546,896)	(46,018)	10,099,291	533,536,411
16		<b>SALES VOL (Dth) FORECAST</b>								
17		Residential Sales	30,345,648.2	0.0	0.0	0.0	0.0	0.0	191,591.0	30,537,239.2
18		Commercial Sales	8,882,162.2	0.0	0.0	0.0	0.0	0.0	64,660.0	8,946,822.2
19		Industrial Sales	219,510.3	0.0	0.0	0.0	0.0	0.0	0.0	219,510.3
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		<b>TOTAL GAS SERVICE SALES</b>	39,447,320.7	0.0	0.0	0.0	0.0	0.0	256,251.0	39,703,571.7
23		<b>TRANSPORTATION VOL (Dth) FORECAST</b>								
24		Residential Transportation	4,514,538.3	0.0	0.0	0.0	0.0	0.0	0.0	4,514,538.3
25		Commercial Transportation	15,399,390.7	0.0	0.0	0.0	0.0	0.0	0.0	15,399,390.7
26		Industrial Transportation	23,106,289.4	0.0	0.0	0.0	0.0	0.0	(69,445.5)	23,036,843.9
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		<b>TOTAL TRANS VOLUME</b>	43,020,218.4	0.0	0.0	0.0	0.0	0.0	(69,445.5)	42,950,772.9
29		<b>TOTAL THROUGHPUT FORECAST</b>	82,467,539.1	0.0	0.0	0.0	0.0	0.0	186,805.5	82,654,344.6

[1] Included in Comm/Ind.



**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 1  
Page 1 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule RSS - Residential Sales Service</b>						
2	Customer Charge	4,055,856		16.75	67,935,588	
3	Commodity Charge:					
4	All Gas Consumed		27,822,959.4	8.3527	232,396,833	
5	Rider USP - Universal Service Plan		27,822,959.4	1.3052	36,314,527	
6	Rider CC - Customer Choice		27,822,959.4	0.0010	27,823	
7	Gas Procurement Charge		27,822,959.4	0.0113	<u>314,399</u>	
8	Subtotal				336,989,170	
9	STAS				<u>0</u>	
10	Base Rate Revenue				336,989,170	
11	Gas Cost		27,822,959.4	5.4943	152,867,686	
12	Merchant Function Charge		27,822,959.4	0.0474	<u>1,318,808</u>	
13	Total Rate Schedule RSS	4,055,856	27,822,959.4		491,175,664	17.6536
<b>14 Rate Schedule CAP - Residential Sales Service CAP</b>						
15	Customer Charge	298,150		16.75	4,994,013	
16	Commodity Charge:					
17	All Gas Consumed		2,714,279.8	8.3527	22,671,565	
18	Gas Procurement Charge		2,714,279.8	0.0113	<u>30,671</u>	
19	Subtotal				27,696,249	
20	STAS				<u>0</u>	
21	Base Rate Revenue				27,696,249	
22	Gas Cost		2,714,279.8	5.4943	14,913,068	
23	Merchant Function Charge		2,714,279.8	0.0474	<u>128,657</u>	
24	Total Rate Schedule RDGSS	298,150	2,714,279.8		42,737,974	
<b>25 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</b>						
26	Customer Charge:					
27	Less Than 6,440 Therms Annually	279,799		29.92	8,371,586	
28	Commodity Charge:					
29	Less Than 6,440 Therms Annually		4,128,382.2	6.2048	25,615,786	
30	Rider CC - Customer Choice		4,128,382.2	0.0010	4,128	
31	Gas Procurement Charge		4,128,382.2	0.0113	<u>46,651</u>	
32	Subtotal				34,038,151	
33	STAS				<u>0</u>	
34	Base Rate Revenue				34,038,151	
35	Gas Cost		4,128,382.2	5.4943	22,682,570	
36	Merchant Function Charge		4,128,382.2	0.0138	<u>56,972</u>	
37	Total Rate Schedule SGSS	279,799	4,128,382.2		56,777,693	13.7530
<b>38 Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</b>						
39	Customer Charge:					
40	>6,440 to ≤ 64,400 Therms Annually	32,889		57.00	1,874,673	
41	Commodity Charge:					
42	>6,440 to ≤ 64,400 Therms Annually		3,911,718.1	5.2647	20,594,022	
43	Rider CC - Customer Choice		3,911,718.1	0.0010	3,912	
44	Gas Procurement Charge		3,911,718.1	0.0113	<u>44,202</u>	
45	Subtotal				22,516,809	
46	STAS				<u>0</u>	
47	Base Rate Revenue				22,516,809	
48	Gas Cost		3,911,718.1	5.4943	21,492,153	
49	Merchant Function Charge		3,911,718.1	0.0138	<u>53,982</u>	
50	Total Rate Schedule SGSS	32,889	3,911,718.1		44,062,944	11.2643

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 1  
Page 2 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b>Rate Schedule NSS - Negotiated Sales Service</b>					
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		<u>72,000.0</u>	0.3437	<u>24,746</u>	
6	Subtotal		<u>72,000.0</u>		<u>38,534</u>	
7	STAS				<u>0</u>	
8	Base Rate Revenue				38,534	
9	Gas Cost - Commodity		72,000.0 (workpaper)		513,691	
10	Gas Cost - Demand		660.0 (workpaper)		<u>9,077</u>	
11	Total Rate Schedule NSS	12	72,000.0		561,302	7.7959
12	<b>Rate Schedule LGSS - Large General Sales Service</b>					
13	Customer Charge:					
14	> 64,400 to ≤ 110,00 Therms Annually	499		265.00	132,235	1,572,243.9208
15	>110,000 to ≤ 540,000 Therms Annually	472		1,050.11	495,652	2,862,144.2246
16	>540,000 to ≤ 1,074,000 Therms Annually	24		2,673.99	64,176	159,809.3533
17	>1,074,000 to ≤ 3,400,000 Therms Annually	14		4,159.15	58,228	68,553.3252
18	>3,400,000 to ≤ 7,400,000 Therms Annually	0		8,020.79	0	
19	> 7,400,000 Therms Annually	0		11,882.42	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		363,886.8	3.9460	1,435,897	
22	> 110,000 to ≤ 540,000 Therms Annually		639,488.9	3.6893	2,359,266	
23	>540,000 to ≤ 1,074,000 Therms Annually		45,341.0	2.0979	95,121	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,515.5	1.8608	10,263	
25	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	1.6699	0	
26	> 7,500,000 Therms Annually		0.0	0.9937	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		1,003,375.7	0.0113	11,338	
28	Gas Procurement - > 540,000 Therms Annually		50,856.5	0.0113	575	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				<u>0</u>	
31	Base Rate Revenue				4,662,751	
32	Gas Cost - ≤ 540,000 Therms Annually		1,003,375.7	5.4943	5,512,847	
33	Gas Cost - > 540,000 Therms Annually		<u>50,856.5</u>	5.4943	<u>279,421</u>	
34	Total Rate Schedule LGSS	1,009	1,054,232.2		10,455,019	9.9172
35	<b>Tariff Sales Summary by Rate Class</b>					
36	Base Rate Revenue				327,997,999	
37	STAS				0	
38	Rider USP				36,314,527	
39	Merchant Function Charge				1,447,465	
40	Gas Procurement Charge				345,070	
41	Rider CC				27,823	
42	Gas Cost				<u>167,780,754</u>	
43	Total Residential Sales	4,354,006	30,537,239.2		533,913,638	
44	Base Rate Revenue				56,456,067	
45	STAS				0	
46	Merchant Function Charge				110,954	
47	Gas Procurement Charge				90,853	
48	Rider CC				8,040	
49	Gas Cost				<u>44,174,723</u>	
50	Total Small General Sales	312,688	8,040,100.3		100,840,637	
51	Base Rate Revenue				38,534	
52	STAS				0	
53	Gas Cost				<u>522,768</u>	
54	Total Negotiated Sales	12	72,000.0		561,302	
55	Base Rate Revenue				4,650,838	
56	STAS				0	
57	Gas Procurement Charge				11,913	
58	Gas Cost				<u>5,792,268</u>	
59	Total Large General Sales	1,009	1,054,232.2		10,455,019	
60	Total Tariff Sales	4,667,715	39,703,571.7		645,770,596	

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 1  
Page 3 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
<b>1</b>	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>					
2	Customer Charge	598,405		16.75	10,023,284	
3	Commodity Charge:					
4	All Gas Consumed		4,514,538.3	8.3527	37,708,584	
5	Rider USP - Universal Service Plan		4,514,538.3	1.3052	5,892,375	
6	Rider CC		4,514,538.3	0.0010	4,515	
7	Subtotal				53,628,758	
8	STAS				0	
9	Base Rate Revenue				53,628,758	
10	Gas Cost		4,514,538.3	1.8023	8,136,552	
11	Total Rate Schedule RDS	598,405	4,514,538.3		61,765,310	13.6814
<b>12</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>					
13	Customer Charge					
14	Less Than 6,440 Therms Annually	92,327		29.92	2,762,424	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,492,154.3	6.2048	9,258,519	
17	Rider CC		1,492,154.3	0.0010	1,492	3,030.0000
18	Subtotal				12,022,435	
19	STAS				0	
20	Base Rate Revenue				12,022,435	
21	Gas Cost		1,492,154.3	1.8023	2,689,310	
22	Total Rate Schedule SCD ≤ 6,440 Therm	92,327	1,492,154.3		14,711,745	9.8594
<b>23</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>					
24	Customer Charge					
25	6,440 - 64,400 Therms Annually	12,843		57.00	732,051	
26	Commodity Charge:					
27	6,440 - 64,400 Therms Annually		1,538,014.4	5.2647	8,097,184	
28	Rider CC		1,538,014.4	0.0010	1,538	
29	Subtotal				8,830,773	
30	STAS				0	
31	Base Rate Revenue				8,830,773	
32	Gas Cost		1,538,014.4	1.8023	2,771,963	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	12,843	1,538,014.4		11,602,736	7.5440
<b>34</b>	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>					
35	Customer Charge:					
36	Less Than 6,440 Therms Annually	11,388		29.92	340,729	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	Less Than 6,440 Therms Annually		50,442.4	6.1199	308,702	
40	All Other Aggregation					
41	Less Than 6,440 Therms Annually		242,762.6	6.1199	1,485,683	
42	Rider CC		293,205.0	0.0010	293	
43	Subtotal				2,135,407	
44	STAS				0	
45	Subtotal				2,135,407	
46	Priority 1 Gas Cost		50,442.4	2.0851	105,177	
47	Total Rate Schedule SGDS ≤ 6,440 Therms	11,388	293,205.0		2,240,584	7.6417



**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 1  
Page 4 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
<b>1</b>	<b><u>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</u></b>					
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	16,924		57.00	964,668	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		643,813.2	5.1797	3,334,759	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		2,777,647.9	5.1797	14,387,383	
9	Rider CC		3,421,461.1	0.0010	3,421	
10	Subtotal				18,690,231	
11	STAS				0	
12	Subtotal				18,690,231	
13	Priority 1 Gas Cost		643,813.2	2.0851	<u>1,342,415</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,924	3,421,461.1		20,032,646	5.8550
<b>15</b>	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>					
16	Customer Charge:					
17	> 64,400 to ≤ 110,00 Therms Annually	2,140		265.00	567,100	
18	> 110,000 to ≤ 540,000 Therms Annually	<u>2,434</u>		1,050.11	2,555,968	
19	Commodity Charge:	4,574				
20	> 64,400 to ≤ 110,00 Therms Annually		1,545,513.8	3.9460	6,098,597	
21	> 110,000 to ≤ 540,000 Therms Annually		4,344,226.5	3.6893	16,027,155	
22	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>14,778.9</u>	3.1359	<u>46,345</u>	
23	Subtotal		5,904,519.2		25,295,165	
24	STAS				0	
25	Total Rate Schedule SDS	4,574	5,904,519.2		25,295,165	4.2840
<b>26</b>	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>					
27	Customer Charge:					
28	> 540,000 to ≤ 1,074,000 Therms Annually	492		2,673.99	1,315,603	
29	> 1,074,000 to ≤ 3,400,000 Therms Annually	325		4,159.15	1,351,724	
30	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		8,020.79	481,247	
31	> 7,500,000 Therms Annually	<u>12</u>		11,882.42	<u>142,589</u>	
32	Total	889			3,291,163	
33	Commodity Charge:					
34	> 540,000 to ≤ 1,074,000 Therms Annually		3,176,032.8	2.0979	6,662,999	
35	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,797,929.0	1.8608	8,927,986	
36	> 3,400,000 to ≤ 7,500,000 Therms Annually		2,004,000.0	1.6699	3,346,480	
37	> 7,500,000 Therms Annually		<u>1,080,000.0</u>	0.9937	<u>1,073,196</u>	
38	Total Deliveries		11,057,961.8		20,010,661	
39	Subtotal				23,301,824	
40	STAS				0	
41	Total Rate Schedule LDS	889	11,057,961.8		23,301,824	2.1072
<b>42</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>					
43	Customer Charge:					
44	> 274,000 to ≤ 540,000 Therms Annually	36		469.34	16,896	
45	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
46	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
47	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
48	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
49	Total	48			30,684	
50	Commodity Charge:					
51	All Gas Consumed		608,900.0	0.0937	57,054	
52	Choice Administrative Charge	48		0.0000	0	
53	Subtotal				87,738	
54	STAS				0	
55	Total Rate Schedule MLDS - Class I	48	608,900.0		87,738	0.1441

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 1  
Page 5 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	25		2,050.00	51,250	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	61		4,096.00	249,856	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	86			301,106	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		643,598.5	0.4481	288,396	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,771,434.7	0.3876	686,608	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		2,415,033.2		975,004	
12	Subtotal				1,276,110	
13	STAS				<u>0</u>	
14	Total Rate Schedule MLDS - Class II	86	2,415,033.2		1,276,110	0.5284
<b>15</b>	<b><u>Flexible Rate and Negotiated Contract Services</u></b>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		0.00	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36		57.00	2,052	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		265.00	3,180	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	24		1,050.11	25,203	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12		2,673.99	32,088	
22	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0		4,159.15	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		8,020.79	0	
24	LDS > 7,500,000 Therms Annually	0		11,882.42	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	12		7,322.00	87,864	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12		4,096.00	49,152	
32	MDS-II > 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
33	Total Flex Customer Charge	108			199,539	
34	Negotiated Contract Service Customer Charge:	156		<i>(workpaper)</i>	1,324,432	
35	Commodity Charge:					
36	All Gas Consumed		11,704,985.6	<i>(workpaper)</i>	<u>2,483,535</u>	
37	Subtotal				4,007,506	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	264	11,704,985.6		4,007,506	

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 1  
Page 6 of 18  
Witness: J. Siegler

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$
<b>1</b>	<b>Distribution Service Summary by Rate Class</b>				
2	Base Rate Revenue				47,731,868
3	STAS				0
4	Rider USP				5,892,375
5	Rider CC				4,515
6	Gas Cost				<u>8,136,552</u>
7	Total Residential Distribution Service	598,405	4,514,538.3		61,765,310
8	Base Rate Revenue				41,672,102
9	STAS				0
10	Rider CC				6,744
11	Gas Cost				<u>6,908,865</u>
12	Total Small General Distribution Service (SCD, SGDS)	133,482	6,744,834.8		48,587,711
13	Base Rate Revenue				25,295,165
14	STAS				0
15	Total Small Distribution Service	4,574	5,904,519.2		25,295,165
16	Base Rate Revenue				23,301,824
17	STAS				0
18	Total Large Distribution Service	889.0	11,057,961.8		23,301,824
19	Base Rate Revenue				1,363,848
20	STAS				0
21	Total Main Line Distribution Service	134	3,023,933.2		1,363,848
22	Base Rate Revenue				4,007,506
23	STAS				0
24	Total Flexible Rate and Negotiated Contract Service	264	11,704,985.6		4,007,506
25	Total Distribution Service	737,748	42,950,772.9		164,321,364
<b>26</b>	<b>Total Company Throughput</b>	<b>5,405,463</b>	<b>82,654,344.6</b>		<b>810,091,960</b>
<b>27</b>	<b>Other Operating Revenue</b>				
28	487 - Forfeited Discounts				912,164
29	488 - Miscellaneous Service Revenues				98,441
30	493 - Rent from Gas Property				0
31	495 - Prior Yr. Rate Refund - Net.				0
32	495 - Off System Sales				0
33	495 - Other Gas Revenues - Other				10,055
34	496 - Provision For Rate Refunds				0
35	Total Other Operating Revenue				1,020,660
<b>36</b>	<b>Total Company Revenue</b>				<b>811,112,620</b>

**Columbia Gas of Pennsylvania, Inc.**  
**Number of Bills**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 2  
Page 1 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>							
2	Total Rate Schedule RSS	3,980,435	0	22,641	(5,226)	0	58,006	4,055,856
3	<b><u>Rate Schedule CAP - Residential Sales Service CAF</u></b>							
4	Total Rate Schedule CAP	294,018	0	0	0	0	4,132	298,150
5	<b><u>Rate Schedule SGSS - Small General Sales Service ≤ 6,440 Therms Annually</u></b>							
6	<b>COMMERCIAL</b>							
7	Less Than 6,440 Therms Annually	277,172	0	2,451	(1,920)	0	1,834	279,537
8	<b>INDUSTRIAL</b>							
9	Less Than 6,440 Therms Annually	<u>261</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>262</u>
10	Total Rate Schedule SGSS ≤ 6,440 Therms	277,433	0	2,451	(1,920)	0	1,835	279,799
11	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>							
12	<b>COMMERCIAL</b>							
13	6,440 - 64,400 Therms Annually	32,281	0	0	0	0	88	32,369
14	<b>INDUSTRIAL</b>							
15	6,440 - 64,400 Therms Annually	<u>519</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>520</u>
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	32,800	0	0	0	0	89	32,889
17	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>							
18	<b>COMMERCIAL</b>							
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	<b>INDUSTRIAL</b>							
21	540,000 - 1,074,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22	Total Rate Schedule NSS	12	0	0	0	0	0	12
23	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>							
24	<b>COMMERCIAL</b>							
25	> 64,400 to ≤ 110,00 Therms Annually	447	0	0	0	0	2	449
26	>110,000 to ≤ 540,000 Therms Annually	423	0	0	0	0	1	424
27	>540,000 to ≤ 1,074,000 Therms Annually	24	0	0	0	0	0	24
28	>1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
29	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
31	Total Commercial Bills Under LGSS	906	0	0	0	0	3	909
32	<b>INDUSTRIAL</b>							
33	> 64,400 to ≤ 110,00 Therms Annually	50	0	0	0	0	0	50
34	>110,000 to ≤ 540,000 Therms Annually	48	0	0	0	0	0	48
35	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
36	>1,074,000 to ≤ 3,400,000 Therms Annually	2	0	0	0	0	0	2
37	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
38	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
39	Total Industrial Bills Under LGSS	100	0	0	0	0	0	100
40	Total Rate Schedule LGSS	1,006	0	0	0	0	3	1,009
41	<b><u>Tariff Sales Summary by Customer Class</u></b>							
42	Total Residential Sales	4,274,453	0	22,641	(5,226)	0	62,138	4,354,006
43	Total Commercial Sales	310,371	0	2,451	(1,920)	0	1,925	312,827
44	Total Industrial Sales	<u>880</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>882</u>
45	Total Tariff Sales	4,585,704	0	25,092	(7,146)	0	64,065	4,667,715

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended November 30, 2022

Exhibit No. 103  
Schedule No. 2  
Page 2 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>							
2	Total Rate Schedule RDS	594,054	0	0	0	0	4,351	598,405
3	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>							
4	Less Than 6,440 Therms Annually	91,979	0	0	0	0	348	92,327
5	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>							
6	6,440 - 64,400 Therms Annually	<u>12,817</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26</u>	<u>12,843</u>
7	Total Rate Schedule SCD	104,796	0	0	0	0	374	105,170
8	<b>Rate Schedule SGDS - Small General Distribution Services 6,440 Therms</b>							
9	<b>C O M M E R C I A L</b>							
10	Less Than 6,440 Therms Annually	11,266	0	0	0	0	<u>27</u>	11,293
11	Total Commercial Bills Under SGDS	11,266	0	0	0	0	27	11,293
12	<b>I N D U S T R I A L</b>							
13	Less Than 6,440 Therms Annually	<u>93</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>95</u>
14	Total Industrial Bills Under SGDS	93	0	0	0	0	2	95
15	Total Rate Schedule SGDS ≤ 6,440 Therms	11,359	0	0	0	0	29	11,388
16	<b>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>							
17	<b>C O M M E R C I A L</b>							
18	6,440 - 64,400 Therms Annually	16,429	0	0	0	0	<u>75</u>	16,504
19	Total Commercial Bills Under SGDS	16,429	0	0	0	0	75	16,504
20	<b>I N D U S T R I A L</b>							
21	6,440 - 64,400 Therms Annually	<u>420</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>420</u>
22	Total Industrial Bills Under SGDS	420	0	0	0	0	0	420
23	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,849	0	0	0	0	75	16,924
24	<b>Rate Schedule SDS - Small Distribution Service</b>							
25	<b>C O M M E R C I A L</b>							
26	> 64,400 to ≤ 110,000 Therms Annually	1,980	0	0	0	0	<u>7</u>	1,985
27	>110,000 to ≤ 540,000 Therms Annually	<u>1,557</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5</u>	<u>1,557</u>
28	Total Commercial Bills Under SDS	3,537	0	0	0	0	12	3,542
29	<b>I N D U S T R I A L</b>							
30	> 64,400 to ≤ 110,000 Therms Annually	153	0	0	0	0	2	155
31	>110,000 to ≤ 540,000 Therms Annually	864	0	0	0	0	1	865
32	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
32	Total Industrial Bills Under SDS	1,029	0	0	0	0	3	1,032
33	Total Rate Schedule SDS	4,566	0	0	0	0	<u>15</u>	4,574

**Columbia Gas of Pennsylvania, Inc.**  
**Number of Bills**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 2  
Page 3 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
<b>1</b>	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>							
<b>2</b>	<b>COMMERCIAL</b>							
3	> 540,000 to <= 1,074,000 Therms Annually	156	0	0	0	0	0	156
4	> 1,074,000 to <= 3,400,000 Therms Annually	108	0	0	0	0	0	108
5	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
6	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	Total Commercial Bills Under LDS	264	0	0	0	0	0	264
<b>8</b>	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>							
<b>9</b>	<b>INDUSTRIAL</b>							
10	> 540,000 to <= 1,074,000 Therms Annually	336	0	0	0	0	0	336
11	> 1,074,000 to <= 3,400,000 Therms Annually	216	0	0	0	0	1	217
12	> 3,400,000 to <= 7,500,000 Therms Annually	60	0	0	0	0	0	60
13	> 7,500,000 Therms Annually	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
14	Total Industrial Bills Under LDS	624	0	0	0	0	1	625
15	Total Rate Schedule LDS	888	0	0	0	0	1	889
<b>16</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class</u></b>							
<b>17</b>	<b>COMMERCIAL</b>							
18	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0
19	> 540,000 to <= 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
21	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
23	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
<b>24</b>	<b>INDUSTRIAL</b>							
25	> 274,000 to <= 540,000 Therms Annually	36	0	0	0	0	0	36
26	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
27	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
28	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
29	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
30	Industrial Bills Under MLDS - Class I	36	0	0	0	0	0	36
31	Total Rate Schedule MLDS - Class I	48	0	0	0	0	0	48
<b>32</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>							
<b>33</b>	<b>COMMERCIAL</b>							
34	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
35	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
37	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
<b>38</b>	<b>INDUSTRIAL</b>							
39	> 2,146,000 to <= 3,400,000 Therms Annually	24	0	0	0	0	1	25
40	> 3,400,000 to <= 7,500,000 Therms Annually	60	0	0	0	0	1	61
41	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
42	Industrial Bills Under MLDS - Class II	84	0	0	0	0	2	86
43	Total Rate Schedule MLDS - Class II	84	0	0	0	0	2	86

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended November 30, 2022

Exhibit No. 103  
Schedule No. 2  
Page 4 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	<b>Rate Schedule Flex and NCS</b>								
2	<b>COMMERCIAL</b>								
3	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36	0	0	0	0	0	36	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	12	0	0	0	0	0	12	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	24	0	0	0	0	0	24	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
8	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
10	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
15	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
18	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
19	Negotiated Contract Services	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>	
20	Total Commercial Bills Under Flex and NCS	84	0	0	0	0	0	84	
21	<b>INDUSTRIAL</b>								
22	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
23	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
24	SDS > 64,400 to ≤ 110,000 Therms Annually	0	0	0	0	0	0	0	
25	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
26	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
27	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
28	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
29	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
31	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
32	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
33	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
34	MDS-I > 7,500,000 Therms Annually	12	0	0	0	0	0	12	
35	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
36	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12	0	0	0	0	0	12	
37	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	Negotiated Contract Services	<u>144</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>144</u>	
39	Total Industrial Bills Under Flex and NCS	180	0	0	0	0	0	180	
40	Total Flex and NCS Bills	264	0	0	0	0	0	264	
41	<b>Distribution Service Summary by Customer Class</b>								
42	Total Residential	594,054	0	0	0	0	4,351	598,405	
43	Total Commercial	136,388	0	0	0	0	488	136,869	
44	Total Industrial	<u>2,466</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>2,474</u>	
45	Total Distribution Service	732,908	0	0	0	0	4,847	737,748	
46	Total Company Throughput	5,318,612	0	25,092	(7,146)	0	68,912	5,405,463	

**Columbia Gas of Pennsylvania, Inc.**  
**Volumes (Dth)**  
**For the 12 Months Ended November 30, 2022**

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>						
2	Total Rate Schedule RSS	27,631,368.4	0.0	228,893.0	(37,302.0)	0.0	27,822,959.4
3	<b><u>Rate Schedule CAP -Residential Sales Service CAP</u></b>						
4	Total Rate Schedule CAP	2,714,279.8	0.0	0.0	0.0	0.0	2,714,279.8
5	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>						
6	<b>COMMERCIAL</b>						
7	Less Than 6,440 Therms Annually	4,057,289.5	0.0	160,081.0	(95,421.0)	0.0	4,121,949.5
8	<b>INDUSTRIAL</b>						
9	Less Than 6,440 Therms Annually	<u>6,432.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,432.7</u>
10	Total Rate Schedule SGSS < 6,440 Therms	4,063,722.2	0.0	160,081.0	(95,421.0)	0.0	4,128,382.2
11	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>						
12	<b>COMMERCIAL</b>						
13	>6,440 to ≤ 64,400 Therms Annually	3,822,821.0	0.0	0.0	0.0	0.0	3,822,821.0
14	<b>INDUSTRIAL</b>						
15	>6,440 to ≤ 64,400 Therms Annually	<u>88,897.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>88,897.1</u>
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	3,911,718.1	0.0	0.0	0.0	0.0	3,911,718.1
17	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>						
18	<b>COMMERCIAL</b>						
19	540,000 - 1,074,000 Therms Annually	72,000.0	0.0	0.0	0.0	0.0	72,000.0
20	<b>INDUSTRIAL</b>						
21	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate Schedule NSS	72,000.0	0.0	0.0	0.0	0.0	72,000.0
23	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>						
24	<b>COMMERCIAL</b>						
25	> 64,400 <= 110,000 Therms Annually	333,642.0	0.0	0.0	0.0	0.0	333,642.0
26	> 110,000 to ≤ 540,000 Therms Annually	546,434.0	0.0	0.0	0.0	0.0	546,434.0
27	>540,000 to ≤ 1,074,000 Therms Annually	45,341.0	0.0	0.0	0.0	0.0	45,341.0
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	4,634.7	0.0	0.0	0.0	0.0	4,634.7
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
30	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total Commercial LGSS	930,051.7	0.0	0.0	0.0	0.0	930,051.7
32	<b>INDUSTRIAL</b>						
33	> 64,400 <= 110,000 Therms Annually	30,244.8	0.0	0.0	0.0	0.0	30,244.8
34	> 110,000 to ≤ 540,000 Therms Annually	93,054.9	0.0	0.0	0.0	0.0	93,054.9
35	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	880.8	0.0	0.0	0.0	0.0	880.8
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
38	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Total Industrial LGSS	124,180.5	0.0	0.0	0.0	0.0	124,180.5
40	Total Rate Schedule LGSS	1,054,232.2	0.0	0.0	0.0	0.0	1,054,232.2



Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
 For the 12 Months Ended November 30, 2022

Exhibit No. 103  
 Schedule No. 3  
 Page 2 of 12  
 Witness: J. Siegler

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
<b>1</b>	<b>Tariff Sales Summary by Customer Class</b>						
2	Total Residential Sales	30,345,648.2	0.0	228,893.0	(37,302.0)	0.0	30,537,239.2
3	Total Commercial Sales	8,882,162.2	0.0	160,081.0	(95,421.0)	0.0	8,946,822.2
4	Total Industrial Sales	<u>219,510.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>219,510.3</u>
5	Total Tariff Sales	39,447,320.7	0.0	388,974.0	(132,723.0)	0.0	39,703,571.7
<b>6</b>	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>						
7	Total Rate Schedule RDS	4,514,538.3	0.0	0.0	0.0	0.0	4,514,538.3
<b>8</b>	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>						
9	Less Than 6,440 Therms Annually	1,492,154.3	0.0	0.0	0.0	0.0	1,492,154.3
<b>10</b>	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>						
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,538,014.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,538,014.4</u>
12	Total Rate Schedule SCD	3,030,168.7	0.0	0.0	0.0	0.0	3,030,168.7
<b>13</b>	<b>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>						
<b>14</b>	<b>COMMERCIAL</b>						
15	Priority 1 - Aggregation						
16	Less Than 6,440 Therms Annually	50,442.4	0.0	0.0	0.0	0.0	50,442.4
17	All Other - Aggregation						
18	Less Than 6,440 Therms Annually	<u>240,315.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>240,315.1</u>
19	Total Commercial SGDS	290,757.5	0.0	0.0	0.0	0.0	290,757.5
<b>20</b>	<b>INDUSTRIAL</b>						
21	Priority 1 - Aggregation						
22	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
23	All Other - Aggregation						
24	Less Than 6,440 Therms Annually	<u>2,447.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,447.5</u>
25	Total Industrial SGDS	2,447.5	0.0	0.0	0.0	0.0	2,447.5
26	Total Rate Schedule SGDS ≤ 6,440 Therms	293,205.0	0.0	0.0	0.0	0.0	293,205.0
<b>27</b>	<b>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>						
<b>28</b>	<b>COMMERCIAL</b>						
29	Priority 1 - Aggregation						
30	>6,440 to ≤ 64,400 Therms Annually	643,813.2	0.0	0.0	0.0	0.0	643,813.2
31	All Other - Aggregation						
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,698,467.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,698,467.9</u>
33	Total Commercial SGDS	3,342,281.1	0.0	0.0	0.0	0.0	3,342,281.1
<b>34</b>	<b>INDUSTRIAL</b>						
35	Priority 1 - Aggregation						
36	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
37	All Other - Aggregation						
38	>6,440 to ≤ 64,400 Therms Annually	<u>79,180.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>79,180.0</u>
39	Total Industrial SGDS	79,180.0	0.0	0.0	0.0	0.0	79,180.0
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	3,421,461.1	0.0	0.0	0.0	0.0	3,421,461.1

**Columbia Gas of Pennsylvania, Inc.**  
**Volumes (Dth)**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 3  
Page 3 of 12  
Witness: J. Siegler

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
<b>1</b>	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>						
<b>2</b>	<b>COMMERCIAL</b>						
3	> 64,400 to ≤ 110,000 Therms Annually	1,471,832.5	0.0	0.0	0.0	0.0	1,471,832.5
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,712,896.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,712,896.9</u>
5	Total Commercial SDS	4,184,729.4	0.0	0.0	0.0	0.0	4,184,729.4
<b>6</b>	<b>INDUSTRIAL</b>						
7	> 64,400 to ≤ 110,000 Therms Annually	73,681.3	0.0	0.0	0.0	0.0	73,681.3
8	> 110,000 to ≤ 540,000 Therms Annually	1,631,329.6	0.0	0.0	0.0	0.0	1,631,329.6
9	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	<u>14,778.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>14,778.9</u>
9	Total Industrial SDS	1,719,789.8	0.0	0.0	0.0	0.0	1,719,789.8
10	Total Rate Schedule SDS	5,904,519.2	0.0	0.0	0.0	0.0	5,904,519.2
<b>11</b>	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>						
<b>12</b>	<b>COMMERCIAL</b>						
13	> 540,000 to ≤ 1,074,000 Therms Annually	1,002,100.0	0.0	0.0	0.0	0.0	1,002,100.0
14	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,333,929.0	0.0	0.0	0.0	0.0	1,333,929.0
15	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
16	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
17	Total Commercial LDS	2,336,029.0	0.0	0.0	0.0	0.0	2,336,029.0
<b>18</b>	<b>INDUSTRIAL</b>						
19	> 540,000 to ≤ 1,074,000 Therms Annually	2,173,932.8	0.0	0.0	0.0	0.0	2,173,932.8
20	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,533,445.5	(69,445.5)	0.0	0.0	0.0	3,464,000.0
21	> 3,400,000 to ≤ 7,500,000 Therms Annually	2,004,000.0	0.0	0.0	0.0	0.0	2,004,000.0
22	> 7,500,000 Therms Annually	<u>1,080,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,080,000.0</u>
23	Total Industrial LDS	8,791,378.3	(69,445.5)	0.0	0.0	0.0	8,721,932.8
24	Total Rate Schedule LDS	11,127,407.3	(69,445.5)	0.0	0.0	0.0	11,057,961.8
<b>25</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>						
<b>26</b>	<b>COMMERCIAL</b>						
27	Total Commercial MLDS - Class I	113,000.0	0.0	0.0	0.0	0.0	113,000.0
<b>28</b>	<b>INDUSTRIAL</b>						
29	Total Industrial MLDS - Class I	495,900.0	0.0	0.0	0.0	0.0	495,900.0
30	Total Rate Schedule MLDS - Class I	608,900.0	0.0	0.0	0.0	0.0	608,900.0
<b>31</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>						
<b>32</b>	<b>COMMERCIAL</b>						
33	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
35	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
36	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
<b>37</b>	<b>INDUSTRIAL</b>						
38	> 2,146,000 to ≤ 3,400,000 Therms Annually	643,598.5	0.0	0.0	0.0	0.0	643,598.5
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,771,434.7	0.0	0.0	0.0	0.0	1,771,434.7
40	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
41	Total Industrial MLDS - Class II	2,415,033.2	0.0	0.0	0.0	0.0	2,415,033.2
42	Total Rate Schedule MLDS - Class II	2,415,033.2	0.0	0.0	0.0	0.0	2,415,033.2

Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
 For the 12 Months Ended November 30, 2022

Exhibit No. 103  
 Schedule No. 3  
 Page 4 of 12  
 Witness: J. Siegler

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<b>Rate Schedule Flex and NCS</b>						
2	<b>COMMERCIAL</b>						
3	Total Commercial Flex and NCS	2,102,425.0	0.0	0.0	0.0	0.0	2,102,425.0
4	<b>INDUSTRIAL</b>						
5	Total Industrial Flex and NCS	<u>9,602,560.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>9,602,560.6</u>
6	Total Rate Schedule Flex and NCS	11,704,985.6	0.0	0.0	0.0	0.0	11,704,985.6
7	<b>Distribution Service Summary by Customer Class</b>						
8	Total Residential	4,514,538.3	0.0	0.0	0.0	0.0	4,514,538.3
9	Total Commercial	15,399,390.7	0.0	0.0	0.0	0.0	15,399,390.7
10	Total Industrial	<u>23,106,289.4</u>	<u>(69,445.5)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,036,843.9</u>
11	Total Distribution Service	43,020,218.4	(69,445.5)	0.0	0.0	0.0	42,950,772.9
12	<b>Total Company Throughput</b>	82,467,539.1	(69,445.5)	388,974.0	(132,723.0)	0.0	82,654,344.6

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 4  
Page 1 of 18  
Witness: J. Siegler

Line No.		Bills from New Customers (1) <i>(Ex 103, Sch 4)</i>	Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i>	Adjusted Bills (4=1+2+3)
1	<b>RESIDENTIAL</b>				
2	Rate Schedule RSS	22,641	(5,226)	0	17,415
3	<b>COMMERCIAL</b>				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	2,451	(1,920)	0	531
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
20	Flex	0	0	0	0
21	Rate Schedule LDS				
22	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	<b>INDUSTRIAL</b>				
28	Rate Schedule SGSS				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	Rate Schedule LGSS				
32	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
40	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
43	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	(12)	(12)
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
45	> 7,500,000 Therms Annually	0	0	0	0
46	Flex	0	0	0	0
47	Rate Schedule MLDS II				
48	Flex	0	0	0	0
49	Total	25,092	(7,146)	(12)	17,934

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 4  
Page 2 of 18  
Witness: J. Siegler

Line No.		Volumes from New Customers (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Dth
1	<b>RESIDENTIAL</b>				
2	<b>Rate Schedule RS</b>				
3	All Gas Consumed	228,893.0	(37,302.0)	0.0	191,591.0
4	Total	228,893.0	(37,302.0)	0.0	191,591.0
5	<b>COMMERCIAL</b>				
6	<b>Rate Schedule SGSS</b>				
7	Less Than 6,440 Therms Annually	160,081.0	(95,421.0)	0.0	64,660.0
8	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
9	Total	160,081.0	(95,421.0)	0.0	64,660.0
10	<b>Rate Schedule SGDS</b>				
11	Priority 1 - Aggregation	0.0	0.0	0.0	0.0
12	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
13	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
14	Subtotal				
15	All Other - Aggregation				
16	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
17	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
18	Subtotal	0.0	0.0	0.0	0.0
19	Total	0.0	0.0	0.0	0.0
20	<b>Rate Schedule SDS - Small Distribution Service</b>				
21	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
22	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
23	Flexed Deliveries	0.0	0.0	0.0	0.0
24	Total	0.0	0.0	0.0	0.0
25	<b>Rate Schedule LGS</b>				
26	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
27	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
28	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
29	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
30	Total	0.0	0.0	0.0	0.0
31	<b>INDUSTRIAL</b>				
32	<b>Rate Schedule SGSS</b>				
33	Total	0.0	0.0	0.0	0.0
34	<b>Rate Schedule SDS - Small Distribution Service</b>				
35	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
36	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
37	Flexed Deliveries	0.0	0.0	0.0	0.0
38	Total	0.0	0.0	0.0	0.0
39	<b>Rate Schedule LDS</b>				
40	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
41	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	(69,445.5)	(69,445.5)
42	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
43	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
44	Flex	0.0	0.0	0.0	0.0
45	Total	0.0	0.0	(69,445.5)	(69,445.5)
46	<b>Rate Schedule MLDS II</b>				
47	Flexed Deliveries	0.0	0.0	0.0	0.0
48	Total	388,974.0	(132,723.0)	(69,445.5)	186,805.5

Columbia Gas of Pennsylvania, Inc.  
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition  
 For the 12 Months Ended November 30, 2022  
 Determination of Attrition

Exhibit No. 103  
 Schedule No. 4  
 Page 3 of 18  
 Witness: J. Siegler

		<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1	<b>Heating Customers</b>		
2	Half of UPC	42.83	298.19
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	7.14	49.70
5	Change in Dth - First Block		
6	Dth/Customer/Mo	7.14	49.70
7	No. of Mos	6	6
8	Change in Customers	<u>(871)</u>	<u>(320)</u>
9	Change in Dth - First Block	<u>(37,302)</u>	<u>(95,421)</u>
10	Change in Dth - Second Block		
11	Dth/Customer/Mo	0.00	0.00
12	No. of Mos	6	6
13	Change in Customers	<u>0</u>	<u>0</u>
14	Change in Dth - Second Block	<u>0</u>	<u>0</u>

**Columbia Gas of Pennsylvania, Inc.**  
**Adjustment to Bills and Dth Generated By New Construction**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 4  
Page 10 of 18  
Witness: J. Siegler

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4) (Dth)
					U.P.C. 12.17 (Dth)	U.P.C. 16.23 (Dth)	U.P.C. 16.62 (Dth)	U.P.C. 13.92 (Dth)	U.P.C. 8.80 (Dth)	U.P.C. 4.31 (Dth)	U.P.C. 2.21 (Dth)	U.P.C. 1.30 (Dth)	U.P.C. 1.22 (Dth)	U.P.C. 1.22 (Dth)	U.P.C. 1.98 (Dth)	U.P.C. 5.67 (Dth)	
1	<b>RESIDENTIAL</b>																
2	<b>Rate Schedule RSS</b>																
3	<b>First Block Usage per Customer</b>				12.17	16.23	16.62	13.92	8.80	4.31	2.21	1.30	1.22	1.22	1.98	5.67	
4	<b>First Month First Block Usage per Customer</b>				6.09	8.11	8.31	6.96	4.40	2.16	1.10	0.65	0.61	0.61	0.99	2.84	
5	Dec	421	0	0	2,562	0	0	0	0	0	0	0	0	0	0	0	2,562
6	Jan	356	1	356	4,333	2,888	0	0	0	0	0	0	0	0	0	0	7,221
7	Feb	270	2	540	3,286	4,381	2,243	0	0	0	0	0	0	0	0	0	9,910
8	Mar	262	3	786	3,189	4,251	4,353	1,824	0	0	0	0	0	0	0	0	13,617
9	Apr	261	4	1,044	3,177	4,235	4,337	3,633	1,149	0	0	0	0	0	0	0	16,531
10	May	224	5	1,120	2,726	3,635	3,722	3,118	1,972	483	0	0	0	0	0	0	15,656
11	June	235	6	1,410	2,860	3,813	3,905	3,271	2,068	1,014	259	0	0	0	0	0	17,190
12	July	240	7	1,680	2,921	3,894	3,988	3,341	2,112	1,035	529	156	0	0	0	0	17,976
13	Aug	305	8	2,440	3,712	4,949	5,068	4,246	2,684	1,315	673	397	187	0	0	0	23,231
14	Sept	345	9	3,105	4,199	5,598	5,733	4,803	3,036	1,488	761	449	422	210	0	0	26,699
15	Oct	488	10	4,880	5,939	7,918	8,109	6,793	4,295	2,105	1,076	636	598	594	484	0	38,547
16	Nov	<u>480</u>	11	<u>5,280</u>	<u>5,842</u>	<u>7,788</u>	<u>7,976</u>	<u>6,682</u>	<u>4,225</u>	<u>2,070</u>	<u>1,059</u>	<u>625</u>	<u>588</u>	<u>584</u>	<u>952</u>	<u>1,362</u>	<u>39,753</u>
17	Total	3,887		22,641	44,746	53,350	49,434	37,711	21,541	9,510	4,357	2,263	1,795	1,388	1,436	1,362	228,893

**Columbia Gas of Pennsylvania, Inc.**  
**Adjustment to Bills and Dth Generated By New Construction**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 4  
Page 11 of 18  
Witness: J. Siegler

Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4)
					U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	
					77.00	101.01	103.20	85.58	58.19	33.55	21.61	16.81	16.35	17.71	22.26	43.11	
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)
1	<b>COMMERCIAL</b>																
2	<b>Rate Schedule SGSS (Less Than 644 Dth Annually)</b>																
3	<b>First Block Usage per Customer</b>				77.00	101.01	103.20	85.58	58.19	33.55	21.61	16.81	16.35	17.71	22.26	43.11	
4	<b>First Month First Block Usage per Customer</b>				38.50	50.51	51.60	42.79	29.09	16.78	10.81	8.40	8.17	8.86	11.13	21.56	
5	Dec	31	0	0	1,194	0	0	0	0	0	0	0	0	0	0	0	1,194
6	Jan	49	1	49	3,773	2,475	0	0	0	0	0	0	0	0	0	0	6,248
7	Feb	35	2	70	2,695	3,535	1,806	0	0	0	0	0	0	0	0	0	8,036
8	Mar	23	3	69	1,771	2,323	2,373	984	0	0	0	0	0	0	0	0	7,451
9	Apr	18	4	72	1,386	1,818	1,858	1,540	524	0	0	0	0	0	0	0	7,126
10	May	19	5	95	1,463	1,919	1,961	1,626	1,106	319	0	0	0	0	0	0	8,394
11	June	18	6	108	1,386	1,818	1,858	1,540	1,047	604	194	0	0	0	0	0	8,447
12	July	23	7	161	1,771	2,323	2,373	1,968	1,338	772	497	193	0	0	0	0	11,235
13	Aug	33	8	264	2,541	3,333	3,405	2,824	1,920	1,107	713	555	270	0	0	0	16,668
14	Sept	48	9	432	3,696	4,849	4,953	4,108	2,793	1,610	1,037	807	785	425	0	0	25,063
15	Oct	57	10	570	4,389	5,758	5,882	4,878	3,317	1,912	1,232	958	932	1,010	635	0	30,903
16	Nov	<u>51</u>	11	<u>561</u>	<u>3,927</u>	<u>5,152</u>	<u>5,263</u>	<u>4,365</u>	<u>2,968</u>	<u>1,711</u>	<u>1,102</u>	<u>857</u>	<u>834</u>	<u>903</u>	<u>1,135</u>	<u>1,099</u>	<u>29,316</u>
17	Total	405		2,451	29,992	35,303	31,732	23,833	15,013	8,035	4,775	3,370	2,821	2,338	1,770	1,099	160,081



Columbia Gas of Pennsylvania, Inc.  
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers  
 For the 12 Months Ended November 30, 2022

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2020				2021							Total (Dth)	
					Dec (Dth)	Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)		Nov (Dth)
<b>1 Customers who are projected to begin service between December 1, 2019 and November 30, 2020</b>																	
2	N/A	LG-1-Comm															
3	Test Year Volumes			0	0	0	0	0	0	0	0	0	0	0	0	0	0.0
4	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	2,046.5	0.0	0.0	0.0	0.0	0.0	0.0
<b>5 Large General Sales &gt;64,400 to &lt;= 110,000 Comm</b>				<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2,046.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
6	New customer #1	TIB-Comm															
7	Test Year Volumes			0	0	0	0	0	0	0	0	0	0	0	0	0	0.0
8	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	2,046.5	0.0	0.0	0.0	0.0	0.0	0.0
<b>9 SDS &gt;110,00 to &lt;= 540,000 Comm</b>				<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2,046.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>10 Total customers who have been added</b>				<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4,093.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>11 Customers who are projected to become inactive between December 1, 2019 and November 30, 2020</b>																	
12	N/A	TIF-Comm															
13	Test Year Volumes			0	0	0	0	0	0	0	0	0	0	0	0	0	0.0
14	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15	N/A	TIF-Comm															
16	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18	N/A	TIF-Comm															
19	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>21 LDS &gt; 1,074,000 to ≤ 3,400,000 Therms Annually - Comm</b>				<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
22	N/A	TIF-IND															
23	Test Year Volumes			0	0	0	0	0	0	0	0	0	0	0	0	0	0.0
24	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	12984528-1	TIF-IND															
26	Test Year Volumes			12	5,371.5	8,984.1	9,382.1	9,327.8	7,731.1	6,417.3	5,871.4	3,872.4	4,404.7	4,690.5	2,880.8	511.8	69,445.5
27	All Gas Consumed			(12)	(5,371.5)	(8,984.1)	(9,382.1)	(9,327.8)	(7,731.1)	(6,417.3)	(5,871.4)	(3,872.4)	(4,404.7)	(4,690.5)	(2,880.8)	(511.8)	(69,445.5)
<b>28 LDS &gt; 1,074,000 to ≤ 3,400,000 Therms Annually - Ind</b>				<b>(12)</b>	<b>(5,371.5)</b>	<b>(8,984.1)</b>	<b>(9,382.1)</b>	<b>(9,327.8)</b>	<b>(7,731.1)</b>	<b>(6,417.3)</b>	<b>(5,871.4)</b>	<b>(3,872.4)</b>	<b>(4,404.7)</b>	<b>(4,690.5)</b>	<b>(2,880.8)</b>	<b>(511.8)</b>	<b>(69,445.5)</b>
29	N/A	872-IND															
30	Test Year Volumes			0	0	0	0	0	0	0	0	0	0	0	0	0	0.0
31	All Gas Consumed			0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>32 Flex LDS &gt; 1,074,000 to ≤ 3,400,000 Therms Annually - Ind</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>33 Total customers who have been removed</b>				<b>(12)</b>	<b>(5,371.5)</b>	<b>(8,984.1)</b>	<b>(9,382.1)</b>	<b>(9,327.8)</b>	<b>(7,731.1)</b>	<b>(6,417.3)</b>	<b>(5,871.4)</b>	<b>(3,872.4)</b>	<b>(4,404.7)</b>	<b>(4,690.5)</b>	<b>(2,880.8)</b>	<b>(511.8)</b>	<b>(69,445.5)</b>

**Columbia Gas of Pennsylvania, Inc.**  
**Gas Cost Revenue Per Pro Forma Future Test Year**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 5  
Page 1 of 3  
Witness: J. Siegler

<b><u>Line</u></b> <b><u>No.</u></b>		<b><u>Total Gas Cost</u></b> <b>\$</b>
<b>1</b>	<b>Sales Revenue Summary by Rate Class</b>	
2	Total Residential Sales	161,567,591
3	Total Comm/Ind Sales	<u>49,095,237</u>
4	Total Sales Revenue	210,662,828
<b>5</b>	<b>Distribution Revenue Summary by Customer Class</b>	
6	Total Residential Distribution (Choice)	8,597,231
7	Commercial Distribution (Choice)	5,344,926
8	Comm/Ind Priority 1 Distribution	<u>1,385,241</u>
9	Total Distribution Revenue	15,327,398
<b>10</b>	<b>Total Throughput Revenue</b>	225,990,226

Columbia Gas of Pennsylvania, Inc.  
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice  
Per Pro Forma Future Test Year  
For the 12 Months Ended November 30, 2022

Exhibit No. 103  
Schedule No. 6  
Page 1 of 3

Witness: J. Siegler

<u>Line No.</u>		<u>Revenue</u> \$
1	<b><u>Residential Sales Service</u></b>	
2	Rider USP	34,996,723
3	Merchant Function Charge	1,468,395
4	Gas Procurement Charge	332,522
5	Customer Choice	26,813
6	<b><u>Comm/Ind Sales Service</u></b>	
7	Merchant Function Charge	78,501
8	Gas Procurement Charge	100,106
9	Customer Choice	7,871
10	<b>Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary</b>	
11	Residential Rider USP	34,996,723
12	Residential Merchant Function Charge	1,468,395
13	Residential Gas Procurement Charge	332,522
14	Residential Customer Choice	26,813
15	Comm/Ind Merchant Function Charge	78,501
16	Comm/Ind Gas Procurement Charge	100,106
17	Comm/Ind Customer Choice	7,871
18	<b>Total Tariff - Rider USP</b>	<b>34,996,723</b>
19	<b>Total Tariff - Merchant Function Charge</b>	<b>1,546,896</b>
20	<b>Total Tariff - Gas Procurement Charge</b>	<b>432,628</b>
21	<b>Total Tariff - Customer Choice</b>	<b>34,684</b>
22	<b><u>Residential Distribution Service (Choice)</u></b>	
23	Rider USP	6,225,992
24	Customer Choice	4,770
25	<b><u>Small General Distribution Service (Choice)</u></b>	
26	Customer Choice	6,564
27	<b>Rider USP and Storage Interest Transportation Summary</b>	
28	Residential Rider USP	6,225,992
29	Residential Customer Choice	4,770
30	Comm/Ind Customer Choice	6,564
31	<b>Total Transportation - Rider USP</b>	<b>6,225,992</b>
32	<b>Total Transportation - Customer Choice</b>	<b>11,334</b>

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 7  
Page 1 of 11  
Witness: J. Siegler

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) Dth	<u>Base Rate</u> (3) \$/Dth	<u>Revenue</u> (4) \$	<u>Average Rate</u> (5) \$/Dth
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
<b>1</b>	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
2	Customer Charge	4,055,856		25.47	103,302,652	
3	Commodity Charge:					
4	All Gas Consumed		27,822,959.4	8.7254	242,766,450	
5	Rider USP - Universal Service Plan		27,822,959.4	1.4189	39,477,997	
6	Rider CC		27,822,959.4	0.0010	27,823	
7	Gas Procurement Charge		27,822,959.4	0.0113	<u>314,399</u>	
8	Subtotal				385,889,321	
9	STAS				<u>0</u>	
10	Base Rate Revenue				385,889,321	
11	Gas Cost		27,822,959.4	5.4943	152,867,686	
12	Merchant Function Charge		27,822,959.4	0.0474	<u>1,318,808</u>	
13	Total Rate Schedule RSS	4,055,856	27,822,959.4		540,075,815	19.4112
<b>14</b>	<b><u>Rate Schedule CAP - Residential Sales Service CAP</u></b>					
15	Customer Charge	298,150		25.47	7,593,881	
16	Commodity Charge:					
17	All Gas Consumed		2,714,279.8	8.7254	23,683,177	
18	Redistribution of CAP Shortfall resulting from proposed rates				(3,675,618)	
19	Gas Procurement Charge		2,714,279.8	0.0113	<u>30,671</u>	
20	Subtotal				27,632,111	
21	STAS				<u>0</u>	
22	Base Rate Revenue				27,632,111	
23	Gas Cost		2,714,279.8	5.4943	14,913,068	
24	Merchant Function Charge		2,714,279.8	0.0474	<u>128,657</u>	
25	Total Rate Schedule CAP	298,150	2,714,279.8		42,673,836	
<b>26</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>					
27	Customer Charge:					
28	≤ 6,440 Therms Annually	279,799		30.00	8,393,970	
29	Commodity Charge:					
30	≤ 6,440 Therms Annually		4,128,382.2	5.4497	22,498,444	
31	Rider CC		4,128,382.2	0.0010	4,128	
32	Gas Procurement Charge		4,128,382.2	0.0113	<u>46,651</u>	
33	Subtotal				30,943,193	
34	STAS				<u>0</u>	
35	Base Rate Revenue				30,943,193	
36	Gas Cost		4,128,382.2	5.4943	22,682,570	
37	Merchant Function Charge		4,128,382.2	0.0138	<u>56,972</u>	
38	Total Rate Schedule SGSS	279,799	4,128,382.2		53,682,735	13.0033
<b>39</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>					
40	Customer Charge:					
41	> 6,440 to ≤ 64,400 Therms Annually	32,889		60.00	1,973,340	
42	Commodity Charge:					
43	> 6,440 to ≤ 64,400 Therms Annually		<u>3,911,718.1</u>	4.7467	18,567,752	
44	Rider CC		3,911,718.1	0.0010	3,912	
45	Gas Procurement Charge		3,911,718.1	0.0113	<u>44,202</u>	
46	Subtotal				20,589,206	
47	STAS				<u>0</u>	
48	Base Rate Revenue				20,589,206	
49	Gas Cost		3,911,718.1	5.4943	21,492,153	
50	Merchant Function Charge		3,911,718.1	0.0138	<u>53,982</u>	
51	Total Rate Schedule SGSS	32,889	3,911,718.1		42,135,341	10.7716

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 7  
Page 2 of 11  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
<b>1</b>	<b>Rate Schedule NSS - Negotiated Sales Service</b>					
2	Customer Charge					
3	>540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	>540,000 to ≤ 1,074,000 Therms Annually		72,000.0	0.0937	<u>6,746</u>	
6	Subtotal		72,000.0		20,534	
7	STAS				0	
8	Base Rate Revenue				20,534	
9	Gas Cost - Commodity		72,000.0	(workpaper)	513,691	
10	Gas Cost - Demand		<u>660.0</u>		<u>9,077</u>	
11	Total Rate Schedule NSS	12	72,000.0		543,302	7.5459
<b>12</b>	<b>Rate Schedule LGSS - Large General Sales Service</b>					
13	Customer Charge:					
14	≤ 110,000 Therms Annually	499		290.00	144,710	
15	> 110,000 to ≤540,000 Therms Annually	472		940.00	443,680	
16	> 540,000 to ≤1,074,000 Therms Annually	24		2,419.00	58,056	
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	14		3,759.00	52,626	
18	> 3,400,000 to ≤7,500,000 Therms Annually	0		7,248.00	0	
19	> 7,500,000. Therms Annually	0		10,728.00	0	
20	Commodity Charge:					
21	≤ 110,000 Therms Annually		363,886.8	3.3081	1,203,774	
22	> 110,000 to ≤540,000 Therms Annually		639,488.9	3.0928	1,977,811	
23	> 540,000 to ≤1,074,000 Therms Annually		45,341.0	1.8048	81,831	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,515.5	1.6010	8,830	
25	> 3,400,000 to ≤7,500,000 Therms Annually		0.0	1.4367	0	
26	> 7,500,000. Therms Annually		0.0	0.8548	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		1,003,375.7	0.0113	11,338	
28	Gas Procurement - > 540,000 Therms Annually		50,856.5	0.0113	575	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				3,983,231	
32	Gas Cost - ≤ 540,000 Therms Annually		1,003,375.7	5.4943	5,512,847	
33	Gas Cost - > 540,000 Therms Annually		<u>50,856.5</u>	5.4943	<u>279,421</u>	
34	Total Rate Schedule LGSS	1,009	1,054,232.2		9,775,499	9.2726
<b>35</b>	<b>Tariff Sales Summary by Rate Class</b>					
36	Base Rate Revenue				373,670,542	
37	STAS				0	
38	Rider USP				39,477,997	
39	Merchant Function Charge				1,447,465	
40	Gas Procurement Charge				345,070	
41	Rider CC				27,823	
42	Gas Cost				<u>167,780,754</u>	
43	Total Residential Sales	4,354,006	30,537,239.2		582,749,651	
44	Base Rate Revenue				51,433,506	
45	STAS				0	
46	Merchant Function Charge				110,954	
47	Gas Procurement Charge				90,853	
48	Rider CC				8,040	
49	Gas Cost				<u>44,174,723</u>	
50	Total Small General Sales	312,688	8,040,100.3		95,818,076	
51	Base Rate Revenue				20,534	
52	STAS				0	
53	Gas Cost				522,768	
54	Total Negotiated Sales	12	72,000.0		543,302	
55	Base Rate Revenue				3,971,318	
56	STAS				0	
57	Gas Procurement Charge				11,913	
58	Gas Cost				<u>5,792,268</u>	
59	Total Large General Sales	1,009	1,054,232.2		9,775,499	
60	Total Tariff Sales	4,667,715	39,703,571.7		688,886,528	

Columbia Gas of Pennsylvania, Inc.  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 7  
Page 3 of 11  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
<b>1</b>	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>					
2	Customer Charge	598,405		25.47	15,241,375	
3	Commodity Charge:					
4	All Gas Consumed		4,514,538.3	8.7254	39,391,152	
5	Rider USP - Universal Service Plan		4,514,538.3	1.4189	6,405,678	
6	Rider CC		4,514,538.3	0.0010	<u>4,515</u>	
7	Subtotal				61,042,720	
8	STAS				<u>0</u>	
9	Base Rate Revenue				61,042,720	
10	Gas Cost		4,514,538.3	1.8023	<u>8,136,552</u>	
11	Total Rate Schedule RDS	598,405	4,514,538.3		69,179,272	15.3237
<b>12</b>	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>					
13	Customer Charge					
14	≤ 6,440 Therms Annually	92,327		30.00	2,769,810	
15	Commodity Charge:					
16	≤ 6,440 Therms Annually		1,492,154.3	5.4497	8,131,793	
17	Rider CC		1,492,154.3	0.0010	1,492	
18	Subtotal				10,903,095	
19	STAS				<u>0</u>	
20	Base Rate Revenue				10,903,095	
21	Gas Cost		1,492,154.3	1.8023	<u>2,689,310</u>	
22	Total Rate Schedule SCD	92,327	1,492,154.3		13,592,405	9.1092
<b>23</b>	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>					
24	Customer Charge					
25	> 6,440 to ≤ 64,400 Therms Annually	12,843		60.00	770,580	
26	Commodity Charge:					
27	> 6,440 to ≤ 64,400 Therms Annually		1,538,014.4	4.7467	7,300,493	
28	Rider CC		1,538,014.4	0.0010	<u>1,538</u>	
29	Subtotal				8,072,611	
30	STAS				<u>0</u>	
31	Base Rate Revenue				8,072,611	
32	Gas Cost		1,538,014.4	1.8023	<u>2,771,963</u>	
33	Total Rate Schedule SCD	12,843	1,538,014.4		10,844,574	7.0510
<b>34</b>	<b>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>					
35	Customer Charge:					
36	≤ 6,440 Therms Annually	11,388		30.00	341,640	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	≤ 6,440 Therms Annually		50,442.4	5.3413	269,428	
40	All Other - Aggregation					
41	≤ 6,440 Therms Annually		<u>242,762.6</u>	5.3413	1,296,668	
42	Rider CC		293,205.0	0.0010	<u>293</u>	
43	Subtotal				1,908,029	
44	STAS				<u>0</u>	
45	Subtotal				1,908,029	
46	Priority 1 Gas Cost		50,442.4	2.0851	<u>105,177</u>	
47	Total Rate Schedule SGDS	11,388	293,205.0		2,013,206	6.8662

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 7  
Page 4 of 11  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
<b>1</b>	<b><u>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</u></b>					
2	Customer Charge:					
3	> 6,440 to ≤ 64,400 Therms Annually	16,924		60.00	1,015,440	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	> 6,440 to ≤ 64,400 Therms Annually		643,813.2	4.6384	2,986,263	
7	All Other - Aggregation					
8	> 6,440 to ≤ 64,400 Therms Annually		<u>2,777,647.9</u>	4.6384	12,883,842	
9	Rider CC		3,421,461.1	0.0010	3,421	
10	Subtotal				16,888,966	
11	STAS				0	
12	Subtotal				16,888,966	
13	Priority 1 Gas Cost		643,813.2	2.0851	<u>1,342,415</u>	
14	Total Rate Schedule SGDS	16,924	3,421,461.1		18,231,381	5.3285
<b>15</b>	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>					
16	Customer Charge:					
17	> 64,400 to ≤ 110,000 Therms Annually	2,140		290.00	620,600	
18	> 110,000 to ≤ 540,000 Therms Annually	2,434		940.00	2,287,960	
19	Commodity Charge:					
20	> 64,400 to ≤ 110,000 Therms Annually		1,545,513.8	3.3081	5,112,714	
21	> 110,000 to ≤ 540,000 Therms Annually		4,344,226.5	3.0928	13,435,824	
22	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>14,778.9</u>	2.6289	<u>38,852</u>	
23	Subtotal		5,904,519.2		21,495,950	
24	STAS				0	
25	Total Rate Schedule SDS	4,574	5,904,519.2		21,495,950	3.6406
<b>26</b>	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>					
27	Customer Charge:					
28	> 540,000 to ≤ 1,074,000 Therms Annually	492		2,419.00	1,190,148	
29	> 1,074,000 to ≤ 3,400,000 Therms Annually	325		3,759.00	1,221,675	
30	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		7,248.00	434,880	
31	> 7,500,000 Therms Annually	<u>12</u>		10,728.00	<u>128,736</u>	
32	Total	889			2,975,439	
33	Commodity Charge:					
34	> 540,000 to ≤ 1,074,000 Therms Annually		3,176,032.8	1.8048	5,732,104	
35	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,797,929.0	1.6010	7,681,484	
36	> 3,400,000 to ≤ 7,500,000 Therms Annually		2,004,000.0	1.4367	2,879,147	
37	> 7,500,000 Therms Annually		<u>1,080,000.0</u>	0.8548	<u>923,184</u>	
38	Total Deliveries		11,057,961.8		17,215,919	
39	Subtotal				20,191,358	
40	STAS				0	
41	Total Rate Schedule LDS	889	11,057,961.8		20,191,358	1.8260
<b>42</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>					
43	Customer Charge:					
44	> 274,000 to ≤ 540,000 Therms Annually	36		469.34	16,896	
45	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
46	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
47	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
48	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
49	Total	48			30,684	
50	Commodity Charge:					
51	All Gas Consumed		608,900.0	0.0937	<u>57,054</u>	
52	Subtotal				87,738	
53	STAS				0	
54	Total Rate Schedule MLDS - Class I	48	608,900.0		87,738	0.1441

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2022**

Exhibit No. 103  
Schedule No. 7  
Page 5 of 11  
Witness: J. Siegler

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) Dth	<u>Base Rate</u> (3) \$/Dth	<u>Revenue</u> (4) \$	<u>Average Rate</u> (5) \$/Dth
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
<b>1</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	25		2,050.00	51,250	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	61		4,096.00	249,856	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	86			301,106	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		643,598.5	0.4479	288,268	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,771,434.7	0.3874	686,254	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		2,415,033.2		974,522.0	
12	Subtotal				1,275,628	
13	STAS				<u>0</u>	
14	Total Rate Schedule MLDS - Class II	86	2,415,033.2		1,275,628	0.5282
<b>15</b>	<b><u>Flexible Rate and Negotiated Contract Services</u></b>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		30.00	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36		60.00	2,160	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		290.00	3,480	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	24		940.00	22,560	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12		2,419.00	29,028	
22	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0		3,759.00	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		7,248.00	0	
24	LDS > 7,500,000 Therms Annually	0		10,728.00	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	12		7,322.00	87,864	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12		4,096.00	49,152	
32	MDS-II > 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
33	Total Flex Customer Charge	108			194,244	
34	Negotiated Contract Service Customer Charge:	156		<i>(workpaper)</i>	1,324,432	
35	Commodity Charge:					
36	All Gas Consumed		11,704,985.6	<i>(workpaper)</i>	<u>2,483,535</u>	
37	Subtotal				4,002,211	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	264	11,704,985.6		4,002,211	



Columbia Gas of Pennsylvania, Inc.  
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes  
For the 12 Months Ended November 30, 2022

Exhibit No. 103  
Schedule No. 7  
Page 6 of 11  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>		
<b>1</b>	<b>Distribution Service Summary by Rate Class</b>				
2	Base Rate Revenue				54,632,527
3	STAS				0
4	Rider USP				6,405,678
5	Rider CC				4,515
6	Gas Cost				<u>8,136,552</u>
7	Total Residential Distribution Service	598,405	4,514,538.3		69,179,272
8	Base Rate Revenue				37,765,957
9	STAS				0
10	Rider CC				6,744
11	Gas Cost				<u>6,908,865</u>
12	Total Small Distribution Service (SCD & SGDS)	133,482	6,744,834.8		44,681,566
13	Base Rate Revenue				21,495,950
14	STAS				0
15	Total Small Distribution Service (SDS)	4,574	5,904,519.2		21,495,950
16	Base Rate Revenue				20,191,358
17	STAS				0
18	Total Large Distribution Service	889	11,057,962		20,191,358
19	Base Rate Revenue				1,363,366
20	STAS				0
21	Total Main Line Distribution Service	134	3,023,933		1,363,366
22	Base Rate Revenue				4,002,211
23	STAS				0
24	Total Flexible Rate and Negotiated Contract Service	264	11,704,985.6		4,002,211
22	Total Distribution Service	737,748	42,950,772.9		160,913,723
<b>23</b>	<b>Total Company Throughput</b>	5,405,463	82,654,344.6		849,800,251
<b>24</b>	<b>Other Operating Revenue</b>				
25	487 - Forfeited Discounts				912,164
26	488 - Miscellaneous Service Revenues				98,441
27	493 - Rent from Gas Property				0
28	495 - Prior Yr. Rate Refund - Net.				0
29	495 - Off System Sales				0
30	495 - Other Gas Revenues - Other				10,055
31	496 - Provision For Rate Refunds				0
32	Total Other Operating Revenue				1,020,660
<b>33</b>	<b>Total Company Revenue</b>				850,820,911

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
E. GAS UTILITIES

17. State whether any adjustments have been made to expenses in order to present such expenses on a basis comparable to the manner in which revenues are presented in this proceeding (i.e., accrued, billed, or cash).

Response: See Exhibit No. 104 Schedule 1 Page 2 and Exhibit No. 104 Schedule 2 for Operations and Maintenance Expense adjustments comparable to the normal level of revenues reported for the twelve months ending December 31, 2023, as shown in Exhibit No. 103.

**Columbia Gas of Pennsylvania, Inc.**  
**Summary Statement of Operations and Maintenance Expense at Present Rates**  
FTY = Future Test Year TME November 30, 2022, FPFTY = Fully Projected Future Test Year TME December 31, 2023

Line No.	Cost Element Description	Normalized HTY	Budget &	Normalized FTY	Budget &	Normalized FPFTY
		Twelve Months Ended	Rate Making	Twelve Months Ended	Rate Making	Twelve Months Ended
		November 30, 2021	Adjustments	November 30, 2022	Adjustments	December 31, 2023
		(1)	(2)	(3)=(1)+(2)	(4)	(5)=(3)+(4)
		\$	\$	\$	\$	\$
		Exh 4, Sch1, Pg 2	Exh 104, Sch1, Pg 3	Exh 104, Sch1, Pg 3	Exh 104, Sch1, Pg 4	Exh 104, Sch1, Pg 4
		Column 5	Columns 2 & 5	Column 7	Columns 2 & 5	Column 7
1	Labor	36,507,407	(601,006)	35,906,401	813,565	36,719,966
2	Incentive Compensation	1,186,045	1,418,955	2,605,000	(35,000)	2,570,000
3	Pension	(12,903)	14,903	2,000	(2,000)	-
4	Pension Deferral Amortization	844,977	-	844,977	-	844,977
5	OPEB	-	-	-	-	-
6	Other Employee Benefits	6,974,756	397,244	7,372,000	551,000	7,923,000
7	Outside Services	25,151,180	3,398,969	28,550,149	1,110,056	29,660,205
8	Building Leases	2,436,607	(727,588)	1,709,019	13,158	1,722,176
9	Other Rent and Leases	435,496	8,504	444,000	-	444,000
10	Corporate Insurance	6,032,366	166,634	6,199,000	475,000	6,674,000
11	Injuries and Damages	327,676	13,042	340,718	7,666	348,384
12	Employee Expenses	1,054,873	(522,873)	532,000	136,000	668,000
13	Company Memberships	497,264	(24,750)	472,514	(708)	471,806
14	Utilities and Fuel Used in Company Operations	2,160,296	(87,866)	2,072,430	48,060	2,120,490
15	Advertising	399,294	288,038	687,332	(4,020)	683,312
16	Fleet & Other Clearing	6,401,041	(4,342,041)	2,059,000	(281,000)	1,778,000
17	Materials & Supplies	7,086,515	437,065	7,523,580	119,968	7,643,548
18	Other O&M	831,013	1,867,987	2,699,000	267,000	2,966,000
19	PUC, OCA, OSBA Fees	2,386,816	184	2,387,000	-	2,387,000
20	NCSC	65,915,569	6,156,117	72,071,686	(1,401,326)	70,670,360
21	NCSC OPEB costs Amortization	90,313	(313)	90,000	(45,000)	45,000
22	<b>Operation and Maintenance Expense from Budget</b>	<u>166,706,602</u>	<u>7,861,205</u>	<u>174,567,807</u>	<u>1,772,419</u>	<u>176,340,225</u>
23	Rate Case Expense	1,254,200	-	1,254,200	-	1,254,200
24	Uncollectible Accounts	7,170,994	147,859	7,318,853	(3,346)	7,315,507
25	Uncollectible Accounts -Unbundled-gas	1,503,648	54,771	1,558,419	23,152	1,581,571
26	Total Rider USP	41,231,122	975,780	42,206,902	(8,558)	42,198,344
27	Interest on Customer Deposits	100,416	-	100,416	-	100,416
28	COVID-19 Amortization	-	1,115,849	1,115,849	(103,758)	1,012,091
29	Other Adjustments	-	501,408	501,408	15,311,613	15,813,021
30	<b>Total Operation and Maintenance Expense</b>	<u><u>217,966,981</u></u>	<u><u>10,656,872</u></u>	<u><u>228,623,853</u></u>	<u><u>16,991,522</u></u>	<u><u>245,615,375</u></u>

Columbia Gas of Pennsylvania, Inc.  
Statement of Operations and Maintenance Expense at Present Rates  
FTY = Future Test Year TME November 30, 2022

Line No.	Cost Element Description	Witnesses Paloney & Bly		Witness Miller		Normalized FTY Twelve Months Ended November 30, 2022 (6)=(3)+(4) \$	
		Normalized HTY Twelve Months Ended November 30, 2021 (1) \$ Exh 4, Sch1, Pg 2	Difference (2)=(3)-(1) \$	Budgeted Twelve Months Ended November 30, 2022 (3) \$ Exh 104, Sch1, Pg 5	Rate Making Adjustments (4) \$		Reference (Statement No. 4) (Exhibit 104 Schedule 2) (5)
1	Labor	36,507,407	(1,116,407)	35,391,000	515,401	Exh. 104, Sch. 2, Pg. 1	35,906,401
2	Incentive Compensation	1,186,045	1,418,955	2,605,000			2,605,000
3	Pension	(12,903)	14,903	2,000			2,000
4	Pension Deferral Amortization	844,977	(844,977.0)	-	844,977	Exh. 104, Sch. 2, Pg. 2	844,977
5	OPEB	-	(1,653,000)	(1,653,000)	1,653,000	Exh. 104, Sch. 2, Pg. 3	-
6	Other Employee Benefits	6,974,756	397,244	7,372,000			7,372,000
7	Outside Services	25,151,180	3,529,820	28,681,000	(130,851)	Exh. 104, Sch. 2, Pg. 4	28,550,149
8	Building Leases	2,436,607	84,393	2,521,000	(811,981)	Exh. 104, Sch. 2, Pg. 5	1,709,019
9	Other Rent and Leases	435,496	8,504	444,000			444,000
10	Corporate Insurance	6,032,366	166,634	6,199,000			6,199,000
11	Injuries and Damages	327,676	39,324	367,000	(26,282)	Exh. 104, Sch. 2, Pg. 7	340,718
12	Employee Expenses	1,054,873	(522,873)	532,000			532,000
13	Company Memberships	497,264	6,736	504,000	(31,486)	Exh. 104, Sch. 2, Pg. 14	472,514
14	Utilities and Fuel Used in Company Operations	2,160,296	531,704	2,692,000	(619,570)	Exh. 104, Sch. 2, Pg. 8	2,072,430
15	Advertising	399,294	466,706	866,000	(178,668)	Exh. 104, Sch. 2, Pg. 9	687,332
16	Fleet & Other Clearing	6,401,041	(4,342,041)	2,059,000			2,059,000
17	Materials & Supplies	7,086,515	438,485	7,525,000	(1,420)	Exh. 104, Sch. 2, Pg. 13	7,523,580
18	Other O&M	831,013	1,867,987	2,699,000			2,699,000
19	PUC, OCA, OSBA Fees	2,386,816	184	2,387,000			2,387,000
20	NCSC	65,915,569	6,307,431	72,223,000	(151,314)	Exh. 104, Sch. 2, Pg. 10	72,071,686
21	NCSC OPEB costs Amortization	90,313	(313)	90,000			90,000
22	<b>Operation and Maintenance Expense from Budget</b>	166,706,602	6,799,398	173,506,000	1,061,807		174,567,807
23	Rate Case Expense	1,254,200		1,254,200	-	Exh. 104, Sch. 2, Pg. 14	1,254,200
24	Uncollectible Accounts	7,170,994		7,170,994	147,859	Exh. 104, Sch. 2, Pg. 15	7,318,853
25	Uncollectible Accounts -Unbundled-gas	1,503,648		1,503,648	54,771	Exh. 104, Sch. 2, Pg. 15	1,558,419
26	Total Rider USP	41,231,122		41,231,122	975,780	Exh. 104, Sch. 2, Pg. 16	42,206,902
27	Interest on Customer Deposits	100,416		100,416			100,416
28	COVID-19 Amortization	-		-	1,115,849	Exh. 104, Sch. 2, Pg. 17	1,115,849
29	Other Adjustments	-		-	501,408	Exh. 104, Sch. 2, Pg. 18	501,408
30	<b>Total Operation and Maintenance Expense</b>	217,966,981		224,766,380	3,857,474		228,623,853

Columbia Gas of Pennsylvania, Inc.  
Statement of Operations and Maintenance Expense at Present Rates

FPFTY = Fully Projected Future Test Year TME December 31, 2023

Line No.	Cost Element Description	Witnesses Paloney & Bly		Witness Miller		Normalized FPFTY Twelve Months Ended December 31, 2023 (6)=(3)+(4) \$	
		Normalized FTY Twelve Months Ended November 30, 2022 (1) \$ Exh 104, Sch1, Pg 3	Difference (2)=(3)-(1) \$	Budgeted Twelve Months Ended December 31, 2023 (3) \$ Exh 104, Sch1, Pg 6	Rate Making Adjustments (4) \$		Reference (Statement No. 4) (Exhibit 104 Schedule 2) (5)
1	Labor	35,906,401	368,599	36,275,000	444,966	Exh. 104, Sch. 2, Pg. 1	36,719,966
2	Incentive Compensation	2,605,000	(35,000)	2,570,000			2,570,000
3	Pension	2,000	(2,000)	-			-
4	Pension Deferral Amortization	844,977	(844,977)	-	844,977	Exh. 104, Sch. 2, Pg. 2	844,977
5	OPEB	-	(1,769,000)	(1,769,000)	1,769,000	Exh. 104, Sch. 2, Pg. 3	-
6	Other Employee Benefits	7,372,000	551,000	7,923,000			7,923,000
7	Outside Services	28,550,149	1,243,851	29,794,000	(133,795)	Exh. 104, Sch. 2, Pg. 4	29,660,205
8	Building Leases	1,709,019	815,981	2,525,000	(802,824)	Exh. 104, Sch. 2, Pg. 5	1,722,176
9	Other Rent and Leases	444,000	-	444,000			444,000
10	Corporate Insurance	6,199,000	475,000	6,674,000			6,674,000
11	Injuries and Damages	340,718	25,282	366,000	(17,616)	Exh. 104, Sch. 2, Pg. 7	348,384
12	Employee Expenses	532,000	136,000	668,000			668,000
13	Company Memberships	472,514	31,486	504,000	(32,194)	Exh. 104, Sch. 2, Pg. 14	471,806
14	Utilities and Fuel Used in Company Operations	2,072,430	681,570	2,754,000	(633,510)	Exh. 104, Sch. 2, Pg. 8	2,120,490
15	Advertising	687,332	178,668	866,000	(182,688)	Exh. 104, Sch. 2, Pg. 9	683,312
16	Fleet & Other Clearing	2,059,000	(281,000)	1,778,000			1,778,000
17	Materials & Supplies	7,523,580	121,420	7,645,000	(1,452)	Exh. 104, Sch. 2, Pg. 13	7,643,548
18	Other O&M	2,699,000	267,000	2,966,000			2,966,000
19	PUC, OCA, OSBA Fees	2,387,000	-	2,387,000			2,387,000
20	NCSC	72,071,686	(1,191,686)	70,880,000	(209,640)	Exh. 104, Sch. 2, Pg. 10	70,670,360
21	NCSC OPEB costs Amortization	90,000	(45,000)	45,000			45,000
22	<b>Operation and Maintenance Expense from Budget</b>	174,567,807	727,193	175,295,000	1,045,225		176,340,225
23	Rate Case Expense	1,254,200		1,254,200	-	Exh. 104, Sch. 2, Pg. 14	1,254,200
24	Uncollectible Accounts	7,318,853		7,318,853	(3,346)	Exh. 104, Sch. 2, Pg. 15	7,315,507
25	Uncollectible Accounts -Unbundled-gas	1,558,419		1,558,419	23,152	Exh. 104, Sch. 2, Pg. 15	1,581,571
26	Total Rider USP	42,206,902		42,206,902	(8,558)	Exh. 104, Sch. 2, Pg. 16	42,198,344
27	Interest on Customer Deposits	100,416		100,416			100,416
28	COVID-19 Amortization	1,115,849		1,115,849	(103,758)	Exh. 104, Sch. 2, Pg. 17	1,012,091
29	Other Adjustments	501,408		501,408	15,311,613	Exh. 104, Sch. 2, Pg. 18	15,813,021
30	<b>Total Operation and Maintenance Expense</b>	228,623,853		229,351,047	16,264,328		245,615,375

Columbia Gas of Pennsylvania, Inc.  
Operations and Maintenance Expense Budget Data  
FTY = Future Test Year TME November 30, 2022

Line No.	Cost Element Description	December	January	February	March	April	May	June	July	August	September	October	November	Total
		<u>2021</u> (1) \$000	<u>2022</u> (2) \$000	<u>2022</u> (3) \$000	<u>2022</u> (4) \$000	<u>2022</u> (5) \$000	<u>2022</u> (6) \$000	<u>2022</u> (7) \$000	<u>2022</u> (8) \$000	<u>2022</u> (9) \$000	<u>2022</u> (10) \$000	<u>2022</u> (11) \$000	<u>2022</u> (12) \$000	<u>2021</u> (13)=(1) thru (12) \$000
1	Labor	2,848	2,834	2,825	2,897	3,115	3,074	3,014	3,043	2,988	2,987	3,028	2,739	35,391
2	Incentive Compensation	313	204	204	209	209	209	209	209	209	209	209	209	2,605
3	Pension	2	-	-	-	-	-	-	-	-	-	-	-	2
4	Pension Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
5	OPEB	(123)	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(1,653)
6	Other Employee Benefits	566	506	780	537	649	531	482	752	530	618	743	676	7,372
7	Outside Services (Net of Deferred Credits)	1,470	1,821	1,759	2,268	2,439	2,660	2,798	2,772	2,959	2,829	2,764	2,142	28,681
8	Building Leases	207	207	236	188	229	210	176	224	201	224	212	206	2,521
9	Other Rent and Leases	37	37	37	37	37	37	37	37	37	37	37	37	444
10	Corporate Insurance	495	502	502	502	502	502	503	536	536	536	536	545	6,199
11	Injuries and Damages	31	31	31	31	31	31	31	31	31	31	31	31	367
12	Employee Expenses	75	81	64	57	43	16	61	31	36	17	32	19	532
13	Company Memberships	42	42	42	42	42	42	42	42	42	42	42	42	504
14	Utilities and Fuel Used in Company Operations	259	241	234	231	228	222	218	215	211	206	208	220	2,692
15	Advertising	72	72	72	72	72	72	72	72	72	72	72	72	866
16	Fleet	426	150	159	144	163	148	143	150	141	153	141	141	2,059
17	Materials and Supplies	544	661	645	673	705	580	665	646	618	617	639	532	7,525
18	Other O&M	301	127	195	731	152	139	155	116	139	145	292	209	2,699
19	PUC, OCA, OSBA Fees	199	199	199	199	199	199	199	199	199	199	199	199	2,387
20	NCSC	7,761	5,960	5,789	5,864	5,809	5,658	5,684	5,960	5,744	6,242	5,875	5,876	72,223
21	NCSC OPEB costs Amortization	8	8	8	8	8	8	8	8	8	8	8	8	90
22	<b>Operation and Maintenance Expense from Budget</b>	<b>15,532</b>	<b>13,542</b>	<b>13,641</b>	<b>14,550</b>	<b>14,494</b>	<b>14,199</b>	<b>14,357</b>	<b>14,903</b>	<b>14,563</b>	<b>15,034</b>	<b>14,929</b>	<b>13,762</b>	<b>173,506</b>

Columbia Gas of Pennsylvania, Inc.  
Operations and Maintenance Expense Budget Data  
FPPTY = Fully Projected Future Test Year TME December 31, 2023

Line No.	Cost Element Description	January 2023 (1) \$000	February 2023 (2) \$000	March 2023 (3) \$000	April 2023 (4) \$000	May 2023 (5) \$000	June 2023 (6) \$000	July 2023 (7) \$000	August 2023 (8) \$000	September 2023 (9) \$000	October 2023 (10) \$000	November 2023 (11) \$000	December 2023 (12) \$000	Total 2022 (13)=(1) thru (12) \$000
1	Labor	2,920	2,912	2,981	3,206	3,163	3,101	3,131	3,074	3,074	3,116	2,819	2,778	36,275
2	Incentive Compensation	209	209	215	215	215	215	215	215	215	215	215	215	2,570
3	Pension	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Pension Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
5	OPEB	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(1,769)
6	Other Employee Benefits	545	838	568	694	566	512	807	561	661	797	724	651	7,923
7	Outside Services (Net of Deferred Credits)	1,802	1,756	2,326	2,508	2,765	2,909	2,838	3,038	2,899	2,828	2,211	1,914	29,794
8	Building Leases	214	262	189	233	228	150	272	202	218	205	201	150	2,525
9	Other Rent and Leases	37	37	37	37	37	37	37	37	37	37	37	37	444
10	Corporate Insurance	546	546	546	546	546	544	566	566	566	566	569	569	6,674
11	Injuries and Damages	31	31	31	31	31	31	31	31	31	31	31	31	366
12	Employee Expenses	81	64	57	43	16	61	31	36	17	32	19	212	668
13	Company Memberships	42	42	42	42	42	42	42	42	42	42	42	42	504
14	Utilities and Fuel Used in Company Operations	245	240	237	234	228	224	221	217	211	213	225	259	2,754
15	Advertising	72	72	72	72	72	72	72	72	72	72	72	72	866
16	Fleet	150	159	144	163	148	143	150	141	153	141	141	145	1,778
17	Materials and Supplies	671	655	683	717	590	675	656	629	627	650	541	553	7,645
18	Other O&M	167	237	795	187	180	197	164	184	196	192	220	246	2,966
19	PUC, OCA, OSBA Fees	199	199	199	199	199	199	199	199	199	199	199	199	2,387
20	NCSC	5,895	5,934	5,817	6,629	5,687	5,673	5,975	5,763	6,238	5,055	5,981	6,233	70,880
21	NCSC OPEB costs Amortization	8	8	8	8	8	8	-	-	-	-	-	-	45
22	<b>Operation and Maintenance Expense from Budget</b>	<b>13,685</b>	<b>14,053</b>	<b>14,799</b>	<b>15,617</b>	<b>14,574</b>	<b>14,646</b>	<b>15,258</b>	<b>14,857</b>	<b>15,309</b>	<b>14,242</b>	<b>14,098</b>	<b>14,158</b>	<b>175,295</b>

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23**  
**Labor Adjustment Summary (Normal Pay Only)**

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<b><u>FTY Adjustment</u></b>			
1	FTY Total Labor Adjustment		993,418
2	O&M Percentage	O&M Factor	52.54%
3	FTY O&M Labor Annualization Adjustment	Ln 1 x Ln 2	<u>521,933</u>
4	Lobbying Adjustment		<u>(6,532)</u>
5	FTY O&M Labor Adjustment		<u><u>515,401</u></u>
<b><u>FPFTY Adjustment</u></b>			
6	FPFTY Total Labor Adjustment		859,729
7	O&M Percentage	O&M Factor	52.54%
8	FPFTY O&M Labor Annualization Adjustment	Ln 6 x Ln 7	<u>451,694</u>
9	Lobbying Adjustment		<u>(6,728)</u>
10	FPFTY O&M Labor Adjustment		<u><u>444,966</u></u>



**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23**  
**Prepaid Pension Deferral Amortization Adjustment**

<b>Line No.</b>	<b><u>Description</u></b>	<b><u>Reference</u></b>	<b><u>Amount</u></b> (1) \$
1	Pension Prepayment		8,449,772
2	Amortization Period in Years		10
3	Annual Amortization Expense for Prepaid Pension	Per Final Order R-2018-2647577	844,977
<b><u>FTY Adjustment</u></b>			
4	Annual Prepaid Pension Amortization per Final Order	Ln. 3	844,977
5	FTY Prepaid Pension Amortization Per Budget	Exh. 104, Sch. 1, Pg. 3, Ln. 4	-
6	FTY Pension Amortization Adjustment	Ln. 4 less Ln. 5	844,977
<b><u>FPFTY Adjustment</u></b>			
7	Annual Prepaid Pension Amortization per Final Order	Ln. 3	844,977
8	FPFTY Prepaid Pension Amortization Per Budget	Exh. 104, Sch. 1, Pg. 4, Ln. 4	-
9	FPFTY Pension Amortization Adjustment	Ln. 7 less Ln. 8	844,977

Columbia Gas of Pennsylvania, Inc.  
 FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23  
 OPEB Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
	<b><u>FTY Adjustment</u></b>		
1	FTY OPEB Credits Per Budget	Exh. 104, Sch. 1, Pg. 3, Ln. 5	(1,653,000)
2	FTY Adjustment to Remove OPEB Credits		1,653,000
3	FTY Adjusted OPEB		-
	<b><u>FPFTY Adjustment</u></b>		
4	FPFTY OPEB Credits Per Budget	Exh. 104, Sch. 1, Pg. 4, Ln. 5	(1,769,000)
5	FPFTY Adjustment to Remove OPEB Credits		1,769,000
6	FPFTY Adjusted OPEB		-

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22**  
**Outside Services Adjustment**

<b><u>Line No.</u></b>	<b><u>Description</u></b>		<b><u>Amount</u></b>
			(1)
			\$
1	HTY Lobbying Adjustment to Outside Services	Exh. 4, Sch. 2, Pg. 8, Ln. 2	(125,842)
2	<b><u>FTY Adjustment</u></b>		
3	2022 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 6	<u>3.9800%</u>
4	FTY Lobbying Adjustment to Outside Services 1/		(130,851)
5	Total FTY Adjustments to Outside Services		<u><u>(130,851)</u></u>
6	<b><u>FPFTY Adjustment</u></b>		
7	2023 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 12	2.2500%
8	FPFTY Lobbying Adjustment to Outside Services		<u><u>(133,795)</u></u>

1/ Lobby Adjustments also included in the Labor, NCSC Adjustments and Other Lobbying.

**Columbia Gas of Pennsylvania, Inc.**  
**Building Leases Adjustment**  
FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23

Line No.	Lease Number	Type of Property						<u>Adjustment</u>
								\$
1		Total Building Lease expense per Budget (Ex104, Sch 1, Pg 3, Ln 8)						2,521,000
2								
3								
4			<u>Annual</u>					
5			<u>Rental</u>	<u>CAM</u>	<u>Charged to</u>	<u>Charged to</u>	<u>Net</u>	
6			(1)	(2)	Other Comp.	A/C 107	Rental	
7		<u>Building Leases</u>	\$	\$	(3)	(4)	(5=1-2-3)	
8	B251	Uniontown MOD Site	-	-	-	-	-	
9	B255	Charleroi Operating Center	33,630	-	5,429	9,558	18,643	
10	B257	Gettysburg Fire Training	12,490	-	-	-	12,490	
11	B266	Alpine Point Operating Center	528,660	90,374	110,588	-	327,699	
12	B268	CPA Headquarters (Canonsburg)	698,220	-	392,797	-	305,423	
13	B269	Greencastle MOD	30,000	-	10,155	-	19,845	
14	B270	Harrisburg Office	23,757	-	6,357	-	17,400	
15	B271	Neville Island	47,561	-	-	-	47,561	
16	B276	Greensburg Weld Training	30,391	5,191	14,850	-	10,350	
17	B277	Connellsville Construction Office	-	-	-	-	-	
18	B279	York Operating Center	863,221	132,000	122,553	-	608,669	
19	B282	New Castle MOD	316,083	37,716	42,495	39,913	195,958	
20	B283	South Pittsburgh Construction Office	52,257	-	1,426	47,527	3,304	
21	B284	Horning Road Construction Services MOD	79,800	-	-	-	79,800	
22	B285	Cranberry IRP Office	-	-	-	-	-	
23	B288	Monaca Training Center	-	-	-	-	-	
24	B289	Washington Construction Services Office	62,279	6,432	275	51,941	3,631	
25	B292	York Construction MOD	-	-	-	-	-	
26	B297	Somerset MOD	40,704	-	4,632	10,226	25,846	
27	B631	Washington Parking	3,600	-	-	-	3,600	
28		McNeilly Road	22,800	-	-	-	22,800	
29		Canonsburg Storage	6,000	-	-	-	6,000	
30		Subtotal Building Leases	2,851,454	271,713	711,558	159,165	1,709,019	
31								
32		Total Annual Building Lease TME 11-30-2022						1,709,019
33		Total Building Lease Adjustment (Ln 32 less Ln 1)						(811,981)

**Columbia Gas of Pennsylvania, Inc.**  
**Building Leases Adjustment**  
FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23

Line No.	Lease Number	Type of Property						Adjustment
								\$
1		Total Building Lease expense per Budget (Ex104, Sch 1, Pg 4, Ln 8)						2,525,000
2								
3								
4			<b>Annual</b>					
5			<u>Rental</u>	<u>CAM</u>	<u>Charged to</u>	<u>Charged to</u>	<u>Net</u>	
6			(1)	(2)	(3)	(4)	(5=1-2-3)	
7		<u>Building Leases</u>	\$	\$	\$	\$	\$	
8	B251	Uniontown MOD Site 1/	-	-	-	-	-	
9	B255	Charleroi Operating Center	33,630	-	5,429	9,558	18,643	
10	B257	Gettysburg Fire Training	12,865	-	-	-	12,865	
11	B266	Alpine Point Operating Center	514,906	90,374	110,588	-	313,945	
12	B268	CPA Headquarters (Canonsburg)	706,948	-	392,797	-	314,151	
13	B269	Greencastle MOD	30,600	-	10,155	-	20,445	
14	B270	Harrisburg Office	28,240	-	6,357	-	21,882	
15	B271	Neville Island	48,024	-	-	-	48,024	
16	B276	Greensburg Weld Training	30,391	5,191	-	-	25,200	
17	B277	Connellsville Construction Office 1/	-	-	-	-	-	
18	B279	York Operating Center	863,221	132,000	122,553	-	608,669	
19	B282	New Castle MOD	316,083	37,716	42,495	39,913	195,958	
20	B283	South Pittsburgh Construction Office	53,302	-	1,426	47,527	4,350	
21	B284	Horning Road Construction Services MOD	79,800	-	-	-	79,800	
22	B285	Cranberry IRP Office	-	-	-	-	-	
23	B287	Monaca Training Center	-	-	-	-	-	
24	B288	Washington Construction Services Office	-	-	-	-	-	
25	B289	York Construction MOD	-	-	-	-	-	
26	B292	Somerset MOD	40,704	-	4,632	10,226	25,846	
27	B297	Washington Parking	3,600	-	-	-	3,600	
28	B631	McNeilly Road	22,800	-	-	-	22,800	
29		Canonsburg Storage	6,000	-	-	-	6,000	
30		Subtotal Building Leases	2,791,113	265,280	696,432	107,224	1,722,176	
31								
32		Total Annual Building Lease TME 12-31-2023						1,722,176
33		Total Building Lease Adjustment (Ln 33 less Ln 1)						(802,824)

1/ Rents and Leases Expense for Uniontown and Connellsville are being eliminated with the construction of a new owned facility, the Uniontown Operations Center.

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23**  
**Adjustment to Injuries and Damages**

<b><u>Line No.</u></b>	<b><u>Description</u></b>	<b><u>Reference</u></b>	<b><u>Amount</u></b> <b>(1)</b> <b>\$</b>
1	HTY Normalized Injuries and Damages	Exh. 4, Sch. 1, Pg. 2, Ln. 11	327,676
<b><u>FTY Adjustment</u></b>			
2	2022 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 6	3.9800%
3	FTY Incremental Adjustment for Injuries and Damages	Ln 1 x Ln 2	13,042
4	FTY Injuries and Damages	Ln 1 + Ln 3	340,718
5	FTY Injuries and Damages Per the Budget Expense	Exh. 104, Sch. 1, Pg. 3, Ln. 11	367,000
6	FTY Adjustment for Injuries and Damages	Ln 4 - Ln 5	<u>(26,282)</u>
<b><u>FPFTY Adjustment</u></b>			
7	2023 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 12	2.2500%
8	FPFTY Incremental Adjustment for Injuries and Damages	Ln 4 x Ln 7	7,666
9	FPFTY Injuries and Damages	Ln 4 + Ln 8	348,384
10	FPFTY Injuries and Damages Per the Budget Expense	Exh. 104, Sch. 1, Pg. 4, Ln. 11	366,000
11	FPFTY Adjustment for Injuries and Damages	Ln 9 - Ln 10	<u>(17,616)</u>

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23**  
**Adjustment to Gas Used in Company Operations**

<b>Line No.</b>	<b><u>Description</u></b>	<b><u>Reference</u></b>	<b><u>Amount</u></b> (1) \$
1	HTY Gas Used in Company Operations	Exh. 4, Sch. 2, Pg. 14, Ln. 2	(595,855)
<b><u>FTY Adjustment</u></b>			
2	2022 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 6	3.9800%
3	FTY Incremental Gas Used in Company Operations	Ln 1 x Ln 2	(23,715)
4	FTY Adjustment for Gas Used in Company Operations	Ln 1 + Ln 3	<u>(619,570)</u>
<b><u>FPFTY Adjustment</u></b>			
5	2023 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 12	2.2500%
6	FPFTY Incremental Gas Used in Company Operations	Ln 4 x Ln 5	(13,940)
7	FPFTY Adjustment for Gas Used in Company Operations	Ln 4 + Ln 6	<u>(633,510)</u>

Columbia Gas of Pennsylvania, Inc.  
FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23  
Advertising Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Advertising Adjustment for Non-Recoverable Expense	Exh. 4, Sch. 2, Pg. 15, Ln 27	(171,829)
<b><u>FTY Adjustment</u></b>			
2	2022 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 6	3.9800%
3	FTY Incremental Advertising Adjustment	Ln 1 x Ln 2	(6,839)
4	FTY Adjustment for Advertising	Ln 1 + Ln 3	<u>(178,668)</u>
<b><u>FPFTY Adjustment</u></b>			
5	2023 Average Inflation Index	Exh. 104, Sch. 2, Pg. 19, Ln. 12	2.2500%



**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23**  
**NCSC**  
**Summary of Adjustments**

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<b><u>FTY Adjustment</u></b>			
1	Labor Annualization	Exh. 104, Sch. 2, Pg. 13, Ln. 1	172,026
2	Non-Recoverable	Exh. 104, Sch. 2, Pg. 14, Ln. 12	(323,340)
			(323,340)
3	Total FTY Adjustment for NCSC	Ln 1 + Ln 2	(151,314)
			(151,314)
<b><u>FPFTY Adjustment</u></b>			
4	Labor Annualization	Exh. 104, Sch. 2, Pg. 13, Ln. 2	120,975
5	Non-Recoverable	Exh. 104, Sch. 2, Pg. 14, Ln. 15	(330,615)
			(330,615)
6	Total FPFTY Adjustment for NCSC	Ln 4 + Ln 5	(209,640)
			(209,640)

Columbia Gas of Pennsylvania, Inc.  
FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23  
NCSC  
Labor Annualization Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
	<u>FTY Adjustment</u>		
1	FTY Labor Annualization Adjustment	3% of Dec 2021 - Feb 2022 Labor	<u>172,026</u>
	<u>FPFTY Adjustment</u>		
2	FPFTY Labor Annualization Adjustment	3% of Jan 2023 - Feb 2023 Labor	<u>120,975</u>

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23**  
**NCSC**  
**Adjustment for Non-Recoverable Items**

<b><u>Line No.</u></b>	<b><u>Description</u></b>	<b><u>Reference</u></b>	<b><u>Amount</u></b>
			(1)
			\$
1	<u>HTY Adjustments for Non-Recoverable Items:</u>		
2	Lobbying Charges		(22,754)
3	Advertising		(113,894)
4	Charitable Contributions		-
5	Other Non-Recoverable Charges		(174,316)
6	HTY Total Adjustment for Non-Recoverable Items	Exh. 4, Sch. 2, Pg. 19, Ln. 11	<u>(310,964)</u>
	<b><u>FTY Adjustment</u></b>		
7	2022 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 6	3.9800%
8	FTY Incremental Adjustment for Non-Recoverable Items	Ln 6 x Ln 7	<u>(12,376)</u>
9	FTY Adjustment for Non-Recoverable Items	Ln 6 + Ln 8	(323,340)
	<b><u>FPFTY Adjustment</u></b>		
10	2023 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 12	2.2500%
11	FPFTY Incremental Adjustment for Non-Recoverable Items	Ln 12 x Ln 13	(7,275)
12	FPFTY Adjustment for Non-recoverable Items	Ln 9 + Ln 14 +15	<u><u>(330,615)</u></u>

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23**  
**Other Adjustments to Lobbying 1\_/**

<b>Line No.</b>	<b>Description</b>	<b>Reference</b>	<b>Amount (1) \$</b>
2	HTY Adjustment to Company Memberships	Exh. 4, Sch. 2, Pg. 13, Ln 32	(30,281)
3	HTY Adjustment to Materials and Supplies	Exh. 4, Sch. 2, Pg. 16, Ln 2	(1,365)
<b><u>FTY Adjustment 1/</u></b>			
4	2022 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 6	3.9800%
6	FTY Adjustment to Company Memberships	(Ln 2 x Ln 4) + Ln 2	(31,486)
7	FTY Adjustment to Materials and Supplies	(Ln 3 x Ln 4) + Ln 3	(1,420)
<b><u>FPFTY Adjustment 1/</u></b>			
8	2023 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 12	2.2500%
10	FPFTY Adjustment to Company Memberships	(Ln 6 x Ln 8) + Ln 6	(32,194)
11	FPFTY Adjustment to Materials and Supplies	(Ln 7 x Ln 8) + Ln 7	(1,452)

1/ Lobby Adjustments also included in the Labor, NCSC Adjustments and Outside Services.

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23**  
**Rate Case Expense**

<b><u>Line</u></b> <b><u>No.</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b> <b>(1)</b> <b>\$</b>
1	Gannett Fleming	45,000
2	Moul and Associates	65,000
3	Concentric Energy Advisors	35,000
4	Green Efficiency Group	159,200
5	Post and Schell	900,000
6	Legal Notices	20,000
7	Travel Expense	5,000
8	Miscellaneous: Supplies, Courier, etc.	25,000
9	Total Rate Case Expense	<u>1,254,200</u>
10	12 Month Normalization	<u>1,254,200</u>
11	<b><u>FTY Rate Case Expense</u></b>	<u>1,254,200</u>
12	<b><u>FPFTY Rate Case Expense</u></b>	<u>1,254,200</u>

Columbia Gas of Pennsylvania, Inc.  
FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23  
Adjustment To Uncollectible Accounts Expense

Line No.	Description	Detail (1) \$	Adjustment (2) \$	Base Rate Uncoll (3) \$	Unbundled Uncoll (4) \$
<b><u>FTY Adjustment</u></b>					
1	<b>Normal Charge-Offs Recovered Through Base Rates (DIS Billed)</b>				
2	Total Annualized DIS Revenue	750,640,038			
3	<u>Adjustments to Annualized Revenue:</u>				
4	CAP Revenue Exh. 103, Sch. 1, Pg. 1, Ln. 24	42,737,974			
5	Annualized DIS Revenue adjusted (Ln 2 - Ln 4)	<u>707,902,064</u>			
6	Uncollectible Accounts Average Write-off Rate (Exh. 4, Sch. 2, Pg. 26), Ln. 10)	<b>0.0125403</b>			
7	Total Annualized DIS Uncollectible Accounts	8,877,272	<b>8,877,272</b>		
8	<b>Total FTY Annualized DIS &amp; GMB/GTS Uncollectible Expense</b>		<b>8,877,272</b>	<b>7,318,853</b>	<b>1,558,419 [1]</b>
9	Total Uncollectible		8,674,642	7,170,994	1,503,648
10	Total Per HTY		<u>8,674,642</u>	<u>7,170,994</u>	<u>1,503,648</u>
11	Total FTY Adjustments for Uncollectible Expense		<b>202,630</b>	<b>147,859</b>	<b>54,771</b>
<b><u>FPFTY Adjustment</u></b>					
12	<b>Normal Charge-Offs Recovered Through Base Rates (DIS Billed)</b>				
13	Total Annualized DIS Revenue	753,025,062			
14	<u>Adjustments to Annualized Revenue:</u>				
15	CAP Revenue Exh. 103, Sch. 1, Pg. 13, Ln. 24	43,543,597			
16	Annualized DIS Revenue adjusted (Ln 13 - Ln 15)	<u>709,481,465</u>			
17	Uncollectible Accounts Average Write-off Rate (Exh. 4, Sch. 2, Pg. 26)	<b>0.0125403</b>			
18	Total Annualized DIS Uncollectible Accounts	8,897,078	<b>8,897,078</b>		
19	<b>Total FPFTY Annualized DIS &amp; GMB/GTS Uncollectible Expense</b>		<b>8,897,078</b>	<b>7,315,507</b>	<b>1,581,571 [2]</b>
20	Total Uncollectible		8,877,272	7,318,853	1,558,419
21	Total Per FTY		<u>8,877,272</u>	<u>7,318,853</u>	<u>1,558,419</u>
22	Total FPFTY Adjustments for Uncollectible Expense		<b>19,806</b>	<b>(3,346)</b>	<b>23,152</b>

[1] Total Proposed Uncollectible Expense to be recovered in Exhibit 103, Page 11, Line 15, Col 5

[2] Total Proposed Uncollectible Expense to be recovered in Exhibit 103, Page 15, Line 15, Col 5

Columbia Gas of Pennsylvania, Inc..  
 FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23  
 Riders Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Total Rider USP Amount</u> (1) \$
<b><u>FTY Adjustment</u></b>			
1	Total Per HTY	Exh. 104, Sch. 1, Pg. 3, Ln. 26	41,231,122
2	Total Proforma Future Test Year _/1		<u>42,206,902</u>
3			<u><u>975,780</u></u>
<b><u>FPFTY Adjustment</u></b>			
4	Total Per FTY	Exh. 104, Sch. 1, Pg. 4, Ln. 26	42,206,902
5	Total Fully Projected Future Test Year _/2		<u>42,198,344</u>
6			<u><u>(8,558)</u></u>

\_/1 Per Exhibit No. 103, Pg 11, Col. 3, Ln 15

\_/2 Per Exhibit No. 103, Pg 15, Col. 3, Ln 15

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/21, FPFTY = Fully Projected Future Test Year TME 12/31/22**  
**Amortization of Deferred COVID-19 Uncollectible Expense**

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> (1) \$
 <b><u>FTY Adjustment</u></b>		
1	Total COVID-19 Deferral of Uncollectible Expense through December 31, 2020	5,579,245
2	Amortization period in years	<u>5</u>
3	FTY Adjustment for Annual Amortization Expense for COVID-19 Uncollectible Deferral      Per Final Order R-2021-3024296	<u><u>1,115,849</u></u>
4	Balance of Deferral at December 31, 2022	4,463,396
 <b><u>FPFTY Adjustment</u></b>		
5	Additional Deferrals January 1, 2021 through December 29, 2021      Per Final Order R-2021-3024296	<u>(415,033)</u>
6	Final Balance of COVID-19 Deferral of Uncollectible Expense	4,048,363
7	Amortization period in years	<u>4</u>
8	FPFTY Adjustment for Annual Amortization Expense for COVID-19 Uncollectible Deferral Beginning January 2023	<u><u>1,012,091</u></u>



**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23**  
**Other Adjustments**

<b>Line No.</b>	<b>Description</b>	<b>Amount</b>	<b>Supporting Witness - Statement No.</b>
		(1)	
		\$	
	<b><u>FTY Adjustment</u></b>		
1	Additional Labor Expense	381,039	Witness Paloney, Statement No. 9
2	Benefits, Incentive Compensation & Payroll Taxes on Additional Labor Expense	120,369	Witness Paloney, Statement No. 9
		<hr/>	
3	FTY Other Adjustments	501,408	
		<hr/> <hr/>	
	<b><u>FPFTY Adjustments</u></b>		
4	Cross Bores	2,700,000	Witness Anstead, Statement No. 14
5	Abnormal Operating Conditions Remediation	600,000	Witness Anstead, Statement No. 14
6	Picarro	10,900,000	Witness Anstead, Statement No. 14
7	Additional Labor Expense	672,181	Witness Paloney, Statement No. 9
8	Benefits, Incentive Compensation & Payroll Taxes on Additional Labor Expense	212,340	Witness Paloney, Statement No. 9
9	Additional Safety Positions	417,000	Witness Anstead, Statement No. 14
10	Natural Gas Methane Gas Detectors	13,000	Witness Anstead, Statement No. 14
11	Education Costs	33,500	
12	Blackline Safety Devices	265,000	Witness Anstead, Statement No. 14
	Total FPFTY Other Adjustments	<hr/> 15,813,021	
		<hr/> <hr/>	
13	FPFTY Incremental Other Adjustments (net of FTY)	15,311,613	
		<hr/> <hr/>	

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/22, FPFTY = Fully Projected Future Test Year TME 12/31/23**  
**Inflation Adjustment Percent Calculation**

<b>Line No.</b>	<b>Description</b>	<b>Calendar Quarter</b>	<b>2021 GDP Deflator (1)</b>	<b>2022 GDP Deflator (2)</b>
<b><u>FTY</u></b>				
1	Forecast	I	1.1565%	1.2189%
2	Forecast	II	1.1741%	1.2268%
3	Forecast	III	1.1912%	1.2335%
4	Forecast	IV	1.2089%	<u>1.2400%</u>
5		Average	<u>1.1827%</u>	1.2298%
6	Annual Inflation Rate to adjust to Future Test Year = Ln 5 Column 2 / Ln 5 Column 1			<b><u>3.98%</u></b>
		<b>Calendar Quarter</b>	<b>2022 GDP Deflator</b>	<b>2023 GDP Deflator</b>
<b><u>FPFTY</u></b>				
7	Forecast	I	1.2189%	1.2470%
8	Forecast	II	1.2268%	1.2538%
9	Forecast	III	1.2335%	1.2608%
10	Forecast	IV	1.2400%	<u>1.2682%</u>
11		Average	<u>1.2298%</u>	1.2575%
12	Annual Inflation Rate to adjust to Fully Projected Future Test Year = Ln 11 Column 2 / Ln 11 Column 1			<b><u>2.25%</u></b>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 III BALANCE SHEET AND OPERATING STATEMENT  
E. GAS UTILITIES

34. Prepare a 3 column schedule of expenses, as described below for the following periods:

- a. Col 3 - Test Year  
b. Col 1 and 2 -the two previous years

Columbia Gas of Pennsylvania, Inc.  
Statement of Rate Making Operations and Maintenance Expense by Cost Element  
Normalized Test Year Twelve Months Ended November 30, 2021 and Future Test Year November 30, 2022  
and Fully Projected Future Test Year Twelve Months Ending December 31, 2023

Cost Element	Twelve Months Ended		
	Exhibit 104		
	November 30, 2021	November 30, 2022	December 31, 2023
	(1)	(2)	(3)
	\$	\$	\$
Labor	36,507,407	35,906,401	36,719,966
Incentive Compensation	1,186,045	2,605,000	2,570,000
Pension	(12,903)	2,000	-
Pension Deferral Amortization	844,977	844,977	844,977
OPEB	-	-	-
Other Employee Benefits	6,974,756	7,372,000	7,923,000
Outside Services	25,151,180	28,550,149	29,660,205
Building Leases	2,436,607	1,709,019	1,722,176
Other Rent and Leases	435,496	444,000	444,000
Corporate Insurance	6,032,366	6,199,000	6,674,000
Injuries and Damages	327,676	340,718	348,384
Employee Expenses	1,054,873	532,000	668,000
Company Memberships	497,264	472,514	471,806
Utilities and Fuel Used in Company Operations	2,160,296	2,072,430	2,120,490
Advertising	399,294	687,332	683,312
Fleet & Other Clearing	6,401,041	2,059,000	1,778,000
Materials & Supplies	7,086,515	7,523,580	7,643,548
Other O&M	831,013	2,699,000	2,966,000
PUC, OCA, OSBA Fees	2,386,816	2,387,000	2,387,000
NCSC	65,915,569	72,071,686	70,670,360
NCSC OPEB costs Amortization	90,313	90,000	45,000
Rate Case Expense	1,254,200	1,254,200	1,254,200
Uncollectible Accounts	7,170,994	7,318,853	7,315,507
Uncollectible Accounts -Unbundled-gas	1,503,648	1,558,419	1,581,571
Total Rider USP	41,231,122	42,206,902	42,198,344
Interest on Customer Deposits	100,416	100,416	100,416
COVID-19 Amortization	-	1,115,849	1,012,091
Other Adjustments	-	501,408	15,813,021
Total Operation and Maintenance Expense	<u>217,966,981</u>	<u>228,623,853</u>	<u>245,615,375</u>
Per Exhibit No. 104, Schedule No.1, Page 2, Line 30	<u>217,966,981</u>	<u>228,623,853</u>	<u>245,615,375</u>

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

20. Supply detailed calculations of amortization of rate case expense, including supporting data for outside services rendered. Provide the items comprising the rate case expense claim (include the actual billings or invoices in support of each kind of rate case expense), the items comprising the actual expenses of prior rate cases and the unamortized balances.

Response: Columbia Gas of Pennsylvania, Inc. proposes to recover rate case expense over a twelve month period. Please see table below for an adjustment to Operations and Maintenance expenses for the anticipated detailed costs of this current rate case presentation.

<b>Columbia Gas of Pennsylvania - Rate Case Expense</b>		
<b>Line</b>		
<b>No.</b>	<b>Description</b>	<b>Amount</b>
		<b>(1)</b>
		<b>\$</b>
1	Gannett Fleming	45,000
2	Moul and Associates	65,000
3	Concentric Energy Advisors	35,000
4	Green Efficiency Group	159,200
5	Post and Schell	900,000
6	Legal Notices	20,000
7	Travel Expense	5,000
8	Miscellaneous: Supplies, Courier, etc.	<u>25,000</u>
9	Total Rate Case Expense	<u>1,254,200</u>
10	Annual Normalization (based on 12 mos.)	<u><b>1,254,200</b></u>

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

21. Submit detailed computation of adjustments to operating expenses for salary, wage and fringe benefit increases (union and non-union merit, progression, promotion and general) granted during the test year and six months subsequent to the test year. Supply data showing for the test year:
- a. Actual payroll expenses (regular and overtime separately) by categories of operating expenses, i.e. maintenance, operating transmission, distribution, other.
  - b. Date, percentage increase, and annual amount of each general payroll increase during the test year.
  - c. Dates and annual amounts of merit increases or management salary adjustments.
  - d. Total annual payroll increases in the test year.
  - e. Proof that the actual payroll plus the increases equal the payroll expense claimed in the supporting data (by categories of expenses).
  - f. Detailed list of employee benefits and costs thereof for union and nonunion personnel. Any specific benefits for executives and officers should also be included, and cost thereof.
  - g. Support the annualized pension cost figures.
    - (i) State whether these figures include any unfunded pension costs.  
Explain
    - (ii) Provide latest actuarial study used for determining pension accrual rates.
  - h. Submit a schedule showing any deferred income and consultant fee to corporate officers or employees.

Response: Refer to Exhibit No. 4, Schedule Nos. 2, 5, 6 and 7.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

25. Submit details of expenditures for advertising (National and Institutional and Local Media). Provide a schedule of advertising expense by major media categories for the test year and the prior two comparable years with respect to:
- a. Public health and safety.
  - b. Conservation of energy.
  - c. Explanation of Billing Practices, Rates, etc.
  - d. Provision of factual and objective data programs in educational institutions.
  - e. Other advertising programs.
  - f. Total advertising expense.

Response:

For a schedule of advertising expense by major media categories for the twelve months ended November 30, 2021, 2020 and 2019, refer to Exhibit 4, Schedule 8.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

29. Submit details of information covering research and development expenditures, including major projects within the company and forecasted company programs.

Response:

Please see Exhibit No. 4, Schedule 9, Page 1 for amounts included in the budget related to research and development.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

33. Provide a labor productivity schedule.

Response:

Please see Exhibit No. 4, Schedule No. 10.



COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

22. Supply an exhibit showing an analysis, by functional accounts of the charges by affiliates (Service Corporation, etc.) for services rendered included in the operating expenses of the filing company for the test year and for the 12-month period ended prior to the test year:
- a. Supply a copy of contracts, if applicable.
  - b. Explain the nature of the services provided.
  - c. Explain basis on which charges are made.
  - d. If charges allocated, identify allocation factors used.
  - e. Supply the components and amounts comprising the expense in this account.
  - f. Provide details of initial source of charge and reason thereof.

Response:

Refer to Exhibit No. 4, Schedule No. 11.

23. Describe costs relative to leasing equipment, computer rental, and office space, including terms and conditions of the lease. State the method of calculating monthly or annual payments.

Response:

Refer to Exhibit No. 4, Schedule No. 12.

24. Submit detailed calculations (or best estimates) of the cost resulting from major storm damages.

Response:

Refer to Exhibit No. 4, Schedule No. 13.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

27. Prepare a detailed schedule for the test year showing types of social and service organization memberships paid for by the Company and the cost thereof.

Response:

Refer to Exhibit No. 4, Schedule No. 14, page 2.

28. Submit a schedule showing, by major components, the expenditures associated with Outside Services Employed, Regulatory Commission Expenses and Miscellaneous General Expense, for the test year and prior two comparable years.

Response:

See Exhibit No. 4, Schedule No. 14, Pages 3 through 5, for an analysis of Account 923-Outside Services Employed, Account 928-Regulatory Commission Expense and Account 930-Miscellaneous General Expenses for the twelve months ended November 30, 2021, 2020, and 2019.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
E. GAS UTILITIES

29. Provide intrastate operations percentages by expense categories for two years prior to the test year.

Response:

Refer to Exhibit No. 4, Schedule No. 17, for intrastate operations percentages for the twelve months ended November 30, 2019, 2020 and 2021.

33. Submit a schedule showing maintenance expenses, gross plant and the relation of maintenance expenses thereto as follows:
- (i) Gas Production Maintenance Expenses per Mcf production, per \$1,000 Mcf production, and per \$1,000 of Gross Production Plant;
  - (ii) Transmission Maintenance Expenses per MMCF mile and per \$1,000 of Gross Transmission Plant;
  - (iii) Distribution Maintenance Expenses per customer and per \$1,000 of Gross Distribution Plant;
  - (iv) Storage Maintenance Expenses per MMCF of Storage Capacity and per \$1,000 of Gross Storage Plant. This schedule shall include three years prior to the test year, the test year and one year's projection beyond the test year.

Response:

Refer to Exhibit No. 4. Schedule No. 18.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

30. Provide a detailed schedule of all charitable and civic contributions by recipient and amount for the test year.

Response:

See Exhibit No.4, Schedule No. 15, for a detailed schedule of Charitable and Civic Contributions for the company for the Twelve Months Ended November 30, 2021.

31. Provide a detailed analysis of Special Services - Account 795.

Response:

The system of Accounts does not include Account 795 as special services; See Exhibit No. 4, Schedule No. 14, for Analysis of Outside Services Employed - Account 923.

32. Provide a detailed analysis of Miscellaneous General Expenses - Account No. 801.

Response:

The system of accounts does not include Account 801 as Miscellaneous General Expense; See Exhibit No. 4, Schedule No. 14, for an Analysis of Account 930 - Miscellaneous General Expense.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

34. List and explain all non-recurring, abnormal or extraordinary expenses incurred in the test year which will not be present in future years.

Response:

See Exhibit No.4, Schedule No. 16.

35. List and explain all expenses included in the test year which do not occur yearly but are of a nature that they do occur over an extended period of years. (e.g. Non-yearly maintenance programs, etc.)

Response:

See Exhibit No.4, Schedule No. 16.

36. Using the adjusted year's expenses under present rates as a base, give detail necessary for clarification of all expense adjustments. Give clarifying detail for any such adjustments that occur due to changes in accounting procedure such as charging a particular expense to a different account than was used previously. Explain any extraordinary declines in expense due to such change of account use.

Response:

Refer to Exhibit 4, Schedule No. 16.

37. Indicate the expenses that are recorded in the test year, which are due to the placement in operating service of major plant additions or the removal of major plant from operating service, and estimate the expense that will be incurred on a full-year's operation.

Response:

Columbia is not projecting any change in expenses due to the placement of major plant additions into service, or the removal of major plant from service.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

38. Submit a statement of past and anticipated changes, since the previous rate case, in major accounting procedures.

Response:

See Exhibit No. 4, Schedule No. 16.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES  
TWELVE MONTHS ENDED NOVEMBER 30, 2022

	\$
Annual Depreciation Accruals related to Gas Plant in Service at November 30, 2022	98,184,748
Plus: 5 Year Amortization of Negative Net Salvage at November 30, 2022	<u>5,004,484</u>
Total	<u><b>103,189,232</b></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2022

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2022 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)	
						AMOUNT (6)	RATE (7)=(6)/(3)		
<b>DEPRECIABLE PLANT</b>									
<b>UNDERGROUND STORAGE PLANT</b>									
350.2	RIGHTS OF WAY	SQUARE	*	1,932	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5	*	3,294,840	2,587,031	707,809	230,288	6.99	3.1
WELLS									
352	CONSTRUCTION	SQUARE	*	1,126,772	834,026	292,746	95,048	8.44	3.1
352	EQUIPMENT	50-S2.5	*	1,072,970	392,390	680,580	222,299	20.72	3.1
	<i>TOTAL ACCOUNT 352</i>			2,199,742	1,226,416	973,326	317,347		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,941	206,932	9	3	-	3.0
353	LINES	50-S1.5	*	389,345	388,896	449	156	0.04	2.9
354	COMPRESSOR STATION EQUIPMENT	55-R2.5	*	948,177	849,418	98,759	32,353	3.41	3.1
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	*	104,477	104,477	0	0	-	-
	<b><i>TOTAL UNDERGROUND STORAGE PLANT</i></b>			<b>7,145,453</b>	<b>5,365,101</b>	<b>1,780,353</b>	<b>580,147</b>	<b>8.12</b>	
<b>DISTRIBUTION PLANT</b>									
LAND AND LAND RIGHTS									
374.4	LAND RIGHTS	70-R2.5		4,619,075	927,763	3,691,312	78,287	1.69	47.2
374.5	RIGHTS OF WAY	80-S4		3,233,171	1,826,867	1,406,304	34,865	1.08	40.3
	<i>TOTAL ACCOUNT 374</i>			7,852,247	2,754,630	5,097,616	113,152	1.44	
STRUCTURES AND IMPROVEMENTS									
375.3	MEASURING AND REGULATING	60-R1		6,857,841	1,478,485	5,379,356	159,409	2.32	33.7
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1		86,228	75,960	10,268	509	0.59	20.2
375.7	OTHER DISTRIBUTION SYSTEMS								
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	*	38,999,642	4,171,878	34,827,762	1,086,338	2.79	32.1
	OTHER BUILDINGS	35-R2		3,192,414	983,487	2,208,927	104,634	3.28	21.1
	<i>TOTAL ACCOUNT 375.70</i>			42,192,056	5,155,365	37,036,689	1,190,972	2.82	31.1
375.8	COMMUNICATION	45-R3		16,515	8,614	7,901	355	2.15	22.3
	<i>TOTAL ACCOUNT 375</i>			49,152,641	6,718,424	42,434,214	1,351,245	2.75	



COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2022

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2022 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
376	MAINS							
	CAST IRON	71-R1	83,547	60,465	23,082	21,582	25.83	1.1
	BARE STEEL	71-R1	56,048,266	36,575,386	19,472,880	1,658,210	2.96	11.7
	OTHER	71-R1	2,324,577,776	302,056,890	2,022,520,886	49,442,610	2.13	40.9
	TOTAL ACCOUNT 376		2,380,709,589	338,692,741	2,042,016,848	51,122,402	2.15	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-O1	157,110,989	23,658,568	133,452,421	6,305,696	4.01	21.2
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	135,967	60,244	75,723	8,700	6.40	8.7
380	SERVICES							
	BARE STEEL	50-R0.5	627,276	459,916	167,360	18,539	2.96	9.0
	OTHER	50-R0.5	758,846,177	152,934,316	605,911,861	22,805,788	3.01	26.6
	TOTAL ACCOUNT 380		759,473,454	153,394,232	606,079,221	22,824,327	3.01	
381	METERS	44-S1	43,392,684	18,434,086	24,958,598	1,037,014	2.39	24.1
381	METERS - AMR	15-S2.5	24,862,041	18,366,394	6,495,647	1,274,728	5.13	5.1
382	METER INSTALLATIONS	55-R3	43,792,491	15,760,586	28,031,904	819,974	1.87	34.2
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	19,953,375	8,225,155	11,728,220	410,090	2.06	28.6
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	7,654,727	2,506,309	5,148,418	397,393	5.19	13.0
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698	80,436	56,262	4,136	3.03	13.6
387.4	COMMUNICATION EQUIPMENT	25-R2	11,890,928	3,009,233	8,881,695	574,385	4.83	15.5
387.5	GPS EQUIPMENT	10-S3	2,201,372	1,743,598	457,774	174,711	7.94	2.6
	TOTAL ACCOUNT 387		14,228,998	4,833,267	9,395,731	753,232	5.29	
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>3,508,319,201</b>	<b>593,404,636</b>	<b>2,914,914,561</b>	<b>86,417,953</b>	<b>2.46</b>	
	<b>GENERAL PLANT</b>							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,706,692	1,009,042	1,697,650	120,982	4.47	14.0
391.11	EQUIPMENT	15-SQ	91,304	52,960	38,344	5,850	6.41	6.6
391.12	INFORMATION SYSTEMS	5-SQ	2,178,867	1,919,443	259,424	130,359	5.98	2.0
	TOTAL ACCOUNT 391		4,976,863	2,981,445	1,995,418	257,191	5.17	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2022

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF NOVEMBER 30, 2022 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,617	23,553	2,064	326	1.27	6.3
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	27,423,137	7,888,586	19,534,551	1,030,395	3.76	19.0
395	LABORATORY EQUIPMENT	20-SQ	266,039	96,986	169,053	13,767	5.17	12.3
396	POWER OPERATED EQUIPMENT	13-L2	948,698	925,001	23,697	7,242	0.76	3.3
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	1,888,282	680,969	1,207,313	88,776	4.70	13.6
398	MISCELLANEOUS EQUIPMENT	15-SQ	950,951	529,599	421,352	58,068	6.11	7.3
<b>TOTAL GENERAL PLANT</b>			<b>36,529,408</b>	<b>13,175,960</b>	<b>23,353,448</b>	<b>1,455,765</b>	<b>3.99</b>	
<b>SUBTOTAL DEPRECIABLE PLANT</b>			<b>3,551,994,062</b>	<b>611,945,697</b>	<b>2,940,048,362</b>	<b>88,453,865</b>	<b>2.49</b>	
<b>AMORTIZABLE PLANT</b>								
303	MISCELLANEOUS INTANGIBLE PLANT		47,459,795	19,902,888	27,556,907	7,345,698	**	
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		10,074,348	2,374,987	7,699,361	1,944,152	**	
362.1	ENVIRONMENTAL REMEDIATION			(156,998)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		6,363,928	2,870,239	3,493,689	441,033	**	
<b>SUBTOTAL AMORTIZABLE PLANT</b>			<b>63,898,071</b>	<b>24,991,116</b>	<b>38,749,957</b>	<b>9,730,883</b>		
<b>NONDEPRECIABLE PLANT</b>			<b>3,533,233</b>	<b>234,689</b>				
<b>TOTAL GAS PLANT</b>			<b>3,619,425,367</b>	<b>637,171,502</b>	<b>2,978,798,319</b>	<b>98,184,748</b>		

\* Indicates the use of an interim survivor curve and retirement date.

\*\* Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. SUMMARY OF COST OF REMOVAL AND GROSS SALVAGE  
AND AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2017	3,900,213	35,806	(3,864,407)
2018	5,232,727	204,219	(5,028,508)
2019	5,398,454	607	(5,397,848)
2020	5,455,990	0	(5,455,990)
2021	<u>5,275,665</u>	<u>0</u>	<u>(5,275,665)</u>
Total	25,263,050	240,631	(25,022,418)

Five Year Amortization of Negative Net Salvage **(5,004,484)**

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES  
THIRTEEN MONTHS ENDED DECEMBER 31, 2023

	\$
Annual Depreciation Accruals related to Gas Plant in Service at December 31, 2023	111,589,933
Plus: 5 Year Amortization of Negative Net Salvage at December 31, 2023	<u>5,134,298</u>
Total	<u><b>116,724,231</b></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2023

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2023 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)	
						AMOUNT (6)	RATE (7)=(6)/(3)		
<b>DEPRECIABLE PLANT</b>									
<b>UNDERGROUND STORAGE PLANT</b>									
350.2	RIGHTS OF WAY	SQUARE	*	1,932	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5	*	3,294,840	2,841,177	453,663	227,814	6.91	2.0
WELLS									
352	CONSTRUCTION	SQUARE	*	1,126,772	937,051	189,721	94,861	8.42	2.0
352	EQUIPMENT	50-S2.5	*	1,072,970	633,236	439,734	220,558	20.56	2.0
	<i>TOTAL ACCOUNT 352</i>			2,199,742	1,570,287	629,455	315,419		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,941	206,932	9	4	-	2.2
353	LINES	50-S1.5	*	389,345	389,250	95	48	0.01	2.0
354	COMPRESSOR STATION EQUIPMENT	55-R2.5	*	948,177	884,445	63,732	32,017	3.38	2.0
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	*	104,477	104,477	0	0	-	-
	<b><i>TOTAL UNDERGROUND STORAGE PLANT</i></b>			<b>7,145,453</b>	<b>5,998,499</b>	<b>1,146,955</b>	<b>575,302</b>	<b>8.05</b>	
<b>DISTRIBUTION PLANT</b>									
LAND AND LAND RIGHTS									
374.4	LAND RIGHTS	70-R2.5		4,873,784	995,037	3,878,747	82,275	1.69	47.1
374.5	RIGHTS OF WAY	80-S4		3,233,171	1,864,695	1,368,476	34,750	1.07	39.4
	<i>TOTAL ACCOUNT 374</i>			8,106,956	2,859,732	5,247,223	117,025	1.44	
STRUCTURES AND IMPROVEMENTS									
375.3	MEASURING AND REGULATING	60-R1		7,977,501	1,570,504	6,406,997	190,857	2.39	33.6
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1		86,228	76,624	9,604	483	0.56	19.9
375.7	OTHER DISTRIBUTION SYSTEMS								
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	*	39,441,385	5,321,712	34,119,671	1,091,790	2.77	31.3
	OTHER BUILDINGS	35-R2		3,540,461	1,084,727	2,455,734	115,460	3.26	21.3
	<i>TOTAL ACCOUNT 375.70</i>			42,981,846	6,406,439	36,575,405	1,207,250	2.81	30.3
375.8	COMMUNICATION	45-R3		16,515	8,999	7,516	349	2.11	21.5
	<b><i>TOTAL ACCOUNT 375</i></b>			<b>51,062,090</b>	<b>8,062,566</b>	<b>42,999,522</b>	<b>1,398,939</b>	<b>2.74</b>	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2023

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2023 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
376	MAINS							
	BARE STEEL	71-R1	47,258,415	33,428,835	13,829,580	1,272,824	2.69	10.9
	OTHER	71-R1	2,596,851,536	340,923,335	2,255,928,201	55,303,239	2.13	40.8
	TOTAL ACCOUNT 376		2,644,109,951	374,352,170	2,269,757,781	56,576,063	2.14	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-O1	206,642,931	26,795,495	179,847,436	8,687,002	4.20	20.7
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	135,967	86,207	49,760	5,881	4.33	8.5
380	SERVICES							
	BARE STEEL	50-R0.5	388,128	292,441	95,687	11,002	2.83	8.7
	OTHER	50-R0.5	854,783,044	172,198,027	682,585,017	25,832,633	3.02	26.4
	TOTAL ACCOUNT 380		855,171,172	172,490,468	682,680,704	25,843,635	3.02	
381	METERS	44-S1	44,799,656	19,420,683	25,378,973	1,057,168	2.36	24.0
381	METERS - AMR	15-S2.5	25,134,959	19,754,808	5,380,151	1,130,030	4.50	4.8
382	METER INSTALLATIONS	55-R3	45,542,208	16,518,699	29,023,509	852,161	1.87	34.1
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	21,141,291	8,581,133	12,560,158	440,003	2.08	28.5
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	8,822,145	2,939,173	5,882,972	429,949	4.87	13.7
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698	84,923	51,775	3,818	2.79	13.6
387.4	COMMUNICATION EQUIPMENT	25-R2	11,890,928	3,633,599	8,257,329	549,425	4.62	15.0
387.5	GPS EQUIPMENT	10-S3	2,201,372	1,932,953	268,419	123,301	5.60	2.2
	TOTAL ACCOUNT 387		14,228,998	5,651,475	8,577,523	676,544	4.75	
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>3,924,898,323</b>	<b>657,512,609</b>	<b>3,267,385,712</b>	<b>97,214,400</b>	<b>2.48</b>	
<b>GENERAL PLANT</b>								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,598,465	1,031,171	1,567,294	121,079	4.66	12.9
391.11	EQUIPMENT	15-SQ	91,304	59,300	32,004	5,836	6.39	5.5
391.12	INFORMATION SYSTEMS	5-SQ	357,301	135,953	221,348	149,430	41.82	1.5
	TOTAL ACCOUNT 391		3,047,070	1,226,424	1,820,646	276,345	9.07	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2023

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF DECEMBER 31, 2023 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,617	20,881	4,736	1,141	4.45	4.2
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	29,238,901	7,524,030	21,714,871	1,165,279	3.99	18.6
395	LABORATORY EQUIPMENT	20-SQ	264,921	110,708	154,213	13,769	5.20	11.2
396	POWER OPERATED EQUIPMENT	13-L2	948,698	906,021	42,677	15,556	1.64	2.7
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	3,097,281	706,438	2,390,843	178,653	5.77	13.4
398	MISCELLANEOUS EQUIPMENT	15-SQ	948,550	590,129	358,421	57,525	6.06	6.2
<b>TOTAL GENERAL PLANT</b>			<b>37,620,859</b>	<b>11,134,452</b>	<b>26,486,407</b>	<b>1,708,268</b>	<b>4.54</b>	
<b>SUBTOTAL DEPRECIABLE PLANT</b>			<b>3,969,664,635</b>	<b>674,645,560</b>	<b>3,295,019,074</b>	<b>99,497,970</b>	<b>2.51</b>	
<b>AMORTIZABLE PLANT</b>								
303	MISCELLANEOUS INTANGIBLE PLANT		65,323,456	25,089,564	40,233,892	8,647,028	**	
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		15,437,427	5,008,241	10,429,186	2,886,274	**	
362.1	ENVIRONMENTAL REMEDIATION			(83,498)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		7,122,746	3,373,155	3,749,591	558,661	**	
<b>SUBTOTAL AMORTIZABLE PLANT</b>			<b>87,883,629</b>	<b>33,387,462</b>	<b>54,412,669</b>	<b>12,091,963</b>		
<b>NONDEPRECIABLE PLANT</b>			<b>3,533,233</b>	<b>234,689</b>				
<b>TOTAL GAS PLANT</b>			<b>4,061,081,498</b>	<b>708,267,711</b>	<b>3,349,431,743</b>	<b>111,589,933</b>		

\* Indicates the use of an interim survivor curve and retirement date.

\*\* Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. SUMMARY OF COST OF REMOVAL AND GROSS SALVAGE  
AND AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2018	5,232,727	204,219	(5,028,508)
2019	5,398,454	607	(5,397,848)
2020	5,455,990	0	(5,455,990)
2021	5,275,665	0	(5,275,665)
2022	<u>4,513,474</u>	<u>0</u>	<u>(4,513,474)</u>
Total	25,876,311	204,825	(25,671,486)

Five Year Amortization of Negative Net Salvage **(5,134,298)**



COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 Ill. BALANCE SHEET AND OPERATING STATEMENT  
E. GAS UTILITIES

35. Submit a schedule showing Gross Receipts Tax Base used in computing Pennsylvania Gross Receipts Tax Adjustment.

Response:

Effective January 1, 2000, the Utility Gross Receipts Tax is not imposed on sales of natural gas. Consequently, there were no amounts computed or included for utility gross receipts taxes.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

50. Provide a schedule of federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per books, pro forma at present rates, and pro forma at proposed rates, to include the following categories:
- a. social security
  - b. unemployment.
  - c. capital stock.
  - d. public utility realty.
  - e. P.U.C. assessment.
  - f. other property.
  - g. any other appropriate categories.

Response:

Refer to Exhibit No. 106, Schedule No. 2, Pages No. 2 through No. 4. Pennsylvania has eliminated the capital stock tax for all taxpayers effective for years beginning on or after January 1, 2016. Consequently, there were no amounts included for capital stock taxes. The P.U.C. assessment is referenced on Exhibit No. 104, Schedule No. 1, Page No. 2, Line No. 19.

Columbia Gas Pennsylvania, Inc.  
Statement of Projected Taxes Other Than Income Taxes at Present Rates  
Twelve Months Ended November 30, 2022  
"FTY Schedule"

Line No.	Description	Annualized Twelve Months Ended Nov. 30, 2021 \$	Adjustments \$	Annualized Twelve Months Ended Nov. 30, 2022 \$
1	FICA	2,750,831	59,654	2,810,485
2	FUTA & SUTA	95,972	0	95,972
3	Property Tax	521,924	(60,405)	461,518
4	Capital Stock	0	0	0
5	License and Franchise	100	0	100
6	Sales and Use	182,687	0	182,687
7	Other	231	0	231
8	Total Taxes Other Than Income Taxes	<u>3,551,744</u>	<u>(751)</u>	<u>3,550,993</u>

Columbia Gas Pennsylvania, Inc.  
Statement of Projected Taxes Other Than Income Taxes at Present Rates  
Twelve Months Ended December 31, 2023  
"FPFTY Schedule"

Line No.	Description	Annualized Twelve Months Ended Nov. 30, 2022 \$	Adjustments \$	Annualized Twelve Months Ended Dec 31, 2023 \$
1	FICA	2,810,485	56,818	2,867,303
2	FUTA & SUTA	95,972	0	95,972
3	Property Tax	461,518	(26,838)	434,680
4	Capital Stock	0	0	0
5	License and Franchise	100	0	100
6	Sales and Use	182,687	0	182,687
7	Other	231	0	231
8	Total Taxes Other Than Income Taxes	<u>3,550,993</u>	<u>29,980</u>	<u>3,580,973</u>

Columbia Gas Pennsylvania, Inc.  
Taxes Other Than Income Taxes  
To Annualized Level of FICA Tax  
Twelve Months Ended November 30, 2022  
"FTY Schedule"

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Net Labor Annualized for FTY (TME 11/30/22)	35,906,401	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FTY (TME 11/30/22)	<u>2,605,000</u>	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.2978%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FTY (TME 11/30/22)	2,810,485	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at HTY (TME 11/30/21)	<u>2,750,794</u>	Exhibit 6, Schedule 2, Page 2, Line 1
6	Total FICA Tax Adjustment - FTY	<u><u>59,691</u></u>	

Columbia Gas Pennsylvania, Inc.  
Taxes Other Than Income Taxes  
To Annualized Level of FICA Tax  
Twelve Months Ended December 31, 2023  
"FPFTY Schedule"

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Net Labor Annualized for FPFTY (TME 12/31/23)	36,719,966	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FPFTY (TME 12/31/23)	<u>2,570,000</u>	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.2978%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FPFTY (TME 12/31/23)	2,867,303	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at FTY (TME 11/30/22)	<u>2,810,485</u>	
6	Total FICA Tax Adjustment - FPFTY	<u><u>56,818</u></u>	

Columbia Gas Pennsylvania, Inc.  
Taxes Other Than Income Taxes  
To Annualized Level of Property Tax  
Twelve Months Ended November 30, 2022  
"FTY Schedule"

<u>Line No.</u>	<u>Description</u>	* Annualized <u>Nov. 30, 2022</u> \$
1	2022 PURTA Tax on property as of 12/31/2021	200,347
2	Locally Assessed PA Property Tax - Latest Paid	72,631
3	WV Tax Year as of 12/31/2019 Assessed Value on Stored Gas	8,983,852
4	2021 WV Tax Year Effective Tax Rate	<u>0.0209864</u>
5	Annualized Estimated WV Property Tax on Stored Gas	<u>188,540</u>
6	Total Property Tax Expense - Annualized	461,518
7	Property Tax Expense - HTY Normalized	<u>521,924</u>
8	Total Property Tax Adjustment	<u><u>(60,405)</u></u>

Columbia Gas Pennsylvania, Inc.  
Taxes Other Than Income Taxes  
To Annualized Level of Property Tax  
Twelve Months Ended December 31, 2023  
"FPFTY Schedule"

<u>Line No.</u>	<u>Description</u>	* Annualized <u>Dec. 31, 2023</u> \$
1	2023 PURTA Tax on property as of 12/31/2022	203,951
2	Locally Assessed PA Property Tax - Latest Paid	72,631
3	WV Tax Year as of 12/31/2020 Assessed Value on Stored Gas	7,533,329
4	2021 WV Tax Year Effective Tax Rate	<u>0.0209864</u>
5	Annualized Estimated WV Property Tax on Stored Gas	<u>158,098</u>
6	Total Property Tax Expense - Annualized	434,680
7	Property Tax Expense - FTY Normalized	<u>461,518</u>
8	Total Property Tax Adjustment	<u><u>(26,838)</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

48. Provide a copy of the latest capital stock tax report and the latest capital stock tax settlement.

Response: Pennsylvania has eliminated the capital stock tax for all taxpayers effective for years beginning on or after January 1, 2016. Consequently, there were no amounts included for capital stock tax.

49. Submit details of calculations for Taxes, Other than Income where a company is assessed taxes for doing business in another state, or on its property located in another state.

Response:

Columbia Gas of Pennsylvania, Inc. maintains several contracts for the storage of gas in states outside Pennsylvania. The current amounts presented on Exhibit No. 106, Schedule No. 2, Page No. 4, Lines No. 5 include property tax for gas storage maintained in West Virginia as follows:

<u>Type of Tax</u>	<u>“FTY Schedule” For the 12 Months Ended 11/30/2022</u>	<u>“FPFTY schedule” For the 12 Months Ended 12/31/2023</u>
Property – Storage	188,540	158,098

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 II. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

8. State amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases:

- a. Actual test year
- b. Future test year
- c. Fully Projected Future Test Year

Response: See Exhibit No. 2, Schedule No. 3, Page No. 4 for detail of the debt interest computation for the actual test year (HTY) and Exhibit No. 102, Schedule No. 3, Page No. 4 for detail of the debt interest computation for the annualized test year (FPFTY) and proposed test year at proposed rates.

a.	Actual test year	\$45,932,535
b.	Annualized test year-end	\$51,937,957
c.	Proposed test year-end	\$58,870,071

9. State amount of debt interest utilized for income tax calculations which has been allocated from the debt interest of an affiliate, and details of the allocation, under each of the following rate case bases:

- a. Actual test year
- b. Annualized test year-end
- c. Proposed test year-end

Response: The Company is reflecting a Columbia Gas of Pennsylvania, Inc. capital structure in its claim. No interest has been allocated from an affiliate.

26. Provide the following income tax data:

- a. Consolidated income tax adjustment, if applicable.
- b. Interest for tax purposes (basis.)

Response: The income tax data for the future test year and fully projected future test year presented on the following schedules:

- a. The Company does not have a consolidated income tax adjustment.
- b. The Interest included in the tax computation is presented on Exhibit No. 107, Page No. 16, Line No. 9.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

51. Submit a schedule showing for the last five years the income tax refunds, plus interest (net of taxes), received from the federal government due to prior years' claims.

Response: See Exhibit No.7, Page 6.

52. Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property increases productive capacity and ADR rates on property. (Separate between state and federal; also, rate used).
- a. State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year.
  - b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.

Response: See Exhibit No. 107, Page 3 and Page 3a, showing the computation of deferred income taxes. Detailed reports are too voluminous to attach.

- a. Tax depreciation is based on all rate base items claimed at the end of the test year. Federal tax depreciation (including Bonus for years prior to 2018) of \$132,077,487 is the annual tax depreciation at the end of the fully projected future test year.
- b. See Exhibit No. 107, Page 3 and Page 3a.



**COLUMBIA GAS OF PENNSYLVANIA, INC.**

Tax & Book Depreciation Expense

Exhibit No.107  
 Witness: J. Harding  
 Page 3 of 19

	2021			Fiscal Year Ending 11/2021			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	86,799,286	-	-	1,679,804	(1,679,804)		N/A
Book Depr. On Basis Diff				22,635,458	(22,635,458)		N/A
ADR	84,327,594	0.000003964	334	N/A	334	0.21	70
ACRS	68,703,616	0.000050197	3,449	N/A	3,449	0.21	724
MACRS	1,273,761,655	0.069468098	88,485,800	N/A	88,485,800	0.21	18,582,018
Other-MAPCO	-	-	-	N/A	-	0.21	-
Book Depr. Normalized	-	-	-	58,203,963	(58,203,963)	0.21	(12,222,832)
<b>Total</b>	<b>1,513,592,151</b>		<b>88,489,583</b>	<b>82,519,224</b>	<b>30,285,620</b>	<b>0.21</b>	<b>6,359,980</b>
		1 Mo Allocation	0.0833	1 Mo Allocation	0.0833		0.0833
		Tax Depreciation	7,374,132		2,523,802	0.21	529,998
	2022			Fiscal Year Ending 11/2022			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	86,799,286	-	-	1,801,639	(1,801,639)		N/A
Book Depr. On Basis Diff				25,663,733	(25,663,733)		N/A
ADR	84,327,594	0.000003961	334	N/A	334	0.21	70
ACRS	68,703,616	0.000050201	3,449	N/A	3,449	0.21	724
MACRS	1,594,282,263	0.069874357	111,399,448	N/A	111,399,448	0.21	23,393,884
Other-MAPCO	-	-	-	N/A	-	0.21	-
Book Depr. Normalized	-	-	-	69,122,944	(69,122,944)	0.21	(14,515,818)
<b>Total</b>	<b>1,834,112,759</b>		<b>111,403,231</b>	<b>96,588,316</b>	<b>42,280,287</b>	<b>0.21</b>	<b>8,878,860</b>
		11 Mo Allocation	0.9167	11 Mo Allocation	0.9167		0.9167
		Tax Depreciation	102,119,628		38,756,930	0.21	8,138,955
				Pro Forma Adjustments	(26,243,849)	0.21	(5,511,208)
<b>Total Test Year Tax Depreciation</b>			<b>109,493,760</b>	<b>Total Test Year</b>	<b>15,036,882</b>	<b>0.21</b>	<b>3,157,745</b>

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

Tax & Book Depreciation Expense

Exhibit No. 107

Witness: J. Harding

Page 3a of 19

	2023			Fiscal Year Ending 12/2023			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	86,799,286	-	-	1,790,024	(1,790,024)		N/A
Book Depr. On Basis Diff				27,504,962	(27,504,962)		N/A
ADR	84,327,594	0.000003961	334	N/A	334	0.21	70
ACRS	68,703,616	0.000050201	3,449	N/A	3,449	0.21	724
MACRS	1,904,254,278	0.069357179	132,073,704	N/A	132,073,704	0.21	27,735,478
Other-MAPCO	-	-	-	N/A	-	0.21	-
Book Depr. Normalized	-	-	-	78,094,647	(78,094,647)	0.21	(16,399,876)
<b>Total</b>	<b>2,144,084,774</b>		<b>132,077,487</b>	<b>107,389,633</b>	<b>53,982,840</b>	<b>0.21</b>	<b>11,336,396</b>
		12 Mo Allocation	1.0000	12 Mo Allocation	1.0000		1.0000
		Tax Depreciation	132,077,487		53,982,840	0.21	11,336,396
				Pro Forma Adjustments	(21,925,189)	0.21	(4,604,290)
<b>Total Test Year Tax Depreciation</b>			<b>132,077,487</b>	<b>Total Test Year</b>	<b>32,057,651</b>	<b>0.21</b>	<b>6,732,106</b>

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

53. Submit a schedule showing a breakdown of the deferred income taxes by state and federal per books, proforma existing rates, and under proposed rates.

Response:

See Exhibit No. 107, Pages 5a.1 and 5a.2.

## COLUMBIA GAS OF PENNSYLVANIA, INC.

## CALCULATION OF DEFERRED TAX BALANCES

Sub Account	Book Balances 11/30/21	Pro-Forma Adjustments Existing Rates	Pro-Forma Balance 11/30/21	Deferred Tax Activity 12/1/21-11/30/22	Pro-Forma Adjustments Proposed Rates	Pro-Forma Tax Balance 11/30/22	Pro-Forma Tax Balance 12/31/22	Pro-Forma Tax Balance 01/31/23
<u>Account 190 - Deferred Income Taxes</u>								
19005000	6,973,737	-	6,973,737	-	-	6,973,737	6,973,737	6,973,737
19006000	3,685,709	-	3,685,709	-	-	3,685,709	3,685,709	3,685,709
19005000	1,015,878	-	1,015,878	-	-	1,015,878	1,015,878	1,015,878
19006000	536,904	-	536,904	-	-	536,904	536,904	536,904
19005000	576,188	-	576,188	(37,918)	-	538,270	538,270	538,270
19006000	304,523	-	304,523	(20,040)	-	284,483	284,483	284,483
19005000	33,775,318	-	33,775,318	(1,588,371)	-	32,186,947	32,050,058	31,918,118
19005000	26,700,995	-	26,700,995	(1,198,355)	-	25,502,640	25,402,777	25,302,914
	Subtotal Rate Base	-	73,569,252	(2,844,684)	-	70,724,568	70,487,816	70,256,013
19005400	38,765,479	(38,765,479)	-	-	-	-	-	-
19006400	10,768,177	(10,768,177)	-	-	-	-	-	-
19006000	7,902,747	(7,902,747)	-	-	-	-	-	-
	All Other Deferred 190 Income Taxes	16,859,417	16,859,417	-	-	-	-	-
	Subtotal Non Rate Base	(40,576,986)	-	-	-	-	-	-
	Total Account 190	114,146,238	(40,576,986)	73,569,252	(2,844,684)	70,724,568	70,487,816	70,256,013
<u>Account 255 - Deferred Investment Tax Credits</u>								
	Investment Tax Credits (1962-1969)	-	-	-	-	-	-	-
	Job Development Tax Credits (1971-1988)	(1,008,071)	1,008,071	-	-	-	-	-
	Total Account 255 (Non Rate Base)	(1,008,071)	1,008,071	-	-	-	-	-
<u>Account 282 - Deferred Income Taxes-Depreciation</u>								
Various	(481,410,449)	-	(481,410,449)	(15,592,010)	-	(497,002,459)	(498,559,572)	(499,454,599)
	Subtotal Rate Base	-	(481,410,449)	(15,592,010)	-	(497,002,459)	(498,559,572)	(499,454,599)
28205000	104,416,004	(104,416,004)	-	-	-	-	-	-
28206000	(129,168,223)	129,168,223	-	-	-	-	-	-
28205000	-	-	-	-	-	-	-	-
28205000	-	-	-	-	-	-	-	-
	Subtotal Non Rate Base	24,752,219	24,752,219	-	-	-	-	-
	Total Account 282	(506,162,668)	24,752,219	(481,410,449)	(15,592,010)	(497,002,459)	(498,559,572)	(499,454,599)
28305000	(1,659,577)	1,659,577	-	-	-	-	-	-
	All Other Deferred 283 Income Taxes	(4,177,076)	4,177,076	-	-	-	-	-
	Subtotal Non Rate Base	(5,836,653)	5,836,653	-	-	-	-	-
	Total Account 283	(5,836,653)	5,836,653	-	-	-	-	-
	Total Accumulated Deferred Taxes	(398,861,154)	(8,980,043)	(407,841,197)	(18,436,694)	(426,277,891)	(428,071,756)	(429,198,586)

COLUMBIA GAS OF PENNSYLVANIA, INC.

CALCULATION OF DEFERRED TAX BALANCES

Sub Account	Pro-Forma Tax Balance 04/30/23	Pro-Forma Tax Balance 05/31/23	Pro-Forma Tax Balance 06/30/23	Pro-Forma Tax Balance 07/31/23	Pro-Forma Tax Balance 08/31/23	Pro-Forma Tax Balance 09/30/23	Pro-Forma Tax Balance 10/31/23	Pro-Forma Tax Balance 11/30/23	Pro-Forma Tax Balance 12/31/23
<u>Account 190 - Deferred Income Taxes</u>									
19005000	6,973,737	6,973,737	6,973,737	6,973,737	6,973,737	6,973,737	6,973,737	6,973,737	6,973,737
19006000	3,685,709	3,685,709	3,685,709	3,685,709	3,685,709	3,685,709	3,685,709	3,685,709	3,685,709
19005000	1,015,878	1,015,878	1,015,878	1,015,878	1,015,878	1,015,878	1,015,878	1,015,878	1,015,878
19006000	536,904	536,904	536,904	536,904	536,904	536,904	536,904	536,904	536,904
19005000	538,270	538,270	538,270	538,270	538,270	538,270	538,270	538,270	538,270
19006000	284,483	284,483	284,483	284,483	284,483	284,483	284,483	284,483	284,483
19005000	31,522,298	31,390,358	31,258,418	31,126,478	30,994,538	30,862,598	30,730,658	30,598,718	30,466,782
19005000	25,003,325	24,903,462	24,803,599	24,703,736	24,603,873	24,504,010	24,404,147	24,304,284	24,204,422
	Subtotal Rate Base								
	69,560,604	69,328,801	69,096,998	68,865,195	68,633,392	68,401,589	68,169,786	67,937,983	67,706,185
19005400	-	-	-	-	-	-	-	-	-
19006400	-	-	-	-	-	-	-	-	-
19006000	-	-	-	-	-	-	-	-	-
	Subtotal Non Rate Base								
	-	-	-	-	-	-	-	-	-
	Total Account 190								
	69,560,604	69,328,801	69,096,998	68,865,195	68,633,392	68,401,589	68,169,786	67,937,983	67,706,185
<u>Account 255 - Deferred Investment Tax Credits</u>									
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	Job Development Tax Credits (1971-1988)								
	-	-	-	-	-	-	-	-	-
	Subtotal Account 255 (Non Rate Base)								
	-	-	-	-	-	-	-	-	-
<u>Account 282 - Deferred Income Taxes-Depreciation</u>									
Various	(502,085,062)	(502,944,646)	(503,792,871)	(504,628,821)	(505,449,716)	(506,253,308)	(507,038,149)	(507,803,504)	(508,547,561)
	Subtotal Rate Base								
	(502,085,062)	(502,944,646)	(503,792,871)	(504,628,821)	(505,449,716)	(506,253,308)	(507,038,149)	(507,803,504)	(508,547,561)
28205000	-	-	-	-	-	-	-	-	-
28206000	-	-	-	-	-	-	-	-	-
28205000	-	-	-	-	-	-	-	-	-
28205000	-	-	-	-	-	-	-	-	-
	Subtotal Non Rate Base								
	-	-	-	-	-	-	-	-	-
	Total Account 282								
	(502,085,062)	(502,944,646)	(503,792,871)	(504,628,821)	(505,449,716)	(506,253,308)	(507,038,149)	(507,803,504)	(508,547,561)
28305000	-	-	-	-	-	-	-	-	-
	Subtotal Non Rate Base								
	-	-	-	-	-	-	-	-	-
	Total Account 283								
	-	-	-	-	-	-	-	-	-
	Total Accumulated Deferred Taxes								
	(432,524,458)	(433,615,845)	(434,695,873)	(435,763,626)	(436,816,324)	(437,851,719)	(438,868,363)	(439,865,521)	(440,841,376)

Sub Account		Pro-Forma Tax Balance 02/28/23	Pro-Forma Tax Balance 03/01/23
	<u>Account 190 - Deferred Income Taxes</u>		
19005000	Tax Inventory Adj - Fed	6,973,737	6,973,737
19006000	Tax Inventory Adj - St	3,685,709	3,685,709
19005000	Capitalized Inventory - Fed	1,015,878	1,015,878
19006000	Capitalized Inventory - St	536,904	536,904
19005000	Customer Advances - Fed	538,270	538,270
19006000	Customer Advances - St	284,483	284,483
19005000	Federal Net Operating Loss	31,786,178	31,654,238
19005000	Deficient Deferred Taxes 190- NOL, Inventory & Customer Advances	25,203,051	25,103,188
	Subtotal Rate Base	70,024,210	69,792,407
19005400	SFAS 109 Offset - Fed	-	-
19006400	SFAS 109 Offset - St	-	-
19006000	Pennsylvania Net Operating Loss- St	-	-
	All Other Deferred 190 Income Taxes	-	-
	Subtotal Non Rate Base	-	-
	Total Account 190	70,024,210	69,792,407
	<u>Account 255 - Deferred Investment Tax Credits</u>		
	Investment Tax Credits (1962-1969)	-	-
	Job Development Tax Credits (1971-1988)	-	-
	Total Account 255 (Non Rate Base)	-	-
	<u>Account 282 - Deferred Income Taxes-Depreciation</u>		
Various	Excess Accelerated Tax Depreciation - Fed	(500,340,697)	(501,217,016)
	Subtotal Rate Base	(500,340,697)	(501,217,016)
28205000	SFAS 109 Offset - Fed	-	-
28206000	SFAS 109 Offset - St	-	-
28205000	Non-Utility Other - Fed	-	-
28205000	Non-Utility Book Gain on Sale Property - Fed	-	-
	Subtotal Non Rate Base	-	-
	Total Account 282	(500,340,697)	(501,217,016)
28305000	Pennsylvania Net Operating Loss- Federal Offset	-	-
	All Other Deferred 283 Income Taxes	-	-
	Subtotal Non Rate Base	-	-
	Total Account 283	-	-
	Total Accumulated Deferred Taxes	(430,316,487)	(431,424,609)

Sub Account	Deferred Tax Activity 1/1/23-12/31/23	Pro-Forma Adjustments Proposed Rates	Pro-Forma Tax Balance 12/31/23
<u>Account 190 - Deferred Income Taxes</u>			
19005000	Tax Inventory Adj - Fed	-	6,973,737
19006000	Tax Inventory Adj - St	-	3,685,709
19005000	Capitalized Inventory - Fed	-	1,015,878
19006000	Capitalized Inventory - St	-	536,904
19005000	Customer Advances - Fed	-	538,270
19006000	Customer Advances - St	-	284,483
19005000	Federal Net Operating Loss	(1,583,276)	30,466,782
19005000	Deficient Deferred Taxes 190- NOL, Inventory & Customer Advances	(1,198,355)	24,204,422
	Subtotal Rate Base	(2,781,631)	67,706,185
19005400	SFAS 109 Offset - Fed	-	-
19006400	SFAS 109 Offset - St	-	-
19006000	Pennsylvania Net Operating Loss- St	-	-
	All Other Deferred 190 Income Taxes	-	-
	Subtotal Non Rate Base	-	-
	Total Account 190	(2,781,631)	67,706,185
<u>Account 255 - Deferred Investment Tax Credits</u>			
	Investment Tax Credits (1962-1969)	-	-
	Job Development Tax Credits (1971-1988)	-	-
	Total Account 255 (Non Rate Base)	-	-
<u>Account 282 - Deferred Income Taxes-Depreciation</u>			
Various	Excess Accelerated Tax Depreciation - Fed	13,706,611	(508,547,561)
	Subtotal Rate Base	13,706,611	(508,547,561)
28205000	SFAS 109 Offset - Fed	-	-
28206000	SFAS 109 Offset - St	-	-
28205000	Non-Utility Other - Fed	-	-
28205000	Non-Utility Book Gain on Sale Property - Fed	-	-
	Subtotal Non Rate Base	-	-
	Total Account 282	13,706,611	(508,547,561)
28305000	Pennsylvania Net Operating Loss- Federal Offset	-	-
	All Other Deferred 283 Income Taxes	-	-
	Subtotal Non Rate Base	-	-
	Total Account 283	-	-
	Total Accumulated Deferred Taxes	13,706,611	(440,841,376)

COLUMBIA GAS OF PENNSYLVANIA, INC.  
CALCULATION OF DEFERRED INCOME TAX ADJUSTMENT

Deferred Taxes at 12/31/2022	\$	466,509,514	A
Projected Deferred Taxes at 12/2023	\$	491,787,390	
Increase in Deferred Taxes	\$	25,277,876	

		Per Regulatory Books				Per Reg. Sec. 1.167	Difference
Balance Deferred Taxes		B^	C	=B*C	D	=(B*C)+D	
Dec-22	466,509,514	-	365/365	-	466,509,514	466,509,514	-
Jan-23	468,616,004	2,106,490	335/365	1,933,354	466,509,514	468,442,867	(173,136)
Feb-23	470,722,493	2,106,490	304/365	1,754,446	468,442,868	470,197,314	(525,180)
Mar-23	472,828,983	2,106,490	273/365	1,575,539	470,197,314	471,772,852	(1,056,130)
Apr-23	474,935,473	2,106,490	243/365	1,402,404	471,772,853	473,175,255	(1,760,217)
May-23	477,041,962	2,106,490	212/365	1,223,496	473,175,257	474,398,751	(2,643,212)
Jun-23	479,148,452	2,106,490	182/365	1,050,359	474,398,753	475,449,110	(3,699,342)
Jul-23	481,254,942	2,106,490	151/365	871,452	475,449,112	476,320,562	(4,934,380)
Aug-23	483,361,431	2,106,490	120/365	692,545	476,320,564	477,013,106	(6,348,325)
Sep-23	485,467,921	2,106,490	92/365	530,951	477,013,109	477,544,057	(7,923,864)
Oct-23	487,574,411	2,106,490	61/365	352,044	477,544,060	477,896,101	(9,678,310)
Nov-23	489,680,900	2,106,490	31/365	178,907	477,896,103	478,075,008	(11,605,892)
Dec-23	491,787,390	2,106,490	1/365	5,771	478,075,011	478,080,779	(13,706,611)

<sup>^</sup>25,277,876/12=2,106,490



COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

54. Submit a schedule showing a breakdown of accumulated investment tax credits (3 percent, 4 percent, 7 percent, 10 percent and 11 percent), together with details of methods used to write-off the unamortized balances.

Response:

See Exhibit No. 107, Pages 7 and 7a.

55. Submit a schedule showing the adjustments for taxable net income per books (including below-the-line items) and pro forma under existing rates together with an explanation of any difference between the adjustments. Indicate charitable donations and contributions in the tax calculation for rate making purpose.

Response:

See Exhibit No. 107, Pages 8 and 9.

56. Submit detailed calculations supporting taxable income before state and federal income taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.

Response:

Columbia Gas of Pennsylvania has a proprietary interest in underground gas stored in other states. The company also makes off-system gas sales that are allocated for tax purposes to states other than Pennsylvania.

The ownership of the stored gas and the off-system gas sales noted above have created certain tax liabilities in the state jurisdiction where the gas is located or the sale allocated. This, in turn, has created a decrease in taxable income apportioned to the Commonwealth of Pennsylvania for state income tax calculations. The overall impact on the company's state income tax effective rate is not material compared to the 9.99% Pennsylvania rate that is included in base rates.

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT  
AS OF NOVEMBER 30, 2022

Line No.	Vintage Year	J.D.C. 4%	1/	J.D.C. 10%	1/	J.D.C. 8%	1/	Amortizable Credit	Amortization
	(1)	(2)		(3)		(4)		(5)	
	\$	\$		\$		\$		\$	
1	1971	0		0		0		0	0
2	1972	0		0		0		0	0
3	1973	172		0		0		172	2,247
4	1974	24,166		0		0		24,166	5,292
5	1975	0		0		0		0	0
6	1976	0		0		0		0	0
7	1977	0		0		0		0	0
8	1978	0		0		0		0	1,018
9	1979	0		0		0		0	0
10	1980	0		300,026		0		300,026	34,968
11	1981	0		67,360		0		67,360	42,588
12	1982	0		155,718		0		155,718	43,452
13	1983	0		16,880		102,699		119,579	33,348
14	1984	0		264		53,671		53,935	34,020
15	1985	0		0		22,799		22,799	39,132
16	1986	0		21,126		0		21,126	8,148
17	Total	<u>24,338</u>		<u>561,374</u>		<u>179,169</u>		<u>764,881</u>	<u>244,213</u>

1/ The Job Development Credit balances are amortized to income over the weighted average book service life of the property which generated the credit. The average life is computed separately for each vintage year.

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT  
AS OF DECEMBER 31, 2023

Line No.	Vintage Year	J.D.C. 4%	1/	J.D.C. 10%	1/	J.D.C. 8%	1/	Amortizable Credit	Amortization
	(1)	(2)		(3)		(4)		(5)	
	\$	\$		\$		\$		\$	
1	1971	0		0		0		0	0
2	1972	0		0		0		0	0
3	1973	0		0		0		0	0
4	1974	18,433		0		0		18,433	5,292
5	1975	0		0		0		0	0
6	1976	0		0		0		0	0
7	1977	0		0		0		0	0
8	1978	0		0		0		0	0
9	1979	0		0		0		0	0
10	1980	0		262,144		0		262,144	34,968
11	1981	0		21,223		0		21,223	42,588
12	1982	0		108,645		0		108,645	43,452
13	1983	0		11,780		71,672		83,452	33,348
14	1984	0		83		16,997		17,080	34,020
15	1985	0		0		0		0	19,538
16	1986	0		12,299		0		12,299	8,148
17	Total	<u>18,433</u>		<u>416,174</u>		<u>88,669</u>		<u>523,276</u>	<u>221,354</u>

1/ The Job Development Credit balances are amortized to income over the weighted average book service life of the property which generated the credit. The average life is computed separately for each vintage year.

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS  
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES  
FTY = FUTURE TEST YEAR TME 11/30/22, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2023**

Line No.	Description	Pro Forma	FTY	See note	FTY	FPFTY	FPFTY	Adjustments	FPFTY
		At Proposed Test Year Base Rates	Adjustments @ Present Rates		Test Year	Adjustments @ Present Rates			Test Year
		(1)	(2)		(3=1+2)	(4)	(5=3+4)	(6)	(7=5+6)
		\$	\$		\$	\$	\$	\$	\$
1	Operating Revenues	792,675,603	18,437,017		811,112,620	3,392,819	814,505,439	82,151,953	896,657,392
2	Net Gas Purchased for Resale	(226,181,647)	(7,134,283)		(233,315,930)	(1,850,268)	(235,166,198)	0	(235,166,198)
3	Operation and Maintenance Expense	(217,966,981)	(10,656,872)		(228,623,853)	(16,991,522)	(245,615,375)	(1,030,207)	(246,645,582)
4	Depreciation & Amortization Expense	(90,384,909)	(12,804,323)		(103,189,232)	(13,534,999)	(116,724,231)	0	(116,724,231)
5	Taxes Other Than Income Taxes	(3,551,707)	714		(3,550,993)	(29,980)	(3,580,973)	0	(3,580,973)
6	Net Operating Income Before Income Taxes	254,590,359	(12,157,747)		242,432,612	(29,013,950)	213,418,663	81,121,746	294,540,409
7	Investment in Subsidiary Income	0	0		0	0	0	0	0
8	Non-Utility Income - Net	0	0		0	0	0	0	0
9	Interest Charges	0	0		0	0	0	0	0
10	Net Income Before Income Taxes	254,590,359	(12,157,747)		242,432,612	(29,013,950)	213,418,663	81,121,746	294,540,409
11	Less: Investment in Subsidiary Income	0	0		0	0	0	0	0
12	Net Income Before Income Taxes	254,590,359	(12,157,747)		242,432,612	(29,013,950)	213,418,663	81,121,746	294,540,409
13	Statutory Adjustments (Page 9, Line 30)	(107,427,935)	(13,951,465)		(121,379,400)	(42,539,375)	(163,918,775)	0	(163,918,775)
14	Deductible State Income Tax	(8,059,213)	1,594,769		(6,464,444)	5,036,749	(1,427,695)	(8,104,063)	(9,531,758)
15	Taxable Income	139,103,211	(24,514,443)		114,588,768	(66,516,575)	48,072,194	73,017,683	121,089,876
16	Federal Income Tax	29,211,674	(5,148,033)		24,063,641	(13,968,479)	10,095,162	15,333,713	25,428,875
17	Federal Net Operating Loss Carryforward	0	0		0	0	0	0	0
18	Deferred Federal Income Tax - Net	14,189,111	1,445,028		15,634,139	8,243,987	23,878,126	0	23,878,126
19	Tax Refund Amortization	-	0		-	0	0	0	0
20	Flow Back of Excess Deferred Income Taxes	(2,467,701)	(202,433)		(2,670,134)	(437,098)	(3,107,233)	0	(3,107,233)
21	Effect of CNIT Deferred Tax	83,550	(87,758)		(4,208)	4,208	0	0	0
22	Total Federal Income Tax	41,016,634	(3,993,196)		37,023,438	(6,157,383)	30,866,055	15,333,713	46,199,768
23	Amortization of Investment Tax Credits	(259,544)	15,331		(244,213)	22,859	(221,354)	0	(221,354)
24	Net Federal Income Tax Expense	40,757,090	(3,977,865)		36,779,225	(6,134,524)	30,644,701	15,333,713	45,978,414
25	State Income Tax Expense	7,661,356	(1,176,874)		6,484,482	(5,056,787)	1,427,695	8,104,063	9,531,758
26	Total Income Tax Expense	48,418,446	(5,154,739)		43,263,707	(11,191,311)	32,072,396	23,437,776	55,510,172
27	<b>NET INCOME</b>	<b>206,171,913</b>	<b>(7,003,008)</b>		<b>199,168,905</b>	<b>(17,822,639)</b>	<b>181,346,267</b>	<b>57,683,970</b>	<b>239,030,237</b>

Note: See Exhibit No. 7, Pages 15-16 for an explanation of adjustments.

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS  
 AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES**

**FTY = FUTURE TEST YEAR TME 11/30/22, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2023**

( ) Denotes Credit		1/ Pro Forma At FTY Test Year Base Rates	1/ Pro Forma At FPFTY Test Year Base Rates
Line No.	Description	\$	\$
1	<u>Flow Through Adjustments</u>		
2	Book/Tax Depreciation, Net	4,503,674	8,977,675
3	Book Depreciation- Net Salvage Amts	5,004,484	5,134,298
4	Property Removal Costs - ADR Property	(503,776)	(499,515)
5	Loss on Retirement - ACRS/MACRS Removal Costs	(4,279,399)	(5,256,466)
6	Interest on Debt 2/	(51,937,957)	(58,870,071)
7	Political Action Expenses (Sec. 162E)	0	0
8	Employee Business Expense Disallowance	213,256	232,142
9	Employee Stock Purchase Plan	44,811	45,029
10	NCS Allocation- Perm Taxes	0	0
11	Parking	23,778	23,493
12	AFUDC Equity	0	0
13	Penalties	-	-
14	Total Flow Through Adjustments	<u>(46,931,129)</u>	<u>(50,213,415)</u>
15	<u>Deferred Adjustments</u>		
16	Excess Tax Depreciation Over Book 3/	(15,036,882)	(32,057,651)
17	Repairs on Gas Pipeline	(55,056,875)	(76,263,053)
18	Bonus Depreciation	-	-
19	Sec 263A Mixed Service Costs	(1,475,090)	(1,654,603)
20	Avoided Cost Interest	(81,223)	(84,072)
21	Loss on Retirement - ACRS/MACRS Property Basis	(4,328,350)	(4,365,396)
22	Builder Incentives Capitalized	(338)	-
23	Stored Gas Losses	182	-
24	Contributions In Aid of Construction	1,730,909	1,593,344
25	Tax Inventory Adj	-	-
26	Capitalized Inventory	-	-
27	Customer Advances	(200,603)	(873,929)
28	Other	-	-
29	Total Deferred Adjustments	<u>(74,448,271)</u>	<u>(113,705,360)</u>
30	Total Statutory Adjustments	<u>(121,379,400)</u>	<u>(163,918,775)</u>

1/ Unless otherwise noted, amounts are derived from historical patterns or averages.

2/ See Exhibit No. 102, Sch. 3, Page 4.

3/ See Exhibit No. 107, Page 3.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

57. Submit detailed calculations showing the derivation of deferred income taxes for amortization of repair allowance if such policy is followed.

Response:

Not applicable. The company has not elected the ADR repair allowance for federal income tax purposes.

58. Furnish a breakdown of major items comprising prepaid and deferred Income tax charges and other deferred income tax credits and reserves by accounting areas.

Response:

Please refer to Exhibit No.107, Pages 8, 9, 16 and 17, for a complete breakdown of the income tax calculation including deferred tax charges and credits.

59. Provide details of the Federal Surtax Credit allocated to the Pennsylvania jurisdictional area, if applicable.

Response:

Not applicable.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

60. Explain the reason for the use of cost of removal of any retired plant figures in the income tax calculations.

Response: For retired plant which was originally installed prior to 1971, the cost of removal has been used to make a reducing adjustment to the reserve for depreciation for tax reporting purposes under the mass asset accounting provisions of the Internal Revenue Code. For plant installed after vintage year 1970, cost of removal may be deducted as a current expense as allowed under the Asset Depreciation Range and the Accelerated Cost Recovery System (ACRS) regulations, including the modified ACRS prescribed by the Tax Reform Act of 1986. The income tax effect of the deductible removal costs has been flowed through for book purposes in accordance with the final opinion and order in Case R-832493.

61. Submit the corresponding data applicable to Pennsylvania Corporate Income Tax deferment.

a. Show the amounts of straight line tax depreciation and accelerated tax depreciation, the difference between which gave rise to the normalizing tax charged back to the test year operating statement.

b. Show normalization for both Federal and State Income Taxes.

c. Show tax rates used to calculate tax deferment amount.

Response: See Exhibit No. 107, Page 3. This response to Regulation 53.53 III A.52 details the deferred federal income tax and tax rate used to calculate the normalization of accelerated depreciation. State accelerated depreciation is not normalized.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

62. Provide the accelerated tax depreciation and the book depreciation used to calculate test year deferrals in amounts segregated as follows: For:
- a. Property installed prior to 1970.
  - b. Property installed subsequent to 1969 (indicate increasing capacity additions and nonincreasing capacity additions).

Response:

- a. No tax deferrals have been booked, or included in the filing, for property installed prior to 1970.
  - b. See Exhibit No. 107, Page 3. This response to Regulation 53.53 III A.52 details the tax and book depreciation on property installed subsequent to 1969.
63. State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. (If not, explain).

Response: All tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income.

64. Show any income tax loss/gain carryovers from previous year that may affect test year income taxes or future year income taxes. Show loss/gain carryovers by years of origin and amounts remaining by years at the end of the test year.

Response: Columbia Gas of Pennsylvania, Inc. incurred a tax loss in tax year 2008, 2010, 2011, 2012, 2013 and 2017. The loss for federal purposes offset income from prior years as well as income from other subsidiaries. For state income purposes, see Exhibit No. 7, Page 23.



COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

65. State whether the company eliminates any tax savings by the payment of actual interest on construction work in progress not in rate base claim.  
If response is affirmative:

- a. Set forth amount of construction claimed in the tax savings reduction. Explain the basis for this amount.
- b. Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculation.
- c. State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived.
- d. Provide details of calculation to determine tax savings reduction. State whether state taxes are increased to reflect the construction interest elimination.

Response: The company does not. The company capitalizes interest under section 263A of the Internal Revenue Code for tax purposes. This may result in more or less interest capitalized compared to the books. Deferred income taxes are required on ACRS basis differences and are accordingly booked.

66. Provide a detailed analysis of Taxes Accrued per books as of the test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.

Response: The actual taxes accrued per books are shown on Exhibit No.7, Pages 26-28.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

67. For the test year as recorded on test year operating statement:
- a. Supply the amount of federal income taxes actually paid.
  - b. Supply the amount of the federal income tax normalizing charge to tax expense due to excess of accelerated tax depreciation over book depreciation.
  - c. Supply the normalizing tax charge to federal income taxes for the 10% Job Development Credit during test year.
  - d. Provide the amount of the credit of federal income taxes due to the amortization or normalizing yearly debit to the reserve for the 10% Job Development Credit.
  - e. Provide the amount of the credit to federal income taxes for the normalizing of any 3% Investment Tax Credit Reserve that may remain on the utility books.

Response: The actual taxes as recorded on the books are shown in Exhibit No.7,  
Page 29.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

68. Provide the debit and credit in the test year to the Deferred Taxes due to Accelerated Depreciation for federal income tax, and provide the debit and credit for the Job Development Credits (whatever account) for test year.

Response:

DATA FOR 12-MONTH PERIOD ENDING DECEMBER 31, 2023

Projected accounting entries for:

- a. Accelerated Depreciation Deferred

Dr. 41011000	Accumulated Deferred Income Taxes	\$6,732,106
Cr. 28205000	Deferred Federal Income Tax	\$6,732,106

- b. Amortization of Job Development Credits

Dr. 25500000	Deferred Investment Tax Credit	\$221,354
Cr. 41141000	Deferred Federal Income Tax	\$221,354

69. Reconcile all data given in answers to questions on income taxes charged on the test year operating statement with regard to income taxes paid, income taxes charged because of normalization and credits due to yearly write-offs of past years' income tax deferrals, and from normalization of investment tax and development credits. (Both state and federal income taxes.)

Response: Refer to the following schedules which detail the requirements of these items.

<u>Schedule No.</u>	<u>Description</u>
Exhibit No. 107, Pages 16 and 17	Calculation of Income Taxes
Exhibit No. 107, Pages 8 and 9	Reconciliation of Taxable Net Income Per Budget and Pro Forma

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

**CALCULATION OF FEDERAL AND STATE INCOME TAXES  
PRO FORMA AT PROPOSED BASE RATES**

**FTY = FUTURE TEST YEAR TME 11/30/22, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2023**

Line No.	Description	Pro Forma At Proposed Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FPFTY Base Rates (3) \$	Pro Forma At Forecasted Proposed Base Rates (4) \$
1	Operating Income Before Income Taxes (Exh. 102, Sch.3, Pg 3)	254,590,359	242,432,612	213,418,663	294,540,409
2	Pennsylvania Corporate Net Income Tax Deductible (P17, L8)	<u>(8,059,213)</u>	<u>(6,464,444)</u>	<u>(1,427,695)</u>	<u>(9,531,758)</u>
3	<u>Statutory Adjustments</u>				
4	<u>Flow-Through Adjustments</u>				
5	Book/ Tax Depreciation, Net	5,274,676	4,503,674	8,977,675	8,977,675
6	Book Depreciation- Net Salvage Amts	4,958,395	5,004,484	5,134,298	5,134,298
7	Property Removal Costs - ADR Property	(552,359)	(503,776)	(499,515)	(499,515)
8	Loss on Retirement - ACRS/MACRS Removal Costs	(3,878,008)	(4,279,399)	(5,256,466)	(5,256,466)
9	Interest on Debt (1)	(45,932,535)	(51,937,957)	(58,870,071)	(58,870,071)
10	Employee Business Expense Disallowance	208,006	213,256	232,142	232,142
11	AFUDC Equity	0	0	0	-
12	Employee Stock Purchase Plan	66,310	44,811	45,029	45,029
13	NCS Allocation- Perm Taxes	0	0	0	-
14	Parking	<u>(5,217)</u>	<u>23,778</u>	<u>23,493</u>	<u>23,493</u>
15	Total Flow Through Adjustments	<u>(39,860,732)</u>	<u>(46,931,129)</u>	<u>(50,213,415)</u>	<u>(50,213,415)</u>
16	<u>Deferred Adjustments</u>				
17	Excess Tax Depreciation Over Book	(14,297,375)	(15,036,882)	(32,057,651)	(32,057,651)
18	Repairs on Gas Pipeline	(55,031,543)	(55,056,875)	(76,263,053)	(76,263,053)
19	Bonus Depreciation	0	-	-	-
20	Sec 263A Mixed Service Costs	(1,559,268)	(1,475,090)	(1,654,603)	(1,654,603)
21	Loss on Retirement - ACRS/MACRS Property Basis	(49,097)	(4,328,350)	(4,365,396)	(4,365,396)
22	Avoided Cost Interest	(3,863,500)	(81,223)	(84,072)	(84,072)
23	Builder Incentives Capitalized	(4,186)	(338)	-	-
24	Stored Gas Losses	1,712	182	-	-
25	Contributions In Aid of Construction	3,253,485	1,730,909	1,593,344	1,593,344
26	Tax Inventory Adj	4,460,926	-	-	-
27	Capitalized Inventory	317,098	-	-	-
28	Customer Advances	<u>(795,457)</u>	<u>(200,603)</u>	<u>(873,929)</u>	<u>(873,929)</u>
29	Total Deferred Adjustments	<u>(67,567,203)</u>	<u>(74,448,271)</u>	<u>(113,705,360)</u>	<u>(113,705,360)</u>
30	Taxable Income (Lines 1,2,15,29)	139,103,211	114,588,768	48,072,194	121,089,876
31	Federal Income Tax Payable @ 21%	29,211,674	24,063,641	10,095,161	25,428,874
32	Deferred Income Taxes (Line 29 @ 21%)	14,189,113	15,634,137	23,878,126	23,878,126
33	Tax Refund Amortization	0	0	0	0
34	Flow Back Of Excess Deferred Taxes	(2,467,701)	(2,670,134)	(3,107,233)	(3,107,233)
35	Effect of CNIT Deferred Tax on FIT (P17, Lines 9-12 @21%)	<u>83,550</u>	<u>(4,208)</u>	<u>0</u>	<u>0</u>
36	Net Federal Income Tax Expense (Lines 31-35)	41,016,636	37,023,436	30,866,055	46,199,768
37	State Income Tax Expense (P17, L13)	<u>7,661,354</u>	<u>6,484,484</u>	<u>1,427,695</u>	<u>9,531,758</u>
38	Total Income Tax Expense	<u><u>48,677,990</u></u>	<u><u>43,507,920</u></u>	<u><u>32,293,750</u></u>	<u><u>55,731,526</u></u>

(1) Interest expense for rate purposes has been calculated as follows: 1.99% weighted cost of short-term and long-term debt x original cost rate base of \$2,958,295,013= \$58,870,071

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

**CALCULATION OF FEDERAL AND STATE INCOME TAXES  
PRO FORMA AT PROPOSED BASE RATES**

**FTY = FUTURE TEST YEAR TME 11/30/22, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2023**

Line No.	Description	Pro Forma At Proposed Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FPFTY Base Rates (3) \$	Pro Forma At Forecasted Proposed Base Rates (4) \$			
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>							
2	Operating Income Before Income Taxes (Page 16, Line 1)	254,590,359	242,432,612	213,418,663	294,540,409			
3	Statutory Adjustments (Page 16, Lines 15 & 29)	(107,427,935)	(121,379,400)	(163,918,775)	(163,918,775)			
4	Pennsylvania Bonus Depreciation Adj	<u>(12,707,746)</u>	<u>(13,204,633)</u>	<u>(27,410,719)</u>	<u>(27,410,719)</u>			
5	CNIT Taxable Income	134,454,678	107,848,579	22,089,169	103,210,915		PA NOLC as of 11/30/2020	104,719,229
6	Net Operating Loss Deduction	53,781,871	43,139,432	7,797,926	7,797,926	HTY	PA NOLC as of 11/30/2021	(53,781,871) 50,937,358
7	PA Taxable Income	80,672,807	64,709,147	14,291,243	95,412,989	FTY	PA NOLC as of 11/30/2022	(43,139,432) 7,797,926
8	CNIT Payable at Base Rate of 9.99%	8,059,213	6,464,444	1,427,695	9,531,758	FPFTY @ Current	PA NOLC as of 12/31/2023	(7,797,926) 0
9	Deferred Tax On Net Operating Loss Deduction (amounts from above @ 9.99%)	0	0	0	0	FPFTY @ Proposed	PA NOLC as of 12/31/2023	
10	Deferred Tax on Inventory Adj	(445,647)	-	0	0			
11	Deferred Tax on Capitalized Inventory	(31,678)	0	0	0			
12	Deferred Tax on Customer Advances	<u>79,466</u>	<u>20,040</u>	<u>0</u>	<u>0</u>			
13	Pennsylvania Corporate Income Tax Expense	<u><u>7,661,354</u></u>	<u><u>6,484,484</u></u>	<u><u>1,427,695</u></u>	<u><u>9,531,758</u></u>			

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

70. With respect to determination of income taxes, federal and state:
- a. Show income tax results of the annualizing and normalizing adjustments to the test year record before any rate increase.
  - b. Show income taxes for the annualized and normalized test year.
  - c. Show income tax effect of the rate increase requested.
  - d. Show income taxes for the normalized and annualized test year after application of the full rate increase.  
[It is imperative that continuity exists between the income tax calculations as recorded for the test year and the final income tax calculation under proposed rates. If the company has more than one accounting area, the additional separate worksheets must be provided in addition to those for total company.]

Response: See Exhibit No.102 and Exhibit No.107, Pages 16 and 17, for the income tax results of the various annualization and adjustments made to the future test year.

71. In adjusting the test year to an annualized year under present rates, explain any changes that may be due to book or tax depreciation change and to debits and credits to income tax expense due to accelerated depreciation, deferred taxes, job development credits, tax refunds or other items. (The above refers only to the adjustments going from recorded test year to annualized test year).

Response: Refer to Exhibit No. 107, Pages 7, 8, 9, 16 and 17.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 II. RATE OF RETURN  
A. ALL UTILITIES

10. Under Section 1552 of the Internal Revenue Code and Regulations 1.1552-1 thereunder, if applicable, Parent Company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the federal government. (If this interrogatory is not applicable, so state.)
- a. State what option has been chosen by the group.
  - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return.
  - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
  - d. Provide annual income tax return for group, and if income tax return shows net operating loss; provide details of amount of net operating loss allocated to the income tax returns of each of the members of the consolidated group.

Response: See Exhibit No.7, Page 33.

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2022**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V1953	\$12,966,503.31	\$0.00	\$12,966,503.31	\$12,966,503.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,966,503.31	\$12,966,503.31
V1954	\$2,044,258.71	\$0.00	\$2,044,258.71	\$2,044,258.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,044,258.71	\$2,044,258.71
V1955	\$4,712,352.35	\$0.00	\$4,712,352.35	\$4,712,352.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,712,352.35	\$4,712,352.35
V1956	\$2,935,999.67	\$0.00	\$2,935,999.67	\$2,935,999.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,935,999.67	\$2,935,999.67
V1957	\$3,769,977.40	\$0.00	\$3,769,977.40	\$3,769,977.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,769,977.40	\$3,769,977.40
V1958	\$4,384,526.61	\$0.00	\$4,384,526.61	\$4,384,526.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,384,526.61	\$4,384,526.61
V1959	\$3,973,770.46	\$0.00	\$3,973,770.46	\$3,973,770.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,973,770.46	\$3,973,770.46
V1960	\$4,091,517.94	\$0.00	\$4,091,517.94	\$4,091,517.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,091,517.94	\$4,091,517.94
V1961	\$4,525,788.24	\$0.00	(\$17.50)	\$4,525,788.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,525,788.24	\$4,525,788.24
V1962	\$4,167,569.62	\$0.00	\$0.00	\$4,167,569.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,167,569.62	\$4,167,569.62
V1963	\$4,968,323.54	\$0.00	\$0.00	\$4,968,323.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,968,323.54	\$4,968,323.54
V1964	\$5,198,255.89	\$0.00	\$0.00	\$5,198,255.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,198,255.89	\$5,198,255.89
V1965	\$4,359,846.20	\$0.00	\$0.00	\$4,359,846.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,359,846.20	\$4,359,846.20
V1966	\$5,850,803.23	\$0.00	\$0.00	\$5,850,803.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,850,803.23	\$5,850,803.23
V1967	\$5,919,015.82	\$0.00	\$0.00	\$5,919,015.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,919,015.82	\$5,919,015.82
V1968	\$5,445,902.00	\$0.00	\$0.00	\$5,445,902.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,445,902.00	\$5,445,902.00
V1969	\$4,130,439.69	\$0.00	\$0.00	\$4,130,439.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,130,439.69	\$4,130,439.69
V1970	\$3,354,435.53	\$0.00	\$0.00	\$3,354,435.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,354,435.53	\$3,354,435.53
V1971	\$9,434,564.80	\$0.00	\$44,735.72	\$9,447,223.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,434,564.80	\$9,447,223.64
V1972	\$5,775,199.74	\$0.00	(\$11,546.27)	\$5,790,010.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,775,199.74	\$5,790,010.32
V1973	\$4,866,019.98	\$0.00	\$13,423.00	\$4,866,019.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,866,019.98	\$4,866,019.98
V1974	\$6,670,943.99	\$0.00	\$0.00	\$6,670,943.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,670,943.99	\$6,670,943.99
V1975	\$6,249,648.70	\$0.00	\$6,007.66	\$6,248,509.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,249,648.70	\$6,248,509.72
V1976	\$5,570,313.67	\$0.00	\$91,085.06	\$5,497,197.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,570,313.67	\$5,497,197.27
V1977	\$9,828,321.03	\$0.00	\$54,037.80	\$9,775,016.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,828,321.03	\$9,775,016.50
V1978	\$10,299,560.20	\$0.00	\$148,528.65	\$10,151,031.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,299,560.20	\$10,151,031.55
V1979	\$13,288,569.13	\$0.00	\$80,393.06	\$13,324,841.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,288,569.13	\$13,324,841.03
V1980	\$12,344,452.59	\$0.00	(\$49,447.43)	\$12,428,194.24	\$334.31	\$0.00	\$0.00	\$0.00	\$0.00	\$12,344,452.59	\$12,428,528.55
V1981	\$12,072,591.36	\$0.00	\$12,072,591.36	\$12,049,364.08	\$767.64	\$0.00	\$0.00	\$0.00	\$0.00	\$12,072,591.36	\$12,050,131.72



**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2022**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V1982	\$11,029,551.97	\$0.00	\$11,029,551.97	\$11,007,928.11	\$660.18	\$0.00	\$0.00	\$0.00	\$0.00	\$11,029,551.97	\$11,008,588.29
V1983	\$9,788,143.69	\$0.00	\$9,788,143.69	\$9,775,019.90	\$377.27	\$0.00	\$0.00	\$0.00	\$0.00	\$9,788,143.69	\$9,775,397.17
V1984	\$11,437,317.43	\$0.00	\$11,437,317.43	\$11,422,189.19	\$422.12	\$0.00	\$0.00	\$0.00	\$0.00	\$11,437,317.43	\$11,422,611.31
V1985	\$11,628,695.25	\$0.00	\$11,628,695.25	\$11,592,883.88	\$977.81	\$0.00	\$0.00	\$0.00	\$0.00	\$11,628,695.25	\$11,593,861.69
V1986	\$12,747,316.47	\$0.00	\$12,747,316.47	\$12,738,078.03	\$243.72	\$0.00	\$0.00	\$0.00	\$0.00	\$12,747,316.47	\$12,738,321.75
V1987	\$237,569.09	\$0.00	\$237,569.09	\$225,613.88	\$316.73	\$0.00	\$0.00	\$0.00	\$0.00	\$237,569.09	\$225,930.61
V1987 Q1	\$2,568,748.89	\$0.00	\$8,844.08	\$2,568,748.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,568,748.89	\$2,568,748.89
V1987 Q2	\$3,236,239.39	\$0.00	\$0.00	\$3,236,239.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,236,239.39	\$3,236,239.39
V1987 Q3	\$3,610,943.16	\$0.00	\$0.00	\$3,610,943.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,610,943.16	\$3,610,943.16
V1987 Q4	\$4,496,507.81	\$0.00	\$2,999.39	\$4,496,507.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,496,507.81	\$4,496,507.81
V1988	(\$404,843.01)	\$0.00	(\$404,843.01)	(\$416,426.34)	\$291.29	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,843.01)	(\$416,135.05)
V1988 Q1	\$2,560,750.78	\$0.00	\$0.00	\$2,560,750.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,560,750.78	\$2,560,750.78
V1988 Q2	\$2,680,128.64	\$0.00	\$0.00	\$2,680,128.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,680,128.64	\$2,680,128.64
V1988 Q3	\$731,136.03	\$0.00	\$0.00	\$731,136.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$731,136.03	\$731,136.03
V1988 Q4	\$614,566.39	\$0.00	\$0.00	\$614,566.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$614,566.39	\$614,566.39
V1989	(\$309,354.51)	\$0.00	(\$309,354.51)	(\$349,428.87)	\$975.68	\$0.00	\$0.00	\$0.00	\$0.00	(\$309,354.51)	(\$348,453.19)
V1989 Q1	\$1,593,485.27	\$0.00	\$0.00	\$1,593,485.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,593,485.27	\$1,593,485.27
V1989 Q2	\$1,382,829.94	\$0.00	\$0.00	\$1,382,829.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,382,829.94	\$1,382,829.94
V1989 Q3	\$1,526,199.43	\$0.00	\$13,618.89	\$1,526,199.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,526,199.43	\$1,526,199.43
V1989 Q4	\$1,010,257.00	\$0.00	\$0.00	\$1,010,257.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,010,257.00	\$1,010,257.00
V1990	\$4,711,583.06	\$0.00	(\$345,467.06)	\$4,686,846.44	\$626.06	\$0.00	\$0.00	\$0.00	\$0.00	\$4,711,583.06	\$4,687,472.50
V1991	(\$308,260.90)	\$0.00	(\$308,260.90)	(\$333,656.12)	\$604.30	\$0.00	\$0.00	\$0.00	\$0.00	(\$308,260.90)	(\$333,051.82)
V1991 Q1	\$1,450,650.86	\$0.00	\$0.00	\$1,450,650.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,450,650.86	\$1,450,650.86
V1991 Q2	\$1,008,280.69	\$0.00	\$0.00	\$1,008,280.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,008,280.69	\$1,008,280.69
V1991 Q3	\$499,775.50	\$0.00	\$0.00	\$499,775.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$499,775.50	\$499,775.50
V1991 Q4	\$1,988,211.84	\$0.00	\$11,138.00	\$1,988,211.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,988,211.84	\$1,988,211.84
V1992	(\$328,999.17)	\$0.00	(\$328,999.17)	(\$368,592.01)	\$1,861.23	\$0.00	\$0.00	\$0.00	\$0.00	(\$328,999.17)	(\$366,730.78)
V1992 Q1	\$1,045,834.35	\$0.00	\$0.00	\$1,045,834.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,045,834.35	\$1,045,834.35
V1992 Q2	\$1,602,662.63	\$0.00	\$0.00	\$1,602,662.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,602,662.63	\$1,602,662.63

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2022**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V1992 Q3	\$1,245,642.80	\$0.00	\$0.00	\$1,245,642.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,245,642.80	\$1,245,642.80
V1992 Q4	\$1,354,246.38	\$0.00	\$0.00	\$1,354,246.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,246.38	\$1,354,246.38
V1993	(\$404,066.58)	\$0.00	(\$404,066.58)	(\$440,895.05)	\$916.47	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,066.58)	(\$439,978.58)
V1993 Q1	\$1,099,184.21	\$0.00	\$0.00	\$1,099,184.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,099,184.21	\$1,099,184.21
V1993 Q2	\$1,472,407.83	\$0.00	\$0.00	\$1,472,407.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,472,407.83	\$1,472,407.83
V1993 Q3	\$1,573,574.64	\$0.00	\$0.00	\$1,573,574.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,573,574.64	\$1,573,574.64
V1993 Q4	\$1,401,012.33	\$0.00	\$1,507.00	\$1,401,012.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,401,012.33	\$1,401,012.33
V1994	(\$303,206.34)	\$0.00	(\$358,270.07)	(\$423,073.95)	\$4,257.09	\$0.00	\$0.00	\$0.00	\$0.00	(\$303,206.34)	(\$418,816.86)
V1994 Q1	\$2,103,515.71	\$0.00	\$0.00	\$2,103,515.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,103,515.71	\$2,103,515.71
V1994 Q2	\$1,438,598.67	\$0.00	\$0.00	\$1,438,598.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,438,598.67	\$1,438,598.67
V1994 Q3	\$1,471,383.68	\$0.00	\$0.00	\$1,471,383.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,471,383.68	\$1,471,383.68
V1994 Q4	\$1,940,846.79	\$0.00	\$0.00	\$1,940,846.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,940,846.79	\$1,940,846.79
V1995	(\$237,457.13)	\$0.00	(\$237,457.13)	(\$447,187.27)	\$4,617.51	\$0.00	\$0.00	\$0.00	\$0.00	(\$237,457.13)	(\$442,569.75)
V1995 Q1	\$86.14	\$0.00	\$0.00	\$86.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86.14	\$86.14
V1995 Q2	\$1,629,881.92	\$0.00	\$0.00	\$1,629,881.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,629,881.92	\$1,629,881.92
V1995 Q3	\$839,204.58	\$0.00	\$0.00	\$839,204.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$839,204.58	\$839,204.58
V1995 Q4	\$3,180,024.88	\$0.00	\$0.00	\$3,180,024.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,180,024.88	\$3,180,024.88
V1996	\$7,688,338.95	\$0.00	(\$463,917.52)	\$7,628,772.49	\$3,843.35	\$0.00	\$0.00	\$0.00	\$0.00	\$7,688,338.95	\$7,632,615.84
V1997	(\$227,386.05)	\$0.00	(\$264,721.38)	(\$523,386.56)	\$7,312.33	\$0.00	\$0.00	\$0.00	\$0.00	(\$227,386.05)	(\$516,074.23)
V1997 Q1	\$1,038,777.89	\$0.00	\$0.00	\$1,038,777.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,038,777.89	\$1,038,777.89
V1997 Q2	\$1,351,872.45	\$0.00	\$0.00	\$1,351,872.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,351,872.45	\$1,351,872.45
V1997 Q3	\$2,044,682.58	\$0.00	\$0.00	\$2,044,682.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,044,682.58	\$2,044,682.58
V1997 Q4	\$4,247,734.31	\$0.00	\$0.00	\$4,247,734.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,247,734.31	\$4,247,734.31
V1998	(\$325,231.84)	\$0.00	(\$325,231.84)	(\$396,351.70)	\$6,943.22	\$0.00	\$0.00	\$0.00	\$0.00	(\$325,231.84)	(\$389,408.48)
V1998 Q1	\$2,917,899.03	\$0.00	\$0.00	\$2,917,899.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,917,899.03	\$2,917,899.03
V1998 Q2	\$2,355,499.99	\$0.00	\$0.00	\$2,355,499.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,355,499.99	\$2,355,499.99
V1998 Q3	\$1,188,623.46	\$0.00	\$0.00	\$1,188,623.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,188,623.46	\$1,188,623.46
V1998 Q4	\$1,313,097.99	\$0.00	\$0.00	\$1,313,097.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,313,097.99	\$1,313,097.99
V1999	\$7,503,800.03	\$0.00	(\$466,966.43)	\$7,410,435.13	\$4,578.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,503,800.03	\$7,415,013.13

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2022**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V2000	(\$658,705.40)	\$0.00	(\$639,051.23)	(\$642,641.39)	(\$915.81)	\$0.00	\$0.00	\$0.00	\$0.00	(\$658,705.40)	(\$643,557.20)
V2000 Q1	\$1,264,382.10	\$0.00	\$4,808.67	\$1,261,010.49	\$66.84	\$0.00	\$0.00	\$0.00	\$0.00	\$1,264,382.10	\$1,261,077.33
V2000 Q2	\$1,213,735.74	\$0.00	\$3,000.00	\$1,211,632.29	\$41.70	\$0.00	\$0.00	\$0.00	\$0.00	\$1,213,735.74	\$1,211,673.99
V2000 Q3	\$2,654,785.90	\$0.00	\$61,418.26	\$2,611,722.41	\$853.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,654,785.90	\$2,612,576.12
V2000 Q4	\$2,564,868.31	\$0.00	\$0.00	\$2,564,868.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,564,868.31	\$2,564,868.31
V2001	\$8,381,173.45	\$0.00	\$120,883.41	\$8,349,139.23	\$1,422.78	\$0.00	\$0.00	\$0.00	\$0.00	\$8,381,173.45	\$8,350,562.01
V2001 30% Bonu:	(\$269,659.49)	\$0.00	(\$495,669.34)	(\$306,168.39)	\$1,977.69	\$0.00	\$0.00	\$0.00	\$0.00	(\$269,659.49)	(\$304,190.70)
V2002	\$3,416,700.79	\$0.00	\$2,651,015.56	\$1,937,546.23	\$67,745.90	\$0.00	\$0.00	\$0.00	\$0.00	\$3,416,700.79	\$2,005,292.13
V2002 30% Bonu:	\$4,054,157.02	\$0.00	(\$247,296.23)	\$4,000,409.23	\$90,256.69	\$0.00	\$0.00	\$0.00	\$0.00	\$4,054,157.02	\$4,090,665.92
COR	\$36.00	\$0.00	\$36.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,395,713.83	\$36.00	\$0.00
V2003	\$543,389.98	\$0.00	\$127,693.14	\$479,748.40	\$24,411.19	\$0.00	\$0.00	\$0.00	\$0.00	\$543,389.98	\$504,159.59
V2003 30% Bonu:	(\$756,297.85)	\$0.00	(\$42,263.60)	(\$714,034.25)	(\$28,175.88)	\$0.00	\$0.00	\$0.00	\$0.00	(\$756,297.85)	(\$742,210.13)
V2003 50% Bonu:	\$2,257,231.21	\$0.00	(\$7,172.60)	\$2,106,169.95	\$100,708.57	\$0.00	\$0.00	\$0.00	\$0.00	\$2,257,231.21	\$2,206,878.52
V2004	\$694,483.01	\$0.00	(\$97,419.63)	\$780,146.40	\$30,661.41	\$0.00	\$0.00	\$0.00	\$0.00	\$694,483.01	\$810,807.81
V2004 30%	\$967,502.95	\$0.00	\$107,904.16	\$859,598.79	\$43,161.67	\$0.00	\$0.00	\$0.00	\$0.00	\$967,502.95	\$902,760.46
V2004 50% Bonu:	\$5,307,398.32	\$0.00	\$344,999.99	\$4,718,559.42	\$235,534.47	\$0.00	\$0.00	\$0.00	\$0.00	\$5,307,398.32	\$4,954,093.89
V2005	\$5,778,413.59	\$0.00	\$2,022,161.31	\$5,516,434.45	\$45,956.28	\$0.00	\$0.00	\$0.00	\$0.00	\$5,778,413.59	\$5,562,390.73
V2005 50% Bonu:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2006	\$8,435,962.13	\$0.00	\$8,358,133.11	\$8,376,425.91	(\$22,552.41)	\$0.00	\$0.00	\$0.00	\$0.00	\$8,435,962.13	\$8,353,873.50
V2007	\$16,190,456.94	\$0.00	\$16,150,483.92	\$16,616,103.04	\$411,095.83	\$0.00	\$0.00	\$0.00	\$0.00	\$16,190,456.94	\$17,027,198.87
V2008	(\$8,302,158.67)	\$0.00	(\$8,453,346.85)	(\$7,479,075.26)	(\$770,487.05)	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,302,158.67)	(\$8,249,562.31)
V2008 50%	\$27,200,881.22	\$0.00	\$27,177,677.85	\$25,447,886.44	\$1,651,702.46	\$0.00	\$0.00	\$0.00	\$0.00	\$27,200,881.22	\$27,099,588.90
V2009	\$3,234,755.88	\$0.00	\$3,045,481.62	\$2,514,560.42	\$108,003.46	\$0.00	\$0.00	\$0.00	\$0.00	\$3,234,755.88	\$2,622,563.88
V2009 50%	\$12,341,950.23	\$0.00	\$12,341,950.23	\$10,885,951.64	\$754,671.75	\$0.00	\$0.00	\$0.00	\$0.00	\$12,341,950.23	\$11,640,623.39
V2010	\$514,425.12	\$0.00	\$687,669.55	\$921,702.68	\$11,714.37	\$0.00	\$0.00	\$0.00	\$0.00	\$514,425.12	\$933,417.05
V2010 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2010 50%	\$7,243,939.03	\$0.00	\$7,243,939.03	\$5,746,834.33	\$427,754.63	\$0.00	\$0.00	\$0.00	\$0.00	\$7,243,939.03	\$6,174,588.96
V2011	\$4,352,874.70	\$0.00	\$4,366,666.80	\$2,986,030.39	\$198,240.67	\$0.00	\$0.00	\$0.00	\$0.00	\$4,352,874.70	\$3,184,271.06
V2011 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2022**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V2011 50%	\$495,086.35	\$0.00	\$495,086.35	\$391,790.57	\$10,872.09	\$0.00	\$0.00	\$0.00	\$0.00	\$495,086.35	\$402,662.66
V2012	\$64,448.44	\$0.00	\$48,475.48	(\$1,740.10)	\$575.74	\$0.00	\$0.00	\$0.00	\$0.00	\$64,448.44	(\$1,164.36)
V2012 50%	\$43,467,435.44	\$0.00	\$43,459,838.23	\$23,225,623.22	\$1,927,997.41	\$0.00	\$0.00	\$0.00	\$0.00	\$43,467,435.44	\$25,153,620.63
V2013	\$1,629,802.75	\$0.00	\$1,322,145.28	\$360,860.67	\$42,525.30	\$0.00	\$0.00	\$0.00	\$0.00	\$1,629,802.75	\$403,385.97
V2013 50%	\$53,345,991.58	\$0.00	\$53,343,073.13	\$26,099,802.20	\$2,368,979.88	\$0.00	\$0.00	\$0.00	\$0.00	\$53,345,991.58	\$28,468,782.08
V2014	\$1,734,856.72	\$0.00	\$1,557,544.20	\$698,523.81	\$41,588.85	\$0.00	\$0.00	\$0.00	\$0.00	\$1,734,856.72	\$740,112.66
V2014 50%	\$70,358,308.50	\$0.00	\$70,353,461.81	\$33,294,014.67	\$2,965,462.51	\$0.00	\$0.00	\$0.00	\$0.00	\$70,358,308.50	\$36,259,477.18
V2015	\$954,811.46	\$0.00	\$825,253.80	\$161,691.25	\$24,994.50	\$0.00	\$0.00	\$0.00	\$0.00	\$954,811.46	\$186,685.75
V2015 50%	\$59,069,993.66	\$0.00	\$57,136,239.93	\$25,827,577.97	\$2,548,997.75	\$0.00	\$0.00	\$0.00	\$0.00	\$59,069,993.66	\$28,376,575.72
V2016	\$667,981.60	\$0.00	\$604,149.73	\$97,173.16	\$17,748.87	\$0.00	\$0.00	\$0.00	\$0.00	\$667,981.60	\$114,922.03
V2016 50%	\$79,416,084.16	\$0.00	\$78,979,985.18	\$28,586,277.75	\$3,873,011.77	\$0.00	\$0.00	\$0.00	\$0.00	\$79,416,084.16	\$32,459,289.52
V2017	\$421,632.65	\$0.00	\$387,988.00	\$52,652.32	\$11,484.70	\$0.00	\$0.00	\$0.00	\$0.00	\$421,632.65	\$64,137.02
V2017 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2017 50%	\$73,864,030.16	\$0.00	\$73,607,698.20	\$24,111,394.46	\$3,775,495.36	\$0.00	\$0.00	\$0.00	\$0.00	\$73,864,030.16	\$27,886,889.82
V2018	\$183,957,174.86	\$0.00	\$183,614,417.93	\$45,116,900.48	\$10,318,241.05	\$0.00	\$0.00	\$0.00	\$0.00	\$183,957,174.86	\$55,435,141.53
V2019	\$254,975,981.91	\$0.00	\$254,091,558.68	\$46,667,604.46	\$15,732,769.04	\$0.00	\$0.00	\$0.00	\$0.00	\$254,975,981.91	\$62,400,373.50
V2020	\$252,603,860.32	\$0.00	\$252,494,854.25	\$30,026,754.13	\$18,424,639.10	\$0.00	\$0.00	\$0.00	\$0.00	\$252,603,860.32	\$48,451,393.23
V2021	\$320,520,607.89	\$0.00	\$320,520,607.89	\$16,255,633.24	\$31,702,429.14	\$0.00	\$0.00	\$0.00	\$0.00	\$320,520,607.89	\$47,958,062.38
V2022	\$0.00	\$309,972,014.78	\$309,972,014.78	\$0.00	\$14,190,640.92	\$0.00	\$0.00	\$0.00	\$0.00	\$309,972,014.78	\$14,190,640.92
<b>Total Tax Classes:</b>	<b>\$1,834,112,759.33</b>	<b>\$309,972,014.78</b>	<b>\$1,881,665,939.20</b>	<b>\$728,374,509.99</b>	<b>\$111,403,231.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,395,713.83</b>	<b>\$2,144,084,774.11</b>	<b>\$839,777,741.21</b>
<b>Company:</b>	<b>\$1,834,112,759.33</b>	<b>\$309,972,014.78</b>	<b>\$1,881,665,939.20</b>	<b>\$728,374,509.99</b>	<b>\$111,403,231.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,395,713.83</b>	<b>\$2,144,084,774.11</b>	<b>\$839,777,741.21</b>
<b>Tax Year:</b>	<b>\$1,834,112,759.33</b>	<b>\$309,972,014.78</b>	<b>\$1,881,665,939.20</b>	<b>\$728,374,509.99</b>	<b>\$111,403,231.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,395,713.83</b>	<b>\$2,144,084,774.11</b>	<b>\$839,777,741.21</b>

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2023**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V1953	\$12,966,503.31	\$0.00	\$12,966,503.31	\$12,966,503.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,966,503.31	\$12,966,503.31
V1954	\$2,044,258.71	\$0.00	\$2,044,258.71	\$2,044,258.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,044,258.71	\$2,044,258.71
V1955	\$4,712,352.35	\$0.00	\$4,712,352.35	\$4,712,352.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,712,352.35	\$4,712,352.35
V1956	\$2,935,999.67	\$0.00	\$2,935,999.67	\$2,935,999.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,935,999.67	\$2,935,999.67
V1957	\$3,769,977.40	\$0.00	\$3,769,977.40	\$3,769,977.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,769,977.40	\$3,769,977.40
V1958	\$4,384,526.61	\$0.00	\$4,384,526.61	\$4,384,526.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,384,526.61	\$4,384,526.61
V1959	\$3,973,770.46	\$0.00	\$3,973,770.46	\$3,973,770.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,973,770.46	\$3,973,770.46
V1960	\$4,091,517.94	\$0.00	\$4,091,517.94	\$4,091,517.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,091,517.94	\$4,091,517.94
V1961	\$4,525,788.24	\$0.00	(\$17.50)	\$4,525,788.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,525,788.24	\$4,525,788.24
V1962	\$4,167,569.62	\$0.00	\$0.00	\$4,167,569.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,167,569.62	\$4,167,569.62
V1963	\$4,968,323.54	\$0.00	\$0.00	\$4,968,323.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,968,323.54	\$4,968,323.54
V1964	\$5,198,255.89	\$0.00	\$0.00	\$5,198,255.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,198,255.89	\$5,198,255.89
V1965	\$4,359,846.20	\$0.00	\$0.00	\$4,359,846.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,359,846.20	\$4,359,846.20
V1966	\$5,850,803.23	\$0.00	\$0.00	\$5,850,803.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,850,803.23	\$5,850,803.23
V1967	\$5,919,015.82	\$0.00	\$0.00	\$5,919,015.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,919,015.82	\$5,919,015.82
V1968	\$5,445,902.00	\$0.00	\$0.00	\$5,445,902.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,445,902.00	\$5,445,902.00
V1969	\$4,130,439.69	\$0.00	\$0.00	\$4,130,439.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,130,439.69	\$4,130,439.69
V1970	\$3,354,435.53	\$0.00	\$0.00	\$3,354,435.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,354,435.53	\$3,354,435.53
V1971	\$9,434,564.80	\$0.00	\$44,735.72	\$9,447,223.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,434,564.80	\$9,447,223.64
V1972	\$5,775,199.74	\$0.00	(\$11,546.27)	\$5,790,010.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,775,199.74	\$5,790,010.32
V1973	\$4,866,019.98	\$0.00	\$13,423.00	\$4,866,019.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,866,019.98	\$4,866,019.98
V1974	\$6,670,943.99	\$0.00	\$0.00	\$6,670,943.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,670,943.99	\$6,670,943.99
V1975	\$6,249,648.70	\$0.00	\$6,007.66	\$6,248,509.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,249,648.70	\$6,248,509.72
V1976	\$5,570,313.67	\$0.00	\$91,085.06	\$5,497,197.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,570,313.67	\$5,497,197.27
V1977	\$9,828,321.03	\$0.00	\$54,037.80	\$9,775,016.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,828,321.03	\$9,775,016.50
V1978	\$10,299,560.20	\$0.00	\$148,528.65	\$10,151,031.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,299,560.20	\$10,151,031.55
V1979	\$13,288,569.13	\$0.00	\$80,393.06	\$13,324,841.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,288,569.13	\$13,324,841.03
V1980	\$12,344,452.59	\$0.00	(\$49,447.43)	\$12,428,528.55	\$334.31	\$0.00	\$0.00	\$0.00	\$0.00	\$12,344,452.59	\$12,428,862.86
V1981	\$12,072,591.36	\$0.00	\$12,072,591.36	\$12,050,131.72	\$767.64	\$0.00	\$0.00	\$0.00	\$0.00	\$12,072,591.36	\$12,050,899.36

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2023**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V1982	\$11,029,551.97	\$0.00	\$11,029,551.97	\$11,008,588.29	\$660.18	\$0.00	\$0.00	\$0.00	\$0.00	\$11,029,551.97	\$11,009,248.47
V1983	\$9,788,143.69	\$0.00	\$9,788,143.69	\$9,775,397.17	\$377.27	\$0.00	\$0.00	\$0.00	\$0.00	\$9,788,143.69	\$9,775,774.44
V1984	\$11,437,317.43	\$0.00	\$11,437,317.43	\$11,422,611.31	\$422.12	\$0.00	\$0.00	\$0.00	\$0.00	\$11,437,317.43	\$11,423,033.43
V1985	\$11,628,695.25	\$0.00	\$11,628,695.25	\$11,593,861.69	\$977.81	\$0.00	\$0.00	\$0.00	\$0.00	\$11,628,695.25	\$11,594,839.50
V1986	\$12,747,316.47	\$0.00	\$12,747,316.47	\$12,738,321.75	\$243.72	\$0.00	\$0.00	\$0.00	\$0.00	\$12,747,316.47	\$12,738,565.47
V1987	\$237,569.09	\$0.00	\$237,569.09	\$225,930.61	\$316.73	\$0.00	\$0.00	\$0.00	\$0.00	\$237,569.09	\$226,247.34
V1987 Q1	\$2,568,748.89	\$0.00	\$8,844.08	\$2,568,748.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,568,748.89	\$2,568,748.89
V1987 Q2	\$3,236,239.39	\$0.00	\$0.00	\$3,236,239.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,236,239.39	\$3,236,239.39
V1987 Q3	\$3,610,943.16	\$0.00	\$0.00	\$3,610,943.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,610,943.16	\$3,610,943.16
V1987 Q4	\$4,496,507.81	\$0.00	\$2,999.39	\$4,496,507.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,496,507.81	\$4,496,507.81
V1988	(\$404,843.01)	\$0.00	(\$404,843.01)	(\$416,135.05)	\$291.29	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,843.01)	(\$415,843.76)
V1988 Q1	\$2,560,750.78	\$0.00	\$0.00	\$2,560,750.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,560,750.78	\$2,560,750.78
V1988 Q2	\$2,680,128.64	\$0.00	\$0.00	\$2,680,128.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,680,128.64	\$2,680,128.64
V1988 Q3	\$731,136.03	\$0.00	\$0.00	\$731,136.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$731,136.03	\$731,136.03
V1988 Q4	\$614,566.39	\$0.00	\$0.00	\$614,566.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$614,566.39	\$614,566.39
V1989	(\$309,354.51)	\$0.00	(\$309,354.51)	(\$348,453.19)	\$975.68	\$0.00	\$0.00	\$0.00	\$0.00	(\$309,354.51)	(\$347,477.51)
V1989 Q1	\$1,593,485.27	\$0.00	\$0.00	\$1,593,485.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,593,485.27	\$1,593,485.27
V1989 Q2	\$1,382,829.94	\$0.00	\$0.00	\$1,382,829.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,382,829.94	\$1,382,829.94
V1989 Q3	\$1,526,199.43	\$0.00	\$13,618.89	\$1,526,199.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,526,199.43	\$1,526,199.43
V1989 Q4	\$1,010,257.00	\$0.00	\$0.00	\$1,010,257.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,010,257.00	\$1,010,257.00
V1990	\$4,711,583.06	\$0.00	(\$345,467.06)	\$4,687,472.50	\$626.06	\$0.00	\$0.00	\$0.00	\$0.00	\$4,711,583.06	\$4,688,098.56
V1991	(\$308,260.90)	\$0.00	(\$308,260.90)	(\$333,051.82)	\$592.42	\$0.00	\$0.00	\$0.00	\$0.00	(\$308,260.90)	(\$332,459.40)
V1991 Q1	\$1,450,650.86	\$0.00	\$0.00	\$1,450,650.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,450,650.86	\$1,450,650.86
V1991 Q2	\$1,008,280.69	\$0.00	\$0.00	\$1,008,280.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,008,280.69	\$1,008,280.69
V1991 Q3	\$499,775.50	\$0.00	\$0.00	\$499,775.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$499,775.50	\$499,775.50
V1991 Q4	\$1,988,211.84	\$0.00	\$11,138.00	\$1,988,211.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,988,211.84	\$1,988,211.84
V1992	(\$328,999.17)	\$0.00	(\$328,999.17)	(\$366,730.78)	\$2,000.87	\$0.00	\$0.00	\$0.00	\$0.00	(\$328,999.17)	(\$364,729.91)
V1992 Q1	\$1,045,834.35	\$0.00	\$0.00	\$1,045,834.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,045,834.35	\$1,045,834.35
V1992 Q2	\$1,602,662.63	\$0.00	\$0.00	\$1,602,662.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,602,662.63	\$1,602,662.63

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2023**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V1992 Q3	\$1,245,642.80	\$0.00	\$0.00	\$1,245,642.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,245,642.80	\$1,245,642.80
V1992 Q4	\$1,354,246.38	\$0.00	\$0.00	\$1,354,246.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,246.38	\$1,354,246.38
V1993	(\$404,066.58)	\$0.00	(\$404,066.58)	(\$439,978.58)	\$916.49	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,066.58)	(\$439,062.09)
V1993 Q1	\$1,099,184.21	\$0.00	\$0.00	\$1,099,184.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,099,184.21	\$1,099,184.21
V1993 Q2	\$1,472,407.83	\$0.00	\$0.00	\$1,472,407.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,472,407.83	\$1,472,407.83
V1993 Q3	\$1,573,574.64	\$0.00	\$0.00	\$1,573,574.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,573,574.64	\$1,573,574.64
V1993 Q4	\$1,401,012.33	\$0.00	\$1,507.00	\$1,401,012.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,401,012.33	\$1,401,012.33
V1994	(\$303,206.34)	\$0.00	(\$360,295.74)	(\$418,816.86)	\$4,257.04	\$0.00	\$0.00	\$0.00	\$0.00	(\$303,206.34)	(\$414,559.82)
V1994 Q1	\$2,103,515.71	\$0.00	\$0.00	\$2,103,515.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,103,515.71	\$2,103,515.71
V1994 Q2	\$1,438,598.67	\$0.00	\$0.00	\$1,438,598.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,438,598.67	\$1,438,598.67
V1994 Q3	\$1,471,383.68	\$0.00	\$0.00	\$1,471,383.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,471,383.68	\$1,471,383.68
V1994 Q4	\$1,940,846.79	\$0.00	\$0.00	\$1,940,846.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,940,846.79	\$1,940,846.79
V1995	(\$237,457.13)	\$0.00	(\$237,457.13)	(\$442,569.75)	\$4,617.51	\$0.00	\$0.00	\$0.00	\$0.00	(\$237,457.13)	(\$437,952.23)
V1995 Q1	\$86.14	\$0.00	\$0.00	\$86.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86.14	\$86.14
V1995 Q2	\$1,629,881.92	\$0.00	\$0.00	\$1,629,881.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,629,881.92	\$1,629,881.92
V1995 Q3	\$839,204.58	\$0.00	\$0.00	\$839,204.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$839,204.58	\$839,204.58
V1995 Q4	\$3,180,024.88	\$0.00	\$0.00	\$3,180,024.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,180,024.88	\$3,180,024.88
V1996	\$7,688,338.95	\$0.00	(\$467,523.38)	\$7,632,615.84	\$3,843.72	\$0.00	\$0.00	\$0.00	\$0.00	\$7,688,338.95	\$7,636,459.56
V1997	(\$227,386.05)	\$0.00	(\$266,264.90)	(\$516,074.23)	\$7,312.15	\$0.00	\$0.00	\$0.00	\$0.00	(\$227,386.05)	(\$508,762.08)
V1997 Q1	\$1,038,777.89	\$0.00	\$0.00	\$1,038,777.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,038,777.89	\$1,038,777.89
V1997 Q2	\$1,351,872.45	\$0.00	\$0.00	\$1,351,872.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,351,872.45	\$1,351,872.45
V1997 Q3	\$2,044,682.58	\$0.00	\$0.00	\$2,044,682.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,044,682.58	\$2,044,682.58
V1997 Q4	\$4,247,734.31	\$0.00	\$0.00	\$4,247,734.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,247,734.31	\$4,247,734.31
V1998	(\$325,231.84)	\$0.00	(\$325,231.84)	(\$389,408.48)	\$6,943.73	\$0.00	\$0.00	\$0.00	\$0.00	(\$325,231.84)	(\$382,464.75)
V1998 Q1	\$2,917,899.03	\$0.00	\$0.00	\$2,917,899.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,917,899.03	\$2,917,899.03
V1998 Q2	\$2,355,499.99	\$0.00	\$0.00	\$2,355,499.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,355,499.99	\$2,355,499.99
V1998 Q3	\$1,188,623.46	\$0.00	\$0.00	\$1,188,623.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,188,623.46	\$1,188,623.46
V1998 Q4	\$1,313,097.99	\$0.00	\$0.00	\$1,313,097.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,313,097.99	\$1,313,097.99
V1999	\$7,503,800.03	\$0.00	(\$471,002.56)	\$7,415,013.13	\$4,577.94	\$0.00	\$0.00	\$0.00	\$0.00	\$7,503,800.03	\$7,419,591.07

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2023**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V2000	(\$658,705.40)	\$0.00	(\$638,135.42)	(\$643,557.20)	(\$915.86)	\$0.00	\$0.00	\$0.00	\$0.00	(\$658,705.40)	(\$644,473.06)
V2000 Q1	\$1,264,382.10	\$0.00	\$4,808.67	\$1,261,077.33	\$66.84	\$0.00	\$0.00	\$0.00	\$0.00	\$1,264,382.10	\$1,261,144.17
V2000 Q2	\$1,213,735.74	\$0.00	\$3,000.00	\$1,211,673.99	\$41.70	\$0.00	\$0.00	\$0.00	\$0.00	\$1,213,735.74	\$1,211,715.69
V2000 Q3	\$2,654,785.90	\$0.00	\$61,418.26	\$2,612,576.12	\$853.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,654,785.90	\$2,613,429.83
V2000 Q4	\$2,564,868.31	\$0.00	\$0.00	\$2,564,868.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,564,868.31	\$2,564,868.31
V2001	\$8,381,173.45	\$0.00	\$119,635.54	\$8,350,562.01	\$1,422.95	\$0.00	\$0.00	\$0.00	\$0.00	\$8,381,173.45	\$8,351,984.96
V2001 30% Bonu:	(\$269,659.49)	\$0.00	(\$497,647.03)	(\$304,190.70)	\$1,977.95	\$0.00	\$0.00	\$0.00	\$0.00	(\$269,659.49)	(\$302,212.75)
V2002	\$3,416,700.79	\$0.00	\$2,624,344.33	\$2,005,292.13	\$51,285.55	\$0.00	\$0.00	\$0.00	\$0.00	\$3,416,700.79	\$2,056,577.68
V2002 30% Bonu:	\$4,054,157.02	\$0.00	(\$344,422.57)	\$4,090,665.92	(\$1,977.69)	\$0.00	\$0.00	\$0.00	\$0.00	\$4,054,157.02	\$4,088,688.23
COR	\$36.00	\$0.00	\$36.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,395,713.83	\$36.00	\$0.00
V2003	\$543,389.98	\$0.00	\$106,570.06	\$504,159.59	\$13,124.60	\$0.00	\$0.00	\$0.00	\$0.00	\$543,389.98	\$517,284.19
V2003 30% Bonu:	(\$756,297.85)	\$0.00	(\$14,087.72)	(\$742,210.13)	(\$14,087.72)	\$0.00	\$0.00	\$0.00	\$0.00	(\$756,297.85)	(\$756,297.85)
V2003 50% Bonu:	\$2,257,231.21	\$0.00	(\$115,446.24)	\$2,206,878.52	\$50,352.69	\$0.00	\$0.00	\$0.00	\$0.00	\$2,257,231.21	\$2,257,231.21
V2004	\$694,483.01	\$0.00	(\$127,525.60)	\$810,807.81	\$30,661.98	\$0.00	\$0.00	\$0.00	\$0.00	\$694,483.01	\$841,469.79
V2004 30%	\$967,502.95	\$0.00	\$64,742.49	\$902,760.46	\$43,161.89	\$0.00	\$0.00	\$0.00	\$0.00	\$967,502.95	\$945,922.35
V2004 50% Bonu:	\$5,307,398.32	\$0.00	\$97,219.51	\$4,954,093.89	\$235,538.45	\$0.00	\$0.00	\$0.00	\$0.00	\$5,307,398.32	\$5,189,632.34
V2005	\$5,778,413.59	\$0.00	\$1,825,475.17	\$5,562,390.73	\$45,437.36	\$0.00	\$0.00	\$0.00	\$0.00	\$5,778,413.59	\$5,607,828.09
V2005 50% Bonu:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2006	\$8,435,962.13	\$0.00	\$8,349,714.49	\$8,353,873.50	(\$22,546.32)	\$0.00	\$0.00	\$0.00	\$0.00	\$8,435,962.13	\$8,331,327.18
V2007	\$16,190,456.94	\$0.00	\$16,148,286.44	\$17,027,198.87	(\$194,131.76)	\$0.00	\$0.00	\$0.00	\$0.00	\$16,190,456.94	\$16,833,067.11
V2008	(\$8,302,158.67)	\$0.00	(\$8,461,495.68)	(\$8,249,562.31)	(\$361,422.44)	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,302,158.67)	(\$8,610,984.75)
V2008 50%	\$27,200,881.22	\$0.00	\$27,177,677.85	\$27,099,588.90	\$753,281.10	\$0.00	\$0.00	\$0.00	\$0.00	\$27,200,881.22	\$27,852,870.00
V2009	\$3,234,755.88	\$0.00	\$3,030,290.48	\$2,622,563.88	\$102,008.82	\$0.00	\$0.00	\$0.00	\$0.00	\$3,234,755.88	\$2,724,572.70
V2009 50%	\$12,341,950.23	\$0.00	\$12,341,950.23	\$11,640,623.39	\$754,652.45	\$0.00	\$0.00	\$0.00	\$0.00	\$12,341,950.23	\$12,395,275.84
V2010	\$514,425.12	\$0.00	\$702,264.39	\$933,417.05	\$1,070.53	\$0.00	\$0.00	\$0.00	\$0.00	\$514,425.12	\$934,487.58
V2010 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2010 50%	\$7,243,939.03	\$0.00	\$7,243,939.03	\$6,174,588.96	\$427,754.63	\$0.00	\$0.00	\$0.00	\$0.00	\$7,243,939.03	\$6,602,343.59
V2011	\$4,352,874.70	\$0.00	\$4,367,970.98	\$3,184,271.06	\$191,501.45	\$0.00	\$0.00	\$0.00	\$0.00	\$4,352,874.70	\$3,375,772.51
V2011 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2023**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V2011 50%	\$495,086.35	\$0.00	\$495,086.35	\$402,662.66	\$10,874.53	\$0.00	\$0.00	\$0.00	\$0.00	\$495,086.35	\$413,537.19
V2012	\$64,448.44	\$0.00	\$46,793.02	(\$1,164.36)	\$576.18	\$0.00	\$0.00	\$0.00	\$0.00	\$64,448.44	(\$588.18)
V2012 50%	\$43,467,435.44	\$0.00	\$43,459,838.23	\$25,153,620.63	\$1,927,565.32	\$0.00	\$0.00	\$0.00	\$0.00	\$43,467,435.44	\$27,081,185.95
V2013	\$1,629,802.75	\$0.00	\$1,285,783.71	\$403,385.97	\$42,538.06	\$0.00	\$0.00	\$0.00	\$0.00	\$1,629,802.75	\$445,924.03
V2013 50%	\$53,345,991.58	\$0.00	\$53,343,073.13	\$28,468,782.08	\$2,369,510.93	\$0.00	\$0.00	\$0.00	\$0.00	\$53,345,991.58	\$30,838,293.01
V2014	\$1,734,856.72	\$0.00	\$1,534,123.71	\$740,112.66	\$41,579.79	\$0.00	\$0.00	\$0.00	\$0.00	\$1,734,856.72	\$781,692.45
V2014 50%	\$70,358,308.50	\$0.00	\$70,353,461.81	\$36,259,477.18	\$2,964,797.92	\$0.00	\$0.00	\$0.00	\$0.00	\$70,358,308.50	\$39,224,275.10
V2015	\$954,811.46	\$0.00	\$805,199.13	\$186,685.75	\$24,996.21	\$0.00	\$0.00	\$0.00	\$0.00	\$954,811.46	\$211,681.96
V2015 50%	\$59,069,993.66	\$0.00	\$57,098,956.29	\$28,376,575.72	\$2,456,404.62	\$0.00	\$0.00	\$0.00	\$0.00	\$59,069,993.66	\$30,832,980.34
V2016	\$667,981.60	\$0.00	\$592,461.22	\$114,922.03	\$17,752.16	\$0.00	\$0.00	\$0.00	\$0.00	\$667,981.60	\$132,674.19
V2016 50%	\$79,416,084.16	\$0.00	\$78,972,239.33	\$32,459,289.52	\$3,553,854.08	\$0.00	\$0.00	\$0.00	\$0.00	\$79,416,084.16	\$36,013,143.60
V2017	\$421,632.65	\$0.00	\$380,577.04	\$64,137.02	\$11,438.77	\$0.00	\$0.00	\$0.00	\$0.00	\$421,632.65	\$75,575.79
V2017 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2017 50%	\$73,864,030.16	\$0.00	\$73,591,729.34	\$27,886,889.82	\$3,480,468.53	\$0.00	\$0.00	\$0.00	\$0.00	\$73,864,030.16	\$31,367,358.35
V2018	\$183,957,174.86	\$0.00	\$183,538,297.67	\$55,435,141.53	\$9,541,251.63	\$0.00	\$0.00	\$0.00	\$0.00	\$183,957,174.86	\$64,976,393.16
V2019	\$254,975,981.91	\$0.00	\$253,781,080.21	\$62,400,373.50	\$13,828,786.70	\$0.00	\$0.00	\$0.00	\$0.00	\$254,975,981.91	\$76,229,160.20
V2020	\$252,603,860.32	\$0.00	\$252,451,723.64	\$48,451,393.23	\$16,214,062.12	\$0.00	\$0.00	\$0.00	\$0.00	\$252,603,860.32	\$64,665,455.35
V2021	\$320,520,607.89	\$0.00	\$320,520,607.89	\$47,958,062.38	\$30,142,955.52	\$0.00	\$0.00	\$0.00	\$0.00	\$320,520,607.89	\$78,101,017.90
V2022	\$309,972,014.78	\$0.00	\$309,972,014.78	\$14,190,640.92	\$27,565,898.24	\$0.00	\$0.00	\$0.00	\$0.00	\$309,972,014.78	\$41,756,539.16
V2023	\$0.00	\$343,969,201.86	\$343,969,201.86	\$0.00	\$15,732,008.51	\$0.00	\$0.00	\$0.00	\$0.00	\$343,969,201.86	\$15,732,008.51
<b>Total Tax Classes:</b>	<b>2,144,084,774.11</b>	<b>343,969,201.86</b>	<b>2,224,269,464.06</b>	<b>839,777,741.21</b>	<b>132,077,487.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,395,713.83</b>	<b>2,488,053,975.97</b>	<b>971,855,228.58</b>
<b>Company:</b>	<b>2,144,084,774.11</b>	<b>343,969,201.86</b>	<b>2,224,269,464.06</b>	<b>839,777,741.21</b>	<b>132,077,487.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,395,713.83</b>	<b>2,488,053,975.97</b>	<b>971,855,228.58</b>
<b>Tax Year:</b>	<b>2,144,084,774.11</b>	<b>343,969,201.86</b>	<b>2,224,269,464.06</b>	<b>839,777,741.21</b>	<b>132,077,487.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,395,713.83</b>	<b>2,488,053,975.97</b>	<b>971,855,228.58</b>

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2021**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V1953	\$12,966,503.31	\$0.00	\$12,966,503.31	\$12,966,503.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,966,503.31	\$12,966,503.31
V1954	\$2,044,258.71	\$0.00	\$2,044,258.71	\$2,044,258.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,044,258.71	\$2,044,258.71
V1955	\$4,712,352.35	\$0.00	\$4,712,352.35	\$4,712,352.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,712,352.35	\$4,712,352.35
V1956	\$2,935,999.67	\$0.00	\$2,935,999.67	\$2,935,999.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,935,999.67	\$2,935,999.67
V1957	\$3,769,977.40	\$0.00	\$3,769,977.40	\$3,769,977.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,769,977.40	\$3,769,977.40
V1958	\$4,384,526.61	\$0.00	\$4,384,526.61	\$4,384,526.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,384,526.61	\$4,384,526.61
V1959	\$3,973,770.46	\$0.00	\$3,973,770.46	\$3,973,770.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,973,770.46	\$3,973,770.46
V1960	\$4,091,517.94	\$0.00	\$4,091,517.94	\$4,091,517.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,091,517.94	\$4,091,517.94
V1961	\$4,525,788.24	\$0.00	(\$17.50)	\$4,525,788.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,525,788.24	\$4,525,788.24
V1962	\$4,167,569.62	\$0.00	\$0.00	\$4,167,569.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,167,569.62	\$4,167,569.62
V1963	\$4,968,323.54	\$0.00	\$0.00	\$4,968,323.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,968,323.54	\$4,968,323.54
V1964	\$5,198,255.89	\$0.00	\$0.00	\$5,198,255.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,198,255.89	\$5,198,255.89
V1965	\$4,359,846.20	\$0.00	\$0.00	\$4,359,846.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,359,846.20	\$4,359,846.20
V1966	\$5,850,803.23	\$0.00	\$0.00	\$5,850,803.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,850,803.23	\$5,850,803.23
V1967	\$5,919,015.82	\$0.00	\$0.00	\$5,919,015.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,919,015.82	\$5,919,015.82
V1968	\$5,445,902.00	\$0.00	\$0.00	\$5,445,902.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,445,902.00	\$5,445,902.00
V1969	\$4,130,439.69	\$0.00	\$0.00	\$4,130,439.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,130,439.69	\$4,130,439.69
V1970	\$3,354,435.53	\$0.00	\$0.00	\$3,354,435.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,354,435.53	\$3,354,435.53
V1971	\$9,434,564.80	\$0.00	\$44,735.72	\$9,447,223.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,434,564.80	\$9,447,223.64
V1972	\$5,775,199.74	\$0.00	(\$11,546.27)	\$5,790,010.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,775,199.74	\$5,790,010.32
V1973	\$4,866,019.98	\$0.00	\$13,423.00	\$4,866,019.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,866,019.98	\$4,866,019.98
V1974	\$6,670,943.99	\$0.00	\$0.00	\$6,670,943.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,670,943.99	\$6,670,943.99
V1975	\$6,249,648.70	\$0.00	\$6,007.66	\$6,248,509.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,249,648.70	\$6,248,509.72
V1976	\$5,570,313.67	\$0.00	\$91,085.06	\$5,497,197.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,570,313.67	\$5,497,197.27
V1977	\$9,828,321.03	\$0.00	\$54,037.80	\$9,775,016.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,828,321.03	\$9,775,016.50
V1978	\$10,299,560.20	\$0.00	\$148,528.65	\$10,151,031.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,299,560.20	\$10,151,031.55
V1979	\$13,288,569.13	\$0.00	\$80,393.06	\$13,324,841.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,288,569.13	\$13,324,841.03
V1980	\$12,344,452.59	\$0.00	(\$49,447.43)	\$12,427,859.93	\$334.31	\$0.00	\$0.00	\$0.00	\$0.00	\$12,344,452.59	\$12,428,194.24
V1981	\$12,072,591.36	\$0.00	\$12,072,591.36	\$12,048,596.44	\$767.64	\$0.00	\$0.00	\$0.00	\$0.00	\$12,072,591.36	\$12,049,364.08

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2021**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V1982	\$11,029,551.97	\$0.00	\$11,029,551.97	\$11,007,267.93	\$660.18	\$0.00	\$0.00	\$0.00	\$0.00	\$11,029,551.97	\$11,007,928.11
V1983	\$9,788,143.69	\$0.00	\$9,788,143.69	\$9,774,642.63	\$377.27	\$0.00	\$0.00	\$0.00	\$0.00	\$9,788,143.69	\$9,775,019.90
V1984	\$11,437,317.43	\$0.00	\$11,437,317.43	\$11,421,767.07	\$422.12	\$0.00	\$0.00	\$0.00	\$0.00	\$11,437,317.43	\$11,422,189.19
V1985	\$11,628,695.25	\$0.00	\$11,628,695.25	\$11,591,906.07	\$977.81	\$0.00	\$0.00	\$0.00	\$0.00	\$11,628,695.25	\$11,592,883.88
V1986	\$12,747,316.47	\$0.00	\$12,747,316.47	\$12,737,834.31	\$243.72	\$0.00	\$0.00	\$0.00	\$0.00	\$12,747,316.47	\$12,738,078.03
V1987	\$237,569.09	\$0.00	\$237,569.09	\$225,297.15	\$316.73	\$0.00	\$0.00	\$0.00	\$0.00	\$237,569.09	\$225,613.88
V1987 Q1	\$2,568,748.89	\$0.00	\$8,844.08	\$2,568,748.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,568,748.89	\$2,568,748.89
V1987 Q2	\$3,236,239.39	\$0.00	\$0.00	\$3,236,239.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,236,239.39	\$3,236,239.39
V1987 Q3	\$3,610,943.16	\$0.00	\$0.00	\$3,610,943.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,610,943.16	\$3,610,943.16
V1987 Q4	\$4,496,507.81	\$0.00	\$2,999.39	\$4,496,507.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,496,507.81	\$4,496,507.81
V1988	(\$404,843.01)	\$0.00	(\$404,843.01)	(\$416,717.63)	\$291.29	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,843.01)	(\$416,426.34)
V1988 Q1	\$2,560,750.78	\$0.00	\$0.00	\$2,560,750.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,560,750.78	\$2,560,750.78
V1988 Q2	\$2,680,128.64	\$0.00	\$0.00	\$2,680,128.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,680,128.64	\$2,680,128.64
V1988 Q3	\$731,136.03	\$0.00	\$0.00	\$731,136.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$731,136.03	\$731,136.03
V1988 Q4	\$614,566.39	\$0.00	\$0.00	\$614,566.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$614,566.39	\$614,566.39
V1989	(\$309,354.51)	\$0.00	(\$309,354.51)	(\$350,790.19)	\$1,361.32	\$0.00	\$0.00	\$0.00	\$0.00	(\$309,354.51)	(\$349,428.87)
V1989 Q1	\$1,593,485.27	\$0.00	\$0.00	\$1,593,485.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,593,485.27	\$1,593,485.27
V1989 Q2	\$1,382,829.94	\$0.00	\$0.00	\$1,382,829.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,382,829.94	\$1,382,829.94
V1989 Q3	\$1,526,199.43	\$0.00	\$13,618.89	\$1,526,199.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,526,199.43	\$1,526,199.43
V1989 Q4	\$1,010,257.00	\$0.00	\$0.00	\$1,010,257.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,010,257.00	\$1,010,257.00
V1990	\$4,711,583.06	\$0.00	(\$345,467.06)	\$4,686,220.38	\$626.06	\$0.00	\$0.00	\$0.00	\$0.00	\$4,711,583.06	\$4,686,846.44
V1991	(\$308,260.90)	\$0.00	(\$308,260.90)	(\$334,262.39)	\$606.27	\$0.00	\$0.00	\$0.00	\$0.00	(\$308,260.90)	(\$333,656.12)
V1991 Q1	\$1,450,650.86	\$0.00	\$0.00	\$1,450,650.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,450,650.86	\$1,450,650.86
V1991 Q2	\$1,008,280.69	\$0.00	\$0.00	\$1,008,280.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,008,280.69	\$1,008,280.69
V1991 Q3	\$499,775.50	\$0.00	\$0.00	\$499,775.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$499,775.50	\$499,775.50
V1991 Q4	\$1,988,211.84	\$0.00	\$11,138.00	\$1,988,211.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,988,211.84	\$1,988,211.84
V1992	(\$328,999.17)	\$0.00	(\$328,999.17)	(\$370,453.07)	\$1,861.06	\$0.00	\$0.00	\$0.00	\$0.00	(\$328,999.17)	(\$368,592.01)
V1992 Q1	\$1,045,834.35	\$0.00	\$0.00	\$1,045,834.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,045,834.35	\$1,045,834.35
V1992 Q2	\$1,602,662.63	\$0.00	\$0.00	\$1,602,662.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,602,662.63	\$1,602,662.63

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2021**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V1992 Q3	\$1,245,642.80	\$0.00	\$0.00	\$1,245,642.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,245,642.80	\$1,245,642.80
V1992 Q4	\$1,354,246.38	\$0.00	\$0.00	\$1,354,246.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,246.38	\$1,354,246.38
V1993	(\$404,066.58)	\$0.00	(\$404,066.58)	(\$441,811.54)	\$916.49	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,066.58)	(\$440,895.05)
V1993 Q1	\$1,099,184.21	\$0.00	\$0.00	\$1,099,184.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,099,184.21	\$1,099,184.21
V1993 Q2	\$1,472,407.83	\$0.00	\$0.00	\$1,472,407.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,472,407.83	\$1,472,407.83
V1993 Q3	\$1,573,574.64	\$0.00	\$0.00	\$1,573,574.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,573,574.64	\$1,573,574.64
V1993 Q4	\$1,401,012.33	\$0.00	\$1,507.00	\$1,401,012.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,401,012.33	\$1,401,012.33
V1994	(\$303,206.34)	\$0.00	(\$356,244.30)	(\$427,331.14)	\$4,257.19	\$0.00	\$0.00	\$0.00	\$0.00	(\$303,206.34)	(\$423,073.95)
V1994 Q1	\$2,103,515.71	\$0.00	\$0.00	\$2,103,515.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,103,515.71	\$2,103,515.71
V1994 Q2	\$1,438,598.67	\$0.00	\$0.00	\$1,438,598.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,438,598.67	\$1,438,598.67
V1994 Q3	\$1,471,383.68	\$0.00	\$0.00	\$1,471,383.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,471,383.68	\$1,471,383.68
V1994 Q4	\$1,940,846.79	\$0.00	\$0.00	\$1,940,846.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,940,846.79	\$1,940,846.79
V1995	(\$237,457.13)	\$0.00	(\$237,457.13)	(\$451,804.78)	\$4,617.51	\$0.00	\$0.00	\$0.00	\$0.00	(\$237,457.13)	(\$447,187.27)
V1995 Q1	\$86.14	\$0.00	\$0.00	\$86.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86.14	\$86.14
V1995 Q2	\$1,629,881.92	\$0.00	\$0.00	\$1,629,881.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,629,881.92	\$1,629,881.92
V1995 Q3	\$839,204.58	\$0.00	\$0.00	\$839,204.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$839,204.58	\$839,204.58
V1995 Q4	\$3,180,024.88	\$0.00	\$0.00	\$3,180,024.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,180,024.88	\$3,180,024.88
V1996	\$7,688,338.95	\$0.00	(\$460,311.23)	\$7,624,928.71	\$3,843.78	\$0.00	\$0.00	\$0.00	\$0.00	\$7,688,338.95	\$7,628,772.49
V1997	(\$227,386.05)	\$0.00	(\$263,178.02)	(\$530,698.73)	\$7,312.17	\$0.00	\$0.00	\$0.00	\$0.00	(\$227,386.05)	(\$523,386.56)
V1997 Q1	\$1,038,777.89	\$0.00	\$0.00	\$1,038,777.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,038,777.89	\$1,038,777.89
V1997 Q2	\$1,351,872.45	\$0.00	\$0.00	\$1,351,872.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,351,872.45	\$1,351,872.45
V1997 Q3	\$2,044,682.58	\$0.00	\$0.00	\$2,044,682.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,044,682.58	\$2,044,682.58
V1997 Q4	\$4,247,734.31	\$0.00	\$0.00	\$4,247,734.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,247,734.31	\$4,247,734.31
V1998	(\$325,231.84)	\$0.00	(\$325,231.84)	(\$403,293.99)	\$6,942.29	\$0.00	\$0.00	\$0.00	\$0.00	(\$325,231.84)	(\$396,351.70)
V1998 Q1	\$2,917,899.03	\$0.00	\$0.00	\$2,917,899.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,917,899.03	\$2,917,899.03
V1998 Q2	\$2,355,499.99	\$0.00	\$0.00	\$2,355,499.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,355,499.99	\$2,355,499.99
V1998 Q3	\$1,188,623.46	\$0.00	\$0.00	\$1,188,623.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,188,623.46	\$1,188,623.46
V1998 Q4	\$1,313,097.99	\$0.00	\$0.00	\$1,313,097.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,313,097.99	\$1,313,097.99
V1999	\$7,503,800.03	\$0.00	(\$462,930.55)	\$7,405,857.38	\$4,577.75	\$0.00	\$0.00	\$0.00	\$0.00	\$7,503,800.03	\$7,410,435.13

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2021**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V2000	(\$658,705.40)	\$0.00	(\$639,967.13)	(\$641,725.49)	(\$915.90)	\$0.00	\$0.00	\$0.00	\$0.00	(\$658,705.40)	(\$642,641.39)
V2000 Q1	\$1,264,382.10	\$0.00	\$4,808.67	\$1,260,943.65	\$66.84	\$0.00	\$0.00	\$0.00	\$0.00	\$1,264,382.10	\$1,261,010.49
V2000 Q2	\$1,213,735.74	\$0.00	\$3,000.00	\$1,211,590.59	\$41.70	\$0.00	\$0.00	\$0.00	\$0.00	\$1,213,735.74	\$1,211,632.29
V2000 Q3	\$2,654,785.90	\$0.00	\$61,418.26	\$2,610,868.70	\$853.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,654,785.90	\$2,611,722.41
V2000 Q4	\$2,564,868.31	\$0.00	\$0.00	\$2,564,868.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,564,868.31	\$2,564,868.31
V2001	\$8,381,173.45	\$0.00	\$302,246.29	\$8,165,699.91	\$183,439.32	\$0.00	\$0.00	\$0.00	\$0.00	\$8,381,173.45	\$8,349,139.23
V2001 30% Bonu:	(\$269,659.49)	\$0.00	(\$491,328.23)	(\$298,636.58)	(\$7,531.81)	\$0.00	\$0.00	\$0.00	\$0.00	(\$269,659.49)	(\$306,168.39)
V2002	\$3,416,700.79	\$0.00	\$2,692,924.08	\$1,853,331.68	\$84,214.55	\$0.00	\$0.00	\$0.00	\$0.00	\$3,416,700.79	\$1,937,546.23
V2002 30% Bonu:	\$4,054,157.02	\$0.00	(\$51,062.43)	\$3,817,911.45	\$182,497.78	\$0.00	\$0.00	\$0.00	\$0.00	\$4,054,157.02	\$4,000,409.23
COR	\$36.00	\$0.00	\$36.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,395,713.83	\$36.00	\$0.00
V2003	\$543,389.98	\$0.00	\$148,816.14	\$455,337.11	\$24,411.29	\$0.00	\$0.00	\$0.00	\$0.00	\$543,389.98	\$479,748.40
V2003 30% Bonu:	(\$756,297.85)	\$0.00	(\$70,439.34)	(\$685,858.51)	(\$28,175.74)	\$0.00	\$0.00	\$0.00	\$0.00	(\$756,297.85)	(\$714,034.25)
V2003 50% Bonu:	\$2,257,231.21	\$0.00	\$101,100.52	\$2,005,463.59	\$100,706.36	\$0.00	\$0.00	\$0.00	\$0.00	\$2,257,231.21	\$2,106,169.95
V2004	\$694,483.01	\$0.00	(\$67,311.63)	\$749,483.49	\$30,662.91	\$0.00	\$0.00	\$0.00	\$0.00	\$694,483.01	\$780,146.40
V2004 30%	\$967,502.95	\$0.00	\$151,067.05	\$816,435.90	\$43,162.89	\$0.00	\$0.00	\$0.00	\$0.00	\$967,502.95	\$859,598.79
V2004 50% Bonu:	\$5,307,398.32	\$0.00	\$592,787.44	\$4,483,015.24	\$235,544.18	\$0.00	\$0.00	\$0.00	\$0.00	\$5,307,398.32	\$4,718,559.42
V2005	\$5,778,413.59	\$0.00	\$2,218,841.84	\$5,470,517.69	\$45,916.76	\$0.00	\$0.00	\$0.00	\$0.00	\$5,778,413.59	\$5,516,434.45
V2005 50% Bonu:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2006	\$8,435,962.13	\$0.00	\$8,366,550.79	\$8,137,627.23	\$238,798.68	\$0.00	\$0.00	\$0.00	\$0.00	\$8,435,962.13	\$8,376,425.91
V2007	\$16,190,456.94	\$0.00	\$16,152,681.10	\$15,599,659.99	\$1,016,443.05	\$0.00	\$0.00	\$0.00	\$0.00	\$16,190,456.94	\$16,616,103.04
V2008	(\$8,302,158.67)	\$0.00	(\$8,445,198.06)	(\$6,740,121.77)	(\$738,953.49)	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,302,158.67)	(\$7,479,075.26)
V2008 50%	\$27,200,881.22	\$0.00	\$27,177,677.85	\$23,796,151.51	\$1,651,734.93	\$0.00	\$0.00	\$0.00	\$0.00	\$27,200,881.22	\$25,447,886.44
V2009	\$3,234,755.88	\$0.00	\$3,060,671.10	\$2,384,875.69	\$129,684.73	\$0.00	\$0.00	\$0.00	\$0.00	\$3,234,755.88	\$2,514,560.42
V2009 50%	\$12,341,950.23	\$0.00	\$12,341,950.23	\$10,131,299.19	\$754,652.45	\$0.00	\$0.00	\$0.00	\$0.00	\$12,341,950.23	\$10,885,951.64
V2010	\$514,425.12	\$0.00	\$673,072.46	\$905,221.20	\$16,481.48	\$0.00	\$0.00	\$0.00	\$0.00	\$514,425.12	\$921,702.68
V2010 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2010 50%	\$7,243,939.03	\$0.00	\$7,243,939.03	\$5,319,079.70	\$427,754.63	\$0.00	\$0.00	\$0.00	\$0.00	\$7,243,939.03	\$5,746,834.33
V2011	\$4,352,874.70	\$0.00	\$4,365,362.61	\$2,779,349.59	\$206,680.80	\$0.00	\$0.00	\$0.00	\$0.00	\$4,352,874.70	\$2,986,030.39
V2011 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2021**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V2011 50%	\$495,086.35	\$0.00	\$495,086.35	\$380,916.04	\$10,874.53	\$0.00	\$0.00	\$0.00	\$0.00	\$495,086.35	\$391,790.57
V2012	\$64,448.44	\$0.00	\$50,157.77	(\$2,316.35)	\$576.25	\$0.00	\$0.00	\$0.00	\$0.00	\$64,448.44	(\$1,740.10)
V2012 50%	\$43,467,435.44	\$0.00	\$43,459,838.23	\$21,298,057.90	\$1,927,565.32	\$0.00	\$0.00	\$0.00	\$0.00	\$43,467,435.44	\$23,225,623.22
V2013	\$1,629,802.75	\$0.00	\$1,358,516.24	\$318,325.91	\$42,534.76	\$0.00	\$0.00	\$0.00	\$0.00	\$1,629,802.75	\$360,860.67
V2013 50%	\$53,345,991.58	\$0.00	\$53,343,073.13	\$23,730,291.27	\$2,369,510.93	\$0.00	\$0.00	\$0.00	\$0.00	\$53,345,991.58	\$26,099,802.20
V2014	\$1,734,856.72	\$0.00	\$1,581,077.46	\$656,639.58	\$41,884.23	\$0.00	\$0.00	\$0.00	\$0.00	\$1,734,856.72	\$698,523.81
V2014 50%	\$70,358,308.50	\$0.00	\$70,353,678.09	\$30,286,685.73	\$3,007,328.94	\$0.00	\$0.00	\$0.00	\$0.00	\$70,358,308.50	\$33,294,014.67
V2015	\$954,811.46	\$0.00	\$845,305.82	\$136,699.88	\$24,991.37	\$0.00	\$0.00	\$0.00	\$0.00	\$954,811.46	\$161,691.25
V2015 50%	\$59,069,993.66	\$0.00	\$57,210,808.34	\$23,017,642.29	\$2,809,935.68	\$0.00	\$0.00	\$0.00	\$0.00	\$59,069,993.66	\$25,827,577.97
V2016	\$667,981.60	\$0.00	\$615,843.61	\$79,418.51	\$17,754.65	\$0.00	\$0.00	\$0.00	\$0.00	\$667,981.60	\$97,173.16
V2016 50%	\$79,416,084.16	\$0.00	\$79,008,518.43	\$24,383,511.38	\$4,202,766.37	\$0.00	\$0.00	\$0.00	\$0.00	\$79,416,084.16	\$28,586,277.75
V2017	\$421,632.65	\$0.00	\$395,398.53	\$41,117.83	\$11,534.49	\$0.00	\$0.00	\$0.00	\$0.00	\$421,632.65	\$52,652.32
V2017 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2017 50%	\$73,864,030.16	\$0.00	\$73,638,992.31	\$20,019,021.48	\$4,092,372.98	\$0.00	\$0.00	\$0.00	\$0.00	\$73,864,030.16	\$24,111,394.46
V2018	\$183,957,174.86	\$0.00	\$183,690,539.85	\$33,622,438.70	\$11,494,461.78	\$0.00	\$0.00	\$0.00	\$0.00	\$183,957,174.86	\$45,116,900.48
V2019	\$254,975,981.91	\$0.00	\$254,438,258.55	\$28,909,508.59	\$17,758,095.87	\$0.00	\$0.00	\$0.00	\$0.00	\$254,975,981.91	\$46,667,604.46
V2020	\$252,603,860.32	\$0.00	\$252,562,390.36	\$10,244,477.40	\$19,782,276.73	\$0.00	\$0.00	\$0.00	\$0.00	\$252,603,860.32	\$30,026,754.13
V2021	\$0.00	\$320,520,607.89	\$320,520,607.89	\$0.00	\$16,255,633.24	\$0.00	\$0.00	\$0.00	\$0.00	\$320,520,607.89	\$16,255,633.24
<b>Total Tax Classes:</b>	<b>\$1,513,592,151.44</b>	<b>\$320,520,607.89</b>	<b>\$1,573,490,790.12</b>	<b>\$639,884,926.81</b>	<b>\$88,489,583.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,395,713.83</b>	<b>\$1,834,112,759.33</b>	<b>\$728,374,509.99</b>
<b>Company:</b>	<b>\$1,513,592,151.44</b>	<b>\$320,520,607.89</b>	<b>\$1,573,490,790.12</b>	<b>\$639,884,926.81</b>	<b>\$88,489,583.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,395,713.83</b>	<b>\$1,834,112,759.33</b>	<b>\$728,374,509.99</b>
<b>Tax Year:</b>	<b>\$1,513,592,151.44</b>	<b>\$320,520,607.89</b>	<b>\$1,573,490,790.12</b>	<b>\$639,884,926.81</b>	<b>\$88,489,583.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,395,713.83</b>	<b>\$1,834,112,759.33</b>	<b>\$728,374,509.99</b>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.52 C

If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility - subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2) - or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility – subsection (b)(3) divided by subsection (a)(2) - it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

1. A statement showing the utility's calculation of the rate of return earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return to be earned when the tariff, revision, or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation.

Response:

See Exhibit No. 108, Page 2 – response to 53.53 I.A2

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 I. VALUATION  
A. ALL UTILITIES

2. Provide a schedule showing the measures of value and rates of return at the original cost and trended original cost measures of value at the spot, three-year and five-year average price levels. All claims made on this exhibit should be cross-referenced to appropriate exhibits. Provide a schedule similar to the ones listed above, reflecting respondent's final claim in its previous rate case.

Response:

A schedule showing rates of return for Columbia Gas of Pennsylvania, Inc. at November 30, 2022, the end of the future test year, at present rates and at December 31, 2023, the end of the fully projected future test year, at present rates and at proposed rates is found at Exhibit 102.

See the attached Exhibit No. 108, Page 3, for Columbia's adjusted rate base at November 30, 2022 and December 31, 2023. See Exhibit No. 8, Page 4, for Columbia's rate base per books from the last base rate case R-2021-3024296, which was a fully litigated case.



Columbia Gas of Pennsylvania, Inc.  
Statement of Rate Base at Present Rates  
December 31, 2023

Line No.	Acct. No.	Description	Pro forma November 30, 2021 (1) \$	Adjustments (2) \$	Pro Forma November 30, 2022 (3) \$	Adjustments (4) \$	Pro Forma December 31, 2023 (5) \$	Reference (6)
1		<b>Property Plant and Equipment</b>						
2	101, 106	Gas Plant in Service	3,252,568,669	366,856,698	3,619,425,366	441,656,131	4,061,081,498	Exh 108, Schedule 1
3	101	Gas Plant in Service -Leases	0	0	0	0	0	
4	107	Construction Work in Progress - In Service	0	0	0	0	0	Exh 108, Schedule 2
5	117/191	Gas Stored Underground - Non-Current	3,794,693	0	3,794,693	0	3,794,693	
6	108-111	Depreciation Reserve	(582,312,736)	(54,858,766)	(637,171,502)	(71,096,209)	(708,267,711)	Exh 108, Schedule 3
7	117	Accum. Provision Gas Lost - Underground Storage	(163,467)	0	(163,467)	0	(163,467)	Exh 1, Schedule 1
8		Net Plant in Service	<u>2,673,887,159</u>	<u>311,997,932</u>	<u>2,985,885,091</u>	<u>370,559,922</u>	<u>3,356,445,013</u>	
9		<b>Working Capital</b>						
10	154-163-186	Materials and Supplies	1,236,739	61,963	1,298,702	33,605	1,332,307	Exh 108, Schedule 5
11	165	Prepayments	3,932,570	95,177	4,027,747	37,394	4,065,141	Exh 108, Schedule 6
12	164/242	Gas Storage Underground	40,437,689	8,114,899	48,552,588	(7,715,899)	40,836,689	Exh 108, Schedule 7
13		Cash Allowance	0	0	0	0	0	Exh 108, Schedule 4
14		Total Working Capital	<u>45,606,998</u>	<u>8,272,039</u>	<u>53,879,037</u>	<u>(7,644,900)</u>	<u>46,234,137</u>	
15		<b>Deferred Income Taxes</b>						
16	190	Income Taxes	73,569,252	(2,844,684)	70,724,568	(3,018,383)	67,706,185	Exh 108, Schedule 8
17	282	Depreciation	(481,410,449)	(15,592,010)	(497,002,459)	(11,545,102)	(508,547,561)	Exh 108, Schedule 8
18	283	Other	0	0	0	0	0	Exh 108, Schedule 8
19		Total Deferred Income Taxes	<u>(407,841,197)</u>	<u>(18,436,694)</u>	<u>(426,277,891)</u>	<u>(14,563,485)</u>	<u>(440,841,376)</u>	
20								
21	235	<b>Customer Deposits</b>	(3,487,208)	(62,693)	(3,549,901)	(4,124)	(3,554,025)	Exh 108, Schedule 9
22		<b>Customer Advances for Construction</b>						
23	252	Cash Deposits	<u>1,832</u>	<u>9,433</u>	<u>11,265</u>	<u>0</u>	<u>11,265</u>	Exh 108, Schedule 10
24		<b>Total Rate Base</b>	<u>2,308,167,584</u>	<u>301,780,017</u>	<u>2,609,947,601</u>	<u>348,347,412</u>	<u>2,958,295,013</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.52 C

If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility - subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2) - or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility – subsection (b)(3) divided by subsection (a)(2) - it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

4. A statement showing the amount of depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).

Response:

Please see Exhibit No. 108, Schedule No.3.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

8. Provide a description of the trending methodology which was utilized. Identify all indexes which were used (include all back up workpapers) and the reasons particular indexes were chosen. If indexes were spliced, indicate which years were utilized in any splices. If indexes were composited, show all supporting calculations. Include any analysis made to "test" the applicability of any indexes.
  - a. Supply a comprehensive statement of any changes made in the selection of trend factors or in the methodology used in the current filing compared to the most recent previous rate filing

Response:

See Pa. B. Doc. No, 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

9. Provide and exhibit indicating spot trended original cost at test year end by vintage by account and include all applicable depreciation reserves. Include totals by account for all other trended measures of value.

Response:

See Pa. B. Doc, No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 4157 - 4158).

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 I. VALUATION  
A. ALL UTILITIES

10. Supply an exhibit indicating the percentages of Undepreciated original cost which were trended with the following indexes:
- a. Boeckh
  - b. Handy-Whitman
  - c. Indexes developed from supplier's prices
  - d. Indexes developed from company records and company price histories
  - e. Construction equipment
  - f. Government statistical releases.

Response:

See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

11. Provide a table, showing the cumulative trended depreciated original cost (at the spot price level) by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form:
- a. Year Installed
  - b. Trended original cost (at the spot price level) - the total surviving cost associated with each installation year from all plant accounts.
  - c. Trended calculated depreciation reserve - the calculated depreciation reserve associated with each installation year from all plant accounts.
  - d. Depreciated trended original cost - (Column B minus Column C)
  - e. Total - cumulative year by year of the figures from Column D
  - f. Column E divided by the total of the figures in Column D.

Response:

See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 I. VALUATION  
A. ALL UTILITIES

12. If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page for all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project.

Response:

Columbia is not making a claim for construction work in progress for the Fully Projected Future Test Year.

13. If a claim is made for non-revenue producing construction work in progress, include in the form of an exhibit, the summary page from all work orders, amount expended at the end of the Test Year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion date and estimated total amounts to be spent on each project.

Response:

Columbia is not making a claim for non-revenue producing construction work in progress for the Forecasted Fully Projected Future Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 I. VALUATION  
A. ALL UTILITIES

14. If a claim is made for plant held for future use, supply the following:
- a. A description of the plant or land site and its costs.
  - b. Expected date of use for each item claimed.
  - c. Explanation as to why it is necessary to acquire each item in advance of its date of use.
  - d. Date when each item was acquired.
  - e. Date when each item was placed in plant held for future use.

Response:

Columbia is not making a claim for plant held for future use for the Fully Projected Future Test Year.

15. If materials and supplies comprise part of cash working capital claim, provide and exhibit showing the actual book balances for materials and supplies by month for thirteen months prior to the end of the test year. Explain any abrupt changes in monthly balances. (Explain method of determining claim if other than that described above)

Response:

There are no expected abrupt changes in monthly balances for the Fully Projected Future Test Year.

16. If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances (quantity and price) for the fuel inventories by type of fuel for the thirteen months prior to the end of the test year by location, station, etc. (Explain the method of determining claim if other than that described above.)

Response:

Columbia is not making a claim for fuel stock for the Fully Projected Future Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

18. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measure of value.

Response:

See Exhibit No. 108, Schedule No.8, for deferred taxes, Exhibit No. 108, Schedule No. 9, for customer deposits, and Exhibit No. 108, Schedule No. 10, for customer advances for construction.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 II. RATE OF RETURN

A. ALL UTILITIES

21. Provide Original Cost, Trended Original Cost and Fair Value rate base claim.

Response:

The rate base claim at original cost as of December 31, 2023, is found above under Regulation 53.53 I.A.2 at Exhibit No. 108, Page 2.



COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

14. Provide schedules and data in support of the following working capital items:
- a. Prepayments - List and identify all items
  - b. Federal Excise Tax accrued and prepaid.
  - c. Federal Income Tax accrued or prepaid.
  - d. Pa. State Income Tax accrued or prepaid.
  - e. Pa. Gross Receipts Tax accrued or prepaid
  - f. Pa. Capital Stock Tax accrued or prepaid.
  - g. Pa. Pub Utility realty Tax accrued or prepaid.
  - h. State sales tax accrued or prepaid
  - i. Payroll Taxes accrued or prepaid.
  - j. Any adjustment related to the above items for ratemaking purposes.

Response: See Exhibit No. 108, Schedule No.4, for cash working capital (lead/lag), Exhibit No. 108, Schedule No.6, for prepayments working capital, Exhibit No. 108, Schedule No.7, for gas stored underground working capital.

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2023

Line No.	Description	Account No. (1)	Gas Plant in Service							Balance as of 1/31/2022 (8)=(5+6+7) \$
			Plant Beginning Balance 11/30/2021 1/ (2) \$	Additions (3) \$	Retirements (4) \$	Transfers (5) \$	Balance as of 12/31/2021 (6 = 2+3+4+5) \$	Additions (6) \$	Retirements (7) \$	
<b>Intangible Plant</b>										
1	Intangible Plant									
2	Organization Costs	301.00	100,099	0	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,216	0	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	4,809,062	0	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	36,260,798	2,508,048	(461,200)	0	38,307,646	0	(55,010)	38,252,636
6	Intangible Plant, Miscellaneous Cloud	303.99	5,766,618	246,062	0	0	6,012,679	0	0	6,012,679
<b>Underground Storage Plant</b>										
7	Underground Storage Plant									
8	Land	350.10	23,882	0	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	1,932	0	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	3,250,037	44,803	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	1,126,772	0	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	1,072,970	0	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	139,442	0	0	0	139,442	0	0	139,442
14	Other Leases	352.12	67,498	0	0	0	67,498	0	0	67,498
15	Lines	353.00	389,345	0	0	0	389,345	0	0	389,345
16	Compressor Station Equipment	354.00	948,177	0	0	0	948,177	0	0	948,177
17	Measuring & Regulating Equipment	355.00	104,477	0	0	0	104,477	0	0	104,477
<b>Distribution Plant</b>										
18	Distribution Plant									
19	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	3,361,100	0	(7)	0	3,361,093	0	0	3,361,093
21	Land Rights, City Gate/Main Line	374.30	95,361	0	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	3,716,994	619,816	0	0	4,336,810	10,335	(768)	4,346,377
23	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	0	13	0	0	13
24	Rights of Way	374.50	3,233,171	0	0	0	3,233,171	0	0	3,233,171
25	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	6,003,251	32,288	(10,276)	0	6,025,262	45,429	(3,376)	6,067,315
28	Structures, Distribution Industrial M&R	375.60	86,228	0	0	0	86,228	0	0	86,228
29	Structures, Other Distribution System	375.70	17,923,745	23,870,674	0	0	41,794,419	0	0	41,794,419
30	Structures, Other Distribution System, Leased	375.71	5,981,680	205	0	0	5,981,885	0	0	5,981,885
31	Structures, Communication	375.80	16,515	0	0	0	16,515	0	0	16,515
32	Mains:									
33	Mains	376.00	2,079,559,395	44,637,270	(3,797,042)	0	2,120,399,623	9,648,068	(406,050)	2,129,641,640
34	Mains - CSL Replacements	376.08	23,515,481	0	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	63,368,272	112	(487,417)	0	62,880,968	0	(427,372)	62,453,596
36	Cast Iron	376.80	169,992	0	(4,374)	0	165,619	0	(13,214)	152,404
37	Measuring & Regulating Equipment General	378.10	1,444,656	0	0	0	1,444,656	0	0	1,444,656
38	Measuring & Regulating Equipment Regulating	378.20	124,091,263	1,166,286	(70,887)	0	125,186,661	1,635,495	(21,591)	126,800,565
39	Measuring & Regulating Equipment Local Gas	378.30	419,236	(8)	0	0	419,228	0	0	419,228
40	Measuring & Regulating Equipment City Gate	379.10	136,417	0	0	0	136,417	0	0	136,417
41	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	0	(450)	0	0	(450)
42	Services	380.00	687,964,415	9,023,470	(31,216)	0	696,956,670	3,457,316	(272,996)	700,140,989
43	Meters	381.00	42,389,554	46,687	(32,472)	0	42,403,769	55,592	(4,860)	42,454,501
44	Auto Meter Reading Devices	381.10	24,657,115	11,113	0	0	24,668,228	9,810	0	24,678,038
45	Meter Installations	382.00	42,326,881	229,345	0	0	42,556,225	68,362	(5,080)	42,619,508
46	House Regulators	383.00	15,644,797	98,605	0	0	15,743,402	40,101	(2,980)	15,780,523
47	House Regulators Installations	384.00	3,484,788	0	0	0	3,484,788	0	0	3,484,788
48	Industrial M&R Equipment, Station Equipment	385.00	5,819,406	2,608	(42,773)	0	5,779,241	47,367	(3,520)	5,823,088
49	Industrial M&R Equipment, Large Volume	385.10	1,022,427	0	(3,524)	0	1,018,904	0	0	1,018,904
50	Other Equipment	387.10	19,450	0	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	117,248	0	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	119,609	0	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	622,664	0	(33,833)	0	588,831	0	0	588,831
54	Other Equipment, Telemetry	387.45	10,859,868	130,710	(67,527)	0	10,923,052	0	0	10,923,052
55	Other Equipment, Customer Information Service	387.46	259,436	0	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	2,201,372	0	0	0	2,201,372	0	0	2,201,372
<b>General Plant</b>										
57	General Plant									
58	Structures, Communications	390.10	49,821	0	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	2,109,563	671,699	(77,576)	0	2,703,685	3,007	0	2,706,692
60	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	2,705,700	0	(526,834)	0	2,178,867	0	0	2,178,867
62	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	0	3,007	(3,007)	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	14,787	0	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	57,140	0	0	0	57,140	0	0	57,140
67	Tools, CNG Equipment, Stationary	394.11	2,235,476	0	0	0	2,235,476	0	(2,235,476)	0
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	17,534	0	0	0	17,534	0	0	17,534
70	Tools, Tools and Other	394.30	17,556,282	2,123,576	(9,907)	0	19,669,951	388,117	0	20,058,068
71	Tools, High Pressure Stopping	394.31	10,847	0	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	266,039	0	0	0	266,039	0	0	266,039
73	Power Operated Equipment	396.00	948,698	0	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	787,916	0	(3,847)	0	784,069	61,060	(4,538)	840,591
79	Miscellaneous Equipment	398.00	952,065	5,909	(7,023)	0	950,951	0	0	950,951
80	<b>Total Gas Plant in Service</b>		<b>3,252,568,669</b>	<b>85,469,278</b>	<b>(5,667,735)</b>	<b>-</b>	<b>3,332,370,212</b>	<b>15,467,051</b>	<b>(3,456,832)</b>	<b>3,344,380,431</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2023

Line No.	Description	Account No.	Additions		Retirements	Balance as of 2/29/2022		Balance as of 3/31/2022	
			(3)	(4)		(5 = 2+3+4)	(6)	(7)	(8)=(5+6+7)
			\$	\$	\$	\$	\$	\$	
1	<b>Intangible Plant</b>								
2	Organization Costs	301.00	0	0	100,099	0	0	100,099	
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216	
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062	
5	Intangible Plant, Miscellaneous Software	303.30	0	(41,003)	38,211,633	0	(72,705)	38,138,928	
6	Intangible Plant, Miscellaneous Cloud	303.99	0	0	6,012,679	0	0	6,012,679	
7	<b>Underground Storage Plant</b>								
8	Land	350.10	0	0	23,882	0	0	23,882	
9	Rights of Way	350.20	0	0	1,932	0	0	1,932	
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840	
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772	
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970	
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442	
14	Other Leases	352.12	0	0	67,498	0	0	67,498	
15	Lines	353.00	0	0	389,345	0	0	389,345	
16	Compressor Station Equipment	354.00	0	0	948,177	0	0	948,177	
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477	
18	<b>Distribution Plant</b>								
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944	
20	Land, Other Distribution System	374.20	0	0	3,361,093	0	0	3,361,093	
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361	
22	Land Rights, City Other Distribution System	374.40	14,790	(768)	4,360,399	12,954	(960)	4,372,393	
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13	
24	Rights of Way	374.50	0	0	3,233,171	0	0	3,233,171	
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026	
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012	
27	Structures, Regulating	375.40	65,015	(3,376)	6,128,954	56,942	(4,220)	6,181,676	
28	Structures, Distribution Industrial M&R	375.60	0	0	86,228	0	0	86,228	
29	Structures, Other Distribution System	375.70	0	0	41,794,419	0	0	41,794,419	
30	Structures, Other Distribution System, Leased	375.71	0	0	5,981,885	0	0	5,981,885	
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515	
32	<b>Mains:</b>								
33	Mains	376.00	13,807,564	(554,680)	2,142,894,524	12,093,150	(644,489)	2,154,343,185	
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481	
35	Bare Steel	376.30	0	(372,456)	62,081,140	0	(432,761)	61,648,379	
36	Cast Iron	376.80	0	(4,004)	148,401	0	(4,652)	143,748	
37	Measuring & Regulating Equipment General	378.10	0	0	1,444,656	0	0	1,444,656	
38	Measuring & Regulating Equipment Regulating	378.20	2,339,731	(68,845)	129,071,452	2,049,967	(202,042)	130,919,377	
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	419,228	0	0	419,228	
40	Measuring & Regulating Equipment City Gate	379.10	0	0	136,417	0	0	136,417	
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(450)	0	0	(450)	
42	Services	380.00	4,947,841	(347,927)	704,740,903	4,333,493	(471,028)	708,603,368	
43	Meters	381.00	79,558	(4,860)	42,529,199	69,680	(6,075)	42,592,804	
44	Auto Meter Reading Devices	381.10	14,040	0	24,692,078	12,296	0	24,704,374	
45	Meter Installations	382.00	97,835	(5,080)	42,712,262	85,687	(6,350)	42,791,600	
46	House Regulators	383.00	57,389	(2,980)	15,834,932	50,264	(3,725)	15,881,471	
47	House Regulators Installations	384.00	0	0	3,484,788	0	0	3,484,788	
48	Industrial M&R Equipment, Station Equipment	385.00	67,788	(3,520)	5,887,355	59,371	(4,400)	5,942,326	
49	Industrial M&R Equipment, Large Volume	385.10	0	0	1,018,904	0	0	1,018,904	
50	Other Equipment	387.10	0	0	19,450	0	0	19,450	
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248	
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609	
53	Other Equipment, Other Communications	387.44	0	0	588,831	0	0	588,831	
54	Other Equipment, Telemetry	387.45	0	0	10,923,052	0	0	10,923,052	
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436	
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372	
57	<b>General Plant</b>								
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821	
59	Office Furniture & Equipment, Unspecified	391.10	0	0	2,706,692	0	0	2,706,692	
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304	
61	Office Furniture & Equipment, Information Systems	391.12	0	0	2,178,867	0	0	2,178,867	
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0	
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787	
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830	
65	Stores Equipment	393.00	0	0	0	0	0	0	
66	Tools, Garage & Service Equipment	394.10	0	0	57,140	0	0	57,140	
67	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	0	0	
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0	
69	Tools, Shop Equipment	394.20	0	0	17,534	0	0	17,534	
70	Tools, Tools and Other	394.30	555,443	0	20,613,511	486,476	0	21,099,987	
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847	
72	Laboratory Equipment Gas	395.00	0	0	266,039	0	0	266,039	
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698	
74	Communication Equipment	397.00	0	0	0	0	0	0	
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0	
77	Communication Equipment, Other	397.40	0	0	0	0	0	0	
78	Communication Equipment, Telemetry	397.50	87,385	(4,538)	923,437	76,534	(5,672)	994,300	
79	Miscellaneous Equipment	398.00	0	0	950,951	0	0	950,951	
80	<b>Total Gas Plant in Service</b>		<b>22,134,378</b>	<b>(1,414,036)</b>	<b>3,365,100,773</b>	<b>19,386,815</b>	<b>(1,859,079)</b>	<b>3,382,628,509</b>	

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2023

Line No.	Description	Account No.	Additions (3) \$	Retirements (4) \$	Balance as of	Additions (6) \$	Retirements (7) \$	Balance as of
					4/30/2022 (5 = 2+3+4) \$			5/31/2022 (8)=(5+6+7) \$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	0	(93,231)	38,045,697	0	(390,040)	37,655,657
6	Intangible Plant, Miscellaneous Cloud	303.99	0	0	6,012,679	0	0	6,012,679
7	<b>Underground Storage Plant</b>							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	389,345	0	0	389,345
16	Compressor Station Equipment	354.00	0	0	948,177	0	0	948,177
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,093	0	0	3,361,093
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	11,412	(1,344)	4,382,461	14,039	(1,920)	4,394,579
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,171	0	0	3,233,171
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	50,165	(5,908)	6,225,933	61,711	(8,440)	6,279,204
28	Structures, Distribution Industrial M&R	375.60	0	0	86,228	0	0	86,228
29	Structures, Other Distribution System	375.70	0	(1,673)	41,792,746	0	0	41,792,746
30	Structures, Other Distribution System, Leased	375.71	0	(1,607)	5,980,278	0	0	5,980,278
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	10,653,919	(739,644)	2,164,257,461	13,105,935	(957,171)	2,176,406,225
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(496,655)	61,151,724	0	(642,720)	60,509,004
36	Cast Iron	376.80	0	(5,339)	138,409	0	(6,909)	131,500
37	Measuring & Regulating Equipment General	378.10	0	0	1,444,656	0	0	1,444,656
38	Measuring & Regulating Equipment Regulating	378.20	1,807,294	(157,734)	132,568,938	2,223,940	(192,094)	134,600,784
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	419,228	0	0	419,228
40	Measuring & Regulating Equipment City Gate	379.10	0	0	136,417	0	0	136,417
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(450)	0	0	(450)
42	Services	380.00	3,817,755	(524,546)	711,896,578	4,696,417	(556,664)	716,036,331
43	Meters	381.00	61,387	(8,505)	42,645,686	75,516	(12,151)	42,709,051
44	Auto Meter Reading Devices	381.10	10,833	0	24,715,207	13,326	0	24,728,533
45	Meter Installations	382.00	75,489	(8,890)	42,858,199	92,863	(12,701)	42,938,361
46	House Regulators	383.00	44,282	(5,215)	15,920,537	54,473	(7,450)	15,967,560
47	House Regulators Installations	384.00	0	0	3,484,788	0	0	3,484,788
48	Industrial M&R Equipment, Station Equipment	385.00	52,305	(6,160)	5,988,471	64,343	(8,800)	6,044,014
49	Industrial M&R Equipment, Large Volume	385.10	0	0	1,018,904	0	0	1,018,904
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	588,831	0	0	588,831
54	Other Equipment, Telemetry	387.45	0	0	10,923,052	0	0	10,923,052
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	2,706,692	0	0	2,706,692
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	2,178,867	0	0	2,178,867
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	57,140	0	0	57,140
67	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	0	0
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	17,534	0	0	17,534
70	Tools, Tools and Other	394.30	428,580	0	21,528,567	527,218	0	22,055,785
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	266,039	0	0	266,039
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	67,426	(7,941)	1,053,785	82,944	(11,344)	1,125,385
79	Miscellaneous Equipment	398.00	0	0	950,951	0	0	950,951
80	<b>Total Gas Plant in Service</b>		<b>17,080,848</b>	<b>(2,064,392)</b>	<b>3,397,644,965</b>	<b>21,012,726</b>	<b>(2,808,404)</b>	<b>3,415,849,286</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2023

Line No.	Description	Account No.	Additions (3)	Retirements (4)	Balance as of 6/30/2022 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 7/31/2022 (8)=(5+6+7)
			\$	\$	\$	\$	\$	\$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	4,149,711	(1,831,442)	39,973,926	0	0	39,973,926
6	Intangible Plant, Miscellaneous Cloud	303.99	2,030,835	0	8,043,514	0	0	8,043,514
7	<b>Underground Storage Plant</b>							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	389,345	0	0	389,345
16	Compressor Station Equipment	354.00	0	0	948,177	0	0	948,177
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,093	0	0	3,361,093
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	19,306	(1,920)	4,411,965	16,677	(1,920)	4,426,722
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,171	0	0	3,233,171
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	84,864	(8,440)	6,355,628	73,311	(8,440)	6,420,499
28	Structures, Distribution Industrial M&R	375.60	0	0	86,228	0	0	86,228
29	Structures, Other Distribution System	375.70	225,930	(13,607)	42,005,069	0	(2,040)	42,003,029
30	Structures, Other Distribution System, Leased	375.71	217,070	(13,073)	6,184,275	0	(1,960)	6,182,315
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	18,023,083	(1,024,250)	2,193,405,058	15,569,606	(1,078,461)	2,207,896,203
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(687,762)	59,821,242	0	(724,164)	59,097,078
36	Cast Iron	376.80	0	(7,393)	124,107	0	(7,785)	116,322
37	Measuring & Regulating Equipment General	378.10	0	0	1,444,656	0	0	1,444,656
38	Measuring & Regulating Equipment Regulating	378.20	3,056,453	(274,358)	137,382,878	2,641,059	(294,777)	139,729,161
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	419,228	0	0	419,228
40	Measuring & Regulating Equipment City Gate	379.10	0	0	136,417	0	0	136,417
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(450)	0	0	(450)
42	Services	380.00	6,458,442	(567,369)	721,927,404	5,579,256	(583,425)	726,923,235
43	Meters	381.00	103,848	(12,151)	42,800,748	89,711	(12,151)	42,878,308
44	Auto Meter Reading Devices	381.10	18,326	0	24,746,859	15,831	0	24,762,690
45	Meter Installations	382.00	127,704	(12,701)	43,053,365	110,320	(12,701)	43,150,984
46	House Regulators	383.00	74,911	(7,450)	16,035,021	64,713	(7,450)	16,092,284
47	House Regulators Installations	384.00	0	0	3,484,788	0	0	3,484,788
48	Industrial M&R Equipment, Station Equipment	385.00	88,484	(8,800)	6,123,698	76,438	(8,800)	6,191,337
49	Industrial M&R Equipment, Large Volume	385.10	0	0	1,018,904	0	0	1,018,904
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	588,831	0	0	588,831
54	Other Equipment, Telemetry	387.45	0	0	10,923,052	0	0	10,923,052
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	2,706,692	0	0	2,706,692
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	2,178,867	0	0	2,178,867
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	57,140	0	0	57,140
67	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	0	0
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	17,534	0	0	17,534
70	Tools, Tools and Other	394.30	725,022	0	22,780,808	626,325	0	23,407,133
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	266,039	0	0	266,039
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	114,064	(11,344)	1,228,104	98,536	(11,344)	1,315,297
79	Miscellaneous Equipment	398.00	0	0	950,951	0	0	950,951
80	<b>Total Gas Plant in Service</b>		<b>35,518,052</b>	<b>(4,482,061)</b>	<b>3,446,885,277</b>	<b>24,961,785</b>	<b>(2,755,417)</b>	<b>3,469,091,645</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2023

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance	Additions (6) \$	Retirements (7) \$	Balance
					as of 8/31/2022 (5 = 2+3+4) \$			as of 9/30/2022 (8)=(5+6+7) \$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	0	(1,077,850)	38,896,076	4,149,711	(127,355)	42,918,432
6	Intangible Plant, Miscellaneous Cloud	303.99	0	0	8,043,514	2,030,835	0	10,074,348
7	<b>Underground Storage Plant</b>							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	389,345	0	0	389,345
16	Compressor Station Equipment	354.00	0	0	948,177	0	0	948,177
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,093	0	0	3,361,093
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	27,059	(1,920)	4,451,861	22,758	(1,920)	4,472,699
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,171	0	0	3,233,171
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	118,945	(8,440)	6,531,005	100,040	(8,440)	6,622,604
28	Structures, Distribution Industrial M&R	375.60	0	0	86,228	0	0	86,228
29	Structures, Other Distribution System	375.70	0	(11,730)	41,991,299	225,931	(25,174)	42,192,056
30	Structures, Other Distribution System, Leased	375.71	0	(11,270)	6,171,045	217,700	(24,187)	6,363,928
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	<b>Mains:</b>							
33	Mains	376.00	25,261,162	(1,148,023)	2,232,009,342	21,246,061	(1,121,866)	2,252,133,538
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(770,873)	58,326,205	0	(753,309)	57,572,896
36	Cast Iron	376.80	0	(8,287)	108,035	0	(8,098)	99,937
37	Measuring & Regulating Equipment General	378.10	0	0	1,444,656	0	0	1,444,656
38	Measuring & Regulating Equipment Regulating	378.20	4,281,918	(342,043)	143,669,036	3,602,129	(523,540)	146,747,625
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	419,228	0	0	419,228
40	Measuring & Regulating Equipment City Gate	379.10	0	0	136,417	0	0	136,417
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(450)	0	0	(450)
42	Services	380.00	9,052,156	(647,661)	735,327,730	7,613,373	(604,843)	742,336,260
43	Meters	381.00	145,553	(12,151)	43,011,710	122,418	(12,151)	43,121,977
44	Auto Meter Reading Devices	381.10	25,686	0	24,788,376	21,603	0	24,809,979
45	Meter Installations	382.00	178,990	(12,701)	43,317,273	150,541	(12,701)	43,455,113
46	House Regulators	383.00	104,995	(7,450)	16,189,828	88,306	(7,450)	16,270,685
47	House Regulators Installations	384.00	0	0	3,484,788	0	0	3,484,788
48	Industrial M&R Equipment, Station Equipment	385.00	124,019	(8,800)	6,306,555	104,307	(8,800)	6,402,062
49	Industrial M&R Equipment, Large Volume	385.10	0	0	1,018,904	0	0	1,018,904
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	588,831	0	0	588,831
54	Other Equipment, Telemetry	387.45	0	0	10,923,052	0	0	10,923,052
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	2,706,692	0	0	2,706,692
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	2,178,867	0	0	2,178,867
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	57,140	0	0	57,140
67	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	0	0
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	17,534	0	0	17,534
70	Tools, Tools and Other	394.30	1,016,192	0	24,423,324	854,674	0	25,277,999
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	266,039	0	0	266,039
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	159,872	(11,344)	1,463,824	134,461	(11,344)	1,586,941
79	Miscellaneous Equipment	398.00	0	0	950,951	0	0	950,951
80	<b>Total Gas Plant in Service</b>		<b>40,496,545</b>	<b>(4,080,543)</b>	<b>3,505,507,647</b>	<b>40,684,219</b>	<b>(3,251,178)</b>	<b>3,542,940,689</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2023

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance as of			Balance as of 11/30/2022 (8)=(5+6+7) \$
					10/31/2022 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	
<b>Intangible Plant</b>								
1	Intangible Plant							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	0	(15,376)	42,903,056	0	(252,324)	42,650,732
6	Intangible Plant, Miscellaneous Cloud	303.99	0	0	10,074,348	0	0	10,074,348
<b>Underground Storage Plant</b>								
7	Underground Storage Plant							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	389,345	0	0	389,345
16	Compressor Station Equipment	354.00	0	0	948,177	0	0	948,177
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
<b>Distribution Plant</b>								
18	Distribution Plant							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,093	0	0	3,361,093
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	30,532	(1,920)	4,501,311	24,310	(1,920)	4,523,701
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,171	0	0	3,233,171
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	134,214	(8,440)	6,748,378	106,864	(8,440)	6,846,803
28	Structures, Distribution Industrial M&R	375.60	0	0	86,228	0	0	86,228
29	Structures, Other Distribution System	375.70	0	0	42,192,056	0	0	42,192,056
30	Structures, Other Distribution System, Leased	375.71	0	0	6,363,928	0	0	6,363,928
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	28,503,887	(1,176,271)	2,279,461,154	22,695,427	(1,094,286)	2,301,062,295
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(789,841)	56,783,054	0	(734,789)	56,048,266
36	Cast Iron	376.80	0	(8,491)	91,446	0	(7,899)	83,547
37	Measuring & Regulating Equipment General	378.10	0	0	1,444,656	0	0	1,444,656
38	Measuring & Regulating Equipment Regulating	378.20	4,830,937	(93,319)	151,485,243	3,847,518	(85,657)	155,247,104
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	419,228	0	0	419,228
40	Measuring & Regulating Equipment City Gate	379.10	0	0	136,417	0	0	136,417
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(450)	0	0	(450)
42	Services	380.00	10,214,163	(658,380)	751,892,042	8,132,743	(551,332)	759,473,454
43	Meters	381.00	164,237	(12,151)	43,274,063	130,770	(12,150)	43,392,684
44	Auto Meter Reading Devices	381.10	28,983	0	24,838,962	23,078	0	24,862,041
45	Meter Installations	382.00	201,967	(12,701)	43,644,379	160,812	(12,701)	43,792,491
46	House Regulators	383.00	118,473	(7,450)	16,381,708	94,331	(7,451)	16,468,587
47	House Regulators Installations	384.00	0	0	3,484,788	0	0	3,484,788
48	Industrial M&R Equipment, Station Equipment	385.00	139,939	(8,800)	6,533,201	111,422	(8,800)	6,635,823
49	Industrial M&R Equipment, Large Volume	385.10	0	0	1,018,904	0	0	1,018,904
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	588,831	0	0	588,831
54	Other Equipment, Telemetry	387.45	0	0	10,923,052	0	0	10,923,052
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
<b>General Plant</b>								
57	General Plant							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	2,706,692	0	0	2,706,692
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	2,178,867	0	0	2,178,867
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	57,140	0	0	57,140
67	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	0	0
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	17,534	0	0	17,534
70	Tools, Tools and Other	394.30	1,146,638	0	26,424,637	912,979	0	27,337,616
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	266,039	0	0	266,039
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	180,394	(11,344)	1,755,991	143,634	(11,343)	1,888,282
79	Miscellaneous Equipment	398.00	0	0	950,951	0	0	950,951
80	<b>Total Gas Plant in Service</b>		<b>45,694,363</b>	<b>(2,804,484)</b>	<b>3,585,830,568</b>	<b>36,383,889</b>	<b>(2,789,090)</b>	<b>3,619,425,366</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2023

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance	Additions (6) \$	Retirements (7) \$	Balance
					as of 12/31/2022 (5 = 2+3+4) \$			as of 1/31/2023 (8)=(5+6+7) \$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	4,149,711	(459,808)	46,340,636	0	(129,277)	46,211,359
6	Intangible Plant, Miscellaneous Cloud	303.99	2,030,835	0	12,105,183	0	0	12,105,183
7	<b>Underground Storage Plant</b>							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	389,345	0	0	389,345
16	Compressor Station Equipment	354.00	0	0	948,177	0	0	948,177
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,093	0	0	3,361,093
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	35,829	(1,920)	4,557,610	10,335	(414)	4,567,531
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,171	0	0	3,233,171
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	157,499	(8,440)	6,995,862	45,429	(2,011)	7,039,280
28	Structures, Distribution Industrial M&R	375.60	0	0	86,228	0	0	86,228
29	Structures, Other Distribution System	375.70	225,930	0	42,417,986	0	0	42,417,986
30	Structures, Other Distribution System, Leased	375.71	217,070	0	6,580,998	0	0	6,580,998
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	33,449,126	(1,049,819)	2,333,461,603	10,847,542	(556,840)	2,343,752,305
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(704,931)	55,343,335	0	(378,849)	54,964,486
36	Cast Iron	376.80	0	(7,578)	75,969	0	2,055	78,024
37	Measuring & Regulating Equipment General	378.10	0	0	1,444,656	0	0	1,444,656
38	Measuring & Regulating Equipment Regulating	378.20	5,668,206	(85,041)	160,830,270	2,054,886	(88,393)	162,796,763
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	419,228	0	0	419,228
40	Measuring & Regulating Equipment City Gate	379.10	0	0	136,417	0	0	136,417
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(450)	0	0	(450)
42	Services	380.00	11,986,253	(636,966)	770,822,741	3,947,944	(248,202)	774,522,483
43	Meters	381.00	192,732	(12,151)	43,573,265	58,296	(2,964)	43,628,597
44	Auto Meter Reading Devices	381.10	34,011	0	24,896,052	10,288	0	24,906,340
45	Meter Installations	382.00	237,007	(12,701)	44,016,797	71,397	(3,109)	44,085,085
46	House Regulators	383.00	139,027	(7,450)	16,600,164	49,442	(2,005)	16,647,601
47	House Regulators Installations	384.00	0	0	3,484,788	0	0	3,484,788
48	Industrial M&R Equipment. Station Equipment	385.00	164,217	(8,800)	6,791,241	47,367	(2,092)	6,836,516
49	Industrial M&R Equipment. Large Volume	385.10	0	0	1,018,904	0	0	1,018,904
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	588,831	0	0	588,831
54	Other Equipment, Telemetry	387.45	0	0	10,923,052	0	0	10,923,052
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	(11,486)	2,695,206	0	0	2,695,206
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	(1,647,829)	531,038	0	0	531,038
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	57,140	0	0	57,140
67	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	0	0
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	17,534	0	0	17,534
70	Tools, Tools and Other	394.30	1,345,572	(1,134,743)	27,548,445	85,632	0	27,634,078
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	(1,118)	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	211,691	(11,344)	2,088,629	47,210	(6,393)	2,129,445
79	Miscellaneous Equipment	398.00	0	(137)	950,814	0	0	950,814
80	<b>Total Gas Plant in Service</b>		<b>60,244,718</b>	<b>(5,802,260)</b>	<b>3,673,867,824</b>	<b>17,275,769</b>	<b>(1,418,496)</b>	<b>3,689,725,097</b>



Columbia Gas of Pennsylvania, Inc.  
 Gas Plant in Service by Gas Plant Account  
 Test Year December 31, 2023

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance	Additions (6) \$	Retirements (7) \$	Balance
					as of 2/28/2023 (5 = 2+3+4) \$			as of 3/31/2023 (8)=(5+6+7) \$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	0	(95,510)	46,115,849	0	(12,409)	46,103,440
6	Intangible Plant, Miscellaneous Cloud	303.99	0	0	12,105,183	0	0	12,105,183
7	<b>Underground Storage Plant</b>							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	389,345	0	0	389,345
16	Compressor Station Equipment	354.00	0	0	948,177	0	0	948,177
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,093	0	0	3,361,093
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	14,790	(473)	4,581,848	12,954	(804)	4,593,998
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,171	0	0	3,233,171
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	65,015	(1,986)	7,102,309	56,942	(3,152)	7,156,099
28	Structures, Distribution Industrial M&R	375.60	0	0	86,228	0	0	86,228
29	Structures, Other Distribution System	375.70	0	0	42,417,986	0	0	42,417,986
30	Structures, Other Distribution System, Leased	375.71	0	0	6,580,998	0	0	6,580,998
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	15,524,158	(663,332)	2,358,613,131	13,596,604	(816,670)	2,371,393,065
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(445,227)	54,519,259	0	(548,147)	53,971,112
36	Cast Iron	376.80	0	(4,508)	73,516	0	(5,550)	67,966
37	Measuring & Regulating Equipment General	378.10	0	0	1,444,656	0	0	1,444,656
38	Measuring & Regulating Equipment Regulating	378.20	2,940,793	(85,084)	165,652,472	2,575,650	(110,116)	168,118,006
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	419,228	0	0	419,228
40	Measuring & Regulating Equipment City Gate	379.10	0	0	136,417	0	0	136,417
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(450)	0	0	(450)
42	Services	380.00	5,649,991	(285,547)	779,886,927	4,948,461	(444,934)	784,390,454
43	Meters	381.00	83,429	(3,033)	43,708,993	73,070	(4,903)	43,777,159
44	Auto Meter Reading Devices	381.10	14,723	0	24,921,062	12,895	0	24,933,957
45	Meter Installations	382.00	102,178	(3,146)	44,184,117	89,491	(5,057)	44,268,551
46	House Regulators	383.00	70,758	(2,250)	16,716,109	61,972	(3,799)	16,774,282
47	House Regulators Installations	384.00	0	0	3,484,788	0	0	3,484,788
48	Industrial M&R Equipment, Station Equipment	385.00	67,788	(2,073)	6,902,230	59,371	(3,296)	6,958,305
49	Industrial M&R Equipment, Large Volume	385.10	0	0	1,018,904	0	0	1,018,904
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	588,831	0	0	588,831
54	Other Equipment, Telemetering	387.45	0	0	10,923,052	0	0	10,923,052
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	2,695,206	0	0	2,695,206
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	531,038	0	0	531,038
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	57,140	0	0	57,140
67	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	0	0
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	17,534	0	0	17,534
70	Tools, Tools and Other	394.30	122,550	0	27,756,628	107,334	0	27,863,962
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetering	397.50	67,564	(6,393)	2,190,615	59,175	(6,605)	2,243,185
79	Miscellaneous Equipment	398.00	0	0	950,814	0	0	950,814
80	<b>Total Gas Plant in Service</b>		<b>24,723,736</b>	<b>(1,598,562)</b>	<b>3,712,850,271</b>	<b>21,653,917</b>	<b>(1,965,441)</b>	<b>3,732,538,747</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2023

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance	Additions (6) \$	Retirements (7) \$	Balance
					as of 4/30/2023 (5 = 2+3+4) \$			as of 5/31/2023 (8)=(5+6+7) \$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	0	0	46,103,440	0	0	46,103,440
6	Intangible Plant, Miscellaneous Cloud	303.99	0	0	12,105,183	0	0	12,105,183
7	<b>Underground Storage Plant</b>							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	389,345	0	0	389,345
16	Compressor Station Equipment	354.00	0	0	948,177	0	0	948,177
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,093	0	0	3,361,093
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	11,412	(1,557)	4,603,853	14,039	(2,239)	4,615,652
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,171	0	0	3,233,171
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	50,165	(5,425)	7,200,839	61,711	(8,084)	7,254,466
28	Structures, Distribution Industrial M&R	375.60	0	0	86,228	0	0	86,228
29	Structures, Other Distribution System	375.70	0	(1,513)	42,416,474	0	0	42,416,474
30	Structures, Other Distribution System, Leased	375.71	0	(1,453)	6,579,545	0	0	6,579,545
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	11,978,444	(887,431)	2,382,484,078	14,735,301	(1,072,406)	2,396,146,974
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(595,641)	53,375,471	0	(719,796)	52,655,675
36	Cast Iron	376.80	0	(6,031)	61,935	0	(7,288)	54,647
37	Measuring & Regulating Equipment General	378.10	0	0	1,444,656	0	0	1,444,656
38	Measuring & Regulating Equipment Regulating	378.20	2,269,117	(364,055)	170,023,068	2,791,357	(396,579)	172,417,846
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	419,228	0	0	419,228
40	Measuring & Regulating Equipment City Gate	379.10	0	0	136,417	0	0	136,417
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(450)	0	0	(450)
42	Services	380.00	4,359,534	(476,434)	788,273,554	5,362,888	(570,373)	793,066,068
43	Meters	381.00	64,374	(8,730)	43,832,803	79,189	(12,873)	43,899,120
44	Auto Meter Reading Devices	381.10	11,360	0	24,945,317	13,975	0	24,959,292
45	Meter Installations	382.00	78,841	(8,913)	44,338,479	96,986	(13,184)	44,422,280
46	House Regulators	383.00	54,597	(7,273)	16,821,605	67,162	(10,495)	16,878,272
47	House Regulators Installations	384.00	0	0	3,484,788	0	0	3,484,788
48	Industrial M&R Equipment. Station Equipment	385.00	52,305	(5,693)	7,004,917	64,343	(8,474)	7,060,786
49	Industrial M&R Equipment. Large Volume	385.10	0	0	1,018,904	0	0	1,018,904
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	588,831	0	0	588,831
54	Other Equipment, Telemetering	387.45	0	0	10,923,052	0	0	10,923,052
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	2,695,206	0	0	2,695,206
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	531,038	0	0	531,038
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	57,140	0	0	57,140
67	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	0	0
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	17,534	0	0	17,534
70	Tools, Tools and Other	394.30	94,560	0	27,958,522	116,323	0	28,074,845
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetering	397.50	52,132	(7,027)	2,288,290	64,130	(7,661)	2,344,759
79	Miscellaneous Equipment	398.00	0	0	950,814	0	0	950,814
80	<b>Total Gas Plant in Service</b>		<b>19,076,840</b>	<b>(2,377,177)</b>	<b>3,749,238,411</b>	<b>23,467,404</b>	<b>(2,829,454)</b>	<b>3,769,876,361</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2023

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance as of 6/30/2023 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 7/31/2023 (8)=(5+6+7) \$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	5,767,660	0	51,871,100	0	0	51,871,100
6	Intangible Plant, Miscellaneous Cloud	303.99	1,142,959	0	13,248,142	0	0	13,248,142
7	<b>Underground Storage Plant</b>							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	389,345	0	0	389,345
16	Compressor Station Equipment	354.00	0	0	948,177	0	0	948,177
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,093	0	0	3,361,093
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	19,306	(2,167)	4,632,790	16,677	(1,905)	4,647,562
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,171	0	0	3,233,171
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	84,864	(7,892)	7,331,438	73,311	(7,840)	7,396,909
28	Structures, Distribution Industrial M&R	375.60	0	0	86,228	0	0	86,228
29	Structures, Other Distribution System	375.70	204,297	(12,304)	42,608,467	0	(1,845)	42,606,622
30	Structures, Other Distribution System, Leased	375.71	196,285	(11,821)	6,764,009	0	(1,772)	6,762,237
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	20,263,763	(1,142,089)	2,415,268,648	17,505,282	(1,205,159)	2,431,568,751
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(766,567)	51,889,108	0	(808,899)	51,080,209
36	Cast Iron	376.80	0	(7,761)	46,886	0	(8,190)	38,696
37	Measuring & Regulating Equipment General	378.10	0	0	1,444,656	0	0	1,444,656
38	Measuring & Regulating Equipment Regulating	378.20	3,838,632	(387,942)	175,868,536	3,316,080	(445,371)	178,739,245
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	419,228	0	0	419,228
40	Measuring & Regulating Equipment City Gate	379.10	0	0	136,417	0	0	136,417
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(450)	0	0	(450)
42	Services	380.00	7,374,962	(669,628)	799,771,401	6,371,010	(668,736)	805,473,676
43	Meters	381.00	108,900	(12,535)	43,995,485	94,075	(12,040)	44,077,520
44	Auto Meter Reading Devices	381.10	19,218	0	24,978,509	16,602	0	24,995,111
45	Meter Installations	382.00	133,374	(12,848)	44,542,806	115,217	(12,468)	44,645,556
46	House Regulators	383.00	92,360	(10,164)	16,960,469	79,787	(9,049)	17,031,207
47	House Regulators Installations	384.00	0	0	3,484,788	0	0	3,484,788
48	Industrial M&R Equipment, Station Equipment	385.00	88,484	(8,271)	7,140,999	76,438	(8,189)	7,209,249
49	Industrial M&R Equipment, Large Volume	385.10	0	0	1,018,904	0	0	1,018,904
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	588,831	0	0	588,831
54	Other Equipment, Telemetry	387.45	0	0	10,923,052	0	0	10,923,052
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	2,695,206	0	0	2,695,206
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	531,038	0	0	531,038
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	57,140	0	0	57,140
67	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	0	0
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	17,534	0	0	17,534
70	Tools, Tools and Other	394.30	159,966	0	28,234,810	138,189	0	28,373,000
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	88,191	(7,661)	2,425,289	76,186	(7,661)	2,493,813
79	Miscellaneous Equipment	398.00	0	0	950,814	0	0	950,814
80	<b>Total Gas Plant in Service</b>		<b>39,583,219</b>	<b>(3,059,650)</b>	<b>3,806,399,930</b>	<b>27,878,837</b>	<b>(3,199,126)</b>	<b>3,831,079,642</b>

1/ Exhibit 8, Schedule 1.

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2023

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance	Additions (6) \$	Retirements (7) \$	Balance
					as of 8/31/2023 (5 = 2+3+4) \$			as of 9/30/2023 (8)=(5+6+7) \$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	0	(386,187)	51,484,913	5,767,660	(201,376)	57,051,196
6	Intangible Plant, Miscellaneous Cloud	303.99	0	0	13,248,142	1,142,959	0	14,391,101
7	<b>Underground Storage Plant</b>							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	389,345	0	0	389,345
16	Compressor Station Equipment	354.00	0	0	948,177	0	0	948,177
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,093	0	0	3,361,093
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	27,059	(1,635)	4,672,986	22,758	(2,016)	4,693,728
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,171	0	0	3,233,171
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	118,945	(8,525)	7,507,329	100,040	(9,457)	7,597,912
28	Structures, Distribution Industrial M&R	375.60	0	0	86,228	0	0	86,228
29	Structures, Other Distribution System	375.70	0	(10,607)	42,596,015	204,297	(22,763)	42,777,549
30	Structures, Other Distribution System, Leased	375.71	0	(10,191)	6,752,046	196,285	(21,871)	6,926,461
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	28,401,700	(1,233,904)	2,458,736,546	23,887,431	(1,338,869)	2,481,285,108
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(828,193)	50,252,016	0	(898,646)	49,353,370
36	Cast Iron	376.80	0	(8,385)	30,310	0	(9,099)	21,211
37	Measuring & Regulating Equipment General	378.10	0	0	1,444,656	0	0	1,444,656
38	Measuring & Regulating Equipment Regulating	378.20	5,380,229	(504,588)	183,614,887	4,525,076	(550,357)	187,589,606
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	419,228	0	0	419,228
40	Measuring & Regulating Equipment City Gate	379.10	0	0	136,417	0	0	136,417
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(450)	0	0	(450)
42	Services	380.00	10,336,750	(821,399)	814,989,027	8,693,790	(753,422)	822,929,394
43	Meters	381.00	152,634	(12,362)	44,217,793	128,374	(14,051)	44,332,116
44	Auto Meter Reading Devices	381.10	26,935	0	25,022,046	22,654	0	25,044,701
45	Meter Installations	382.00	186,936	(13,034)	44,819,459	157,224	(14,701)	44,961,982
46	House Regulators	383.00	129,452	(7,988)	17,152,672	108,877	(9,718)	17,251,830
47	House Regulators Installations	384.00	0	0	3,484,788	0	0	3,484,788
48	Industrial M&R Equipment, Station Equipment	385.00	124,019	(8,854)	7,324,414	104,307	(9,845)	7,418,875
49	Industrial M&R Equipment, Large Volume	385.10	0	0	1,018,904	0	0	1,018,904
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	588,831	0	0	588,831
54	Other Equipment, Telemetering	387.45	0	0	10,923,052	0	0	10,923,052
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	2,695,206	0	0	2,695,206
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	531,038	0	0	531,038
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	57,140	0	0	57,140
67	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	0	0
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	17,534	0	0	17,534
70	Tools, Tools and Other	394.30	224,208	0	28,597,207	188,571	0	28,785,779
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetering	397.50	123,609	(7,661)	2,609,761	103,962	(7,661)	2,706,061
79	Miscellaneous Equipment	398.00	0	0	950,814	0	0	950,814
80	<b>Total Gas Plant in Service</b>		<b>45,232,477</b>	<b>(3,863,511)</b>	<b>3,872,448,607</b>	<b>45,354,264</b>	<b>(3,863,852)</b>	<b>3,913,939,019</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2023

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance as of 10/31/2023 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 11/30/2023 (8)=(5+6+7) \$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	0	(234,667)	56,816,529	0	(880,885)	55,935,645
6	Intangible Plant, Miscellaneous Cloud	303.99	0	0	14,391,101	0	(96,633)	14,294,468
7	<b>Underground Storage Plant</b>							
8	Land	350.10	0	0	23,882	0	0	23,882
9	Rights of Way	350.20	0	0	1,932	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
14	Other Leases	352.12	0	0	67,498	0	0	67,498
15	Lines	353.00	0	0	389,345	0	0	389,345
16	Compressor Station Equipment	354.00	0	0	948,177	0	0	948,177
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,093	0	0	3,361,093
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	30,532	(2,284)	4,721,976	24,310	(1,789)	4,744,497
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,171	0	0	3,233,171
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	134,214	(8,561)	7,723,565	106,864	(9,826)	7,820,603
28	Structures, Distribution Industrial M&R	375.60	0	0	86,228	0	0	86,228
29	Structures, Other Distribution System	375.70	0	0	42,777,549	0	0	42,777,549
30	Structures, Other Distribution System, Leased	375.71	0	0	6,926,461	0	0	6,926,461
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	32,047,569	(1,155,307)	2,512,177,370	25,516,986	(970,896)	2,536,723,459
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(775,439)	48,577,931	0	(651,663)	47,926,268
36	Cast Iron	376.80	0	(7,851)	13,360	0	(6,598)	6,762
37	Measuring & Regulating Equipment General	378.10	0	0	1,444,656	0	0	1,444,656
38	Measuring & Regulating Equipment Regulating	378.20	6,070,878	(227,150)	193,433,334	4,833,768	(278,255)	197,988,847
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	419,228	0	0	419,228
40	Measuring & Regulating Equipment City Gate	379.10	0	0	136,417	0	0	136,417
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(450)	0	0	(450)
42	Services	380.00	11,663,658	(790,981)	833,802,072	9,286,863	(832,901)	842,256,034
43	Meters	381.00	172,228	(13,486)	44,490,857	137,131	(14,089)	44,613,900
44	Auto Meter Reading Devices	381.10	30,393	0	25,075,094	24,200	0	25,099,293
45	Meter Installations	382.00	210,933	(13,857)	45,159,058	167,950	(14,909)	45,312,099
46	House Regulators	383.00	146,070	(10,744)	17,387,156	116,304	(8,803)	17,494,657
47	House Regulators Installations	384.00	0	0	3,484,788	0	0	3,484,788
48	Industrial M&R Equipment. Station Equipment	385.00	139,939	(8,964)	7,549,850	111,422	(10,195)	7,651,078
49	Industrial M&R Equipment. Large Volume	385.10	0	0	1,018,904	0	0	1,018,904
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	588,831	0	0	588,831
54	Other Equipment, Telemetering	387.45	0	0	10,923,052	0	0	10,923,052
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	2,695,206	0	0	2,695,206
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	531,038	0	0	531,038
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	57,140	0	0	57,140
67	Tools, CNG Equipment, Stationary	394.11	0	0	0	0	0	0
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	17,534	0	0	17,534
70	Tools, Tools and Other	394.30	252,989	0	29,038,768	201,435	0	29,240,203
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetering	397.50	139,476	(7,661)	2,837,876	111,054	(7,661)	2,941,269
79	Miscellaneous Equipment	398.00	0	0	950,814	0	0	950,814
80	<b>Total Gas Plant in Service</b>		<b>51,038,879</b>	<b>(3,256,954)</b>	<b>3,961,720,944</b>	<b>40,638,288</b>	<b>(3,785,102)</b>	<b>3,998,574,130</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2023

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance as of 12/31/2023 (5 = 2+3+4) \$
1	<b>Intangible Plant</b>				
2	Organization Costs	301.00	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	5,767,660	(1,188,911)	60,514,394
6	Intangible Plant, Miscellaneous Cloud	303.99	1,142,959	0	15,437,427
7	<b>Underground Storage Plant</b>				
8	Land	350.10	0	0	23,882
9	Rights of Way	350.20	0	0	1,932
10	Compressor Station Structures	351.20	0	0	3,294,840
11	Wells Construction	352.01	0	0	1,126,772
12	Wells Equipment	352.02	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	0	0	139,442
14	Other Leases	352.12	0	0	67,498
15	Lines	353.00	0	0	389,345
16	Compressor Station Equipment	354.00	0	0	948,177
17	Measuring & Regulating Equipment	355.00	0	0	104,477
18	<b>Distribution Plant</b>				
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,093
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	35,829	(1,916)	4,778,410
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13
24	Rights of Way	374.50	0	0	3,233,171
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012
27	Structures, Regulating	375.40	157,499	(11,641)	7,966,462
28	Structures, Distribution Industrial M&R	375.60	0	0	86,228
29	Structures, Other Distribution System	375.70	204,297	0	42,981,846
30	Structures, Other Distribution System, Leased	375.71	196,285	0	7,122,746
31	Structures, Communication	375.80	0	0	16,515
32	Mains:				
33	Mains	376.00	37,607,614	(995,018)	2,573,336,055
34	Mains - CSL Replacements	376.08	0	0	23,515,481
35	Bare Steel	376.30	0	(667,854)	47,258,415
36	Cast Iron	376.80	0	(6,762)	0
37	Measuring & Regulating Equipment General	378.10	0	0	1,444,656
38	Measuring & Regulating Equipment Regulating	378.20	7,124,136	(333,937)	204,779,046
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	419,228
40	Measuring & Regulating Equipment City Gate	379.10	0	0	136,417
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(450)
42	Services	380.00	13,687,227	(772,089)	855,171,172
43	Meters	381.00	202,108	(16,352)	44,799,656
44	Auto Meter Reading Devices	381.10	35,666	0	25,134,959
45	Meter Installations	382.00	247,529	(17,419)	45,542,208
46	House Regulators	383.00	171,412	(9,567)	17,656,503
47	House Regulators Installations	384.00	0	0	3,484,788
48	Industrial M&R Equipment, Station Equipment	385.00	164,217	(12,055)	7,803,241
49	Industrial M&R Equipment, Large Volume	385.10	0	0	1,018,904
50	Other Equipment	387.10	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	588,631
54	Other Equipment, Telemetry	387.45	0	0	10,923,052
55	Other Equipment, Customer Information Service	387.46	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372
57	<b>General Plant</b>				
58	Structures, Communications	390.10	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	(96,742)	2,598,465
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	(173,736)	357,301
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830
65	Stores Equipment	393.00	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	57,140
67	Tools, CNG Equipment, Stationary	394.11	0	0	0
68	Tools, CNG Equipment, Portable	394.12	0	0	0
69	Tools, Shop Equipment	394.20	0	0	17,534
70	Tools, Tools and Other	394.30	296,881	(383,704)	29,153,380
71	Tools, High Pressure Stopping	394.31	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698
74	Communication Equipment	397.00	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0
77	Communication Equipment, Other	397.40	0	0	0
78	Communication Equipment, Telemetry	397.50	163,674	(7,661)	3,097,282
79	Miscellaneous Equipment	398.00	0	(2,264)	948,550
80	<b>Total Gas Plant in Service</b>		<b>67,204,994</b>	<b>(4,697,626)</b>	<b>4,061,061,498</b>

1/ Exhibit 8, Schedule 1.

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2023

Line No.	Description	Account No. (1)	Plant	Additions (3)	Retirements (4)	Transfers (5)	Balance
			Beginning Balance 11/30/2021 (2)				as of 12/31/2023 (6 = 2+3+4)
			\$	\$	\$	\$	\$
1	<b>Intangible Plant</b>						
2	Organization Costs	301.00	100,099	0	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,216	0	0	0	26,216
4	Intangible Plant, General	303.00	4,809,062	0	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	36,260,798	32,260,161	(8,006,565)	0	60,514,394
6	Intangible Plant, Miscellaneous Cloud	303.99	5,766,616	9,767,443	(96,633)	0	15,437,427
							0
7	<b>Underground Storage Plant</b>						
8	Land	350.10	23,882	0	0	0	23,882
9	Rights of Way	350.20	1,932	0	0	0	1,932
10	Compressor Station Structures	351.20	3,250,037	44,803	0	0	3,294,840
11	Wells Construction	352.01	1,126,772	0	0	0	1,126,772
12	Wells Equipment	352.02	1,072,970	0	0	0	1,072,970
13	Storage Leasehold and Rights	352.10	139,442	0	0	0	139,442
14	Other Leases	352.12	67,498	0	0	0	67,498
15	Lines	353.00	389,345	0	0	0	389,345
16	Compressor Station Equipment	354.00	948,177	0	0	0	948,177
17	Measuring & Regulating Equipment	355.00	104,477	0	0	0	104,477
							0
18	<b>Distribution Plant</b>						
19	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	0	21,944
20	Land, Other Distribution System	374.20	3,361,100	0	(7)	0	3,361,093
21	Land Rights, City Gate/Main Line	374.30	95,361	0	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	3,716,994	1,099,816	(38,400)	0	4,778,410
23	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	0	13
24	Rights of Way	374.50	3,233,171	0	0	0	3,233,171
25	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	0	4,012
27	Structures, Regulating	375.40	6,003,251	2,142,288	(179,076)	0	7,966,462
28	Structures, Distribution Industrial M&R	375.60	86,228	0	0	0	86,228
29	Structures, Other Distribution System	375.70	17,923,745	25,161,356	(103,255)	0	42,981,846
30	Structures, Other Distribution System, Leased	375.71	5,981,680	1,240,271	(99,205)	0	7,122,746
31	Structures, Communication	375.80	16,515	0	0	0	16,515
32	Mains:						0
33	Mains	376.00	2,079,559,395	520,606,633	(26,829,972)	0	2,573,336,055
34	Mains - CSL Replacements	376.08	23,515,481	0	0	0	23,515,481
35	Bare Steel	376.30	63,368,272	112	(16,109,970)	0	47,258,415
36	Cast Iron	376.80	169,992	0	(169,992)	0	(0)
37	Measuring & Regulating Equipment General	378.10	1,444,656	0	0	0	1,444,656
38	Measuring & Regulating Equipment Regulating	378.20	124,091,263	86,871,538	(6,183,754)	0	204,779,046
39	Measuring & Regulating Equipment Local Gas	378.30	419,236	(8)	0	0	419,228
40	Measuring & Regulating Equipment City Gate	379.10	136,417	0	0	0	136,417
41	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	0	(450)
42	Services	380.00	687,964,415	180,995,755	(13,788,998)	0	855,171,172
43	Meters	381.00	42,389,554	2,691,497	(281,396)	0	44,799,656
44	Auto Meter Reading Devices	381.10	24,657,115	477,844	0	0	25,134,959
45	Meter Installations	382.00	42,326,881	3,474,980	(259,652)	0	45,542,208
46	House Regulators	383.00	15,644,797	2,178,062	(166,357)	0	17,656,503
47	House Regulators Installations	384.00	3,484,788	0	0	0	3,484,788
48	Industrial M&R Equipment, Station Equipment	385.00	5,819,406	2,202,608	(218,773)	0	7,803,241
49	Industrial M&R Equipment, Large Volume	385.10	1,022,427	0	(3,524)	0	1,018,904
50	Other Equipment	387.10	19,450	0	0	0	19,450
51	Other Equipment, Odorization	387.20	117,248	0	0	0	117,248
52	Other Equipment, Radio	387.42	119,609	0	0	0	119,609
53	Other Equipment, Other Communications	387.44	622,664	0	(33,833)	0	588,831
54	Other Equipment, Telemetry	387.45	10,859,868	130,710	(67,527)	0	10,923,052
55	Other Equipment, Customer Information Service	387.46	259,436	0	0	0	259,436
56	GPS Pipe Locators	387.50	2,201,372	0	0	0	2,201,372
							0
57	<b>General Plant</b>						
58	Structures, Communications	390.10	49,821	0	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	2,109,563	674,706	(185,804)	0	2,598,465
60	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	2,705,700	0	(2,348,399)	0	357,301
62	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	(3,007)	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	14,787	0	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	57,140	0	0	0	57,140
67	Tools, CNG Equipment, Stationary	394.11	2,235,476	0	(2,235,476)	0	0
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0
69	Tools, Shop Equipment	394.20	17,534	0	0	0	17,534
70	Tools, Tools and Other	394.30	17,556,282	13,125,452	(1,528,354)	0	29,153,380
71	Tools, High Pressure Stopping	394.31	10,847	0	0	0	10,847
72	Laboratory Equipment Gas	395.00	266,039	0	(1,118)	0	264,921
73	Power Operated Equipment	396.00	948,698	0	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	787,916	2,514,362	(204,996)	0	3,097,282
79	Miscellaneous Equipment	398.00	952,065	5,909	(9,424)	0	948,550
							0
80	<b>Total Gas Plant in Service</b>		<b>3,252,568,669</b>	<b>887,663,291</b>	<b>(79,150,462)</b>	-	<b>4,061,081,498</b>

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

November 30, 2022 & December 31, 2023

Line No.	Account No.	Description	Construction	Construction	Construction
			Work In Progress Account 107 Per Books	Work In Progress Account 107 Not In Rate Base	Work In Progress Account 107 In Rate Base
			(1)	(2)	(3)=(1-2)
			\$	\$	\$
1		<b>Intangible Plant</b>			
2	301.00	Organization Costs	0	0	0
3	302.10	Franchises/Consent, Perpetual	0	0	0
4	303.00	Intangible Plant, General	73,152	73,152	0
5	303.30	Intangible Plant, Miscellaneous Software	7,471,170	7,471,170	0
6	303.99	Intangible Plant, Miscellaneous Cloud	105,935	105,935	0
7		Total Intangible Plant	<u>7,650,257</u>	<u>7,650,257</u>	<u>0</u>
8		<b>Underground Storage Plant</b>			
9	350.10	Land	0	0	0
10	350.20	Rights of Way	0	0	0
11	351.20	Compressor Station Structures	52,633	52,633	0
12	352.01	Wells Construction	0	0	0
13	352.02	Wells Equipment	0	0	0
14	352.10	Storage Leasehold and Rights	0	0	0
15	352.12	Other Leases	0	0	0
16	353.00	Lines	0	0	0
17	354.00	Compressor Station Equipment	0	0	0
18	355.00	Measuring & Regulating Equipment	0	0	0
19		Total Underground Storage Plant	<u>52,633</u>	<u>52,633</u>	<u>0</u>
20		<b>Distribution Plant</b>			
21	374.10	Land, City Gate/Main Line Industrial	0	0	0
22	374.20	Land, Other Distribution System	0	0	0
23	374.30	Land Rights, City Gate/Main Line	0	0	0
24	374.40	Land Rights, City Other Distribution System	2,727,035	2,727,035	0
25	374.41	Land Rights, City Other Distribution System, Loc	0	0	0
26	374.50	Rights of Way	0	0	0
27	375.20	Structures, City Gate Measurement & Regulating	0	0	0
28	375.31	Structures, General Meas & Reg Local Gas	0	0	0
29	375.40	Structures, Regulating	386,288	386,288	0
30	375.60	Structures, Distribution Industrial M&R	0	0	0
31	375.70	Structures, Other Distribution System	12,637,839	12,637,839	0
32	375.71	Structures, Other Distribution System, Leased	0	0	0
33	375.80	Structures, Communication	0	0	0
34	376.00	Mains	67,159,839	67,159,839	0
35	376.08	Mains - CSL Replacements	0	0	0
36	376.25	BS & CI Replaced Total	(1)	(1)	0
37	378.10	Measuring & Regulating Equipment General	0	0	0
38	378.20	Measuring & Regulating Equipment Regulating	6,411,067	6,411,067	0



COLUMBIA GAS OF PENNSYLVANIA, INC  
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

November 30, 2022 & December 31, 2023

Line No.	Account No.	Description	Construction	Construction	Construction
			Work In Progress Account 107 Per Books	Work In Progress Account 107 Not In Rate Base	Work In Progress Account 107 In Rate Base
			(1)	(2)	(3)=(1-2)
			\$	\$	\$
1	378.30	Measuring & Regulating Equipment Local Gas	0	0	0
2	379.10	Measuring & Regulating Equipment City Gate	0	0	0
3	379.11	Measuring & Regulating Equipment Exchange Gas	0	0	0
4	380.00	Services	3,600,432	3,600,432	0
5	380.12	CSL Replacement	0	0	0
6	380.13	Customer Service	0	0	0
7	381.00	Meters	14,568	14,568	0
8	381.10	Auto Meter Reading Devices	29,410	29,410	0
9	382.00	Meter Installations	151,588	151,588	0
10	383.00	House Regulators	52,565	52,565	0
11	384.00	House Regulators Installations	0	0	0
12	385.00	Industrial M&R Equipment. Station Equipment	777,442	777,442	0
13	385.10	Industrial M&R Equipment. Large Volume	2,110	2,110	0
14	387.10	Other Equipment	0	0	0
15	387.20	Other Equipment, Odorization	0	0	0
16	387.42	Other Equipment, Radio	0	0	0
17	387.44	Other Equipment, Other Communications	0	0	0
18	387.45	Other Equipment, Telephone	1,960,661	1,960,661	0
19	387.46	Other Equipment, Customer Information Service	0	0	0
20	398.00	Miscellaneous Equipment	0	0	0
21		Total Distribution Plant	95,910,843	95,910,843	0
22		<b>General Plant</b>			
23	389.20	Land Rights	0	0	0
24	390.10	Structures, Communications	0	0	0
25	391.10	Office Furniture & Equipment, Unspecified	0	0	0
26	391.11	Office Furniture & Equipment, Data handling Equip	0	0	0
27	391.12	Office Furniture & Equipment, Information Systems	0	0	0
28	391.20	Office Furniture & Equipment, Air Condition Equip	0	0	0
29	392.20	Transportation Equipment, Trailers > \$1,000	0	0	0
30	392.21	Transportation Equipment, Trailers \$1,000 or <	0	0	0
31	393.00	Stores Equipment	0	0	0
32	394.10	Tools, Garage & Service Equipment	0	0	0
33	394.11	Tools, CNG Equipment, Stationary	0	0	0
34	394.12	Tools, CNG Equipment, Portable	0	0	0
35	394.20	Tools, Shop Equipment	0	0	0
36	394.30	Tools, Tools and Other	14,223	14,223	0
37	394.31	Tools, High Pressure Stopping	0	0	0
38	395.00	Laboratory Equipment Gas	0	0	0
39	396.00	Power Operated Equipment	0	0	0
40	397.00	Communication Equipment	0	0	0
41	397.10	Communication Equipment, Telephone	0	0	0
42	397.20	Communication Equipment, Radio	0	0	0
43	397.40	Communication Equipment, Other	0	0	0
44	397.50	Communication Equipment, Telemetering	0	0	0
45	398.00	Miscellaneous Equipment	3,300	3,300	0
46		Total General Plant	17,524	17,524	0
47		<b>Total Plant</b>	<b>103,631,256</b>	<b>103,631,256</b>	<b>0</b>

Columbia Gas of Pennsylvania, Inc.  
Depreciation Reserve

Ln. No.	Description	Balance As Of		
		11/30/2021 Amount (1) \$	11/30/2022 Amount (2) \$	12/31/2023 Amount (3) \$
1	Amortizable Plant	(21,054,064)	(24,991,116)	(33,387,462)
2	Underground Storage Plant	(4,788,615)	(5,365,101)	(5,998,499)
3	Distribution Plant	(541,461,831)	(593,404,636)	(657,512,609)
4	General Plant	(14,773,533)	(13,175,960)	(11,134,452)
5	Non Depreciable Plant	<u>(234,693)</u>	<u>(234,689)</u>	<u>(234,689)</u>
5	Total (Exhibit 105)	<u>(582,312,736)</u>	<u>(637,171,502)</u>	<u>(708,267,711)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 III BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

15. Supply an Exhibit supporting the claim for working capital requirement based on a lead-lag method.
- a. Pro forma expenses and revenues are to be used in lieu of book data for computing lead-lag days.
  - b. Respondent must either include sales for resale and related expenses in revenues and in expenses or exclude from revenues and expenses.

Response:

Columbia Gas of Pennsylvania, Inc. ("Columbia") is not making a claim for cash working capital. Columbia does not offer wholesale service.

16. Provide detailed calculations showing the derivation of the tax liability offset to gross cash working capital requirements.

Response:

Columbia is not making a claim for cash working capital.

COLUMBIA GAS OF PENNSYLVANIA, INC  
PLANT MATERIALS AND SUPPLIES  
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING  
DECEMBER 31, 2023

Line No.	Month	Amount \$	Month	Amount \$		
1	Nov-21 Actual	1,315,943	Dec-22	1,371,682		
2	Dec-21 Actual	1,341,498	Jan-23	1,309,457		
3	Jan-22	1,280,643	Feb-23	1,304,364		
4	Feb-22	1,275,662	Mar-23	1,309,696		
5	Mar-22	1,280,876	Apr-23	1,312,145		
6	Apr-22	1,283,271	May-23	1,317,298		
7	May-22	1,288,311	Jun-23	1,313,088		
8	Jun-22	1,284,194	Jul-23	1,316,780		
9	Jul-22	1,287,804	Aug-23	1,257,974		
10	Aug-22	1,230,292	Sep-23	1,265,911		
11	Sep-22	1,238,055	Oct-23	1,439,940		
12	Oct-22	1,408,254	Nov-23	1,399,105		
13	Nov-22	<u>1,368,318</u>	Dec-23	<u>1,402,545</u>		
14	Total	\$16,883,121		\$17,319,985		
15	13 Month Average 11/30/2022	<u>\$1,298,702</u>	13 Month Average 12/31/2023	<u>\$1,332,307</u>		
					<u>11/30/2022</u>	<u>12/31/2023</u>
1/	Based on previous year's balances adjusted for inflation using the GNP Deflator @ See Exhibit No. 104, Schedule No. 2, Page 22.				<u>3.9800%</u>	<u>2.2500%</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
PREPAYMENTS  
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING  
DECEMBER 31, 2023

Accounts							
Ln. No.	Month	Prepaid Leases <u>16500000</u> (1) \$	Corp. Ins. <u>16521000</u> (2) \$	Prepaid Ins. I/C <u>16520000</u> (3) \$	PUC,OCA, OSBA Fees <u>16503600</u> (4) \$	Prepaid Permits <u>16503700</u> (5) \$	Total (6) \$
1	Nov-21	2/ 177,660	2/ 2,777,962	2/ 992,398	2/ 1,392,309	2/ 0	5,340,329
2	Dec-21	2/ 187,509	2/ 2,387,275	2/ 792,740	2/ 1,193,408	2/ 0	4,560,932
3	Jan-22	3/ (80,582)	3/ 2,287,420	3/ 1,208,720	3/ 870,309	3/ 114,629	4,400,496
4	Feb-22	3/ (196,400)	3/ 1,873,358	3/ 994,253	3/ 696,247	3/ 130,450	3,497,908
5	Mar-22	3/ 154,036	3/ 1,682,906	3/ 1,194,149	3/ 522,186	3/ 175,926	3,729,203
6	Apr-22	3/ 54,114	3/ 1,241,934	3/ 933,642	3/ 348,124	3/ 223,557	2,801,371
7	May-22	3/ 146,809	3/ 800,962	3/ 673,134	3/ 174,062	3/ 233,300	2,028,267
8	Jun-22	3/ 151,813	3/ 540,729	3/ 436,436	3/ 0	3/ 250,733	1,379,711
9	Jul-22	3/ 161,561	3/ 2,313,162	3/ 626,287	3/ 0	3/ 257,722	3,358,732
10	Aug-22	3/ 194,473	3/ 3,248,729	3/ 1,651,322	3/ 0	3/ 249,549	5,344,073
11	Sep-22	3/ 224,087	3/ 2,867,895	3/ 1,447,103	3/ 0	3/ 197,630	4,736,715
12	Oct-22	3/ 228,447	3/ 2,477,383	3/ 1,239,499	3/ 1,654,541	3/ 30,233	5,630,103
13	Nov-22	3/ <u>184,731</u>	3/ <u>2,888,525</u>	3/ <u>1,031,895</u>	3/ <u>1,447,723</u>	3/ <u>0</u>	<u>5,552,874</u>
14	Total	\$1,588,258	\$27,388,241	\$13,221,578	\$8,298,909	\$1,863,729	52,360,714
15	13 Month Average Balance						<u>\$4,027,747</u>
16	Dec-22	3/ 191,728	3/ 2,440,989	3/ 810,577	3/ 1,220,260	3/ 0	4,663,554
17	Jan-23	3/ (82,395)	3/ 2,338,887	3/ 1,235,916	3/ 889,891	3/ 117,208	4,499,507
18	Feb-23	3/ (200,819)	3/ 1,915,509	3/ 1,016,624	3/ 711,913	3/ 133,385	3,576,612
19	Mar-23	3/ 157,502	3/ 1,720,771	3/ 1,221,017	3/ 533,935	3/ 179,884	3,813,109
20	Apr-23	3/ 55,332	3/ 1,269,878	3/ 954,649	3/ 355,957	3/ 228,587	2,864,403
21	May-23	3/ 150,112	3/ 818,984	3/ 688,280	3/ 177,978	3/ 238,549	2,073,903
22	Jun-23	3/ 155,229	3/ 552,895	3/ 446,256	3/ 0	3/ 256,374	1,410,754
23	Jul-23	3/ 165,196	3/ 2,365,208	3/ 640,378	3/ 0	3/ 263,521	3,434,303
24	Aug-23	3/ 198,849	3/ 3,321,825	3/ 1,688,477	3/ 0	3/ 255,164	5,464,315
25	Sep-23	3/ 229,129	3/ 2,932,423	3/ 1,479,663	3/ 0	3/ 202,077	4,843,292
26	Oct-23	3/ 233,587	3/ 2,533,124	3/ 1,267,388	3/ 1,691,768	3/ 30,913	5,756,780
27	Nov-23	3/ 188,887	3/ 2,953,517	3/ 1,055,113	3/ 1,480,297	3/ 0	5,677,814
28	Dec-23	3/ <u>196,042</u>	3/ <u>2,495,911</u>	3/ <u>828,815</u>	3/ <u>1,247,716</u>	3/ <u>0</u>	<u>4,768,484</u>
29	Total	\$1,638,379	\$27,659,921	\$13,333,153	\$8,309,715	\$1,905,662	52,846,830
30	13 Month Average Balance						<u>\$4,065,141</u>

Notes:

2/ Actual 2021 balances

11/30/2022      12/31/2023

3/ Based on previous year's balance adjusted for inflation using GNP Defla 3.9800%      2.2500%  
See Exhibit No. 104, Schedule No. 2, Page 22.

COLUMBIA GAS OF PENNSYLVANIA, INC  
GAS STORED UNDERGROUND  
AVERAGE OF TWELVE MONTHLY BALANCES ENDING  
December 31, 2022

Line No.	Month	Scheduled Injections DTH (A)	ACOG \$ (B)	Injection Activity \$ (C = A * B)	Monthly WACOG \$ (D)	Scheduled Withdrawals DTH (E)	Withdrawal Activity \$ (F = D * E)	Ending Cumulative Balance \$ (G)	Ending Cumulative Balance DTH (H)	Monthly Average Rate \$ (I = G / H)	
1	Nov-21	244,484	4.8822	1,193,620	2.7230	1,898,213	(5,168,833)	72,970,484	26,798,127	2.7230	
2	Dec-21	(25,384)	5.1101	(129,715)	2.7207	3,626,360	(9,866,237)	62,974,532	23,146,383	2.7207	
3	Jan-22	5,689	4.4628	25,389	2.7211	8,493,289	(23,111,088)	39,888,833	14,658,783	2.7212	
4	Feb-22	0	3.2599	-	2.7211	5,991,000	(16,302,110)	23,586,723	8,667,783	2.7212	
5	Mar-22	0	3.5013	-	2.7212	4,431,000	(12,057,637)	11,529,086	4,236,783	2.7212	
6	Apr-22	464,000	3.4165	1,585,256	2.7898	0	0	13,114,342	4,700,783	2.7898	
7	May-22	2,674,000	3.3131	8,859,229	2.9795	0	0	21,973,571	7,374,783	2.9796	
8	Jun-22	5,049,000	3.3680	17,005,032	3.1374	0	0	38,978,603	12,423,783	3.1374	
9	Jul-22	5,073,000	3.3732	17,112,244	3.2058	0	0	56,090,847	17,496,783	3.2058	
10	Aug-22	4,283,000	3.3336	14,277,809	3.2309	0	0	70,368,656	21,779,783	3.2309	
11	Sep-22	3,192,000	3.0034	9,586,853	3.2018	0	0	79,955,509	24,971,783	3.2018	
12	Oct-22	2,467,000	2.9592	7,300,346	3.1800	0	0	87,255,855	27,438,783	3.1800	
13	Nov-22	0	3.3643	-	3.1800	3,252,000	(10,341,360)	76,914,495	24,186,783	3.1800	
14	Dec-22	0	3.8171	-	3.1800	5,543,000	(17,626,740)	59,287,755	18,643,783	3.1800	
15	Jan-23	0	4.0738	-	3.1800	6,190,000	(19,684,200)	39,603,555	12,453,783	3.1800	
16	Feb-23	0	3.9504	-	3.1800	5,214,000	(16,580,520)	23,023,035	7,239,783	3.1801	
17	Mar-23	0	3.5819	-	3.1801	4,774,000	(15,181,797)	7,841,238	2,465,783	3.1800	
18	Apr-23	500,000	2.7896	1,394,800	3.1142	0	0	9,236,038	2,965,783	3.1142	
19	May-23	4,411,000	2.6418	11,652,980	2.8317	0	0	20,889,017	7,376,783	2.8317	
20	Jun-23	5,049,000	2.6338	13,298,056	2.7513	0	0	34,187,074	12,425,783	2.7513	
21	Jul-23	5,073,000	2.6341	13,362,789	2.7173	0	0	47,549,863	17,498,783	2.7173	
22	Aug-23	4,287,000	2.5925	11,114,048	2.6928	0	0	58,663,910	21,785,783	2.6928	
23	Sep-23	3,187,000	2.2724	7,242,139	2.6391	0	0	65,906,049	24,972,783	2.6391	
24	Oct-23	2,467,000	2.2724	5,606,011	2.6061	0	0	71,512,060	27,439,783	2.6061	
25	Nov-23	0	2.2724	-	2.6061	3,252,000	(8,475,037)	63,037,023	24,187,783	2.6062	
26	Dec-23	0	2.2724	-	2.6061	5,543,000	(14,445,612)	48,591,411	18,644,783	2.6062	
27	Twelve Month Average November 2022 ((Lns. 2 thru 13)/12)							48,552,588			
28	Twelve Month Average December 2023 ((Lns. 15 thru 26)/12)							40,836,689			

COLUMBIA GAS OF PENNSYLVANIA, INC  
DEFERRED INCOME TAXES  
BALANCE ENDING  
December 31, 2023

Line No.	Acct	Pro Forma Balance 11/30/2021 (1)	Pro Forma Balance 11/30/2022 (2)	Pro Forma Balance 12/31/2023 (3)	Reference
1					
	<u>Account 190 - Deferred Income Taxes</u>				
2	19001000	LIFO Inventory Adj - Federal	6,973,737	6,973,737	6,973,737
3	19002000	LIFO Inventory Adj - State	3,685,709	3,685,709	3,685,709
4	19001000	Capitalized Inventory - Fed	1,015,878	1,015,878	1,015,878
5	19002000	Capitalized Inventory - St	536,904	536,904	536,904
6	19005000	Cust. Advances - Fed	576,188	538,270	538,270
7	19006000	Cust. Advances - St	304,523	284,483	284,483
8	19005000	Federal Net Operating Loss	33,775,318	32,186,947	30,466,782
9	19005000	Deficient Deferred Taxes 190- NOL, Inventory & Customer Advances	26,700,995	25,502,640	24,204,422
10		Total Account 190	<u>73,569,252</u>	<u>70,724,568</u>	<u>67,706,185</u>
11		<u>Account 282 - Deferred Income Taxes-Depreciation</u>			
12	Various	Excess Accelerated Tax Depreciation - Fed			
13		Total Account 282	<u>(481,410,449)</u>	<u>(497,002,459)</u>	<u>(508,547,561)</u>
14		<u>Account 283 - Deferred Income Taxes - Other</u>			
15	28305000	Legal Liability-Lease on G.O. Bldg. - Fed	0	0	0
16	28306000	Legal Liability-Lease on G.O. Bldg. - St	0	0	0
17		Total Account 283	<u>0</u>	<u>0</u>	<u>0</u>
18		Total Accumulated Deferred Taxes	<u>(407,841,197)</u>	<u>(426,277,891)</u>	<u>(440,841,376)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC  
CUSTOMER DEPOSITS  
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING  
December 31, 2023

Line No.	Month (1)	Acct-23500300	Acct-23500000	Total	Month (5)	Acct-23500300	Acct-23500000	Total
		Other Deposits (2) \$	Security Deposits (3) \$	Account 235 (4) \$		Other Deposits (6) \$	Security Deposits (7) \$	Account 235 (8) \$
1	Nov-21	(140,000)	(3,730,887)	(3,870,887) 1/	Dec-22	(140,000)	(3,784,505)	(3,924,505)
2	Dec-21	(140,000)	(3,784,505)	(3,924,505) 1/	Jan-23	(140,000)	(3,310,725)	(3,450,725)
3	Jan-22	(140,000)	(3,310,725)	(3,450,725)	Feb-23	(140,000)	(3,276,009)	(3,416,009)
4	Feb-22	(140,000)	(3,276,009)	(3,416,009)	Mar-23	(140,000)	(3,248,265)	(3,388,265)
5	Mar-22	(140,000)	(3,248,265)	(3,388,265)	Apr-23	(140,000)	(3,253,165)	(3,393,165)
6	Apr-22	(140,000)	(3,253,165)	(3,393,165)	May-23	(140,000)	(3,205,375)	(3,345,375)
7	May-22	(140,000)	(3,205,375)	(3,345,375)	Jun-23	(140,000)	(3,223,912)	(3,363,912)
8	Jun-22	(140,000)	(3,223,912)	(3,363,912)	Jul-23	(140,000)	(3,256,638)	(3,396,638)
9	Jul-22	(140,000)	(3,256,638)	(3,396,638)	Aug-23	(140,000)	(3,319,032)	(3,459,032)
10	Aug-22	(140,000)	(3,319,032)	(3,459,032)	Sep-23	(140,000)	(3,408,129)	(3,548,129)
11	Sep-22	(140,000)	(3,408,129)	(3,548,129)	Oct-23	(140,000)	(3,581,183)	(3,721,183)
12	Oct-22	(140,000)	(3,581,183)	(3,721,183)	Nov-23	(140,000)	(3,730,887)	(3,870,887)
13	Nov-22	<u>(140,000)</u>	<u>(3,730,887)</u>	<u>(3,870,887)</u>	Dec-23	<u>(140,000)</u>	<u>(3,784,505)</u>	<u>(3,924,505)</u>
14	Total	(1,820,000)	(44,328,713)	(46,148,713)	Total	(1,820,000)	(44,382,331)	(46,202,331)
15	13 Month Average	<u>(140,000)</u>	<u>(3,409,901)</u>	<u>(3,549,901)</u>	13 Month Average	<u>(140,000)</u>	<u>(3,414,025)</u>	<u>(3,554,025)</u>

1/ Actual November 2021 & December 2021 balance. All other months are the Historic Test Year amounts.



COLUMBIA GAS OF PENNSYLVANIA, INC  
CUSTOMER ADVANCES  
December 31, 2023

Line No.	Month	Customer Advances - Deposit Account <u>25200000</u>	Customer Advances - Deposit (Post 12/31/99) Account <u>18600400</u>	Net <u>252</u>
		(1) \$	(2) \$	(3=1+2) \$
1	Nov-21	(3,048,275)	3,050,106	1,832
2	Nov-22	(2,847,672)	2,858,937	11,265
3	Dec-23	(2,847,672)	2,858,937	11,265

Note: November 2022 and December 2023 were based on December 2021 actual.